



The Orissa Gazette

PUBLISHED BY AUTHORITY.

No. 38. CUTTACK, FRIDAY, SEPTEMBER 20, 1940.

 Separate paging is given to this Part, in order that it may be filed as a separate compilation.

PART IV.

Regulations, Orders, Notifications and Rules, of the Government of India, of the Government of Bihar, and of the High Court. Papers extracted from the *Gazette of India* and Provincial Gazettes. Orders of Commandants of Volunteers Corps.

COMMERCE AND LABOUR DEPARTMENT.

NOTIFICATIONS.

The 11th September 1940.

No. 6193-III-C.—20/40-Com.—The following notification issued by the Government of India, Department of Commerce, is republished for general information.

By order of the Governor,
W. W. DALZIEL,
Secretary to Government.

IMPORT AND EXPORT REGULATIONS.

Simla, the 24th August 1940.

No. 217 (3)-Tr. (I.E.R.)/39.—In exercise of the powers conferred by section 23 of the Indian Tea Control Act, 1938 (VIII of 1938), the Central Government is pleased

to direct that the following further amendments shall be made in the Indian Tea Control Rules, 1938, namely:—

I. In the said Rules,—

(a) clause (3) of rule 2 shall be omitted;

(b) for rule 5, the following rule shall be substituted, namely:—

“ 5 (1) For the purposes of this rule, an estate shall be deemed to be in a low production area if, and only if, the crop basis of the estate for the year 1938-39 (excluding the allowance, if any, for low producing area), expressed in terms of pounds per acre of the area planted with tea on the estate on the 31st March 1933, is less than 456 pounds.

(2) The owner of an estate in a low producing area may, at the time of submitting his application for export quota for any financial

year, apply for an addition to crop basis for that year as allowance for low producing area.

- (3) The allowance applied for shall be granted only if it is proved to the satisfaction of the Committee that, had such allowance been granted for the previous year, the estate would still have been able to produce an amount of manufactured tea equal to, or in excess of, the total amount of tea in respect of which licences could have been issued under the enhanced export quota.

- (4) The allowance to be granted shall be calculated as follows:—

Where the crop basis of the estate calculated as in sub-rule (1) is such number of pounds per acre as is specified in the first column of Schedule IV, the allowance per acre of the area planted with tea on the estate on the 31st March of the financial year previous to that to which the application relates shall be such number of pounds as is specified in the corresponding entry in the second or third column of that Schedule, according as the estate is, or is not, a Darjeeling Hill Garden specified in Schedule III.

Provided that the Committee shall reduce the allowance so calculated by such amount as is necessary to comply with the requirement of sub-rule (3).

II. For Schedules IV and V of the Schedule appended to the said Rules the following Schedule shall be substituted, namely:—

“ SCHEDULE IV.

(Rule 5.)

Allowances for low producing areas.

Low production crop basis of the estate in lbs. per acre.	Allowance in lbs. per acre in the case of	
	Darjeeling Hill Gardens.	Other estates.
1	2	3
Not more than 280	62	48
More than 280 but not more than 288	61	48

Low production crop basis of the estate in lbs. per acre.			Allowance in lbs. per acre in the case of—	
1			Darjeeling Hill Gardens.	Other estates.
			2	3
More than 282 but not more than 286			60	48
286	288		59	48
288	291		58	48
291	294		57	48
294	297		56	48
297	299		55	48
299	302		54	48
302	305		53	48
305	308		52	48
308	311		51	48
311	313		50	48
313	316		49	48
316	322		46	48
322	324		47	47
324	327		46	46
327	330		45	44
330	338		44	44
333	336		43	43
336	338		42	42
338	340		41	41
340	343		40	40
343	345		39	39
345	349		38	38
349	352		37	37
352	355		36	36
352	358		35	35
358	361		34	34
361	363		33	33
363	366		32	32
366	369		31	31
369	372		30	30
372	374		29	29
374	377		28	28
377	380		27	27
380	388		26	26
383	386		25	25
386	388		24	24
388	391		23	23
391	394		22	22

Low production crop basis of the estate in lbs. per acre.	Allowance in lbs. per acre in the case of—	
	Darjeeling Hill Gardens.	Other estates.
1	2	3
More than 394 but not more than 397	21	21
" 397 " " 399	20	20
" 399 " " 402	19	19
" 402 " " 405	18	18
" 405 " " 408	17	17
" 408 " " 411	16	16
" 411 " " 418	15	15
" 418 " " 416	14	14
" 416 " " 419	13	13
" 419 " " 422	12	12
" 422 " " 424	11	11
" 424 " " 427	10	10
" 427 " " 430	9	9
" 430 " " 433	8	8
" 433 " " 436	7	7
" 436 " " 438	6	6
" 438 " " 441	5	5
" 441 " " 444	4	4
" 444 " " 447	3	3
" 447 " " 451	2	2
" 451 but less than 456	1	1"

H. C. PRIOR,

Addl Secy. to the Govt. of India.

The 11th September 1940.

No. 6194-Com.—The following notification issued by the Government of India, Department of Commerce, is republished for general information.

By order of the Governor,

W. W. DALZIEL,

Secretary to Government.

IMPORT AND EXPORT REGULATIONS.

Simla, the 10th August 1940.

No. 245 (2)-Fr. (I.E.R.)/39.—In exercise of the powers conferred by sections 10, 24 and 36 of the Indian Rubber Control Act, 1934 (XXVIII of 1934), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Rubber Control Rules, 1936, namely:—

I. In the said Rules—

1. For the words "Governor-General in Council" wherever they occur, the words "Central Government" shall be substituted.

2. In clause (5) of rule 2, after the words "imports of" the word "crude" shall be inserted, and after the words "during the year" the words "whether raw or contained in articles manufactured in India" shall be inserted.

3. In sub-rule (1) of rule 8, for the word "income" the word "receipts" shall be substituted.

4. In sub-rule (3) of rule 9—

(i) after the item "(b) Establishment", the following item shall be inserted, namely, "(bb) Inspection and assessment charges", and

(ii) in item "(f) Payments to the International Rubber Regulation Committee" after the word "Committee" the words "and British Rubber Producers' Research Association" shall be inserted.

5. For rule 13 the following rule shall be substituted, namely:—

"13. The crop basis of each estate shall be the maximum production of that estate as accepted by the Committee in any one of the six years 1928, 1929, 1930, 1931, 1932 and 1933, with the addition of such allowance for untapped mature rubber or young rubber as the Committee thinks fit, not exceeding, in the case of young rubber, the yield obtained from rubber of the same age on the estate in the year selected, or, if there was no such rubber in the selected year, the yield obtained in 1933 or any previous year:

Provided that the Committee shall have power, if they so decide, to increase the crop basis of any estate fixed on the basis of the production of any one of the stated years or the allowance for young rubber of that estate up to a figure not larger than that which would be fixed for any estate without crop figures as set forth in the First Schedule:

Provided further that the Committee may make such deduction from crop basis as it thinks suitable—

- (1) if normal methods of production were not followed, or
- (2) if the Committee is of opinion that the planted acreage is not capable of producing the yield arrived at by the above method."

6. In rule 14—

(i) for clause (iii) of the proviso the following clause shall be substituted, namely:—

"(iii) for budded and recognised clonal areas the actual yield for the previous year may be counted as the basic crop for that

particular area, provided that such crop basis shall not exceed two and a half times the average yield per acre of ordinary rubber of similar age in the same estate or if ordinary rubber of similar age is not in existence in the same estate, the allowance for budded rubber shall not exceed two and a half times the average yield from ordinary rubber of similar age in the same district. Budded and recognised clonal areas which are not actually tapped but are of sufficient age and girth measurement may be granted an extra allowance of fifty per cent of the rates set forth in the First Schedule for ordinary rubber without accounts of crop figures".

- (ii) in clause (v) of the proviso for the figures, "230" the figures "275" shall be substituted, and for the figures, letters and words "300 lbs. per acre" the words "one and a half times the maximum rate set forth in the First Schedule" shall be substituted.

7. In the heading above rule 18, after the word "imported" the word "crude" shall be inserted.

8. In rule 18, for the words "Rubber imported" the words "Crude rubber imported" shall be substituted.

9. In rule 19, for the words "imported rubber" wherever they occur, the words "imported crude rubber" shall be substituted.

10. In sub-rule (1) and in the proviso to sub-rule (2) of rule 20, for the figures "12" the figures "10" shall be substituted.

II. In Form D of the Forms appended in the Second Schedule to the said Rules, for the word "rubber" wherever it occurs except in the expression "Indian Rubber Licensing Committee" the words "crude rubber" shall be substituted.

H. C. PRIOR,

Addl. Secy. to the Govt. of India.

The 11th September 1940.

No. 6195--IIC.-34/40-Com.—The following notification issued by the Government of India, Finance Department (Central Revenues), is republished for general information.

By order of the Governor,

W. W. DALZIEL,

Secretary to Government.

CENTRAL EXCISES.

Simla, the 17th August 1940.

No. 20.—In exercise of the powers conferred by section 18 of the Matches

(Excise Duty) Act, 1934 (XVI of 1934), the Central Government is pleased to direct that the following further amendments shall be made in the Matches (Excise Duty) Order, 1934, namely:—

I. In the said Order—

- (1) For the proviso to clause 4, the following proviso shall be substituted, namely:—

"Provided that, save with the sanction of the Central Government,—

- (1) the holder of such a licence shall not be given a licence in respect of any other manufactory within the same district;
- (2) a member of the same Hindu undivided family as the holder of such a licence shall not be given a licence in respect of any other manufactory in the same district, if the Collector is satisfied that in the event of his being given such a licence the business of the two manufactories would be substantially conducted by and for the benefit of the Hindu undivided family."

(2) After clause 29, the following clause shall be inserted, namely:—

"29-A. If the Collector is satisfied that the business of two or more manufactories within the same district, in respect of which licences are held by different members of the same Hindu undivided family, is being conducted substantially by and for the benefit of the Hindu undivided family, he may cancel any such licence with the exception of the licence first granted:

Provided that nothing in this clause shall be deemed to authorise the cancellation of a licence granted after the 17th August 1940, with the sanction of the Central Government under paragraph (2) of the proviso to clause 4."

II. In the Forms appended to the said Order—

- (i) in Form A, in condition VI, for the words "the amount of duty to which he is assessed" the words "any amount of duty to which he may be assessed" shall be substituted; and

- (ii) in Form B, under the heading "Orders of Collector", before the word "boxes", the word "unbanderolled" shall be inserted.

K. G. JACOB,

Deputy Secy. to the Govt. of India.

The 11th September 1940.

No. 6197—HC-54/40-Com.—The following notification, issued by the Government of India, Finance Department (Central Revenues), is republished for general information.

By order of the Governor,
W. W. DALZIEL,
Secretary to Government.

CUSTOMS.

Simla, the 22nd August 1940.

No. 28-C.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to prohibit the bringing into British India by sea or land from any country other than Burma, of currency notes issued by the Bank of England unless generally or specially permitted by the Reserve Bank of India.

M. SLADE,
Joint Secy. to the Govt. of India.

The 11th September 1940.

No. 6202-IM-8/40-Com.—The following notification issued by the Government of India, Department of Labour, is republished for general information.

By order of the Governor,
W. W. DALZIEL,
Secretary to Government.

Simla, the 1st August 1940.

No. M-1051.—In exercise of the powers conferred by section 46 of the Indian Mines Act, 1923 (IV of 1923), the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Department of Labour, No. M-1051, dated the 20th January 1938, namely:—

In Appendix I to the schedule annexed to the said notification—

- I. Under the head "BENGAL", to the entries under the sub-head "Clay Mines", the following entry shall be added, namely:—
"5 Raniganj Clay No. 6 Do. ... Bansara ... Do ... Do".

II. Under the head "BIHAR"—

- (i) to the entries under the sub-head "Stone Mines", the following entries shall be added, namely:—

"96 Abgilla-Man- Syed Abdul Hafiz... Manpur ... Gaya-Sadr .. Gaya.
pur.

97 Pretsilla ... Shamji Ratansi ... Near Niazpur... Gaya-Sadr... Gaya.

98 Sikoria ... Seth Premchand ... Sikoria ... Sasaram ... Sahabad".

- (ii) to the entries under the sub-head "Fire Clay Mines" the following entries shall be added, namely:—

"12 Rajhara ... Bengal Coal Co., Ltd... Pandua... Palamau... Palamau.

13 Dhura ... Behar Fire Bricks and Dhurna... Dhanbad... Manbhum".
Potteries, Limited.

III. Under the head "CENTRAL PROVINCES AND BERAR", to the entries under the sub-head "Bauxite Mines", the following entry shall be added, namely:—

"3 Kunjari Kusmi ... Macpherson & Company... Murwara ... Do ... Do".

IV. Under the head "MADRAS"—

- (a) under the sub-head "Stone Mines"—

- (i) for the entries in the column headed "Subdivision", against entries Nos. 23, 25 and 26, the entries "Vriddhachalam", "Tindivanam" and "Villupuram" respectively shall be substituted, and entry in the said column against entry No. 30 shall be omitted.

- (ii) for the entry in the column headed "District" against entry No. 30, the entry "Tinnevely" shall be substituted.

- (iii) to the entries under the said sub-head, the following entry shall be added, namely:—

"32 Iringal Amsem... South Indian Railways Iringal... Kurumbranad... Malabar".
Company.

" 8 Vemula	...	C. C. Obeyya Chhety	Vemula	Pulivendla...	Do.
9 Narayanaraswamy		Rao Bahadur B. P. Sesha Reddy.	Do	Do	... Do "

V. Before the head "PUNJAB", the following head, sub-head and entry shall be inserted, namely:—

FIRE-CLAY MINE.

1 Belpahar . . . Tata Iron and Steel Co., Joraboja... Sambalpur... Sambalpur"
Ltd.

VI. Under the head "PUNJAB", to the entries under the sub-head "Stone Mine", the following entry shall be added, namely:—

" 8 Sikhanwala	...	Public Works Department, Irrigation Branch, Punjab.	Chak 113 S. B. and Chak 116 S. B.	Sargodha Sargodha"
----------------	-----	---	-----------------------------------	-----------------------

VII. Under the head "UNITED PROVINCES", to the entries under the sub-head "Stone Mines", the following entries shall be added, namely:—

" 19 Badama	... Lakshmi Narayau	Lakhanpur and Do.	... Do.
	Gupta.	Tala.	

20	Shankargarh No. 2	Seth Basant Ram	Lakhanpur ... Do.	... Do.
	E. I. R. quarry or	Sindhi.		
	Lakhanpur quarry			
	No. 2.			

21 Rampura ... Pandit Shaimlal Tara- Rampura ...Lalitpur...Jhansi ".
chand & Co.

Addl. Deputy Secy. to the Govt. of India.

No. 6280—IJ-14/40-Com.—The following notification issued by the Government of India, Department of Commerce, is republished for general information.

By order of the Governor,

W. W. DALZIEL,

Secretary to Government.

(REGISTRATION OF ACCOUNTANTS.)

Simla, the 10th August 1940.

No. 4-A. (2)/40 —In pursuance of rule 37 of the Auditor's Certificates Rules, 1932, the List of Registered Accountants entitled to train articled clerks, as it stood on the 1st July 1940, is hereby published for general information :—

LIST OF REGISTERED ACCOUNT-
TANTS ENTITLED TO TRAIN
ARTICLED CLERKS.

NOTE.—The date within brackets against a name is the date on which the accountant's name was included in the list.

Aiyar, Arjun Kalyan Subramani, B.Com.,
G.D.A., F.S.A.A., Messrs. K. S. Aiyar &
Co., East and West Building, Apollo
Street, Fort, Bombay (3-5-1933.)

Aiyar, Bharata Kalyan Subramani, Messrs.
K. S. Aiyar & Co., East and West
Building, Apollo Street, Fort, Bombay.
(3-5-1933.)

Aiyar, Papanasam Narayanaswami Swami-
nathan, B.A., G.D.A., Messrs. P. N. S.
Aiyar & Co., 12-A, Jaffer Syrang Street,
G. T., Madras. (19-1-193.)

Amin, Apaji Bavaji, B.Com., G.D.A.,
Messrs. Apaji Amin & Co., 14, Hammam
Street, Fort, Bombay. (19-1-1933.)

Arthur, Robert Scott, C.A., Messrs. Lovelock
& Lewes, 4, Lyons Range, Calcutta.
(21-11-1936.)

Agra, Framroze Sorabji, Messrs. A. S. Madon & Co.. Mahendra Mansions, Esplanade Road, Fort, Bombay. (19-1-1933.)

Bajan, Nariman Burjorji, B.Com., G.D.A.,
Messrs. Damania, Panday and Bajan,
Navsari Building, Hornby Road, Fort,
Bombay. (19-1-1933.)

- Bandyopadhyay, Kaliprasanna, M.A., G.D.A., C/o Messrs. Basu, Banerjee & Co., 58, Patuatuly, Dacca. (30-10-1939.)
- Basu, Gurugobinda, B.A., F.S.A.A., Messrs. G. Basu & Co., 4, Hastings Street, Calcutta. (19-1-1933.)
- Basu, Prohlad Chandra, B.A., G.D.A., Messrs. Basu, Banerjee & Co., 58, Patuatuly, Dacca. (1-7-1938.)
- Bathgate, Gordon Murray, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (3-5-1933.)
- Batliboi, Jamshed Rustomji, F.S.A.A., Messrs. Batliboi & Purohit, National Insurance Building, Hornby Road, Fort, Bombay. (19-1-1913.)
- Billimoria, Bhicajee Shapoorji, Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (1-7-1938.)
- Billimoria, Sir Shapoorjee Bomonjee, M. B.E., J.P., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (19-1-1933.)
- Bindon, Sydney Albert, A.C.A., Messrs. Fraser and Ross, 17 Armenian Street, Madras. (1-6-1940.)
- Brahmayya, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., Andhra Insurance Buildings Thambu Chetty Street, Madras. (1-12-1935.)
- Chakravarti, Devendranath, M.A., B.L., G.D.A., Katpatty, Barisal. (30-7-1935.)
- Chakravarty, Nares Chandra, M.A., F.S.A.A., Messrs. N. C. Chakravarty & Co., 12/1, Old Post Office Street, Calcutta. (30-7-1935.)
- Chandabhoy, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (19-1-1933.)
- Chandiok, Jagadish Chandra, A.C.A., C/o Messrs. Walker, Chandiok & Co., Kashmere Gate, Delhi. (31-10-1939.)
- Chatrath, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari and Co., 28, Mozang Road, Lahore. (12-10-1933.)
- Chaudhuri, Upendra Mohan, B.A., G.D.A., Messrs. U. M. Chaudhuri & Co., 12/1, Old Post Office Street, Calcutta. (3-5-1933.)
- Chaudhuri, Birbhadra Chandra, 25/C, Bakulbagan Row, Bhawanipore, Calcutta. (1-1-1934.)
- Choudhury, Priyanath, M.A. G.D.A., 4-A, Scott Lane, Calcutta. (19-1-1933.)
- Cole, Frederick Arthur, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (3-5-1933.)
- Crooks, George Reid, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (30-7-1935.)
- Dalal, Ramaniklal Rarasondas, B.Com., F.S.A.A., Messrs. Dalal & Shah, 49, Apollo Street, Fort, Bombay. (19-1-1933.)
- Dalal, Ruttonshaw Pestonjee, F.S.A.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozsha Mehta Road, Fort, Bombay. (19-1-1933.)
- Dandeker, Shankarrao Bhaskarrao, B.Com., G.D.A., Messrs. S. B. Dandeker & Co., 7, Parsi Church Street, Calcutta. (3-5-1933.)
- Darbari, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. M. D. Darbari & Co., 100, Clive Street, Calcutta. (19-1-1933.)
- Das, Harendra Chandra, B.A., F.S.A.A., Messrs. H. C. Das & Co., 9-A, Dalhousie Square East, Calcutta. (3-5-1933.)
- Das, Jyotish Chandra, B.Sc., (U.S.A.), 4, Tilak Road, Calcutta. (19-1-1933.)
- Dastur, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (19-1-1933.)
- Davar, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Davar & Co., Motlibai Wadia House, 118-120, Parsi Bazar Street, Fort, Bombay. (1-1-1934.)
- Day, Subodh Kumar, A.S.A.A., 86, Chowringhee Road, Calcutta. (3-5-1933.)
- Deb, Malay Kumar, B.Sc., G.D.A. 8/2, Hastings Street, 1st Floor, Rooms No. 21 & 22, Calcutta. (3-5-1933.)
- Demetrius, St. John, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (11-12-1937.)
- Desai, Jal Temulji, G.D.A., C/o Messrs. Dalal, Desai and Company, Merwan Building, Sir Phirozsha Mehta Road, Fort, Bombay. (1-6-1940.)
- Desai, Nanubhai Vasanji, B.A., G.D.A., Messrs. Nanubhai & Co., Jehangir Wadia Building, 51, Esplanade Road, Fort, Bombay. (19-1-1933.)
- Deshpande, Vaman Hari, G.D.A., C/o Messrs. Birdy, Kanoba and Deshpande, Maneckji Wadia Building, 129, Esplanade Road, Fort, Bombay. (1-6-1940.)
- Divan, Ramanlal Chandulal, B.Com., A.S.A.A., Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (19-1-1933.)
- Dutt, Satyesh Chandra, B.A., B. Com., G.D.A., 98/4, Clive Street, Calcutta. (3-5-1933.)
- Engineer, Kalikhushroo Sorabji, B. Com. G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (11-12-1937.)
- Engineer, Sorabji, Shapurji, B.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (19-1-1933.)
- Fuller, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61, Cawnpore (12-10-1933.)
- Ganapathy, Nilakanta, Iyer, B.A., G.D.A., C/o Messrs. Kuppuswami & Ganapathy, 113 Armenian Street, Madras (30-10-1939.)

- Gargieya, Bhagwan Das, G.D.A., C/o, Messrs. B.D. Gargieya and Company. "Gargieya Niwas", Beawar. (1-6-1940.)
- Gharda, Burjor Pestonji, F.S.A.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort, Bombay. (1-1-1934.)
- Ghosh, Pabitra Kumar, B.Sc., F.S.A.A., Messrs. P. K. Ghosh & Co., Central Bank Buildings, 100, Clive Street, Calcutta. (12-10-1933.)
- Ghosh, Siddhartha Kumar, B.Sc., F.S.A.A., 10, Old Post Office Street, Calcutta. (12-12-1936.)
- Gill, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (3-5-1933.)
- Goodwin, John Stanley, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (31-12-1933.)
- Gopalkrishna Rao, Kalmadi, G.D.A., Messrs. Kalmadi and Ekambaram, 20, Thambu Chetty Street, George Town, Madras. (2-11-1935.)
- Gupta, Bishadendu, B.Sc., F.S.A.A., Messrs. B. Gupta & Co., "Svarnasan", P. O. Bankipore, Patna. (12-10-1933.)
- Hansotia, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., Messrs. P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Fort, Bombay. (19-1-1933.)
- Harding, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-1-1934.)
- Hariachar, Coimbatore Padmanabhachar, G.D.A., Messrs. C. P. Hariachar & Co., "Padmalaya", Telegu Brahmin Street, Coimbatore. (1-1-1934.)
- Hudson, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24, New Delhi. (3-5-1933.)
- Illingworth, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-1-1934.)
- Jagannathan, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, "Sudarsanam", Ratnasabapathipuram, Coimbatore. (12-10-1933.)
- Jagdish Prasad, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk, Delhi. (12-10-1933.)
- Jalundhwala, Ramanlal Chhotalal, A.S.A.A., C/o. Messrs. Batliboi and Purohit, Maneckji Wadia Building, 125, Mahatma Gandhi Road, Fort, Bombay. (1-6-1940.)
- Jassoobhoy, Horimasji Dinshaw, Messrs. Chandabhoj and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (19-1-1933.)
- John, Kola, G.D.A., Messrs. K. John & Co., 2, Sullivan's Garden, Mylapore, Madras. (1-1-1936.)
- Joshi, Dattatraya Ganesh, M.A., A.S.A.A., National Insurance Buildings, Esplanade, George Town, Madras. (3-10-1934.)
- Kapur, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 14 Copper Road, Lahore. (1-7-1938.)
- Kar, Subodh Krishna, B.Sc., A.S.A.A., Messrs. Kar, Sen & Co., 9, Hastings Street, Calcutta. (30-7-1935.)
- Khandelwal, Hari Prasad, B.Com. (London), A.C.A., Messrs. H. P. Khandelwal and Co., Temple Chambers, 6, Old Post Office Street, Calcutta. (31-12-1933.)
- Khanna, Mulkh Raj, B.Sc., (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road, Lahore. (12-10-1933.)
- Khare, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli, Nagpur. (12-12-1936.)
- Krishnaswami, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, No. 5, Sambasivan Street, Thyagarayanagar, Madras. (12-10-1933.)
- Kulkarni, Vinayak Shridhar, G.D.A., Messrs. Kulkarni & Khanolkar, Bell & Co.'s Building, Sir Phirozshaw Mehta Road, Fort, Bombay. (19-1-1933.)
- Kunjitha Patham, Tiruppapuliur Sadhu, B.A., G.D.A., Messrs. Patham and Patham, 25-A, Thambu Chetty Street, Madras. (3-10-1934.)
- Lloyd, Cyril Walter, A.C.A., Messrs. Ford, Rhodes and Parks, Bank of Baroda Building, Apollo Street, Fort, Bombay. (3-10-1934.)
- Madon, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines, Poona. (19-1-1933.)
- Malhotra, Puran Chand, A.S.A.A., Messrs. P. C. Malhotra & Co., 19, Dinga Singh Building, The Mall, Lahore. (31-12-1933.)
- Malik, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk, (Fatepuri), Delhi. (1-1-1934.)
- Mandre, Shama Rao, M.A., B.Com., F.S.A.A., Messrs. S. R. Mandre & Co., 5, Gandhi Nagar, Bangalore. (12-10-1933.)
- Mankeshwar, Krishna Khanderao, G.D.A., Messrs. K. K. Mankeshwar & Co., King's Way, Nagpur. (1-7-1938.)
- Marfatia, Naushir Munchershaw, G.D.A., Messrs. Naushir M. Marfatia & Co., Valanda's Haveli, Opposite Fuvara Gandhi Road, Ahmedabad. (30-7-1935.)
- Mehra, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus, New Delhi. (13-7-1934.)
- Mehta, Hoshang Navroji, B.Com., G.D.A., Messrs. Mehta, Dhanbhora & Co., National Insurance Building, 27, Bastion Road, Fort, Bombay. (1-1-1934.)
- Mistry, Maneck Pheroze, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street, Bombay. (21-11-1936.)
- Mitchell, David, C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (12-10-1933.)

- Mitter, Santosh Kumar, M.A., G.D.A., Messrs. S. K. Mitter & Co., 84-A., Clive Street, Calcutta. (3-5-1933.)
- Mukerjee, Bhutnath, Messrs. B. Mukerjee & Co., 3, Commercial Buildings, Calcutta. (19-1-1933.)
- Mukerjee, Makhom Lal, Messrs. M. Mukerjee & Co., 14, Clive Street, 2nd Floor, Calcutta. (19-1-1933.)
- Mukerjee, Monmotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street, 2nd Floor, Calcutta (Died on 11-7-1940.)
- Mukerjee, Promotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street, 2nd Floor, Calcutta (19-1-1933.)
- Mukerjee, Satyendra Nath, F.S.A.A., 1-B, Old Post Office Street, Calcutta. (12-10-1938.)
- Mukhopadhyay, Bhupendra Nath, B.Sc., G.D.A., Messrs. N. Sarkar and Co., 17, Mangoe Lane, Calcutta. (31-12-1938.)
- Nandi, Prafulla Chandra, M.A. (Cantab.), B.Sc., A.C.A., Messrs. P. C. Nandi & Co., Lindley Chambers, 6, Hastings Street, Calcutta. (3-5-1933.)
- Nataraja Iyer, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., Kingsway, Secundrabad. (12-10-1933.)
- Nissim, Meyer Maurice, G.D.A., C/o. Messrs. M. M. Nissim and Company, Lakshmi Building, Sir Phirozshah Mehta Road, Fort, Bombay. (30-10-1939.)
- Oka, Ganesh Mahadeo, G.D.A., C/o. Messrs. G. M. Oka and Company, 180, Budhwar Peth, Laxmi Road, Poona 2. (30-10-1939.)
- Orr, James, C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (12-10-1933.)
- Panday, Darabshaw Nasservanji, B.Com., F.S.A.A., Messrs. Damania, Panday and Panjan, Navsari Building, Hornby Road, Fort, Bombay. (12-10-1933.)
- Pandya, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road, Lahore. (19-1-1933.)
- Pandya, Sattya Vant, G.D.A., Messrs. Basant Ram & Sons, Kaiser Bagh Circus, Lucknow. (19-1-1933.)
- Parikh, Anratlal Kashandas, B.Com., G.D.A., Messrs. Devidas, Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (3-10-1934.)
- Patel, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel and Patel, Kermani Buildings, Hornby Road, Fort, Bombay. (19-1-1933.)
- Paymaster, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (3-5-1933.)
- Purushottam, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2/19, Armenian Street, George Town, Madras. (30-7-1935.)
- Rajji, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (19-1-1933.)
- Rajamany, Muthusamy, G.D.A., Messrs. Rajamany & Sankaran, Temple Committee Buildings, South Main Street, Tanjore. (3-5-1933.)
- Rajan, Nallam Chakaravathi, G.D.A., 9/375, Variety Hall Road, Coimbatore. (31-12-1938.)
- Ramaswamayya, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, Esplanade Row, Madras. (1-1-1934.)
- Rasool, Shariat, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road, Aligarh. (3-10-1934.)
- Ray, Amiya Nath, A.C.A., Messrs. Ray and Ray, 6, Church Lane, Calcutta. (12-10-1933.)
- Rai, Ranajit, M.A. (Cantab.), A.C.A., Messrs. Ray and Ray, 6, Church Lane, Calcutta. (12-10-1933.)
- Read, George Crible, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (12-10-1933.)
- Reddy, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Ready & Co., Governorpet, Bezwada. (19-1-1933.)
- Roy, Abani Mohan, M.A., B.Com. (Edin.), C.A., F.S.A.A., Messrs. A. M. Roy & Co., 1-B, Old Post Office Street, Calcutta. (3-10-1934.)
- Roy, Apurba Chandra, B.A., F.S.A.A., Messrs. A. C. Roy & Co., 7, Rankin Street, Wari, Dacca. (1-1-1934.)
- Roy, Nripendra Krishna, M.Sc., A.S.A.A., Messrs. N. K. Roy & Co., 2, Lyons Range, Calcutta. (1-1-1934.)
- Sankaran, G., G.D.A., Messrs. Rajamany & Sankaran, First Agraharam, Salem, South India. (16-12-1938.)
- Sastri, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street, Madras. (1-1-1934.)
- Sen, Jitendranath, A.S.A.A., C/o. Messrs. J. Sen & Co., 5, Hastings Street, Top Floor, Calcutta. (30-10-1939.)
- Sen Gupta, Surendra Mohan, M.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (21-11-1936.)
- Sham, Natverlal Jekishandas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (19-1-1933.)
- Shah, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street, Madras. (11-12-1937.)
- Shah, Ramanlal Govindlal, B.Com., G.D.A., Messrs. Ramanlal G. Shah & Co., 476, Sankdi Sheri, Ahmedabad. (12-10-1933.)
- Sharma, Pandit Naurang Ray, Diggi Street, Beawar (Ajmer-Merwara). (12-10-1933.)
- Sharp, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street, Bombay. (5-6-1936.)
- Shroff, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (12-10-1933.)

The 14th September 1940.

- Sivaram, Lakshmana, G.D.A., 36, Khansamettu Street, Madras. (16-12-1938.)
- Smith, Clive Douglas, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (21-11-1936.)
- Sodhbans, Sirdar Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road, Lahore. (19-1-1933.)
- Sopariwalla, Chandulal Hatkissoudas, Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay. (19-1-1933.)
- Subramania Iyer, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (3-5-1933.)
- Subramania Iyer, Uttamapalayam Ramasamy, G.D.A., Perumalkoil Street, Karur. (30-7-1935.)
- Tait, James Simpson, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (3-5-1933.)
- Tannan, Bodh Raj, A.C.A., Messrs. Sharp and Tannan, Bank of Baroda Building, Apollo Street, Bombay. (31-12-1938.)
- Tarmaster, Mangaldas Laxmidas, F.S.A.A., Messrs. Tarmaster & Co., 4, Hastings Street, Calcutta. (3-5-1933.)
- Taylor, Geoffrey Whitworth, A.C.A., C/o. Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (30-10-1939.)
- Thampan, Kuthiravattack Kuttanunni, G.D.A., Sekharipuram, P. O. Kalpathi, Palghat (South Malabar). (1-1-1940.)
- Toft, Walter, A.C.A., Messrs. Price, Waterhouse Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (3-5-1933.)
- Upadrasta, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co., Vizagapatam. (27-8-1935.)
- Vaidyanathan, S., B.A., G.D.A., Kashmere Gate, Delhi. (1-6-1940.)
- Venkatasubbiah Naidu, Kondrou, G.D.A., 93, Godown Street, Madras. (30-7-1935.)
- Viccajee, Victor Framjee, B.A., F.S.A.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (12-10-1933.)
- Whitby, Bernard James, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-10-1933.)
- Wilcox, Stephen William, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (1-7-1938.)
- Younio, Wilfred John, C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (3-5-1933.)
- Zaman, Syad-uz, B.A., A.C.A., Messrs. S. Zaman & Co., 7, Old Post Office Street, Calcutta. (12-6-1935.)

N. R. PILLAI,

Joint Secy. to the Govt. of India.

No. 6291—IJ-26/40-Com.—The following notification, issued by the Government of India, Department of Commerce, is republished for general information.

By order of the Governor,

W. W. DALZIEL,

Secretary to Government.

(REGISTRATION OF ACCOUNTANTS.)

Simla, the 10th August 1940.

No. 6-A. (2)/40.—With reference to rule 2 (2) of the Restricted Certificates Rules, 1932, it is hereby notified for general information that the following persons are entitled to continue to act as auditors of public companies during the year 1940-41, subject to the provisions of rule 3 thereof and the conditions specified in their certificates.

HOLDERS OF RESTRICTED CERTIFICATES.

- Aggarwal, Rai Saheb Moti Lal, C/O R. B. Seth Tikam Chand Bhagchand, Bankers, Ajmer.
- Aiyar, N. S. Ramaswamy, 250, Thambu Chetty Street, G. T. Madras.
- Aiyar, R. N. Rajam, 15, Armenian Street, Madras.
- Ayyar, K. A. Sankara, 18, New Street, Madras.
- Ayyar, M. R. Balasubramania, Mayavaram Banerji, Haridas 8/16, Russa Road, Kalighat, Calcutta.
- Beatty, W., M.B.E., Retd. Compilation Officer, B. B. & C. I. Rly., Grace College, Civil Lines, Ajmer.
- Bhargava, Ishwari Prasad, Ishwar Bhawan, Beawar, Rajputana.
- Bishambar Dayal, No. 866, Dharampura Street, Delhi.
- Bes?, Nitai Doyal, Ulipur, Rangpur district, Bengal.
- Chatterjee, Durga Charan, Lala Lajpat Rai Road, Benares City.
- Chatterjee, N. C., Secretary, The Dibrugarh District Club, Ltd., Dibrugarh, Assam.
- Chatterjee, Sarat Chandra, "Raj Krishna Kutir", Dadpore Village. Khamargachi P. O. Hooghly district, Bengal.
- Danania, Nourojce Fakirjce, Pearl Mansion, 36, Queen's Road, Bombay.
- Davar, Maneckjee Hormasjee, 83, Belton House, opposite Marine Lines Station, Queen's Road, Bombay.
- Devidas Vithaldas, Messrs. Devidas Vithaldas & Co., No. 16, Apollo Street, Fort, Bombay.
- Gargiya, Kanhaiyalal, Gargiya Niwas, Beawar.
- Guru, N., Bhagavan Sarma, Vizagapatam.
- Gruttoo, Ikbal Krishna Munshi, Fyzabad.

Iyer, K. Narayana, Travancore National and Quilon Bank Buildings, Quilon (S. India).
 Jain, Nand Kishore, 280, Esplanade Road, Delhi.
 Khana. Diwan Bughamal, Kucha Santan, Peshawar City.
 Krishnamachari, T., Vellore.
 Kundu, Atul Krishna, 12/1, Old Post Office Street, 2nd Floor, Calcutta.
 Madan Gopal, Rang Mahal, Delhi.
 Master, Bomanji Buijorji, Parsi Colony, Karachi.
 Mathur, Rajendra Mohan, Haveli Jugul Kishore, Chandni Chowk, Delhi.
 Mehta, Maneklal Amulakhrai, C/O Messrs. Naginadas and Maneklal, 35, Maldoon House, Marine Lines, Bombay.
 Mehta, Rustomji Nussarwanji, 27, Hummam Street, Fort, Bombay.
 Menezes, Pascual Francis, "Ville Louise", Cincinnatus Town, Karachi.
 Mukherjee, Subodh Kumar, Commercial Academy, Dacca.
 Mukut, Behari Lal, c/o Accountant-General, Bundi (Rajputana).
 Narayan Singh, Madhav Ram, No. 13, Ashtabojam Road, Choolai, Madras.
 Parulkar, Jivaji Krishna, J. P., 31-33, Hummam Street, Fort, Bombay.
 Patel, Sorab Jamsetjee, Oriental Bank Building, 65, Esplanade Road, Fort, Bombay.
 Pillai, T. M. Sankaranarayana, c/o Messrs. Sankar, Swamy, Nachuallur, Tinnevely Jn.
 Pillay, K. R. Soobramaniam, 317, Thambu Chetty Street, Madras.
 Prakasam, C. M. S., 25, Sreenivasapuram Sannidhi Street, Sreenivasapuram, Royapettah, Madras.
 Rajagopalachariya, M. K., c/o The Chief Editor, Wealth and Welfare, Thyagarayaragar, Madras.
 Rau, M. S. Krishna, 2, Coelho's Street, Kodialbail P. O., Mangalore.
 Resamvala, Bhaidas Ichharam, 1-3, Pinjrapole, Girgaum Back Road, Bombay.
 Sagal, Prag Narain, Laksa West, Benares City.
 Saha, Robindra Nath, B.Sc., Kumarkhali P. O., Nadia District, Bengal.
 Saraya, Dwarkadas Lalji, B.A., LL.B., Outside Khambhalla Gate, Jamnagar (Kathiawar).
 Sen, Joy Krishna, 32-A, Dhurumatalla Street, Calcutta.
 Sen, Saures Chandra, Tezpur, Assam.
 Sen Gupta, Dbirendra Mohan, 10, Hastings Street, Calcutta.
 Shanna, B., Retired P. W. D., Chief Accounts Clerk, Brahmin Valley, Mercara, Coorg.
 Sharangdhar, Sadashiv Atmaram, Military Road, Santaacruz, Bombay.
 Sopariwalla, Chunilal Harkisandas, c/o Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay.

Suraj Narain, Kinari Bazar, Delhi.
 Vakilna, Nathulal Lallubhai, Haripura, Bhawaniwad, Surat.
 Wadia, Sorabjee Cursatjee Rustomjee, Gilder Lane, Grant Road, Bombay, 7.

N. R. PILLAI,

Joint Secy. to the Govt. of India.

The 14th September 1940.

No. 6294—1J-27/40-Com.—The following notification, issued by the Government of India, Department of Commerce, is republished for general information.

By order of the Governor,

W. W. DALZIEL,

Secretary to Government.

REGISTRATION OF ACCOUNTANTS.

Simla, the 10th August 1940.

No. 2-A. (24)/40.—In pursuance of rule 18 of the Auditor's Certificates Rules, 1932, the Register of Accountants as it stood on the 1st July 1940, is hereby published for general information:—

REGISTER OF ACCOUNTANTS.

*Indicates the names of those Accountants who do not hold Auditor's Certificates.

†Indicates the names of members of the Indian Accountancy Board.

NOTE (i).—The date within brackets against a name in the List is the date on which the Auditor's Certificate was originally granted.

NOTE (ii).—All accountants in the list whose names are not marked with (*) hold Auditor's Certificates valid until the 30th day of June 1941.

NOTE (iii).—The figure in the beginning of each name indicates the Enrolment Number of the Accountant.

502 Abdul Mannan, S., G.D.A., Churiwala, Gali Jutawali, Delhi. (2-10-1935).

219 Abhyankar, Bhalchandra Chintaman, G.D.A., Messrs. B.C. Abhyankar & Co., 12A, Yusuf Building, Churchgate Street, Fort, Bombay. (1-4-1933).

213 Abhyankar, Govind Shridhar, B.A., G.D.A., Messrs. C.H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay. (28-3-1933).

82 Adarbad, Rustom Naorojee, G.D.A., Merwan Building, 10, Uranwala Street, Grant Road, Off Railway Goods Yard, Bombay. (25-10-1932).

226 Adenwalla, Nariman Dadabhoy, G.D.A., 418, Chotalal Bhuwan, Kalbadevi Road, Bombay. (1-4-1933).

592 Afzal, Syed Ahmed, A.S.A.A., Messrs. Afzal, Banerjee & Co., Station Road, Patna. (22-6-1936).

501 Agarwal, Narainlal, B.A., G.D.A., Messrs. Narainlal Agarwal & Co., Marwani Chamber of Commerce Building, 226—230, Kalbadevi Road, Bombay, No. 2. (1-8-1935).

- 178 Ailawadi, Rambas, G.D.A., Messrs. R.D., Ailawadi & Co., 58, New Cloth Market, Bunder Road, Karachi. (18-1-1933).
- 93 Aiyar, Arjun Kalyan Subramani, B.Com., G.D.A., F.S.A.A., Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (25-10-1932).
- 92 Aiyar, Bharata Kalyan Subramani, Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (25-10-1932).
- 650 Aiyar, B. P. Jayarama, G.D.A., 12, Ramaswamy Street, Thyagarayangar, Madras. (7-1-1937).
- 65 Aiyar, Papanasam Narayanaswami, Swaminathan, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., 10A, Jaffer Syrang Street, G. T., Madras. (12-1-1933).
- 728 Aiyar, Ramakrishna Venkatarama, Messrs. R. V. Aiyar & Co., 12, Dalhousie Square, Calcutta. (7-2-1938).
- 255 Alibless, Rustomji Bejonji, G.D.A., Messrs. R.B. Alibless & Co., Western India House, Sir P. Mehta Road, Fort, Bombay. (23-4-1933).
- 571 Amar Nath, B.Com., G.D.A., Messrs. A. N. Kapur & Co., 59, The Mall, Lahore. (21-4-1936).
- 155 Amin, Apaji Bavaji, B.Com., G.D.A., Messrs. Apaji Amin & Co., 14, Hammam Street, Fort, Bombay. (20-2-1937).
- 290 Amin, Jashbhai Bavajibhai, G.D.A., Messrs. Apaji Amin & Co., 14, Hammam Street, Fort, Bombay. (27-5-1937).
- 749 *Anand Oudh Narain, B.A., A.S.A.A., "Westcraft", West Avenue, Santa Cruz, Bombay.
- 581 Ananthanarayana, Vajjhala, G.D.A., No. 22, Biwan Rama Iyenger Road, Vepery, Madras. (4-5-1936).
- 819 Ananthanarayanan, Nuranai Naganathan, 388, Dalhousie Street, Rangoon. (3-10-1939).
- 332 Apte, Gopal Dattatraya, B.A., G.D.A., New Kitab Building, Laxmi Road, Poona. (2-10-1933).
- 154 Arora, Anoop Lal, G.D.A., Commercial Buildings, The Mall, Lahore. (14-12-1932).
- 412 Arthur, Robert Scott, C.A., Messrs. Lovelock and Lewes, 4 Lyons Range, Calcutta. (2-8-1934).
- 241 Arunajatai, Panchapakesa, G.D.A., Messrs. Arunajatai & Viswarathan, 113, Armenian Street, George Town, Madras. (22-3-1933).
- 763 Ashar, Girdharlal Popat, G.D.A., Ballarpur, District Chanda (C.P.). (1-8-1938).
- 786 Ashton, John, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-2-1939).
- 802 Asli, Pestunji Kuverji, B.Com., G.D.A., Gool Mahal, 10, Sleater Road, Grant Road, Bombay. (12-6-1939).
- 34 Augra, Framroze Sorabji, Messrs. A.S. Madras & Co., Mahendra Mansions, Esplanade Road, Fort, Bombay. (17-2-1939).
- 596 Avasia, Hom Framji, Tardeo Terrace, Tardeo Road, Bombay, 7. (27-6-1936).
- 633 Ayyar, A. Ramaswamy, B.A., G.D.A., The New India Assurance Company, Ltd., 9, Clive Street, Calcutta. (11-11-1936).
- 627 Ayyengar, Kuppuswami Ramakrishna, G.D.A., Sri Ramakrishna Buildings, Melur (Madura). (16-10-1936).
- 439 Babur, Ghanshyamdas Harkishindas, B.A., L.L.B., G.D.A., 8, Noorbhoy Jafferji Buildings, Bunder Road, Karachi. (21-12-1934).
- 320 Bahri, Dev Raj, G.D.A., Messrs. P. R. Mehra & Co., 35, Olsbat Road, Lahore. (4-1-1934).
- 335 Bahri, Parma Nand, G.D.A., Messrs. P. N. Bahri & Co., Dinanath Buildings, 14, The Mall, Lahore. (11-9-1935).
- 144 Bajan, Nariman Burjorji, B.Com., G.D.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort, Bombay. (25-8-1932).
- 673 Bajan, Sorab Burjorji, B.Com., G.D.A., C/o The Indian Potels Co., Ltd., Taj Mahal Hotel, Bombay. (12-5-1937).
- 700 Balasubramanian, G., Rama Vilas, Tennore Road, Trichinopoly. (22-10-1937).
- 704 Bamboat, Minocher Nadirshaw, Banaji, Building, Opp. Fatma Manzil, Forjet Street, Gowalia Tank Road, Bombay. (1-4-1936).
- 491 Bandyopadhyay, Hiran Kumar, B.A., G.D.A., 12, Old Post Office Street, Calcutta. (25-6-1935).
- 386 Bandyopadhyay, Kaliprasanna, M.A., G.D.A., Messrs. Basu, Banerjee & Co., 58, Patuatuly, Dacca. (2-4-1934).
- 210 Bandyopadhyay, Sachindra Nath, M.A., B.Com., G.D.A., Messrs. Banerjee, Roy Choudhury & Co., 10, Old Post Office Street, Calcutta. (28-2-1937).
- 552 Banerjee, Dharendra Nath, F.S.A.A., Messrs. Afzal, Banerjee & Co., 22, Canning Street, Calcutta. (2-3-1936).
- 662 Banerjee, Profulla Sankar, B.Sc., G.D.A., 8/6B, Cernfield Road, P. O. Ballygurge, Calcutta. (6-4-1937).
- 787 Banerji, Asoka Prokash, Pir Jalil, Lucknow. (6-2-1939).
- 733 Bardhan, Parcs Chandra, B. Com., Messrs. P. C. Bardhan & Co., Gooptu Mansions 84/A, Clive Street, Calcutta. (3-3-1936).

- 599 Baria, Kaikhushru Eduljee, B. Com., G. D. A., A.S.A.A., Cooper Building, 617-B, Dhobi Talao, Bombay, 2. (10-7-1936).
- 461 Barnes, Harry Leslie, A.C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (16-5-1936).
- 413 Basu, Amulya Chandra, B. Com., B.L., G. D. A., Messrs. A. Basu & Co., 12, Vidyasagar Street, Calcutta. (23-8-1934).
- 729 Basu, Debabrata, B.Sc., C.A., A.S.A.A., Messrs. D. Basu & Co., 10, Old Post Office Street, Calcutta. (1-4-1938).
- 89 Basu, Gurugobinda, B. A., F. S. A. A., Messrs. G. Basu, & Co., 4, Hastings Street, Calcutta. (1-4-1933).
- 473 Basu, Manindranath, B. Sc., G.D.A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (1-4-1935).
- 634 Basu, Manchanan, B. Com., Chittaranjan Colony, Dum Dum. (12-11-1936).
- 170 Basu, Prohlad Chandra, B.A., G.D.A., Messrs. Basu, Banarjee & Co., 58, Patuatuly, Dacca, (8-1-1933).
- 672 Basu, Prodyot, Kumar, B.Sc., A.S.A.A., 14, Clive Street, Calcutta. (8-5-1937).
- 829 Basu, Sachindra Kumar, B.A., (Hons.), B.L., c/o Messrs. G. Basu & Co., 4, Hastings Street, Calcutta. (9-12-1939).
- 513 Basu, Sisir Kumar, B. A., A.S.A.A., Messrs. S. K. Basu & Co., Temple Chambers, 6, Old Post Office Street, Calcutta. (7-11-1935).
- 111 Bathgate, Gordon Murray, C. A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).
- 32 Batliboi, Jamshed Rustomji, F.S.A.A., Messrs. Batliboi and Purohit, Maneckjee Wadia Building, 125, Mahatma Gandhi, Fort, Bombay. (1-4-1933).
- 41 *Batliboi, Sorab Rustomji, F.S.A.A., 173, Park Street, P. O. Circus, Calcutta.
- 762 Bhagvat, Moreshwar Nilkanth, G.D.A., Dinkara Buildings, Burn Bastion Road, Delhi. (1-8-1938).
- 161 Bhagwat, Pandurang Gangadhar, G.D.A., Messrs. P. G. Bhagwat & Co., Commissariat Buildings, Hornby Road, Fort, Bombay. (1-4-1933).
- 436 Bhagwat, Raghunath Bhasker, G.D.A., Messrs. R. B. Bhagwat & Co., Gangavesa, Kolhapur. (17-1-1935).
- 431 Bhandari, Prakash Nath, B.A., B. Com. (Lond.), A.C.A., Messrs. Chatrath, Bhandari & Co., 28, Mozang Road, Lahore. (1-7-1936).
- 249 Bhargava, Gauri Shankar, "Phool Niwas", Civil Lines, Ajmer. (1-7-1937).
- 795 Bharucha, Jamshed Dhunjishaw, G.D.A., c/o British Overseas Airways Corporation, Victoria House, Calcutta. (12-4-1939).
- 522 Bharucha, Kavar Dosabhai, G.D.A., Khurshed House, 604-D, Lady Jehangir Road, Parsi Colony, Dadar, Bombay. (6-12-1935).
- 248 Bharucha, Ratansha Shapurji, G.D.A., Jehangir Mansion, 1st Marine Lines, Bombay. (28-3-1933).
- 516 Bharucha, Sorab Khurshedji B. Com., G. D. A., Messrs. G. P. Kapadia & Co., Hamam House, Hummam Street, Fort, Bombay. (7-11-1935).
- 817 Bhat, Gopalkrishna Madhavrao, Narayandas Mausion, 4th Floor, Opposite Venkateshwar Temple, 71, Fana-swadi, Bombay. (2-10-1939).
- 791 Bhatia, Amar Nath, Messrs. A. N. Bhatia & Co., Central Bank Building, Lahore. (1-4-1939).
- 732 Bhatia, Avtar Singh, B Com., Messrs. P. N. S. Aiyar & Co., Burn Bastion Road, Delhi. (3-3-1938).
- 752 Bhatia, Dev Raj, B.Com., G.D.A., Messrs. D. Bhatia & Co., 34, The Mall, Lahore. (18-6-1938).
- 561 Bhatia, Prithvi Nath, B.Com., A.S. A.A., Messrs. Chatrath, Bhandari & Co., Mahmudabad Mansions, The Mall, Hazratganj, Lucknow. (1-4-1936).
- 798 Bhatt, Balubhai Pranshankar, Shri Krishna Niwas, 1st Floor, Kalbadavi Road, New Silk Market, Bombay, No. 2. (8-5-1939).
- 813 Bhatt, Devshanker Nagji, G.D.A., c/o The Motipur Sugar Factory, Ltd., P. O. Motipur, District Muzaffarpur, Bihar, B. & N. W. Railway. (26-8-1939).
- 123 Bhatt, Dinubhai Labhshanker, G.D.A., Messrs. Dinubhai & Co., 65, Esplanade Road, Fort, Bombay. (25-10-1932).
- 800 Bhatt, Labhshanker Gaurishanker, G.D.A., Patel Bhavan, Barnes Street, Karachi. (19-5-1939).
- 90 Bhatt, Laxmishanker Harjiwan, G.D.A., The Bombay Port Trust Employees' Co-operative Credit Society, Ltd., Ballard Road, Fort, Bombay, 1. (25-10-1932).
- 350 Bhatt, Mohanlal Jagjivan, G.D.A., Badrikashram, 4th Floor, Khetwadi, 2nd Line, Bombay 4. (19-12-1938).
- 597 Bhattacharyea, Kalinarayan, B.Sc., G.D.A., 59/C, Pratapaditya Road, P. O. Kalighat, Calcutta. (27-6-1936).
- 508 Bhatt, Ishwar Singh, G.D.A., Messrs. Sodhbans & Co., Commercial Buildings, The Mall, Cawnpore. (26-9-1935).
- 30 Billimoria, Bapuji Burjorji, G.D.A., Messrs. S. P. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).

- 379 Billimoria, Bhicajee Shapoorji, A.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (11-4-1934).
- 1 + Billimoria, Sir Shapoorjee, Bomonjee, M.B.E., J.P., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).
- 426 Bindon, Sydney Albert, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (2-11-1934).
- 360 Birdy, Bejonji Dinshawji, B.Com., G.D.A., Messrs. Birdy, Kanoba & Deshpande, Maneckji Wadia Building, 129, Esplanade Road, Fort, Bombay. (9-11-1933).
- 784 Blenkinsop, Norman, C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (14-1-1939).
- 630 Bohra, Mahomedbhoy Rasulbhoy, B.Com., G.D.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort, Bombay. (22-10-1936).
- 773 Bose, Radha Bhusan, M.A., B.Sc., B.Com., A.S.A.A., c/o Messrs. R. B. Bose & Co., 9, Hastings Street, Calcutta. (23-11-1938).
- 735 Bose, Sauransu, A.C.A., Auditor, Darjeeling Himalayan Rly. Co., Kurseong (Bengal). (3-3-1938).
- 348 Brahmayya, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., Andhra Insurance Buildings, Thambu Chetty Street, Madras. (27-11-1933).
- 789 Bray, John Patrick, A.C.A., Messrs. A. F. Ferguson and Co., Allahabad Bank Buildings, Apollo Street, Bombay. (1-3-1939).
- 830 Burton, Frederic Christopher, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (9-12-1939).
- 698 Butani, Ram Hassasing, Messrs. R. H. Butanj and Co., Dunolly Road, Karachi. (12-10-1937).
- 441 Cama, Ardeshir Edulji, A.C.A., Mubarak Manzil, 50, Hughes Road, Bombay. (2-3-1935).
- 262 Captain, Hormusji, Framji, G.D.A., Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (1-4-1933).
- 481 Chakravarti, Bibhutibhusan, B.Com., A.S.A.A., Messrs. Chakravarti, Choudhury & Co., 2, Church Lane, Calcutta. (16-5-1935).
- 206 Chakravarti, Debendranath, M.A., B.L., G.D.A., Katpatty, Barisal. (1-4-1933).
- 269 Chakravarti, Janardou Chandra, B. Com., G.D.A. Messrs. J.C. Chakravarti & Co., 29, Sadananda Road, Calcutta. (15-7-1933).
- 331 Chakravarty, Annada Charan, M.A., B.L., A.S.A.A., Messrs. Chakravarti, Ghosh, Guha & Co., Commercial House, 15, Clive Street, Calcutta. (11-11-1933).
- 841 Chakravarty, Kshitis Chandra, B. Com., B.L., Messrs. N. C. Chakravarty & Co., 12/1, Old Post Office Street, Calcutta. (16-2-1940).
- 193 Chakravarty, Nares Chandra, M.A., F.S.A.A., Messrs. N. C. Chakravarty & Co., 12/1, Old Post Office Street, Calcutta. (20-2-1933).
- 85 Chandabhoy, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (25-10-1932).
- 482 Chandiook, Jagdish Chander, A.C.A., Messrs. Walker, Chandiook & Co., Kashmere Gate, Delhi. (16-5-1935).
- 494 Chapman, Robert Geoffrey, A.C.A., Messrs. A. F. Ferguson & Co., G.P.O. Box No. 39, Lahore. (19-5-1936).
- 739 Charna, Bapuji Manchershah, G.D.A., Guzdar Street, Thakardwar, Bombay. (28-4-1938).
- 209 Chatrath, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari & Co., 28, Mozang Road, Lahore. (30-3-1933).
- 837 Chatterje, Jatish Chandra, B.Sc. 7, Kailash Banerji Lane, P. O. Bally, Howrah, Calcutta. (22-1-1940).
- 258 Chatterjee, Abimukta, G.D.A., Messrs. Chatterjee and Chatterjee, Lala Lajpat Rai Road, Benares. (1-4-1933).
- 603 Chatterjee, Debi Prosanna, A.S.A.A., 87, Lower Circular Road, Calcutta. (17-7-1936).
- 371 Chatterjee, Saral Kumar, B.Com., G.D.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (7-8-1934).
- 754 Chatterji, Guru Prosad, B.Sc., A.S.A.A., 29, Jatin Das Road, Post Office Kalighat, Calcutta. (20-6-1938).
- 590 Chatterji, Ramesh Chandra, B.Sc., B.L., G.D.A., 32, Huzuri Mull Lane, P. O. Entally, Calcutta. (8-6-1936).
- 512 Chatterji, Shyama Charan, B.Com., G.D.A., 15, Bentink Street, Calcutta. (24-10-1935).
- 539 Chattopadhyay, Kumudbandhu, B.Sc., G.D.A., Calcutta Tramway's Co., Ltd., 7, Church Lane, Calcutta. (10-1-1936).
- 423 Chaturvedi, Bishamber Nath, B.Com., G.D.A., Messrs. B. N. Chaturvedi & Co., Meston Road, Cawnpore. (26-10-1934).
- 50 Chaudhuri, Upendra Mohan, B.A., G.D.A., Messrs. U. M. Chaudhuri & Co., 12/1, Old Post Office Street, Calcutta. (14-12-1932).

- 437 Chetty, Voora Jagannadham, G.D.A., 188, Govindappa Naick Street, George Town, Madras. (1-7-1935).
- 271 Chojar, Ram Labhaya, G.D.A., Messrs. R. L. Chojar & Co., 2, Dayal Singh Mansions, Lahore. (5-4-1933).
- 641 Chokra, Viswanath, B.A., Messrs. Dhanpatmal Diwanchand, Pydhonie, Bombay, 3. (11-12-1936).
- 840 Chokshi, Chinu Chimanlal, B.Com., 90-94, Sheikh Memon Street, Bombay. (18-2-1940).
- 707 Chopra, Suraj Prakash, B.A., B.Com. (Lond.), A.C.A., Messrs. S. P. Chopra & Co., 14, Dinga Singh Buildings, The Mall, Lahore. (28-10-1937).
- 259 Choudhary, Nanhelal Bhaiyalal, G.D.A., Messrs. Vaish Jain & Co., Clutterbuckganj, Near Bareilly. (1-4-1932).
- 339 Choudhuri, Birbhadra Chandra, 25/C, Bakulbagan Row, Bhowanipore, Calcutta. (26-9-1933).
- 612 Choudhuri, Nirendralal, B.Com., G.D.A., Messrs. N. Choudhury & Co., 2, Church Lane, Calcutta. (21-8-1936).
- 666 Choudhury, Naresh Chandra, B.Sc., A.S.A.A., 26/C, Creek Row, Calcutta. (12-4-1937).
- 53 Choudhury, Priyanath, M.A., G.D.A., 4-A, Scott Lane, Calcutta. (14-12-1932).
- 555 Choudhury, Sitesh Chandra, B.Sc., G.D.A., 1-B, Ram Hari Ghosh Lane, P. O. Amherst Street, Calcutta. (16-3-1936).
- 20 Cole, Frederick Arthur, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).
- 515 Contractor, Huseni Mohammedally, B.Com., LL.B., G.D.A., Messrs. H. M. Contractor & Co., Merwan Building, Sir Phirozshah Mehta Road, Bombay. (1-11-1935).
- 681 Cooper, Adarji Nowroji, G.D.A., C/o S. D. Mistry, Esq., The Gujrat Spg. & Wvg. Mills Co., Ltd., Railwaypura, Ahmedabad. (1-7-1938).
- 353 Crawshaw, Joseph Sykes, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (26-10-1933).
- 484 Crooks, George Reid, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (31-5-1935).
- 613 Dadabhoy, Jal Nariman, A.S.A.A., C/o Tata Chemicals, Ltd., Bombay House, Bruce Street, Fort, Bombay. (23-8-1936).
- 659 Dalal, Champaklal Lalloobhai, "Kamla Bhuvan", 2, Pauleshwar Road, Vile-Parle, Bombay. (1-4-1937).
- 505 Dalal, Nateverlal Chandulal, B.A., G.D.A., The Bank of India, Ltd., Branch Deptt., Fort, Bombay. (26-8-1935).
- 137 Dalal, Ramaniklal Karasondas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932).
- 103 † Dalal, Ruttonshaw Pestonjee, F.S.A.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozshah Mehta Road, Fort, Bombay. (25-8-1932).
- 609 Damania, Ranchhodas Vartjivandas, B.Com., G.D.A., A.S.A.A., Chief Accountant, The Warden Insurance Co., Ltd., Ahmedabad. (14-8-1936).
- 812 Damkevala, Hormazdiar Fredoon, A.S.A.A., Sutan Manzil, China Bazar, Bombay. (1-4-1940).
- 556 Dandeker, Ganesh Mahadev, B.A., A.S.A.A., Messrs. M. K. Dandeker & Co., 16, Moor Street, Madras. (20-3-1936).
- 180 Dandeker, Shankarrao Bhaskarrao, B.Com., G.D.A., Messrs. S. B. Dandeker & Co., 7, Parsi Church Street, Calcutta. (18-1-1933).
- 25 Darbari, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. M. D. Darbari & Co., 100, Clive Street, Calcutta. (5-8-1932).
- 263 Daruvalla, Jal Cawasji, G.D.A., Hardinge House, Cowalia Tank Road, Bombay, No. 7. (1-4-1933).
- 38 Das, Harendra Chandra, B.A., F.S.A.A., Messrs. H. C. Das & Co., 9-A, Dalhousie Square, East, Calcutta. (25-10-1932).
- 27 Das, Jyotish Chandra, B.Sc. (U.S.A.), 4, Tilak Road, Calcutta. (1-7-1932).
- 175 Das, Narendra Nath, B.Sc., G.D.A., Messrs. N. N. Das & Co., 8/2, Hastings Street, Calcutta. (20-3-1933).
- 460 Das, Santosh Kumar, B.Sc., G.D.A., Messrs. Das & Majumdar, 8, Dalhousie Square, Calcutta. (4-3-1935).
- 721 Das, T. Venkata, B.A., G.D.A., Satyanarayanapuram, Bezwada. (24-12-1937).
- 186 Das Gupta, Anil Chandra, B.A., G.D.A., Messrs. A. C. Das Gupta & Co., 12, Old Post Office Street, Calcutta. (23-3-1933).
- 308 Das Gupta, Benoyendra Nath, B.A., A.S.A.A., Messrs. P. N. Das Gupta & Co., New Civil Lines, Lucknow. (27-5-1933).
- 852 Das Gupta, Kumudranjan, B.Com., P. 164, Lansdown Road Extension, P. O. Kalighat, Calcutta. (29-6-1940).
- 848 Das Gupta, Promatha Nath, B.A., G.D.A., Gauhati (Assam). (2-5-1940).

- 724 Das Gupta, Sailendra Nath, B.Sc., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (24-1-1938).
- 48 †Dastur, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (1-4-1938).
- 775 Datta, Jyotis Chandra, A.C.A., 121, Rashbehari Avenue, Calcutta. (23-11-1938).
- 543 Datta, Kalyan Kumar, B.Sc., A.S.A.A., Messrs. K. K. Datta & Co., 95/1, Garpar Road, Calcutta. (14-1-1936).
- 677 Datta, Satyaranjan, B.Sc., G.D.A., C/o S. K. Day, Esq., 'Queen's Mansions', 30, Elgin Road, Calcutta. (2-6-1937).
- 418 Datta, Surendra Nath, B. Com., G.D.A., Messrs. S. N. Datta & Co., 94, Chittaranjan Avenue, Calcutta. (10-10-1934).
- 306 Davar, Dorab Rustomji, G.D.A., F.S.A.A., Messrs. Cornelius & Davar, 80, Esplanade Road, Fort, Bombay. (26-6-1933).
- 228 Davar, Maneck Ardeshir, M.A., LL.B., F.S.A.A., Messrs. Maneck A. Dawar & Co., 100, Clive Street, Calcutta. (1-4-1933).
- 67 Davar, Minu Savakshah, A.S.A.A., Messrs. S. R. Batliboi & Co., 18, Randeria Building, 62, Phayre Street, Rangoon. (1-4-1933).
- 176 Davar, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Davar & Co., Motlibai Wadia House, 118-120, Parsi Bazar Street, Fort, Bombay. (20-3-1933).
- 696 Day, Birendra Kumar, Messrs. Day & Co., 20, Maharshi Debendra Road, Calcutta. (24-9-1937).
- 114 Day, Subodh Kumar, A.S.A.A., 86, Chowringhee Road, Calcutta. (17-12-1932).
- 26 Deb, Malay Kumar, B.Sc., G.D.A., 8/2 Hastings Street, 1st Floor, Rooms No. 21 & 22, Calcutta. (12-1-1933).
- 377 Demetrius, St. John, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (27-6-1935).
- 192 Desai, Jal Temulji, G.D.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (20-2-1933).
- 769 Desai, Mahendra Janiaram, B.A., LL.B., Messrs. Lakhia Desai and Company, Chaturbhuj Bhuvan, Gandhi Road, Ahmedabad. (6-9-1938).
- 843 Desai, Nanubhai Jogibhai, 49-51, Modi Street, Fort, Bombay. (1-4-1940).
- 131 †Desai, Nanubhai Vasanji, B.A., G.D.A., Messrs. Nanubhai & Co., Jehangir Wadia Building, 51, Esplanade Road, Fort, Bombay. (25-11-1932).
- 771 Deshpande, Anant Venkatesh, A.S.A.A., Kermani Building, 4th Floor, Junction of Hornby and Sir Phirozshaw Mehta Road, Fort, Bombay (1-10-1938).
- 361 Deshpande, Vaman Hari, G.D.A., Messrs. Birdy, Kanoba & Deshpande, Maneckji Wadia Building, 129, Esplanade Road, Fort, Bombay, (16-11-1933).
- 824 Dey, Mon Mohon, B.Com., A.S.A.A., 20/1B, Chowdhuri Lane, Sham-bazar, Calcutta. (2-11-1939).
- 605 Dhage, Venkatrao Krishnaji, G.D.A., Messrs. V. K. Dhage & Co., Podar Chambers, Parsi Bazar Street, Fort, Bombay. (20-7-1936).
- 684 Dhanbhoora, Kavas Jehangirji, Messrs. Meheta, Dhanbhoora and Co., National Insurance Building, 27, Bastion Road, Fort, Bombay. (8-7-1937).
- 822 Dhanyakumar, S., G. D. A., Yegambaram Pillai Street, Wellington Market Post, Nilgiris. (25-10-1939).
- 540 Dharmasankaran, R., G.D.A., High Road, Tinnevely Junction. (13-1-1936).
- 572 Dhawan, Anand Prakash, A.S.A.A., 71, The Mall, Lahore. (21-4-1936).
- 303 Digaria, Rustomji Dossabhai, G.D.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Pherozeshah Mehta Road, Fort, Bombay. (22-5-1933).
- 84 Divan, Ramanlal Chandulal, B.Com., A.S.S.A., Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (25-10-1932).
- 279 Dixit, Krishnaji Trimbak, B.A., B.Sc., G.D.A., 903-B, Sadashiv Peth, Poona City. (15-4-1933).
- 325 Doctor, Darashaw Sorabji, B.Com., G.D.A., Hashing Building, 38, Churchgate Street, Fort, Bombay. (13-7-1933).
- 759 Doodhmal, Rusi Cooverji, Empire Terrace Lamington Road, Grant Road, Bombay. (18-7-1938).
- 293 Doomasia, Dorabshaw Ardeshir, G.D.A., Messrs. D. A. Doomasia & Co., 80, Esplanade Road, Fort, Bombay. (8-5-1933).
- 660 Doraiswamy, A. R., Main Road, Shevapet Salem. (1-4-1937).
- 629 Dordi, Phiroz Ardeshir, G.D.A., Block No. 16/3, Rustom Baug, Victoria Road, Byculla, Post Mazgaon, Bombay. (19-10-1936).

- 598 Doshi, Jagmohandas Keshavji, B.Com., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (22-6-1936).
- 565 Dotiwalla, Jal Muncherji, Messrs. P. C. Hansotia & Co., Readymoney Mansion, Churchgate Street, Fort, Bombay. (6-1-1936).
- 477 Dutt, Matilal, B.Com., G.D.A., Mymensingh (Bengal). (13-6-1935).
- 101 Dutt, Ronendra Nath, M.A., LL.B., A.C.A., Raj Darbhanga, Darbhanga. (1-4-1933).
- 233 Dutt, Satyesh Chandra, B.A., B.Com., G.D.A., 98/4, Clive Street, Calcutta. (20-3-1933).
- 583 Eason, John Whitton, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta. (1-7-1937).
- 365 Engineer, Kaikushroo Sorabji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (30-4-1934).
- 100 Engineer, Sorabji Shapurji, B.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (1-4-1933).
- 831 Farnfield, John Anthony, C.A. Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (9-12-1939).
- 570 Fettes Kenneth Richard, C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta. (17-4-1936).
- 147 Fuller, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat, & Co., Post Box No. 61, Cawnpore. (1-4-1933).
- 807 Gadre, Kashav Shankar, G.D.A., 252/4, "Sadashiv Niwas", Near Peru Gate, Sadashiv Peth, Poona(2). (26-7-1939).
- 676 Gadre, Maheshwar Janardan, Messrs. Maheshwar Gadre & Co., 1st Floor, Chhaganlal Tulabh Jivan Topiwala's Shop, Itwari, Nagpur City. (25-5-1937).
- 495 Gagwani, Padamsi Haridas, G.D.A., Messrs. Devidas Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (5-7-1935).
- 675 Gai, Gushtasp Hormasji, G.D.A., P. O. Box No. 1157, Washermanpet, Madras. (22-5-1937).
- 394 Ganapathy, Nilakanta Iyer, B.A., G.D.A., Messrs. Kuppaswamy and Ganapathy, 113, Armenian Street, Madras. (1-6-1934).
- 238 Ganapathy, Tirumandangudi Visvanatha, G.D.A., C/o Dr. T. V. S. Sastri, Tennore, Trichinopoly. (20-3-1933).
- 66 Ganapati Iyer, Uttamapalayam Ramaswamy, G.D.A., Messrs. U. R. Ganapati & Co., "Mangala Vilas", Karungalpalayam Extension, Erode. (20-2-1933).
- 307 *Gaudhi, Jeysanker Amritlal, B.Com., G.D.A., Krishna Society, Ellis Bridge, Ahmedabad.
- 591 Gandhi, Minoo Naoroji, G.D.A., Bachan Manar, Plot No. 599, Matunga, Bombay. (8-6-1936).
- 301 Ganesier, Tanjore Natesier, G.D.A., Messrs. S. Zaman & Co., 128, Phayre Street, Rangoon. (20-5-1933).
- 125 Ganguli, Debendra Nath, Messrs. Ganguli, Mukherjee & Co., 20, Strand Road, Calcutta. (1-4-1933).
- 15 Gargieya, Bhagwan Das, G.D.A., Messrs. B. D. Gargieya & Co., "Gargieya Niwas", Beawar. (1-4-1933).
- 187 Gharda, Burjor Pestonji, F.S.A.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort, Bombay. (23-1-1933).
- 292 Ghosh, Anil Kumar, G.D.A., 10, Old Post Office Street, Calcutta. (29-4-1933).
- 401 Ghosh, Jitendra Kishore, B.Com., G.D.A., Messrs. J. K. Ghosh & Co., 98/4, Clive Street, Calcutta. (16-6-1934).
- 267 Ghosh, Pabitra Kumar, B.Sc., F.S.A.A., Messrs. P. K. Ghosh & Co., Central Bank Buildings, 100, Clive Street, Calcutta. (3-4-1933).
- 514 Ghosh, Siddhartha Kumar, B.Sc., F.S.A.A., 10, Old Post Office Street, Calcutta. (13-6-1933).
- 687 Ghosh, Sudhir Kumar, "Dipali", Waddell Road, Darjeeling. (26-7-1937).
- 503 Gidwani, Pahlaj Hassasing, A.S.A.A., Messrs. P. H. Gidwani & Co., Safe Deposit Chambers, Dunolly Road, Karachi. (1-6-1936).
- 224 Gill, Cyril, A.C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (1-4-1933).
- 164 Gnananandulu, Kappagantulu, G.D.A., 34, Godown Street, George Town, Madras. (18-1-1933).
- 808 Goel, Vishwa Nath, B.A. Com., Connaught Circus, Opp. Fire Brigade, New Delhi. (3-8-1939).
- 425 Gooddwin, John Stanley, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).
- 727 Gopalachary, Krishnaswamy, B.A., C/o Messrs. William Jacks and Co., Ltd. 37, Second Line Beach, Madras. (5-2-1938).
- 159 Gopalaiyer, Kangayam Venkatanarayanaier, B.A., G.D.A., 14/123, Raja Street, Coimbatore. (18-1-1933).
- 252 Gopalkrishna Rao, Kalmadi, G.D.A., Messrs. Kalmadi & Ekanbaram, 20, Thambu Chetty Street, George Town, Madras. (1-4-1933).

- 748 Gorawara, Atam Prakash, Messrs. P. N. S. Aiyar & Co., West End Buildings, The Mall, Lahore. (26-5-1938).
- 544 Gordon, James Forrest Drummond, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box. No. 24, New Delhi. (15-1-1936).
- 410 Goswami, Jyotish Chandra, B. Com., G.D.A., 68B, Ananda Palit Road, Entally, Calcutta. (30-7-1934).
- 588 Govinda Ranjan, Anekal Rameswamy Iyengar, G.D.A., Messrs. C. C. Reddy & Co., Bellary. (19-5-1936).
- 521 Gracias, Joseph Constant, G.D.A., Accountant, Administrator General, Bombay, Old Customs House Road, Bombay. (4-12-1935).
- 456 Gray, Hugh Percival, C.A., Dibrusadiya Railway, Agent's Office, Dibrugarh (Assam). (25-2-1935).
- 116 Gubbi, Nagoo Srinivas, G.D.A., Messrs. N. S. Gubbi & Co., Fort Chambers, Hamam Street, Fort, Bombay. (20-3-1933).
- 743 Guha, Bani Kanta, B.A., 10, Indra Roy Road, Bhowanipur, Calcutta. (13-5-1938).
- 244 Guha, Biswaranjan, G.D.A., Messrs. Guha & Guha, 21, Old Court House Street, Calcutta. (24-3-1933).
- 568 Guha, Brajes Chandra, B.Com., Messrs. B. Guha & Co., 5 & 6, Hare Street, Calcutta. (17-4-1936).
- 584 Guha, Pratul Chandra, G.D.A., Messrs. Guha and Guha, 21, Old Court House Street, Calcutta. (8-5-1936).
- 694 Guha, Sanjib Chandra, B.Sc., LL.B., A.S.A.A., Messrs. S. C. Guha & Co., E.14/1, Elgin Mansion, 133, Dharamtolla Street, Calcutta. (9-9-1937).
- 527 Guha, Sudhir Chandra, B.A., G.D.A., Messrs. Chakravarti, Ghosh, Guha and Co., Commercial House, 15, Olive Street, Calcutta. (4-5-1936).
- 351 Guha Roy, Dharendra Nath, M.A., A.S.A.A., 8, Dalhousie Square, East, Calcutta. (23-10-1933).
- 844 Gulati, Mulk Raj, B.Com., Hotu Singh Road, Lahore. (1-4-1940).
- 737 Gupta, Abani Bandhu, B.Sc., LL.B., A.C.A., Messrs. Gupta & Mitra, Windsor House, Mission Row Extension, Calcutta. (6-4-1938).
- 274 Gupta, Bishadendu, B.Sc., F.S.A.A., Messrs. B. Gupta & Co., "Svarvasan", P. O. Bankipore, Patna. (29-5-1933).
- 479 Gupta, Jitendra Nath, B.A. G.D.A., P. O. Baranagore, Distt. 24-Parganas (Bengal). (16-5-1935).
- 169 Gupta, Jogendranath, M.A. (Com.), B.L., G.D.A., P. 314/1-A, Scuthern Avenue, Calcutta. (18-1-1933).
- 342 Gupta, Munshilal Chiternal, M.A., B.Com., A.S.A.A., Messrs. M. L. Gupta & Co., 15/134, Civil Lines, Cawnpore. (2-10-1933).
- 624 Gupta, Pravas Chandra, B.Sc., G.D.A., 55, Sree Gopal Mullick Lane, Calcutta. (5-10-1936).
- 226 Gupta, Ranjit Singh, G.D.A., Messrs. R. R. Gupta & Co., Chandni Chowk, Delhi. (1-4-1933).
- 151 Gupta, Sukh Nandan, B.Com., G.D.A., Messrs. S. N. Gupta & Co., Johri Bazar, Agra. (14-12-1932).
- 10 Gurpal Singh, A.S.A.A., Katra Ahluwalia, Amritsar. (30-8-1932).
- 734 Gutgutia, Kashinath, B.Com., A.S.A.A., Messrs. K. N. Gutgutia & Co., 1/B., Old Post Office Street, Calcutta. (3-3-1938).
- 376 Guzdar, Dinshaw Pesi, A.C.A., Oriental Government Security Life Assurance Co., Oriental Buildings, Esplanade Road, Bombay. (8-3-1934).
- 444 Haldar, Nagendra Nath, B.Sc., A.C.A., Kulti, Distt. Burdwan, E. I. Rly., (1-7-1936).
- 29 Hansotia, Pestonji, Cavasji, B.Com., G.D.A., F.S.A.A., Messrs. P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Fort, Bombay. (30-8-1932).
- 667 Haque, Mohammad Ekrumul, Lall Khan Dargah, Bhagalpore City. (22-6-1937).
- 296 Harding, Mourice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (25-9-1933).
- 288 Hariachar, Coimbatore Padmanabhachar G.D.A., Messrs. C. P. Hariachar & Co., "Padmalaya", Telegu Brahmin Street, Coimbatore. (25-4-1933).
- 526 Hariharan, Palghat Ramkrishna Iyer, G.D.A., Narasimharaja Mohalla, Mysore. (9-12-1935).
- 509 Hartley, Kenneth John Harold, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Olive Buildings, 8, Olive Street, Calcutta. (18-5-1936).
- 792 Haworth, Philip Cunningham, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (4-4-1939).
- 173 Heasman, Leslie George, A.C.A., P. O. Solan Brewery, Simla Hills. (22-3-1933).
- 45 Hegde, Palli Mahabala, G.D.A., Old Shedigudda Square, Kodiabail, Mangalore. (1-8-1932).
- 5 Hudson, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24, New Delhi. (20-2-1933).
- 133 Hutchinson, William, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-4-1933).

- 135 Illingworth, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-4-1933).
- 424 Italia, Hormasji Pirozshaw, G.D.A., Messrs. Habib & Co., Patharia Palace, Mohamed Ali Road, Bombay, 3. (29-6-1935).
- 184 Irani, Zal Rustam, A.C.A., 19-A, Alipore Road, Delhi. (1-4-1933).
- 303 Iyer, T. R. Kalyanarama, B.A. Messrs. P. N. S. Aiyar & Co., Karaikudi (Ramnad District). (26-10-1937).
- 702 Jagadisan, U. P., Messrs. Nataraja Iyer and Co., Kingsway, Secunderabad. (26-10-1937).
- 549 Jagannath, Curpoor Varadachari, G.D.A., C/o Messrs. D. Roy & Co., Kashmere Gate, Delhi. (20-2-1936).
- 236 Jagannathan, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, "Sundarsanam", R. S. Puram, Coimbatore. (3-3-1933).
- 172 Jagdish Prasad, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk, Delhi. (20-2-1933).
- 806 Jain, Des Raj, B.A., A.S.A.A., A.C.A., Messrs. D. Jain & Co., 30, Lakshmi Mansions, The Mall, Lahore. (18-7-1939).
- 725 Jain, Nem Chand, B.Com., 37, Thaterwara Street, Meerut City. (27-1-1938).
- 420 Jain, Thakur Das, G.D.A., Messrs. Vaish, Jain & Co., Shri Mahalaxmi Market, Chandni Chowk, Delhi. (4-10-1934).
- 363 Jaiswal, Gaya Prasad, G.D.A., 64, Johnstonganj, Allahabad. (11-12-1933).
- 643 Jalundhwala, Ramanlal Chhotalal, B.Com., A.S.S.A., Messrs. Batliboi and Purohit, Maneckjee Wadia Building, 125, Mahatma Gandhi Road, Fort, Bombay. (14-2-1936).
- 636 Jambunathan, A. N. No. 186, Devaraja Mudali Street, Park Town, Madras. (24-11-1936).
- 705 Jasavala, Dosabhoy Jamshedji, Valanda's Haveli, Gandhi Road, Ahmedabad. (28-10-1937).
- 83 Jassoobhoy, Hormasji Dinsaw, Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (25-10-1932).
- 364 Jayabalasubramanian Aiyar, Krishna-swamy, G.D.A., Messrs. U. R. Ganapati & Co., "Mangala Vilas" Karungalpalayam Extension, Erode. (1-4-1934).
- 827 Jayaraman, Ramchandra, B.Com., c/o Messrs. Price Waterhouse Peat & Co., B-4, Clive Buildings, Calcutta. (4-12-1939).
- 278 Jha, Laxman Bala, B.Com., G.D.A., 84, Upper Chitpur Road, Calcutta. (15-4-1933).
- 159 Jog, Bhaskar Damodar, B.A., G.D.A., Assistant Income-Tax Officer, Company's Circle, Central Govt. Buildings, Queen's Road, Bombay. (20-2-1933).
- 130 John, Kola, G.D.A., Messrs. K. John & Co., 2, Sullivan's Garden, Mylapore, Madras. (25-11-1932).
- 517 Jokhakar, Bhalchandra Dalpatram, B.Com., G.D.A., Messrs. B. D. Jokhakar and Co., 14, Hamam Street, Fort, Bombay. (7-11-1935).
- 305 *Jolly, William, M.A., A.C.A., Office of the Chief Auditor and Accountant, M. & S. M. Railway, Madras.
- 832 Joshi, Dattatraya Damodar, c/o D. D. Joshi & Co., 83, Navi Peth, Sholapur. (9-12-1939).
- 270 Joshi, Dattatraya Ganesh, M.A., A.S.A.A., National Insurance Buildings, Esplanade, George Town, Madras. (3-4-1933).
- 796 Joshi, Karsondas Ratanshi, Scindia Steam Navigation Co., Ltd., Agents, the Scindia Steamship (Burma), Ltd., Rangoon. (15-4-1939).
- 283 Joshi, Vasantrai Bhavanishanker, G.D.A., Secretary, The Kawempe Cotton Co., Ltd., P. O. Box No. 18, Kampala, Uganda (British East Africa). (28-3-1933).
- 686 Just, Arnold Hartman, A.C.A., Messrs. Price, Waterhouse, Peat and Co., B-4, Clive Buildings, Calcutta. (6-4-1938).
- 287 Kabraji, Dosabhoy Hiraji, B.A., G.D.A., A.S.A.A., "Earl's Court", 205, Marine Drive, Bombay. (23-4-1933).
- 834 Kale, Purushottam Vinayak, B.A., L.L.B. Messrs. Sorab S. Engineer & Co., 38, Hornby Road, Fort, Bombay. (8-12-1939).
- 468 Kaliswaran, S. 'Arkay House', Tank Road, Nungambakkam, Madras. (1-4-1935).
- 851 Kalyanasundaram, P., 4, Bhagavantam Gupta Street, Thyagarayanagar, Madras. (25-6-1940).
- 818 Kalyanivala, Navroji Rustamji, B. Com., G.D.A., A.S.A.A., Canteen Contractors Syndicate Ltd., Oriental Building, McLeod Road, Karachi. (2-10-1939).
- 820 Kamat, Shamrao Damodar, G.D.A., Accountant, Ahmedabad Electricity Co., Ltd., Shahpur Road, Ahmedabad. (16-10-1939).
- 124 Kameswara Rao, Dronamraju, B.A., G.D.A., Gopalaswamy Temple Street, Rajahmundry. (24-2-1933).
- 327 Kanga, Jamshed Rustamji, G.D.A., Income-Tax Office, Central Government Building, Queen's Road, Bombay. (13-7-1938).

- 470 Kapadia, Framroze Pestonji, G.D.A., Aga Khan Building, Dalal Street, Fort, Bombay. (1-4-1935).
- 202 Kapadia, Gopaldas Padamsey, B.Com., G.D.A., Messrs. G. P. Kapadia & Co., Humam House, Humam Street, Fort, Bombay. (1-4-1933).
- 740 Kapadia, Gordhandas Morarji, Messrs. G. M. Kapadia & Co., Tamarind House, Tamarind Lane, Fort, Bombay. (2-5-1938).
- 767 Kapur, Arjan Das, Messrs. A.D. Kapur and Co., Dinkara Building, Burn Bastion Road, Delhi. (26-8-1938).
- 268 Kapur, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 14, Cooper Road, Lahore. (3-6-1933).
- 189 Kar, Subodh Krishna, B.Sc., A.S.A.A., Messrs. Kar, Sen & Co., 9, Hastings Street, Calcutta. (1-4-1933).
- 322 Karanth, Rama Krishna, G.D.A., 61, Sir Pherozechah Mehta Road, Fort, Bombay. (7-7-1933).
- 218 *Karmarker, Narayan Dattatrya, G.D.A., Additional Special Auditor, Co-operative Societies, Bombay.
- 803 Kotkar, Chintaman Laxman, Harganga Mahal, Tram Junction, Dadar, Bombay. (17-6-1939).
- 638 Kewalramaney, Assandas Gurdassing, G.D.A., E/2, Sahtipur, Karachi (Sadar). (27-11-1936).
- 525 Khandelwal, Hari Prasad, B.Com. (London), A.C.A., Messrs. H. P. Khandelwal & Co., Temple Chambers, 6, Old Post Office Street, Calcutta. (7-12-1935).
- 760 Khanna, Kalaram, Messrs. Kala Ram Khanna and Co., 30, Chamberlain Road, Lahore. (29-7-1938).
- 713 Khanna, Krishan Gopal, B.A., Messrs. K. G. Khanna & Co., Mackeson Road, Rawalpindi (2-12-1937).
- 132 Khanna, Mulkh Raj, B.Sc. (Hons.), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road, Lahore. (1-4-1933).
- 718 Khanna, Padam Lal, A.C.A., Bannu Cantonment. (16-12-1937).
- 472 Khanna, Vishan Datt, G.D.A., Messrs. Khanna & Khosla, 9, Beadon Road, Lahore. (1-4-1935).
- 54 Khanolkar, Dadaji Ramchandra, G.D.A., Messrs. Kulkarni and Khanolkar, Bell & Co.'s Buildings, Sir Pherojsha Mehta Road, Fort, Bombay. (14-12-1932).
- 723 Khare, Ganesh Trimbak, Assistant, Messrs Sharp and Tannen, Bank of Baroda Buildings, Apollo Street, Bombay. (3-6-1939).
- 162 Khare, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli, Nagpur. (23-3-1932).
- 142 Khare, Vinayak Trimbak, G.D.A., Messrs. Khare & Co., Neptune Building, Hornby Road, Fort, Bombay. (1-4-1933).
- 826 Kharwandikar, Shankar Vishnu, B.Com., G.D.A., 304, Girgaon Road, Bombay 2. (21-11-1939).
- 333 Kheshwalla, Kaikhushroo Bhikhaji, G.D.A., Messrs. K. B. Kheshwalla & Co., 47, Meadows Street, Fort, Bombay. (25-9-1933).
- 282 Khindria, Sohan Lal, G.D.A., Assistant Accounts Officer, P. W. D., Electricity Branch, Abbot Road, Lahore. (19-6-1933).
- 620 Khosla, Balram, B.A., 9, Beadon Road, Lahore. (26-9-1936).
- 19 Kotadia, Laxmishanker Someshvar, G.D.A., No. 7, Luckmudass Street, Park Town, Madras. (30-8-1932).
- 422 Krishnamachari, Madumbai Rajagopala, G.D.A., Internal Auditor, O. & R. Rly. Employees' Co-operative Credit Society, Ltd., E. I. Rly., General Offices, Hazratgunj, Lucknow. (15-10-1934).
- 432 Krishnamachari, Venkatapuram S., B.A., G.D.A., The All-India United Assurance Company, Limited, Hazratganj, Lucknow. (5-12-1934).
- 462 Krishnamoorthy, M.R., B.A., G.D.A., 3, Natarajapuram Street, Madura. (18-3-1935).
- 689 Krishnamoorthy, S., G.D.A., 8, West Kadalangudi Street, Kumbakonam (S. India). (4-8-1937).
- 679 Krishnamoorthy, Sivar, 94, Srinivasapuram, Coimbatore. (7-6-1937).
- 475 Krishnamurthi, Anantha, G.D.A., 4, Kondi Chetty Street, G. T., Madras. (19-6-1936).
- 110 Krishnamurti, Codati, G.D.A., Messrs. C. Krishnamurti & Co., 33, Angappa Naicken Street, G. T., Madras. (17-2-1932).
- 99 Krishnan, Alampallam Subramania Iyer, G.D.A., Messrs. Krishnan and Jog, Neptune Building, 106, Hornby Road, Fort, Bombay. (25-8-1932).
- 68 Krishna Rao, Kopalley, G.D.A., Cocanada. (25-10-1932).
- 389 Krishnaswami, Coimbatore Ramachandra, G.D.A., 57, Kothwalchavadi Street, Saidapet, Chingleput Distt. (16-4-1934).
- 235 Krishnaswami, Melapalaiyam Sudharasan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, 5, Sambasivan Street, Thyagarayanagar, Madras. (20-3-1933).
- 586 Krishnaswami, Varadhachari, Messrs. Raman & Sarma, 44, Lingha Chetty Street, George Town, Madras. (11-5-1936).
- 338 Kshirsagar, Kanoba Srikrishna, G.D.A., Messrs. Birdy, Kanoba & Deshpande, 129, Maneckji Wadia Building, Esplanade Road, Fort, Bombay. (21-9-1937).

- 580 Kulkarni, Datto Bhaurao, G.D.A.,
Messrs. P. B. Kulkarni & Co.,
Belgaum. (27-12-1935).
- 55 Kulkarni, Vinayak Shridhar, G.D.A.,
Messrs. Kulkarni and Khanolkar,
Bell & Co.'s Building, Sir Pherojsha
Mehta Road, Fort, Bombay.
(14-12-1932).
- 217 Kunchithapatham Pillai, Kattuman-
narkoil Muthukumara, G.D.A.,
134, Mount Road, Madras. (1-4-
1933).
- 43 Kundu, Balai Chand, B.Sc., G.D.A.,
P-19, Kambulitollah, Calcutta.
(27-3-1933).
- 185 Kunjitha Patham, Tiruppapuliur
Sadhu, B.A., G.D.A., Messrs.
Patham & Patham, 25-A, Chambu
Chetty Street, Madras. (1-4-1933).
- 343 Kuppuswamayya, Yanamaudram,
G.D.A., Messrs. P. N. S. Aiyar &
Co., 10-A, Jaffar Syrang Street,
G. P. O., Madras. (2-10-1933).
- 755 Kuppuswami, S., B.A., Messrs. M.N.
Sambamurthi & Co., 31, Mahara-
nombu Agraharam, Karaikudi
(South India) (29-6-1938).
- 359 Kuppuswamy Iyer, Krishna, G.D.A.,
Messrs. Kuppuswamy and Ganapa-
thy, 112, Armenian Street, Madras.
(11-12-1933).
- 817 Laha, Sudhir Chandra, M.Sc., C/o
Calcutta Commercial Syndicate, 3/1,
Mangoe Lane, Calcutta. (27-4-
1940).
- 670 Lakhia, Chandraprasad Ratilal, P.Com.,
G.D.A., Messrs. Lakhia Desai &
Co., Chaturbhuj Bhuvan, Gandhi
Road, Ahmedabad. (6-5-1937).
- 761 Lakshmaiah, Chimakurti Venkata,
Messrs. Ch. V. Lakshmaiah & Co.,
Guntur (1-8-1938).
- 148 Laxman Rao, Krishnagiri Venkoba,
G.D.A., Arcot Sreenivasachary
Street, Bangalore City. (1-4-1933).
- 18 Lloyd, Cyril Walter, A.C.A., Messrs.
Ford, Rhodes & Parks, Bank of
Baroda Building, Apollo Street,
Fort, Bombay. (14-12-1932).
- 678 Loganathan, Congeevaram Ratnavelu,
G.D.A., 64, Varda Muthiappa
Street, G. T., Madras. (7-6-1937).
- 823 Madan, Jamshed Burjor, A.S.A.A.,
40, Ballygunge Circular Road,
Calcutta. (25-10-1939).
- 103 Madhusudhana Rao, Kambhammettu,
G.D.A., Messrs. Madhusudhana
Rao & Co., Ellore. (31-8-1932).
- 33 Madon, Adarji Sorabji, B.A., F.S.A.A.,
Messrs. A. S. Madon & Co., 5, North
Petty Staff Lines, Poona. (1-7-
1932).
- 738 Mahadeva Iyer, Tarakad Subramania,
G.D.A., 28, Pilliar Kovil Street,
Triplicane, Madras. (11-4-1938).
- 594 Mahadevan, Vedam, G.D.A., Messrs.
V. Mahadev & Co., Subedarpet,
Nellore. (27-6-1936).
- 416 Mahalingam, Vaidyanatha, G.D.A.,
C/o Methodist Mission, Medak,
Nizam's Dominion, via Akanapett,
N. S. Ry. (1-13-1934).
- 70 Maitra, Phanindra Bhushan, B.Com.,
G.D.A., Messrs. P. B. Maitra &
Co., P. O. Bankipore, Patna. (1-8-
1932).
- 849 Majumdar, Hirendra Mohan M.Sc.,
B.L., A.S.A.A., C/o. Messrs. H.M.
Majumdar & Co., 8, Old Post Office
Street, Calcutta. (17-6-1940).
- 699 Majumdar, Nilratan, B.Sc., 65/2,
Mirzapore Street, Calcutta. (27-10-
1937).
- 455 Majumdar, Upendra Chandra, B. Sc.,
G.D.A., Messrs. Das and Majumdar,
8, Dalhousie Square, Calcutta.
(20-2-1935).
- 129 Majumder, Narendra Kumar, M.A.,
G.D.A., Registrar of Joint Stock
Companies, Bengal, 3, Government
Place, West, Calcutta. (20-2-1933).
- 607 Majumder, Rabindra Nath, B.Com.,
7, Old Post Office Street, Calcutta.
(8-8-1936).
- 408 Majumder, Ramesh Chandra, B.Sc.,
G.D.A., 153, Dharamtalla Street,
Calcutta. (21-7-1934).
- 793 Malhotra, Baldev Raj, B.Com.,
(London), A.S.A.A., Messrs. D. Roy
& Co., Kashmere Gate, Delhi
(4-4-1939).
- 610 Malhotra, Khushhal Chand, Messrs. K.
C. Malotra & Co., 10, Nisbet Road,
Lahore. (14-8-1935).
- 294 Malhotra, Puran Chand, A.S.A.A.,
Messrs. S. B. Billimoria & Co., 19,
Dinga Singh Buildings, The Mall,
Lahore. (1-6-1933).
- 250 Malik, Tara Chand, B.A., G.D.A.,
Messrs. T. C. Malik & Co., Chandni
Chowk (Fatehpuri), Delhi. (1-1-
1933).
- 435 Maloor, Rama Krishna, G.D.A., A.S.
A.A., 2095, Shubrick Street,
Secunderabad. (15-11-1934).
- 167 Mandre, Shama Rao, M.A. B.Com.,
F.S.A.A., Messrs. S. R. Mandre &
Co., 5, Gandhi Nagar, Bangalore.
(18-1-1933).
- 663 Mandre, Dr. Subbarao Gnanobarao,
B.A., Ph.D., A.S.A.A., C/o Messrs.
S. G. Mandre & Co., Victoria
Building, Parsi Bazar Street, Fort,
Bombay. (7-4-1937).
- 710 *Mandviwalla, Nariman Ruttonji, A.S.
A.A., Fern House, 13, Colaba Cause-
way Bombay, 1.
- 152 Mankeshwar, Krishna Khanderao,
G.D.A., K. K. Mankeshwar & Co.,
Kingsway, Nagpur. (20-2-1933).
- 141 Marfatia, Naushir Munchershaw,
G.D.A., Messrs. Naushir M. Marfatia
& Co., Valanda's Haveli, Opp.
Fuvara, Gandhi Road, Ahmedabad.
(1-4-1933).

- 535 Marshall, Gordon Sheils Walker, C.A., Messrs. Fraser & Ross, 17, Armenian Street, Madras. (9-1-1936).
- 730 Master, Jehangir Bomanshab, 49, Parsi Colony, Karachi. (9-2-1938).
- 81 Master, Nariman Fakirji, A.S.A.A., 265, Fowbazar Street, Calcutta. (25-8-1932).
- 741 Mathew, Kandathil Mathula, B.A., A.C.A., Assistant Controller of Accounts, Tata Iron and Steel Co., Limited, Jamshedpur. (4-5-1938).
- 694 Mathrubutham, Lalgudi Seshasayee, Messrs. Fraser & Ross, 17, Armenian Street, Madras. (20-7-1936).
- 757 Mathur, Jagdish Chandra, 1003, Egerton Road, Delhi. (11-7-1938).
- 828 Maulik, Jagat Bhandhu, B.Com., 1, Ashutosh Sil Lane, P. O. Amherst Street, Calcutta. (7-12-1939).
- 571 Mazumdar, Satis Chandra, B.A., G.D.A., 17/2, Jhamapukur Lane, Calcutta. (7-5-1937).
- 658 Mehendale, Bhaskar Anant, G.D.A., Messrs. Sharp & Tannau, Bank of Baroda Building, Apollo Street, Bombay. (7-6-1939).
- 812 Meher-Hornji, Kaikhushroo Rustomji, G.D.A., "Hormuzd Mansion", Bai Motibai Street, Tardeo Road, Grant Road, Bombay. (23-8-1939).
- 746 Mehra, Jagat Mahan, B.Com., Messrs. J. M. Mehra & Co., Mansa Ram Street, Chamberlain Road, Lahore. (26-5-1938).
- 222 + Mehra, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus, New Delhi. (1-4-1933).
- 524 Mehra, Puanchand, Messrs. P. N. S. Aiyar & Co., Katra Ahluwalia, Amritsar. (6-12-1935).
- 587 Mehta, Balchand Maganlal, G.D.A., Messrs. B. M. Mehta & Co., 41, Meadows Street, Fort, Bombay. (19-5-1936).
- 510 Mehta, Bhaidas Manilal, G.D.A. Reid Road, Ahmedabad. (15-11-1935).
- 234 Mehta, Hoshang Navroji, B.Com., G.D.A., Messrs. Mehta Dhanbhoora & Co., National Insurance Building, 27, Eastion Road, Fort, Bombay. (20-3-1935).
- 485 Mehta, Pallonji Naswanji, A.S.A.A., Messrs. Rustomji N. Mehta & Co., 47, Hamam Street, Fort, Bombay. (1-10-1937).
- 59 Mehta, Ramprasad Chimanlal, F.S.A.A. Jariwala Building, Huges Road, Bombay, 7. (1-8-1932).
- 507 Mehta Katanlal Maneklal, G.D.A., Messrs. Nagindas and Maneklal, 35, Maldon House, Marine Lines, Bombay. (23-4-1936).
- 781 Mellegatti, Gopalkrishna Venkatesh, B.A., Messrs. G. V. Mellegatti & Co., Mangalwar Peth, Dharwar. (28-12-1938).
- 695 Menon, M. Krishnan Kutty, G.D.A., "Krishnan Nivas", Bilathikulam Road, P. O. Eranjulam, Calicut (Malabar). (13-9-1937).
- 579 Menon, Thrikandyur Karunakara, B.A., G.D.A., Messrs. T. K. Menon & Co., P. O. Puthiyara, Calicut (Malabar). (4-5-1936).
- 309 Merchant, Minocher Hiraji, G.D.A., Messrs. M. H. Merchant & Co., 14, Humam Street, Fort, Bombay. (10-7-1933).
- 625 Minakshisundaram, Tinnaneri Chinna, swami, B.A., 17-A, Armenian Street, Madras. (5-10-1936).
- 644 *Mirza, Jehangir Nadirshaw, G.D.A., 12-A, Esplanade Road, Camp, Aden.
- 809 Mistry, Gustad Phirozshaw, Moon Light Building, 131, Church Gate, Reclamation, Fort, Bombay. (3-8-1939).
- 240 Mistry, Maneck Phercz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street, Bombay. (1-4-1933).
- 14 Mitchell, David, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933).
- 488 Mitra, Brindaban Chandra, G.D.A., 9, Townshend Road, Bhowanipore, Calcutta. (1-7-1936).
- 645 Mitra, Dharendra Krishna, G.D.A., Mithapore, Patna. (26-12-1936).
- 744 Mitra, Kasi Sanker, M.B.E., B.A., A.S.A.A., Secretary, Medical College Hospitals, 48, Raja Nabo Kissens' Street, Calcutta. (14-5-1938).
- 638 Mitra, Nirmal Kumar, B.A., G.D.A., 17, Convent Road, Eutally, Calcutta. (26-7-1937).
- 398 Mitra, Pravat Kumar, B.Sc., A.S.A.A., Stephen House, Dalhousie Square, Calcutta. (10-7-1934).
- 497 Mitra, Sailendra Nath, B.Sc., B.Com. (Lond.) A.C.A., Messrs. Gupta and Mitra, Windsor House, Mission Road Extension, Calcutta. (10-7-1935).
- 349 Mitra, Sudhansu Kumar, B.Com., G.D.A., 1/6, Rupchand Mukherji Lane, Bhowanipur, Calcutta. (23-10-1935).
- 15 Mitter, Santosh Kumar, M.A., G.D.A., Messrs. S. K. Mitter & Co., 84-A, Clive Street, Calcutta. (1-7-1932).
- 60 Modi, Pehramji Manekji, B.Com., F.S.A.A., Registrar of Joint Stock Companies, 10 Nicol Road, Balliard Estate, Bombay. (25-10-1932).
- 476 Mody, Nowroji Rustamji, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (13-4-1935).
- 182 Mohan, Bhola Nath, G.D.A., Messrs. Mohan & Co., Lalbagh, Lucknow. (18-1-1933).

- 528 Moitra, Debendra Lal, G.D.A., Messrs. Roy, Choudhary & Moitra, Temple Chambers, 6, Old Post Office Street, Calcutta. (14-12-1935).
- 356 Mudaliar, Manicka Kandaswamy, G.D.A., Messrs. Frazer and Ross, 17, Armenian Street, Madras. (22-12-1933).
- 61 Mukerjee, Bhutnath, Messrs. B. Mukherjee & Co., 3, Commercial Buildings, Calcutta. (1-8-1932).
- 8 Mukerjee, Makhom Lal, Messrs. M. Mukerji & Co., 14, Clive Street (2nd floor), Calcutta. (1-7-1932).
- 6 Mukerjee, Monmotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd floor), Calcutta. (Died on 11-7-1940).
- 7 Mukerjee, Promotha Nath, Messrs. M. Mukerjee & Co., 14, Clive Street, (2nd floor), Calcutta. (1-7-1932).
- 323 Mukherjee, Bhupendra Narayan, B.Com., G.D.A., 8/2, Hastings Street, Calcutta. (6-8-1933).
- 362 Mukherji, Anup Krishna, B.Com., G.D.A., Messrs. Ganguli, Mukherjee & Co., 20, Strand Road, Calcutta. (15-1-1934).
- 369 Mukherji, Prafullu Kumar, G.D.A., Messrs. Ganguli, Mukherjee & Co., "Nilkutir", Gaya (Bihar). (24-2-1934).
- 205 Mukherji, Satyendra Nath, F.S.A.A., 1-B, Old Post Office Street, Calcutta. (20-3-1933).
- 794 Mukhopadhyay, Amarnath, 12, Dalhousie Square, Calcutta. (11-4-1939).
- 229 Mukhopadhyay, Bhupendra Nath, B.Sc., G.D.A., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (17-7-1933).
- 393 Mukhopadhyay, Sashadhar, G.D.A., Examiner of Accounts. Office of the Registrar, Joint Stock Cos., Bengal, 3, Government Place. West, Calcutta. (27-1-35).
- 493 Mukhopadhyay, Sushil Kumar, G.D.A., 28, Baboo Ram Sil's Lane, Bowbazar Street, Calcutta. (27-6-1935).
- 697 Muthukumaraswami, T., Kattuchery, Tranquebar (8-10-1937).
- 313 Muthuswamy, Krishnaswamy Iyer, G.D.A., Accountant. The Mysore Sugar Co., Ltd., Mandya (Mysore State). (7-6-1933).
- 232 Nachadalingam, Arumugam, G.D.A., 79, Mela Chetti Street, Madura. (20-3-1933).
- 105 Naganathan, Nurani Anantanarayana, G.D.A., 328, Dalahousie Street, Rangoon. (25-8-1932).
- 414 Naidu, Bhandi Bakthavatsalu, B.A., G.D.A., 15, Aravamudu Garden Street, Egmore, Madras. (28-8-1934).
- 212 Naidu, Perambati Munuswami Varatharajulu, G.D.A., Messrs. P. M. V. Naidu & Co., 65, Lloyds Road, Royapettah, Madras. (28-2-1933).
- 88 Naik, Khandubhai Manibhai, G.D.A., National Insurance Building, 7, Council House Street, Calcutta. (25-10-1932).
- 406 Nair, Chathukkat Karunakaran, G.D.A., Keeramkulangara, Trichur (Cochin State). (30-6-1934).
- 26 Nandi, Prafulla Chandra, M.A. (Cantab.), B.Sc., A.C.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (1-7-1932).
- 731 Naoroji, Rustam Ratanshaw, Messrs. Sorab S. Engineer & Co., Ismail Building, 281, Hornby Road, Fort, Bombay. (3-3-1938).
- 716 Narasimha Rao, Narkadamily Lakshmi, Proddatur (Cuddapah District). (9-12-1937).
- 71 Narasimham, Gullapalli Lakshmi, G.D.A., 317, Lingha Chetty Street, P. O. Box No. 1235, Madras. (17-12-1932).
- 711 Narasimhan, Appukkudal Venkatasubier, B. A., 102, Big Street, Triplicane, Madras. (2-12-1937).
- 541 Narasimhan, Kasturi Varadachari, M. A. No. 7, Rangaraj Mansions, Barracks Road, Vellore. (13-1-1936).
- 102 Narayan, Venkataramaiyer Anantha, G.D.A., Sambandam Road, R. S. Puram, Coimbatore. (12-1-1933).
- 375 Narayana Aiyar, Thalaiyur Subramania, G.D.A., "Lalitha Sadan", 4, Bhagavantham Gupta Street, Thyagaraya nagar, Madras. (7-3-1934).
- 601 Narayanamurthy, Yanamandram-Accountant, Madras Race Club, Guindy, P. O. Saidapet, Madras. (10-7-1936).
- 275 Narayanan, Sivasailam, G.D.A., 27, West Chitrali Street, Madura. (5-7-1933).
- 109 Narayanasamy, Krishnasamy, G.D.A., 22, Kiledar Street, P. O. Teppakulam, Trichinopoly. (25-10-1932).
- 24 Nataraja Iyer, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., 154, Gunfoundry Road, Hyderabad, Deccan. (1-4-1933).
- 600 Natarajan V., 8, Babu Rajendra Prasad Street, Mambalam West, Thyagarayanagar, Madras. (10-7-1936).
- 144 Natesan, Gopalakrishna Iyer, G.D.A., 22, Dabir Middle Street, Kumbakonam. (1-4-1933).
- 780 *Nathan. Bension. 752, Daisy Street, Cincinnatus Town, Karachi (Sadar).
- 778 Nayar, Kolazhi Krishnan, Messrs. K. K. Nayar and Co., Andathode, Ionani (South Malabar). (8-12-1938).
380. Nathaniel, William, G.D.A., Messrs. William and Co., 1, Bunder Street, George Town, Madras. (1-4-1934).

- 177 Navder, Darabsha Nusserwanji, B. Com., G.D.A., F.S.A.A., Messrs. D. N. Navder & Co., Motibai Wadia House, 118-120, Parsi Bazar Street, Fort, Bombay. (20-3-1938).
- 42 Neelakantan, E. S., 64, Perambur Barracks Road, Vepery, Madras. (4-5-1938).
- 21 Nissim, Meyer, Maurice, G.D.A., Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Phirozshah Mehta Road, Fort, Bombay. (17-12-1932).
- 691 Nissim, Nuriel James, Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Phirozshah Mehta Road, Fort, Bombay. (11-8-1937).
- 726 Ogg, Ian Maclean, M.A., C.A., Messrs. A. F. Ferguson and Company, G. P. O. Box No. 24, New Delhi. (5-2-1938).
- 221 Oka, Ganesh Makadeo, G.D.A., Messrs. G. M. Oka & Co., 180, Budhwar Peth, Laxmi Road, Poona, 2. (23-3-1938).
- 74 Orr, James, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933).
- 153 Pagdivala, Kaikoba! Nusservanji, B.Com., G.D.A., F.S.A.A., Messrs. K. N. Pagdivala & Co., Lalgir Chambers, Tamarind Lane, Bombay. (14-12-1932).
- 708 Pampa Rao, Ranshubhe Narasingarao, Messrs. R. N. Pampa Rao & Co., Raichooti Buildings, Adoni (District Bellary). (5-11-1937).
- 654 Panchanadam, Kalp thi Viswanatha Iyer, Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (22-1-1937).
- 299 Panday, Darabshaw Nasserwanji, B.Com. F.S.A.A., Messrs. Damania, Panday & Bajan Navsari Building, Hornby Road, Fort, Bombay. (7-7-1939).
- 628 Pandya, Ambalal Chhaganlal, 106, China Bazar Road, G. T. Madras. (16-10-1936).
- 3 †Pandya, Rai Bahadur Pandit Balak Ram, Messrs. Pasant Ram & Sons, Chamberlain Road, Lahore. (1-7-1932).
- 22 †Pandya, Sattya Vant, G.D.A., Messrs. Pasanta Ram & Sons, Kaiser Bagh Circus, Lucknow. (1-7-1932).
- 890 Pandya, Vidya Sagar, 19C, Daryaganj, Delhi. (18-4-1934).
- 381 Panikkar, Rakkanath Achutha, G.D.A., 'Rakkanath Paraswathi Vilas', Tattamangalam, (Via) Falghat, South Malabar. (14-1-1934).
- 72 Paramasivan, Subramania, B.A., G.D.A., Santhibhawan, Chalapuram, Calicut. (1-8-1932).
- 548 Parameswaran, Aiyalam Sundaram, B.A., G.D.A., Messrs. Peirce Leslie & Co., Ltd., Cochin. (30-1-1936).
- 04 Parasurama Iyer, Trichur Subramania Iyer, B.Com., G.D.A., Superintendent, Office of the Accountant General, Bengal Calcutta. (19-6-1936).
- 337 Parekh, Abhechand Premchand, Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (12-1-1934).
- 768 Parekh, Chandrakant Vithaldar, C/o Messrs. Devidas Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (6-9-1933).
- 64 Parikh, Amratlal Kashandas, B.Com., G.D.A., Messrs. Devidas, Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. 1-4-1933).
- 433 Parikh, Santilal Ranchhodlal, G.D.A., Messrs. S. R. Parikh & Co., Podar Chambers, 139, Parsce Bazar Street, Bombay. (5-11-1934).
- 664 Parimar, Devchand Hargovind, G.D.A., 201, Princess Street, Kesar building, Bombay. (11-4-1937).
- 665 Parnandi, Ram Mohun Rao, C/o The National Insurance Co., Ltd., 7, Council House Street, Calcutta. (12-4-1937).
- 774 Parthaserathi, Negapatam Rengaswami Aiyangar, B.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (23-11-1938).
- 421 Parthasarathi, Prankusam, G.D.A., Berhampur (Ganjam District). (11-12-1934).
- 2 Patel, Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patela and Patel, Kermani Buildings, Hornby Road, Fort, Bombay. (1-1-1933).
- 445 Patel, Haribhai Ashabhai, G.D.A., Messrs. Haridas & Co., 105, Apollo Street, Fort, Bombay. (14-1-1935).
- 136 Patel, Jehangir Hormusji, G.D.A., F.S.A.A., Tower House, Dadyseth Road, Chaupathy, Bombay. (25-11-1932).
- 782 Patel, Mahijibhai Gutabhai, Messrs. Dalal and Shah, 49, Appollo Street, Fort, Bombay. (14-1-1939).
- 551 Patel, Manibhai Ishwarbhai, B.Com., G.D.A., Income Tax Officer, Satara District Satara. (1-7-1937).
- 459 Patell, Jehangir Jamsetji, C/o The Western India Automobile Association, Indian Merchants' Chamber, Near Churchgate Reclamation, P. O. Box 211, Bombay. (15-1-1936).
- 632 Paul, Chandrakanta, B.Com., G.D.A., 45-B, Amherst Street, Calcutta. (11-11-1936).
- 261 Pavri, Phiroz Rustomji, G.D.A., Messrs. Chandabhoj & Jasoobhoj, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (1-1-1933).

- 86 Paymaster, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., 217, Delisle Road, Bombay, No. 13. (2-3-1933).
- 117 Paymaster, Nariman Ruttonji B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (17-12-1932).
- 649 Pithawalla, Bomaushaw, Munchershaw, G.D.A., 405/2, Ardeshir Irani Road, Poona, 2. (8-2-1933).
- 669 Polishwala, Nariman Ardeshir, G.D.A., 28, Bhiwandiwalla House, Lohar Street, (West) Dhobi Talao, Bombay. (3-5-1937).
- 321 Prasada Rao, Cheruvu, G.D.A., Main Road, Vizagapatam. (3-8-1933).
- 42 Price, Ronald Geoffrey Noel, B.Sc. (Lond.), A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934).
- 63 Purushottam, Batchu G.D.A., Messrs. C. C. Reddy & Co., 2/19, Armenian Street, George Town, Madras. (12-1-1933).
- 545 Pye, John Mitchell, A.S.A.A., Royal Exchange, 2, Clive Street Calcutta. (21-3-1936).
- 255 Quadri, Saiyid Saghir Ali, G.D.A., Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk, Delhi. (1-4-1933).
- 712 Rai, Raghu Nath, Messrs. S. P. Chopra & Co., 14, Dinga Singh Building, The Mall, Lahore. (2-12-1937).
- 40 Raiji, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).
- 107 Raiji, Parikshit Maganrai, B.A., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932).
- 194 Rajagopal, Nallam Chakraverthi, G.D.A., Messrs. N. C. Rajagopal & Co., Agraharam Street, Erode. (20-2-1933).
- 442 Rajagopalan, Conjeevaram, G.D.A., Messrs. Price, Waterhouse, Pent & Co., B4, Clive Buildings, 8, Clive Street, Calcutta. (9-3-1935).
- 769 Rajagopalan, Siinivasayyar, G.D.A., 24-B, Subramania Mudaly Street, Pu. asawalkam, Vepery, Madras. (6-11-1937).
- 207 Rajagopalan, Tiruvadi Swaminatha, M.A., G.D.A., Messrs. P. N. S. Aiyar & Co., Colombo. (1-4-1933).
- 106 Rajamany, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street, Tanjore. (1-4-1933).
- 160 Rajan, Nallam Chakaravarthi, G.D.A., 9/675, Variety Hall Road, Coimbatore. (1-4-1933).
- 777 Rajanna, Bodapati, 117, Armenian Street, Madras. (7-12-1928).
- 317 Rajaram, Krishnaswamy, G.D.A., P-10, Raja Basant Roy Road, Calcutta. (29-12-1934).
- 553 Rajaratnam, Kannandahalli V., G.D.A., 18, Errabalu Chetty Street, G. T., Madras. (26-3-1936).
- 407 Ramachandra Iyer, G.S., G.D.A., Kalpathy, Palghat, South Malabar. (2-7-1935).
- 574 Ramachandra Iyer, T.S., M.A. (Com.), A.S.A.A., 45, Guruvappa Chetty Street, Chintadripet, Madras. (21-1-1936).
- 514 Ramchandra Rao, Kuchimanchi, G.D.A., Rajamundry, East Godavari District (Madras Province). (28-10-1935).
- 585 Ramachandra Rao, Pottury, B.A., G.D.A., Messrs. P. Ramachandra Rao and Co., Arundelpet, Guntur (Madras Province). (11-5-1936).
- 753 Ramachandran, S., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street, Madras. (16-7-1938).
- 559 Ramchandriah, Vedam, G.D.A., C/o The Donation Union Link on Link on Railways, 17, Cockburn Road, Bangalore. (24-3-1936).
- 720 Ramakrishna Aiyar, K. Sivaram Krishnaiyar, Messrs. Ford Rhodes and Parks, Bank of Baroda Building, Apollo Street, Bombay. (17-12-1937).
- 622 Ramakrishnan, Chathapuram Sahasranama, B.A., G.D.A., Messrs. Karikar and Suri, 12, Thambu Chetty Street, G. T., Madras. (1-10-1936).
- 683 Ramakrishnan, Mathur Sankaraier, G.D.A., No. 5, Madhava puram, Mylapore, Madras. (5-7-1937).
- 97 Ramanathan Aringunnam Neelakanta, G.D.A. Messrs. A. N. Ramanathan, & Co., 257, Sparks Street, Rangoon. (25-8-1932).
- 833 Ramanuja Rao, Ganginedy Venkata, B.A., Messrs. Brahmayya & Co., Bezwada. (23-1-1940).
- 373 Ramaratnam, Venkatarama, G.D.A., Abhirampuram, 4th Street, Bheemannaipet, Mylapore, Madras. (31-1-1934).
- 96 Ramasubba Aiyar, Alvarkurchi Venkatasubbaiyar, B.A., G.D.A., A.S.A.A., Secretary, Port Commissioners, Chittagong. (25-10-1932).
- 211 Ramaswamayya, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, Esplanade Row, Madras. (28-2-1933).
- 227 Ramaswami Ayyangar, Asur, B. Com., G.D.A., "Dayasadan", North Road, P. O. Basavangudi, Bangalore. (1-4-1933).
- 284 Ramaswamy, Cadambi Venkatachar, M.A., G.D.A., Y. M. I. A. Buildings, Armenian Street, Madras. (1-4-1934).

- 239 Ramaswamy, Mandaklathor Subramonia, B.A., G.D.A., Accountant, Messrs. T. Stanes & Co., Ltd., Coimbatore. (1-4-1934).
- 513 Ramaswamy, Venkat chala, B.A., G.D.A., 23, Ekambareswarer Agraharam, Park Town, Madras. (28-10-1937).
- 765 Ramdhyan, Badarinarayan Kalkunte, B.Sc., 575, Jame-Jamshed Road, Bombay, 19 (16-8-1938).
- 657 Rane, Deoram Rango, B.Com., Messrs. D. R. Rane & Co., Jalgaon, East Khandesh. (8-2-1937).
- 441 Ranganathan, Sambesiva, B.A., G.D.A., 6/12, Jail Road, Coimbatore, (2-11-1938).
- 171 Ranganathan, Soundararaja, G.D.A., Messrs. S. Ranganathan & Co., 2, Kondi Chetty Street, Madras. (27-3-1933).
- 400 Rangaswamy Iyengar, Sitaram, G.D.A., Messrs. S. R. Swamy & Co., 61-A, South Faja Street, Tuticorin. (21-5-1934).
- 471 Rao, Adige Unabath, B.A., G.D.A., Jail Road, Mangalore. (1-4-1935).
- 448 Rao, Bagade Shantharam, B.A., G.D.A., Cudialbail, Mangalore (14-1-1935).
- 810 Rao, Upadrasta Suryanarayana, G.D.A., Messrs. V. K. Upadrasta & Co., Bezwada, Madras Province. (3-8-1939).
- 143 Rasool, Shariat, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road, Aligarh. (20-2-1933).
- 77 Ray, Amiya Nath, A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933).
- 163 Ray, Basanta Kumar, B.Sc., G.D.A., 18, Mangce Lane, Calcutta. (18-1-1933).
- 582 Ray, Ramprasad, A.C.A., 7, Sreemohan Lane, Kalighat, Calcutta. (4-5-1936).
- 76 Ray, Ranjit, M.A. (Cantab.), A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933).
- 438 Ray, Moulik, Aninoya Kumar, B.Sc., G.D.A., Messrs. Ray Moulik & Co., 14, Clive Street, Calcutta. (12-12-1934).
- 235 Read, George Crible, A.C.A., Messrs. George Lead & Co., Avenue House Chowringhee Square, Calcutta. (18-6-1933).
- 69 Ready, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Beddy & Co., Governorpet, Bezwada. (1-4-1933).
- 631 Reid, James Theodore, C.A., Messrs. Ford, Rhodes & Parks, Park of Faroda Building, Apollo Street, Bombay. (7-10-1936).
- 417 Rellan, Balkishan Mohirmal, G.D.A., Messrs. B. M. Rellan & Co., Basant Bhaban, Railway Road, Lahore. (3-10-1934).
- 237 Rengaswami, Melappalaiyam Sudarsan, B.A., G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, Tennore, Trichinopoly. (20-3-1933).
- 140 Ross, William David, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 90, Karachi. (22-2-1933).
- 626 Rowe, David Leslie Vivian, A.C.A., 12, Mission Row, Calcutta. (10-10-1936).
- 357 Rowe, Wunnava Venkatappa, G.D.A., Messrs. Rowe and Pal, Berhampore (District Ganjam). (8-11-1933).
- 31 Roy, Abani Mohan, M.A., B.Com. (Edin.), C.A., F.S.A.A., Messrs. A.M. Roy & Co., 1-B, Old Post Office Street, Calcutta. (1-4-1933).
- 567 Roy, Amiya Mohan, B.Sc., A.S.A.A., 14-2, Clive Row, Calcutta. (15-4-1936).
- 745 Roy, Anil Kumar, B.A., Messrs. A. K. Roy and Co., 1-B, Old Post Office Street, Calcutta (26-5-1938).
- 190 Roy, Apurba Chandra, B.A., F.S.A.A., Messrs. A. C. Roy & Co., 7, Rankin Street, Wari, Dacca, (20-3-1933).
- 766 Roy, Bhupendra Mohan, M.A., A.S.A.A., Connaught Circus, New Delhi, (19-8-1938).
- 772 Roy, Bimala Prosad, B.A., B.L., P. 139, Janak Road, Kalighat, Calcutta. (29-10-1938).
- 265 Roy, Dilbag, P.A., A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate, Delhi. (1-4-1933).
- 449 Roy, Hari Prasanna, B.Sc., G. D. A., Messrs. Roy Chowdhury and Moitra, Temple Chambers, 6, Old Post Office Street, Calcutta. (28-1-1935).
- 483 Roy Jitendra Mohan, G.D.A., Messrs. J. M. Roy & Co., 14, Clive Street, Calcutta. (18-5-1935).
- 372 Roy, Kiron Bihari, B. Sc., A.S.A.A., 63, Monoharpukur Road, Calcutta. (28-6-1940).
- 315 Roy, Nripendra Krishna, M. Sc. A.S. A.A., Messrs. N. K. Roy & Co., 2, Lyons Range, Calcutta. (13-10-1933).
- 779 Roy, Rathindra Nath, B. Com., 11-A, Nandan Road, Bhawanipur, Calcutta. (14-12-1938).
- 799 Roy, Satyabrata, A.S.A.A., Messrs. A. C. Roy & Co., 2, Royal Exchange Place, Calcutta. (8-5-1939).
- 821 Roy Satyendra Chandra, B.Sc. Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, Calcutta. (18-10-1939).
- 447 Roy Choudhury, Jyotindra Nath, G.D.A., Messrs. Banerjee, Roy Choudhury & Co., 10, Old Post Office Street, Calcutta. (14-1-1935).

- 454 Roy Choudhury, Kshitish Chandra, G.D.A., Messrs. K. C. Roy Chowdhury & Co., 12, Dalhousie Square, East, Calcutta. (15-2-1935).
- 355 Roy Chowdhury, Kumarchandra, B.Sc., G.D.A., Messrs. Roy Chaudhuri & Moitra, Temple Chambers, 6, Old Post Office Street, Calcutta. (9-11-1933).
- 402 Rudra, Asit Baran, B.Sc., B.L., G.D.A., Messrs. Paul & Rudra, Nutanpara, Jalpaiguri. (30-6-1934).
- 804 Sachdev, Satindra Nath, Messrs. Khanna & Co., 16-A, Mozang Road, Lahore. (17-6-1939).
- 276 Sadar, Shaikh Husain, G.D.A., Phiwandiwalla Building, Null Bazar, Sandhurst Road, Bombay. (12-4-1933).
- 751 Saha, Asutosh, B.Sc., Messrs. Fitch & Co., Ltd., Mussorie (U. P.). (18-6-1938).
- 452 Saha, Gopal Chandra, B. Sc., G.D.A.-P.-14, Scheme No. XXXIII, Lansdown Road Extension, Kalighat, Calcutta. (17-2-1937).
- 589 Sahai, Vishnu, B.A., A.S.A.A., Messrs. V. Sahai & Co., Connaught Circus (Opp. Irwin Road), New Delhi. (-7-5-1936).
- 246 Sahgal, Amrit Lal, B.A LL.B. (Hons.), A.C.A., Assistant Secretary to the Government of India, Department of Commerce, and Secretary, Indian Accountancy Board, New Delhi. (1-4-1933).
- 630 Sain Jogesh Chandra, M.A., B.L., Messrs. Ray and Ray, 6, Church Lane, Calcutta. (4-8-1937).
- 281 Sambamurti, Melakkaveri Natesa Iyer, B.A., F. S. A. A., Messrs. M. N. Sambamurti & Co., 6/10, Maharnombu Agharam, Karaikudi (S. India). (29-1933).
- 816 Sambandamurthy, A., C/o Messrs. Murthy & Co., Kingsway, Secunderabad. (2-10-1939).
- 499 Sambiah, Kannappady Sitharama, G.D.A., 4, Landsown Terrace, Kalighat, Calcutta. (30-7-1934).
- 405 Sankaran, G., G.D.A., Messrs. Rajamany and Sankaran, First Agharam, Salem. (18-6-1934).
- 411 Sankaran, Natesa, G. D. A., Messrs. Sankran & Raman, 7, Kandi Chetty Street, G. T., Madras. (30-7-1934).
- 150 Sankaran, Venkatramier, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., West End Buildings, The Mall, Lahore. (14-12-1932).
- 500 Sanyal, Nripendranath, B. Sc., G.D.A., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (1-8-1935).
- 393 Sarkar, Kshitish Chandra, B. Com., G.D.A., Messrs. K. C. Sarkar & Co., 75/1, Stephen House, Calcutta. (9-5-1934).
- 73 Sarkar, Narendranath, M.A., F.S.A.A., "Archana", Archanna Avenue, Nakatala, P. O. Garia, Dist. 24-Parganas (Bengal). (1-7-1937).
- 621 Sarkar, Sudhindra Nath, B.Sc., G.D.A., 18, Beadon Street, Calcutta. (28-9-1936).
- 28 Sarma, Ganapathy Ramachandra, G.D.A., "Manoranjani", No. 25, St. John's Road, Bangalore. (30-8-1932).
- 118 Sarma, Viswanadham Bhascara Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932).
- 112 Sarma, Viswanadham Sundri Siva Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932).
- 564 Sarovar, Vasudevarao Devanahalli, G.D.A., D.V. Sarovar & Co., Bellary. (1-4-1936).
- 196 Sastri, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street, Madras. (1-4-1933).
- 846 Satyavadi, Kapoor Chand Jayna, B.A., 958, Nai Wara, Delhi. (22-4-1940).
- 8) Sen, Chitta Ranjan, B.Sc., G.D.A., Messrs. C. R. Sen & Co., 4, Clive Ghat Street (3rd Floor), Calcutta. (25-8-1932).
- 304 Sen, Jitendranath, A.S.A.A., 5, Hastings Street (Top Floor), Calcutta. (22-5-1933).
- 560 Sen, Prabhat Kumar, A.C.A., Messrs. Sur & Sen, 1-B, Old Post Office Street, Calcutta. (25-3-1936).
- 311 Sen, Santosh Kumar, A.S.A.A., Messrs. Kar, Sen & Co., 9, Hastings Street, Calcutta. (13-7-1933).
- 606 Sen Gupta, Sitala Charan, M.A., G.D.A., 10, Old Post Office Street, Calcutta. (3-7-1936).
- 536 Sen Gupta, Sudhansu Mohan, B.Sc., G.D.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (9-1-1936).
- 208 Sen Gupta, Surendra Mohan, M.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (1-4-1933).
- 95 Sen Gupta, Surendra Nath, G.D.A., Sen Buildings, Purana Paltan, Ramna, Dacca. (1-4-1933).
- 120 Seshadri, Mithur Sankarayyar, B.A., G.D.A., Parli (South Malabar). (17-12-1932).
- 642 Seshadri, Samudram Subrayer, G.D.A., Messrs. Rowe and Pal, 113, Armenian Street, G. T., Madras. (12-12-1936).
- 340 Seshan, Ramaswamiar, G.D.A., 31, West Avanimoola Street, Madura. (13-9-1933).

- 326 Seth, Parmeshwari Das, B.A., G.D.A., Assistant-in-charge, Insurance (B) Branch, Department of Commerce, Government of India, New Delhi. (13-7-1938).
- 198 Sethna, Nariman Meherjibhai, G.D.A., Messrs. N. M. Sethna & Co., Motlibai House, 120, Parsi Bazar, Fort, Bombay. (0-2-1933).
- 825 Shah, Bhupendraray T., Ruwala Tekro, Surat. (21-11-1939).
- 174 Shah, Chandulal Muljibhai, G.D.A., Chokshi Bazar, Manek Chawk, Ahmedabad (18-1933).
- 385 Shah, Chandulal Vaneshand, G.D.A., A.S.A.A., Messrs. Chandulal & Co., 172-174, Hornby Road, Fort, Bombay. (22-12-1934).
- 443 Shah, Chhogmal Nopaji, G.D.A., Messrs. Chhogmal & Co., 16, Apollo Street, Fort, Bombay. (23-1-1935).
- 79 Shah, Chhotalal Harivallabhdas, G.D.A., Messrs. Chhotalal H. Shah & Co., Bharucha Buildings, 1st Floor, Princes Street, Bombay. (23-8-1932).
- 682 Shah, Jayant Motilal, B.Com., Messrs. Ramanlal G. Shah & Co., Sankdi Sheri, Ahmedabad. (23-6-1937).
- 531 Shah, Jinabhai Gopalji, G.D.A., Messrs. Chhogmal & Co., 16, Apollo Street, Fort, Bombay. (2-1-1936).
- 415 Shah, Khimji Kunverji, G.D.A., Messrs. Khimji Kunverji & Co., Bombay Mutual Building, Hornby Road, Fort, Bombay. (3-12-1934).
- 619 Shah, Narandas Mohanlal, Messrs. Shah & Co., Chotalal Bhuvan, 418, Kalbadevi Road, Bombay, 2. (18-9-1936).
- 128 Shah, Natverlal Jekishandas, B. Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932).
- 197 Shah, Ramanlal Bhogilal, B. Com., G.D.A., F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street, Madras (14-1933).
- 179 Shah, Ramanlal Govindlal, B. Com., G.D.A., Messrs. Ramanlal G. Shah & Co., Sankdi Sheri, Ahmedabad. (14-1933).
- 615 Shah, Somechand Madhavlal, Administrator General's Office, Old Custom House Yard, Fort, Bombay. (6-2-1936).
- 399 Shareef, Khizr Ali, G.D.A., Asstt. Registrar, Co-operative Societies, H. E. H. the Nizam's Government, Aurangabad (Decan). (1-7-1937).
- 537 Sharma, Durga Das, G.D.A., Messrs. D Sharma & Co., 26, The Mall, Lahore. (9-1-1936).
- 27 Sharma, Pandit Naurang Ray, Diggi Street, Beawar (Ajmer-Merwara), (1-7-1932).
- 53 Sharp, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street, Bombay. (1-4-1933).
- 126 Shroff, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Ballimoria & Co., 113, Esplanade Road, Bombay. (1-4-1933).
- 128 Siddiqui, Habib Ahmed, G. D. A., Messrs. Habib & Co., Patharia Palace, Mohamedali Road, Bombay, 3. (20-2-1933).
- 850 Singhi, Ramachandra, B.A., A.C.A., c/o Messrs. Gutgutia & Singhi, 1-B, Old Post Office Street, Calcutta. (24-6-1940).
- 566 Sinha, Biman Bhusan, B.A., G.D.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (6-4-1936).
- 770 Sinharay, Ajit Mohan, B. Com., Audit Deptt., Mayurbhanj State, P. O. Baripada (Orissa). (1-10-1938).
- 480 Sitaramanjaneyulu, Chintalapati, G.D.A., Messrs. C. S. Anjaneyulu & Co., "Sree Krishna Vilas", Old Bank Road, Batchupet, Masulipatam. (16-5-1935).
- 608 Sivabagam, (Miss) R., B.A., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street, Madras. (6-4-1937).
- 280 Sivaram, Lakshmana, G.D.A., 36, Khansamettu Street, Madura. (20-6-1933).
- 165 Sivaramakrishnan, Chathapuram Subramania, G.D.A., Chathapuram, Kalapathy, Palghat. (20-2-1933).
- 845 Sivaramakrishnan, Nallepilli Parameswara Iyer, c/o Asher Textiles, Ltd., Tiruppur (Coimbatore District). (3-4-1940).
- 674 Samalles, John, A.C.A. Messrs. Ford, Rhodes and Parks, Bank of Paroda Building, Apollo Street, Bombay. (15-5-1937).
- 391 Smith, Olive Douglas, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (15-1-1935).
- 9 Sodhbans, Sirdar Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road, Lahore. (5-8-1932).
- 44 Sohony, Hari Shanker, B.Com., G.D.A., Ram Kuti, Sholapur. (30-8-1932).
- 693 Somaiya, Jivraj Lalji, G.D.A., Messrs. Jivraj and Company, 17, Kalbadevi Road, Opposite Swadeshi Market, Bombay. (4-9-1937).
- 254 Soni, Bal Bir Singh, B.A., A.S.A.A., Messrs. B. S. Soni & Co., Connaught Place, New Delhi. (31-3-1933).
- 247 Soni, Kishen Prasada, A.S.A.A., Messrs. K. P. Soni & Co., 8, Ferozepore Road, Lahore. (1-4-1933).

- 23 Sopariwalla, Chandulal Harkissondas, Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay. (5-8-1932).
- 637 Soundararajan, Vengarai Varadaraja Aiyangar, B.A., "Sri Nilayam", North Maravaneri Extension, Salem (South India). (27-11-1936).
- 547 Soundararaja Ayyangar, Valayakaranai, B.A., G.D.A., 6, Sunkurama Chetty Street, George Town, Madras. (30-1-1936).
- 805 Sreen, Yash Pal, B.A., c/o Messrs. Jardine Skinner & Co., 4, Clive Row, Calcutta. (1-7-1939).
- 200 Sreenivasan, Nallan Chakravarthy, G.D.A., South Street, Karur. (1-4-1933).
- 776 Sri Ramulu, Siddavaram Vasudevan, G.D.A., Messrs. Ramulu & Co., 27, Uttaradimutt Building, Chickpet, Bangalore City. (5-12-1938).
- 272 Srinivasa Ayer, Kuppuswami, G.D.A., Messrs. N. C. Rajagopal & Co., Agraharam Street, Erode (7-4-1933).
- 652 Srinivasan, K.V., B.Sc., 17, Rajaratnam Street, Kilpauk, Madras. (22-1-1937).
- 608 Srinivasan, Mandayam Govindeppan, G.D.A., Vontikoppal, Mysore. (9-8-1936).
- 577 Srinivasan, Melappalayam, Sudarsanam, Messrs. M. S. Krishnaswami & Jagannathan, "Sudarsanam", R. S. Puram, Coimbatore. (23-4-1936).
- 204 Srinivasan, Simile Krishnaiyar, B. Com., 202, Sea Street, Colombo (Ceylon). (1-4-1933).
- 119 Srinivasaraghavan, Ananthakrishnapuram Narayanaiyengar, G.D.A., 3, Gopalakrishna Iyer Road, Thyagarayanagar, Madras. (17-12-1932).
- 717 Stevens, Edward Frederick, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 3, Clive Street, Calcutta. (28-6-1940).
- 314 Subbachar, Dindigul Venkatanarasimha, 219, Raja Street, Coimbatore. (24-8-1936).
- 245 Subbarama Iyer, Kizakkencherry Narayanapattar, G.D.A., 30, Linga Chetty Street, Madras. (1-4-1933).
- 429 Subbaraman, S., B.A., G.D.A., c/o Messrs. Sankaran & Raman, 7, Kondi Chetty Street, G. T. Madras. (7-1-1934).
- 302 Subbaraman, Tarakad Ranganatha, G.D.A., Robinscn Road, Calicut (S. Malabar). (16-10-1934).
- 225 Subbarothnam, Kadathur Visvanatha, G.D.A., 23, Avanashi Road, Coimbatore. (1-4-1933).
- 316 Subba Rau, Mysore, B.A., LL.B., G.D.A., Kenpegowdda Road, Opp. Mysore Chamber of Commerce, Bangalore City. (27-7-1933).
- 457 Subrahmaniya, Dharwar Subravati, G.D.A., Messrs. D. S. Subrahmaniya & Co., Bank of Mysore Building, Avenue Road, Bangalore City. (25-2-1935).
- 243 Subrahmonyram, Alwarkurichi Venkatasubbier, G.D.A., Messrs. V. S. Aiyar & Co., 1/99, Godown Street, Madras. (24-3-1933).
- 57 Subramania Iyer, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (1-4-1933).
- 94 Subramania Iyer, Uttamapalayam Ramasamy, G.D.A., Perumalkoil Street, Karur. (25-8-1932).
- 403 Subramaniam, Kizhakancherry Muthupatter, G.D.A., Commercial Officer, Punjab, P. W. D. (Electricity Branch), Lahore. (1-7-1936).
- 546 Subramanian, Krishna Iyer, B.A., c/o Messrs. Subramanian & Vasudevan, 10, Tank Square, Madura. (27-2-1936).
- 788 Subramanian, Krishnaier Ranga-swamier, 2/49, Coral Merchant Street, George Town, Madras. (1-3-1939).
- 797 Subramanyan N.V., B.A., Messrs. U. R. Subramania Iyer & Co., 8, Mettu Sivaswamy Street, Salem (S. India). (28-4-1939).
- 736 * Suktankar, Anand Shantaram, G.D.A., Shengani Building, 111 Floor, Opp. Chopaty Post Office, Cannedy Bridge, Bombay.
- 811 Sundaram, Arumugamangalam Yagnamier, M.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras, (21-8-1939).
- 616 Sundaram, Kalyana Krishnamurthy, 5-A, West Boulevard Road, P. O. Teppakulam, Trichinopoly. (16-9-1936).
- 300 Sundararajan Mandyam Veerambudi, B.A., A.S.A.A., 11, Car Street, Triplicane, Madras. (17-5-1933).
- 554 Sur, Punanka Mohan, A.S.A.A., Messrs. Sur & Sen, 1-B, Old Post Office Street, Calcutta. (16-3-1936).
- 474 Surti, Jehangir Dhunjibhoy, G.D.A., Messrs. J. D. Surti & Co., 76 Jamshed Mansion, Tardeo, Bombay. (1-4-1934).
- 428 Suryanarayan Iyer, Subbuswami, G.D.A., Messrs. Karikar & Suri, 12, Thambu Chetty Street, G. T. Madras. (2-11-1934).
- 330 Sutaria, Phiroz Kavasji, B.A., G.D.A., Post Box, No. 1, Rangoon. (22-9-1933).
- 701 Swaminadhan, Viswanadha, B.A., 292, China Bazar Road, G. T. Madras. (26-10-1937).
- 336 Swaminathan, Krishnaswamy, B.A., G.D.A., c/o Messrs. Karikar & Suri, 63, Klyne Street, Kuala Lumpur, (F. M. S.). (4-10-1933).

- 145 Swaminathan, Srinivasa, G.D.A., Messrs. Kuppuswamy & Ganapathy, 113, Armenian Street, Madras. (20-2-1933).
- 56 Tait, James Simpson, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).
- 344 Tacknait, Shiv Lal, G.D.A., Messrs. S. L. Tacknait & Co., 40, Nisbet Road, Lahore. (3-10-1933).
- 106 Tandan, Gopal Das, G.D.A., Messrs. M. B. Dalal & Co., Post Box 256, Bunder Road, Karachi. (6-8-1935).
- 692 Tandon, Pyara Lal, A.S.A.A., Messrs. P. C. Malhotra & Co., The Mall, Cawnpore. (30-8-1937).
- 640 Taneja Raghubir Lal, Messrs. Taneja Bhatia & Co., 4, Temple Road, Lahore. (8-2-1938).
- 352 Tannad, Bodh Raj, A.C.A., Messrs. Sharp and Tannan, Bank of Boroda Building, Apollo Street, Bombay. (23-10-1933).
- 266 *Tannan, Mohan Lal, M. Com. (Birmingham), Bar-at-Law, 1, Golf Road, Lahore.
- 35 Trmaster, Mangaldas Laxmidas, F.S.A.A., Messrs. Tarmaster & Co., 4, Hastings, Street, Calcutta. (1-7-1932).
- 395 Taylor, Geoffrey Witworth, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (19-6-1936).
- 257 Thacker, Jamnadas Vassanji, G.D.A., 6, Bell Lane, Fort, Bombay. (1-4-1933).
- 653 Thakkar, Ambalal Shivilal, Messrs. Ambalal Thakkar & Co., East and West Building, 50, Apollo Street, Fort, Bombay. (22-1-1937).
- 486 Thakkar, Jayantilal Kashiram, B. Com., G.D.A., Messrs. Jayantilal Thakkar & Co., 111, Esplanade Road, Fort, Bombay. (1-3-1935).
- 195 Thampan, Kuthiravattath Kuttanunni, G.D.A., Sekharipuram, P. O. Kalpathy, Palghat (South Malabar). (20-2-1933).
- 532 Tirumala Rao, Desapandi, G.D.A., 1-18, Car Street, Triplicane, Madras. (6-1-1936).
- 127 Tity, Sorabji Framji, G.D.A., Messrs. S. F. Tity & Co., Navsari Chambers, Outram Road, Fort, Bombay. (1-4-1933).
- 146 Toft, Walter, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta (20-2-1933).
- 643 Trevedi, Dhirajlal Shankerlal, Messrs. D. S. Trivedi & Co., Post Box No. 487, Mambasa, Kenya (Br. E. Africa). (2-1-1937).
- 569 † Tully, William Scarth Carlisle, A. C. A., Messrs. Gillanders, Arbuthnot & Co., P. O. Box 174, 8, Clive Street, Calcutta. (17-4-1935).
- 378 Ubaidulla, A. Mohamed, G.D.A., Messrs. A. M., Ubaidulla & Co., 111, Angappa Naick Street, Muthialpet, George Town, Madras. (13-3-1934).
- 334 Upadrasta, Venkata Krishnayya, R.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co., Vizagapatam. (8-8-1933).
- 558 Vachha, Homay Jamshedji, A.C.A., A.S. A.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (23-3-1936).
- 646 Vaidyanathan, Kalpathy S., G.D.A., Messrs. P. N. S. Aiyar & Co., Hindustan Times Buildings Burn Bastian Road, Delhi. (16-1-1937).
- 113 Vaidyanathan, Subbaiyar, B.A., G.D.A. Kashmere Gate, Delhi. (1-4-1933).
- 534 Vaisii, Jai Narayan, M. A. (Com.), G.D.A. 56 Ramnagar, Qutub Road, New Delhi. (9-1-1936).
- 490 Vaish, Shiam Behari Lal, B.Com., LL.B., G.D.A., Messrs. S. Vaish & Co., 161, Civil Lines, Cownpore. (25-6-1935).
- 496 Vaithisvaran, Terizhandur Ramaswami, G.D.A., Messrs. Vaithisvaran & Co., 135, Thambu Chetti Street, Madras. (8-7-1935).
- 655 Varkerkar, Mukund Vinayakrao, Sion, Bombay, 22. (22-1-1937).
- 487 Varma, Kerala, M.A. G.D.A., Messrs. Varma & Varma, New Road, Cochin. (1-7-1935).
- 523 Varma, Kerala, B.A., B.Com., G.D.A., Messrs. Varma & Varma, New Road, Cochin. (6-12-1935).
- 562 Vartak, Keshav Mahadev, B.Com., G.D.A., A.S.A.A., Messrs. K. M. Vartak & Co., 134, Meadows Street, Fort, Bombay. (1-4-1936).
- 450 Vasa, Kanji Khetsi, G.D.A., Messrs. M. J. Sheth & Co., Bharucha Building, Princess Street, Bombay. (6-2-1935).
- 750 Vasudevan, S., G.D.A., Sekkalai Road, Karaikudi (Ramnad District). (6-6-1938).
- 168 Vatsaraj, Mukundray Karasanji, G.D.A., Messrs. Vatsaraj & Co., Fort Chambers, Tamarind Lane, Fort, Bombay. (18-1-1933).
- 458 Veeraragavan, C.V., G.D.A., 13/275, Raja Street, Coimbatore. (27-2-1935).
- 355 Venkatakrishnan, Srinivasa, G.D.A., Indira Bhuvan, Matunga, Bombay. (2-1-1933).
- 576 Venkataraman, K., G.D.A., Messrs. Raman and Sarma, 44, Lingha Chetty Street, George Town, Madras. (23-4-1936).
- 291 Venkataraman, Ramaswamy, G.D.A., 120, Karuppa Gowndan Street, Coimbatore. (6-6-1933).
- 836 Venkataraman, S., B.A., 23, Banadurai Sannadhi Street, Kumbakonam. (8-1-1940).

- 756 Venkataraman, Singanallur Venkatesa Iyer, Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta, (8-7-1938).
- 719 Venkataraman, Subrahmanya, B.A., Office of the Supdt. of Insurance, No. 1, Council House Street, Calcutta. (16-12-1937).
- 801 Venkataramiah, Mallimadugula, Varahagiri House, Berhanpore, Ganjam District (Orissa). (12-6-1939).
- 337 Venkatasubbian Naidu, Kondrou, G.D.A., 93, Godown Street, Madras. (2-9-1933).
- 469 Venkatesan, Ramanathan, B.A., G.D.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (1-4-1935).
- 790 Venkateswarlu, Bhagavathula, Messrs. B. V. Eswar & Co., 2nd Line Brodiepet, Guntur. (14-3-1939).
- 16 Venugopal, N. V., G.D.A., Messrs. Rowe & Pal, 8, Royal Exchange Place, Calcutta. (30-8-1932).
- 419 Vepari, Natvarlal Jekishandas, G.D.A., Readymoney Mansion, Churchgate Street, Fort, Bombay. (12-12-1934).
- 42 Viccajee, Victor Franjee, B.A., F.S.A. A., Messrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (1-4-1933).
- 714 Visvanathan, E.D., B.A., G.D.A., 16, Moor Street, Second Line Beach, Madras. (2-12-1937).
- 715 Visvanathan, Sanapparatti Venkatarama, Messrs. M. S. Krishnaswami and Jagannathan, Tennore, Trichinopoly. (2-12-1937).
- 138 Visvanathan, Thiruvarambur Subrahmanya, G.D.A., Messrs. V. Nathan & Co., 1, West Boulevard Road, Trichinopoly. (12-1-1933).
- 242 Viswanathan, Sellakrishna, G.D.A., Messrs. Arunajatai & Viswanathan, 113, Armenian Street, George Town, Madras. (22-3-1933).
- 833 Viswasaratnam, Kola, Messrs. K. John and Co., 2, Sullivans' Garden, Mylapore, Madras. (18-12-1939).
- 611 Vora, Morarji Nenshi, Laxminarayan Lane, Ghatkopar (District Thana). (20-8-1936).
- 563 Vridhachalam, Narayan, G.D.A., Plot No. 42-A, 15th Road, Khar, Bombay. (1-4-1936).
- 835 Wadke, Anant Keroba, B.A., G.D.A., Messrs. A. F. Ferguson & Co., Bank of Indore Building, Indore City. (21-12-1939).
- 478 Warkerkar, Bhaskar Vishnu, G.D.A., Messrs. J. K. Parulkar & Co., 31-33, Hamam Street, Fort, Bombay. (16-5-1935).
- 58 +Whitby, Bernard James, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933).
- 139 Wilcox, Stephen William, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (22-2-1933).
- 635 Wilson, Ian Birrell, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (12-11-1936).
- 328 *Wonfor, Herbert Ison, A.C.A., Messrs. Parry & Co., Ltd., Post Box No. 12, Madras.
- 181 +Younie, Wilfred John, C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (20-2-1933).
- 253 +Zaman, Syed-uz-, B.A., A.C.A., Messrs. S. Zaman & Co., 7, Old Post Office Street, Calcutta. (1-4-1933).

N. R. PILLAI,

Joint Secy. to the Govt. of India.

The 15th September 1940.

No. 6333—I.B.-2/40-Com.—The following notification, issued by the Central Boilers Board, is republished for general information.

By order of the Governor,

W. W. DALZIEL,

Secretary to Government.

Simla, the 5th September 1940.

No. A-907/156(1).—In exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), the Central Boilers Board directs that the following further amendment shall be made in the Indian Boiler Regulations, 1924, a draft of which was previously published as required by sub-section (1) of section 31 of the said Act, namely :—

In sub-regulation (a) of regulation 156 of the said Regulations, the entry "Burma B. A." shall be omitted.

P. M. MENON,

Secretary, Central Boilers Board.

HOME DEPARTMENT.

NOTIFICATIONS.

The 12th September 1940.

No. 7109-C.—The following notification by the Government of India is republished for general information.

By order of the Governor,

J. BOWSTEAD,

Chief Secretary to Government.

Simla, the 24th July 1940.

No. 17-W.—In amplification of the notification of the Government of India in the External Affairs Department, No. 12-W., dated the 18th June 1940, it is notified for general information that the area specified below, being in the occupation of the enemy, is enemy territory for purposes of the Defence of India Rules:—

The Kingdom of Belgium, excluding the Belgian Congo and the mandated territory of Ruanda Urundi.

O. K. CAROE,

Secy. to the Govt. of India.

The 16th September 1940.

No. 7143-C.—The following notifications by the Government of Bengal are republished for general information.

By order of the Governor,

J. BOWSTEAD,

Chief Secretary to Government.

Calcutta, the 6th September 1940.

No. 5417-P.—Whereas in the opinion of the Governor the leaflet in Bengali entitled *Sarkar-er Juddhe Chanda Deo Na* (do not pay subscription for the Government's war) published by the Bengal Committee, branch of the Communist party of India, contains prejudicial reports of the nature described in sub-rule (7) of rule 34 of the Defence of India Rules read with clauses (g) and (k) of sub-rule (6) of that rule;

Now, therefore, in exercise of the power conferred by clauses (b) and (c) of sub-rule (1) of rule 40 of the said rules the Governor hereby prohibits the further publication, sale or distribution of the said document and declares to be forfeited to His Majesty all copies, wherever found, of the said leaflet and all other documents containing copies, reprints, translations of, or extract from, the said leaflet.

Calcutta, the 9th September 1940.

No. 5445-P.—Whereas in the opinion of the Governor the leaflet in English entitled *An appeal to the Students of Bengal* issued by the *Forward Bloc* contains prejudicial reports of the nature described in

sub-rule (7) of rule 34 of the Defence of India Rules read with clause (k) of sub-rule (6) of that rule;

Now, therefore, in exercise of the power conferred by clause (c) of sub-rule (1) of rule 40 of the said rules, the Governor hereby declares to be forfeited to His Majesty all copies, wherever found, of the said leaflet and all other documents containing copies, reprints, translations of, or extracts from, the said leaflet.

By order of the Governor,

A. F. PORTOR,

Addl. Secy. to the Govt. of Bengal.

FINANCE DEPARTMENT.

NOTIFICATION.

The 17th September 1940.

No. 9290-F.—The following notification issued by the Government of India, in the Finance Department (Central Revenues), is republished for general information.

By order of the Governor,

J. BOWSTEAD,

Chief Secretary to Government.

CENTRAL EXCISE AND SALT ESTABLISHMENTS.

Simla, the 31st August 1940.

No. 22.—The following amendment in the Civil Service Regulations made by the Secretary of State for India is published for general information:—

AMENDMENT.

I, Leopold Charles Maurice Stennet Amery, one of His Majesty's Principal Secretaries of State, in exercise of the powers conferred upon me by sections 250 and 247 of the Government of India Act, 1935, hereby make, with the concurrence of my Advisers the following amendment in the Civil Service Regulations:—

In the "Schedule of appointments carrying additional pensions—B—Lower Grade" appended to Article 475-A., of the said Regulations after the entry "Director, Indo-European Telegraph Department, Persian Section and Director, Indo-European Telegraph Department, Persian Gulf Section" the following shall be inserted, namely:—

"Collectors of Salt Revenue, Madras and Bombay".

Given under my hand this sixth day of June 1940.

L. S. AMERY,

One of His Majesty's Principal Secretaries of State.

K. K. CHETTUR,

Deputy Secy. to the Govt. of India.