Chapter II

The Re-Assessment of 1893

The minor and sporadic raises in land revenue demand prior to the enhancement of 1867 had apparently made less impact upon the ryots. But the widespread discontent over the two-fold increase of land revenue compelled the government to focus its attention basically on two issues, viz., (1) changes in the principles of assessment, and (2) change in the nature of settlement, from annual to longer settlements. This was basically due to the two major acknowledged defects of the settlement of 1867, that of uniformity of rates, and continuation of the short term (annual) leases.

Commissioner Hopkinson and his team of officers were not particularly enthusiastic about a ten years settlement since it posed a likely threat to the immediate acceptance of the enhanced rates in 1867. Decennial settlements were only made effective from 1883, retaining the old classification of land with the existing rates of assessment. The partial success of the settlement and the results from the cadastral survey operations in most parts of the valley prompted the government to conduct a further classification and re-assessment of the land on the basis of the re-classification. It would be appropriate to note the particular results of the cadastral survey here before
discussing the changes in the principles of assessment prior to the settlement of 1893.

**Results of the Cadastral Survey**

The primary consideration followed in the settlement of 1893 was the classification of villages according to their worth, which was to be determined by "demand for land". It was presumed that if the average size of fields in a village was particularly small, it indicated that land was in great demand in that village. The Cadastral survey brought the details out in this respect. It showed that during the years of survey while no mauzas were found with exceedingly small fields averaging less than 1/2 acre in Nowgong, none exceeded more than 4 acres either, the majority of the fields averaging between 1/2 and 2 acres (in 21 out of 25 mauzas). It also showed that while there was no minute fragmentation of holdings in Nowgong as in Mangaldoi subdivision, they were not excessively large with considerable extent of jungle sections, which led to an increase of the average size of fields in a mauza and as a result brought down the demand for land. In Sibsagar, the average area of fields in all the mauzas surveyed in 1888-89 was only 1.13

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acres while none exceeded 3 acres. However, in the next year's survey in the Sadr, Jorhat and Golaghat sub-divisions of the district mauzas were also found with fields over 10 acres of land indicating that the surveyed area included a larger amount of waste. This was more or less true of all the later surveys since the best lands were surveyed in the beginning by professional surveyors, and the later tracts which were more difficult were put under the local agency for surveying.

It was also reported that a common defect present in almost all the mauza returns was the classification of parts of basti land as farringhati. Most Cadastral cases were necessitated by this practice of putting bits of basti land as farringhati as a result of it being separated by a road or pathway. This was true of all the plains districts (excluding Goalpara) in more or less proportions. The Commissioner, in one of his Reports on Land Revenue Administration had remarked that Sibsagar and Nowgong were unique in their low proportion of basti in comparison with other districts (6.03 and 6.41 per cent against 7.94 per cent in the average for five valley districts). In the

3 VIIth Annual Report 1890, ibid, pp. 6-7.
Cadastrally surveyed mauzas in Nowgong, the proportion of basti to the total surveyed area showed 11 per cent as against 7 per cent shown in the mauzadar's papers. This was an important revelation since one of the major objectives of the assessment of 1893 was to make all these unaccounted basti land pay their actual value.

These results had further inflated the general distrust towards the accuracy and honesty of mauzadar's surveys. It was held that the concealment of portions of the total cultivated area was deliberate on the part of the mauzadars and as such the general expectation was that the Cadastral survey would bring out substantial increase in the total Khiraj area under cultivation uniformly in all the districts.

The administrators were however proved entirely wrong in case of the Mangaldoi subdivision of Darrang district. Besides, a careful examination of districtwise survey reports rather revealed that discrepancies were more profound in the areas of districts consisting of large tracts of wastelands or as in the case of the populous tracts of Sibsagar, with peculiar topographical features,

which were out of the mauzadar's means to measure accurately. There could hardly be any fair comparison between the strength of the professional party and the mauzadar's survey party. Secondly, in many cases there was a reduction in the total Khiraj area although this did not lead to a decline in revenue necessarily, since they were mostly compensated by re-classification of the existing holdings. Even while considering the fact that the increase in the basti land of Nowgong district was substantial (about 4 per cent in certain parts of the district), it must be taken into account that the block of mauzas surveyed later contained individual mauzas detached from the main block as well as chapari mauzas and mauzas consisting of large areas of fluctuating cultivation which had made earlier measurement difficult. Survey was particularly difficult in nisf-Khiraj estates even when well-equipped with a professional survey party. The Mangaldoi survey results which struck the authorities considerably (a decrease of 1 per cent) was observed to be a very unexpected result, and quite contrary to what experience showed to have been the case in other places over which the operations of Cadastral survey extended -- the natural assumption being that the mauzadar, the mandal and the ryot would try to escape payment of revenue by refraining from showing all of the

existing cultivation. "The figures for Mangaldoi have rendered this opinion no longer tenable, and it becomes necessary to account in some reasonable way for the failure". 6

Most of this discrepancy in Mangaldoi Survey was attributed to a very good system of roads which according to Darrah was particularly responsible for the accuracy of the previous papers of mandals. He further conceded that in Kamrup, the largest amount of error was discovered amongst the most inaccessible of villages that lay in the south of Borbhag mauza, a tract, "which had probably not been visited by a European for many years before the surveyors entered in 1883". 7 The sub-divisional officer of Mangaldoi, Driberg maintained that where the survey was made easy by fair accessibility, as in case of Mangaldoi, the mauzadari papers could be made reasonably accurate, if copiously tested.

Several mauzas of Golaghat and Jorhat sub-divisions presented contrast pictures due to the existence of large tracts of 'undulating ground looking like uneven terraces surrounded and separated from each other by low-lying water courses or nalas, winding about in all directions with the most complicated sinuosities'. The high grounds there furnished high quality homestead sites which were kept dry

6 Ibid, p. 12
7 Ibid, p. 13
by the natural drainage of the *nalas* - all of which however made it difficult to survey. It was noted by Darrah in the 7th Annual Report of the Land Revenue Administration in Assam that the situations in Sibsagar had undoubtldy made it difficult to arrive at correct results. The Cadastral survey showed the largest increase over mauzadari figures in *basti* land, whereas in *farrinhati* there was a decline as a result of reclassification and a 9 per cent increase in *rupit*. The phenomenal increase in *basti* was over 100 per cent on the mauzadar's figures, which proved that ryots had been holding them without being subjected to assessment. However, the difficulty of testing *basti* was well-acknowledged by him. As he described,

"It is generally shrouded by a mass of thick bamboo clamps almost impervious to light and sometimes by tree jungle. These, besides the physical obstruction they offer, are the hiding place of all the nuisances and abomination of the village, and a reluctance to enter them in order to find out what area has gradually been added to the original *basti* after the lapse of a number of years, is not unnatural."

It appears thus, that it was mostly in case of *basti* land where discrepancies were found, and not, as accused commonly, by any design on the part of the mauzadar. *Basti* being most valuable in revenue terms, it was held to be particularly unfortunate that no revision of measurements of this class of land should have been attempted for a long time.
This revelation was of immense value in the settlement of 1893 - more so since each description of land in it was assessed according to the class of village. The village maps prepared by the Cadastral survey party afforded a very fair basis for locating the most valuable land. Table 2.1 shows the proportion that the cadastrally surveyed area and the settled area bore to the total area of the districts separately.¹⁰

Changes in the Principles of Assessment Prior to the Settlement of 1893

In the long term objectives, the grievances of the ryots were sought to be redressed by way of (a) conferring formal occupancy, heritable and transferable rights on land; (b) offering a longer settlement, and (c) effecting changes in the mode of assessment rather than in the rates of assessment. The first two points were taken note of in the Regulation I of 1886. Changes in the principles of assessment, and enhancement of revenue were however taken up side by side since not only were the governments convinced that the revenue rates were low, but after the cadastral survey it began to be highlighted that a considerable portion of the cultivated or homestead land was paying much less than their actual value.

⁹ ibid, p. 13.
TABLE 2.1
Proportion of Cadastrally Surveyed Area and the Settled Area to the Total Area of the District

<table>
<thead>
<tr>
<th>Districts</th>
<th>Total area</th>
<th>Settled area</th>
<th>Area Cadastrally Surveyed</th>
<th>Prop. of total area of Districts</th>
<th>Settled</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sq. miles</td>
<td>Sq. miles</td>
<td>Sq. miles</td>
<td>Cadastrally Surveyed</td>
<td></td>
</tr>
<tr>
<td>Kasarup</td>
<td>3,631</td>
<td>1,068</td>
<td>1,651</td>
<td>45 per cent</td>
<td>29 per cent</td>
</tr>
<tr>
<td>Darrang</td>
<td>3,418</td>
<td>555</td>
<td>7471</td>
<td>22 * *</td>
<td>16 * *</td>
</tr>
<tr>
<td>Nowgong</td>
<td>3,256</td>
<td>528</td>
<td>1,883</td>
<td>31 * *</td>
<td>16 * *</td>
</tr>
<tr>
<td>Sibsagar</td>
<td>2,823</td>
<td>1,081</td>
<td>1,4781</td>
<td>52 * *</td>
<td>35 * *</td>
</tr>
<tr>
<td>Lakhimpur</td>
<td>3,724</td>
<td>444</td>
<td>4801</td>
<td>11 * *</td>
<td>12 * *</td>
</tr>
</tbody>
</table>

* Estimated

Thus in 1890, A.Z. Darrah, the Director of Land Records and Agriculture, Assam, observed,

'It seems to me that there can be little doubt that the rates now in force in Assam require revision. They were last raised in 1868 and in the period of twenty-two years which has elapsed, the province has made great strides in material wealth and prosperity, the prices obtainable now for the ordinary staples produced by the Assamese are far higher than they were twenty years ago.'

Darrah also maintained that thousands of acres were paying ordinary government rates whereas the actual cultivators paid half the produce to the pattadar (leaseholder) with the result that these landlords reaped the full benefit of the material advancement of the province - 'the unearned increment as it has been called'.

The dearness of the price of staple had been used as an indicator of material prosperity of the people of Assam by other administrators, as well as in the Famine Enquiry Report of 1888. The same had also been used to promote the idea of revenue enhancement through reclassification of land. It was suggested by Government of India in 1889 that

11 L No. 1123 of 13th June 1890, From: H.Z. Darrah, Dir. L.R. & Agr., To: The Secy. to the CCA, AG Progs.

12 Ibid.
the system of classifying soils as in other parts of India be introduced in Assam. For the purpose the government suggested two alternative systems, (1) a rough demarcation of homogenous tracts under the direction of the land owners and cultivators themselves, to be further sorted into groups each bearing a distinct assessment rate, and (2) assessment on a consideration of the crop grown, with particular rates for different crops according to the North-estern province's model. 13

The second suggestion coming from the Government of India as late as 1898 is rather puzzling since in 1837 itself the Home Authorities had issued prohibitory orders against this particularly 'objectionable' mode of assessing land according to crops grown as followed in the North-Western provinces, and paralleled it with the equally objectionable mode of levying tax according to the gross produce. 14 For the purpose however Darrah was deputed to Burma to observe the land revenue structure existing there. In his note Darrah sketched a detailed picture of the Burman system which was based on division of the country into homogenous tracts and on a calculation of net profits per acre of two classes of paddy lands. The rate of assessment

13 Note by W.E. Ward in Final Report ...., p.52
14 E. Stokes, p. 129, n. 4 & 5.
under the system was fixed at half of the estimated net profit - which by itself proved to be an approximate estimation only, even after going by an elaborate calculation.\textsuperscript{15}

The Burman system did not seem applicable, in case of Assam valley, to either Darrah or the Chief Commissioner, Quinton. In his note of July 1890, Quinton advocated an enhancement on the existing three classes of land, though he did not suggest the actual rate. The Government of India, however, insisted on a proper classification of soil throughout the valley, based on the sub-division of existing classes, but not after the minute classification as existed in Sylhet and Cachar.

Quinton’s successor W.E. Ward maintained a similar though somewhat different view in the matter. He insisted that a detailed soil classification was not unknown to the greater Assam - though not in the minute form of examination of soils or elaborate calculation of net profits as in Burma. This latter, according to him, was not possible since the average cultivator in Assam did not grow paddy, late or early, (which consisted 70 per cent of the cultivation) for sale or export. He argued,

\textsuperscript{15} Note by W.E. Ward, On the Re-Assessment of the Assam Valley Districts, 11th June 1892, in Final Report..., 1893, p. 53.
"... he (the cultivator) grows simply for his own consumption. If the cultivator finds his crop larger than he requires for home consumption, he carries the excess produce to the nearest local hut and sells it there. The cost of conveyance is nothing... Mustard is cultivated for sale to the Kayah but as this crop covers only 10 per cent of the average cultivated area of the valley it may be left out of consideration. The question therefore of vicinity to the market, the cost of production and market value of produce need not trouble us very much in reassessing the Assam valley". 16

While supporting the idea of a raise, Ward favoured a sub-classification of the main classes of land, 'with due regard to such general considerations as (where the land is cultivated) productiveness of soil, proximity to communications or market, liability to inundations etc. and (in case of homestead lands) to population and demand for land in the locality assessed. Where land is sublet, regard was also to be had to the rent paid by the actual cultivator'. 17 It appears that what he was actually against an evaluation in details were particularly of the assessment of cost of production and a determination of price.

16 W.E. Ward, Note on the Re-Assessment of the Assam Valley Districts, 29th June 1892 (Confld.) in F. No. 131-312, p 105, July 1895, AS Progs.

Rates of Assessment

In his note on the proposal for re-assessment, Darrah had highlighted the lightness of the incidence of revenue by calculating the area under one to ten years settlement, (excluding the favourably assessed areas), which came to little under Re. 1 and 15 annas per acre. When used to indicate the material condition of the people, the soundness of such an arithmetical calculation may be questioned, particularly since a very general classification of land was adopted there. Besides, the poor condition of cattle, so much emphasized by Darrah himself, fail to convince that given the kind of stock of animals used for cultivation purposes, the average cultivator could hope much to extend his cultivation or increase production to meet the enhanced revenue demands. In his own words,

'The cattle of Assam are a peculiarly degenerate breed, small in size, starved in condition, frequently without hair owing to mange, generally suffering from sores, a herd of these wretched animals is a miserable sight. The bullocks are as destitute of power as the cows are devoid of milk... The water drunk especially in the cold weather is frequently putrid and disease of some kind is always prevalent. The small size, the starved or diseased appearance, and the high death rate are the points specially noticeable in connection with the cattle in Assam'.

This, it was noted, was true of the cattle belonging to either Hindu, Muslim or the plains tribes equally.

On the basis of his analysis of the capacity to pay, the minimum rates suggested by Darrah in the re-assessment of 1892-93, as against the existing rates were as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Existing Rates</th>
<th>Proposed Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs  As  P</td>
<td>Rs  As  P</td>
</tr>
<tr>
<td>Basti</td>
<td>1  0  0</td>
<td>1  4  0</td>
</tr>
<tr>
<td>Rupit</td>
<td>0  10  0</td>
<td>0  12  0</td>
</tr>
<tr>
<td>Farringhati</td>
<td>0  8  0</td>
<td>0  9  0</td>
</tr>
</tbody>
</table>

With the classification of the entire land into 3 sub-classes, the proposed rates stood as:

<table>
<thead>
<tr>
<th>Description</th>
<th>Sub-Class</th>
<th>Rate of Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Rs.    As</td>
</tr>
<tr>
<td>Basti</td>
<td>I</td>
<td>2  0</td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>1  8</td>
</tr>
<tr>
<td></td>
<td>III</td>
<td>1  4</td>
</tr>
<tr>
<td>Rupit</td>
<td>I</td>
<td>1  4</td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>1  0</td>
</tr>
<tr>
<td></td>
<td>III</td>
<td>0  12</td>
</tr>
<tr>
<td>Farringhati</td>
<td>I</td>
<td>1  0</td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>0  12</td>
</tr>
<tr>
<td></td>
<td>III</td>
<td>0  10</td>
</tr>
</tbody>
</table>
In case of a 4th class, the rates proposed were:

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate of Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basti</td>
<td>1 2</td>
</tr>
<tr>
<td>Rupit</td>
<td>0 11</td>
</tr>
<tr>
<td>Farringhati</td>
<td>0 9</td>
</tr>
</tbody>
</table>

Almost all the Khiraj land outside the cadastrally surveyed area were to be assessed at the lowest rates fixed for land of each description in that district. The rate of assessment of all cultivated nisf-Khiraj land was to be half the existing rates and that on waste land and other lands remaining uncultivated for previous three years were to be assessed at 1 anna and 3 paisa per bigha. Where the cultivation was shifting, the average area cultivated annually during the preceding three years were to be treated as the area on which to base the assessment. The considerations on which sub-classifications were to be based were:

(1) Demand for land in each village or groups of villages, determined basically by (i) density of population, (ii) proportion of settled to total area, and (iii) proportion of fluctuating to total Khiraj area.

(2) Productiveness of land
and,

(3) Facility for transportation to market or disposability to kayas. 19

In justification of the proposed rates, Darrah observed that the greatest increase was on the most valuable land, which formed the smallest part of each holding, and the smallest increase was on that which constituted almost the whole of the fluctuating cultivation. He proposed that into the first class should be included all the valuable villages in each district, the second class was to consist of the less valuable villages, above general average of the province, and the third class, that of the bulk of villages without any special features.

Determination of Class

Although the process of determination seemed a very expensive and time consuming one, Darrah assured the Chief Commissioner that in reality it only involved a method of elimination. This was to be done by leaving aside the extensive tracts which could be left out of consideration as belonging to villages either of class I or class II, and then selecting from the villages of certain well known mauzas in each district. He emphasized that in this method,

the chances of error were much less since 'no village could possibly have its revenue increased except as the result of direct enquiry and intentional selection'.

In determining the value of a village again, as always against relying on agricultural statistics, he suggested that out-turn of produces were not so accurate as to enable a comparison between two tracts. Thus agricultural statistics, as it stood and without any substantial expenditure for expanding the machinery, could not help in the comparison of tracts.20

Secondly, there were no existing rent-rates to indicate the value of land. Thus, since none of the above mentioned factors could offer any clue, Darrah decided, on the basis of the 'success of the previous enhancement of the rates and the subsequent settlements', that "general considerations" were once again to guide the process of classification of villages. These considerations, in his view, were, (i) extent of demand for land in a village, (ii) percentage of fluctuating area to the total settled area of the village and (iii) average size of the field in the settled area.

If the whole of the culturable area of a village was taken up, it was to be assumed that the land in that village was very valuable. The statistics of cultivation and waste in every village had been supplied by the cadastral survey

20 Final Report, 1893, p. 44.
on the basis of which this determination of value, as observed by Darrah, was quite simple. For the determination of percentage of fluctuating area to the total settled area, the total for any year of (i) the resigned lands retaken, (ii) the new lands of the regular settlement, and (iii) the supplementary area broken up after the regular settlement, was to be taken into account. The total of these three gave the total area liable to change. It was to follow, logically, that where this proportion was too large, there was either little demand for land or the land was too poor to bear successive cropping and as such the village did not rank high in the district list. The average size of the field was to be obtained by dividing the total settled area by the total number of fields in that area. However, a mere average size of the field by itself did not denote anything. The occupied field, as shown in the maps meant, the total area of one class held in a single block by a cultivator. But where land was available in large quantities or where new villages were started, the largeness of the fields were not to be taken at face value, despite the outturn per acre, and assessed highly. As Darrah put it,

'... 'where land has been occupied for generations, successive partitions will have reduced the average size of the fields. Where land is of much value, fragments of fields will have been sold, or small pieces taken up here and there; which would have been disregarded but for competition. As a general rule, small fields prove the existence of competition, and therefore the competitive superiority of the land. Large fields prove the absence of competition and
therefore, the comparative inferiority of the land.

For the practical application of these principles, a work out for each village, of the percentage of the total cultivable area to the settled, would indicate the value of land in each village. Similarly, the percentage of fluctuating area to the total settled area would indicate the relative position of the village in the list according to the second principle and a division of the total settled area by number of fields indicate the average size of the fields in that area.

Some other minor points which he deemed necessary to take into account were, (a) facility for disposal of produce, e.g. existence of village hats, or accessibility to traders; (b) accessibility to government waste for grazing and availability of building materials; and (c) area available for growing transplanted rice. To elaborate this last point, in certain villages like the Golaghat subdivision of Sibsagar district, in which extension of cultivation had stopped due to non-availability of rupit land, the late rice was grown in nalas which ran in sinuous curves in all directions in between high grounds that were used for the village sites, sugarcane fields and grazing. In these, the proportion of waste to cultivated land was large and the presence of high lands therein permitted shifting of the sugarcane fields every year. According to the first two principles set for the re-assessment, these

21 Final Report, 1893, p. 45.
villages ranked low in the district list. "Nevertheless, as a matter of fact, the village might be an exceedingly valuable one as evidenced by its position, the prosperous condition of its inhabitants, the tenacity with which the available rupit land was held and other signs manifest on local inspections"; (d) quality of crops - to be judged by the settlement officer for villages which he was doubtful about classifying and at a stage when the paddy was uncut, judging by its quality; (e) crops grown - rice of any variety was grown as a rule. Other than that, fruits and vegetables were grown only for the support of the family, because '... were it not that, he has revenue to pay and requires opium to eat, the cultivation of an Assamese would stop at his paddy and vegetables'. A village in which the peasant could come close to his own door it is held, was considered more valuable than one on which he could not do so. Similarly, where double and treble cropping was resorted to, the value of the land could at once be taken to be fairly high; (f) Kabula land - where, 'owing to demand for land, cultivators were willing to hold a certain amount of it at full rates without breaking it up, and indeed often without in any way demarcating it or otherwise entering on possession, such amount is known as Kabula land'. The existence of this land in any village, according to him, was proof by itself of the extreme value of that village. 22

22 Ibid, pp. 46-47.
Cadastral survey had brought into light the existence of much more land of this class than was ever before suspected.

It was estimated by Darrah that following the proposed rates on the relative proportions of 9 per cent (basti), 54 per cent (rupit) and 37 per cent (farringhati) of lands in a total of 2360 square miles of annually and decennially settled area (in 1891), the increase in revenue would amount to Rs. 4,70,925. Along with the application of the increased rates over the existing ones, another Rs. 3,25,760 was expected to materialize, thus making the total amount to not less than 8 lacs.23

Final Proposals

The principles finally adopted for the re-assessment of 1893 was masterminded primarily by two of the seniormost administrators of the government. Where Darrah's suggestions were based mainly on general considerations in the lines followed for the previous settlement, Ward differed somewhat in his stress on the soil factors, though otherwise following general considerations. For the implementation of these features, he entrusted more power and discretion to the district officers. In his revised and final note, he agreed with Darrah on the main points while disagreeing on certain minor points of detail only.

23 Ibid.
Demand for land was to be the main consideration in classification of lands, but in order to determine the demands, Ward proposed the following guidelines, viz.,

(1) Density of population in the village
(2) Proportion of settled to the unsettled
(3) Proportion of fluctuating to total cultivation (only Khiraj portions), and
(4) Proportion of area covered by annual to that covered by decennial patta.

The calculation of an average size of field was held unnecessary by him. While classifying the villages, the district officers were to have certain other minor considerations, however, e.g., the productiveness of the different main classes of land, the advantages these lands enjoyed due to proximity to market or kayas, and the rent-rates where they existed.

Ward considered it unnecessary that the accessibility to government waste, or the existence of kabula land should in any way matter in judging the value of land. Neither was he in favour of assessing land according to the crop actually grown upon it as was suggested by Darrah regarding the rupit land and the other crops grown. He rather put more emphasis on the productiveness of the lands concerned. However, his emphasis on the density of population itself reflected, amongst others, on the size of fields as proposed
by Darrah. The proposed third and fourth considerations were also complimentary to each other. 24

Regarding the rates of assessment, Ward offered slight modifications to those proposed by Darrah. For example, he proposed that since the three classes of land of each description were not necessarily of the same value, they as such should not bear the same rate of assessment in every district. Even while classifying villages according to different classes, the D.C. would have to be left with the ultimate authority to say that any village or groups of villages contained first class land of a particular description, e.g., rupit, but contained only second, third or fourth class land of another description, such as farringhati or basti. To elaborate, there could be a village or groups of villages which contained first class farringhati, but only second, third or even fourth class of basti or rupit. In such cases, the village or groups of villages, or the mauza or tahsil was not to be assessed as land of the first, second class etc., and was to be classified separately and assessed accordingly. He left the judgement regarding the sub-classification to the Director of Land Records and Agriculture since it was a subjective

matter, as, for example, in Kamrup, where the population was 173 per square mile and land more valuable due to minuter sub-divisions, a higher classification was apparently more justifiable than in Lakhimpur with sparser population (68 to the sq mile). 25

Although Ward gave a general impression of being totally against minute classification of soil in Assam, it was more so because he thought that such a scheme was not feasible time and moneywise, rather than questioning the soundness of such enquiries. He foresaw that the next raise would necessarily involve a more scientific and minute classification to justify it. So far as the enhancement of 1893 was concerned, he passed it as moderate on the ground of rise of prices of staples, though he himself had commented that greater portion of the produces were used for consumption exclusively which does not imply as having much effect upon the purchasing power of the common peasant. While thus justifying, he however conceded that,

"The system and the principles lay no pretension to scientific accuracy. I only claim for them an immense advance on the exceedingly rough system adopted in the assessment of the valley twentyfour years ago." 26

26 Ibid, pp. 60-61.
Further,

"...We do not want to rack-rent the people, but only see that the government gets its fair share of the great increase in the value of land which has certainly taken place in the last quarter of a century."

The Reactions

Popular reaction to the announcement of the new method and rates of assessment were manyfold and different in many ways as compared to previous such protests. It was of course anticipated at the official level that the reassessment would invoke popular reactions against the scheme. The district officers were instructed to publish the rates attached to each class and call upon the people to come forward with any objection they might have to urge against the classification of rates. After considering all the objections, the district officers were to submit their final proposals, through the Director of Land Records and Agriculture, to the Chief Commissioner.

Memoranda were submitted at individual, collective or institutional levels, e.g., by Raibhadur Gunabhiram Barua, Calcutta; the Chairman of Assam Branch of Indian Tea Association, Amguri; the Jorhat Sarbajanik Sabha etc. as well as several representations at the district headquarters. Gunabhiram Barua (1837-94) pointed out that there was no periodical organisation in the province that could discuss the objects and reasons for sub-classification

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27 Ibid, p. 58.
and enhancement with the raiyats or convey to the government the ryots' views. He expressed his concern at the suddenness of this burden and suspected that under this method, corruption would enter at the lower level since value of land was very difficult to assess. In his words,

"...the demand for land appears to be to a certain extent only, in the Civil Stations; and when the state of the localities and the demands are taken into consideration, we do not think that the market value has increased more than 25 per cent on the average since the last assessment made 25 years ago." 29

He maintained that application for new land was only to substitute the portion which had to be relinquished due to loss of fertility, and it was only harsh compulsion that made people sell lands to their well-to-do neighbours. Under the circumstances, he was not in favour of the sub-classification. Gunabhiram observed that the productivity of land had not increased, neither had the cropping pattern improved - even in the fertile tracts the condition of the

28 Gunabhiram Barua was one of the most important personalities in the "Renaissance" in Assam in the late 19th century. Being attracted and later initiated into the Brahmo Samaj movement, he was a great reformer at heart and in his real life. See "Impact of Bengal Renaissance on Assam", IESHR, Vol. IX, No. 3, 1972, pp. 301-03 by A. Guha, for the role of G. Barua and other reformers in the awakening of the Assamese people to new ideologies.

ryot was so poor that he could not enjoy the benefits from it. The rude implements and the weak cattle in no way helped the situation. 'If he is to pay revenue at enhanced rates on account of the productiveness of the land, he would undoubtedly be put to a helpless position', argued Gunabhiram.

He also remarked that the high caste impoverished families, who did not till the land and hired labour, would be most oppressed by the suddenness of the decision. He expressed concern that it might also check immigration of agricultural labourer or settlement of time expired coolies which was necessary particularly in view of the malaria or kala-azar which had been raging the districts of Kamrup, Nowgong and parts of Darrang, and spreading towards upper Assam. In conclusion, he appealed for an overall increase of 25 per cent only on the existing classification itself.

The memorandum submitted by the President of the Assam Branch of Indian Tea Association, J. Buckingham, also read, "... the committee wish to record that they ask for no inclusive privileges. They are willing to throw in their lot with the raiyats who are even less able than themselves to bear any further taxation, and on whom the Bengal coolie is in a great measure dependent for support." 30

30 No. 188, Dt. Amguri, 5th Nov. 1892, From: The Chairman, Assam Br., Indian Tea Association, To: The Secy. to the CCA in ibid.
The Association's (ITA) great concern was over the fact that the measure would inflate price further and ultimately check immigration, to which reclamation of the wastes for the cultivation of tea depended a great deal. It held that the new measures would result in relinquishments, both by planters and ryots. Their main interest was of course to continue with the inflow of Bengali labourers and for this they urged the government to keep the uncleared portions of the estates at old rates. Discrimination of rates amongst the sub-classes, it feared, would result in general in opting for class three land sufficient for consumption only. The ITA's concerns thus centered around the probable direct or indirect repercussions of the new policy on the industry - particularly the proposal that the 30 years' leases also be subjected to assessment thereafter, was viewed with great concern.

Similarly, the representation from the Jorhat Sarbaianik Sabha, after a meeting attended by about 1000 people, mainly held that the proposed classification and enhanced rates would put an enormous burden on poor peasants. It maintained that the so-called prosperity of the people was only in comparison with the post Burmese devastations. Otherwise the condition of people had actually worsened - the standard of living being much lower in comparison with other parts of India, and the working
conditions and implements being in their lowest forms. It observed,

"The raiyats of Assam have been paying the same revenue for the last 25 years and are occupants or khodd kast raiyats of government, and in equality and justice no increase should be effected above 2 annas in the rupee even when it is conceded that the productive power of the soil is increased by any other agency than that of the raiyats. In the case of the Assam valley, the productive power of the soil has not been increased by any agency whatever, the government should by no means increase the revenue, the cost of production has increased along with the value ... leaving little or no margin whatever."

The sabha also pointed out that the fact that about 10 per cent of the people became defaulters of government revenue on the 31st March, showed that even the existing rates were pressing them harder every day. The sub-classification too appeared to the sabha as unnecessary and rather hard-pressing.

Kamrup registered a maximum number of complaints regarding the new settlement. In that district, objections were raised against the rate of assessment at a proportion of 11 complaints per sq. mile of surveyed area as compared to 1 per sq. mile in other districts. The reason for this

31 L No. 131 of 14th Dec. 1892, From: The President, Jorhat Sarbajanik Sabha, To: The Secy. to the CCA, in ibid.

32 Ibid.
was, however, dismissed as due to the simple fact that the D.C. there allowed his Tahsildars and mauzadars to accept objections, whereas in other districts, the petitions had to be brought to the Sadr Sub-divisional headquarters. Many villages which were served with notices of the enhancement, did not send any collective petition at all.

However, even where objections were voiced they were over-ruled by the authorities, as Darrah noted,

"The objections that the Assamese ryot pays Rs 1-6-0 per head whereas his brother in Bengal pays only Rs 0-8-0, hardly deserves mention, as the lightness of the revenue assessment of Bengal is notorious and not usually considered as an example to be followed in other provinces."

He maintained that there was no evidence in support of the allegations related to the poverty of the people of Assam. The issue of defaulters (bakijai) as raised by the Jorhat sarbajanik sabha was refuted by him on the ground that the proportion of the bakijai processes to the number of estates never rose beyond 4 per cent in 10 years between 1882 and 1892, although there was a slight rise in the number of defaulters over the years. He categorically denied the

33 L No. 4000, From: H.Z. Darrah, To: The Secy. to the CCA, A.S. Progs on ibid, pp. 186-188.
allegation made by the Jorhat Sarbajanik sabha that about 10 per cent of the ryots defaulted annually. He also refuted the arguments put forward in the Sibsagar memorandum regarding the high cost of production in connection with extension of cultivation.³⁴

To substantiate his argument, Darrah noted that there was no fixed price anywhere for labour:

"The labour they represent can only be obtained spasmodically and is solely dependent on the supply available. The same law governs produce. If there is surplus, he sells it at ordinary rates. If no surplus, nothing induces him to sell. This being so the cost of produce must necessarily vary with the supply of labour in any locality leading to rise in cost of production. The price of labour tends to rise at a time when the value of produce tends to sink".³⁵

Despite the Government's emphasis on ability to pay by the Assamese cultivators, objections continued to be raised and registered by the district authorities. In the Sadr sub-division of Darrang, objections were received from about

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³⁴ The memo contained that other than a small amount of sugarcane, when grown systematically and on a large scale, no crop could be grown with a profit by the ordinary ryot. Darrah, however, maintained that the outturn quoted in the memo was far below the mark for average land (5 ½ mds for 18 puras of land). He observed that crop experiments had shown the average outturn to be 7 mds, for class I it was to be taken between 7 and 14 mds. If an average of 10 mds was taken, it would fetch Rs. 15 or a profit of Rs 5-14-9 in a plot of 18 puras. ibid.

half the total number of first class villages, and also from a few villages which had been provisionally classed as second. The ryots there came in a body with their objections, which were reported through proper channel. As a result of enquiries made into the objections, certain villages were reduced from the first to second class. In effect, however, very few changes were made on the pretext that the preliminary classification itself was very carefully and accurately done. The revised villages (between the block of first class villages in Barbhagia mauza and Bharoli river) were given special concession on the ground of their being exposed to floods from the Bharoli river.36

The Rule 25 concerning unsettled wastes

All the district officers had unanimously agreed with the Chief Commissioner and the Director of Land Records and Agriculture, on the sub-classification and the enhancement of rates. However, it was held that the new Rule 25 which lay down that 'all waste unsettled lands on being first taken up were to be assessed at a uniform rate of 8 annas

per "bigha", would have, unless safeguarded in some way, undesirable effect in certain areas. W.B. Brown, officiating D.C. Lakhimpur wrote to the Chief Commissioner that where there was a great deal of permanent cultivation, this might act as an incentive to clear the adjacent waste land for extension of cultivation and eventually hold it permanently. But where bulk of the cultivation was fluctuating, the ryots would migrate frequently in order to avail of the lower rates uniformly for all three classes. As example, he observed that the Muttoks of certain mauzas, where there was very little rupit land, were in the habit of taking up new land for ahu cultivation every few years, in which case the introduction of the new rule might result in a decline of revenue. He reported that the ryots of certain mauzas in the North bank of the district had resigned all the cadastrally surveyed land for new pathars (leases) and expressed his apprehension that this might lead to a reversion to the jhumming system again. He represented that the rule should only be applied to cadastrally surveyed areas outside which the D.C. should have the discretion to decide to which localities or classes of people it should be extended to. He in this context was referring to the non-Assamese tea planters and Bengali settlers, who, according to him, were "more likely to hold land permanently than Assamese".

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Darrah too shared similar views regarding the Assamese cultivators capitalizing on the benefits from Rule 25. In his letter to the Chief Commissioner he observed that a low assessment so far from encouraging extension of cultivation, had a directly deterrent effect. Since he was a great exponent of the theory that high assessment acted as a stimulus to extension of cultivation - as according to him it did following the enhancement of 1868 - he observed that, as a result of the rule, migration had already started from first class villages to the unoccupied lands. 38

The Sub-Divisional Officer of Golaghat, referred constantly to abandoned fields being actually still in occupation. But although resigning a plot of land was very common in the area, in the winter of 1892-93 the resignations were noted to have far exceeded the normal numbers. This he connected to the attractive offers made by the Rule 25. Other than loss of revenue, Darrah also pointed to the possible repercussions of this on the tea industry. He noted that rather than safeguarding the

38 In some of the well-peopled mauzas in Sibsagar which were put in class I, relinquishments had taken place and applications for new land put. Considerable bodies of cultivators were reported to have come across the janzi river from class I villages in Mora bazar in the Sadr sub-division of Sibsagar to take up unoccupied lands which had been put into class III in Simalaguri mauza. L No. 2689, of 13th May 1893, From: H.Z. Darrah, To: The Secy. to the CCA, in Rev A, July 1895, pp. 171-173, AS Progs.
planter's interest, the rule would compel him to either raise his 'attractions' or lose his coolie.

However, all the speculations were put a stop to by the clarification in the Chief Commissioner's letter to the Government of India. It was stated that waste was rarely to be found in first class villages, whereas in second class villages the proportion was greater, though not very large. Wastes were abundant mostly in third class villages where the rate was revised to 10 annas per bigha. The waste lands in nisf-Khiraj estates, including land which had been under cultivation for three years prior to 1st April 1893 were to be assessed at 1 anna and 3 pie per bigha. Besides, in view of the objections raised by the planting community to the rule of assessing Khiraj tea lands at the ordinary Khiraj rates, the Chief Commissioner also revised the original draft by providing a special rule (Rule 15) for assessment of such land. Accordingly, in the Upper Assam districts of sibsagar, Lakhimpur and Darrang (Tezpur), rates were raised from 8 annas to 12 annas per bigha, in Nowgong 10 annas per bigha and in Mangaldoi (Darrang) and Kamrup, 9 annas a bigha. These rates were formally sanctioned by the Governor General in Council. 


40 No. 2894 R From: The Offg. Secy to the CCA, 29th June 1894, in ibid, p. 515.
Final Rates and the Increase of Revenue

Although not much change was effected in the Provincial list of reclassification, in the final sanction from the Government of India the rates proposed by Chief Commissioner and the Director of Land Records and Agriculture were marginally brought down as shown below:

<table>
<thead>
<tr>
<th>Description of Land</th>
<th>Class of Land</th>
<th>Existing Rates per Bigha</th>
<th>Rates proposed per bigha (rates finally proposed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>I Homestead and Garden</td>
<td>I</td>
<td>1 - 6 - 0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>1 - 0 - 0</td>
<td>1 - 4 - 0</td>
</tr>
<tr>
<td></td>
<td>III</td>
<td>1 - 2 - 0</td>
<td></td>
</tr>
<tr>
<td>II Rupit or Rice Land</td>
<td>I</td>
<td>1 - 0 - 0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>0 - 10 - 0</td>
<td>0 - 14 - 0</td>
</tr>
<tr>
<td></td>
<td>III</td>
<td>0 - 12 - 0</td>
<td></td>
</tr>
<tr>
<td>III Farrin-ghati</td>
<td>I</td>
<td>0 - 12(14) - 0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>0 - 8 - 0</td>
<td>0 - 10(12) - 0</td>
</tr>
<tr>
<td></td>
<td>III</td>
<td>0 - 9(10) - 0</td>
<td></td>
</tr>
</tbody>
</table>
The revised rates proposed by the Chief Commissioner, as above, was calculated to result in an increase of revenue by Rs. 10,30,721 (including the increase of Rs. 3,050 in Goalpara) on Khiraj and Rs. 56,266 on the nisf-Khiraj lands of Kamrup. The total increase on the Khiraj and nisf-Khiraj put together was not expected to exceed 37 per cent, without adding the increase from Khiraj tea land to any holding. On the assumption that there were no resignations, the calculated increase of revenue was Rs. 11,44,252, with further increases anticipated in 1894-95 and 1895-96 when the surveyed but unclassified areas of Kamrup, Nowgong, Darrang and Lakhimpur came under re-assessment. A further reduction on the proposed rates by the Government of India in case of farringhati lands brought a subsequent reduction in the estimated total by Rs. 140,000 approximately (Rs. 1030,000 - Rs. 890,000), and in no case effecting a higher assessment than 50 per cent increase except on rupit land (100 per Cent) Certain tracts were also exempted from an enhancement altogether in Lakhimpur and Kamrup districts. Whereas in the former case an entire mauza was exempted, in case of Kamrup only portions of mauzas which were not surveyed cadastrally were exempted from enhancement in the re-assessment of 1893. The revised rates thus brought

41 No. 792/8440 Rev. of 4th Nov. 1893, op. cit.

an immediate increase of no less than 33.5 per cent in the land revenue. They were received with great discontent which in some places led to violence and rioting as well.

Table 2.2 shows the percentage of different classes of land to the total area of the district.43

**Peasant Revolts in the Late 19th Century**

The settlement of 1894 had led to more serious objections than expressed after the 1867 enhancement, or other relatively less serious protests against earlier measures like the introduction of income tax in 1860, stamp duties (1858), jal kar and gorkati taxes, abkari opium in 1851-52, and prohibition of poppy cultivation in 1861.44 Of the latter, the Phulaguri riot of 1861, though localised, was violent in nature and had its base not only amongst Lalung and Kachari ryots of Phulaguri in Nowgong district, but was supported by many government servants, mauzadars, traders and merchants all of whom were hit by the income tax.

Initial reaction to the land revenue enhancement in 1867 had found expression through ryots of Patharughat in

43 L No. 792/8440 of 4th Nov. 1893, op. cit.
### TABLE 2.2

Percentage of areas under different classes to total areas of the district

<table>
<thead>
<tr>
<th>District or Sub-division</th>
<th>Class I Areas</th>
<th>Class II Areas</th>
<th>Class III Areas</th>
<th>Areas Exempted from Enhancement</th>
<th>Percentage of Increase Over Present Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Karanpur</td>
<td>32.32</td>
<td>21.76</td>
<td>42.78</td>
<td>3.54</td>
<td>54.48</td>
</tr>
<tr>
<td>Mangaldoi</td>
<td>33.81</td>
<td>35.19</td>
<td>31.80</td>
<td>--</td>
<td>68.79</td>
</tr>
<tr>
<td>Tezpur</td>
<td>--</td>
<td>--</td>
<td>100.00</td>
<td>--</td>
<td>21.66</td>
</tr>
<tr>
<td>Nowgong</td>
<td>31.44</td>
<td>18.03</td>
<td>50.53</td>
<td>--</td>
<td>54.89</td>
</tr>
<tr>
<td>Golaghat</td>
<td>49.48</td>
<td>31.82</td>
<td>18.70</td>
<td>--</td>
<td>73.21</td>
</tr>
<tr>
<td>Jorhat</td>
<td>47.20</td>
<td>35.62</td>
<td>17.18</td>
<td>--</td>
<td>72.27</td>
</tr>
<tr>
<td>Sibsagar (Sadr)</td>
<td>32.45</td>
<td>36.57</td>
<td>30.98</td>
<td>--</td>
<td>59.89</td>
</tr>
<tr>
<td>North Lakhimpur</td>
<td>--</td>
<td>--</td>
<td>96.21</td>
<td>3.79</td>
<td>21.25</td>
</tr>
<tr>
<td>Dibrugarh</td>
<td>--</td>
<td>--</td>
<td>98.25</td>
<td>1.75</td>
<td>--</td>
</tr>
</tbody>
</table>

Source: L No. 4200 of 3rd Aug. 1893.
Darrang, followed later by similar meetings of the ryots to express their discontent at Gobindpur, Hadira and Bojali in Kamrup. These gatherings exceeded 4000 people in places. But the subsequent repressions discouraged the ryots from holding regular mels, although they found their vent at namghars and masjids\textsuperscript{45}, from then on.

The riots of 1894 far exceeded the earlier ones both in organisation and extent. The campaign which had begun with peaceful lobbying in parts of Kamrup, Darrang and Sibsagar for collection of fund from amongst the ryots to finance representation at the local as well as the level of House of Commons, turned violent when these efforts failed. The violence following the series of mass meetings was directed not only against the government but also other non-indigenous people held responsible for the increased pressure on the peasants.

Violent protests were first raised in Rangia and Lachima in Kamrup followed by Patharughat in Darrang district and then spread over to other areas. The Rangia bazar, an important market place in Kamrup, was looted in December 1892, with particular aggression being shown towards the Marwari traders. Although meetings in mels were banned in Rangia after this, the ryots continued to meet at

\footnote{\textit{Ibid}, p. 96.}
Nalbari, Baroma and Bojali villages of the district. The organisation at Bojali achieved more perfection as the organisers reportedly deputed peons to carry orders from one village to another, and engaged lathials or men armed with lathis to resist attachment of property. The resistance had continued for days together in the area. In Patharughat, the ryots' grievances were directed not only against the raise but against those who chose to pay the revenue as well. Several people lost their lives in the ensuing clash between the angry ryot and the police. The gravity of the situation may be well understood by the remarks in the April 21, 1894 issue of The Indian Nation which described the manner of this repression as 'very serious' and also commented on the uprising as being 'real and not sentimental'.

Many of those local uprisings were led by heads of religious institutions as well as landholders. The extent of their success went as far as besieging police detachments in isolated pockets, and subsequently getting the prisoners released. Government authority reportedly broke down totally in certain parts of Northern Kamrup and western Darrang, until reinforcement of troops could take over the situation and repress these agitations.

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As noted earlier, the serious discontents led to a deduction in the rates at first to 53 per cent and later to 32.7 per cent. 48

The land revenue in the years following the resettlement of 1893-94 had swelled primarily due to three reasons: (1) the cadastral survey by professional agency, (2) extension surveys by local agency, and (3) the general re-classification and re-assessment which took effect from 1893-94. As such, it is a difficult proposition to calculate in what proportion the increase was due to re-assessment alone. It was generally assumed that most of the extension of cultivation would take place in the third class villages.

On the whole, however, the revision of rates in 1893-94 had resulted in the enhancement of rates by 32 per cent in general and 50 per cent in certain parts of the valley. The revenue came regularly from the districts unaffected or less affected by the epidemic and earthquake. But the immediate effect of the enhancement was to retard cultivation, which in some places receded considerably in contrast with the expansion of cultivation that had taken place before the re-assessment.

The distinctive features of the settlement of 1893 were that the three main divisions of land were divided into three classes according to the value of land as shown by density of population and the proportion of settled to total area. The settlement rules laid down that the areas not brought under the survey were to be placed in the lowest class assigned to the particular district. The proportion of villages placed in the lowest class was however very small and full revenue was paid on all settled land, whether cultivated or waste except in cases of nisf-Khirai land.\textsuperscript{49} The outstanding defect of the settlement was that in a haste to realise full revenue after the Cadastral surveys, no distinction was made between superior and inferior land of the same class of village. As a result, the measurements were accurate, but the principles of assessment were much less so.

Although found satisfactory from the revenue point of view and the term of settlement, the principles of assessment were much criticised as being unsuitable, particularly in view of the well spread popular resentments as well as a stagnation in agriculture.

\textsuperscript{49} PGA, 1906, p. 79.