Chapter IV

Changing Policy Regarding Agency for Land Revenue Collection

As in case of other aspects of revenue administration, changes in the methods of revenue collection too was brought about slowly and gradually by the colonial administration. Along with certain other responsibilities, collection of revenue was left with the traditional heads of the Khels or clans in more or less the same way, though the revenue demanded now took the form of cash instead of labour. Very soon, however, the inexpediency of introducing cash payment of revenue in the form of a poll tax in lieu of personal services,¹ within the traditional khel system was realized. In some parts of the valley, a Lambardari form of collection was introduced around 1833 in which the village headman was made responsible for assessment and collection of revenue and was remunerated on commission basis. Next step was the introduction of mauzadari as the major system of assessment and collection in most parts of the Brahmaputra valley in the period between 1836 and 1842. The system as summarised in the Provincial Gazetteer of Assam in 1906 was as below:

¹ E.A. Gait, History of Assam, 1906, p. 345.
"The original system of collection was one under which an individual of some wealth and local standing called mauzadar, entered into a contract with government to pay the land revenue of one or more mauzas or fiscal divisions. The contract was formerly made for a term of years and the mauzadar enjoyed such profits as accrued from the extension, and made good any loss due to the decrease of cultivation. But for the last fifty years the settlement has been revised annually and the revenue collector has been rewarded by a liberal commission which is supposed to compensate him for bad debts and other expenses."  

This had remained the major form of revenue collection for the most part of the period under study. However, dissatisfaction over the mauzadari system had prompted the senior administrators to seek permission from the Board of Revenue for introducing the more formal tahsildari mode of collection, side by side with the mauzadari system towards the end of the nineteenth century. Formation of tahsils had continued between 1883 and 1904. Under the system, some mauzas were grouped together to form tahsils in which about one lakh of rupees was realized direct from the ryots by a salaried government officer who had to pay to the treasury the actual amount he collected. This system could not prove satisfactory in the long run however, particularly where a large body of cultivators was in question, and as a consequence did not prove any less expensive. It was again decided upon unanimously to restore the mauzadari system in 1904.

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2 The Provincial Gazetteer of Assam, 1906, p. 78.
In this chapter, the prominent features of these two major systems would be highlighted. The differences in attitude of the high level administrators towards these agencies, their influence on the policy decisions regarding the systems, and above all linking those policies to the major ideas behind the revenue administration of the British government in India, form integral part of the subjects discussed. To maintain a continuity of the events as well as to try a better understanding of the changes, the period is divided into two parts, viz., 1870 to 1903; and 1904 to 1914, with a brief background for the period before the beginning of phase I.

Phase I: 1870-1903

The Background

In the early years of the British administration, there was no single agency or uniform system of collecting land revenue even in the five Brahmaputra valley districts excluding Goalpara. The period between 1836 and 1842 was the germinating period of the later synthesized mauzadari system of collection. To define shortly, a mauza "is a circle of villages with a chowdhury or a mauzadar as its headman". 3 There were besides, the Kakoti or 'Kagotte' who

was the accountant to the mauza, and the mandal or Thakuria headman of each village. In Kamrup, the 'Putwaree' was the accountant of the mauza whereas the 'Kagottee' was the accountant of a village or cluster of houses. At the bottom of the agency came the village headman or gaonburha, who usually belonged to the cultivating community. His assigned duty was to assist the mauzadar and the mandal for which he was rewarded with the status as well as some revenue concession as commission. His position, as that of the mauzadar, was quasi-official, whereas the mandal was a government employee.

Settlements were initially made with the chowdhuries or mauzadars for a short term of years. Although discussions were on at the official level for increasing the terms of years, when A.J. Moffatt Mills compiled his extensive report on the land revenue administration of Assam (1854), annual lease had become the most widely practised and accepted form of settlement. The tenure of the leases varied from time to time and place to place, but the ryot paid his revenue through these agents only. In the formative years of the mauzadari system, the mauzadars were the

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assessors as well as collectors of land revenue. As described by A.C. Campbell, Asstt. Comr. of Barpeta,

"these individuals under a system which sprang up about 1843-44 had been vested with the double functions of tax gatherers and farmers, that is to say they undertook to be responsible during a term of years for the due collection of a stipulated sum, being the ascertained assessment of cultivated lands within the boundaries of their mauzas and the government resigned to them for the specified term the right of farming out the waste lands of the mauzah and of appropriating the proceeds."

Variations in the Mauzadari System in Different Districts

The mauzadar was thus responsible for collecting and depositing the amount demanded as land revenue from his mauza within a stipulated date. In carrying out this function, if any ryot was found to default by not paying the two due instalments by the scheduled dates, the mauzadar had to put in a statement of arrears (hakilai) to the District Collector. 7


7 H.Z. Darrah, Note on the Work Done by the Land Records Department in the Assam Valley Districts, Shillong, 1894, pp. 6-9.
Following from past tradition, the process of assessment of a plot of land commenced in winter when the mauzadar started his operation with the help of the Kakoti. In the next stage, measurement papers brought by the mauzadar was checked by the Kanoongo and statements of gross revenue for the mauza were drawn up. The settlements were usually effected in the ensuing cold season when individual pottahs of ryots were distributed by the mauzadar. The La-Khirai estates and Chaporee mahals were however kept outside the mauzadar's jurisdiction.

Within this broad structure, there existed local variations in the system which the British government retained in the beginning and framed the settlement procedures accordingly. These variations continued to exist till 1870, when by the Settlement Rules of 1870, all such variations were eliminated with the introduction of a uniform designation of "mauzadar", and assignment of identical functions to all the revenue collectors.

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8 The measurement in these mahals were usually taken after the rains when it could be ascertained whether ryots who had relinquished land earlier would take up any land for growing seeds etc. L No. 3763 of 3rd Oct. 1871, op. cit.
Settlement of land under British administration had started around 1833-34 in the three districts of Kamrup, Darrang and Nowgong, which extended to Lakhimpur and Sibsagar by 1839-40. Kamrup settlement was the brain-child of Capt. Bogle who transformed the existing parganahs into mahals or mauzas and put them under the management of chowdhuries. In this, priorities were given to people with claims of ancient heritage, high character, talent or public service. In Kamrup below the Chowdhuries (who were in charge of collection) were placed officers like patwari, Thakooriah and Kakoti, and Sarah or peadah were appointed to assist the chowdhuries and Thakooriahs. There was one patwari in every mauza, and a Thakooriah or mandal over each mauza yielding a revenue above Rs. 500. The Thakooriahs were assisted by the village Kakoti and were entitled to one peadah each, whereas the chowdhuries were entitled between six to ten Sarahs according to the size of the mauza. In 1853, the total remuneration paid to the whole fiscal agency in Kamrup amounted to 20 1/4 per cent on the collection, and was distributed amongst the officers in the following manner:

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TABLE 4.1

Remuneration Scale of Revenue Agents/Officers in Kamrup, 1853

<table>
<thead>
<tr>
<th>Name of Officer</th>
<th>In Cash</th>
<th>In Land</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>7 per cent</td>
<td>1 Poorah of rupit for Rs. 100 of revenue</td>
</tr>
<tr>
<td>Chowdhury</td>
<td>1/2 per cent</td>
<td>2 dhoons of rupit for Rs. 100 of revenue</td>
</tr>
<tr>
<td>Patwari</td>
<td>4 per cent</td>
<td>6 Poorah of rupit for each lot</td>
</tr>
<tr>
<td>Thakooriah</td>
<td>2 1/2 per cent</td>
<td>5 Poorah of rupit for each lot</td>
</tr>
<tr>
<td>Kagoti</td>
<td>--</td>
<td>4 Poorah of rupit and 1 Poorah of basti</td>
</tr>
<tr>
<td>Sarah of Mauzadars</td>
<td>--</td>
<td>1 Poorah of rupit and 1 Poorah of basti</td>
</tr>
<tr>
<td>Sarah of Thakooriah</td>
<td>--</td>
<td></td>
</tr>
</tbody>
</table>


In Darrang, assessments were made on the rupit, farrinhati and baotoli lands. The hearth tax was continued as before whereas the garden and houselands were exempted from taxation. Each village was put under a patghiri, who was selected in most cases by the ryots. He used to receive a commission of 10 per cent on the jama of their respective villages. There used to be besides, a kagoti in each mauza.
with a commission of 5 per cent, from which he had to provide for stationery etc. One, two or three each chaukidars were attached to villages paying a gross revenue of Rs. 750, between Rs. 750 and Rs. 1250, and above Rs. 1250 respectively. The Patghiri in Darrang, as the chowdhury in Kamrup, was responsible for the collection and had to give security for the reason. He was also liable to pay a penalty of 2 per cent per mensem, as well as have his property attached and sold, to satisfy it. Settlements were made annual till 1841-42 when longer settlements were introduced, and the headmen were made answerable for all losses sustained by ordinary causes. To compensate for the risk, they were allowed profits from the cultivation of waste lands. ¹⁰

In Nowgong, the villages were put under the fiscal responsibility of Visayas (Bissoah) who were made responsible only for what they collected and were remunerated (in 1833-34) Rs. 12-8 per cent. These were men selected from the respectable families belonging to the old clan system. The fiscal officers engaged in assessment and collection work in the Nowgong district were as follows: ¹¹

10 Ibid.  
11 Ibid.
### TABLE 4.2

**Remuneration Scale of Fiscal Officers in Nowgong, 1853**

<table>
<thead>
<tr>
<th>Officers</th>
<th>Remuneration Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mauzadar</td>
<td>12.5</td>
</tr>
<tr>
<td>(Bissoah)</td>
<td></td>
</tr>
<tr>
<td>Gaon Kagoti</td>
<td>2.5</td>
</tr>
<tr>
<td>Teckelah or peon</td>
<td>1.2</td>
</tr>
<tr>
<td></td>
<td>16.2</td>
</tr>
</tbody>
</table>

Sibsagar having been brought under British administration later, the first land settlement was commenced in 1839-40. About 130 mauzas were formed at this time with persons of respectable family background being chosen as mauzadars. The remunerations of the mauzadar as well as his subordinates in the district were in the following manner:¹²

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TABLE 4.3

Remuneration Scale of Fiscal Officers in Sibsagar, 1853

<table>
<thead>
<tr>
<th>Officers</th>
<th>Rates of payment on collection</th>
<th>In Land</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mauzadar</td>
<td>8 per cent including stationery</td>
<td>1 Poorah of land per 100 poorah</td>
</tr>
<tr>
<td>Sadhonee or Headman</td>
<td>5 per cent</td>
<td>6 Poorah of land per 100 poorah</td>
</tr>
<tr>
<td>Kagotí</td>
<td>2 per cent</td>
<td>1/2 Poorah of land per 100 poorah</td>
</tr>
</tbody>
</table>

Besides the commission they were also given land following Ahom tradition. One Sadhonee was appointed in a mauza of 300 poorahs of rent paying land and 2 Sadhonees were appointed over 1000 poorahs. The teckelah was remunerated with 5 poorahs of rent free land. The mauzadar was responsible for the revenue but the collector assisted him in the process by attending to collection and the defaulters list etc. 13

The duties and responsibilities of a mauzadar in Lakhimpur was the same as the Chowdhury in Kamrup, and the process of collection for the most part similar, although much quicker and as a result less expensive.

13 Ibid.
The 6 mahals in the district were sub-divided into 28 mauzas. Lower Muttok which was the centre of the older nobility was divided into 11 mahals and sub-divided into 65 mauzas, many of which were small. Besides the mauzadar, there was a gaon Kagoti and a chamuadar to each mauza. They were remunerated according to their positions with 10 per cent (+ 2 per cent in Muttok), 5 per cent and 4 poorahs of land respectively.

One of the important principles guiding the settlement of Lakhimpur district was absorption and rehabilitation of the ex-nobility in leading positions in the new fiscal assignments. This was contrary to the intentions of A.J. Moffat Mills, Judge of the Sadr. Diwani and Nizamat Adalat in Calcutta, commissioned to enquire into the situation in Assam. From the variations in the agency for revenue collection existing in different districts, it may also be noted that the Chowdhuries, Patghiris, mauzadars or Bishoyas, and their assistants were mostly rooted in the old aristocracy with some landed property. This was encouraged by the British administration, as also approved by the Assamese elites like Anandaram dhekial Phukan (1829-59) and Harkamta Barua Sadar Amin (1815-1902) both of whom had a high caste landed gentry background. They envisaged a society where the mauzadars along with the chamuadars, nisf-Khirajdars and la-Khirajdars, formed the landed middle class. But since Dhekial Phukan also wanted the ryots to
enjoy independent status, he was not in favour of the revenue collector's being bestowed with hereditary landed rights. In this respect, his views were similar to those of Mills.

Extent of the Functions and Responsibilities of a Mauzadar:

In 1854, Mills described the system of land revenue assessment and collection as "the annual measurement or verification of all lands held by ryots and the assessment thereon of the revenue at certain fixed rates which differed from district to district". However, he had found the annual settlements as well as the half-khas and half-farming system not conducive to the development of the province and suggested a longer settlement of 20 years, with discretionary power of the Commissioner to reduce the term of certain mahals which might not be considered ripe for a longer settlement. He further suggested amalgamation of smaller mauzas in order to bring them to the size of a gross revenue of Rs. 3000. Mills' proposal stressed more on the responsibility of the mauzadar, who was to be bound to reside in his mauza and liable to dismissal for gross mismanagement of his charge. His post was to become:


hereditary and the mauzadar was to be remunerated with a commission "not exceeding 20 per cent" including the salary of his accountant. 16 But it was apparent from his scheme that Mills did not have much faith on the efficiency of the ex-nobility and as such he was not in favour of appointing them in order only to rehabilitate them. As he remarked, "it has been the custom throughout the country to appoint men, non-resident mauzadars, as a means of providing some of the older families; they seldom or never visit the parganahs, and leave the duties to be performed by their subordinates." 17 He held that the mauzadars of Sibsagar, who for the most part were Ahom state officers like Phukans, Baruas and Rajkhowas, and the Chowdhuries of Kamrup who were influential and some of them quite affluent, were the most efficient people amongst the class of mauzadars. For the same reason, he was in favour of introducing the new scheme in these two districts to begin with. He also proposed appointment of tahsildars on a commission basis, where mauzadars were found unwilling to take lease of the mahals.

During the 1860s, official correspondences had continued on the lines suggested by Mills. The proposal for farming of revenue as put forward by Commissioner

17 Ibid, p. 4.
Jenkins, was however rejected. In 1867, the Government of India communicated to the Government of Bengal, that the Governor General in Council entirely approved of the action taken by the Commissioner of Assam and the Government of Bengal in rejecting the offer made by Messrs. Jenkins and Good enough to take a perpetual farm of certain mauzas. It was remarked,

"Such an arrangement, if it had been carried out ... must have proved injurious to the village occupants and in all probability subversive of the rights and interests they now possess in the soil, while it would have destroyed their present comparatively independent position and reduced them to the condition of cultivators dependent upon the will of those gentlemen and their successors." 1

The decision not to take a perpetual farm of certain mauzas, however, was not taken entirely out of concern for the welfare of the ryots. It was also directly related to the overall question of the mauzadar's status and commission. While it was expected of the mauzadars to provide loans to the cultivators for taking up fresh uncultivated and waste land for cultivation, there were,

however, great objections to the proposal of a commission of 50 per cent to the mauzadar on new cultivation. There also continued a controversy amongst the higher administrators regarding the desirable influence and status of the mauzadars. These issues continued to revolve around the offices of the Government of India, the Board of Revenue, the Government of Bengal, the Commissioner and later the Chief Commissioner of Assam till the taksildari system was introduced in 1883.

The conflicting and at times contradictory ideas were however not isolated or unique problems in the revenue administration of the province of Assam. With strong opposition to the Cornwallis' system by the staunch utilitarian and their followers, the alienation of even one tenth of the rent fund as the customary commission of the middleman on his collection was not willingly accepted. Holt Mackenzie had made this concession somewhat grudgingly in the settlement of of the North-Western Provinces. But, whereas Cornwallis and even Munro was quick to identify this right (in case of immediate cultivator) with the property right in the soil, Mackenzie emphatically pointed out that the taluqdar and the revenue farmers of northern India had no such claim to title to hereditary rights of collection. The debate over the proportion as commission had continued between the Regulation VII of 1822 and the Regulation IX of 1833, and the revised commission on the increased assessment was raised to 30 to 35 per cent as against the earlier rate
of 20 per cent. This increase was however condemned as excessive by the Home authorities, despite their pleas for moderation of assessment. It was a kind of inconsistency, which according to Stokes was rooted in their beliefs of the rent doctrine. 19

In case of the Bombay system, the ideals of James Mill and J.S. Mill were most realized. Whereas in the North-Western Provinces, concessions were made for the hereditary co-parcenary village bodies and the hereditary taluqadars, the mirasdars in Bombay were not recognized as eligible for any special concession, the state settling directly with the individual cultivators with the exclusion of all intermediaries there. 20

The developments in the other parts of the country influenced the shaping of an efficient system of revenue collection in Assam considerably. The official correspondences of the period reveal very clearly that while on one hand many of the authorities would have liked to do away with the mauzadari system altogether, the great extent of still uncultivated and unoccupied land made this a difficult proposition to carry out. Regarding the


entitlement as well as the power and position of the mauzadar, the Government of India held that in the permanently cultivated portion, the mauzadar should be entitled to nothing more than a farmer or revenue collector's commission, whereas for the wastes, on top of the farmer's commission, he could also be given the added incentive of a promised proprietary right over those areas if his management proved successful. If, the Government of India argued, the mauzadar had no land in his mauza and became a stranger or a mere farmer with no hereditary connection, and provided the occupants of the soil could be induced to take up their own settlements on reasonable terms then nothing was to be gained by the continuance of the system. It was further argued that only in the event of the existence of a village community, where the profit from extension of cultivation was the perquisite of the mauzadar in return for his taking responsibility for any failure on the part of an occupant to pay his annual quota of the state demand, was there any logic behind his contract with the state.21 There was however no formation of a village community in Assam despite traditions of the Ahom khel system. Neither was the nature of cultivation in the entire

21 Ibid.
cultivated land in the valley permanent. Under the circumstances, the government had no option but to rely on the mauzadars. It was thus suggested by the Government of India,

"where the cultivation, however, is so fugitive and uncertain that no reliance can be placed on the continued occupation of the cultivators, the settlement might be made absolutely with the mauzadar in the first instance as farmer with the promise of the proprietary rights if his management should prove successful. Where on the other hand the occupiers are permanent, but are not willing to engage for the profit or loss of their respective quotas of revenue, the mauzadar would be simply the farmer...but enjoying the profit of breaking up of such portions of the wasteland within the village boundaries as he might be able to reclaim during the settlement".

It was further communicated by the Government of India at that time that circles be formed around one lakh of rupees under a tahsildar, also with the responsibilities of a munsif and police superintendent for management and supervision of revenue as well as to put a check on the mauzadars. But the Governor General expressed his doubts as to the advisability of reducing the mauzadars to the mere status of a tahsildar, without any land or any local

22 Around 1867, 30 per cent of the assessed land in Assam was under fluctuating cultivation where a plot of land became useless after continuous use for three years. Memo on the Proposition of a Decennial Settlement with the Occupant ryots of Assam by A.C. Campbell, L No. 456 of 22 Nov. 1867, From: Agent, Governor General NEF and Comr. of Assam, To: The Offg. Secy. to the B.R., L.P., ER Progs.

23 L No. 2818 of 27th July 1867, op. cit.
hereditary connection with his mauza.

The Board of Revenue had also contemplated that the European settlers be given responsibilities of collection in order to ensure better results. The proposal was however strongly opposed by the Government of Bengal on the ground that the mauzadar's business was not wholly fiscal, and that, "not only could a great part of his functions be performed vicariously but they were also of a subordinate nature, . . . such as no large landed proprietor whether he be an absentee or not and least of all an European absentee proprietor, could satisfy or indeed, possibly perform". 24 Similarly, the Board's other suggestion, in line with the Government of India's proposal 25 that long leases be assigned to the mauzadars which could be later converted into permanent holdings, was disapproved by the Government of Bengal on grounds that the creation of a body of landed proprietors in the capacity of revenue farmers between the ryot and the government was unnecessary. It was emphasized that this was not even the intention of Mills who held that though ordinarily hereditary, the mauzadars should still be liable to dismissal by the Commissioner for gross mismanagement.

Commissioner Henry Hopkinson had stronger prejudices against the rise of mauzadars as a powerful class. In reply

24 No. 1674 of 26th April 1867, From: S.C. Bayle, Offg. Secy. to the GOB, To: The Secy. to the B.R., L.P., F.W.

to all the above-raised issues he observed that the question of reducing a mauzadar to the status of tahsildar did not arise at all, "... since his actual position is rather below than above that of a tahsildar so far as that he has a smaller charge". He did not believe either that proprietorship of land or hereditary factors were necessary qualifications for mauzadarship. "The best mauzadars", he wrote, "have little or no land of their own in their mauza, and are constantly without local or hereditary connections with them... We consider it a positive disqualification that a mauzadar should have any considerable stake in land within his mauza...". He further observed, "it is a mistake even to regard him as a person who can directly increase cultivation". Rather, in his view, an improressive mauzadar could prevent increase in cultivation through corrupt or oppressive conducts.\textsuperscript{26} In short, Hopkinson believed that if the occupants of the soil could be induced to take up their own settlements, then these collectors could be entirely dispensed with. But since there was no visible alternative to this, he was at least to have no perquisite beyond his commission in any land whatsoever.

There was not much support on the proposal of a 50 per cent commission to the mauzadar on newly cultivated land

from any quarter either. In a memo submitted by A.C. Campbell, D.C. and forwarded to the Board of Revenue by the Commissioner of Assam, it was noted,

"I am afraid that the proposal to give mauzadars 50 per cent of the revenue derived from new cultivation would have a mischievous tendency... I do not see what claim the mauzadar would have to anything beyond his usual commission on collection, if the government are disposed to grant a remission of a portion of the revenue from such lands to anyone let the cultivator have it by all means as it should serve to encourage him".27

In the same note, Campbell also remarked that the mauzadars were usually not in any more affluent circumstances than other subordinate ministerial officers and as such were not in a position to offer any material assistance to the ryot even if he intended to,28 so that his gaining out of an extension of cultivation was quite unlikely.

To these objections, the Board had initially observed that the arguments against the proposal were not strong enough, "for inducements must be held out to bring the uncultivated land under cultivation".29 But

27 Memo by A.C. Campbell in L No. 456, 1867, op. cit. p.10.
28 Ibid.
Comr. Hopkinson whose revenue policies aimed at optimum realization of revenue through increase in the revenue demand, persistently opposed the proposal. He was not convinced that the mauzadar could stimulate the ryot to undertake new cultivation so long as they did not see it to their advantage. He insisted that no reduction within moderate limits of the rate of assessment would increase cultivation to any appreciable extent. Rather it was demand for the produce which could induce new cultivation. He further held that, "The Assam ryot may be ignorant and uneducated, and in many ways singularly blind to their own interest... but they certainly do not want mauzadars to teach them how to make the best market of their ordinary crops." In the context of the dual proposal of tax enhancement and decennial settlement, Hopkinson noted that when confidence was restored amongst the ryots after initial resistance, "... it will be the mauzadar who alone will reap the benefit... He will thus obtain his 50 per cent


allowance, being in point of fact the whole amount of the enhancement of rate, and the government will then be in a position in which it might just as well have never raised the rates, while the ryot will be paying almost the double what he did before.\textsuperscript{32}

The repeated and strong oppositions from the District Heads like Driberg, Campbell as well as Comr. Hopkinson had the ultimate desired effect on the Board of Revenue and the Government of Bengal. The point which influenced the government's decision most was the suggestion that the mauzadars of neighbouring mauzas would collude together to induce ryots to desert old cultivation in favour of new land in another mauza. Obviously, the inconsistency between this and the argument that the mauzadar had no practical influence to motivate the cultivator to extend cultivation - so much so that it was held unnecessary even to enlist their interest by making such a "sacrifice" - did not bother the administrators much.

Finally, in 1868, it was decided by the Board of Revenue that the mauzadar would be allowed only 15 per cent on the collections from lands irrespective of whether they were occupied at the time of settlement or subsequently brought under cultivation. The government was to rely only on the vigilant supervision of the district officers for the

\textsuperscript{32} Ibid.\textsuperscript{32}
discovery of new cultivation. The mauzadars' allowance was still higher than the Commissioner's proposal of 10 per cent with a fixed salary of Rs. 6 for the mandal. But following the government order, the Board suggested a 15 per cent commission on collection to the mauzadar, and fixed the salary of the mandal at Rs. 4/- per month with a commission at the rate of 2 per cent.33 It was also declared that the mauzadar would simply give the Pottah on behalf of the government just as the D.C. himself might do, and pointed out categorically, that the settlement so made would be between the government and the ryot and not between the mauzadar and the government.34

Change of Name Leading to Change in the System

The period between 1870 and 1883 was the preparatory period for the introduction of the much claimed superior taksildari system as introduced in 1883. In this the two important changes that took place in the existing system were, one, restriction in the power and position of the mauzadar, and two, the amalgamation of the mauzas prior to formation of circles.


From the above discussion, it appears that in the period between the occupation of the province and the First Revenue Rules of 1870, differences of opinion continued on several aspects of the system of revenue collection — primary among them being the position and rights to be bestowed on a mauzadar, and the proportion of revenue collected to be given as a remuneration for his job. Another issue that created much confusion and claimed attention of the authorities was the proposal for the use of the term "tahsildar" instead of "mauzadar" within the existing system. Though considered by a few as mere formality, this was however objected to by others on the ground that it would imply an upliftment in the position of the mauzadar. Earlier, in 1854, Mills had proposed the substitution of the mauzadar by a tahsildar who was also to be paid by commission on his collections. As he put it, "... he would act as a mediator in all differences between the ryots, promote cultivation, and protect the interest both of government and the people".\(^{35}\) For this position, perhaps, Mills had the more competent mauzadars as well as the European officers in mind. However, since finding persons befitting those descriptions was not easy, the proposal did not receive immediate consideration at the time.

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The issue was brought up again around 1867 when opinions were invited from the district administrative heads on the matter. The initial proposals went in favour of changing the term. In April 1867, the Government of Bengal communicated to the Board of revenue, Lower Provinces, suggesting that to avoid confusion, the mauzadars may be called tahsildars and assigned a village headman as his assistant. The position was not to be hereditary, it was clarified, although the tahsildar was to reside within the mauza and be liable to removal. 36 The Government of India however, was doubtful about the suitability of the proposed change of status of the mauzadar which would be implied with this change. "The term of tahsildar", E.C. Bayle, then Secretary to the Government of India wrote, "who is solely a collector is, according to his excellency in council, not applicable to a mauzadar". The Governor General rather suggested that a tahsildari establishment may be started independent of the mauzadars which, apart from dealing with the fiscal matters, would also act as a check on the mauzadars. 37

Whereas the Government of India expressed its doubts due to the fact that it may mean a reduction in the existing status of the mauzadar, Commissioner Hopkinson had no such

36 L No. 1674 of 26th April 1867, B.R. Progs., op. cit.
doubts. The position of a tahsildar in charge of collection of a lakh or one and a half lakh of rupees as well as duties of a munsif and superintendent of police, according to him, was comparable to the sub-divisional officers in the Brahmaputra valley and not to a mauzadar who had a lower position with a smaller charge. He, however, had no objection in their being called tahsildars. This, he observed, would prevent the confusion which the term mauzadar had till then invariably created. But Hopkinson also emphasized that the mauzadar was to be just what the DC was in his district - “an honest officer doing his duty both by the ryots and the government”, and that he “would not have him even a land holder in his mauza”.  

The matter was again brought to light by Sir George Campbell, who in connection with reviewing the whole revenue system of Assam in 1871, explained that a "mauza" in Assam did not mean a village, but a large tract containing many villages. Hence, he suggested that it was more appropriate to call the existing mauzadar a tahsildar. The district commissioners' opinions in the matter were varied though the majority were in favour of the name tahsildar, and the emphasis was on the mauzadar's "...being

38 L No. 342 of 21st Sept, 1867, *op. cit.*
nothing more or less than an officer of government under the collector." The resolution in favour of these arguments was passed by the Lt. Governor in July 1872.

In the following decade, however, the situation kept on being reviewed several times, and the accuracy and reliability of the mauzadar’s measurements and his contribution in the extension of cultivation was under constant probe. In 1875, General Keatinge, the first Chief Commissioner of Assam, expressed his surprise to the Government of India at Commissioner Hopkinson’s willingness to convert the mauzadars into tahsildars even after weighing the facilities the mauzadar had for defrauding the government, and having admitted that they were generally incompetent even as surveyors. In his first report on the land revenue administration of Assam valley in 1880, the Commissioner Sir William Ward commented that although rough and ready, the mauzadari system was cheap and inoppressive and specially suitable for sparsely populated tracts. However, he suggested that if the system was to be continued, a special settlement officer be appointed for 6

40 Note by Maj. A.C. Campbell, in Appendix to L No. 103 of 6th April 1872, op. cit.

months of the year in each district, to visit each mauza and test in a thorough and effective manner the measurements and extent of cultivation as reported by the mauzadar. His next report for 1881-82 was longer and contained more remarks on the subject. Finally in December 1882, a resolution was passed to substitute the entire system by tahsildari system of revenue collection according to the models of Upper India, Central Provinces and ryotwari provinces of Bombay and Madras. 42

Position of the mauzadar as defined in the Revenue Rules of 1870

Within the old framework, the revenue rules of 1870 marked a major change in the power and position of the mauzadars. Most important of all was the appointment of the mauzadar by the Deputy Commissioner, subject to confirmation of the Commissioner. Previous to the codification of these rules, no rules existed regarding the appointment of mauzadars - candidates being chosen mainly from amongst the old Assamese aristocracy in need of employment. But as noted earlier, Mills was against this tradition. In order to cut short any possibility of these individuals gaining power, the Settlement Rules of 1870 declared the mauzadars to be revenue officers in the same manner as the mandals, and defined their functions clearly. The mandal's position was to be that of an assistant to the mauzadar and he was bound to furnish all

42 Ibid
necessary information concerning collection. The Rules also made it compulsory for the mauzadar to make actual measurements prior to settlement and be personally responsible for the correctness of his work. An accurate recording of these measurements were made necessary for the preparation of jamabandi.43

By June first, the mauzadar was required to send in his measurement papers, after which regular settlements were to be concluded by the first of August. Measurement for land under winter crops commencing in September, the dates for payment of revenue by the ryots were fixed on instalments for 15th October and 15th January respectively. The mauzadar was required to deposit the collections at the government treasury 15 days after payments were made by ryots; besides, he had to furnish adequate security for the proper discharge of these duties. Every mauzadar under the Revenue Rules of 1870 was now required to execute a written agreement to abide by these rules.44

Although drafting of the Assam Revenue Rules had started from around 1867 it was left undecided whether the proposed 'tahsildar' was to be paid by a monthly salary or a remuneration. As noted, it was proposed that the Commissioner might fix and alter the salary or commission of

43 Rules for the Revenue Administration of Assam, 1868-71, BG Progs.
44 Ibid.
the mauzadar and mandal from time to time under the orders of the local government.

**Amalgamation of Mauzas**

Another change brought in the revenue administration in this period was reduction in the number of mauzadars by amalgamation of the existing mauzas. The aim of the amalgamation scheme was to reduce the number of mauzadars as well as cost of collection, since regularising the functions of a mauzadar, or denying a higher commission still failed to convince the administrators regarding the efficiency and economy of the system. In 1875, Chief Commissioner Keatinge suggested amalgamation of certain mauzas and proposed that remuneration of a mauzadar should only be increased by enlarging his charge through amalgamation of mauzas as they fell vacant. He laid down that the mauzadar should have a monthly income of Rs. 50 and for this the minimum limit of the revenue of a mauza should be Rs. 6,000, with an area of 40 sq. miles. In this, he was to be assisted by 3 or 4 mandals. No upper limit to the size of the mauza had however been fixed. The new procedure was described by the Deputy Commissioner of Lakhimpur as follows:

"... when a mauza has been amalgamated, it has been given to the servicing mauzadar, i.e., when in mauza A, a mauzadar had died or been dismissed, and it was considered advisable to amalgamate it with mauza B, the mauzadar of the later mauza got the amalgamated one, but in a very few instances, both deserving mauzadars and mandals had been
In rare instances, sons of deceased mauzadars or new men were also appointed, the only qualification looked for being fitness of the individual.

The actual process of amalgamation started between 1875 and 1876 in different districts. Reports from the Deputy Commissioners of all the districts showed that by 1879, amalgamation had taken place at a fast rate. In Sibsagar, 13 mauzas were amalgamated in 3 years. In 1879, following amalgamation, there were 20 mauzas in Lakhimpur in place of previous 40. 26 mauzas were amalgamated in Nowgong since 1879 although there were still 39 mauzas yielding a revenue less than Rs. 5000. The question of amalgamation did not arise in the Eastern Duars of Goalpara at that time since the mauzadari system was introduced in that district only in 1876 and no vacancies had arisen there.

Regarding the extent of amalgamation, it was reported in 1879 by the Deputy Commissioner of Sibsagar that so far as his district was concerned, it had almost reached its limit. There were 14 mauzas yielding a revenue between Rs. 10,000 and Rs. 15,000 and 5 mauzas exceeding Rs. 15,000. It

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also showed a fair average of Rs. 8284 per mauza. In Kamrup, out of the 74 mauzas, 34 had revenues over Rs. 10,000, 32 above Rs. 5000 and 8 less than Rs. 5000. Lakhimpur district showed a reduction in the cost of collection by Rs. 249 per month in favour of the government. The other direct result of the process was that the average area per mauza increased from 24.689 sq. miles to 49.349 sq. miles, and the average earning of the mauzadar increased from Rs. 207-12-0 to Rs. 403-2.46

It is obvious that the government at that point primarily aimed at doing away with countless smaller mauzas as well as dismissing the incompetent mauzadars and thereby reduce their number. In certain districts like Sibsagar, Lakhimpur and Kamrup, it was quite successful in achieving this at a fair speed, whereas in Darrang and Nowgong, due to local factors the speed was limited.

More important questions were, however, related to the results of the scheme. It is apparent that local situations contributed a great deal towards success or failure of the amalgamation scheme. But the government had overlooked the local issues related to the process and

46 File No. 138 R of 1879, Assam Sect. Progs.
stressed only on accelerating the pace of the process. At
the end of the first phase of amalgamation, thus difference
of opinion surfaced even amongst the Deputy Commissioners of
the districts as to the real implications of the process.
It was observed by D.C. Darrang,

"... it appears to me that we have been going in rather too cheerily for
amalgamations within the last two or three
years, and reducing the number of the
mauzadars through whose agency a good deal of
the executive work is done and thus weakening
the power to no small extent by reducing the
mufassil agents".

When reviewed, the scheme exposed many faults which
were either not envisaged or ignored while launching it.
For example, it was observed that even in the earlier mauzas
of a fair size the mauzadar was overworked, which made it
even more difficult for him to supervise the amalgamated
mauza.

It was pointed out that although the amalgamation had
reduced the cost of collection, since only 5 per cent was

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47 Extracts from L No. 378 G of 30th June 1879, From: D.C.
Darrang, To: The Secy. to the C.C. of Assam, Ass.
Sectt. Progs., in ibid.
48 L No. 225 R.C. of 5th August, 1879.
given as remuneration over a collection of Rs. 6000, the same could not be said about the desired improvement in the quality of the work.\textsuperscript{49} One of the more practical problems was relating the size of a mauza to the limits of revenue, as pointed out by D.C. Darrang in connection with the duar areas. There it could take about 100 sq. miles to obtain a revenue of Rs. 6000 as against some other cases where only 10 sq. miles paid a revenue of more than Rs. 6000. It was also pointed out by the D.C. of Lakhimpur that the percentage paid to the mauzadar was not for collections only, and, as he put it, "I am not sure that increasing the size of a mauza and in a corresponding degree its work, and responsibility and then decreasing its emoluments is either right or reasonable".\textsuperscript{50} In this regard, the D.C.s of Lakhimpur and Kamrup were also of the opinion that Rs. 10,000 be fixed as the limit for amalgamation, while the former considered it to be the ideal upper limit, the D.C. Kamrup was in favour of amalgamation where a mauza had a revenue less than Rs. 10,000, with due regard to the area as well.\textsuperscript{51}.

Directly related to the issue of management of an amalgamated mauza were the questions of residency and

\begin{itemize}
  \item \textsuperscript{49} Ibid.
  \item \textsuperscript{50} Ibid.
transfer of the mauzadar. It was pointed out by the D.C. Nowgong that the work in extensive mauzas was particularly slurred over when the mauzadar was a transferred person. This he held as particularly important since a mauzadar who was a resident was an influential man in his mauza with his connections with the gaonburha and the ryots and a high social status with a permanent position amongst them. In his opinion, the reshuffling contributed negatively in the ultimate management of the unit. It was besides pointed out by the D.C. Darrang that as a result of the reduction in number, the few mauzadars could play into each other's hands, which was not desirable from the government's point of view. It is interesting to note that even on the eve of introduction of the tahsildari system, some of these officers recommended improvement in the position of the mauzadars, and as such institutionalize a higher class of quasi-officials who would turn out to be a support to the government.

Exceptions were made only in case of certain sensitive tracts. For example, problems of a different nature existed in Kamrup where the smaller mauzas were principally held by

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54 Ibid.
Khasi mauzadars and it was considered undesirable to interfere with them. The mauzas occupied principally by Cacharies were apparently most in demand where in case of a vacancy the number of applications was about four times what it would be for another mauza. The reason for this as reported by the Deputy Commissioner was that the Cacharies were a hard working and docile race who were easily imposed upon and from whom much could be obtained. For these mauzas, as such he suggested appointment of Cachari mauzadars alone. 55

The situation in the Eastern Duars of Goalpara was somewhat different from the rest in the sense that, prior to introduction of the mauzadari system, the patghiris or the counterparts of the mauzadars there used to be paid in one or two hals of land as remuneration. 56 Besides this, they also used to get 2 or 3 seers of rice from each ryot and their total income thus did not come to even 5 per cent on collection. These mauzadars were, however, generally illiterate and kept a sirkar or writer under them at Rs. 3-5, or two pariahs at Rs. 1-3 each per month. The circles were so small that there was practically no profit from the collections. In 1874, i.e. even before the amalgamation

operations had started all over the Brahmaputra valley districts, it was proposed that the number of mauzadars be reduced in the Eastern duars and their commission fixed at 5 per cent. But since very few vacancies had occurred, the Deputy Commissioner of Goalpara considered it advisable not to rush matters and fill up vacancies only as and when they occurred.57

In general, attention was focussed much more on the mandals and their eligibility for a higher post during this phase. The Deputy Commissioner of Sibsagar recommended strongly the enhancement of the pay of mandals, as the existing pay of Rs. 6 per mensem, according to him, was not sufficient to attract men fit for the position. Besides their duties being mainly to serve as an assistant to the mauzadar, nothing much was known about their work. Excepting the Deputy Commissioner of Nowgong, all other district heads considered the suggestion of the Chief Commissioner that the mandals should have a chance for promotion, to be a sound one. The Deputy Commissioner of Kamrup observed that 5 mandals were promoted during his charge of the district for which he had no reason to regret. In Nowgong, however, most of the mandals were reportedly not

men of the class whom the Deputy Commissioner considered eligible for selection of mauzadarship, and as such he disapproved of the Chief Commissioner's suggestion.

It is apparent that the entire discourse on the power, position and remuneration of the Assamese revenue intermediaries was strongly influenced by the Bengal School versus Punjab School debate on the similar issues. Holt Mackenzie who framed the Regulation VII of 1822 and agreed with James Mill on the theoretical conclusions of the Rent Doctrine, had however, considered the traditional middlemen agency in revenue collection (of Northern India) to be entitled to the customary commission of one-tenth of the rent fund. While against both the Cornwallis and Munro systems, he held that the main point of error in both the systems was in not separating the rights to collect revenue from the right to soil. Collecting the revenue dues of the state, he argued, was a public right, convertible into private right by a distinct grant of the state, which in any case could be extended to no more than that of collecting a sum fixed by the state with the one-tenth commission. Mackenzie's proposals had been generally accepted and became the basis of the settlement system both under Regulation VII of 1822 and Regulation IX of 1833. Apart from the initial 10 per cent commission, it had also been provided by the Regulation VII that the allowance be raised to 20 per cent.
with an increase in the existing assessment, which by 1833 was raised to between 30 and 35 per cent.58

All the issues connected with the revenue collecting agency in Bengal or the North-Western provinces were brought in while deciding the case of Assam valley. In fact, the closest the Assamese mauzadars could be brought to was perhaps the agency of local magnates the British employed as revenue officials for the early years after annexation of the ceded and conquered districts who were termed contract tahsildars' and were remunerated with a percentage commission on what they paid into the government treasury.59 But whereas these individuals were later known to adopt unfair and illegal means to acquire the proprietary or zamindari title, no such parallel can be drawn in case of Assamese mauzadars, excepting in few instances where a mauzadar was alleged to have taken hold of the ryot's pottahs due to arrears.

Generally speaking, thus, the prolonged discourses on questions e.g. of appointing mauzadars from the old aristocracy, hereditary rights attached to 'collection' of revenue, reshuffling in order to prevent mauzadars from growing roots etc., appear to have been a little unnecessary particularly since these agents were not recognised as the

58 Eric Stokes, 1959, pp. 110-137.
'proprietors' of the soil, and were rewarded with only a modest remuneration for their services. As the amalgamation scheme brought to light, the government in its bid to reduce cost of collection by reducing the number of such agents was in effect pressurising the mauzadars even further, without adequate incentive, to reach a point where the system was abandoned as inefficient.

**Tahsildari System**

Amalgamation of mauzas had prepared the ground for introduction of tahsildari system in the Brahmaputra valley. The original scheme towards replacement of the mauzadari form of revenue collection was sketched out by Campbell who proposed that the district of Kamrup be divided into 16 large mauzas with a revenue collection from each mauza or circle amounting to Rs. 50,000, and with an average population of about 40,000. Each circle was to have a tahsildar with a small office establishment, with almost double the number of mandals under three grades of pay ranging from Rs. 8 to Rs. 15. Although opinions were divided at the early stage, under instructions of Sir Charles Elliott the tahsil system was started in 1883 in Kamrup on an experimental basis. In a letter to the Government of India, William Ward, then officiating as the

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Chief Commissioner, put forward the supposed advantages of the tahsil system basically on economic grounds. He also suggested that in order to improve administration, the commission system should be put a stop to. In his letter to the Government of India, Ward reported,

"In Upper India, a tahsildar collects about a lakh of rupees and 25 tahsildars on an average salary of Rs. 150 per month would cost little more than half a lakh per annum. There would thus be a great financial gain as well as great improvement to the administration by substituting an educated and competent staff of tahsildars on a fixed salary, who will gradually supplant the mauzadar... where it is the mandal, and not the mauzadar, who as a rule contributes to the increase (of the land revenue), and the mauzadar is simply like the tahsildar of other provinces, a revenue collector, it seems desirable, on financial grounds, as well as with a view to improved administration that the commission system should now be put a stop to and a more efficient collecting agency be substituted for that of the mauzadars."

The scheme was sanctioned as a tentative measure by the Government of India in November 1883. Between 1883 and 1893, 23 tahsils were formed all over the Brahmaputra

62 Ibid.
63 No 1032 R of 6th November 1883.
valley, but in the subsequent decade only 3 more tahsils were formed. 12 out of the first 23 tahsils were situated in the district of Kamrup alone.

The entire area of 3631 sq. miles in the Kamrup district had been split into 74 mauzas. In order to form tahsils these mauzas were grouped under circles, known as tahsils, proportionately equal in population, cultivated area and revenue. It was decided to raise the number of the mandals from 243 to 300 with 3 grades in it, as noted earlier. The process of bureaucratization of the revenue administration thus reached the lower levels as well. 8 survey classes were opened on the models of North Western and Central Provinces for preparing mandals as well as mauzadars for fresh recruitment. A qualifying examination was made compulsory in order to get salary beyond the established Rs. 6 per month for the mandals. He was to function with a maximum area of 1500 acres of cultivated land. The estimated annual financial break-up of the proposed system in Kamrup district as compared to the existing system was as follows:64

64 L No. 1720 of 18th September 1883, op. cit.
TABLE 4.4 (a)

*The Old System: Mauzadari and the Balance in the Existing System of Collection*

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commission received by 74 mauzadars</td>
<td>74,315</td>
</tr>
<tr>
<td>Pay of 243 mandals</td>
<td>17,496</td>
</tr>
<tr>
<td><strong>Total Cost of collection</strong></td>
<td>91,811</td>
</tr>
<tr>
<td>Total revenue collection by 74 mauzadars</td>
<td>844,260</td>
</tr>
</tbody>
</table>

TABLE 4.4 (b)

*The New Tahsildari System*

**Balance in the Proposed Tahsil System**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 tahsildars on Rs. 200 each</td>
<td>4,800</td>
</tr>
<tr>
<td>3 tahsildars on Rs. 175 each</td>
<td>6,300</td>
</tr>
<tr>
<td>5 tahsildars on Rs. 150 each</td>
<td>9,000</td>
</tr>
<tr>
<td>4 tahsildars on Rs. 125 each</td>
<td>6,000</td>
</tr>
<tr>
<td>2 tahsildars on Rs. 100 each</td>
<td>2,400</td>
</tr>
<tr>
<td><strong>Total salary of tahsildars</strong></td>
<td>28,500</td>
</tr>
<tr>
<td><em>Cost of 16 tahsildars establishments</em></td>
<td>10,944</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>39,444</td>
</tr>
<tr>
<td>* [These included salaries of 2 clerks at Rs. 25 and Rs. 20 each and 2 peons on Rs. 6 each per month.]*</td>
<td></td>
</tr>
<tr>
<td>50 mandals on Rs. 10 each</td>
<td>6,000</td>
</tr>
<tr>
<td>100 mandals on Rs. 8 each</td>
<td>9,600</td>
</tr>
<tr>
<td>150 mandals on Rs. 6 each</td>
<td>10,800</td>
</tr>
<tr>
<td><strong>Total pay of mandals</strong></td>
<td>26,400</td>
</tr>
<tr>
<td><strong>Total collection expenses</strong></td>
<td>65,844</td>
</tr>
<tr>
<td><strong>Total revenue to be collected by 16 tahsildars</strong></td>
<td>844,260</td>
</tr>
</tbody>
</table>
As appears in the table, the estimated break-up showed a difference of Rs. 25,967 (4.7 per cent cost as against 8.8 per cent) in favour of the tahsil system. It was estimated that the savings might be larger if the size of the tahsil could be increased. It was also proposed that the savings were to be utilized by enhancing the pay of mandals and increasing their number. 17 mauzas of the south bank of Brahmaputra were divided in 4 tahsil circles, out of which in one tahsil a former mauzadar was appointed. The remaining 16 mauzadars were given appointments in the Nowgong district. The early tahsils of Kamrup were Palasbari, Luki, Chamaria and Choygaon. The average area of each tahsil was 173.18 sq. miles with an average population of 300,145 people and an average revenue of Rs. 48,967 per annum. The initial establishments showed a comparative saving of Rs. 5,764 over the mauzadari returns even after increasing the number of mandals and raising their pay. This direct positive result led the Government of India to approve the proposals of the Government of Assam for extension of the system to other districts.

In 1884, two tahsils by the name of Patidarrang in the Gauhati sub-division and Gabru in Tezpur (Darrang) were formed. From 1885 onwards, tahsils began to be formed at a

65 RAR, 1883-84, p. 48.
66 L No. 1720 of 18th September 1883, op. cit.
much quicker pace. Panbari, Rangia and Barpeta subdivisions were each formed into a tahsil. In 1886, Hindughopa tahsil was formed in Darrang and two new tahsils with headquarters at Tambulpur and Hajo were opened in 1886-87. At the same time Gabru was renamed as Tezpur.

Till 1886-87, the total number of tahsils in the districts of Kamrup and Darrang reached 12 and they registered an annual revenue of Rs. 801,394. In 1891, it was proposed by the Commissioner of Assam Valley Districts, Luttman-Johnson to divide the Eastern duars of Goalpara into two tahsils. But lack of suitable candidates for the post of tahsildar as well as difficulty in finding alternative occupations for the existing mauzadars made the authorities reconsider the proposal and decide upon opening one tahsil only with headquarter at Bijni. With only one amalgamation in 1889, there were seven mauzas in the Bijni duar with a cultivated area of 26,323 acres and a revenue of Rs. 33,818.

The average area of tahsils formed till 1890-91 in Kamrup and Darrang were 226 and 165.67 square miles

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67 RAR, 1887-88, p. 36.
respectively. The gross area of the proposed new tahsil was therefore much above the average, though less than two tahsils of Tamulpar and Lucki-Chamaria in Kamrup. However, more important was the fact that it included a large area of 121 sq. miles of reserved forest. The cultivated area was less than the average for Kamrup and Darrang tahsils viz., 40,302 and 34,000 acres respectively and as such yielded much less revenue than the average of the two districts. But individually, Bijni's revenue was comparable to that of Choygaon tahsil the revenue of which was Rs. 39,229. There was also to be a considerable saving as compared to the previous system. The other distinguished feature of this tahsil was the large farringhati area (1/3 of total) with a resignation percentage of 32.42, which was higher than all the tahsils of Kamrup and Darrang except Luki-Chamaria. 69

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69 *Ibid.* The percentage of fluctuating cultivation, i.e. the proportion of land relinquished and not undertaken to the total cultivation in five years since 1886-87 stood at follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>% Fluctuating Cultivation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1886-87</td>
<td>-</td>
</tr>
<tr>
<td>1887-88</td>
<td>-</td>
</tr>
<tr>
<td>1888-89</td>
<td>-</td>
</tr>
<tr>
<td>1889-90</td>
<td>-</td>
</tr>
<tr>
<td>1890-91</td>
<td>-</td>
</tr>
</tbody>
</table>
This proportion was also higher than all other tahsils except Barpeta. Besides being fluctuating, the cultivation was very sparse and scattered in Bijni.

As in case of the proportion of area under a tahsildar the area to be put under the mandal's management too received much consideration. Available statistics showed a varied range in the mandal's areas. For example, Tamulpur had 20 sq. miles, Gauhati 15 and Tezpur 13-1/3 sq. miles to a mandal, whereas Bijni which was a difficult tract as far as the mandals were concerned, had 38 sq. miles (25 1/2 exclusive of the forest) to a mandal. He had 2632 acres of cultivated area under him, as in contrast of 1363 acres in Tamulpur, 1013 acres in Luki-Chamaria and 1530 in Tezpur under a mandal. It was proposed as such that with the formation of tahsils, the number of mandals be increased to 14 in Bijni, as against the existing 10, which would give a gross area of 27 sq. miles (18 miles exclusive of the forest) with a cultivated area of 1880 acres per mandal. This too was considered too high by the commissioner in comparison with the other tahsils.
With the Chief Commissioner's sanction Bijni tahsil was formed in 1892. The establishment was to have, apart from the tahsildar, two clerks, 14 mandals and two peons costing Rs 263 per month and resulted in an annual saving of Rs. 738 per year.  

Formation of tahsils in other districts continued till 1896-97 when Dibrugarh tahsil was formed, raising the total number to 27. Kamrup held the largest number of 12, but even there the system was not introduced wholly. Darrang and Sibsagar had 5 each followed by Nowgong with 3 and Lakhimpur and Goalpara one each. This covered about 40.57% of the total settled area (excluding the area under Dibrugarh tahsil) in the Brahmaputra valley. The total area covered by the 27 tahsils was 1,19,03,242 acres.  

The following table (4.5) shows the settled area, land revenue demand and population of the tahsils:

Towards Reversion to Mauzadari System

When reviewed after about a decade of its introduction, the tahsil system revealed certain merits as well as drawbacks which, it was held, could be partly modified. What was more important was that its smooth functioning also depended on the area concerned e.g., the density of population, geographical location etc.

70 Ibid.
71 Note by S.N. Dutta, Rev. A, Jan. 1903, op. cit.
### TABLE - 4.5
THE SETTLED AREA, LAND REVENUE
DEMAND AND POPULATION OF TAHSILS.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Tahsils</th>
<th>Settled Area (Acres)</th>
<th>Land Revenue (Rs.)</th>
<th>Local Rates (Rs.)</th>
<th>Total Revenue (Rs.)</th>
<th>Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Bijni</td>
<td>25,162.00</td>
<td>33,533</td>
<td>2,139</td>
<td>35,672</td>
<td>25,746</td>
</tr>
<tr>
<td>2.</td>
<td>Bajali</td>
<td>43,253.70</td>
<td>1,05,224</td>
<td>7,193</td>
<td>1,12,417</td>
<td>44,286</td>
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<tr>
<td>3.</td>
<td>Roha (Kamrup)</td>
<td>23,969.91</td>
<td>51,712</td>
<td>3,289</td>
<td>55,001</td>
<td>27,854</td>
</tr>
<tr>
<td>4.</td>
<td>Guwahati</td>
<td>29,926.78</td>
<td>15,096</td>
<td>4,920</td>
<td>80,016</td>
<td>48,595</td>
</tr>
<tr>
<td>5.</td>
<td>Palasbari</td>
<td>49,671.87</td>
<td>1,29,701</td>
<td>8,405</td>
<td>1,38,106</td>
<td>53,283</td>
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<td>6.</td>
<td>Chaygaon</td>
<td>21,467.10</td>
<td>54,553</td>
<td>3,451</td>
<td>58,004</td>
<td>19,170</td>
</tr>
<tr>
<td>7.</td>
<td>Boko</td>
<td>28,528.07</td>
<td>62,236</td>
<td>3,916</td>
<td>66,152</td>
<td>33,288</td>
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<td>8.</td>
<td>Patidarrang</td>
<td>45,088.92</td>
<td>1,07,947</td>
<td>7,967</td>
<td>1,15,914</td>
<td>56,412</td>
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<tr>
<td>9.</td>
<td>Rangia</td>
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<td>1,32,112</td>
<td>9,795</td>
<td>1,41,907</td>
<td>58,818</td>
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<tr>
<td>10.</td>
<td>Tamulpur</td>
<td>30,693.03</td>
<td>68,771</td>
<td>4,470</td>
<td>73,241</td>
<td>30,575</td>
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<tr>
<td>11.</td>
<td>Barama</td>
<td>40,763.42</td>
<td>91,737</td>
<td>6,338</td>
<td>98,075</td>
<td>36,051</td>
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<td>12.</td>
<td>Nalbari</td>
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<td>1,56,600</td>
<td>11,047</td>
<td>1,67,647</td>
<td>77,284</td>
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<td>13.</td>
<td>Hafo</td>
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<td>1,35,464</td>
<td>9,100</td>
<td>1,44,564</td>
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<td>14.</td>
<td>Patharughat</td>
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<td>94,292</td>
<td>5,809</td>
<td>1,00,101</td>
<td>46,360</td>
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<td>15.</td>
<td>Kalaigoan</td>
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<td>7,402</td>
<td>1,25,537</td>
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<td>77,260</td>
<td>4,844</td>
<td>82,104</td>
<td>36,152</td>
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<td>96,510</td>
<td>6,034</td>
<td>1,02,544</td>
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<td>70,819</td>
<td>4,441</td>
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<td>1,59,593</td>
<td>10,046</td>
<td>1,69,639</td>
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<td>6,637</td>
<td>1,11,630</td>
<td>41,355</td>
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<td>24.</td>
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<td>8,600</td>
<td>1,44,603</td>
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<td>Golaghat</td>
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<td>94,073</td>
<td>5,917</td>
<td>99,990</td>
<td>22,850</td>
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<td>99,109</td>
<td>6,112</td>
<td>1,05,221</td>
<td>25,059</td>
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<td>27.</td>
<td>Dibrugarh*</td>
<td>2,105.60</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>22</td>
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</tbody>
</table>

* The Dibrugarh tahsil was established in 1896-97.

Apart from directly reducing the cost of collection, the tahsil system was also noted for its few points of merit. As P.G. Melitus, Commissioner of the Assam Valley Districts, commented in his note (1903) there were three lines of parallel development in the system of collection since 1886. They were:

(a) More accurate measurements, maps and records;
(b) Progress towards combination of mauzas under superior officer, who would control all the revenue work within his charge and be of real help to the district administration; and
(c) Progress towards a better settlement system in terms of classification and assessment of lands.

He remarked, "we cannot arrest the growth of (b) any more than of (a) or (c) without injury to our land revenue administration".72

As anticipated by the Deputy Commissioner, the tahsil system proved to be most successful in Kamrup where it was first introduced. The main reason behind this was that revenue was realized direct from the ryots in the tahsil courts there. As a matter of fact in the first

couple of years the early tahsils registered an overall increase of revenue by 1.92 per cent. But kala-azar was held responsible for a deficit showed by the Luki tahsil (2.19 per cent) which further increased the next year. The system on the whole worked more successfully in the first couple of years with increase in revenue assessment as well as accuracy of measurements. But it was less successful in areas where the population was small and scattered in proportion to a large area, as for example, the Gabru tahsil, where the mandals and the tahsildar had to personally collect revenue from the ryots.\footnote{Rev A., Nov. 1885, Nos. 11-13, pp. 15-16.}

Similar results came from the Chamaria tahsil with fluctuating cultivation and Panbari and Luki tahsil with hilly areas under them. But it was proved that the tahsildars were more punctual than the mauzadars in the collection of vital statistics and other miscellaneous works. Till 1885, reports from all the tahsils in Kamrup continued to be favourable.\footnote{Ibid.}

However, when reviewed after a decade of the introduction of tahsil system, opinions were found divided as to the merits of the system. Excepting the Deputy
Commissioners of Nowgong and Lakhimpur, the rest of the district heads were in favour of continuation of the tahsil system. It was reported that in the eastern Duars the mauzadars were inefficient but neither the tahsildar nor the mauzadar experienced any difficulty of collection as people there paid willingly. In Kamrup, whatever difficulty was faced during collection was attributed by the Deputy Commissioner not to the tahsil system but to the increased demand in land revenue. The Deputy Commissioner, Gordon, noted that the mauzadars too defaulted but since he made payment to the government by borrowing at high rates of interest, his difficulties in collection did not come to light. The Deputy Commissioner of Sibsagar also suggested improvement in the tahsil system by (a) reducing the size of the tahsils uniformly to one lakh, (b) appointing an assistant tahsildar to relieve him of the collection work, and (c) by amendment of the law relating to realization of arrears. 75

In Lakhimpur, however, Dibrugarh, the only tahsil formed, had an outstanding balance of Rs. 6621. This was in contrast with some mauzas without any balance. Both the Deputy Commissioners of Lakhimpur and Sibsagar were of

75 **BAR, AVD**, 1897, pp. 70-73.
opinion that even apart from their acting as a social link with the discontent ryots, the general efficiency of a mauzadar was far superior than that of a tahsildar.

However, upon reviewing the Deputy Commissioner's opinions as well as public opinion, Commissioner Melitus at that point concluded that the disadvantages of the mauzadari system, e.g. increased cost of revenue collection and the fear that the mauzadar would sustain and promote the conservative instincts of the people, outweighed the advantages, and it was decided to continue with the tahsil system with some modifications.76 In the period between 1897 and 1904, no new tahsils were formed but some attempts were made at modifying the existing ones. At the end of the period, however, it was decided that the tahsil system, for various reasons, had proved to be unsuccessful. In 1903, Melitus assessed the situation in the following manner. He observed,

Our tahsil system as attempted up-to-date has not been a success, partly because it attempted too much, and partly from preventible causes... The mistake was made of combining collection with administrative control. Tahsildars were at first appointed with reference to their collecting power (very often even this much was not done and men were appointed because they had been good office clerks) and administrative efficiency suffered. The last straw which broke down the system was the appointing of Sub-Deputy

Collectors to be tahsildars on account of their literary qualifications and without reference to their local influence and collecting power; and further this change was given effect to by often sending inefficient Sub-Deputy Collectors to tahsils. If there is one thing that experience has clearly shown it is that we cannot expect to get collecting power and controlling capacity combined in the same class of individuals. By substituting mauzadars for tahsildar, we get the collecting power; but in avoiding one danger we fall into another.

Restructuring of the mauzadari system was already under way. The reversal of the policy began in 1897 itself when two mauzas viz., Nowgong and Namotidol were detached from the tahsil. Many larger mauzas created by the amalgamation scheme too were broken up into smaller ones since then. It finally led to the abolition of the tahsil system and re-introduction of the mauzadari form of collection in 1904. But the system that emerged in 1904 to substitute the tahsil system was quite different from the earlier one.

The basic fault with the tahsildari mode of collection lay, as Melitus had observed, in its encompassing too many

77 No. 32, Note by P.G. Melitus, Comr. AVD, Rev. A, November 1903, op. cit.
responsibilities, together with trying to formalise the institution suddenly. In a society which was lagging behind others in ways of education, transport, marketing facilities etc., not to mention the various physical diversities and consequently the cultivation pattern and the nature of holdings, the sudden bureaucratization of the collection of land revenue combined with the enhanced revenue demand was doomed to failure at that stage.

We have noted that in a bid to review the merits and demerits of the two systems opinions and suggestions were invited from the district and other authorities. However, the matter received serious reconsideration only following a popular discontentment against enhanced rates of assessment which was expressed in an organized manner in 1893 (Chapter II). As had been observed by some of the District Heads, during the process of amalgamation of mauzas and formation of tahsils, the important aspect, that of the mauzadar's social status was ignored completely. Particularly Sir Henry Cotton's policy of amalgamation of the staff of tahsildars and Sub-Deputy Collectors and their recruitment from the university graduates had finally cut off the remaining influence of the old class of mauzadars on the people of Assam. As the results showed, this was not of any advantage to the government either. The uprising made the authorities reconsider this point once more.
It was held however that the functions of a mauzadar also helped him emerge as a substantial landholder in his mauza. Before the enactment of Land Revenue Regulation in 1886, the mauzadar assessed the land revenue and collected it. He also helped the district officers by holding local enquiries, holding cases and doing all other kinds of work within their mauza. They were, besides, the agents for requisitioning and sometimes 'impressing' labour which conferred them with a great power over the villagers. The ryots in most cases did not know their rights and since measurements were lax, it was also believed that they actually held more land than they paid for, which in turn helped to increase the mauzadar's power over the ryots. "There were no maps or complicated records or rules beyond the capacity of the average mauzadar", and the government too did not insist on accurate measurements so long as the mauzadar went on showing some increase of revenue every year to the satisfaction of the government. Melitus described the mauzadar then as "the right hand man of the Sarkar and a real hakim". 78

The responsibilities shouldered by these agents in order to meet the government demand was however overlooked in most cases. The mauzadars being contractors, the government was not much concerned about

78 No. 32, Note by Melitus in Rev A., November 1903, op.cit.
their arrears. In the pre-tahsil days, the mauzadars themselves became heavily indebted in order to keep the kist dates. There are instances of certain mauzadars having lost heavily in Nowgaon. 79 Amalgamation of mauzas showed that the scheme had done nothing much than increase his area of operation which he found difficult to handle in the absence of a larger staff. Due to lack of proper training and equipments his assessment too could not be accurate. The employment of such a collecting agency as mauzadars was peculiar to Assam, and its expediency frequently came under discussion. But not till the tahsildari system too proved unsuccessful did the government adopt more sympathetic attitude towards the mauzadar. It was remarked by F.J. Monahon, Secretary to the Chief Commissioner of Assam,

I am to remark that the argument which was based upon economy (in favour of tahsildari system of collection as forwarded under the Chief Commissionership of Sir Charles Elliott) appears open to criticism. It does not seem fair to contrast the work of a tahsildar in Upper India, who collect through middle men with the task of collecting in Assam, individually from thousands of raiyats. Having regard to the cost of the

79 Note by S.N. Dutta, 1902, op.cit.
establishments that are maintained in other ryotwari provinces, Mr Fuller is of opinion that the collection and payment into the treasury of ryotwari revenue at a charge of about 7 per cent is an arrangement which can hardly be considered extravagant. It is true that the percentage allowed to village headmen in the Bombay and madras presidencies is less than this. But the headmen do not accept responsibility for collecting the whole of the revenue.

Between the year 1883 and 1896, the annual revenue of the 26 tahsils amounted to 24 1/2 lakhs of rupees. But even during this period the employment of mauzadars continued and their collections amounted to over 18 1/4 lakhs of rupees. This suggests that even during its peak days, the tahsil could not be a complete substitute for the mauzadari system. The situation was further reviewed in the same letter,

...the reform entailed nothing more than the amalgamation of a number of mauzas and the appointment to the group of a selected mauzadar paid by salary instead of by commission. But it involved heavy pecuniary loss and degradation to a large number of influential families and Mr Fuller (Chief Commissioner) is informed on good authority that the discontent thereby engendered reinforced the popular agitation which disturbed the country in 1893 on the imposition of revised rates of assessment.

Thus measures once advocated so strongly by senior administrators like Elliott and Ward were criticized equally.

81 Ibid.
strongly two decades later by his successor as far from being creditable to the system.

Table 4.6 was constructed with a view to comparing the efficiency of the mauza and tahsil systems:

As the results show except for the Lakhimpur district arrear balances in tahsils ranged below 5 per cent. Remissions were negligible excepting in Nowgoan, which too was due to the distress caused by kala-azar. But as was remarked by the Chief Commissioner, the financial results exhibited by mauza were more favourable than the tahsils. The maximum arrear balances in a mauza was below 0.5 per cent with Kamrup and Nowgong showing remission of 0.4 and 0.7 per cent respectively, which was of any practical importance. This was despite the fact that the mauzadar's charges in those districts included the areas affected most severely by the earthquake in 1897 and the following kala-azar. Among others, the table also points to the difference in balances on 1902-1903 accounts between the two agencies. Although these balances were not much indicative since collection accounts were closed too early in the season whereas they were generally paid up in April or May, the table showed a 4.05 per cent on the demand of the mauzadars as against a 8.9 per cent on that of a tahsildar. The process of recovery too involved a remarkable difference of
TABLE - 4.6

COMPARISON OF THE EFFICIENCY OF THE MAUZA AND TAHSL SYSTEMS

<table>
<thead>
<tr>
<th>Districts</th>
<th>Land Revenue Demand</th>
<th>% of arrears outstanding on 31st March, 1903 for years previous to 1902 - 03</th>
<th>% of average amount annually remitted as irrecoverable during the 3 years preceding 1902 - 03</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>T (TAHSL) Rs.</td>
<td>M (MAUZA) Rs.</td>
<td></td>
</tr>
<tr>
<td>Kamrup</td>
<td>11,19,521</td>
<td>90,185</td>
<td>2.4 0.2 1.2 0.4</td>
</tr>
<tr>
<td>Darrang</td>
<td>4,44,923</td>
<td>2,19,653</td>
<td>1.3 0.07 1.09 0.06</td>
</tr>
<tr>
<td>Nowgaon</td>
<td>1,89,349</td>
<td>2,41,680</td>
<td>4.2 N11 11.7 0.7</td>
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<td>Sibsagar</td>
<td>5,91,951</td>
<td>7,64,998</td>
<td>2.7 0.35 1.1 0.19</td>
</tr>
<tr>
<td>Lakhimpur</td>
<td>1,20,725</td>
<td>4,15,516</td>
<td>15.9 N11 1.1 0.05</td>
</tr>
</tbody>
</table>

Source: No-------- 4232 R

Opcit

From: The Secretary to the CCA.

To: The Secretary to the Govt. of India.

Deptt. of Revenue & Agriculture. Dt. Shillong, 13th October, 1903.
penalty. When issued at the instance of a mauzadar, the penalty fee for notice of demand was 4 annas, whereas if issued by a tahsildar it was 1 rupee. In the issue of these processes, the procedure adopted was diverse. For example, in Kamrup, for every Rs. 1000 of land revenue 7 notices of demand were issued in tahsils, as against 4 in mauzas. In Sibsagar, the proportion was 10 to 8. Whereas in Nowgaon and Lakhimpur, notices were more numerous in mauzas than in tahsils, in Darrang it was more or less the same in both areas. It was observed by Fuller that with a similar penalty fee probably the use of these notices would have been much less in mauzas than in tahsils. However, it was added in fairness to the tahsil system that, "according to local opinion collection is less easy in tahsils than in mauzas owing to the fact that the former include, speaking broadly, the areas in which population is densest and most advanced".

The most favourable point for the tahsil system was its cost of establishment, which, including travelling allowances and pension charges, ranged in different districts from 2.62 per cent to 4.17 per cent on the revenue

82 Ibid
demand (average 3.5 per cent). Adding 15 per cent as irrecoverable arrears the entire cost of tahsil system amounted to about 5 per cent on the demand, as against a 7 per cent cost of the mauzadari agency. The difference represented a savings of about Rs. 49,000 per year.83

But Fuller, or his contemporary administrators did not consider this saving as substantial enough to continue with the tahsil system. Besides, the amalgamation and consequent enlargement of mauzas had already reduced the cost of collection in mauzas by lowering the average rate of commission. The increase of emoluments of the mauzadar was assessed upon as rendering him sufficient substance to withstand the losses which must occasionally occur on his undertaking. It was thus argued,

"...A mauzadar of experience knows whether delay in payment is due to shortness of funds or recussancy; he knows the time which is most convenient for payment in individual cases and as he is not rigidly bound by the kist dates, his collection admits of an elasticity which no government rules can establish". 84

The government was also concerned at the harassment to the people, which resulted from the establishment of the tahsils and in turn shook the political and administrative stability of the government.

83 Ibid
84 Ibid
The policy advocated by Cotton was criticized by Fuller on grounds that something more than education and honesty was required to collect revenue from the innumerable ryots. His argument was also supported by the district officers who were reluctant to accept talsildars recruited under the new rules. As he observed,

The natural tendency of officers of this class will be to meet the accrual of arrears by discharging a flood of revenue processes and the use of these processes, already regrettably large will tend to increase.

Issue of these processes signified more cost to the ryots of Assam, as each separate parcel of land there was treated as a separate estate. To this was also added the cost and trouble of making long journeys of 30 or 40 miles to the tahsils for a payment of single instalment.

There were however difference in opinion regarding the popularity of the tahsil system. In his note on the comparative merits of the two systems, Sibnath Datta observed that the talsildari system was more popular with the ryots. He argued,

...they (the ryots) perhaps think it more honourable to pay a talsildar who is a representative of the Sirkar than to a mauzadar... besides in mauzas the raiyats have to pay tips to the mandal and many have to pay more than the actual dues.

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85 Ibid.
86 Note by S.N. Dutta, Jan. 1903, op.cit.
However, his argument was perhaps true of particular cases alone as he admitted that the mauzadar was generally the most influential man in the locality. He acknowledged that there were more positive points to the mauzadari system, and concluded that taking all points into consideration, the mauzadari system was more suited to the 'primitive' stage of civilization in which the assam valley then still was. 87

It had been observed by Sir Henry Cotton that the lack of a rural-urban class in Assam was disadvantageous to the province. As such, he had recommended introduction of zamindari settlements upon the unoccupied lands of the state. But zamindari system being still criticised for its defects, Fuller advocated that by re-introducing the mauzadari system, the government will be able to create that class of people, "...who while accepted by the people as their leaders are bound to the government by the facts of their position, ... as it was impossible that a mauzadar should use his powers for oppression when he is liable at any time to be removed by government." 88

87 Ibid.

There also appears some willingness on the part of the senior administrators to acknowledge the sincerity and honesty of the mauzadars. Much of the earlier raised points against the institution were requalified by the Chief Commissioner.\(^{89}\) It was highlighted that the date for payment of instalment was much earlier in comparison to other parts of India, which the mauzadars were nevertheless keeping conscientiously despite the adverse situations created by natural calamities, particularly in some districts. They had been denied the process altogether unless they pre-paid the process fees, and this had resulted in indebtedness for some of them. It was at that point accepted generally that 'too much had been expected of them', as a result of which they were burdened with miscellaneous duties', which included, apart from collection, decision on petty cases out of court, as well as being employed by Deputy Commissioners in settling cases amicably that had been filed in the court. Most of all, as the Chief Commissioner observed, there was no dearth of qualified men, as alleged in 1883, and with the responsibility of assessment being withdrawn, the mauzadar was expected to function in a much better way.

\(^{89}\) Ibid.
Restructuring of the Mauzadari System

The resolution to re-introduce the mauzadari system was passed in 1904. The Chief Commissioner had, however, proposed to introduce the system particularly in the areas then under the Dibrugarh and Samaguri tahsils of Upper Assam. Even in these areas he recommended certain reforms in terms of improvement of the position of existing mauzadars by (a) simplifying and curtailing much of their miscellaneous duties, and (b) by controlling the appointment of successors to their offices, and by a declaration that a member of a deceased mauzadar’s family, if qualified, shall be given preference to a new candidate. He had further suggested that if these undertakings proved successful, general re-introduction of the system should be attempted only gradually by breaking up 5 or 6 tahsils every year. 90

These points were taken as general guidelines for the resolution of 1904. 91 It was thus decided that, (1) mauzadars will be appointed by the District Commissioner, with the Commissioner and Chief Commissioner’s approval.

90 Ibid.
(2) Priority among others was given to hereditary claims for the post of mauzadar, except in case of the family of a dismissed mauzadar. It was decided that the mauzas inhabited by indigenous tribes, e.g. Cacharis and Mikirs were to be given to one belonging to the group. Only in cases of absence of family claims was new appointments to be considered, in which case it became obligatory for the new appointee to be a resident of the mauza. In either case, the desired education of a mauzadar was the middle vernacular standard, to ensure eligibility for keeping mauzadari account. Besides, although it was not necessary for him to be a substantial landholder, his financial condition was required to be sound in order to enable him to meet the demands on time.

(5) It was only in rare cases that the Deputy Commissioner could inflict a punishment of fining a mauzadar, not exceeding Rs. 200. But such a punishment was to be very rarely inflicted. Otherwise the dismissal or suspension of a mauzadar required the Commissioner's sanction. (6) Changes were also brought in on the amount of security to be furnished by a mauzadar. Ordinarily, he was to furnish security for a quarter of the amount to be realized through him. But with sanction from the Commissioner this proportion could be raised or reduced or in case of respectable mauzadars, exempted altogether. (7) Another important change as noted earlier was regarding the duties of the mauzadar, which was to confine to collection
alone, without any responsibility of assessment, checking of maps and assessment papers or defaulters' list etc. He was, however, made responsible for reporting any systematic or extensive omission of land from assessment on the part of the mandal or kanungo.

Some other miscellaneous duties which a mauzadar was expected to perform were supervision over performance of Gaonbura's duties; process applications for waste land with reports; submit reports on cases requiring local enquiry; assist district authorities in the assessment of income tax; issue forest permits under existing Forest Rules; report upon the sufficiency of security offered by such lessees as those of ferries and fisheries; submit a monthly report upon the condition of crops, prevalence of epidemics amongst men or cattle and upon loss of life caused by wild animals; and compile and submit the monthly return of vital statistics and to check the gaonbura's report of births and deaths.

There were, further some minor administrative matters in which a mauzadar's assistance or intervention was occasionally to be required. However, it was stated that, "care must be taken not to impose upon him work which interfere with his primary duty of collecting the land revenue, and in particular, not to permit references of cases for enquiry which would become a heavy tax upon his time". Every encouragement was to be given to the prevailing custom whereby people considered the mauzadar an arbitrator in cases of petty disputes. Among others the
mauzadars were permitted to address their correspondence with the government service bearing and were allowed a small amount for the provision of stationery.92

The changes that took place in the power of the mauzadar were significant in many ways. It was no longer required of him to requisition or impress labour under the Regulation of 1904. The ryots being more aware of their rights, and as a result of cadastral survey knowing the exact amount they had to pay, did not need to depend much on the mauzadar in any case. Besides, a separate land revenue establishment was set up within the mauza independent of the mauzadar, and the mandals who had formerly been only his assistants were put only partly under him. All these combined to diminish his authority in his mauza. As Melitus accurately observed, "the introduction of the land revenue regulation and the cadastral survey and subsequent changes have killed the mauzadar as an administrative officer; and the tendency since then has been to turn him more into a revenue collecting Gomashta".93

It is clear that the government wanted to separate revenue administration from revenue collection entirely for the reason that mauzadars were not considered competent enough to carry on administrative function. Since it was

92 Ibid.
93 No. 32, Note by P.G. Melitus, Comr. A.V.D., Nov. 1903, op. cit.
decided that the root cause for failure of tahsil system was its focus on making the tahsildars collect direct from the ryots. Melitus suggested that the work be divided into two parts with the collection being entrusted to the mauzadars or some similar agency, and the agency of tahsildars or Sub-Deputy Collectors or some similar agency be in charge of the administration of a group of mauzas. He further observed that the expensive part of his suggested scheme was the substitution of several mauzadars for a tahsildar, but not the addition of a few Sub-Deputy Collectors to each district. Thus he was strongly in favour of a combination of the two agencies.

As against the Commissioner's suggestion that the power of the mauzadar was going to be greatly reduced under the new regulations, the Chief Commissioner tried to convince the Government of India that although the mauzadar was perhaps to lose the extra commission (implying that this he added to himself from unreported cultivation), it had been happening for past ten years since introduction of the cadastral survey, without showing any signs of break-down in the system. He further defended the government position by remarking that although the facilities offered to the mauzadars were much less in comparison to the zamindari areas, the summary procedure for recovery of balances was to compensate him for the same. To strengthen his argument he put forward instances of extraordinary large number of applications which the government had been receiving in case
of vacancies. Besides being large in number, these applicants were also men of some education and good means, as "most of the men who were selected possessed elephants",94 This in his view indicated that the position of mauzadar was still considered lucrative.

Leaving aside the individual biases the overall reduction in the power and position of the institution of mauzadars in the post-1903 period was obvious. Much of the controversy had centered around the authority of appointment of a mauzadar. Whereas Fuller was in favour of placing the appointment, punishment, transfer or dismissal of mauzadars directly under the Commissioner and subject to approval of the Chief Commissioner, Melitus was in favour of the Deputy Commissioner's possessing all these powers over the mauzadars. A midway resolution was passed in 1905 whereby the Deputy Commissioners were bestowed with the power of appointment of mauzadars subject to approval of the Commissioner.

The official correspondences also indicate that the Chief Commissioner had adopted a more sympathetic attitude towards the mauzadars, as contrary to the Commissioner. We have already noted the extensive regulation in connection with the heredity factor in appointment of a mauzadar in the Resolution of 1905. This too had been decided upon by the Chief Commissioner after taking into account all the Deputy

Commissioner's views. While majority were in favour of the heredity principle, Melitus objected to it on the ground that this might lead to trouble and disappointment for both the parties. As example, he pointed to the settlement rules of 1870 where no other specific qualifications for the post of mauzadarship was prescribed. Family considerations and workable knowledge of mauzadari being the main requirements, there was, as a result, a mixed standard amongst the mauzadars in the valley. There being no standard let up for educational qualification, in 1891-92, out of 336 mauzadars, 269 were literate, but 51 of them did not even know accounting or the use of the chain. 16 such mauzadars belonged to the Lakhimpur district, much sparsely populated in comparison with others. As noted earlier, the rate of illiteracy was also high amongst the mauzadars of Goalpara. This had thrown many a mauzadar out during the process of amalgamation and later, introduction of tahsil system. The following table (4.7) shows the qualifications of mauzadars with dates of appointment in the Eastern Duars.

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96 1303 IR of 15th July 1891, op. cit.
97 Ibid, p. 3.
### TABLE - 4.7

**NOMINAL ROLL OF THE MAUZADARS IN THE DUAR**

<table>
<thead>
<tr>
<th>No. of Circle</th>
<th>Name of Mauzadar</th>
<th>Age</th>
<th>Date of Appointment</th>
<th>History of Services</th>
<th>Remarks by Deputy Commissioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Madan Mohan Rai</td>
<td>36</td>
<td>27th August, 1887</td>
<td>Formerly Mandal</td>
<td>Ditto Ditto</td>
</tr>
<tr>
<td>2</td>
<td>Lakhiram Mech</td>
<td>43</td>
<td>13th June, 1877</td>
<td>Ditto</td>
<td>Ditto Ditto</td>
</tr>
<tr>
<td>3</td>
<td>Meloram Das</td>
<td>36</td>
<td>24th April, 1887</td>
<td>Ditto</td>
<td>Ditto Ditto</td>
</tr>
<tr>
<td>4</td>
<td>Girija Kanta Das</td>
<td>33</td>
<td>6th July, 1888</td>
<td>Was education clerk before present appointment.</td>
<td>Knows English, is fit for tahsil muharrirship but climate of the place does not suit him.</td>
</tr>
<tr>
<td>5 &amp; 7</td>
<td>Annada Prasad Mukherji</td>
<td>32</td>
<td>1st November, 1886</td>
<td>Formerly a school pundit and postmaster till 1879.</td>
<td>Knows English, competent to hold appointment under tahsildar.</td>
</tr>
<tr>
<td>6</td>
<td>Hari Charan Das</td>
<td>37</td>
<td>4th April, 1883</td>
<td>Appointed Mandal in 1886, and then promoted to be mauzadar.</td>
<td>Fit for tahsil muharrirship.</td>
</tr>
<tr>
<td>8</td>
<td>Brindaban Chandra Das</td>
<td>28</td>
<td>6th July, 1887</td>
<td>Formerly Mandal</td>
<td>Ditto Ditto</td>
</tr>
</tbody>
</table>

Source: L No. 13037 IR of 15th July, 1891.

*Opcit*
The table proves further that Lakhiram Mech, who was the only mauzadar of long standing, was considered unfit for any other government appointment because he was unwilling to serve as a mandal. So were Madan Mohan and Meloram whom it was decided to discharge without gratuity. Girija Kanta was to be appointed as head muharrir in the tahsil on Rs. 20, Ananda Prasad as 2nd muharrir on Rs. 15, and Hari Charan and Brindaban Chandra were to be appointed as 2nd grade mandals on Rs. 9 a month. The muharrirs had to qualify in surveying to perform the duties of a supervisor Kanungo.98

On the other hand, the candidates nominated for the post of mauzadar following the breaking up of Namolidol Tahsil in sibsagar district were all chosen from amongst different grades of muharrirs in the tahsil since they were qualified men. For example, Radhanath Barbara was the head muharrir, Khageswar Gogoi IIrd muharrir, Muktanath Gohain served as a muharrir in the Cherideo tea estate for 10 years and Haribar Neog mandal who was selected from the Commissioner's list of reserved candidates. All of them besides had local and hereditary connections with influence over ryots, were capable of furnishing security, and willing to reside in the mauza.99 Amongst them Radhanath and Muktanath had studied upto the entrance clas. Thus although

98 Ibid, pp. 3-4.
educational qualification was considered an essential requirement, it nevertheless remained somewhat discretionary. The Chief Commissioner had prescribed a fair vernacular education such as may be required for a mauzadar. But as may be noticed from the two proposed appointment in the broken-up Namotidol tahsil, these rules were also relaxed at times. Though a mauzadar was required to be at least a matriculate, even in 1916, when a discussion was on in the legislative council regarding the principles of appointment of mauzadars, the Chief Commissioner, together with his district heads, thought it unnecessary to insist on matriculation as the required standard. It was, however, decided to give preference to a matriculate if other requirements were fulfilled. 100

The prescribed changes, as appeared from the appointment of mauzadars, were directed towards a definite policy of general improvement in the standard of men recruited with specific emphasis on their local influence etc., but without much stress on the educational qualification or attempt at training them formally. On the whole, it is apparent that the appointments were discretionary, as were the dismissals, despite frequent codification of rules. However, more security was offered in case of dismissals as a result of direct interference from Fuller. Before 1904, the imposition of a maximum fine

100 Rev. A., June 1916, Nos. 48-60
of Rs. 200, suspension or dismissal of mauzadar was at the discretion of the Deputy Commissioner, regardless of his being liable for penalty for such an action under Indian Penal Code. The Rules of 1904 made all of it subject to the sanction of the Chief Commissioner. ¹⁰¹

Moreover, the security charged from mauzadars was also at the discretion of the district heads. The Rules of 1870 did not lay down any specific terms, the amount ranging between half or more than half of the total revenue demanded annually. In 1873, the amount was fixed at half the total annual demand, ¹⁰² which was considerable by any standards. It was also very discriminatory, particularly as mauzadars of reputation and standing were exempted from such charge. In restructuring the mauzadari system in 1904, the Chief Commissioner made provisions for further reduction of the security to 1/4 of the total revenue demand in 'special cases'. It was only in 1916 that this rate was fixed as a general rate except in cases where a previous sanction of the Chief Commissioner was obtained to raise, lower, or dispense with the security altogether in particular cases.

Duties and Responsibilities of a Mauzadar

It was claimed that the new Regulation of 1904 succeeded in reducing the duties and responsibilities of a mauzadar particularly by reducing their assessment duties. But in reality, their duties increased manifold, particularly in public dealings. Although suggestions were forthcoming from the different district heads regarding further reduction in the miscellaneous duties of a mauzadar, Melitus objected to this chiefly because no other suitable replacement was available, though he advocated that this would reduce their authority. In essence, however, his authorities had already decreased once the power of assessment of land revenue, along with many others, was taken away. On the other hand, there was no reduction in his assigned duties.

A further separation of the mauzadar and the Circle Staff was effected in 1905 as a result of introduction of the Circle System. As of then the mandals were under the control of the supervising kanungo and the Sub-Deputy Collectors in certain areas, and the mauzadar or tahsildar in others. After the introduction of Circle System, the mandals ceased to be under control of the mauzadar altogether, and as such they allegedly became unhelpful towards the mauzadar. 103

103 D.D. Mali, Revenue Administration in Assam, op. cit., p. 34.
The division of power in the Circle System, although aiming at better functioning of the revenue administration, apparently resulted in a lack of coordination amongst the entire staff, much to the disadvantage of the mauzadars. This is also evident in the two petitions from certain mauzadars of Sibsagar and Dibrugarh.

"The faut-ferar and jotrahin lists", it was alleged by them "are independent of mauzadars and suitable cases are omitted from the lists by the mandals who have no concern with the collection work and do not so much care for the mauzadar's interest and thus cause a loss to the mauzadars".104 It was also pointed out by the petitioners that since the measurements and assessments were done by another party, they were unfairly made responsible for any concealment. They further observed that the local influence was not sufficient to recover the amount from the ryots. In this too the shortage in bakialai establishments provided to the Deputy Commissioners for rapid disposal of such cases was held responsible for the subsequent difficulties of the mauzadar since such cases were increasing rapidly with the dissolution of the tahsils. It was suggested by the petitioners that the process of issuing demand notices be

104 No. 48, Petition dated 27th Sept. 1905, From: Babu Phani Bhushan Sharma Barua, mauzadar and 8 others, To: The Secy. to the CCA (through the D.C., Sibsagar), Rev. A., June 1906, Nos. 46-55.
either dispensed with, or modified, which may lessen the burden of heavy work of the mauzadar as well as relieve a part of the revenue officer's work, besides exempting the poor raiyats from paying 4 annas for the reminder. 105 The difficulties faced by the mauzadars in meeting the kist dates was also mentioned by the petitioners, and an extension sought on that. It was further observed that the commission at 10 per cent upto Rs. 6000, and 5 per cent over that was an old rate granted at a time when the government revenue and the work of the mauzadar was much less. Under the circumstances the petitioners also appealed for a grant of peon at Rs 8 per month, and a reasonable compensation, at the cost of the defaulting ryots, for whom the mauzadars had to take interest on loan. 106

The response to these petitions were varied. The Board of Revenue's reaction to the petition of the mauzadars of Sibsagar were somewhat positive and sympathetic. The Board conveyed that the postponement of kist dates were recommended by the Board as it agreed with the Commissioner.

105 No. 54, Petition dated 17th February 1906, From: Bacha Ram Barua, mauzadar of Lahol, and 4 others, To: The Commissioner of AVD, in Ibid.

106 Ibid
that in most cases the mauzadars had real ground for complaints regarding delay in the service of their Bakijai processes. It was acknowledged by the Board that the risk of delays was particularly great in areas with diverse class and composition of population.\footnote{107} Besides, the regularity of payment of revenue also depended on the general facility of market around the area.\footnote{108} It was observed in the Board's letter, "The complaint of the mauzadars that collections in the Assam valley are for various reasons steadily becoming more difficult is not without foundation". It was also suggested that the newly appointed sub-deputy collectors be entrusted with the Bakijai work with sufficient staff to help them, since the idea behind the introduction of the Circle System as formulated by the

\footnote{107} It may be noted here, that attention was particularly paid to the composition of the population while restructuring mauzas in the Namotidol tahsil of Sibsagar. These mauzas composed mostly of Muslims, Brahmins, Kalitas, Dooms, Ahoms, Chowdangs, and ex-garden coolies. It was reported by the officiating Deputy Commissioner of the District that generally the ex-garden coolies and Muslims were good revenue payers, whereas the Ahoms, who were usually opium addicts were reportedly bad defaulters.

\footnote{108} In Dopdar mauza, the people could sell their paddy in the nearby tea gardens and in that mauza even Ahoms and other Hindu castes paid their revenue regularly which made collection easy.
Commissioner was to lessen the difficulty of dealing with a large number of mauzas in a single office. Alternatively, the Board also suggested that a peon be detached and placed under the mauzadar for a given time depending upon the number of persons to be served with notices of demand or attachment orders by him. The Board expressed that such a deputation would go a long way towards saving avoidable delay. The extra cost involved was considered negligible since the process fees of filing a list of 100 demand notices was to amount to Rs. 25, which was about three times the pay of a peon. However, as a permanent solution the Board recommended the circles taking over the supervision of the Bakhilai work of a mauza completely. 109

The government, then of Eastern Bengal and Assam, however, did not concede much in favour of the mauzadars. It was conveyed by the Chief Secretary to the Government of Eastern Bengal and Assam in 1906, "We should have great reluctance to adopt any measures which would tend to obscure the responsibility of the mauzadars for making his own collections". The Chief Secretary added that the mauzadars of Sibsagar in particular had been unpunctual in paying their revenue and suggested categorically that the mauzadari system had no chance of success unless repeated defaulters were dismissed and further, that "it seems to be desirable

109 Ibid
that an example should be made of one or two of them".110

This point has already been highlighted with reference to
the case of certain mauzadars of the Sibsagar. The
government did not sanction the extension of service of the
sub-deputy collectors either as they were to be fully
occupied as a result of the implementation of new Land
Record Rules. The only concession allowed was an
arrangement by which a sub-deputy collector would sign the
bakiilai for issue once the mauzadar brought them to the
circle office themselves. However, an occasional deputation
of a government chaprasi was allowed only if there were
special reasons for the grant of this assistance and
provided his process fees covered his salary.

The petition of Bachalal Barua too was dismissed
summarily. In a memo (dated 7th March 1906), the
Commissioner, Assam valley districts, suggested that the
mauzadars be given an opportunity of scrutinizing the
mandal's faut-ferar and jotrohin lists and suggesting
additions thereto. He also suggested a concession to
mauzadars in regard to revenue due from indignant or
abscinding ryots. But the Commissioner did not recommend a
compensation to the mauzadar with regard to the proposal of
levying penalty from defaulters.111 The request for

110 No. 4191 C of 26th April 1906, From: The Chief
Secretary to the Government of EB & Assam, To: The Jr.
Secretary to the B.R., EB & Assam, Govt. of EB and
Assam. Progs.

111 No. 360 R and F of 7th March 1906, Memo by The
Commissioner, AVD, Govt. of EB and Assam Progs.
revision of the commission allowed to the mauzadar too was dismissed. Thus the restructured mauzadary form of collection which emerged out of the reintroduction of the system in 1904, was quite different from the original system prevalent in the Brahmputra valley district, and retained only the name by which it was known about half a century back.

**Summing Up**

As observed in our earlier chapters, the measures introduced in the land revenue administration in Assam were but reflections of the broader ideas which guided the policies adopted in different parts of India in course of the 19th and early 20th centuries. The experiment with retaining the khelwari system for the purpose was the first step in the process, in which threads of the paternalist beliefs of the utilitarians may be detected. More profound is the discourse on the power and responsibility of the agency for revenue collection, which continued for decades due to lack of understanding as well as preconceived notions about the revenue collectors themselves. The mauzadari form of collection reestablished in 1904 was quite different from the original system which had lost much of its fervour through the Revenue Rules of 1870, the amalgamation scheme, the introduction of the tahsildari system, and finally the
Circle System. What is significant, however, is the revelation at the end of century, that much of the allegations against the system or the individuals who represented the system were actually quite unfounded. As a result, it still remained the main system suitable for relying on matters of land revenue administration in general, and the function of collection in particular.

Contrary to what may appear from the re-introduction of the system, in effect the Regulation of 1904 marked another triumph of the government policy and not of the system itself. Devoid of the power of measuring and assessment and loaded with numerous other responsibilities the new mauzadars certainly did not appear to have possessed any potential threat as a class. The stipulated commission of 10 per cent on the first slab of collection put a definite check on their financial gains, besides which the division of powers certainly restricted their possibility of emerging as a substantial class.