Chapter I

EXPERIMENT WITH NATIVE AGENCY
1826-1832

Under the terms of the treaty of Yandabo, February 1826, Assam passed under the control of the East India Company. The authorities at the Fort William were, however, indecisive for a few years whether to annex the whole or a part of the territory to the British dominion. Provisionally a Joint Commissionership was instituted for the administration of the territory. While Scott remained in charge of Western Division or Lower Assam, Colonel Richards, the officer commanding the troops, was to hold civil charge of the area east of Biswanath, commonly known as Upper Assam. Although each of the Commissioners was to exercise civil duties independently, it was expected that they should have free and constant intercourse with each other even in matters of their respective jurisdiction and endeavoured to maintain a uniform system of administration, as far as practicable. The Non-Regulated system* which had its

1. FSO, 1825; 5 April, No. 24
2. Ibid.

*In 1793 Lord Cornwallis promulgated a series of forty-eight regulations, commonly known as Bengal Regulations, which provided a code of laws for the administration of the territory under the Presidency of Fort William. Later, certain areas formerly subjected to general regulations were removed from their operation on the ground that the people inhabiting there were not so much advanced in civilization as to derive any benefit from a refined code of laws. A beginning was made in 1822 by separating the tract of the territory comprising
origin in the neighbouring district of Rangpur imperceptibly extended into Assam. Under this arrangement territories were to be administered "by an executive composed partly of civilians and partly of soldiers upon a mixed system into which the spirit of the Regulations is infused in such a way as to cause it to harmonise and blend itself with all that is good in the spirit of the native institutions." The system was characterised by a simple and more direct methods of procedure, chiefly by the union of all powers - executive, magistrial and judicial - in the hands of the man in the spot who was to conduct the administration "by the principle and spirit of the existing Regulations". The task of this experiment fell on Scott who had in the meantime been vested with the duties of the Political Agent to the Governor-General in the North-east of Bengal and Commissioner of Rangpur.  

Scott realised before long that in Upper Assam, the stronghold of the Ahom nobility, the introduction of any measure affecting their interests would be productive of great discontentment. The case was otherwise in Lower Assam wherein the political and social institutions being similar to those in the neighbouring district of Bengal would be easily acceptable to the people.  


2. FSC., 1828; 7 March, No. 4
the successful working of the administrative arrangements, he was convinced of the utmost importance of adopting new measures as closely as possible to the actual wants, prejudices, and conditions of the people and of continuing to employ the leading men of the country in the discharge of duties of the hereditary offices under the supervision of European officers.

Accordingly, in Upper Assam the khel system was retained with slight modifications. The custom of accepting personal labour or produce thereof was abolished and the whole of the revenue was demanded in cash. The pykes were assessed at the rate of rupees nine per got of three pykes, each retaining his homestead and garden lands and paddy field as before. The duty of collecting the tax was entrusted to the hereditary officers of the khel under the supervision of Janardan Barbarua, a former officer of rank who was related to ex-Raja Gaurinath Singha.1

In Lower Assam Scott's policy was to bring it closer to the system prevalent in Bengal as there was a fair possibility of retaining the territory under the direct British control. He believed that the permanent establishment of foreign authority in Lower Assam would be welcomed by the majority of the people "who had always been treated by Surgy Deo* (Swarga-deo) and the insolent aristocracy of Upper Assam as a conquered people upon whom all sorts of indignities might with impunity be heaped."2

1. FSC., 1826; 7 July, No. 31 : Bhuyan, S.K. (ed.), Assamar Padya-Buranji, p. 190

*Lord of heaven, title of the Ahom king

2. FSC., 1825; 5 April, No. 27; Scott to Swinton, 28 February
In the twenty six parganas into which Kamrup was then divided, settlements were made in 1824-25 with nineteen Choudhuries (revenue officers) partly on the basis of the survey records left by the former government and partly upon "the best information immediately obtainable", as the data gathered from survey records were so old that they offered little insight into the existing state of the country. The remaining parganas being wastes as a result of the Burmese invasion were placed under a sezwal. The principle adopted by Scott in fixing the government demand was to double the amount previously paid by the revenue officers according to the old documents. This was considered not more than one-fourth of the rates of land revenue paid by the zamindars of Goalpara and of the adjoining British territories of similar descriptions in point of fertility and general improvement.

The Choudhuries of the parganas were on the same footing as their counterparts in Bengal before the Decennial Settlement. They had no proprietary claim either to the soil or to produce and were liable to be removed at the pleasure of the government.

*The survey, which was undertaken by Raja Siva Singha (1714-1744), the reign of his successor Pramatta Singha (1744-1755); and the first settlement of Kamrup was made on the basis of this survey. These settlement papers were known as perakagaz. Barpujari, op.cit., p. 27 foot note; Bhuyan, S.K., Anglo-Assamese Relations (1771-1826), 2nd Ed, Gauhati, 1974, p. 36

1. FSC., 1825; 5 April, No. 27

2. FSC., 1824; 28 May, No. 19
They were remunerated for their service by a commission upon collection, besides having the assignment of rent-free land called manmati varying from one hundred to one thousand Bengal bighas, as well as a number of pykes. They were allowed to have, as before, subordinate officers called Thakurias to aid them in collecting the revenue, and Patwaris to keep the accounts. The power of the Choudhury was, however, much greater than that of a tahsildar or sezwal. While the latter was a paid government servant entrusted with the task of collecting revenue of a particular area, the former was, over and above, called upon to act as magistrate in petty criminal cases. With a view to enlisting the support of the petty Rajas of Demorua, Beltola, Rani, and Naduar, hitherto tributary to the Ahom king, settlements were made with reference to what they "voluntarily offered."

With regard to Central Assam*, a settlement was made with Raja Bijaynarayan of Darrang, previously a vassal of the Ahom king, for Rs 42,000 to be paid in cash and kind besides supplying 1500 pykes. Nowgong and Raha, on the other hand,

1. FSC., 1825; 5 April, No. 27
2. FPC., 1832; 23 July, No. 71
3. FSC., 1825; 5 April, No. 27

*The territory lying between Kamrup and Upper Assam comprising the modern districts of Darrang, Nowgong formed the division commonly known as Central Assam. Barpujari, op.cit., p. 28, footnote
4. Ibid.
constituted a separate fiscal unit under the collectorate of Gauhati, and were placed in 1824-25, under the charge of two native agents — Aradhan Roy and Lata Pani Phukan. In both the divisions pykes were taxed at the rate of rupees two per head for which they were allowed to retain three puras* of cultivable land called gaśmati. To this was added a capitation tax — kharikatana, charu or gadhan — first introduced in Kamrup by Raja Chandra Kanta during the invasion of the Burmese. In retaining this tax Scott intended to equalise the burden of taxation from which a great portion of the inhabitants had been previously exempted. Finally, following the practice of assessing rent-free land and pykes by the last Ahom Prime Minister, Purnananda Buragohain, during the Burmese invasion, Scott continued to tax the Lakhrajdars at about half the rate available from khiraj or full revenue paying land. In view of the extreme poverty of the poorer classes of the Brahmins and other

1. A.S. File No. (C.O.) 642, 1842; Matthie to Jenkins, 28 May, 1840
2. The tax so levied was not uniform everywhere. In Kamrup it was one plough, rupee one, two ploughs, rupees two, three ploughs and above, rupees three; in Nowgong it was collected at an uniform rate of rupee one per head; in Darrang it was calculated on the number of charus or mess-pots in each household, and varied from annas eight to rupee one. Jenkins, F., Report on the Revenue Administration of Assam, 1849-50
3. FSC., 1825; 5 April, No. 27

*One pura is equivalent to \( \frac{2}{3} \) Bengal bigha or 5877 sq. yards

*For details see Chapter VI
holders of rent-free land, no revenue was collected from those having smaller than two puras or seven bighas of land.¹ Finally, professional tax on braziers (brass workers), silk weavers, gold washers, fishermen, etc. continued to be levied as under the former government.²

WORKING OF THE SYSTEM: MISMANAGEMENT IN LOWER ASSAM

For the year 1824-25, the total demand on account of land revenue from Lower Assam was fixed at Rs 1,71,824.³ But the actual collection showed that the country was over-assessed as a sum of Rs 18,160 remained uncollected at the end of the year.⁴ Without making any inquiry into the causes of such a heavy arrear, the demand for the next year (1825-26) was fixed at Rs 2,47,683 which was an increase of about rupees seventy six thousand upon the previous year's demand.⁵ Remissions had to be made, therefore, year after year, and yet the Commissioner endeavoured to fix the government demand of the successive

1. Ibid.
2. FSC., 1828, 23 May, No. 33
3. FSC., 1828; 7 March, No. 5; Scott to Swinton, 2 February
4. FSC., 1826; 20 January, No. 23; Scott to Swinton, 14 December, 1825
5. FSC., 1828; 7 March, No. 5; Scott to Swinton, 2 February
years at a much higher figure. The balance became irrecoverable as a result of the insolvency of the defaulters. Moreover, unaccustomed to money payment the ryots found it extremely difficult to pay cash in lieu of personal service or a part of the produce thereof. Above all, there being little or no trade with the neighbouring states, there was an acute scarcity of circulating medium in the country. This caused great hardship to the people who had no alternative but to desert their hearths and homes and settled themselves in the neighbouring areas where lands were subjected to very nominal or no taxation.

When it was found extremely difficult to collect revenue from Lower Assam, the Commissioner was authorized to remit the interest due upon arrears where he considered the indulgence necessary. Scott further allowed a reduction of five per cent in the revenue to those who paid in time. When the survey conducted by Mr Matthew revealed that there was over-assessment, the Agent agreed to make certain deductions upon the gross collections in the settlement of 1826-27, as follows:

1. Since the demand proved difficult to realise, Scott had to procure the approval of the higher authorities to write off as irrecoverable a sum of Rs 10,018 in 1828 at the first instance, and again in 1830 for a further sum of Rs 5,565 including Rs 1,447 for the previous year 1824-25. FSC., 1828; 8 February, No. 34; FPC., 1830; 28 May, Nos. 92-95.

2. FSC., 1828; 27 June, No. 45

3. FSC., 1828; 18 April, Nos. 3-4; Scott to Sterling, 27 March; Sterling to Scott, 18 April
1. Five per cent upon the cultivated portion to provide for mistakes or deficiency of assets from flight of the ryots;

2. From seven to ten per cent according to the extent of the parganas for the expense of the mofussil collection, including the pay of the patwaris, gomastas and other mofussil revenue and police officers;

3. Ten per cent on the remaining assets for the mulguzars (which in some cases, principally of hill chiefs, was increased to fifteen to twenty per cent) where local circumstances and the lightness of the assessment under the former government appeared to render such indulgence necessary.¹

Having failed to enhance the existing rates of assessment any further Scott attempted to tap new sources of revenue. Besides gadhan, pykes were then assigned a further quantity of three puras of land for which they were assessed at the rate of annas seven per pura.² Slaves and bondmen* who had

¹ FSC., 1827, 9 March, No. 18; Scott to Swinton, 28 February
² FPC., 1833; 30 May, No. 90

*A free man who mortgaged himself for a loan was called a bondman. While he received food and shelter from the mortgagee his family members, if any, were given only portion
hitherto been exempted from paying kharikatana were also called upon to pay it at the rate of annas eight per head. ¹ The continuance of a tax on brahmottara and nankar lands at a reduced rate was also proposed in order to "appropriate the entire sum to purpose of obvious utility", such as the education of youth and construction of roads, bridges and bunds (embankments). ²

In addition, an extra cess denominated as barangani was levied from annas two to six on every rupee of collection in order to meet the expense of mofussil police and other contingencies. As a "penacea" for all the evils the barangani produced wide-spread dissatisfaction, since the people were under the impression that they were forcibly called upon to pay for the deficiencies in Nowgong and Raha which were in arrear. ³

Apart from these impositions, vast tracts of land which could not be otherwise disposed of had been thrown on the choudhuries at an arbitrary valuation ranging from annas five to eight per pura. In the event of a chaudhury's inability to attract ryots from other pargana to cultivate these lands, or if any ryot of his own pargana failed to pay up his dues on account of any calamity, the stipulated revenue must be borne

of the grain for their support. The man could, however, obtain release at any time by paying off his debt. Harpujari, op.cit., p. 39, foot note

1. FPC., 1833; 30 May, No. 89; Bogle to Robertson, 10 February
2. FSC., 1827; 9 March, No. 18; Scott to Swinton, 28 February
3. FPC., 1833; 30 May, No. 89; Bogle to Robertson, 10 February
by the remaining *ryots*. It follows from this that the demand on every *ryot* was not limited to the soil which he cultivated or to the amount of the produce thereof. Above all these, the *ryots* were required to pay 6½ per cent to the *choudhuries* for *mofussil* expenses, 1 per cent to the treasurer for profit and loss, ½ per cent on the *Narayani rupee* for *multana*, apart from the interest and fines for dilatory payment.¹

Inevitably, the multiplicity of taxation hit the *ryots* hard. They could not tell where the demands were to end, nor were they certain that in resisting them they might not be incurring penalties. In all probability, nowhere in British India the *ryots* were subjected to so many demands as the *ryots* of Assam were obliged to pay. The *gadhan* itself was an objectionable tax as the *ryots* had to pay for his *gamati* whether he cultivated it or not. Should one *pyke* leave his *got* his colleagues must pay his share of taxes as well. In case a *pyke* was traced to another *pargana*, his former *choudhury* could demand the *gadhan* unless he registered himself as a *pyke* under his new *choudhury*. He was, therefore, a kind of slave who had no liberty to reside where he

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*Multana*: Allowance for short weight rupee. The *Narayani rupee* was originally introduced by Maharaja Nara Narayan of Cooch Bihar (1540–83). Later, it was coined by different *Rajas* and even by petty chiefs. The value of the rupee was not uniform everywhere. Under Scott's order a certain percentage was charged to make good all loss in the exchange. The rate of exchange for 100 *sicca* rupees was Rs 126-4 in *Narayani rupee*. *RDP.*, 1836; 19 April, No. 1; Barpujari, *op.cit.*, p. 39, foot note

pleased without being subjected to grievous annoyance.

If the multiplicity of taxation was the cause of confusion and hardship, the defective organisation aggravated the situation. **Parganas** were settled with the **choudhuries** by an arrangement "which partakes more of the nature of sale by auction" than anything else.¹ They were entrusted to the "highest bidder" without making any proper inquiry into the resources of the country, and at times to persons of questionable character and non-residents therein. Most of them were too large to be managed by a single person effectively;² their length varied from about ten to twenty miles while breadth was not much the less. In the midst of them were found **talooks** belonging to other **parganas**. The evil, resulting from disjointed **parganas**, was that the **choudhuries** took little interest in lands so distantly situated from each other. As he was liable to much expense and travelling, he could not collect the revenue in time and became defaulter for heavy arrears of revenue.³ It was, therefore, not uncommon that the **choudhuries** in order to avoid their troubles relet their **parganas**, although they were forbidden to do so according to the terms of their engagements. Where this practice was adopted the **ryots** were left under the

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1. FPC., 1833; 30 May, No. 92; Bogle to Robertson, 29 February
2. FPC., 1833; 30 May, No. 89; Bogle to Robertson, 10 February
3. Ibid.

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*subdivision of a pargana*
grip of "rack-renters" whose only concern was to extort the ryots to the utmost.1

The defective mode of collection was another evil which afforded numerous openings to the choudhuries for exaction.2 As uniformity was nowhere to be found in the mode of collection, every division was assessed in a different manner and greatest confusion existed throughout the whole. There had been one assessment in the office and another in the parganas. The choudhuries were generally remunerated in the form of a commission upon the collection varying from ten to twenty per cent, besides 6½ per cent from the ryots for mofussil collection to cover their expenses. But whatever surplus they could realise in excess of the legitimate demand, they said nothing at all about it, although in some cases it was three times as much as the sum paid to the state.2 Rutherford, the Officer in charge of Central Assam, compared the "Chowdree system" to a steam engine with the fly-wheel alone exposed, so that "when anything goes wrong the rest of the machinery cannot be got at work to correct it."3

1. Ibid. The pargana Bagribari was at first settled with a merchant for Rs 1,838. After his death his widow relet it for a sum of Rs 2,700. The new manager collected Rs 3,052 for the year 1832-33. This provides an illustration of the natural consequences resulting from the practice of reletting a pargana and, thereby, leaving it under the management of rack-renters.

2. FPC., 1833; 30 May, No. 92; Bogle to Robertson, 25 February

3. FPC., 1832; 23 July, No. 70; Robertson to Swinton, 30 June
The choudhuries were, however, not alone responsible for the miseries of the ryots. The mischief may be traced to a higher source. It was the corruption of the Gauhati amlah which turned even a well disposed choudhury to a great extortionist. Before a choudhury could obtain charge of a pargana, he had to pay large sums to the petty officials of the court. If appointed, he was required to furnish security and to deposit six months' revenue in advance which amounted to the sum equal to the whole of his legitimate salary. He was, therefore, obliged to borrow money at an interest varying from 50 to 120 per cent per annum. To meet these demands exaction was necessary. Complaints were, therefore, by no means rare; and to prevent further ruin more bribes were readily paid to the high officials. Yet the fortune of a choudhury was hanging in the balance. He remained in office so long as he was able to clear off his dues in time. When he became defaulter he was removed and his property was confiscated. But the position of a choudhury was so high in the eye of the people that there was no dearth of applicants for the office "even when the field of extortion was somewhat barren." The result of this competition

1. FPC., 1833; 30 May, No. 89, Bogle to Robertson, 10 February
2. Ibid.
3. In 1831, the choudhury of the pargana Barbhag died, leaving an arrear of Rs 5,810-0. He was succeeded by another choudhury who, in his eagerness to obtain the office, undertook to discharge the whole sum disregarding the impossibility of fulfilling his engagement. On his failure to pay off the dues he was superseded by a sezwal. Of the amount remitted by the former, it was found that a sum of Rs 1,217 was intercepted
was that when a choudhury being bankrupt was replaced by another, his successor also followed the same path with results disastrous to the ryots. To make matter worse the choudhuries were allowed to reside constantly at the Sadar station and many of them had never seen their parganas. This affected the interests of the ryots in two ways. Firstly, it weakened the tie that ought to exist between the managers and their ryots. Secondly, their deputies who collected the revenue exploited the situation by means fair or foul. No record of payment was, therefore, maintained with the evident intention to collect as much as they could with least possible trouble. Consequently, in the words of a contemporary,

... many of the finest parts of the country are now a dreary waste; villages once the most flourishing are now deserted and in ruins; the inhabitants instead of finding the British Government a power which would protect them with enjoyment of their hearths and homes have fled by hundreds in all directions, not only to the neighbouring Zamindaries of Bengal, but what is more painful to contemplate, to the lawless regions of Bootan.

and appropriated by the treasurer of the Collector's office for the services rendered by him at the time of the choudhury's appointment. This is an apt illustration of the inordinate appetite for office and its pernicious influence upon the amlah. FSC., 1833; 2k September, No. 13

1. FPC., 1833; 30 May, No. 89; Bogle to Robertson, 10 February

2. Ibid.
No doubt there were courts of justice to redress the grievances of the people. But the new judicial system which was run by the local gentry was no less responsible for the deplorable condition of the peasantry. Since the native judges enquired and decided all criminal cases under the immediate eye of a European officer, the verdict given by them was on the whole satisfactory. But the administration of civil justice which was entirely left to the local panchayets subject to the remote revision by a superior authority, failed miserably. Under the circumstances, people residing in outlying areas scarcely received speedy justice. Even the Sadar panchayets were reported to be venal to the extreme while the mofussil ones were more engines of abuse and extortion. The Sadar courts and the mofussil panchayets were, therefore, held by the people with such distrust and detestation that they preferred to suffer silently than to seek redress at the court.

AFFAIRS IN DARRANG AND NOWGONG

The same malancholy picture was to be seen in Central Assam. As already mentioned, after the conquest of Assam this

1. FPC., 1833; 6 June, No. 106

2. FPC., 1833; 30 May, No. 89; Bogle to Robertson, 10 February; 23 July, No. 70; see private letter, White to Agent, 28 May
division had been placed under the charge of Raja Bijaynarayan with a *jumma* of Rs 42,000, besides the services of 1500 *pykes*. The Commissioner considered this arrangement best because he could neither employ European Assistants nor could he gather sufficient knowledge about the resources of the country. The settlement was, however, fixed at a much higher rate in comparison with the amount paid by the *Raja* either to the Ahom government or even to the Burmese. Although the amount was a heavy one, in the first year he paid his dues in full as part of the cess was realised in kind. Next year the assessment was fixed at Rs 43,800, besides the services of 600 *pykes*. With great difficulty this amount was also paid by the *Raja*. In the settlement of 1826-27 the cess in kind was abolished and the demand was increased to Rs 54,000 on the basis of a rough survey made by one Deep Chandra Nag. The *Raja* and his *ryots* complained against the inaccuracies of the measurement which took little account of the *lakheraj* grants, waste lands, etc. In the settlement of 1827-28, although the *Raja* was given a relief of Rs 3,000, he failed to clear off his dues, and consequently his property was confiscated for Rs 21,000.

1. FPC., 1833; 30 May, No. 83; Rutherford to Robertson, 18 January. The amount of tax paid by the *Raja* to the Ahom government was 10,000, besides the services of 433 got *pykes*; the amount of tax exacted by the Burmese was Rs 15,000, besides the services of 200 got *pykes*. In the settlement of 1824-25 Scott fixed the government demand at Rs 42,000, to be paid in cash and kind. The number of *pykes* to be in Company's service was also increased considerably.

2. Ibid.
In 1828-29 the whole division was placed under a tahsildar. The khelwari system, however, remained in force so far as its executive details. The khel officers were required to collect the revenue at the former rate. Since they were remunerated by the grant of land and pykes, besides one per cent commission on the amount paid into the treasury, an extra cess or barangani was ordered to be levied in order to cover the expenses of the tahsildari establishment and other contingencies on account of mofussil collection. This oppressive measure fell heavily upon the ryots and gave a wide opening for the numerous fiscal officers to practise every kind of extortion.  

1 The whole affair became all the more confusing when in 1830-31, barangani of a rupee was ordered to be realised on the hearth tax (charu) of every ryot, and as a result the division was in arrear of Rs 54,256.  

2 To make matter worse, next year annas six in every rupee was ordered to be exacted as extra cess when the arrear accumulated to Rs 96,114.  

3 Petty farmers of revenue under the name kuruk sezwal* were appointed to realise the arrears of revenue and their dreadful extortion forced the ryots to leave their hearth and homes and rendered a large portion of the country waste in which "such thing as jungle" was hitherto

1. Ibid.  
2. Ibid.  
3. Ibid.  

*Officers with power to seize goods
hardly to be seen. Since the police, sezwals and the tahsildar were paid by the magical word barangani, the actual demand accumulated in arrears and rose to Rs 2,08,457 in 1832.

The affairs in Nowgong and Raha were equally deplorable. In 1826 a dhallapiyal (gross measurement) was conducted by Aradhan Roy, the tahsildar of the district. After two years the piyal was found to be inaccurate; and a second piyal was, therefore, ordered to be conducted by Haliram Dhekial Phukan, the Revenue Seristadar of Lower Assam in 1828. Although the ryots made no objection to this piyal, a third measurement was ordered to be undertaken on the representation that the interest of the government had not been consulted. The cost of latter two piyals was borne by the ryots who in distress fled away in hundreds to all directions. With the flight of the ryots the original measurement became fictitious; but the ryots who remained had to pay for those who fled away. Moreover, they were required to pay for the charges of the tahsildari establishment and also anna one in the rupee, in addition to actual land revenue to make up the loss in commission incurred by subordinate revenue collectors, as they failed to realise the full amount of revenue. In 1831 the whole of the extra-cesses were

1. Ibid.
2. Ibid.
3. FPC., 1833; 6 June, No. 106; Rutherford to Robertson, 7 April
4. Ibid.
5. Ibid.
consolidated into a charge of annas six in a rupee, in addition to the nominal tax which itself remained unrealised. When the subordinate collectors failed to realise the original amount of taxes together with the arrear, they were superseded by eighteen kuruk-sezwals whose dreadful extortion completed the ruin; and in 1832 the arrear amounted to Rs 28,607 which appeared to Rutherford, the officer in charge of the District, "totally fictitious as far as the ryots were concerned."¹

Consequently trouble arose in various places of Central Assam out of over-assessment. Settlements were made mostly with persons unconcerned and non-residents therein without any reference to the resources of the country. The practice of levying extra-cesses was also extended to this district when the stipulated revenue remained uncollected. No remission was ever granted when land remained fallow on account of the flight of the ryots. Moreover, the sudden change of the demand of revenue in cash, when no trade existed for purchasing the produce of the ryots, aggravated the miseries of the people. Having failed to sell their commodities many were obliged to mortgage their land and person, and in most cases failed to recover themselves or pay the revenue. The condition of the district became all the more deplorable as this part of the country had not been visited by any high officials since its conquest with the exception of a short visit by Scott in 1826. The management of

¹. Ibid.
its affairs was left completely in the hands of the amlahs with the result that settlements were not even made directly with the revenue officers; and on investigation it was found that the early settlements were fictitious in reality. 1

AFFAIRS IN UPPER ASSAM

In Upper Assam, Scott's policy of entrusting the ex-official aristocracy with the task of collecting the revenue also proved a dismal failure. Under the previous government these officials were not required to keep written records of day to day business. When placed under a system in which even the most insignificant transactions were to be recorded, they proved themselves incapable of furnishing those voluminous and minute details required of them. On being interrogated by the ex-Raja Purandar Singha about the necessity of recording the deposition of witness in the court, Scott replied, "Swaragideu! You are of celestial origin and can recollect everything; we are earth-born, when we go to dinner we forget what has been said during the day, therefore we write down what we here." 2 Moreover, the pykes of Upper Assam were not accustomed to money payment in lieu of personal services. The scarcity of circulating medium occasioned by very limited trade rendered it difficult for them

1. Ibid.
to make payment in cash. Over and above, formerly the pykes
of a particular khel resided together. With the growth of
population their descendants were granted land elsewhere, and
as a result pykes were distributed throughout the country. Yet
the system worked well so long personal service was alone deman­
ded, but when this was commuted into money payment the khel
officers found it extremely difficult to collect taxes from
pykes scattering from the river Dikhow to Dhansiri and from Kohit
to Dayang. This caused the kheldars to engage a host of revenue
agents of heterogenous elements who had no other interest than
to enrich themselves by exploiting the situation as best as they
could. Apart from extortion and oppression, there were cases of
embezzlement. The Barbarua himself was convicted of defalcation
for which he was dismissed. His successors were found equally
incapable and therefore shared the same fate. Consequent
during 1825-28 not even one-third of the estimated receipts was
collected, and the revenue of Upper Assam for the year 1827-28
was not sufficient to cover the expenses involved for its adminis­
tration as evident from the following statement.

1. FPC., 1831; 6 June, No. 50; also 1829; 30 May, No. 6:
Neufville to Scott, 2 April

2. FPC., 1831; 10 June, Nos. 51-57. The disbursements were:
(1) Adawlat Fouzadari and Dewani, (2) Jail establishment and
diet of prisoners, (3) Thana establishment, (4) Revenue
establishment, (5) Post office expenses, (6) Contingent
expenses, (7) Inefficient balance, (8) Commissioners and
Surgeons salary, (appeared in 1826-27 and 1827-28 only).
<table>
<thead>
<tr>
<th>Year</th>
<th>Estimatedreceipts</th>
<th>Actualcollection</th>
<th>Totaldisbursement</th>
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<tbody>
<tr>
<td>1825-26</td>
<td>1,39,616</td>
<td>28,057</td>
<td>27,854</td>
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<td>1,45,832</td>
<td>46,072</td>
<td>40,731</td>
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<tr>
<td>1827-28</td>
<td>1,43,267</td>
<td>38,845</td>
<td>61,665</td>
</tr>
</tbody>
</table>

During the hey day of the Ahom monarchy Assam was densely populated. As a result of the Burmese invasion and the civil war that had preceded it the population diminished considerably. In spite of that the number of each grade of subordinate revenue officers was maintained with a proportionate number of pykes assigned to each grade. The revenue was, therefore, collected at a great expense not less than twenty seven per cent.

The evil of this system inevitably fell crushingly upon the ryots who found no other alternative than to migrate to the adjoining territory of the Muttocks where taxation was nominal.¹

REMEDIAL MEASURES UNDER SCOTT

It was no small compliment to the local authorities that they realised the gravity of the situation and adopted measures to arrest the existing evils. In Kamrup to secure the best men as choudhuries Scott introduced the bold plan of electing them by the majority votes of the ryots. In Darrang he introduced the system of vote by ballot in which even the females...  

¹ FPC., 1835; 13 April, No. 4; Scott to Neufville, 22 January, 1829
were invited to have their voice felt in the election. \(^1\) He allowed the police officers to receive "customary bribes" that were offered to them if they were immediately reported. \(^2\) As a general deficiency in currency was one of the potent causes of the miseries of the ryots, he reverted to the old system of receiving revenue in kind in many places. With a view to increasing the paying capacity of the ryots he urged upon the higher authorities in Calcutta to adopt measures to encourage the production of more costly articles of export such as raw silk, muga* etc. \(^3\) He pointed out that in the event of not adopting his measures it would soon become necessary either to reduce materially the amount of revenue derived from the country or to revert to the former system of compulsory labour. \(^4\) Having convinced of the possibility of developing silk industry in Assam the Agent in 1830, forwarded a scheme of cultivating mulberry plant at the expense of the government in some selected places. If the government was not prepared to lay out any money for this purpose he made an alternative proposal of levying an extra cess upon the people with the remark that the trifling additional burden to which the people would thus be individually subjected would be speedily and amply repaid by the

\(^1\) FPC., 1832; 23 July, Nos. 70-71; 1833, 30 May, No. 93
\(^2\) Ibid. See extract from a private letter, White to Agent, 28 May
\(^3\) The muga silk comes from a kind of worm known as anthreana Assamoea. It is brownish yellow in colour and is largely worn by women. Barooah, N.K., David Scott in North East India, New Delhi, 1970, p. 105, foot note
\(^4\) FPC., 1830; 7 May, No. 51; Scott to Swinton, 17 April
increased value of the land and by the introduction of articles of exchangeable value so much wanted at present to enable them to provide for the payment of revenue." In Upper Assam, Captain Neufville being convinced of the impossibility of realising money through the agency of kheldars substituted it by the agency of tahsildars who were either natives of Bengal or Assamese clerks of inferior rank. At the same time the ryots were permitted to pay the revenue in kind consisting of marketable and non-perishable commodities like gold, ivory, muga silk, cotton cloth, etc.

Neither the republican character of election adopted by Scott, nor the reformatory measures of Neufville proved to be successful. It was found that in most cases the people elected "undesirable persons"; and usually "some powerful man in the district picked up some 200 or 300 free-holders until they agreed to vote for him and march them up in triumph to the place of election." His measure of allowing the officers to receive customary bribes was also proved equally unsuccessful, and corruption continued to be rife at the Sadar station as before. Owing to the difficulty of obtaining qualified persons he was at times obliged to appoint such amliabs as were convicted of bribery, and "with some exceptions only the refuse of the

1. FPC., 1830; 7 May, No. 51; Scott to Swinton, 17 April
2. FPC., 1831; 10 June, Nos. 51-58
zillas" of Bengal. His proposal of inviting foreign capitalists into the province, and of encouraging the production of exportable commodities also fell flat in the ears of the authorities in Calcutta who neither sanctioned any outlay in establishing a silk filature in Assam nor recommended any increased cess on the people.

In Upper Assam, Scott was so much obsessed with the idea of the restoration of Ahom monarchy that he considered the collection of a substantial amount of revenue in this division as of minor importance. As early as 1826 he recommended to the Supreme Government to make over the whole of Assam to a native prince on a tributary basis under the protection of the Company. When his proposal did not find favour with the Governor-General in Council, in a subsequent despatch the Agent recommended the permanent annexation of Lower Assam to the British dominion, leaving Upper Assam in the hands of an Ahom prince; for he was well aware that the introduction of British rule in this division would be "productive of great resentment and discontent among the former official aristocracy." The Supreme Government promptly accorded its approval to Scott's proposal of permanent annexation of Lower Assam, but turned down the other part of his proposal.

1. FPC., 1832; 23 July, No. 70; see extract from a private letter of White to Agent, 28 May
2. FPC., 1830; 29 October, No. 37
3. FSC., 1826; 14 July, No. 2
4. FSC., 1828; 7 March, No. 4
recommendation viz. surrendering the territory from Biswanath to Buridihing to an Ahom prince. The endeavours subsequently made by Scott in conciliating the Ahom nobility proved a total failure. The policy of employing "men of business" in lieu of "men of rank" could not but produce irritation and resentment of the ex-official aristocracy which manifested itself in a number of attempts to overthrow the British Government. The repeated uprisings coupled with administrative confusions in Upper Assam convinced Scott that despite best of their intentions it would not be possible on the part of the government to ensure a government in Upper Assam as would be conducive to the well-being of all classes of the people. In his last communication to the government on 10 June 1831, the Agent strongly urged the restoration of an Ahom prince in Upper Assam. "An imperfect British administration", as Scott rightly observed,

whether occasioned by a deficiency of European officers or by an adherence to customs that are incompatible with the spirit of our rule must be worse than a native one, which at least possesses a perfect knowledge of the laws, customs and prejudices of its subjects and an intimate acquaintance with their peculiar revenue system on which if it is to be maintained in its present shape, so much depends.

1. For details see Barpujari, op.cit. , p. 46ff
2. FPC., 1831; 10 June, No. 50
3. Ibid.
Before the Supreme Government could arrive at a decision as to the future of Upper Assam Scott passed away at Cherapunji in August 1831.