Chapter II

REORGANISATION

1833-1838

The arrival of T. C. Robertson as the Agent to the Governor-General and Commissioner of Rangpur in April 1832 was a turning point in the revenue administration in Assam.¹ Soon after his assumption of office, he brought home to the higher authorities in Calcutta of the helpless state into which the revenue of Assam was daily falling, and urged that unless some measures were immediately adopted to arrest the progress of the existing evils, the arrears would be irrecoverable and future collections dwindle away to nothing. The whole system appeared to him to be radically vicious. The outstanding balance which had accumulated during the last four years amounted, at the time of submitting the report, to upwards of rupees five lakhs and there appeared little prospect of realising that amount "excepting through the agency of some able European officers capable of giving their un­divided attention to the business."²

W. Cracroft, who had officiated as Agent to the Governor-General for a few months, also observed that the worst possible consequences of revenue mismanagement were

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1. FPC., 1832; 7 May, No. 26
2. FPC., 1832; 12 July, No. 100; Robertson to Swinton, 6 June
manifesting themselves in Lower Assam. He was convinced that this was due to the enormous extent of work the division had to perform in both revenue and judicial departments in comparison with the volume of business of the other two districts taken together. To relieve the duties of this extensive division the officiating Agent, with the approval of the Government of Bengal, transferred the six parganas of Kamrup — Bouse, Chake Bouse, Barnagar, Barpeta, Bagribari and Nagarberra — to the jurisdiction of the officer in charge of North-East of Rangpur. At the same time to investigate into the causes of the disorder he deputed two officers — Rutherford to Darrang and Captain Bogle to the Six Parganas of Kamrup recently attached to North-East Rangpur.¹

INVESTIGATIONS UNDER BOGLE AND RUTHERFORD

The report in the meantime submitted by the investigating officers revealed alarming facts of which little had so long been made known to the higher authorities. They laid great stress upon the exactions to which the ryots had been subjected to by the native collectors. They traced the causes of this state of affairs to — want of European superintendence to look after the works of the native agency; assessing the country too heavily at the first settlement on the basis of

¹. FPC., 1832; 9 April, Nos. 62-66
imperfect data; imposition of barangani and various other imposts when the actual demand accumulated in arrears; making settlements with persons unconcerned with the mahals and non-residents therein; inability of the native functionaries to conduct business by means of written documents; changing the revenue in kind for money when there was an acute scarcity of circulating medium as no trade worth the name existed for purchasing the produce of the ryots; improvident acceptance of engagement by the choudhuries and other malguzars; non-delivery of lands into the hands of the ryots and keeping the khelwari system which had become an anachronism; rapid change in the local superintendence of collection; corrupt practices and intrigues of the officials at the headquarters; defective organisation of the parganas; embezzlement of accounts by all parties etc. In conclusion it was observed,

There had been a direct tendency to reduce the ryots to a state of poverty and dejection of the most distressing nature, to cause a great decrease in population, to impede cultivation, to ruin those resources whence the Government might have somehow derived a handsome revenue, to create constant distrust and anxiety in the minds of the people, to eradicate every feeling of gratitude towards their rulers and to enrich a few worthless beings at the expense of the whole population of the country.1

1. FPC., 1833; 30 May, No. 89; Bogle to Robertson, 10 February
In order to put an end to the evils they suggested the immediate remission of all irrecoverable balances and to create a healthy atmosphere for the return of the fugitive ryots either by allowing them to reoccupy their own lands or to break up fresh grounds, rent-free for a certain period and afterwards subject them to a moderate assessment. As the khelwari system had become out of date, they recommended the substitution of it by a general cess on land and a capitation tax; the formation of mouzas or small revenue circles consisting of one or more villages and creation of new revenue divisions by reorganising the disjointed parganas into smaller and more convenient size; the making of separate engagement for each revenue circle with respectable man residing or possessing influence in the locality for a number of years on the basis of accurate data; the abolition of the police and judicial authorities of the choudhuries of Kamrup; and lastly, the allotment of adequate number of European officers for effective supervision of revenue affairs.¹

The rapid fall in government demand and the report of the investigating officers depicting the deplorable condition of Lower Assam arising out of revenue mismanagement could not but move the authorities at the Fort William. The Commissioner was, therefore, asked to employ all means to arrest the progress of the existing disorders and to take necessary steps to reorganise

¹. Ibid., No. 92; Bogle to Robertson, 25 February: Letters to the Court of Directors, 1834; 27 October, No. 12
the whole system on a sound basis.

LAND TAX INTRODUCED

On the basis of the recommendations in early 1833 revenue reorganisation was first introduced in Nowgong, Darrang and Barnagar where the khel system was replaced by a system of settlement by separate village or mouza. The barangani and all other imposts were abolished and the assessment was limited to land and a capitation tax as given below.¹

<table>
<thead>
<tr>
<th>District</th>
<th>Land per pura</th>
<th></th>
<th>Capitation tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1st class</td>
<td>2nd class</td>
<td>3rd class</td>
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<tr>
<td>Kamrup</td>
<td>1-0-0</td>
<td>0-12-0</td>
<td>0-6-0</td>
</tr>
<tr>
<td>Darrang</td>
<td>1-8-0</td>
<td>0-12-0</td>
<td>0-4-0</td>
</tr>
<tr>
<td>Nowgong</td>
<td>1-0-0</td>
<td>0-8-0</td>
<td>0-0-0</td>
</tr>
</tbody>
</table>

The whole country was parcelled out into innumerarable small villages or revenue circles denominated mouzas. To each mouza was appointed a headman — Patgiri in Darrang and Bishaya in Nowgong — for the collection of revenue from each person of

¹. RDP., 1836; 1 March, No. 40
In the following year the parganas of Kamrup were reorganised into compact revenue units of manageable size, each having given as clear and connected boundary as could be obtained with reference to local circumstances. Each pargana was again subdivided into a number of mouzas. The newly created parganas were allotted to those of the former choudhuries who were found worthy of trust. It was laid down that the choudhuries should reside within their respective parganas so that they could realise the revenue with little cost and without annoyance to the ryots. Again, for the sake of convenience a number of mouzas were grouped into a talook and was placed under a thakuria. He collected the revenue under his charge which usually amounted to rupees five to six hundred, and deposited it to his superior officer — the choudhury. The thakuria was assisted by a gaonkakoti or writer who kept the account of the talook, and to each choudhury was attached a patwari or clerk for keeping the accounts of the whole pargana.

Settlements were made directly with the ryots. Each ryot was assessed on the basis of his actual assets which were determined by the statistical returns submitted by the revenue officers. The return contained in it the name of the ryot, the number of his assessable articles, and the quality and quantity of land cultivated by him. Further, the revenue officers were

1. Ibid.
2. Ibid.
required to submit an abstract statement of the total quantity of land and the number of hearth and homes within their fiscal jurisdictions. After ascertaining the assets by scrutinizing the returns, title-deeds or pattas under the seal and signature of the Collector were issued, specifying therein the quantity of land held and the amount of tax to be paid by each ryot. With a view to checking unauthorized demand a proclamation was made to the ryots to obtain receipt of each payment. The revenue officers were prohibited on pain of heavy fine and dismissal from collecting anything beyond the stipulated amount specified in each ryot's patta. Copies of these returns were also preserved at the Collector's office for reference in case of complaints of extortion.

The adoption of precautionary measures by specifying the demand not only upon every village or mouza but also upon every ryot had, therefore, closed the door for realising any unauthorized payment from the ryot. He was also no longer harassed for the payment of any other tax to meet the expenses of mofussil police and other miscellaneous charges. The position of the revenue officials, under the new set up, was nothing more than that of tahsildars. They were remunerated by a commission varying from seven to fifteen per cent from the

1. Ibid.
2. Ibid.
gross collection. Their duty was chiefly confined to ascertaining the cultivation of the tenantry and collecting revenue as specified in each ryot's patta. They transacted their business under the direct supervision of the Collector. They were the agency through which all orders of the government were communicated to the ryots. The judicial and police duties which they hitherto rendered were abrogated by the appointment of stipendiary officers in their place.¹

REFORMS IN JUDICIARY

Since paucity of European officers was considered to be a potent cause of misgovernment, the Supreme Government, on the recommendation of Robertson, sanctioned the appointment of a Principal Assistant to the Commissioner with a Junior Assistant under him for each of the divisions of Lower Assam. The Principal Assistant was to act as a judge, magistrate and collector. In civil cases, he was vested with the powers of hearing appeals from the lower courts as well as of deciding original suits involving rupees five hundred to one thousand.²

¹. Ibid. In Darrang, considering his personal dignity Raja Bijaynarayan was appointed as the Superintendent of Police on a salary higher than what was allowed to the officers in this department in the neighbouring province of Bengal. FPC., 1833; 30 May, No. 93
². RDP., 1836, 1 March, No. 40; Matthie to Jenkins, 15 February, 1835
All special appeals as well as cases exceeding rupee one thousand were to be referred to the Commissioner. In each district there were two other courts: (I) munsiff's court vested with power of deciding original suits of the value of rupees one hundred to five hundred, whether of personal or real property, and to hear appeals from the panchayets and (II) the panchayets vested with power of investigating petty suits up to rupees one hundred. In criminal matters the Principal Assistant exercised the same authority as a Magistrate of Bengal with the additional duties of investigating heinous crimes with the aid of a jury. After the completion of the investigation the proceedings were to be forwarded to the court of the Commissioner to which the verdict of the jury and the magistrate's statements thereon, were annexed for final orders.¹ The judicial power hitherto exercised by mofussil panchayets were abrogated. Cases which had so long been tried by these tribunals were to be investigated by the civil panchayets at Gauhati and the munsiff's court set up for the purpose at Biswanath, Charduar, Naduar and Nowgong under the supervision and control of European officers.² With the appointment of sufficient number of European officers embezzlement of accounts or fraud on the part of the fiscal officers was immediately brought to light. The measure doubtless afforded great relief to the ryots who had then an easy access to the Collector's court.

¹ Ibid.
² Ibid.
ABOLITION OF CAPITATION TAX

The assessment on house, hearth or person, commonly known as capitation tax, was however continued to be levied even after the introduction of land tax. This tax was highly inequitable as it did not operate uniformly on all districts and upon all classes of people. It was at first calculated on the basis of the land cultivated by a *ryot* in Kamrup. Later it was extended even to slaves and bondsmen who did not possess any arable land. It was severely felt by those who formed the poorest section of the community. Among these who possessed cultivable lands, the owners of small holdings were taxed proportionately higher than those who held vast areas of land.* Moreover the tax was extremely obnoxious to the people of Kamrup and Darrang as it involved a very inquisitional interference into their domestic affairs. As the house tax in Kamrup was levied on the number of ploughs employed for cultivation, and the hearth tax in Darrang was calculated on the number of mess-pots possessed by each household, the cultivator was subjected to constant interference for ascertaining the number of his assessable articles. Besides, tax on professions — oil pressers and silk weavers in Kamrup and fishermen and

*For example, the maximum rate of *kharikatana* or house tax in Kamrup was Rs 3. Any *ryot* who had three or more ploughs paid Rs 3 as kharikatana. Thus a *ryot* having twenty ploughs was assessed at the same rate with another who possessed only three ploughs. FPC., 1833; 30 May, No. 89; Dhekial Phukan, Haliram, Assam Buranji, Gauhati, 1962, p. 54
brass workers in Darrang — was also retained when these classes were exempted in Bengal.¹

Besides inequitable character of the capitation tax, there were other objectives which prompted the local authorities to recommend for its abolition. Firstly, the retention of this tax exempted the ryots from paying any revenue for their homestead and garden land, denominated bari-mati. Since there was no limitation in occupation of such lands, it offered the ryots opportunities to hold whatever quantity of land they liked. The local officers noticed that valuable products like sugarcane, betel-nut, betel-leaf etc. were grown in such lands, and a greater portion of them were brought under cultivation with the spade and the hoe. But no tax could be levied on such lands for the additional benefits derived by the ryots so long they were subjected to capitation tax. It was, therefore, thought expedient by the local authorities to substitute it by a tax on bari-mati on the basis of the quantity of land held by each ryot.² Secondly, the Commissioner found the capitation tax standing in the way of creating a body of large landholders or establishing industries in the country. He represented that by retaining this tax on all persons the whole population of

¹. RDP., 1836; 1 March, No. 40; also 1837; 1 August, No. 55
². Ibid.; Matthie to Jenkins, 15 February, 1835
the province was engaged in the cultivation of rice for paying the government demand. Consequently there was a dearth of free labourers in Assam. If, on the other hand, people having no land were exempted from paying the tax a portion of them might choose other professions and become hired labourers. In other words, the Commissioner desired its abolition in order to create a class of free labourers without which "there can be no extensive holders of land or manufactures of any kind." 1 He wrote:

The hearth tax, head or house tax now is very great in the way of establishment of any separate estate or the introduction of any manufacture, for it had the effect of retaining all the population on their miserable payments of estates, and in the culture of rice. If all classes not holding land were exempt from these taxes, we should gradually find a portion of the population attempting other occupations and becoming hired labourers which they are now restrained from doing by the effect of this tax. The people are, therefore, all scattered over the whole country in small agricultural hamlets, and the growth of great towns having a larger population of the labouring class is retarded, but without the rise of which we shall never improve either in our commerce or manufactures. 2

1. RDP., 1837; 1 August, No. 35; Jenkins to Secretary, Sadar Board of Revenue, 29 October, 1836
2. RDP., 1836; 1 March, No. 40; Jenkins to Secretary, Government of India, Revenue Department, 3 February
Lastly, the tax involved voluminous and complicated system of accounts, and the revenue was liable to great fluctuation when the ryots changed their villages and settled elsewhere.

The arguments of the Commissioner regarding the injurious effects of the capitation tax on ryots and the ultimate benefits that would be derived by the government in the event of its abolition convinced the Governor of Bengal to do away with it. In March 1836 the Commissioner was authorized by the Government of Bengal to abolish the tax and to throw the burden on the land in such a manner as would protect the government from incurring any loss from the change.\(^1\) Accordingly, in the settlement of 1835-36 the tax was abolished in Darrang and Nowgong partly by taxing the bari-mat\(^2\) (homestead and garden land) hitherto held rent-free, and partly by increasing the rate of existing land tax so as to compensate the government for incurring any loss from the change.\(^2\) The professional tax on fishermen and brass workers in Darrang was, however, retained in order to provide for any deficiency that might occur at the time of commutation. In Nowgong, where lands could not be measured due to repeated visitation of floods, a plough and spade tax was proposed to be levied under the new arrangement. But the Government of Bengal objected to the continuance of

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1. Ibid., No. 42  
2. RDP., 1836; 1 November, Nos. 28-33
professional tax on fishermen and braziers, and consequently this tax was also abolished in the settlement of 1836-37.\(^1\)

The change was, however, not introduced simultaneously in Kamrup on account of the opposition of Captain Bogle who held a different view with regard to the mode of commuting this tax for a cess on land. He differed in his opinion from his colleagues on the question of immediate implementation of the plan in his district. Presuming that the inhabitants were not ready for appreciating so sweeping a change as that of altering the method of collection from a personal to a territorial basis, Bogle suggested the continuation of the present system for a further period of five years so that the revenue officials could gather more experience, while the people become more accustomed to British rule.\(^2\) When the measure was implemented in Darrang and Nowgong the Collector had no alternative but to carry it into effect in the settlement of 1836-37 partly by taxing the arable land on the same principle as adopted in the aforesaid districts, and partly by introducing additional imposts, most of which the Commissioner and the Governor of Bengal considered objectionable.* The change was actually given

\[1. \text{RDP.}, 1837; 1 \text{August, No. 34} \]

\[2. \text{RDP.}, 1836; 1 \text{November, No. 29; Bogle to Jenkins, 29 July, 1835} \]

*These taxes were: (1) extra cess on land cultivated with sugarcane and opium, (2) personal tax on oil pressers and silk weavers, (3) a tax on the cultivators of devottara land, (4) house tax in the town of Gauhati, (5) jalkar, and (6) stamps. \textit{Ibid.}, No. 33
effect to in 1837-38 by Bogle's successors, Mr Matthie, more or less on the same principle as followed in Darrang and Nowgong. With the abolition of this impost the burden of taxation fell equally upon all classes of agricultural community as they were no longer required to pay for others or for any land which was not in their possession.

CAPITATION TAX ON LAKHIRAJDARS

The commutation of capitation tax with regard to lakhirajdars was however not the same everywhere. This class of landholders paid the same amount of capitation tax as that of the other sections of the community. Following the practice of the Ahom rulers, Scott continued to realise this tax from the lakhirajdars by way of subscription for the expense of the troops located in Assam. Lakhirajdars were, however, given to understand that this tax as well as revenues on their arable land would be withdrawn as soon as peace and tranquility established in the country. But in the absence of any written record, the promise held out by Scott was not adhered to, and before long the burden of the capitation tax was shifted to

1. RDP., 1838; 20 July, No. 77
2. RDP, 1838; 10 July, No. 78
their land. In doing so each Collector adopted a different mode in accordance with the circumstances of his district. In Darrang, the lakhirajdars claimed exemption for their bari land, and some of them produced documentary evidences (sanads) for tax-free grant of such lands. James Matthie, the Collector of Darrang, allowed those who produced sanads in support of their claims to retain the quantity of land specified in their records at half the rate fixed on their best quality paddy land denominated rupit. All lands held in excess of that specified in the sanads or without the authority of any document were taxed at the same rate as fixed on ordinary land. When it was found that the tax levied did not cover the total amount of the former capitation tax, the Collector had taken recourse to increasing the rate of taxation on other categories of land held by the lakhirajdars. In Kamrup, the total amount capitation tax was so high that it could not be met by following the same principle as adopted in Darrang and Nowgong where the amount of this tax was insignificant. It was, therefore, met partly by increasing the existing rate of land tax, and partly by levying the same rate of taxation on their bari land as assessed upon similar holdings of other landholders.

1. RDP., 1837; 1 August, No. 51
2. Ibid., No. 34
3. RDP., 1838; 10 July, No. 78
OBSERVATIONS

By consolidating all separate claims upon the *ryots* into one single government demand on land, the local authorities introduced in fact *ryotwari* plan of management in Lower Assam. The circumstances of the province was favourable for the adoption of a *ryotwari* mode of land settlement, as each cultivator was in possession of a small plot of land for which he had rendered personal service to the state during the previous regime. The substitution of the *khel* by a "village settlement" did not differ from *ryotwari* settlement, as the arrangement of revenue affairs was based on the same principle of direct dealing with every cultivator and his separate holding without the intervention of any middleman, landlord or joint responsibility of a group of holdings. Each *ryot* held his land directly from the government in a right of occupancy. He could not be ejected so long he paid his revenue regularly. He was assessed on the basis of the quantity of land he actually possessed, and was permitted to surrender any portion of his holding or obtain any unoccupied field whenever he desired.

The fiscal officers were nothing more than paid servants removable at the pleasure of the government. The duties performed by them were now limited to collection of land revenue, in addition to aiding the Collector in fixing the demand on each *ryot* and effecting a general control over the details of the fiscal arrangements of their respective *mouzas*. 
The change in the revenue system in Lower Assam, in the first instance, brought about a large increase in the government demand. In 1832, when Lower Assam was under khelwari system the government derived a net revenue of Rs 1,83,196 from all sources. The change in the system in the first year (1833-34) resulted in an enhancement of revenue to Rs 2,27,128; and when the work of reorganisation was completed in 1837-38, the government demand increased to Rs 4,03,968.* The amount of collection also increased proportionately to the rise in demand which was realised without difficulty. While touring in the interior of Darrang Matthie found in 1834 that numerous ryots, who had before deserted, returned to their villages and the country was "assuming its exuberant appearance." The same thing was also noticed by Bogle when he made a tour in the six Parganas of Kamrup about the same time. "The revenue of the province", the commissioner reported in 1844, "will now cover all the expenses of management ... and the province will no longer, under any circumstances that can be foreseen, be a burden on the finances of the old provinces."5

2. RDP., 1839; 3 September, No. 10
3. RDP., 1836; 1 March, No. 40
4. RDP., 1834; 21 July, Nos. 6-7
5. As., File No. 107; Jenkins to Secretary, Board of Revenue, 12 November, 1859

*Vide Appendix-A
However gratifying might be the effects of the new system, some of the measures of the government were not very popular and caused widespread dissatisfaction throughout the country. Although relieved from a number of objectionable taxes the ryots were now obliged to pay more for their lands than what they had paid under the old system. The commutation of capitation tax by a cess on house and garden land was objected by all classes of people who enjoyed immunity from taxation for such categories of land from time immemorial, and "led almost an open insurrection" in Nowgong. The lakhirejdars objected to the increase of the tax on their paddy land, as they were under the impression that the capitation tax was a "police tax" which would be remitted in due course by the government. They feared that if a part of that tax was thrown on paddy land it might be continued as a permanent burden on them. Later developments proved that their fear was not without foundation. Lastly, the substitution of the khel system threw out of employment numerous subordinate revenue officials like Hazarikas, Saikias, Boras, etc. who found it difficult to maintain their livelihood and gradually sunk into poverty. Every endeavour was, however, made by the local authorities to provide them with employment by parcelling out the newly created revenue circles into smaller units.* The

1. Mills; op. cit., see report on Nowgong, para 30
2. RDP., 1838; 10 July, No. 78; Jenkins to Secretary, Sadar Board of Revenue, 31 July

*For example, originally Kamrup was consisted of twenty six parganas. As a result of Bogle's reorganisation the number
measure proved to be palliative and not a permanent solution of the problem to be faced by the government.

AFFAIRS IN UPPER ASSAM

In the meantime the uprisings of the nobility of Upper Assam coupled with its administrative confusion convinced the Governor-General in Council to restore this division "experimentally" to an Ahom prince. In early 1833 Purandar Sinha, a scion of the former royal family, was accordingly placed on the throne, subject to the payment of an annual tribute of rupees fifty thousand. It was fondly hoped that he would conduct the administration to the satisfaction of all classes. To secure the adhesion of the subjects, particularly the higher orders, the Raja reverted to the time-honoured administration of his forefathers. Captain White, the Political Agent, Upper Assam, also thought it expedient to revive the original institution of the country "as being more congenial to the habits and customs of the people", and engraving upon them only "such improvements as his acquaintance with the European mode of administration

of parganas in 1834-35 rose to 60, which after a few years increased to 80. AS., File No. 637(C0) 1839; Jenkins to Secretary, Sadar Board of Revenue, 8 October

Following this principle the Raja divided the whole population of his country into a number of khels, each of which was located within a well defined boundary with a definite number of pykes under its charge. A list of pykes was drawn up and a poll tax of rupees three was levied on each pyke for which he was allowed to retain two puras of arable land as before. A settlement was then made with each kheldar on the basis of the actual number of pykes under his charge for a period of four years in the first instance. In addition to the allotment of a number of pykes, the kheldar was allowed a money commission. Under no circumstances was he permitted to leave his charge or to reside outside his khel without the permission of the Raja. It was further laid down that no deduction from the amount fixed would be allowed in the event of the pykes running away from their khels due to the oppression of the kheldars. The kheldars were, however, given due security of their services by providing that they were not liable to be dismissed without a trial before the Patra-Mantris (Grand Council). With a view to developing trade and commerce the Raja abolished the custom houses on the Brahmaputra. This measure facilitated free flow of goods without being subjected to any duty. By

1. FPC., 1834; 19 June, No. 99; White to Jenkins, 23 May
2. Ibid.
3. Ibid.
directing the kheldars to receive local produce from ryots in lieu of cash he also gave due stimulus to industry. In order to encourage the cultivation of various crops he assigned ryots with jungle land rent-free for a period of two years.1

RAPID FALL IN REVENUE

From the arrangement mentioned above, Purandar expected to derive a substantial revenue even after paying his dues to the Company. But he was belied in his expectations. In the first year of his reign only Rs 69,450 was collected.2 After making payment of his tribute he was left with a meagre sum of Rs 19,450 which appeared to him to be extremely inadequate to run the administration. Even when Upper Assam was under the occupation of the Company its revenue, with the exception of the year 1832-33, varied from Rs 76,940 to Rs 79,624.3 But under the Raja the highest amount collected did not exceed Rs 70,150 in any year.4 The decrease in revenue collection

1. Ibid.
2. FPC., 1838; 16 May, No. 53, vide statement B and C.
3. The collection stood as follows: 1828-29, Rs 79,624; 1829-30, Rs 96,079; 1830-31, Rs 96,634; 1831-32, Rs 76,940; 1832-33, Rs 1,06,197 (in round figures). FPC., 1838; 16 May, No. 53; also, AS., File No. 638, (C.O.) 1840; Brodie to Jenkins, 20 June
4. Ibid.
under the Raja was due partly to the transfer of N'aduar, a subdivision in Darrang, yielding a revenue of about Rs 10,000 to Lower Assam, and partly to the shifting of the headquarters of the regiment from Jorhat to Biswanath which had greatly checked the recirculation of considerable amount. Under the agreement the Raja was required to pay his tribute in cash, but he found extreme difficulties in procuring money as commerce was not so much developed as to attract adequate supplies of it from other quarters. Above all the presence of the Noamaria chief paying so tribute in his neighbourhood constituted an additional source of the troubles. In his territory the original inhabitants, namely the Muttocks, were practically exempted from taxation, and even the immigrants who settled there were required to pay only one-third of what they had hitherto paid to the Raja as tax. Many ryots of the Raja, therefore, immigrated into the territory of the Muttocks where the burden of taxation was nominal or practically nil.

RESUMPTION OF UPPER ASSAM

In spite of the fall in the revenue the Raja cleared his dues for the first two years of his reign, but failed to

1. FPC., 1834; 19 June, No. 99; White to Jenkins, 23 May
2. Barpujari, op.cit., p. 105
fulfil his obligations in the third year. This was due to the outbreak of cholera and the famine following it which adversely affected his collections. Having realised the difficulties in the payment of the stipulated tribute Purandar made a representation to the authorities in Calcutta to bestow on him the remaining portion of Assam or at least the right of coining money to a limited extent. But the proposals were turned down by the Government of Bengal. His financial difficulties became all the more acute in 1836-37, owing to the abolition of capitation tax and other imposts on caste and calling in Lower Assam. Prompted by the lure of tax relief the hard pressed fishermen, braziers, weavers, goldwashers and potters of Upper Assam began to immigrate into the adjoining Company's dominion in large numbers. In order to put a stop to the exodus the Raja found no other alternative but to lower the taxes on these communities although it adversely affected his exchequer. The Raja made a further representation to the authorities.

1. FPC., 1834; 21 August, Nos. 86-88
2. Ibid., 1833; 28 November, Nos. 37A&B; 1834; 10 April, Nos. 145-146
3. FPC., 1836; 14 November, Nos. 32-39
4. Ibid., 1838; 16 May, No. 53; see statement B and C. Statement of collection of revenue and the tribute paid by the Raja during 1833-34 to 1837-38:

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<td>1834-35</td>
<td>70,150</td>
<td>50,000</td>
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<tr>
<td>1835-36</td>
<td>64,254</td>
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<td>1836-37</td>
<td>54,449</td>
<td>28,000</td>
</tr>
<tr>
<td>1837-38</td>
<td>42,216</td>
<td>-</td>
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Supreme government either for a suitable remission in his tribute on account of the constant exodus or for the collection of revenue of the fugitives on his account through the British officials. Captain White, the man on the spot who had intimate knowledge of the circumstances of the Raja, forwarded the matter to the Commissioner for his sympathetic consideration. The latter, however, took a very stern and unsympathetic attitude towards the Raja. He held the view that the exactions and extortions practised by the Raja's zamindars were at the root of the desertion of the ryots from his territory. Jenkins remained unconvinced even when, in a subsequent report, the Political Agent brought home to him that the tribute fixed upon the Raja was heavier than that of his meagre resources. On the authority of Southerland's Sketches on the Relations between the British Government in India and in different Native States, White pointed out that whereas the native chiefs of Rajputana paid thirty six per cent of their gross assessment, the Raja was obliged to pay sixty six per cent of his revenue to the Company. He, therefore, recommended for a reduction of Raja's tribute to 35,000.

Notwithstanding the sympathetic and reasonable consideration of the Political Agent, Jenkins remained unbending as

1. FPC., 1836; 14 November, Nos. 32-33
2. FPC., 1837; 23 January, No. 59; White to Jenkins, 15 December, 1836
before. Having made a tour in the Raja's territory, early in 1838, the Commissioner reported that the administration of Purandar Singha was unsatisfactory to the extreme and that there was no future for this unfortunate country unless the Raja was removed from the throne.1 Lord Auckland, the Governor-General, was not inclined to take immediately so drastic a measure as dethronement; but when he was told that "no efficient administration can take place under the Raja" he had no alternative but to accord his approval to absolute resumption. Purandar Singha was formally dethroned in September 1838, and the territory was divided into two districts — Sibsagar and Lakhimpur — each was placed under a Principal Assistant.2 Thus Upper Assam passed under the control of the East India Company and was administered thenceforth in the same manner as in the districts of Lower Assam.

1. PPC., 1838; 16 May, Nos. 54-55; Jenkins to Princep, 4 April
2. PPC., 1838; 10 October, Nos. 83 and 85; 14 November, Nos. 58-59; 5 December, Nos. 137-140