Chapter IV

TOWARDS UNIFORMITY

1861-1874

In their annual report on the revenue administration of Assam for the year 1851-52, the Board of Revenue drew the attention of the Lieutenant Governor of Bengal to the great number of cases that had come before the revenue officers as compared with the revenue of the province. It was also reported that the total number of cases instituted in that year was 95,230 including reports, petitions and correspondences, and pointed out that if the total amount of revenue collected was to be divided by this figure, it would come to rupees nine for each case. The Board, therefore, observed that this was the consequence of a "vicious system" of business which must be improved.¹ The Lieutenant Governor also felt that the revenue system of Assam was on an "unsatisfactory and scarcely intelligible footing", and expressed his desire to place it on an improved basis so that "it may conduce to the improvement of the province instead of being a bar to it."² Since the nature of settlement was considered to be the root cause of such an immense number of cases, there arose the question of adopting the most advantageous mode of settling the land in the province.

¹. RDP., 1855; 10 March, No. 13
². Ibid., No. 15
and of establishing a proper system for its revenue administra-
tion.

CONTROVERSY OVER A NEW SYSTEM

About the settlement to be adopted under the existing
circumstances of the province there arose sharp differences of
opinions amongst the revenue authorities. Major Vetch, the
Deputy Commissioner of Assam, advocated khas management with
overseers in preference to mouzadars. He disfavoured the
existence of innumerable mouzas and recommended a reduction in
their number by forming moderate fiscal units yielding revenue
from Rs 1,500 to Rs 3,000. Under no circumstances he was ready
to introduce any middleman between the government and the
ryot. Moreover, he was not in favour of continuing this sys-
tem beyond the time when the ryots would be able to unite
themselves and take the responsibility of paying their revenue
as a community. 1

Anandaram Dhekial Phukan, Sub-Assistant Nowgong and
an eminent Assamese of the age, on the other hand, proposed to
give the mouzadars "a more lasting interest in their charges"
by leasing the fiscal divisions in farms or ijaras for terms
extending to twenty or twenty five years with the right of
letting out all unoccupied and waste lands within their juris-
dictions "on such terms as they may deem best conducive to

1. Mills, A.J. Moffatt, Report on the Province of Assam, 1854,
Appendix C; Vetch to Mills, 22 June 1853
their interests." At the same time he upheld the existing ryotwari system of land settlement by suggesting not to confer upon these officers the right to dispose of ryots' land according to their sweet will, "for it will not only place the cultivating class under the mercy of the farmer, but will gradually lead to a total subversion of their existing rights and privileges." To guard against such a possibility he proposed that the supervision exercised by the Collectors in the assessment of ryots' land be continued; that all pattas be granted to the ryots by the farmers either under the signature of the Collector, or with his approbation; and that on the completion of survey and settlement by the farmer the ryots be required to receive their pattas and enter into kabuliyyats in the presence of the public authorities.

After a careful study of the views expressed by the local authorities, Mills concurred in the views expressed by Dhekial Phukan and proposed for granting twenty years' settlement with the mouzadars in order to raise up gradually an influential class of men as middlemen between the ryots and the government. He considered it useless to depend upon the exertions of the ryots alone for the extension of cultivation even to a limited degree, and took it for granted that they

1. Ibid., see Dhekial Phukan, A., Observations on the Administration of the Province of Assam, Appendix J., p. xxxiv
2. Ibid., p. xxxv
would not cultivate more than their requirements. This is why he wanted to make the mouzadars responsible for the extension of cultivation and the improvement of the province by giving them a more lasting and substantial interest in their respective charges. He, therefore, recommended that settlements should be made with mouzadars generally for twenty years with discretionary power to the Commissioner to reduce the term for such mahals as might not be considered ripe for long term settlement; that the number of mouzas excepting the alluvial islands (chars) should be reduced by the absorption of adjoining mouzas until the gross revenue amounted to rupees three thousand; that the mouzadar should be selected from amongst the most respectable men of the locality and should be bound, as far as practicable, to reside in their respective mouzas; that on the expiry of the first settlement the land should be resettled with the same mouzadar or his heirs; that the mouzadar should be remunerated with a commission not exceeding twenty per cent of the collection; that the right of making grants of large tracts of jungle and forest lands within the boundaries of the mouzas should be reserved by the government; that the mouzadar should be liable to dismissal for gross mismanagement of his charge; that the mouzadar should be permitted to make his own arrangements with those who break up fresh grounds.

1. Ibid., paras 35 and 61
during the currency of his lease.¹

The Board of Revenue not only concurred with the views laid down by Mills but went a step further. They advocated the creation of a class of landed proprietors by the assignment of leases for long periods to be eventually converted into permanent holdings.² The Board considered it beneficial to the province because of its exceptional position and circumstances to raise a class of middlemen, like the zamindars of Bengal having capital and intelligence, who would assimilate their own interests with the general prosperity of the tenantry.³ With a view to securing a greater investment of foreign capital in the country the Board even advocated the introduction of European mouzadars.⁴

Colonel Hopkinson, who succeeded Jenkins as Commissioner in 1861, on the other hand, looked upon the farming of land revenue as "worst of all systems". He argued that the interest of the farmer or ijaradar was not identical with those of the ryots nor was he concerned to look after the interest of the government.⁵ He was strongly of opinion that the mouzadar was

¹. Ibid., para 37
². RDP., 1867; 26 April, No. 218
³. RDP., 1868; January (undated) No. 72; Secretary, Board of Revenue to the Government of Bengal, 16 October, 1867
⁴. RDP., 1867; 26 April, No. 218
⁵. AS., Vol. XIII (1862); Hopkinson to Secretary, Board of Revenue, 21 February
spoiled when he was allowed to become anything like a farmer of revenue even to a limited extent. He considered it fallaceous to regard the mouzadar as a man who could directly increase cultivation, and held that extension of cultivation depended not on the exertions of the mouzadar but on the efforts of the ryots. In support of his contention he mentioned that in Burma, where the circumstances were the same, all sorts of encouragement had been given to the Thugis who were precisely what the mouzadars were in Assam, but cultivation did not increase. In combating Board's proposal for the introduction of non-resident mouzadars by granting perpetual lease of mouzas to European speculators, he pointed out that the duties performed by a mouzadar were not wholly fiscal but of subordinate executive in nature which could not be performed vicariously. He also strongly opposed the extension of permanent settlement of land revenue in Assam when such a measure was suggested by Colonel Baird Smith in connection with his inquiry into the causes of a devastating famine that had occurred in the Upper Provinces in 1860. He represented that the circumstances of Assam were

1. RDP., 1868; 22 April, No. 75
2. RDP., 1867; 26 April, No. 219; Hopkinson Secretary, Board of Revenue, 15 June, 1866
3. In 1860 a devastating famine occurred in the Upper Provinces effecting an area of 25,000 sq. miles and a population of about thirteen millions. This caused a great arrear in government demand as large areas of land remained uncultivated. An inquiry into the causes of this famine was conducted by Colonel Baird Smith who recommended a permanent settlement of land revenue as a protection against the worst effects of future famines, and as a means of increasing national revenue and prosperity. Misra, B.R., Land Revenue Policy in U.P.,
different from that of the Upper Provinces, and the grounds on which a permanent settlement might be desirable in one did not apply to the other. In Assam the population consisted of "peasant proprietors", each man cultivated on his own account. There was, therefore, no proprietary class between the government and the ryots with whom such a settlement could be made.

Hopkinson expressed his doubts whether the perpetual settlement had resulted in producing a greater prosperity in Bengal as compared with the Upper Provinces. In support of his argument he pointed out that Goalpara which was permanently settled at only Rs 14,000 did not make more rapid advance in prosperity than the neighbouring district of Kamrup with its annual revenue of about Rs 3,00,000. He further quoted the observations of Anandaram Dhekial Phukan on the working of the zamindari system of Bengal. According to Anandaram the "primary objects" in creating zamindaris in Bengal such as creation of reservoirs, aqueducts, canals, embankments, roads, or other extensive works for the advancement of agriculture and commerce were attended with little success in Bengal. On the other hand, "the perpetual settlement has only served to place a few Zamindars in indolent ease at the expense of the population." Anandaram was convinced that results similar to those in Bengal would

under the British Rule, 1942, p. 28ff; RDP., 1862; 25 June, No. 32
1. RDP., 1862; 25 June, No. 32
2. Mills, op.cit.; see Dhekial Phukan, op.cit., pp. xxxii-xxxvii; also RDP., 1867; 26 April, No. 221
3. Ibid., p. xxxiii
also follow if perpetual settlement was introduced into Assam. Hopkinson held a land tax on ryotwari principle to be the most expedient way of raising the revenue in Assam, and therefore, advocated the introduction of ryotwari annual settlement of the "simpliest and purest character", the collection being made directly from the ryots by government officials and not by farmers.¹ "What we want", he wrote, "for the management of such a country as Assam, is the employment, in the interior of the country, of native officials, who, besides being principally sub-collectors of revenue, shall also, more or less, exercise powers, and represent the Government in every department, ... and who, beyond being liable for the payment of their revenue kists, shall be held mainly responsible for the peace and well-being of the circles or districts of which they have charge."² He, therefore, desired to see the mouzadar in his mouza just what the Deputy Commissioner was in his district, an honest officer doing his duty both to the ryots and the government. To avoid confusion he proposed to substitute the term mouzadar by tahsildar.

The Lieutenant Governor of Bengal concurred in the views expressed by the Commissioner of Assam. He considered it inexpedient to grant a perpetual or long lease of any mouza in the province where lands were occupied by petty ryots, or to

¹ RDP., 1867; 9 November, No. 103
² Ibid., also RDP., 1868; January (undated), No. 72
create rights intermediate between the *ryots* and the government. He also thought it inadvisable to invest any European with the duties and responsibilities of *mouzadar* for the sake of encouraging settlements of foreigners in the province. As regards the question of creating a body of landed proprietors by the assignment of leases for long periods to be eventually converted into permanent holdings, the Lieutenant Governor observed that such a measure was desirable where the agriculture of a country was in an advanced stage and where its improvement was likely to be brought about by a system of high farming on a large scale, worked by a body of skilled and intelligent capitalists. But where the soil was held by the cultivators in a right of occupancy on payment of government dues, the Lieutenant Governor did not think that any useful object would be gained by interposing between the government and the *ryots* a proprietor or farmer "whose sole business in that capacity is to collect the rent from the *ryots* and make whatever profit he can out of the rents, after satisfying the government demand."  

The Lieutenant Governor preferred to give the actual occupant of the soil, whether he was a European planter holding on lease an estate which he had reclaimed from jungle or a *ryot* cultivating a few acres of paddy or garden land, "as secure and

1. RDP., 1867; 26 April, No. 222
2. Ibid.
certain a tenure as can be conferred upon him, subject to the payment of revenue to the government at rate fixed for long periods, and to preserve a clear distinction between the rights and obligations of proprietorship and the duties of fiscal and official administration.¹ At the same time the Board of Revenue was directed to formulate a set of rules on clear and well-defined principles upon which the revenue system of Assam should be based. As guidelines the main principles laid down were as follows:²

(1) That the settlement should not be made with mouzadars, but they should be regarded simply as administrative officers charged with the collection of revenue, and with such executive functions as might be assigned to them with no right beyond a fixed remuneration. In order to avoid confusion they should be called tahsildars;

(2) That the settlement should be made with resident ryots at rates to be fixed from time to time by the government and for such periods which might be thought expedient, and that the tenure of every ryot should be heritable and transferable, subject to the payment of revenue;

(3) That the assessment on lands occupied by non-resident

¹. Ibid.
². Ibid.
ryots should be adjusted annually on the basis of actual measurement, and that every facility should be given to the occupation of such lands (wherever possible) by resident ryots with transferable and hereditary rights;

(4) That all grants of waste lands in "Fee Simple", and all large leases should be included, for administrative purpose, within the limits of the tahsildari; but that in case of lease it should be optional with the holder to pay his revenue either to the tahsildar or direct to the Collector;

(5) That the ryots of each village or cluster of villages should be required to appoint a headman to assist the tahsildar in collecting the revenue and in pointing out lands newly brought into cultivation, besides furnishing all informations that might be required of him.

The Governor-General in Council although expressed their general concurrence in the views represented by the Lieutenant Governor of Bengal, doubted much the desirability of altering the designation of the mouzadar who was more in the position of a farmer responsible to the government under the terms of his lease. It was suggested that for the purpose of

*For details see Chapter V
making collections from the ryots, the mouzadars should be retained on the same footing, and that he should be remunerated by a commission and not by a salary.  

1. The Governor-General wished to see the mouzadar on the same position as that of a Sadar Malguzar in the North-Western Provinces "who may be sole proprietor, co-sharer, village representative or farmer as the case may be."  

2. It was, therefore, communicated to the Government of Bengal that where the cultivation was liable to fluctuation settlement should be made absolutely with the mouzadar in the first instance as farmer, with promise of proprietary right if his management was found successful. But where the cultivation was permanent but the ryots were unwilling to enter into long leases, the mouzadar should be simply a farmer responsible to collect the stipulated demand from each ryot, with benefit to enjoy the profit arising from extended cultivation during the currency of his lease.  

3. Obviously by making this suggestion the Governor-General in Council wanted to create opportunities for the growth of large landholders in Assam by placing, at the same time, the tenure of land on a proper footing. The government of India further desired that field measurements and local inquiries should be made with a view to making fresh settlements for seven or ten years on the expiry of the

1. RDP., 1867; 9 November, No. 102
2. Ibid.
3. Ibid.
of the current settlements, and that the permanent occupiers of the soil should be declared to be the proprietors of their lands subject, of course, to a fair revenue. The declaration of proprietary right was considered by the Governor-General in Council as "the first step towards any great improvement in the country."¹

In the light of aforesaid suggestions the Lieutenant Governor of Bengal held a conference with the members of the Board of Revenue on 30 October, 1867 for settling the terms on which settlements were to be made in future. According to the principles adopted settlements were to be made with occupant ryots for a period of ten to fifteen years. The rates of assessment were to be fixed for the term of the settlement. Holdings so settled were to be declared heritable and transferable on condition that transfers were registered. Lands brought under cultivation during the currency of the settlement were to be assessed on actual measurement year by year, but a hereditary and transferable title was not to be conferred on the occupiers until the next settlement. For the collection of revenue the mouzadars were to be retained on their present footing and to be remunerated by a commission of fifteen per cent. In order to give the mouzadars an interest in using their influence to extend the cultivation, they were to be given a commission of fifty per cent on revenue collected from

¹. Ibid.
lands brought under cultivation after the first settlement of the mouza.¹

On the basis of the objections raised by the local authorities, the scheme outlined by the Government of Bengal was further modified. It was pointed out that a settlement direct with the ryots could not be effected without the aid of a large staff of officers with an expensive establishment. The local authorities thought that the ryots of Assam being in most cases men who cultivated their lands with their own hands, it would hardly be possible to obtain from them a guarantee of their ability to cultivate the same land and to pay the same amount of revenue for a long time. Mr Driburg, Officer in Charge of Mangaldai Subdivision, represented that long term settlements were incompatible with the habits of the Cacharies who seldom cultivated the same land for more than five years.² He was convinced that if a long term settlement was made with them they would break their contract. Similarly the ryots of chapari mahals would also refuse to bind themselves for more than three years, as these lands became unproductive after a few successive cultivations. With regard to the proposition of allowing fifty per cent commission to the mouzadars for new cultivation outside the settlement, the local officers headed

¹ RDP., 1867; 9 November, No. 103
² RDP., 1868; 22 April, Nos. 71-83
by the Commissioner strongly argued that the mouzadar under no circumstances could stimulate the ryots to undertake new cultivation. They were of opinion that if such an inducement was held out to the mouzadars, they would not only entice away ryots of the neighbouring mouzas but also induce the cultivators of their own jurisdictions to desert old cultivation in order to take up new lands from which they would receive fifty per cent as commission.¹

In view of the above objections the Government of Bengal slightly modified the scheme by permitting the ryots the option of taking a lease for any period not exceeding ten years, and by allowing the Commissioner to continue the system of annual settlement until the time when the measurements were accurate enough for the purpose of giving long leases whenever they were desirable. The second objection was met by withdrawing the proposition, and thereby allowing the mouzadar only fifteen per cent on collection from new cultivation outside the settlement.² In the light of the above modifications the Commissioner was asked to submit a revised set of rules defining, among others, the duties of the officers connected in making settlements in Assam.

¹ Ibid.
² Ibid.
The Commissioner of Assam then drew up a set of rules based on the above principles which were finally passed by the Government of Bengal on 19 October, 1870, and came into force in that year. The rules provided that the revenue officers of the province were to be the Commissioner, Deputy Commissioners, Assistant and Extra-Assistant Commissioners, Mouzadars and Mandals. The Commissioner was vested with the power of a general supervision and control of the revenue administration of the province, whereas the Deputy Commissioners and Assistant and Extra-Assistant Commissioners were allowed to exercise the same power as performed by the Collectors and Deputy Collectors of Revenue in the neighbouring districts of Bengal.  

The rules divided the province into mouzas or circles under mouzadars who were to hold charge of an area which would ordinarily fetch an annual revenue ranging from Rs 5,000 to Rs 10,000. Each mouza was again subdivided into village tracts of not less than two hundred houses under mandals or village headmen. They were required to assist the mouzadar in collecting the revenue, and to furnish all necessary information in regard to new lands taken up for cultivation, the state of crops, the occurrence of crimes etc. With regard to the appointment of mofussil revenue officers, the rules laid down:

1. RDP., 1870; November (undated), No. 103
that the mouzadars were to be nominated whereas the mandals were to be ordinarily elected by the villagers and the mouzadar.

The mouzadar was required to make the actual measurement prior to settlement and was made personally responsible for the correctness of his work. In the event of the lands of a mouza under settlement were found already measured during the last settlement, the mouzadar was permitted to limit his work to the measurement of external fields in order to ascertain whether any of them had gone any alteration since the last assessment. He was required to measure internal fields only when any of them had been relinquished during the year. For making measurement a chain of 30 feet long was to be used, the standard bigha of 14,400 square feet being adopted.*

The mouzadar was required to keep a record of his measurement in a field register (chitah) from which an abstract (khaitan) and a revenue roll (jamabandi) were prepared. Measurement conducted by the mouzadar was to be verified by the Deputy Commissioner or his assistants, and remeasurement was left entirely to the discretion of the Deputy Commissioner.

1. Ibid.

*Two-fifths of a chain (12 feet in length) by two-fifths of a chain (12 feet in breadth) = 144 square feet, make one lessa.

Two-fifths of a chain (12 feet in breadth) by 8 chains (240 feet in length) = 2,880 square feet or 20 lessas, make one katha.

Two chains (or 60 feet in breadth) by 8 chains (or 240 feet in length) = 14,400 square feet or 5 kathas make one bigha.
All cultivable lands were divided into "fixed cultivation" and "fluctuating cultivation". The former included rupit and homestead land which were not readily resigned. The settlements of such lands were called "settled assessments". Fluctuating cultivation included all lands where mustard seed and several sorts of pulses were grown. These lands were seldom cropped for more than three years in succession. Under the rules the rates of assessment were liable to re-adjustment at any time in the case of "fluctuating cultivation", and at the expiry of the settlement in the case of 'settled assessments'.

Measurement of lands was to be started on 1st January of each year preceding the financial year for which the assessment was to be made, and to terminate on 30th April of the year of assessment. The mauzadar was required to deposit his measurement papers for necessary verification by 1st June of each year and by the end of August the work of assessment was expected to be completed. This was called "regular settlement". From the month of September the mauzadar was required to commence his supplementary measurement of new lands taken up for the cultivation of winter crops, and to submit a list of such lands to the Deputy Commissioner not later than 15th of January of the year of assessment. The supplementary assessment based on these measurements was called "supplementary settlement", which, added to the regular settlement, gave the total revenue demand of the year. The work of settlement with
each cultivator was completed by issuing him a **patta** (deed of lease), and taking from him a **kabuliyat** (deed of acceptance). In the case of land held permanently, the cultivator was given the option of taking a lease for any period not exceeding ten years; and leases so given guaranteed him against enhancement of revenue for the term of his lease. Holdings so settled were declared to be heritable and transferable, on condition that the transfers were registered in the office of the **Revenue Commissioner**. The **ryot** was given the option of relinquishment of his holding provided that he gave proper notice beforehand. In case of fluctuating cultivation the settlement rules allowed only annual leases to issue.¹

REASSESSMENTS

In spite of the discontentment of the **ryots** and representation made by Dhekial Phukan to Mills the Collectors sought to raise the rate of assessment throughout the province to the level of Kamrup which was then highest in the province. In recommending the proposal in 1859 they were partly guided by the belief that an increase demand on land would force the cultivators to

¹. Ibid.
work as labourers under the tea planters who were then facing difficulties in procuring labourers to work in their plantations. But the proposition did not find favour with the Commissioner who thought that there would be a fall in the revenue on account of the diversion of men from subsistence farming to plantation jobs. He disfavoured any further rise in the rate of rupit lands by pointing out that these lands had already been taxed higher than other lands and proved disadvantageous to the people as the ryots finding it unprofitable to the cultivation of paddy had diverted their attention to the production of crops like mustard seed etc. the profitability of which had recently increased several times. In support of his argument Jenkins further pointed out that a scarcity in the food grains had already been felt owing to ryots' attention being diverted to the cultivation of cash crops. He, however, recommended a small increase in the rates of non-rupit land on the score that prices of the commodities produced on these lands had increased considerably as a result of the growth of trade and commerce in the province.

When the aforesaid proposals were under the consideration of the Board of Revenue, Jenkins' successor Colonel Henry

1. AS., File No. 107; Jenkins to Secretary, Board of Revenue, November 17, 1859
2. Ibid.
3. RDP., 1861; 15 August, No. 96
Hopkinson made a fresh proposal, in May 1861, for doubling the land tax in order to utilise the excess revenue in works of public utility. The Board of Revenue considered it inexpedient that the rate of land revenue should be doubled, or that any alteration should be made in the rate of assessment of all categories of land. Such a rise, it was apprehended, in the rate of land tax might encourage the migratory habit of the cultivators. With regard to the question of increasing the rate of assessment of non-rupit land, the Board recommended the proposal of Jenkins in toto. These rates, which received the approval of the Government of Bengal in September 1861, were as follows:  

<table>
<thead>
<tr>
<th>District</th>
<th>old rates</th>
<th>new rates</th>
<th>approximate rate of increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kamrup</td>
<td>1-0-0</td>
<td>1-0-0</td>
<td>x</td>
</tr>
<tr>
<td>Darrang</td>
<td>1-0-0</td>
<td>1-2-0</td>
<td>12 per cent</td>
</tr>
<tr>
<td>Nowgong</td>
<td>1-0-0</td>
<td>1-2-0</td>
<td>12 &quot; &quot;</td>
</tr>
<tr>
<td>Sibsagar</td>
<td>0-14-0</td>
<td>1-0-0</td>
<td>14 &quot; &quot;</td>
</tr>
</tbody>
</table>

In 1865 Hopkinson made a further proposal to the Government of Bengal for raising the rate of assessment in order to equalise the land tax throughout the valley. He again combated the proposition of his predecessor to keep a distinction in regard to the rate of assessment to be existed in the

1. Ibid.
2. RDP., 1862; 24 March, No. 57
different districts of the province. He was of opinion that a difference in the rate of assessment only fostered the migratory habit of the ryots by drawing away the cultivators of heavier assessed districts to the neighbouring regions where taxation was light. He argued that in the altered circumstances of the province as a result of the development in tea industry, a producer of Upper Assam could command a higher price by selling his commodities in the local markets than the people of Kamrup could by taking their goods to the markets of Bengal.¹

Hitherto lands were divided into two categories — rupit and non-rupit. In proposing the new rates of assessment Hopkinson added a third denomination, namely "homestead and garden" which had so long been treated as non-rupit land. He proposed to tax this category of land at a higher rate of rupees three per pura on the score that betelnut and other valuable fruit trees which not only commanded a ready sale on the spot but also fetched proportionately a larger profit to the cultivators. The rates he proposed were as follows,²

¹ AS., File No. 145, 1859-72; Hopkinson to Secretary, Government of Bengal, 14 June, 1865
² RDP., 1868; January (undated), No. 69
<table>
<thead>
<tr>
<th>Districts</th>
<th>Rates in force (per pura)</th>
<th>Proposed rates (per pura)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rupit</td>
<td>Non-rupit</td>
</tr>
<tr>
<td>Kamrup</td>
<td>1-8-0</td>
<td>1-0-0</td>
</tr>
<tr>
<td>Darrang</td>
<td>1-6-0</td>
<td>1-2-0</td>
</tr>
<tr>
<td>Nowgong</td>
<td>1-6-0</td>
<td>1-2-0</td>
</tr>
<tr>
<td>Sibsagar</td>
<td>1-4-0</td>
<td>1-0-0</td>
</tr>
<tr>
<td>Lakhimpur</td>
<td>1-4-0</td>
<td>1-0-0</td>
</tr>
</tbody>
</table>

Obviously, for rupit land he proposed a rate which was an increase of 50 per cent in Sibsagar and Lakhimpur, about 36 per cent in Nowgong and Darrang, and 25 per cent in Kamrup. In regard to non-rupit land his proposal envisaged an increase of 50 per cent in Kamrup, Sibsagar and Lakhimpur, and 33 per cent in Darrang and Nowgong. He estimated that the financial effect of this measure would be to raise the land revenue of the province from 10\frac{1}{2} to 24\frac{1}{2} lakhs of rupees. "I am confident", he wrote, "that the people of Assam can well bear to pay still higher rates of land revenue than those which I have proposed but for the present I am averse to recommending any very large increase ever existing rates." As a proof of the paying capacity of the people he mentioned that in 1863-64 the quantity of opium sold in the province fetched a gross revenue of

1. Ibid.
2. RDP., 1867; 9 November, No. 103
Rs 11,35,462. Next year the price of opium was raised from rupees fourteen to rupees twenty per seer; but instead of this acting as a check on consumption, the quantity sold during the year was 1,924 maunds, being an increase of 14 maunds from the previous year, and yielding a gross revenue of Rs 14,35,426 or about rupees three lakhs in excess of the revenue of the province. 1 The Government of Bengal, finding the views of the Board of Revenue in favour of enhancement, sanctioned the proposed increase on 5 November, 1867, authorizing the Commissioner to use his discretion to introduce the new rates when he might think fit. 2 The new rates were imposed in the settlement of 1868-69. 3

The Settlement Rules of 1870 may be regarded as a landmark in the history of the agrarian system of Assam. The rules were the first public declaration on the part of the Government of the rights in land possessed by the cultivators of the soil. They recognised a permanent, heritable and transferable right to persons holding land on decennial lease; but no such right was conferred to those taking up lands on annual lease for shifting cultivation. The rules upheld the mouzadari system of land settlement as against tahsildari system which was in

1. Ibid.

2. Ibid.

3. AS., Vol. XXI, 1870 (November) - 1871 (August); Report on the Land Revenue Administration of Assam, 1870-71, No. 492, 21 January, 1871
vogue in other \textit{ryotwari} provinces like Madras and Bombay. They required of the \textit{mouzadar} to execute an agreement with the government making himself responsible for the due collection of the revenue demand. In other words, he was a contractor for the collection of revenue which he assessed, having no recognised interest himself in the land.

\textbf{LATER DEVELOPMENTS}

The rules, however, remained practically inoperative till 1883 as most of the \textit{ryots} were found unwilling to bind themselves for such a long period. As observed in the preceding pages, the enactment of 1870 was preceded by an enhancement in the rate of land revenue. These two major changes—the enhancement of land revenue and the introduction of periodic lease—frightened the people who doubted the real intention of the government behind these innovations. It was also found that although no heritable and transferable right was conferred on the cultivators of lands settled annually, in practice they exercised this right by transferring their holdings with the tacit approval of the local officers, thus retaining a heritable and transferable interest in them. The Government of Bengal, therefore, authorized the Commissioner to use his discretion to introduce long term settlement when he might think it fit.\footnote{Ward, W.E., \textit{Introduction to Assam Land Revenue Manual} (revised edition), 1919, p. lxxvii} The result was that when Assam was
separated from Bengal and made a Chief Commissioner's province in 1874, there were very few long term settlements of land paying revenue at full rates. ¹

A fresh move for periodic settlement was made again in 1883, when the existing rules were modified and a general system of ten years' settlement was introduced only in places where cultivation and occupation of lands were more or less permanent. A form of ten years lease was also for the first time prescribed, which distinctly conferred on the holders a permanent heritable and transferable right on the lands covered by it. The annual settlement was allowed to be continued where cultivation was shifting on account of high inundation or other natural causes. Thus the chapari mahals or inundated tracts along the rivers, and sparsely populated areas under the hills, where shifting cultivation was practised, were left to the system of annual settlements. But the district officers were authorized to refuse temporary settlements where lands were not generally resigned. The settlements effected under these rules were known as the first decennial settlement of Assam proper. It took effect from 1st April, 1883 and terminated on 31st March, 1893. ²

In 1886 the Assam Land Revenue Regulation was enacted. Under the Regulation persons holding lands for a period of ten

¹. Ibid.
². Ibid.
years were called "landholders", and those holding land for
less than ten years were called "Settlement-holders other than
land-holders."¹

Between 1883 and 1896, a further experiment was made
for substituting mouzadari system by the appointment of sala­
ried officials as a collecting agency. Mouzas were accordingly
amalgamated and placed in charge of officials called tahsildars.
The tahsildars were remunerated by a fixed salary and were
exempted from the responsibility imposed upon the mouzas of
paying the revenue on the due dates irrespective of the amount
actually collected by them.² It was soon found that the reduc­
tion in expenditure was not so great as had originally antici­
pated. The mouzadari system was popular with the cultivators,
and had the additional advantage of creating a body of men
"who, while accepted by the people as their leaders, are bound
to government by the facts of their position."³ The tahsildari
system was, therefore, gradually replaced by the agency of
mouzadars.

The three-fold classification of land adopted in 1868
remained in force till 1893. Although uniformity was achieved
by imposing the same rate of taxation on all lands of the same

¹. Ibid.
². Imperial Gazetteer of India, Oxford, 1908, Vol. V, p. 52
³. Ibid.
class throughout the province, no attempt was made to estimate the comparative value of the three different classes of lands. Similarly no discrimination was made between good and bad land of the same class or even between districts. In the settlement of 1893 a new experiment was made by which instead of imposing the same rate on all lands of the same class throughout the district, villages were divided into four grades with corresponding rates of assessment. The principle behind this experiment was that the demand for land should be recognised as the chief factor in determining its value and the revenue rates to be assessed on it. The class in which each village was to be placed was determined by the demand for land, and not by any intrinsic consideration of the value of the produce, the fertility of the soil or the profit of cultivation. The notable feature of this experiment was that no distinction was drawn between the good and inferior land of the same class in a village. Finally, in the settlement of 1902 villages were abandoned as units of assessment and necessary steps were gradually taken to distribute the revenue more closely in accordance with the value of the actual field. As a result assessments were carried out in more elaborate and scientific manner than was done in earlier times.

1. Ibid., p. 90