Although several works have been done on the land revenue administration in the different provinces of India, no such attempt has been made so far to produce a similar work on Assam. Sir William Erskine Ward's Notes on Assam Land Revenue System, originally published as an introduction to E.A. Gait's Assam Land Revenue Manual, 1896, is written mainly from the administrative point of view, and hence it does not help the reader to form an idea about the condition of the peasantry. The Annexation of Assam (1824-1854) by Dr R.M. Lahiri deals with political events of the period and makes only a passing reference on the economic condition of the province. B.H. Baden - Powell's pioneering work, The Land Systems of British India, does not go beyond a general outline. Moreover, the book is based mainly on administrative reports and it is doubtful if the writer ever consulted manuscript records that are preserved in the archives. Dr H.K. Barpuiari, in his Assam: In the Days of the Company, 1826-1855, has discussed the matter to some extent. But in his endeavour to cover all the aspects of the history of Assam — political, social and economic — during the period under review, he could not do adequate justice to the subject.

An attempt has been made in the present work to give a comprehensive and critical account of the early British land
revenue experiments with special reference to the effects they produced on the peasantry in Assam proper, or the valley of the Brahmaputra. Beginning with the commencement of the East India Company’s administration in Assam, the study covers a period of about half a century and terminates with the formation of chief Commissionership in 1874. The period constitutes a formative epoch in the history of administration, particularly of land revenue system in the province. The introduction, besides giving a physical and political background, provides an account of the indigenous khel system which formed the basis of revenue organisation under the previous government.

Chapter I describes the early revenue measures from 1806 to 1832, during which period the old system of paying revenue in personal service and produce was replaced by payment in cash; but the management was retained, by and large, in the hands of the native agency. The result was disastrous on the ryots which is discussed at length in this chapter. Chapter II deals with reorganisation of the revenue system, covering the period from 1833 to 1836 when the khel system was done away with and a land tax was introduced. The working of the new system embracing the period from 1839 to 1860 is discussed elaborately in Chapter III. Chapter IV, covering the last phase from 1861 to 1874, gives an account of the circumstances leading to the emergence of land holders’ tenure and the adoption of a set of new rules in 1870 which brought uniformity in the details of land revenue administration in Assam.
Chapter V is devoted to waste land grants which had an important bearing on the growth of tea industry and thereby on the economic development of the province. An account of the different land tenures form the subject matter of Chapter VI. The closing chapter, besides giving a summary of earlier discussions, provides an assessment of the achievements and failures of the revenue measures during the period under review.

The work is mainly based on unpublished official records, preserved in the National Archives, New Delhi; West Bengal State Archives, and Office of the Board of Revenue, Calcutta; and Record Officer, Assam Secretariat, Shillong. Contemporary and semi-contemporary sources are also consulted and utilised, the list of which is being appended in the bibliography. Every endeavour is made to scrutinise the material carefully and to arrive at conclusions as honestly and objectively as possible.

I take this opportunity to acknowledge my profound gratefulness to my Supervisor, Dr. H.K. Barpajari, M.A., Ph.D. (London), formerly Senior Professor and Head of the Department of History, University of Gauhati, who guided me at every stage of my work and suggested many improvements. Needless to say that without his inspiration, encouragement and generous help this work would not have been possible.
My sincerest thanks are also due to our Principal, Dr P.K. Bhuyan, M.A. (Double), Ph.D., and Dr J.N. Phukan, Ph.D., Reader, Department of History, Gauhati University for their ungrudging help and encouragement.

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