CHAPTER XV

ADMINISTRATION OF REVENUE FROM FOREST AND AGRICULTURAL PRODUCE

A. FOREST

Section I: Background

The terrain of Tripura is mostly hilly. It was designated as Parbatva Tripura (Hill Tippera) in British official parlance to distinguish it from the adjoining plains district in Bengal bearing the name 'Tippera' or British Tippera. Hunter writes in 1876 that with the exception of a few patches in the interior of the State there had been very little portion of land permanently under cultivation and such land had mostly adjoined British territory. Conversely, it would be a conservative estimate that at least three-fourth of the total area of the State was uncultivated and waste, constituting hills and hillocks, jungles and grass lands. The extensive Jhum cultivation was found to be of some use in hill ranges and remote places with insignificant revenue prospects. The occupation of the waste lands by the settlers under the Jangal-abadi tenure, and later the settlement of large tracts of these lands with the capitalists intending to undertake tea-planting were alone favoured. The State forest

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to be made out of the best and most usefully situated wooded

Importance of the forest as revenue potentials

and grass lands could not seriously catch the imagination of the Manikya kings. Except the land rent and
duties on forest produce, the value of forest as expanding revenue potentials was not, in fact, recognised in the State till 1933 when plantations of some species of timber trees were attempted under the scheme of organised forestry. 1 It took a long time to realise that the prospective forest area of the State would exceed far more than the culturable area, and that with better organisation and management the forests could prove a permanent and expanding source of revenue.

Under the British rule the neighbouring districts of Sylhet, Tippera and Noakhali showed the sign of material prosperity during the middle of the nineteenth century and

Demands of forest produce in neighbouring districts— ready market thereat

the people of these districts were extremely well-off. This material development tended largely to influence the choice of building materials hitherto used. Straw, bamboos and reeds were rapidly replaced in favour of better and durable materials, although poorer sections still clung to them. 2 Valuable timber trees and various kinds of miner forest produce that were available in plenty and at an

absurdly low price in the State created a ready market in those districts. Anybody and everybody could go to the forests and fell any number of trees of any species as such person liked on a nominal payment to the Jaradars. Only best logs thus taken out from such felled trees were drifted down the rivers to pass into the adjoining British districts. This method of exploitation together with extensive Jhum resulted in disastrous depletion of the forests in the hills of the State.

With the demand for forest produce being increasingly felt to those neighbouring British districts, the State's response was confined to the financial management of the forest produce rather than the management of the forest itself. The direct management of the toll station at Amlighat in 1874 under British influence signified roughly sixth times increase on the revenue of the preceding years, which proved a strong reminder to the Raj to initiate a change in the policy of forest administration. But the creation of the man-made forest still remained a far cry.

It was only in 1887 an enactment was made for preservation and improvement of even trees in reserved forests. Seven species of trees were declared as reserved. The landlord had no right over these species even if grown in his
own Taluk land. The State's right was proclaimed absolute not only in the reserved forests but also over all kinds of forest produce grown in any part of the State. The landlord was not authorised to set up any toll station in his own land. Nor could he obstruct any authorised forest labourer from obtaining any forest produce from his land. At best he could demand the usual rent for the land yielding such produce.

All these items just discussed related only to the financial aspect of the forests. But items strictly to forestry were, too, spelt out in no uncertain terms. Jhuming was prohibited within the radius of half a mile from the reserved forests so as to eliminate the chance of wild fire. The plantation and afforestation, though provided in the enactment, were ever really introduced; nor was the area of the forest declared reserved immediately. Yet its gain was not lost. A nucleus was just formed to develop into the full-fledged State forest department in the coming years.

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4 Ibid, Sections 6, 9, pp.2-3.
5 Ibid, Sections 12, 15, p.3.
under the management of the Minister to deal with all matters relating to reserved forestry. All forest officials whether posted in the different Divisions of the State were brought under the direct control of this office which anticipated parallel forest organisation side by side with the existing basic unit of revenue administration. The very name of Bankar indicated its primary accent upon the revenue of the forest produce.

In 1903 another enactment was made to codify the existing administrative practices and organise the financial management of the forest revenue in a better way. The earlier practice of farming out the forest Mahals co-existed with the permit system still on a nominal payment. The forest administration at the grassroots level was confined only to the issuance of permit to the individual either for business purpose or personal use, and to the realisation of duties upon the exportable forest produce according to a prescribed tariff rate. The indiscriminate felling of trees other than the limited species declared reserved continued in a full fury. With the demand of forest produce in the neighbouring British

1 Ibid, Sections 24, 25, p. 5.
3 T.S.G., Part VI., No. 9 dated 29 Poush, 1317 T.E. (1907 A.D.); Part VI, No. 11 dated 30 Falgun, 1317 T.E.
4 Banajabastu, op.cit., Sections 8, 10, p.3.
districts and the measures adopted for better financial management, the forest expert largely increased as was indicated by the steady growth of forest revenue on this head over the preceding years. The following table points to it.

Table No. 12: Export duties on forest produce

<table>
<thead>
<tr>
<th>Year</th>
<th>1874-75</th>
<th>1890</th>
<th>1902</th>
<th>1903</th>
<th>1904</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>40,395</td>
<td>1,02,686</td>
<td>2,28,412</td>
<td>2,53,091</td>
<td>2,61,558</td>
</tr>
</tbody>
</table>

Convinced of the expanding revenue potentials, a comprehensive set of rules was drawn up in 1913 for organisation of the State Forest Department. The State was divided into 38 Bankar Mahals (forest units or subdivisions). These Mahals were the kingpin for the administration of forest revenue. On payment of fees the Ujan Toka (forest permit) was issued to the wood traders at the Bankar Mahals whose officials accompanied the traders or their agents to the hills. Bhatials (authorisation to export forest produce on payment of prescribed tariff) were issued on realisation of forest tariff at these toll stations.

The Act specified thirty-one kinds of trees as reserved (prohibited) and these were classified into seven classes according to their relative importance. The measurement in girth, four feet above the ground, was prescribed differently for felling such trees, which varied from two feet to four feet and a half. Some species were excluded from this general condition and required special sanction for their felling.

Different rates were fixed for different variation of timber depending upon the class of species. This rate variation ranged from anna one to annas six per cubic feet and sized or sawn timber was charged 25%, and later 50%, above the valuation calculated at the prescribed rate. Bamboo, reeds, thatch and other kind of minor trees and herbs had separate rates which varied from Division to Division. The product made out of forest produce was levied nominal export duties. In Taluki land the landlord was allowed to cut a few species on one-fourth payment of the actual price of the trees for his personal use, and in case of the raiyat occupying in the jota land it was prescribed just half of the value for such trees. The landlord and the State had been given 25% of the share each if trees in the jota land were sold for profit. In 1920 the

1 Ibid, Sections 1-2, pp.1-3.
2 Ibid, Section 12, pp.9-11.
landlords and raivats were allowed exemption from paying duties when trees in their lands were felled for personal use.¹

Swinging sometime between the system of the Liara of the Bankar Mahals and that of Khas management, the policy was finally decided in favour of the latter system in 1916. With better organisation and management, the forest revenue showed the sign of expansion from year to year, and became competitive with the land revenue. The importance of this Section of forest head of revenue with its future expansion and the increase of work connected with Khas management underlined the need for the creation of a department independent of the State Revenue Department, which actually came into being in 1916.² The revenues of Chhan-Kshetra (thatching grass Mahal), Kheda (elephant catching), Ghasuri Mahal (grazing ground), tolls on forest produce at Amlighat, Reserved Sal trees and related other items which had been hitherto realised and returned by the Revenue Department under general revenue head were now put under the charge of the new Department. Thus the forest revenue had grown diversified and it was not limited only to its primary component—tolls on the forest produce. The sale of permits boosted

¹ Bankar Bibhag Sambandhiya 1330 Tripurabder Sangshodita Niyamabali, 1330 T.E. (1920 A.D.), Section 2, p. 2.
through the agency system\(^1\) on commission gradually picked up and constituted such an important section of forest revenue in late thirties onward that it deserved to be separately returned under this head. The table below shows its growth.

Table No. 13: Income from sale of forest permit\(^2\)

<table>
<thead>
<tr>
<th>Year</th>
<th>Tolls on forest produce</th>
<th>Revenue from permit sale</th>
</tr>
</thead>
<tbody>
<tr>
<td>1938</td>
<td>3,62,488</td>
<td>77,037</td>
</tr>
<tr>
<td>1939</td>
<td>3,55,990</td>
<td>81,268</td>
</tr>
<tr>
<td>1940</td>
<td>3,32,922</td>
<td>77,801</td>
</tr>
<tr>
<td>1941</td>
<td>3,19,069</td>
<td>81,464</td>
</tr>
<tr>
<td>1942</td>
<td>4,72,364</td>
<td>99,094</td>
</tr>
<tr>
<td>1943</td>
<td>7,02,754</td>
<td>1,38,171</td>
</tr>
<tr>
<td>1944</td>
<td>9,02,860</td>
<td>1,62,368</td>
</tr>
<tr>
<td>1945</td>
<td>8,44,872</td>
<td>1,86,022</td>
</tr>
</tbody>
</table>

The income from the sale of forest permits had derived 18\% to 25\% of the total collection received from the tolls on forest produce and thus, not inappropriately, it constituted a viable section of the forest revenue.

With the steady growth of forest revenue the scheme

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of afforestation could not be further relegated to the background, and its importance was increasingly recognised. In 1938 the scheme of afforestation was planned to organise forestry in a scientific way. The revenue-yielding part of forests and forestry were the two sides of the same coin, but each side demanded special treatment in management aspects. The outcome of this idea was the reorganisation of the State Forest Department, now denominated as the Forest and the Customs Department, under the charge of a Forest Secretary to deal exclusively with the revenue part of the forests. And forestry was placed under the Officer-in-Charge, Forest Reserves and Afforestation who was re-designated as the Conservator of Forests as soon as the organised forestry was poised to take roots in the State. The area under afforestation was 193 acres which had been experimentally planted with Gamair, Sal, Jarul and Sonal till 1945. Both the methods of sowing and Taungya system of regeneration were tried with varying degrees of success. The importance of the afforestation drive, however insignificant, lay upon its breakthrough for the organised forestry in the State.

Another attempt towards this end was somewhat faithful enforcement of the enactment of 1297 T.E. (1887 A.D.) on reserved forests. During the period 1936 an area of 65.91 square miles of forests were declared reserved. Towards the end of 1946 the total area of forest reserved came to 1160.05 square miles. In order to stop encroachment on reserved forests by the Jhumias, some hilly parts were set apart for Jhum cultivation, side by side with the vigorous drive for inducing them to settled cultivation.

Along with forests conservation and improvement thus being attempted, plantation works introduced in 1933 were considerably intensified in the State. The plantation was primarily limited to Sal, Gamair, Sonal and Jarul. Out of these species of trees Gamair looked most promising. But owing to various reasons the attempt of the organised forestry could not make much leeway, and the dearth of trained staff was the principal factor.

With this general background of the State forests we propose to examine the system of revenue collection in this potential area.

Section II: The system of revenue collection

The forest revenue in the State was broadly grouped under three heads, namely (a) the unclassed open forests which fetched (i) toll on forest produce exported by the river Mahals, (ii) toll on forest produce exported by land routes under permit, (iii) toll collection (share) at Amlighat, (iv) grazing fees and (v) the revenue from the lease of the thatching grass Mahal; (b) the sale of Sal, Garian etc. timber trees from the reserved forests and (c) the royalty from the elephant catching constituted other two heads.

Till the middle of the second decade of the current century the tolls on forests produce were generally farmed out. In the absence of precise knowledge as to what the farms were capable of yielding revenue and how far administrative machinery was able to supervise revenue collection, the State remained satisfied with what it got as rents from the farmers. Rents in most cases were absurdly low. The farmers were given rights to collect forest dues which were levied according to the scale of duties fixed by the State. The right to levy tolls on forest produce either carried through land or floated down the river was too farmed out.¹ In short, the farming out of forest Mahals, was

the general policy of the State till 1913 when the historic decision was taken mostly in favour of Khas management of unclassed open forests.\(^1\) In the similar manner the right to levy tolls on buffaloes and elephants pasturing in the hills was farmed out which brought an insignificant amount of revenue to the exchequer. The trade in forests produce was carried on by the lijaradars, 95\% of whom were the Muslims.\(^2\) The hill people no doubt were engaged in the traffic, but it was subsidiary to their usual employment of Jhum cultivation.\(^3\) With this, we propose to dwell upon the different components of forest revenue under the unclassed open forests, one after another, and to see the system of revenue collection under each of them.

The export of forests produce was primarily guided by the enactments called Banajabastu Sangkranta Bighi, Act I of 1313 T.E. (1903 A.D.) and Brikshadi Kartan 0 Raptani Bishavvak Miyamabali, 1323 T.E. (1913 A.D.) during the present century. The system of farming out the tolls on forests produce prevalent in the nineteenth century made the formulation of any such export policy redundant. The State was happy with the administration of the forest revenue made over to the lijaradars, and the amount of revenue obtained through their agency. With the

\(^1\) T.A.R., 1325 T.E. (1915 A.D.), op.cit., p.15.
\(^2\) T.S.G., Part Ho.11 of 1317 T.E. (1907 A.D.), op.cit.
\(^3\) Hunter, W.W., op.cit., p.478.
experiment of the Amlighat toll station under Khas management in co-operation with the British Government in 1874, the State was soon convinced of its merit in the expansion of forest revenue. But the State of administration was in such a low key that the State could hardly venture to bear the brunt of it immediately. The best thing the State could do was to modernise the administration and prepare itself for that end in view, without initiating any major policy decision in favour of Khas management. The State activities in the collection of forest dues were intensified with the enactment of 1313 T.E. Initially the Sonai and Khadyajuri Bankar Mahals were put under the State management in the Sadar sub-division of the State. With the expiry of the lease of the Mahals the number of the State-managed Bankar Mahals began to swell. But the earlier practice of farming out the forest dues still continued where the leases were for a minor Jama or where the administration could not yet lay its effective control over such lease in difficult areas. The Niyamabali of 1323 T.E. (1913 A.D.) systematised the existing practice further.

In the State-managed Bankar Mahals the Ujan Toka was issued to the individual trader or to the body of traders

1 Ibid, p.311.
2 Banajabastu, op.cit., p.12.
in forest produce on payment of fees. In fact the Ulan Toka was the authorisation to go to the hills for felling trees in unclassed open forests or for collecting forest produce. The Ulan Tokas were of different kinds and of varied rates, depending upon the period of validity granted to each kind. The period of validity had been from a day to one year. The monthly, three-monthly and six-monthly permits were also in vogue. At the time of procuring the permit traders had to mention the mode of conveying the forest produce, and the type of the route through which it would be exported. The change of the route was not, as a rule, permissible. As the issue of Bhatial was contingent upon the production of the Ulan Toka to the issuing toll station, this system prevented the evasion of permit fees.

The traders had also to record the number and the species of trees to be felled and exported for each trip, but the number of trees was determined in consideration of the capacity of the traders to convey them in logs or in sawn timber within the period of validity of the permits. Traders were too required in 1913 onward to deposit one-fourth of the duties on the estimated value of each of Sal, Garlan and

2 Ibid, Sections 17, 18, pp.4-5.
Nageswar trees as a security money, and rupees two for each of the other ordinary species of trees. The same amount of security deposit was demanded for a boat-load of forest produce. Trees numbered and marked by the forest staff were only allowed to be felled by the traders or their agents. The logs or sawn timber contained the registered hammer marks of the traders which were the essential condition for bringing down the sized trees or timber from the hills for export. All the process had to be gone through in any kind of the routes the traders had selected.

In the case of the river route traffic, forest produce, particularly sized trees or timber, had been floated down the rivers from the point of collection in the hills during the rains. The forest year was adjusted in consideration of maximum navigability of the rivers, which commenced from Ashvin (October / November) of the Tripura Era. Trees were felled, sawn or shaved in the hills till the approach of the rainy season. Elephants were engaged in pulling them to the river-side. Bamboo-rafts were made ready.

2 Ibid, Sections 20, 21, pp.15-16.
3 Ibid, Sections 32, p.16; Circular No.1 of State Forest Department dated 18 Magh, 1334 T.E. (1924 A.D.).
in tow with the sized trees or timber pieces. Rivers fed with the rains, and consequently enhanced by its navigability, floated them down to reach the toll station.

Forest tolls were realised there in accordance with the measurement, and with rate schedule prescribed differently for different species. The advance deposit was adjusted and Bhatial issued for export. A number of Abwabs, namely, road cess for timber trees, sawing fees, Devata Britti (cess in support of a temple or an idol) Tahuri or Muthi (fee paid to the collector on giving the receipt for the forest duty) were realised from the traders. Devata Britti as an Abwab is significant in the sense that it indicates how Hindu religion permeated through the tax structure of the State. The Abwabs were regularly realised and posted in the cashbook.

Fouti Roks (draft-woods or sized trees) drifted down the rivers were seized by the enterprising people at the toll stations on the river routes. These unclaimed drift-woods or trees were put up to auction sale, and 10% of the sale-proceeds had been given to them as prize money in recognition of their serious effort and hard labour in the collection deal. This collection was returned under the sub-head: tolls on forest

1 Ibid, Section 37, p.23.
2 Circular No. 3 of State Forest Department dated 14th Falgun, 1288 I.E. (1929 A.D.).
3 Ibid, Sections 88, p.34.
produce exported by the river routes.

A different system of toll collection on forest produce was followed in regard to their export by the land routes. The Ujan Toka or permit was sold to any individual dealing in forest traffic on payment of prescribed fees which varied from anna one (later annas two) to rupees four, depending upon their periodicity. The permit was issued for a day to one full year as wanted by the buyer in consideration of his individual capacity. The monthly, three-monthly and half-yearly permits were also available to cater to the varying needs of the permit buyer. On the strength of this sort of permits with the period of its validity specified, the individual dealer was allowed to bring down as much the forest produce as he could through the Khuskipath (land route), excepts the valuable and reserved species of timber trees.

No tolls other than the fees of the permit were levied on the forest produce exported by land routes. But this concession stood automatically withdrawn with any change from the Khuskipath to the river route, and all other tolls and cesses as enforced in the river route were levied upon the items of export. These penal conditions equally prevailed

1 Circular No. 2 of State Forest Department, dated 14 Baishakh, 1333 T.E. (1922 A.D.).
2 Benajabastu, Section 14, 17, 18, pp. 4-5.
when the labour support in any form or by any means of transport was utilized in this kind of forest traffic. This shoulder-borne forest traffic was made of the best by the enterprising petty businessmen, daily labourers and marginal farmers of the neighbouring British districts, residing close to the borders of Tripura. Bamboo, cane, thatch, reeds and fuel wood of the State had its ready market beyond its immediate border and profit margins were quite compatible with the investment and quantum of labour involved.

But the introduction of permit system was not immediately popular. In places the border people in the neighbouring districts tried to assert a prescriptive right to collect what they wanted in the hills free of tolls or impost of any kind, and resisted the State move. The opposition gradually died out as the people got accustomed to the new administrative practice and the demand for the cheap forest produce was ever on increase with no immediate substitute for supply. The popularity of permit system was not slow in coming. The sale of permit was further popularised by the introduction of the agency system on a commission basis.

The agency system brought the permit home to the interested dealer in the forest produce and promoted its sale.

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1 Ibid, Section 19, p.5.
Initially permits were procured by the agents on cash payment and a commission to the tune of 10% was allowed to them. An alternative to the cash purchase of permit was subsequently introduced. A surety in lieu of cash was allowed but with a reduction of 2% on commission. And an increase of 2½% was granted to the agents continuing to buy permits in cash. This practice of providing sureties was soon discontinued and the cash purchase of permits was re-introduced with the higher rate of commission at 12½%.

Another important sub-head of the forest revenue was the State share of toll collection at Amlighat on the river Feni. The collection was shared with the British Government and the proportion of the share between them and the State was 3 and 8. The share of the tolls was the outcome of a compromise concluded between two parties towards seventies of the last century.

The river Feni was considered the line of demarcation between Tripura and Chittagong. The question whether the river itself lay in Tripura or Chittagong, whether the State had the right to levy any of such duties on the south bank of that river, or on the river itself, gave rise to serious conflicts during 1848-53. The Court verdict declared that the State had

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1 Circular No. 5 of State Forest Department dated 23 Falgun, 1339 T.E. (1929 A.D.).
right to levy tolls at his ghats (station) on the Feni. But the British Government saw the issue from a different angle. It was not merely the admission of the right to levy tolls on goods brought down to the State's side of the river or within the territory, but of imposing duties on all traffic passing up and down a stream, which was either neutral or British. The State could not have the right to hold undivided possession of the river. The river was thus declared neutral territory.

The State still continued to levy toll on the boats passing down the river on the ground that the produce forming the cargo of the boats came from the hills. At length the British Government admitted the State's right within its territory, either on the banks of the river Feni or on the river itself from its source to Amlighat at which it became the boundary between Tripura and Chittagong.¹ (Later the Hill Tract of Chittagong). Because of the common dividing line, the British Government claimed three-eights share of the toll, the collection of which was managed by the appointment of an officer jointly agreed by both parties. Until June 1874 the right to levy tolls had been farmed out and a petty income of about Rs 2,000 accrued to the State annually on a joint decision. The tolls were taken under Khas management in June 1874 and the income significantly showed the sign of expansion under the new system of management. The income accruing to the State

during the ten months in 1874-75 was Rs 12,000, grossly six times over the revenue of the preceding year. The following table may provide us an idea of its growth:

Table No. 14 : The State share of toll collection at Amlighat (in rupees)

<table>
<thead>
<tr>
<th>Reference Year</th>
<th>State Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>1890</td>
<td>7,254</td>
</tr>
<tr>
<td>1902</td>
<td>2,935</td>
</tr>
<tr>
<td>1914</td>
<td>4,847</td>
</tr>
<tr>
<td>1926</td>
<td>29,146</td>
</tr>
<tr>
<td>1938</td>
<td>31,905</td>
</tr>
<tr>
<td>1944</td>
<td>67,353</td>
</tr>
<tr>
<td>1946</td>
<td>69,007</td>
</tr>
</tbody>
</table>

It may be seen from the table that the revenue under this sub-head picked up in late twenties onward and it constituted an important item on forest revenue.

The Ghasuri Kar (grazing fees) had been a minor sub-head of revenue under the major head of forest. Close to the border districts of British India there was a number of low hills covered with grass which constituted good pasture grounds.

The right to levy tolls on buffaloes and elephants pasturing in the State was farmed out till 1911\(^1\) and fetched an insignificant amount of revenue. The grazing rent realised on buffaloes had come to some 122 rupees in the year 1874-75.\(^2\) Under better management and efficient organisation the revenue under grazing fees showed the sign of improvement. The Ghasuri Ain, Act II of 1321 T.E. (1911 A.D.) spelt the end of the farming system and introduced khas management of revenue collection through the Tashil.\(^3\)

The operation of the Act was not limited only to the levy upon the animals pasturing in the State, but it broadly extended the base. Bringing them to the State or keeping them in the State with or without specific purpose of business, had come under its operation of taxation. Defying the fluctuation on account of the influx of the animals, and also the effects of epidemics, the grazing fees, by and large, attained a place of importance as may be seen from the table below.

Table No. 15: Grazing fees\(^4\)

<table>
<thead>
<tr>
<th>Year</th>
<th>1880</th>
<th>1890</th>
<th>1910</th>
<th>1920</th>
<th>1930</th>
<th>1940</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fees</td>
<td>12,188</td>
<td>6,339</td>
<td>8,746</td>
<td>6,024</td>
<td>6,749</td>
<td>16,385</td>
</tr>
</tbody>
</table>

\(^1\) T.S.G., Part IV No. 10 dated 30 Magh, 1315 T.E. (1905 A.D.).

\(^2\) Hunter, W.W., op.cit., p.478.

\(^3\) Hasti O Mahisher Kar Grahan Bishayak Ain, Act 2 of 1321 T.E. (1911 A.D.), Section 6, p.3. (Ghasuri here-in-after).

\(^4\) Constructed from Tripura Administration Reports for those years.
The grazing rent was initially annas four a year for the buffaloes which was later raised to rupee one in 1940, while it was Rs 50 (later Rs 60)\(^1\) fixed for the elephants. With prescribed application fees and rent, general pass was granted for a year. Transfers in any form, either the change of the jurisdiction of the Tahsil or the change of the ownership of the animals\(^2\) made fresh demands. The application and transfer fees formed important components of the income under this sub-head. The tribals and permanent inhabitants of the State were exempted from the grazing fees, but they were required to obtain a free pass on payment of nominal fees.\(^3\) Suckling calves and young ones were too exempted.\(^4\)

Traditionally all the cattle was allowed to graze in the State free of charge. But in 1939 a grazing fee of annas eight was imposed upon each of the cattle brought from outside the State.\(^5\) It was strongly resisted by the peasants on the borders of the State of Tripura who had pastured their cattle in the forests beyond the British boundary. The opposition attained a political height at the hand of the Tripura

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\(^1\) Circular No. 7 of State Forest Department dated 17 Chaitra 1350 T.E. (1940 A.D.); T.S.G., Part XXIX No. 6, 2nd Fortnight dated 30 Ashad, 1340 T.E. (1930 A.D.).

\(^2\) Hasti O Mahisher Ghasuri Kar Bishayak Upbidhi, 1321 T.E. (1911 A.D.), Sub_Sections 4-5, pp. 5. (Upbidhi herein-after).


\(^4\) Upbidhi, op.cit., Appendix III.

\(^5\) Raidi, op.cit., pp. 316-17.
Raiva Gana Parishad that demanded the abolition of Ghasuri Kar, one of the item of their 20-point charter. But nothing actually availed.

Our discussion on the system of collection under the broad group of unclassed open forests will remain incomplete without the mention of Chhan-kshtre Mahals or thatching grass Mahals.

Thatching grass as a chief raw material for roofing was in a great demand in the State, and beyond its borders. Extreme cheapness and abundance in supply of thatching grass attracted people of ordinary means in this forest traffic. A big boat-load of thatching grass was levied at rupees ten and annas two in 1903. The rate of toll varied from Division to Division. The toll for every hundred of its bundles with diameter over four and a half feet was laid for £12½ about fifteen years later, except for Dharmenagar and Sabrum Divisions. Forest duties had been levied lowest (£6½) in Sabrum and highest (£15) in Dharmenagar. The Amlighat had different toll schedule.

A system of dichotomy was followed in the collection

2 Banajabastu, op.cit., p.21.
4 Ibid, p.36.
of the toll of the Chhan-kshetra. Side by side with the earlier practice of farming out the toll collection, the State was also involved in its management when the Khas management of forests had become the established policy of the State since 1915.

The introduction of the Ulan Toka and the Bhatial in the same form and in same rate schedules as followed in the State Forest Department made the farming system nearly a carbon-copy of the State enterprise. As the returns of income for the lease period generally determined the upset price for the next lease, the suppression of facts by unscrupulous Jaradars was very common. Even then, the revenue prospect under this minor sub-head appeared not very bleak as can be seen from its decennial growth from the table.

Table No. 16: Tolls on thatching grass Mahals.

<table>
<thead>
<tr>
<th></th>
<th>1902</th>
<th>1912</th>
<th>1922</th>
<th>1932</th>
<th>1942</th>
</tr>
</thead>
<tbody>
<tr>
<td>(in rupees)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8,024</td>
<td>8,135</td>
<td>11,957</td>
<td>3,379</td>
<td>4,702</td>
</tr>
</tbody>
</table>

It may be pointed out that the annual average of the revenue under this component of unclassed open forests had been little over four thousand rupees during years 1936-45.\(^2\)

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2 Figures tabulated from State Administration Reports for those years.
Under other two broad groups of forests revenue, namely the reserved forests and elephant catching, the system of collection had special characteristics. When the farming out the collection was the prevalent practice, the sale of Sal, Garjan etc. from the reserved forests partook the character of the Khas management. On the other hand, the farming of the Kheda (elephant-catching) right had become the settled policy of the State in overriding earlier attempt of the State enterprise. As already mentioned, the scheme of Reserved Forests was mooted in the last century. But it was not

Reserved forests and sale of Sal, Garjan etc. seriously implemented till mid-thirties of the present century.\(^1\) The total area of reserved forests up to 1945-46 constituted about 1031 square miles. With the prevalent practice of Jhum cultivation by the hill people it was not easy for the State to stop the encroachment upon the reserved forests unless an alternative arrangement was made. It had been therefore necessary in 1942 to de-reserve a forest area of 111 square miles already declared as reserved for limiting the Jhuming to that area.\(^2\) In 1933 an area was declared as 'Fuel Reserve' for supply of firewood to the capital town of Agartala,\(^3\) which

\(^3\) T.A.R. 1343 T.E. (1933 A.D.), op.cit., p.27.
somewhat resembles "Rakh" of the Panjab. The decennial average of the revenue under this group was a little over rupees two thousand during the period from 1936 to 1945. The State had to wait for the dividend.

The sale of Sal, Garjan and Nageswar in the Reserved Forests could not be effected by an ordinary permit as usually issued by the toll station. It required an authorisation by the State Forest Department. The Improved Felling system was introduced for the Reserved Forests. One-fourth of the estimated valuation of these timber trees as security deposit was the necessary condition for issuing the Ujan Toka. On the basis of the measurement tolls were levied according to the tariff at the nearby toll station. In case of shaped or sized trees an ad valorem duty at the rate of 25% (later 50%) was charged.

Under the head of forests the elephant-catching proved a good source of revenue to the State, but a great amount of uncertainty hanged over it. The lease of Kheda

Elephant catching (elephant-catching) operations was granted on heavy licence fees during the last century.

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1 Baden-Powell, B.H., op.cit., p.58.
2 Brikshadi Kartan, op.cit., Section 29, p.17.
3 Circular No. 6 of State Forest Department dated 14 Shravana, 1337 T.E. (1927 A.D.).
4 Brikshadi Kartan, op.cit., Section 31, p.18.
5 Ibid, Section 12, p.10; Mashul, op.cit., p.III.
The State had a share varying in different cases from 1/8 to 7/16 of the value of the elephants captured. The State had to rely upon the information as to the number of the elephants furnished by the Kheda litaradars and the suppression of facts was not an unusual phenomenon. To retrieve such situation and enhance the revenue potentials, the State stepped in the Kheda enterprise during the first decade of the century. The result did not prove at all rewarding, and the State reverted back to the farming system. This position remained unaltered even with the Khas management of forests accepted as the State policy.

Elephants were numerous in the hills of Tripura. Towards the east of the State there has been large impassable belt in low and swampy places covered with bamboo brakes, scrub jungles and mass of climbers and with undergrowth of canes and thorny plants, which serve abodes of wild elephants. With the onset of autumnal dew-drops, they start coming out and finally depart the deep forests for want of water, and return when the rains set in. The Kheda operations were therefore timed during winter. Elephants in herd instinctively follow extensive beaten forest-tracks in their year to year sojourn, locally

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3 Circular No.3 of State Forest Department dated 10 Bhadra, 1889 T.R. (1929 A.D.).
known as Doval of elephants.¹ There were eight important Dovals in the State which were farmed out annually by the Divisional Officers falling in their jurisdiction.² The local toll office had no business in the Kheda operations. The Divisional officers acted as a direct link to the State Forest Department on the matter of Kheda.

As stated earlier, the revenue under the elephants-catching, though highly potential, had an element of uncertainty. The table no. 6 at page 75 ante shows the fluctuation in the Kheda revenue without rhyme or reason. A decennial average of the revenue under the head of elephant-catching constituted Rs 3415 during the period 1936-45 in which the years 1936-38 drew blank while 1943-45 witnessed no let due to the war emergency.³

With this discussion on the system of revenue collection we now propose to examine the administrative hierarchy in the management of forest revenue.

Section III: Administrative set-up

The history of reorganising the State administration

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² T.S.G., Part XXVI, No. 6, 2nd Fortnight, dated 30 Ashad, 1297/1927 A.D.
³ Figures culled from State Administration Reports for those years.
on a modern line dated back to 1873 during the rule of Birachandra (1862-96). The attempt to create the separate departments according to their relative importance was not seriously made until 1886. The need and urgency for a forest department was not greatly felt because of its limited activities. The revenue department was capable of carrying on its functions.\(^1\)

During the reign of Radhakishora Manikya (1896-1909) the importance of forest revenue was increasingly recognised and activities relating to forest management multiplied manifold, yet the creation for an independent organisation could not catch the imagination of the state administration. The state revenue department continued to share the onus of the forest management through its own units of Divisional office and Tahsil. It is interesting to note that the Ijaradars and Dar-Ijaradars (sub-farmers) were designated as the "staff of the Forest Department" and the handful of staff, engaged in forest management was denominated as the "State officials" to distinguish them from the farmers.\(^2\) This suggests how the State was chronically anaemic in the matter of forest administration and how badly the State failed to diffuse it administratively. In fact, the streamlined administrative machinery

\(^1\) Hunter, K.W., *op.cit.*, p.462.

\(^2\) *Rajgi*, *op.cit.*, p.115-16.

\(^3\) *Banajebastu*, *op.cit.*, Sections 4, 32, pp.2, 8.
was set up only in late thirties and it had grown in accordance with the management needs.

At the administrative pyramid the Rajah was at the top. He was the last word on all revenue matters. His administrative sanction was necessary in numberless contingencies including forest leases, fixation of rates and Kheda operations. 1

With the organisation of the State departments the power and authority exercised by the Rajah was, by and large, delegated to the executive heads of the departments, variously designated as Dewan, Naib Dewan, and Superintendent. 2 The State Minister or Chief Officer or Chief Dewan had been the later draft into the administration, occupying the intervening position between the Rajah and the heads of the departments. The formulation of policy matters and the planning, its implementation through departments constituted their prime functions. The Rajah's dependence upon them greatly increased with the streamlining of the administration. If the Rajah was punctilious to exercise his firm control over routine land settlements and letting out of lands, his grip was largely relaxed in routine matters of forests. The declaration of the area of forest reserves and policies relating to the organised forestry

1 Hunter, W.W., op.cit., p.461.
2 Rajgi, op.cit., pp.115-17, 120-22.
required express sanction of the Rajah.¹

In 1887 a nucleus of the Bankar office was formed and placed directly under the management of the Minister to deal with all matters relating to reserved forests.² But no serious measures were adopted to declare the area of reserved forests till 1935³ and the purpose for which it was created thus proved redundant. The compound word 'Bankar' literally means the forest revenue and it was in the fitness of this spirit that the financial aspect rather than organised forestry gained prominence in the State administration. For the forest revenue matters alone it was considered not necessary to create a separate organisation in view of its limited State activities. The farming system that was in vogue in the management of forest revenue baulked its growth. The State Revenue Department had grown enough to bear the brunt of the forest revenue management with no extra administrative cost.

Sometime the Dewan or Naib Dewan, sometime Revenue Superintendent of the State Revenue Department acted as the chief administrative head for forest matters.⁴ In 1907 the management of forests was reorganised under the General

² Rakshita-Bana, op. cit., Sections 24, 25, p. 5.
⁴ Circular No. 1 of State Revenue Department dated 14 Jyaistha, 1313 T.E. (1903 A.D.); T.S.G., Part VI, No. 1 dated 31 Baishakh, 1317 T.E. (1907 A.D.); Circular No. 2 of State Revenue Department dated 5 Baishakh, 1301 T.E. (1891 A.D.).
Department and placed again under the State Revenue Department soon after. A thorough reorganisation of the forests of the State, and its revenue and management was initiated in 1913,

The Naib Dewan but a full-fledged Forest Department independent of the Revenue Department had not come into being till 1916. Sometime the Forest Officer remained attached to the Revenue Department and he managed this reorganised department. Whatever they had been designated, the Naib Dewan as the executive head of the State Forest Department persisted till this official status was changed to the Forest Secretary in 1939.

During the same year a new department designated as Customs Department was created to deal with the collection of duty on commodities exported from the State, and this new Department was put under the charge of the Forest Secretary, who managed both the Forest and the Customs Departments together.

With the importance of organised forestry being increasingly recognised, a branch of Forest Reserves, Plantation and Afforestation was created and placed under an competent

1 Memo No. 2A of State Revenue Department dated 14 Baishakh, 1317 T.E. (1907 A.D.).
The forest conservation and improvement was gradually effected in the State which demanded the change of the status from the Officer-in-Charge, Forest Reserves and Afforestation to the Conservator of Forests sometime about 1940. The amalgamation of the Forest Department with that one of the customs emphasised the financial aspect of the forest management while the new branch grew parallel to the Forest Department towards its own sphere of organised forestry. The functions of both branches of the forest management, though appeared complementary to each other, collided in actual practice and the dichotomy did not work as envisaged. In 1941 the post of the Forest Secretary was abolished and both the branches of the Forest Department were put under the Conservator of Forests. 2

As discussed earlier, serious attempts were made only in 1913 for organisation of the State Forest Department in order to tap the expanding revenue potentials under Khas management. The State was divided into 38 forest units for the administration of forest revenue. The number rose to 84 during 1945-46. These forest units were staffed with a small contingent

1 Ibid, p.39.
of forester, assistant forester or ranger, mohrar and forest guards. The forester was generally put in charge of it.

Organisationally and operationally as it expanded, some more staff had been added to this forest toll station, which included head guards literate guards and boatmen. All of the stations were not equally staffed, nor were all such categories of staff uniformly posted. The variation depended primarily upon the quantum of toll collections and its potentialities. These forest toll stations were supervised by Forest Circle Officers.

Operationally the forests toll stations were the kingpin in the administration of forest revenue as also in the management of forests. In the absence of any streamlined vertical organisation, this basic forest unit was tagged along with the administration of the Division. The Divisional officer acted as a direct channel between the head of the State Forest Department and the Forest Circle Inspectors in charge of a number of forest units at the grass root level. Because of being burdened with multifarious duties, the Divisional Officer could not do otherwise than acting as the forwarding officer in reality. It may be incidentally mentioned

that the Tahsils were too engaged in collecting forest revenue, particularly from Khuski Banker Mahals and Chhan-kshetra, when the forest administration was not effectively diffused, and Khas management of forest was yet to become the established policy of the State. ¹

As mentioned earlier, the Amlighat toll station was managed since 1874 by the appointment of an officer jointly agreed by the Government of India and the State, and this arrangement continued till 1919 when the management of the joint toll station at Amlighat was transferred to the State as per mutual agreement. ² In 1935 it was agreed by both the Governments that a Ranger from the Bengal Forest Department would be deputed to Amlighat every alternative year since 1936 to act as Station Officer of the toll station. ³ This arrangement could not work beyond 1940 due to the war emergency and an officer from the State Forest Department assumed the charge of the Station Officer for the Amlighat Toll Station. ⁴

The section under discussion will remain incomplete without the mention of the role played by the forests patrol

staff. Although they did not constitute an independent operational level within the framework of forest administration, yet their supportive role in the peculiar geographical context deserves a special mention. The rugged hilly configuration of the State enclosed by the plain districts of Bengal and Assam, coupled with the system of Ujan Toka for forest traffic, particularly the one of the shoulder-borne and, above all, the unauthorised entry and exit routes overwhelming the scheduled Bankar paths in all possible directions, made the vigil a subject of utmost importance in the management of forests.

As soon as the Khas management of forests picked up in 1921, the number of forest guards attached to the toll stations was gradually multiplied to enhance the frequency of forest patrol and plug the seeping point of forest revenue. In 1924 there had been a contingent of 214 forest guards which rose further to 339 in 1940. But this strength of the contingent did not prove equal to the task in the face of high incidence of smuggling of forest produce from the State. The activity of the organised gang of smugglers urgently demanded the formation of 'Special Patrol Staff' to grapple with the situation.

This new unit came into being in 1943. The Special Patrol Staff unit was composed of armed and civil police and the corporals of the State Military Wing. The foresters were included in the contingent. The special powers were delegated to the supervising members of the unit to intercept the persons engaged in unauthorised forest traffic, realise forest or custom duties with fines, and confiscate merchandise or forest produce in default thereof. The administrative control of the Special Patrol Staff devolved upon the Commissioner of Police. And the forest guards were too placed under his control so far as it related to the forest patrol. ¹ This arrangement was inevitable to tackle the Bijnara (illegal or contraband or unauthorised) practices rampant in the State which we propose to discuss at some length in the section to follow.

Section IV: People and smuggling

The terrain of the State is rugged and hilly. From west to east the ground rises by a sporadic undulation. Six principal hill-ranges run parallel, from north to south, at an average distance not over twelve miles from each other. These ranges, and also valleys between them, gain height as they advance towards the east. Although the altitude of the hillocks is not very high, yet the terrain is very difficult due to the

peculiar nature of the hills and hillocks, which is characterised by usually steep slopes, innumerable salients and re-entrants at very close intervals and quick successions.

The hills are covered for the most part with trees of various kinds and bamboo thickets, scrub jungles and with undergrowth of canes and thorny plants which tangle into impassable belts in low and swampy places and constitute the favourite cover of wild denizens. All along the northern,

Contiguity of British districts to those parts of the adjoining districts of Sylhet, Tippera, Chittagong and Noakhali, on which it abuts. Because of geographical contiguity, the people of these British districts, particularly cultivating class in many places, used to collect what they wanted in the hills, mostly for personal use, and acquired a prescriptive right over the period of years.

With the forest produce largely being in demand and the prospect of ready markets looming large in the neighbouring British districts, measures taken by the State to enforce the payment of the tolls on the forest produce naturally met with resistance at the initial stage which died out gradually. In the wake of the increased forest traffic the State was exposed to a class of unscrupulous traffickers engaged in the forest graft. This class often represented the disgruntled for the curb enforced by forest tolls, and the daring people living
beyond the immediate borders of the State. The lure of fluid money was irresistible when the chance was fair to seize it in the context of deterrent measures being hopelessly inadequate in the State.

The word Bijhara had a wider connotation in the revenue language of the State. Anybody attempting to evade duties payable to the State exchequer or actually had evaded such duties or made under-payment in contravention of the enactment, rules and regulations or the existing administrative practices was deemed to have committed Bijhara. Any exportable article procured or obtained from the hills or in a direct deal with the hill people, without payment of forest or custom duties, was considered to be the Bijhara article. Or any attempt to export any article or thing such as ivory, hides and horn of the rhino, hides and teeth of the tiger, over which the State had absolute proprietary right or any person in possession of it for secret export deal, was deemed to have come in the operation of the Bijhara practice. A close look into the revenue papers during the period of the Later Manikyas will

1 T.S.G., Part IV, No.12 dated 30 Chaitra, 1315 T.E. (1905 A.D.)
3 Niyamabali No. 88 of State Revenue Department dated 3 Agraha-yana, 1297 T.E. (1887 A.D.).
convince one how the State administration was obsessed with the Bijhara practices and deterrent provisions were pronounced in those papers to prevent them.

In order to decimate the Bijhara practices, four types of punishment primarily were in vogue. The simple punishment was the realisation of duties without any penalty or fine. The change of the routes or the engagement of labourer, in conveying the forest produce in contravention of the terms and conditions specified in the type of the permit bought came under this category of punishment. The realisation of duties with fines constituted the second category. The possession of the forest produce or any thing obtained from the hills without any valid document brought in this type of punishment. Fines varied from 25% to 200%, depending upon the nature of the Bijhara. The third kind of punishment included imprisonment for a varying term. The felling of trees classified as reserved or prohibited without a permit or the possession thereof fell under this category. The severe punishment partook the nature of the imprisonment run concurrently with heavy fines. The Bijhara attempt to export elephant tusk came under this class.

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1 Banajabastu, op.cit., Sections 17-19, p.4-5.
2 Pashur Charna, Shringha O Asthi, Bapati Bishayak, 1331 Tripurabder No.1 Myamabali, (1921 A.D.) Section 8, p.7 (Charna O Asthi, here-in-after).
3 Banajabastu, op.cit., Section 20, p.5.
of punishment.  

The seizure of the Bījāhara produce or article, confiscation, and attachment and sale of personal belongings available to balance the dues were some of methods adopted to realise the duties from the defaulting offenders caught red-handed in Bījāhara practices, excepting where cases were instituted for serious Bījāhara offences. The incidence of forest offences mainly related to Bījāhara export of forest produce without Ujan Tokas and without payment of duties. The average of the Bījāhara cases recorded during 1923-42 was about 161 which included the institution of cases in the Criminal Courts of the State. The convicted persons were sentenced to imprisonment with fines or punished with fines and warned, in consideration of the nature of the Bījāhara offences.

The above discussion shows that the Bījāhara practices involved greater amount of risk but the lure of fluid money was too irresistible. In human psychology the risk for the sake of the risk is seldom favoured. Whether the risk is worth taking determines the step and it is no leap into darkness. It could be reasonably imagined that the persons engaged

3 State Administration Reports for those years.
in the Bijhara practices in the hills of Tripura had their own calculations. The lure of fluid money could not be the only fillip to such practices. Let us examine the circumstances.

Tripura was plentiful in forest resources. The prices of forest produce were absurdly low\(^1\) for many of the items as

\[
\text{Low prices of forest produce as a strong fillip to export and smuggling compared to the market prices prevailed in the neighbouring British districts. If the sale of permits is any indicator, it can be safely said that the forest produce of Tripura was in increasing demand in these districts. In 1914 the sale of permits yielded a revenue of Rs 41,196 which steadily rose to Rs 1,86,022 in 1945-46.}^2
\]

The ready markets and large demand of forest produce immediately beyond the border of the State provided a strong fillip to the Bijhara exporter, accentuated by the extreme cheapness of their prices.

\[\text{Tripura itself proved conducive to Bijhara practices. The hill people on the pay of unscrupulous traffickers}^3\text{ extended their supportive hands to Bijhara exports. As a measure of other reasons community penalty some tribes living in the upper stretch of the Dambur were}\]

\[\text{\cite{1}} \text{Hunter, W.W., op.cit., p.477.}\]


\[\text{\cite{3}} \text{Circular No.4 of State Forest Department dated 16 Agrahayana, 1339 T.E. (1929 A.D.).}\]
additionally taxed Rs 4 over the usual rate of the house tax. This follows that the facts of geography were so imposing that no other administrative measures could counteract them. The entry and exit to and from the hills were numerous which overwhelmed the scheduled Bankar paths. In other words, the State could not be administratively diffused in order to exercise effective supervision because of its hostile topography.

The lack of supervision over the forest toll stations situated in isolated pockets gave rise to corrupt practices among the staff. Illegal gratifications had been rampant. The State Administration Reports 1920-46 unfailingly refer to the punishment meted out to the forest field staff for corrupt practices. The punishment included fines, degradation, suspension, and even dismissal. The forest guards were too no exception to it. Thus forest guards were of limited utility in counteracting Bijhara practices and the creation of special Patrol Staff Unit was necessary to strengthen the forest patrol. It was doubtful how this organisation would prove effective in view of its statewide jurisdiction and difficult terrain.

Along with all these measures there was a system of

2 T.S.C., Part IV No. 8 dated 29 Agrahayan 1315 T.E. (1905 A.D.); Circular No. 15 of State Revenue Department dated 7 Bhadra, 1327 T.E. (1917 A.D.); Banalabastu, op. cit., Sections 22, 23, 33, pp. 6-8; Charma O Asthi, op. cit., Section 9, p. 7.
reward introduced in the State to counteract the *Bijhara* practices. People in possession of ivory, hides and horns of the rhinoceros, hides, teeth and nails of the tigers were encouraged to voluntarily surrender these items to the treasury, and cash rewards were given to them on their face-value at a prescribed rate.¹ The reward at some lower rate was admissible to the people or to the State employees in detecting the *Bijhara*. As the cash reward was just a token and fell much short of their actual value, the effectiveness of this system may reasonably be doubted. The only plus point was that with cash incentives at least attempted to involve the people in the detection of the *Bijhara* exporters at one hand, and with a moral booster it protected the honest people from unnecessary harassment on the other.

The people engaged in *Bijhara* practices would certainly know the loopholes of the State administration and the limiting factors of the State geography under which they worked with stress and strain. The congeniality of the circumstances both in and outside the State administration contributed no less incentive to the *Bijhara* practices in the forest produce of the State.

¹Gaiadanta, op.cit., Sections 12, 6, pp. 2-3; Circular No.67 of State Revenue Department dated 20 Poush, 1302 T.E. (1832 A.D.); T.S.G., Part XXX, No.21, 1st Fortnight dated 15 Falgun, 1341 T.E. (1931 A.D.).
B. AGRICULTURE

Section I: Background

Tripura is extensively covered with forests. About 70 per cent of the area of the State consist of hills and tillas (small hillocks), and the rest of the area are the plain land situated in the river valleys and in the form of the lungas (low-lying narrow strips of land between the tillas). The valleys enclosed by the hills and watered by the flowing rivers from the outer hills form the water-sheds. The soils of valley lands consist of transported soil from the tilla soils. Valley lands are good for crops. The lunga lands situated in the narrow valleys between the tillas are generally very fertile. The soils are of sandy-loam type. A good number of the lungas is swampy, boggy and marshy. The distribution of lands under plough cultivation had been seriously affected by the topographical configuration of the State.

In spite of general fertility of the soils, for a long time, most of the area was not cultivated at all. Jhuming, extensively practised on the hill slopes by the hill people, was the only form of agriculture until the first group of Bengalee settlers came to Tripura in the reign of Ratnamaniya I, and most probably, they introduced the permanent form of cultivation during the fifteenth century.\(^1\) Plough cultivation was limited

\(^1\) Singh, K.C., op.cit., pp.32-35.
to a narrow strip of plain land lying along the boundary which divided the State of Tripura from the adjoining districts of Sylhet, Tippera, Noakhali and Chittagong, and also to a few patches of land in the interior. It was only that portion that was permanently under cultivation during the last quarter of the past century. The people who carried on this settled form of cultivation constituted, with few exceptions, the Bengalees and Manipuries, the majority of the Bengalees being the Muslims.¹ Under the Jangal-abadi tenure more lands were increasingly brought under settled cultivation by the land-hungry peasant immigrants from adjoining districts.² at the beginning of the present century.

During the entire period of the Later Manikyas Jhum cultivation was extensively practised in the hills by all tribes of the State and the land used by them for plough cultivation was simply casual.³ In the chapter III the State efforts to settle the hill people to plough cultivation have been discussed at some length and it is unnecessary to repeat them. It can only be recounted that the dream of the tribal reserves to settle the tribal segments to

² State Census, op.cit., p.31.
³ Singh, K.C., op.cit., Introduction, p.XIX.
plough cultivation could not be fulfilled because of their strong aversion to the settled form cultivation. They still liked to cling to their traditional way. Thus pressure on the land was seldom felt in the State for plough cultivation. Ignoring the indiscriminate felling of trees and the depletion of forest resources, the Jhum produce constituted one of most important sources of revenue, being the export duties on cotton, til and mustard seed.

The total absence of agricultural land statistics baffles any attempt at the quantification of the total land put under different agricultural crops during the period under discussion. Some agricultural statistics are available only for the thirties of the present century which can at best be taken as a rough indicator for the earlier period.

Since 1920 statistics relating to the export of Jhum produce were being regularly recorded in the State Administration Reports. The quantum of the export may be taken to form just a qualitative estimate of the land under Jhum cultivation. The following table shows the land use pattern of the State during the 1930-31 and 1937-38.
Table No. 17: Land utilization under different agricultural crops

<table>
<thead>
<tr>
<th>Crop</th>
<th>Area sown under different crops (in square miles)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1930-31</td>
</tr>
<tr>
<td>(a) Rice</td>
<td>410.0</td>
</tr>
<tr>
<td>(b) Jute</td>
<td>10.2</td>
</tr>
<tr>
<td>(c) Sugar cane</td>
<td>7.6</td>
</tr>
<tr>
<td>(d) Mustard</td>
<td>8.0</td>
</tr>
<tr>
<td>(e) Tea</td>
<td>12.3</td>
</tr>
<tr>
<td>(f) Others</td>
<td>22.3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>471.0</strong></td>
</tr>
</tbody>
</table>

Out of the total area of the State (4116 square miles) 11.44% of the land had been put under agricultural production in 1930-31 which showed a little rise (11.83%) in 1937-38. Estimating one-fourth of the area being cultivable land it can be said that more than 50% of the land capability, in fact, remained unutilized for the period in 1930-31 to 1937-38. The idea about the land utilization previous to this period can be formed without little stretch of imagination.

1 State Census, op. cit., pp. 98, 100; Memorandum and Statistics Relating to Agriculture, Forests, Exports and Imports of Tricura State, for 1937-38, p. 3.
The following table shows the quinquennial average of the export of the Jhum produce in the period 1924-25 to 1943-44.

Table No. 18: Quinquennial average of export of the Jhum produce

<table>
<thead>
<tr>
<th>Quinquennial period</th>
<th>Cotton</th>
<th>Til</th>
</tr>
</thead>
<tbody>
<tr>
<td>1924-25 to 1928-29</td>
<td>68,306</td>
<td>32,763</td>
</tr>
<tr>
<td>1929-30 to 1933-34</td>
<td>55,147</td>
<td>24,840</td>
</tr>
<tr>
<td>1934-35 to 1938-39</td>
<td>53,088</td>
<td>27,995</td>
</tr>
<tr>
<td>1939-40 to 1943-44</td>
<td>27,120</td>
<td>19,566</td>
</tr>
</tbody>
</table>

Source: Tripura Administration/for relevant years

From the table above it can be said in qualitative terms that more lands in hills had been under the Jhum cultivation during the period in 1924-25 to 1928-29 than on the succeeding years 1939-40 to 1943-44, and the vagaries of nature and the Jhum fertility could not be continued at a stretch over five years to affect the quinquennial average.

Keeping this general background of the land use under plough and shifting cultivation in our mind, we may proceed to examine the agricultural revenue and the administrative practices in the next section.
The principal exports of the State had been timber, forest produce of various kinds, cotton, jute, tea, rice and mustard seed during the period of the Later Manikyas. Jute and mustard began to be cultivated in the State at the beginning of the present century\(^1\) while tea in 1916.

Towards the close of the third quarter of the last century the export duties levied upon cotton and til constituted more than one-fourth of the whole revenue of the State, and continued to be an important source till the last days of Birabikrama Manikya (1923-47). In the year 1673-74 the export duties on cotton and til\(^2\) alone yielded a revenue of about Rs 45,694 which rose to Rs 69,254 during 1890-91 under Khas management.\(^3\) With the streamlining of the administration it showed a steady growth. The revenue which had been Rs 81,396 at the turn of the twentieth century shot to Rs 1,54,873 in 1910-11 and Rs 1,42,554 in 1920-21.\(^4\) The quinquennial average of the export duties on cotton and til in the period 1924-25 to 1942-44 may be seen from the table below.

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Table No. 19: Quinquennial average of the export duties realised from cotton and til (in rupees)

<table>
<thead>
<tr>
<th>Quinquennial period</th>
<th>Cotton and Til</th>
</tr>
</thead>
<tbody>
<tr>
<td>1924-25 to 1928-29</td>
<td>1,74,904</td>
</tr>
<tr>
<td>1929-30 to 1933-34</td>
<td>1,19,702</td>
</tr>
<tr>
<td>1934-35 to 1938-39</td>
<td>1,24,663</td>
</tr>
<tr>
<td>1939-40 to 1943-44</td>
<td>71,228</td>
</tr>
</tbody>
</table>

Source: Tripura Administration Reports for those years.

Cotton and til were, in fact, grown entirely on hill Jhum and sold by the hill people to the Bepards (traders) either in the hills or in the toll stations in the plains. The commodities were conveyed shoulder-borne or in either of river and land routes on payment of dues levied on the export.

The usual practice that prevailed in the State till 1879 was to farm out the Cotton Mahals for a heavy annual Jama. The exporters had to pay the farmer of the Cotton Mahals a duty varying from Rs 1 1/8 to 1 7/8 per Maund (82 pounds or about 37 1/2 Kg.), depending upon the quality of cotton. The farmers were also given right

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1 Circular No. 16 of State Revenue Department dated 28 Shravana, 1322 T.E. (1912 A.D.).
to collect a duty on the export of *til* which was levied upon

the exporters at rates varying from

half a rupee to seven-eighth of a

rupee, according to the quality of *sesamum*. In case of the

sale in the plains, the hill people had to bring down cotton

and *til* to the toll stations set up by the farmers in the

plains.

In the total absence of administrative control and

supervision the unscrupulous farmers, more often than not,

levied duties on cotton and *til*, over-

riding the prescribed tariff rates,

and the *Beparis* adjusted the export
duties at the cost of the growers. The higher was the levy

upon the *Beparis*, the lower was the sale price fixed for the

exports. Thus the essential commodities the hill people

received in barter had been far less than could normally be

bought but for the levies. The goods the *Beparis* carried to

the hills for barter were arbitrarily charged as there had been

no prescribed rates in vogue. The export duty combined with

this additional charge had serious impact upon lowering the

price of cotton and *til* sold in the hills. In any case the

growers could not get a better price for their produce while

the *Beparis* had nothing to lose.

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1 Hunter, V.W., *op.cit.*, p.508.

This practice of farming out the Cotton Mahals to collect export duties on cotton and til was discontinued as soon as the revenue potential on this head was increasingly recognised by the State administration. The Cotton Mahals were taken under Khas management in 1879. Some innovative practices were introduced to check the tax evasion on one hand and to augment the revenue on the other.

Working on the premises that plugging the way to the Bijnara practice meant the augmentation of the revenue, the State administration introduced the Takni (the statement or estimate of agricultural produce available for sale) system in order to prevent the Jhumias from concealing or making away with cotton and til. In more than one sense the Takni was an estimate of standing crops on hill Jhumas by appraisers which somewhat resembles Kankut (an account of appraisement by inspection of standing crops).

Making an on-spot estimate of the standing crops and working out the old stock, if any, the police officials (later Tahsil officials) entered both of these quantities in

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1 Ibid, p.291.
the Takni form. Their appraisement was made known to the Jhumias and their signature obtained on the Takni. When the crops were harvested, the current quantity along with the last year's stock had to be brought down to the toll stations, whatever the actual outturn might prove more or less. Except under special permission, no Jhum produce could be sold to any Beparis without its being recorded in the Takni. A fine of Rs 200 attended upon its contravention. In case of the sale of til and cotton in the hills, it was incumbent upon both the Beparis and the Jhumias, the buyer and sellers, to report the sale to the toll stations, for the adjustment of the accounts in the Takni. Any such sale without recording it at the toll station was deemed to be a Bijhara trafficking punishable under the State rules.¹

The Takni system on cotton and til gave the State administration an advance information of the revenue potential for the year. The sale of these commodities within the knowledge of the toll stations acted as a strong check to tax evasion when the Takni was prepared tolerably accurate.

The other measure initiated under Khas management of the Cotton Mahals was the introduction of the permit system.

| Permit to the exporters | The exporters of cotton and til were required to obtain Ujan Toka on payment |

fees which widely varied from one Division to another till 1911. A uniform rate structure was introduced in the following year. The rate was much higher than that of the Ujan Toka for forest produce. It varied from Rs 2 for shoulder-borne traffic to Rs 8 for general trading in cotton and til. This rate variation was due to the type of the routes to be used and the means to be adopted. It was exclusively meant for the individual Bepari engaged in the cotton and til traffic. His partners and other helpers were allowed concessional rates of fees for procuring the Toka as a token of permission to accompany the authorised Bepari to the hills. Permit fees opened up a new revenue potential in the similar way the sale of permits did in the area of forest revenue.

The Takni was, in fact, the business guide to the cotton and til traffic. On its strength the toll stations could easily guide the Beparis where to shop the exportable produce and how much of their required quantity would be available thereat. The purchase was effected either in cash or in barter. Purchase of exportable produce

The Beparis often chose the latter alternative as it yielded them double profits. Besides allowing usual profit margin to the commodities in barter, they adjusted the permit fees paid either for themselves or for their party or for both to the selling

price of the commodities to go up. The inclusion of the export duties to it pushed the price further. As a result, the purchasing power of the growers was greatly diminished in barter. The position in cash sale was no better either. Under the existing system the chance was remote for the Jhum growers to get the better price for cotton and til.

The export commodities were brought down at the toll stations (later at the Tahsil office) in baskets and sacks. These were weighed itemwise separately for each of the exporters.

Levy in export duty at the toll stations

Export duties were levied in accordance with tariff rates per Maund. On payment of dues Bhatials were issued to the Beopals to export the produce out of the State. The following table shows the tariff, the rate of which remained unrevised since 1905, along with their market prices prevailing in the same year.¹

Table No. 20: Rate schedule and market price of cotton and til in 1905

<table>
<thead>
<tr>
<th></th>
<th>Price per Maund in 1905</th>
<th>Export rate per Maund in 1905</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Maximum</td>
<td>Minimum</td>
</tr>
<tr>
<td>Til</td>
<td>5-0</td>
<td>2-0</td>
</tr>
<tr>
<td>Cotton</td>
<td>8-0</td>
<td>2-8</td>
</tr>
<tr>
<td>Ginned cotton</td>
<td>15-0</td>
<td>10-0</td>
</tr>
</tbody>
</table>

On comparison it may be stated that the cotton export rates in 1905 were slightly less than those of 1879 which had been Rs 4.8 for ginned cotton and Rs 1.14.9 for unginned cotton. The revenue showed a continuous ascending curve till 1938-39 without being affected by the fluctuation of prices of cotton and till as may be seen from the preceding table (ante p.241).

In passing a word may be said on the quality of the Jhum cotton. The long-staple cotton of the 'Darwar' variety was tried in the Jhum of the State, and the results were unique. The State Administration A word on the quality of jhum cotton Reports of 1333 T.E. (1923 A.D.) recorded the comments of different cotton expert bodies and cotton mills. The Central Cotton Committee in their report stated that Jhum products fetched Rs 5 per Maund less than the price obtained by the Bombay growers, the difference being due to unclean picking. The Government Economic Botanist at Dacca, commented that with careful and clear picking and packing, the problem of long-staple cotton for Bengal would be satisfactorily solved, if it could be grown in the Jhumas. But this potentiality of cotton was not explored, probably the State had neither means nor willingness to carry the experimental findings home to the Jhumias.

Apart from cotton and til, export duties were levied upon some other agricultural produce, namely paddy, jute, mustard seed and tea. Unlike Jhum produce of cotton and til, no export duties were levied upon jute and mustard seed till 1907, and upon paddy still thirty years later. Tea will separately be dwelt upon in the next section.

The export duty of jute had been annas four only per Maund in 1907 which rose to annas six in 1926. The volume of jute export increased spectacularly and the decennial average was in the realm of 82,194 Maunds in the period 1924-25 to 1933-34 and 1,94,669 Maunds in the years 1934-35 to 1943-44. The export duty on jute yielded a decennial average of revenue to the tune of Rs 33,931 in the period 1928-29 to 1937-38 which rose significantly with the increased volume of jute export in the succeeding years.

Though a late-comer, the export duty on jute added substantial income to the State exchequer.

The export duty on mustard seed was levied at annas two which, after the lapse of 35 years, was revised to a rupee in 1948. The volume of export of mustard seed increased by leaps and bounds, and the decennial average

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3 Tripura Administration Reports for all those years.
of the export was in the range of 26,539 Maunds and 35,479 Maunds in the periods 1924-25 to 1933-34 and 1934-35 to 1943-44 respectively. The State derived substantial revenue on this account.

No export duty was levied on paddy till 1936. It was laid at annas four per Maund in the following year in order to raise a fund for building and repairing the roads. Paddy and rice: The rate was revised to rupee one in 1938. During the year the export rate had undergone further revisions from rupee one to rupees five and thence to rupees fifteen within a spell of four months. The price of rice shot to Rs 50 per Maund in the wake of the Bengal Famine of 1350 B.S. (1943 A.D.). The export rate was enormously increased in order to size the volume of rice export outside the State. The triennial average of rice and paddy export had been 5,58,752 in the period 1940-41 to 1942-43 which had sharply fallen to 47,318 Maunds during 1943-44 because of the exorbitant export rate. This quantity of export included the liberal concession given to the Jiratiya Prahā (resident cultivators engaged in rice cultivation in the border areas of the State) to carry home their produce outside the State as

admissible under existing State rules. With the fury of the Famine having largely subsided within the State, the export rate for paddy and rice was reduced to Rs 5.\(^1\) The revenue potential on this head was not seriously recognised in the state.

Of the minor tree crops, Simul cotton (inferior variety of cotton used for making pillows, cushion etc.) was largely exported from the State which sold Rs 12 to Rs 15 a Maund according to its quality. A levy at the rate of annas four per Maund was imposed upon it since 1921.\(^2\) The revenue on this head was insignificant and not separately returned.

The importance for the organisation of a separate agriculture department was recognised as late as in 1897.\(^3\) But the State efforts in the field of agriculture could not get on till 1904. With the establishment of a model farm for the cultivation of mulberry, potato, sugarcane,\(^4\) its area of administrative control operation was gradually extended to cotton growing in hill Jhums, horticulture and forest nurseries.


\(^2\) Memo No. C 257 of State Forest Department dated 17 Aswin, 1231 T.E. (1921 A.D.).

\(^3\) Raigi, op. cit., p.298.

\(^4\) Progressive Tripura, op. cit., p.48.
But the Department of Agriculture was not broadbased to exert any salutary effect upon agricultural output. Its functions were extremely limited to experimental farm activities in which areas too the Department languished without proper support and finance. Only during the Second World War the food production aspect of the Department were seriously emphasised, and the Department was accordingly re-organised and provided with technical staff. The extension services, seed distribution and agri-propaganda were gradually intensified for the triennium 1943-46.\(^1\)

The agricultural revenue was managed by the Revenue Department. Long before the period when the Tahsil and police functions were not bifurcated, the State Police Department exercised administrative control over the export of cotton and til in co-operation with the Karpas (cotton) Superintendent.\(^2\) With separation of the Police Department, the Tahsil continued to manage the collection of export duties in respect of Jhum produce of til and cotton under the overall administrative control of the State Revenue Department. Later jute, mustard seed and also rice and paddy were added to the control of the Tahsil.\(^3\) But the collection duties on Simul cotton

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remained under the management of the Forest Department through its peripheral Banker offices. With the creation of the Custom Department and its amalgamation with the Forest Department in 1939, the overall control and management of export duties on any item, whether under the classification of forest or agricultural produce, was placed under the Forest and Customs Department. The usual grassroots level of operations continued to collect export duties as before.

Tea constituted one of the principal revenue sources of the State. Now we propose to examine tea cultivation in Tripura in the section to follow.

Section III: Tea cultivation in Tripura

Tea cultivation introduced in 1916-17 ushered a new era in the economic history of Tripura. Tea industries grown to the northern boundary of the State and booming business during the First World War at one hand, and the quest for new tea lands nearly saturated in Bengal and Assam on the other, provided a fillip to the native capital to turn back to Tripura in 1916 as a prospective area for tea cultivation. On soil analysis,

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the soil of Tripura was found to be as good as that of Surma Valley for tea cultivation. Eschewing the slough of conservatism, the State made tea settlements of extensive waste land, and hesitatingly opened up this prospective area for the diversification of its economy.

The initial tally of tea gardens was only four in 1916-17 and all of them were started in two northern Divisions of the State—Kailashahar and Dharmanagar. The tea settlement multiplied by leaps and bounds, and within 14 years of its humble beginning, it showed the sign of tremendous expansion. The number of tea gardens which had been 4 in 1916-17 progressively rose to 50 in 1930-31 and thence to 55 in 1945-46.

The simple mention of the number is meaningless unless the average area of land under tea cultivation is indicated. The tea gardens of Tripura was smaller, as a result of which many of them could not prove a viable economic unit. The average area per unit furnished in the table below will give

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1 Progressive Tripura, op.cit., p.59-60.
us a general idea of the smallness of their sizes.

Table No. 21: Areas of land under tea

<table>
<thead>
<tr>
<th>Reference year</th>
<th>Number of tea gardens</th>
<th>Land under tea</th>
<th>Average acreage per unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1916-17</td>
<td>4</td>
<td>2,000</td>
<td>500</td>
</tr>
<tr>
<td>1930-31</td>
<td>50</td>
<td>8,386</td>
<td>167.72</td>
</tr>
<tr>
<td>1937-38</td>
<td>50</td>
<td>10,563</td>
<td>211.26</td>
</tr>
<tr>
<td>1940-41</td>
<td>55</td>
<td>10,928.5</td>
<td>198.88</td>
</tr>
<tr>
<td>1942-43</td>
<td>55</td>
<td>11,366.86</td>
<td>206.67</td>
</tr>
<tr>
<td>1944-45</td>
<td>55</td>
<td>11,560.43</td>
<td>210.19</td>
</tr>
</tbody>
</table>

Limited inherently by the smallness of the sizes, the growth of the tea gardens of the State was further balked by tea restriction measures of the Government of India. The Indian Tea Control Act of 1933 introduced the Tea Restriction Scheme to which the State had been a participant. The Scheme limited the extension of tea cultivation in the State and the extension required the express sanction of the Indian Tea Licensing Committee which operated as the Licensing authority for the State as well.

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As the Tea Industry of the State was in the early stage of its growth in mid-thirties, the extension of tea cultivation was essentially necessary to prevent many of gardens from growing sick. But the attitude of the Indian Tea Licensing authority was very tough on the matter of extension of tea lands. On a joint inspection of tea gardens in 1936-37 by the Indian Tea Licensing Committee and the State, two tea gardens of the State were found in excess of the ceiling and tea plants on 8 acres of lands had to be uprooted on the ground of illicit plantation. The State had vigorously moved the Government of India on matters of extension of tea lands for its tea gardens but nothing could actually avail. As a consequence of restriction measures, many tea estates wanted relinquishment of the large portions of uncultivated land which the State had to allow as a protective measure. During the period from 1930-33 to 1935-36 the area of such relinquished lands reached 6,398 acres.

The Tripura Tea Control Act of 1938 promulgated in the light of the Indian Tea Control (Amendment) Act of 1938, could not initiate any significant change. The Indian Tea Licensing Committee was only given indirect position in the enactment. The permission for the extension of tea cultivation could now be granted by the State by arrangement with

2 T.A.Rs., for 1342-1345 T.E. (1932-36 A.D.), Land Administration, Chapter II.
the Government of India. But such extension was allowable only to a limited liability company with less than 300 acres of planted area or to tea estates owned by individual proprietors, within the limit of 150 acres.¹

Under the provisions of the International Tea Agreement, the total area of land, permissible for extensions to be made in 1940 was 52 acres. Through unremitting persuasion of the State some more 200 acres out of the unutilized area of 981 acres available for extensions in Bengal were allotted to the Tripura State. The total area available for extensions in Tripura was therefore 252 acres. On recommendations from the Indian Tea Licensing Committee on the area of 252 acres for new extensions in the State, an allotment of 152 acres was made in 1941 (November) at the first instance, keeping 100 acres in reserve to meet the requirement of any orders passed in appeals to the State Government.² During the triennium 1353-55 T.E. (1943-45 A.D.) the area admissible to the State came up to 133 acres, out of which 80 acres were distributed in 1945 among deserving estates, and the rest 53 acres were allotted against the orders passed in appeals in 1946 (February).³

The Tea Restriction Scheme was, in fact, designed to control tea market in the interest of big planters. Not only the tea estates were prevented from growing into viable economic units by the Scheme, but the State was also limited in its expanding economy. Many of the tea estates in the State grew sick and anaemic in the prime of their growth, mostly in consequence of it.

Yet the State gained enormously from its venture in tea settlements. The vast tracts of waste land was brought under rentals which would otherwise yield no or insignificant amount of revenue. The terms to pay an ad valorem export duty or royalty of two and half per cent on the Calcutta price of tea opened up an new area of revenue potential. The special excise duty on tea proved another source of revenue in the train. It can be said, and not inappropriately, that the State derived triple kind of revenue premium from its enterprise in tea settlements. The following table will show the quinquennial average of rentals and export duty or royalty on tea received by the State, along with the volume of export, for the period in 1928-29 to 1942-43.
Table No. 22: The quinquennial average of land revenue, export duty and volume of tea export

<table>
<thead>
<tr>
<th>Quinquennial Period</th>
<th>Land Revenue</th>
<th>Export duty or Royalty</th>
<th>Volume of Tea export</th>
</tr>
</thead>
<tbody>
<tr>
<td>1928-29 to 1932-33</td>
<td>Rs 3,895</td>
<td>Rs 11,487</td>
<td>12,96,640</td>
</tr>
<tr>
<td>1933-34 to 1937-38</td>
<td>Rs 45,756</td>
<td>Rs 29,216</td>
<td>24,24,572</td>
</tr>
<tr>
<td>1938-39 to 1942-43</td>
<td>Rs 65,000</td>
<td>Rs 47,824</td>
<td>32,69,122</td>
</tr>
</tbody>
</table>

Source: Tripura Administration Reports for those years.

From the table it can be seen that both land revenue and the export duty or royalty realised from the tea estates show a continuous ascending graph during the quinquennial periods. The volume of export on tea progressively increased with each successive quinquennial period, yielding proportionate rise in export duty on tea.

The levy and collection of duty on all the commodities liable to duty of Central Excise had been introduced in the State during 1944-46 as 'Special Excise' and with its operation, the special excise duty on tea opened up another prospective area of revenue. The biennial average of the revenue for the period in 1944-45 to 1945-46 came to Rs 2,27,068 which was
highly significant as compared to other components of income derived from tea settlements.¹

As the tea settlement had primarily three components, its revenue management and administrative control was not vested in a single department. The land settlement aspects were dealt by the Minister-in-Charge, Revenue Department, and the sanction of the Raisah was necessary on all such transactions.² The export duty was collected through its agency³ till the Customs Department was organised in 1939. The responsibility of collecting Special Excise duty on tea was vested in the Special Excise Officer under the Revenue Department and later Finance and Accounts Department.⁴

In the foregoing pages we have discussed how forest and agricultural produce proved important sources of revenue for the State. We now propose to examine another significant source of revenue, the excise, in the next chapter.

² Cha-Krishti Ain, op.cit., Sections 6,9,10, pp.1-3.
³ Cha-Krishti, op.cit., Section 1, pp.1-2.