CHAPTER IV

REVENUE ADMINISTRATION

The revenue administration of suba Bihar was one among the 12 subas of Mughal Empire’s revenue system. The suba, as recorded in *Ain-i-Akbari*, having a length of 120 koss from Gadhi to Rohtas and 110 koss of breadth from Tirhut to the northern mountains, had enough potential to generate sufficient produce and revenue to sustain its subjects and the sovereign. *Ain* records that Bihar had a ‘high degree’ of agricultural prosperity and rice had a remarkable distinction. There was abundance of sugarcane, betel-leaf, fruits, flowers and milk of good quality. The suba had seven sarkars (Tirhut, Hajipur, Saran, Champaran, Monghyr, Bihar and Rohtas) and 199 parganas. Gross revenue was 22,19,19,404 1/2 dams or Rs. 55,47,985-1-3 and out of 199 parganas, 138 paid their revenue in cash. The extent of measured land was 24,44,120 bigha yielding a revenue of 17,26,81,774 dams or Rs. 43,17,044. The remaining 61 parganas were rated at 4,22,37,630 1/2 dams or Rs. 12,30,940-12-5, out of which 22,72,174 dams or Rs. 56,803-8-10 were Suyurghal (land grants).

1 Koss is a unit of distance usually from 1 to 2 miles.
3 It is pointed by H.S. Jarret, translator of *Ain*, that the term Zabti though originally applied to lands sequestered by the State, was used of rent free lands subjected to assessment in Bengal, to lands which had been resumed from Jagir Grants by Jafar Khan: in the north-west, to money rents on the more valuable crops, such as sugar, tobacco and cotton where rent in kind was the rule. Abul Fazl employs it loosely elsewhere for the revenue collection or assessment of a village. Ibid., p. 162, fn.
4 Irfan Habib points that statistics of measured area in Bihar during Aurangzeb’s period had some discrepancy with the statistics shown in the *Ain*, for when these area were ‘converted from bigah-i daftari to bigah-i Ilahi’ then it was three times more than what *Ain* claimed. Irfan Habib, *The Agrarian System of Mughal India*, p. 11.
5 Bigha, a unit of land equal to 1600 sq. Yards.
the time of Aurangzeb the number of sarkars and parganas increased to 8 and 245 respectively, which raised the amount of revenue too to about 96 lakh rupees. 7

The year 1765 demarcates two different eras of sovereignty and subjugation which subsequently culminated in the colonial conquest of India. The above system of revenue settlement underwent a sea change in the eighteenth century when the English East India Company acquired the right to revenue collection after the victory of Buxar (1764) and the grant of Diwani in 1765. Mughal Emperor Shah Alam II conferred the Diwani of three provinces Bengal, Bihar and Orissa to the English Company. The Firman declares that,

...we have granted them [the English Company] the Dewanny of the Provinces of Bengal, Bihar, and Orissa, from the beginning of the Fussul Rubby of the Bengal year 1172 as free gift and ultumgau ...with an exemption from the payment of the customs of the Dewanny, which used to be paid to the Court. It is requisite that the said Company engage to be security for the sum of twenty-six lakhs of rupees a year for our royal revenue, which sum has been appointed from the Nabob Nudjum-ul-Dowla Behauder, and regularly remit the same to the royal Circar; and in this case, as the said Company are obliged to keep up a large Army for the protection of the Provinces of Bengal, &c., we have granted to them whatsoever may remain out of the revenues of the Provinces, after remitting the sum of twenty-six lakhs of rupees to the royal Circar, and providing for the expenses of the Nizamut. 8

The Company's revenue administration was one of the important chapters in the colonial conquest of India in general and Bengal and Bihar in particular. The manifestations of colonial conquest happened through its institutions, policies and agents who carried it to the interiors of the conquered land and its people. The

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7 Francois Bernier *Travels in Mogul Empire 1656-68*, (tr. & ed.) Archibald Constable, Delhi, 1972, p. 457. This increase was partly due to the conquest of southern region, Chotanagpur and Bhojpur, of the province and bringing more uncultivated lands under cultivation.

Revenue administration was the backbone of the Mughal Empire through which it stabilised and legitimised its rule. Acting on the same line the Company too tried to consolidate itself through its revenue administration. Besides, revenue was one of the basic requirements to finance the Company's trade, investments and wars. Hence, it took all care and precaution to establish itself into the existing frame and then reorienting it to suit its needs.

Hence, this chapter attempts to see how the revenue administration unfolded in the post-Diwani phase under the Company rule. The main focus will be on their first impressions, experience and experiments in collecting and administering the complex web of revenue in Bihar.

The Company after acquiring the Diwani declared that,

…it was not thought prudent, either by the local government, or the directors, to vest the immediate management of the revenue, or the administration of justice, in the European servants. It may indeed appear doubtful whether the European servants at this time, generally possessed sufficient knowledge of the civil institutions and the interior state of the country, to qualify them for the trust. 9

Hence, it was proposed that the resident deputed at the court of Nawab for the inspection of the management of Naib-Dewan and Chief of Patna for superintending the collections of the province had to work under the immediate management of native officers appointed for the job. Shitab Roy was appointed as Naib-Diwan for Bihar. 10

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9 Grant, The Fifth Report, p. 3.
10 Ibid., p. 3.
THE FAMINE (1769-70)

The Company with the help of native officers collected revenue peacefully for the next four years but in 1769-70 it faced the tragedy of famine and loss of revenue. The famine exposed the weakness of the Company over the revenue administration. The collectors had a tough time in keeping the revenue settlement ‘agreeable to the Bundubust’. The frequent complaints compelled the Committee to order some deductions in the Revenues. The Chief of Patna informed that in the city of Patna ‘fifty to sixty people have [had] died of absolute hunger in the streets every day’.\(^1\)

The Chief disclosed that for the relief of those near his habitation were given fifty rupees’ worth of rice daily at the Company’s charge. The collection of revenue had been affected badly and the idea of collecting one third, as suggested by the Chief at Patna, seemed impractical to sustain both the government and the Ryot. It was suggested that the revenue should be taken from those places where rice and other kinds of grain were produced in the Kharif and Rubbi harvest at the rate of 25 Ser in the maund and the 15 Ser to be left with the Ryot. The Salammies a customs on villages and places where produce was really scarce would be exempted from any payment.\(^12\) This idea was also shared by Mahomed Reza Khan and Shitab Roy, the Naib-Diwans of Bengal and Bihar.\(^13\) They told about the pathetic condition of the people. In Bengal and Bihar Ryots sold their ‘children to raise money’.\(^14\) They argued that ‘at this season of districts if any pressing and rigorous demand should be made on the Ryotts[Ryots] of Bahar [Bihar] it would tend only to improvish the Country

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\(^1\) NAI, HPP, SC, 29th September to 13th November 1770, Letter from Patna to Calcutta, 3rd October 1770.

\(^12\) Ibid.

\(^13\) Ibid.

\(^14\) Ibid.
without bringing any considerable sum into the Treasury'. A letter dated, Fort William 7th December 1769, to Harry Vereslt, the President of the Select Committee, by James Alexander proposed ‘to make a division of the produce of the different districts and a certain proportion of two thirds to be allotted to the Government’. He suggested that it would help in decreasing the pressure of revenue demand and ‘they will [would] only be obliged to pay according to the success they have had during the season in the cultivation of their Lands’.  

Although various suggestions were transmitted to the higher authorities to deal with the calamity, nobody seemed to be confident about the appropriate method.

SURVEY AND PREPARATIONS

The Company prepared to work on the crisis by introducing some reforms in the revenue administration. It required some knowledge of the previous system but the Select Committee reported that Qasim Ali while fleeing from Patna, carried with him or burnt all the records that could lead to a knowledge of former transactions, or enable the Company to ‘ascertain what sums had been received & the then real state & value of the Province.’ 15 The Company first overcame its ignorance by making an extensive survey for getting information about the system. Supervisors were appointed in different parts of the province to find out the details of existing systems and its mechanism. 16 They were advised to gather detailed information on the history of the province, the state, produce and capacity of the lands. These included amount of the revenues, the cesses or arbitrary taxes and of all demands whatsoever which were made on the cultivators; the manner of collecting them and the gradual rise of

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15 NAI, HPP, SC, 12th October to 29th December 1769, Letter from Patna to Calcutta, 7th December 1769.
16 Ibid.
17 Grant, The Fifth Report, p. 3.
every new impost; the regulations of commerce and the administration of justice. Separate councils, with superior authority termed as Comptrollig Committee of Revenue, were established in 1771 at Murshidabad and Patna for handling revenue affairs of Bengal and Bihar separately.¹⁸

The supervisors came out with extensive details of the existing revenue administration, mode of assessments and collections including other relevant information. Their information revealed that the revenue settlement was fixed through proper survey of the extents of jagir and khalsa lands. About one-third of all the lands of each province were set apart under the former, while the rest was kept under the latter for immediate payment ‘to answer the King’s proper expenses, Civil and Military, as well as all the extraordinaries of war’. The rules and regulations for both portions of the land divisions were same ‘in prescribing the nature, form and amount of the yearly collections’ and their management were assigned to zamindars or jagirdars and aumildars.¹⁹

The office of Canongoe looked after the privileges and duties of the parties concerned in the revenue department, annual produce and taxation, allotments to zamindars, Ryot and cultivator. He supervised the rules of collecting the rent.²⁰ The Canongoe minutely recorded details of zamindary settlements such as how much amount the zamindar had kept after remitting the surplus and after paying the salaries to his subordinates etc.²¹ Although in Bengal, except the name and salary there were no substantial duties left in the eighteenth century, in Bihar the Canongoes had retained their powers. Occasionally, they had to yield to the demands of the zamindars but it

¹⁸ Ibid., p. 3.
¹⁹ Ibid., p. 505.
²⁰ Ibid., Appendix 3, p. 220.
²¹ Ibid., p. 220.
happened rarely as 'the Conongoes of Behar were, well informed of their powers and functions.' The logic behind the office of Canongoe was to appoint an in-charge or supervisor. He had to supply the information regarding fiscal history of a zamindari, details of land cultivable and left under taxation, functions and responsibilities of aumils and details of revenue demand from Ryots and balances. Besides, he required to check that in no circumstances any information regarding revenue administration would be withheld by either the Ryots or zamindars. He acted like a guardian who had to see that zamindars should not act independently or extract anything beyond their stipulated or allotted amount. For, it would be only the Government which could decide about lands inclusion and exclusion from jumma or rent-roll.

The mode of collection in suba Bihar was carried on lands categorised as Nuckdy, Bhowley, Neemsaly, Kheel and Pah. The rent or revenue was collected under the heads of Assul, Abwab, and Neakdarry. Rent of the land also appropriated in distinct shares, to the government, its officers, and the cultivator. The Assul and Abwab were the right of government and the Neakdarry was the share of those persons whose contingent expenses of collection and other responsibilities were defrayed together. Besides, there were few additional payments made namely Kussoor, Dehdary and Mehamany etc.

Technically, Assul was the general rate per bigha on land, the rent of which was paid in cash and it varied according to quality of the soil and facility of irrigation utilised from tanks or wells. Likewise, Kussoor (means batta), the estimated value of

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23 Ibid., pp. 219-20.
24 The term rent and taxes were used in the context of revenue.
26 Ibid., p. 216.
calculation on Malguzarry and Kyall\textsuperscript{27} was the estimated value on Malguzarry to be paid at 10 gundas per rupee. Neakdarry consisting of four revenue officers ranging from the proprietor to the peon under which Mockudmy, (or as it is also termed, Malikannah), was the proportion of the gross rent allotted to the proprietor. Second, Russom Chowderey, was an allotment to the Chowderey or zamindar.\textsuperscript{28} Third, an allotment to the Putwary or village registrar and fourth, the Gorayt, an inferior village officer acting under the zamindar or tahsildar whose office was somewhat similar to that of peon.\textsuperscript{29} Dehdarry, which was originally the appropriated share of Dehdar, was an office of the lower status in police; initially it was under the Neakdarry but shifted later to the Abwab, where it constituted as part of the revenue and was constituted as the payment in kind upon the Malguzarry on Assul and Abwabs at 6 Chattuks per maund.\textsuperscript{30} It was formerly levied as a part of the Deh Curcha to make up for any deficiency in the rupees collected in the Mofussil but Mir Qasim made it uniform throughout the pargana.\textsuperscript{31} In fact, Deh Curcha was an additional cess over the amount of the government share, determined at the end of the year, to the amount of certain contingent expenses which were supposed to be incurred for the purposes involved in the whole process of assessment and collection by the officers in charge. The rate of collections on land was 4 annas per rupee per maund. For Kheil and Kunkul 5 and 7.2 gundas per rupee respectively but for pah it was 10 gundas per rupee.\textsuperscript{32} Similarly,

\textsuperscript{27} Kyally, an allowance made to the Kyall, who actually weighed out the respective shares of the crop; but as in process of time, instead of the produce in kind, the value of that produce at a certain rate in money, was paid by the ryot, the Kyall became unnecessary, although the assessment was still continued under the same name, as a part of the revenue.

\textsuperscript{28} The Tax duties on the markets were also paid to him.

\textsuperscript{29} Grant, \textit{The Fifth Report}, p. 216.

\textsuperscript{30} Ibid., p. 216.

\textsuperscript{31} Ibid., p. 216.

\textsuperscript{32} Ibid., p. 215.
there was *Mehemany*, a partial exaction, which during the residence of Qasim Ali at Monghyr, was first laid upon *Mohoby* and its dependent villages *Sackpore* and *Jummulketa*, at the gross amount of 42 rupees, 20 rupees, and 12 rupees and 12 annas, respectively. Its assessment was apportioned on those lands which were capable of having irrigation in the dry season due to which the *Assul* rates of it thereby increased to 7 annas per rupee.

On the basis of the above system revenue settlement of the sarkar Monghyr was presented in its report to the select committee as follows:

The Havelly Monghyr was divided into eleven small zamindaries.

**Table: 4**

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Names of Zamindary</th>
<th>Names of Zamindars</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Moheydepore Maha Sing</td>
<td>Nirby Sing</td>
</tr>
<tr>
<td>2</td>
<td>Moheydpore Bheekum</td>
<td>Assaram</td>
</tr>
<tr>
<td>3</td>
<td>Bunwara</td>
<td>Bundoo</td>
</tr>
<tr>
<td>4</td>
<td>Tajepore</td>
<td>Jourawon</td>
</tr>
<tr>
<td>5</td>
<td>Jamaelpore</td>
<td>Mungeram</td>
</tr>
<tr>
<td>6</td>
<td>Mooley, &amp;C</td>
<td>Dallel Sing</td>
</tr>
<tr>
<td>7</td>
<td>Suttanpore Caltoo, &amp;c</td>
<td>--</td>
</tr>
<tr>
<td>8</td>
<td>Bausdespore, &amp;c</td>
<td>Surajemun</td>
</tr>
<tr>
<td>9</td>
<td>Bahaderpore Guneis</td>
<td>Holans</td>
</tr>
<tr>
<td>10</td>
<td>Indiruk</td>
<td>--</td>
</tr>
<tr>
<td>11</td>
<td>Ibrahimpore</td>
<td>--</td>
</tr>
</tbody>
</table>


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33 Ibid., p. 216.

34 It was originally inhabited by some ‘*Thufarkurs’* and their proximity with the artist god *Vishwakarma* had them built a fort out there, after which the place was named Monghyr. In due course of time when Mughal conquered this area, Heerorama [Hira Ram] Rajput and Raam [Ram] Roy from the imperial army became *Chowdhries* and got sumuds for lands in that region and after them, few years later, certain Subah Sujah Shah repaired the old fort and had built a palace in it and named the place *Havelly Monghyr*. Ibid., Appendix 2, pp. 211-12.
The first five out of these eleven were the descendants of 'Heeroram' (Heera Ram), and the next four were of Rama Roy. Among the last two, the first might be considered as a defalcation from the original zamindarry, left by Rama Roy.35 ‘Lechmun’ (Luxman), a Brahmin, had obtained sunnud for it from emperor Aurangzeb and the fourth heir, ‘Munhower’ (Manohar) Sing, was in possession. The last one, Ibrahimpore was, however, initially a wasteland, granted, with the consent of the Chowdries of Monghyr, to ‘Benode’ (Binod) Chowdry, whose grandson ‘Harry’ (Hari) Kishen, was now in possession of it but the sunnud was said to have been lost or destroyed, in the troubles occasioned by Mustafa Cawn (Khan) in 1760.36 Apart from these principal divisions each zamindary was subdivided into talloks and were distributed among the relations, of the zamindars.37

The collection of revenue under the Mughals in Havelly Monghyr was conducted through the following scheme:

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35 It was said to have been abandoned by a certain Bheek Roy who was unable to defend it against the encroachments of the inhabitants of Cunnikpore.
37 Ibid., p. 212.
Table 4.1

Revenue Collection of Havelly Monghyr under the Mughals

<table>
<thead>
<tr>
<th>1 Nuckdy Land</th>
<th>Assul (2 Fussala, per bega)</th>
<th>Rupees (Rs.)</th>
<th>Annas (As.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>5</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>5</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>4</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>4</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>4</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>4</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>3</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>3</td>
<td>4</td>
<td></td>
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<tr>
<td>9</td>
<td>3</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>2</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>2</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>2</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>2</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>1</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>1</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>1</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>1</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>1</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>1</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>0</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>0</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>0</td>
<td>8</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2 Neemsaly Land</th>
<th>Assul (1 Fussala, Neemsaly per bega)</th>
<th>Rs.</th>
<th>As.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>0</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>0</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>0</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>0</td>
<td>8</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Abwabs</th>
<th>Rs.</th>
<th>As.</th>
<th>Gundas (Gds.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kassoor: per rupee on the assul</td>
<td>0</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>Dehdary: On land capable of being watered in the dry season</td>
<td>4 Faloos per bega</td>
<td></td>
<td></td>
</tr>
<tr>
<td>On the other land</td>
<td>2 Faloos</td>
<td></td>
<td></td>
</tr>
<tr>
<td>On Neemsaly land</td>
<td>1 Faloos</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mehmesty: Assessed on land capable of being watered at the</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

153
rate of 7 annas in the rupee on the assul.

<table>
<thead>
<tr>
<th>Neakdary</th>
<th>Rs.</th>
<th>As.</th>
<th>Gds.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mockuddum - per rupee on the assul</td>
<td>0</td>
<td>0</td>
<td>20</td>
</tr>
<tr>
<td>Chowdherry - per rupee on the assul</td>
<td>0</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td>Putwary - per rupee on the assul</td>
<td>0</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td>Gorayt - per rupee on the assul</td>
<td>0</td>
<td>0</td>
<td>2 ½</td>
</tr>
<tr>
<td>Deh Curcha - per rupee on the assul</td>
<td>0</td>
<td>4</td>
<td>0</td>
</tr>
</tbody>
</table>

3 **Bhowley Land (Kheel)**

<table>
<thead>
<tr>
<th>Malguzary</th>
<th>Assul</th>
<th>Seers.</th>
<th>Chattuks (Chat.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>12</td>
<td>12</td>
<td>12</td>
</tr>
</tbody>
</table>

**Abwabs**

| Neakdary: Mallik or Mockuddum | 1 | 0 |
| Putwary | 0 | 8 |
| Kyall | 0 | 4 |
| Dehdar | 0 | 4 |
| Gorayt | 0 | 4 |
| Ryots share | 2 | 4 |
|           | 24 | 4 |

4 **Kunhull Land**

<table>
<thead>
<tr>
<th>Malguzary</th>
<th>Assul</th>
<th>Seers.</th>
<th>Chat</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>15</td>
<td>4</td>
<td></td>
</tr>
</tbody>
</table>

**Abwabs**

| Neakdary (as above) | 2 | 4 |
| Ryots share | 21 | 12 |

5 **Bhowley Land (pah)**

<table>
<thead>
<tr>
<th>Malguzary</th>
<th>Assul</th>
<th>Seers.</th>
<th>Chat</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>19</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

**Abwabs**

| Neakdary (as above) | 2 | 4 |
| Ryots share | 17 | 12 |

THREE REFORMS

Besides, the Fifth Report submitted to the Select Committee under James Grant traced out several reforms in the revenue administration by different authorities since the time of Akbar. It found that there were successful attempts in the past to increase public revenue through reforms. In Bihar all the khalsa lands were converted to jagirs in 1760 by Mir Qasim to raise revenue settlement.\(^\text{38}\) But holders of these lands were in favour of keeping the original crown-rent and with the help of the ‘feudal militia’ forced the officers to do so. Officers of the Khalsa department were influenced and corrupted by the zamindars.\(^\text{39}\) When these irregularities came to the fore, jagirs were resumed by the authorities and rents (technically called Towfeer or profitable increase) were deposited to the royal treasury. Hence, in due course of time such repeated operations increased the revenue of almost all the regions of the empire since the original settlement, made by Todar Mal. It was found that in some provinces results were more than double and so the more recent assessments consolidated with the old practice and a new permanent jumma under the same denomination of Ausil Toomary was established.\(^\text{40}\)

In Bengal there were four such universal reforms, inclusive of the original assessment, carried successively under the Mughal government. First, in 1582, producing a total income of one crore and six lacs of rupees, second in 1658, towards the end of Shah Jahan’s reign in the vice-royalty of Sultan Sujah, third in 1722, in the subahdari of Jaffer Khan, soon after the accession of Mahomed Shah, increasing the yield to a

\(^{38}\) Grant, The Fifth Report, p. 505.
\(^{39}\) Ibid., p. 505.
\(^{40}\) Ibid., p. 505.
considerable amount and the last one in 1763, under the administration of Qasim Ali, increased the revenue by about two crore and a half of rupees.\textsuperscript{41}

Similarly, there were three periodical improvements introduced in the revenue administration of suba Bihar since the conquest of the province under Akbar. First, in the year 1582 wherein the \textit{Ausil Jumma Toomary Ruckbah}, or the original Rent-roll was settled by measurement of the suba and its sub-divisions of Sarkars, pergunnahs and villages. It included the complete real and estimated revenue of the suba encompassing all charges. But out of the 199 pargans, only 138, were included in the measured lands and were assessed for rent to the government at 172,681,774 dams, or \textit{Sicca} Rs. 43,17,044, per annum from which 1/3 was deducted for \textit{Muscroot} and \textit{Mofussil} expenses, leaving Rupees 34,53,636 as the net income of the State, assigned in Jagir or received into the \textit{Khalsa Shereefa}. The remaining 61 including Monghyr, Bihar, Rohtas, and Tirhut, had been left for, these were held by independent or refractory zamindars but valued by information and entered on the public records of the exchequer, at dams 4,92,37,630, or Rupees 12,30,940. The \textit{Suyurghul} or religious and charitable donations of \textit{Ayma}, or subsistence of \textit{Madad-i-Mash}, amounting to Rs. 55,803, seemed, however, to make part of the latter estimated portion of the rental of the suba.\textsuperscript{42} The second reform was in the reign of Aurangzeb, in 1685. The \textit{Jumma Toomary} of the suba was assessed on 8 sarkars subdivided into 246 pergunnahs according to the \textit{Dastoor-i-Amal} of Shah Jahan, adopted by Aurangzeb with an increase of 2,21,24,138 dams out of 39,43,44,532 dams or Rs. 85,15,683. The net income amounted to Rs. 55,97,413 after the deduction of \textit{Mofussil} charges of which Rs. 51,82,413 were assigned to Jagir or charitable grants, and the remainder Rs.

\textsuperscript{41} Ibid., pp. 505-6.

\textsuperscript{42} Ibid., pp. 507-8.
4,15,000 was reserved for Khalsa Shereefa. The third reform was in 1750, after the accession of Ahmed Shah, under the administration of Aliverdi Khan and aumildarry of Janakiram, established a new permanent rent-roll or Ausil Toomary, with an increase of one-eighth on the preceding one, by progressive improvements of the Jagir lands. It had increased the revenue to ninety-five lacs of rupees annually from forty-two. The difference of thirty lacs of rupees between the first and second permanent rent-roll was due to the increase on the financial operation of shifting or resumption of Jagirs. Further, the value of the dam or feloos of copper had greatly changed in the reign of Aurnagzeb. The variations occurred in the last statement of the revenue raised the importance of the grant and the different sirkars and parganas of the suba were brought to one general standard of Sicca Rupees. Besides, in the year 1765 under Mohammed Reza Khan, on behalf of the Company the district of Bettiah, of the Sarkar Champaran was annexed.

The form and result, however, of all these reforms brought considerable increase in public income to the state. The Toomar Jummah Ruckbah of the suba Bihar, in eight sarkars, 236 pergunnahs, and 66 Sayer Mahals Jagir or Khalsa contained 31,940 villages of which 7,904 were appropriated in Nancar Malikanah to zamindars or religious and charitable donations, while the remaining 24,036 villages with Ruckbah measuring 27,53,156 bighas were assessed for the rent as permanently established in 1750. The annual receipts were rated for Rs. 1,01,79,141 but calculated only to yield Sicca Rs. 95,56,098. It was the result of the ultimate reform in the finances of Bihar

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43 During the time of Aurangzeb Copper was rated generally at forty-eight instead of forty to a Rupee but the weight remained the same at 21 to 14 Massa, which diminished the comparative worth of silver at least 25 percent.
which included the utmost gross income that the province was capable of yielding after the traditional deduction of about twenty per cent for mofussil charges of collection, such as muskroot and sebundy to be more exact according to the settlement of the Fosly Bihar in 1771, the sum of Rs. 20,01,495. The remaining amount Rupees 75,54,603 was the net bandobusty jumma concluded with the zamindars and farmers.\textsuperscript{46}

\textsuperscript{46} Ibid., p. 509.
Table: 4.2

Composite Table of Three Reforms under the Mughal Empire

<table>
<thead>
<tr>
<th>Circars</th>
<th>No. of Parganas</th>
<th>Jumma Toomary in Dams</th>
<th>Revenue in Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1582</td>
<td>1685</td>
<td>1750</td>
</tr>
<tr>
<td>Behar,</td>
<td>46</td>
<td>54</td>
<td>54</td>
</tr>
<tr>
<td>Mongeer,</td>
<td>31</td>
<td>40</td>
<td>40</td>
</tr>
<tr>
<td>Rohtes</td>
<td>7</td>
<td>7</td>
<td>7</td>
</tr>
<tr>
<td>Shahbad</td>
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<td>11</td>
<td>11</td>
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<tr>
<td>Terhoot</td>
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<td>93</td>
</tr>
<tr>
<td>Hajepoor</td>
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<td>11</td>
<td>11</td>
</tr>
<tr>
<td>Sarun</td>
<td>17</td>
<td>18</td>
<td>18</td>
</tr>
<tr>
<td>Chumparun</td>
<td>3</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Khalsa Portion added in 1750</td>
<td>65</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>246</td>
<td>302</td>
</tr>
</tbody>
</table>

OBSERVATIONS OF THE SUPERVISORS

Contrastingly, the whole system was reportedly revolving around ‘habitual extortion and injustice’ by the ‘public officers’. It encouraged the cultivator to conceal and evade taxation, and ‘by which government was defrauded of a considerable parts of its just demands’. They held that ‘the nature of the former administration’ was encouraging these practices. It was observed that the Nazims exacted what they could ‘from the zamindars and great farmers of the revenue’, whom they ‘left at liberty to plunder all below, reserving to themselves the prerogatives of plundering them in their turn.’ In the name of revenue collection there was mass oppression of peasants by the aumils. The Ryots were never free from debts and toiling for sustenance under everybody in charge of the office. For, whenever there was new appointment of any officer, he also followed the existing custom and the chain of suppression continued. Besides, jagirs were of much higher value than recorded and the Jagirdar pocketed the difference. The Jagir lands were surrounded with villages and the fertility of soil was equally capable of improvement but the Ryots were deprived of these tracts. It was proposed that the amount of the Jagirs should be paid from treasury, and the lands should be put under the management of the government’s officers.

The Company decided that the Supervisor should personally settle the Bundobust in each pargana with Raja Shitab Roy, the naib-Dewan so that it could relieve the ryots from the oppression of the aumils. But, the Company lacked adequately trained man power to fix the valuation of each pargana which could bring relief to the inhabitants from all those unnecessary burdens. It was suggested that there would not be any

47 Ibid., p. 3.
48 Ibid.
49 NAI, HPP. Secret and Separate Committee, 23rd January to 28th June 1768, Letter from Patna to Calcutta, 31st March 1768.
additional imposition of taxes on them. For, they argued that it would encourage the peasants to cultivate more when they had no burden of the past debts to pay.\textsuperscript{50}

The reduction of the present statement of the revenues would not be expedient but any attempt to increase them was by no means advisable. Proper management may secure some addition two or three years hence supposing the country to remain in the same tranquil state. At present let the inhabitants be freed from their debts.\textsuperscript{51}

**PROBLEMS IN REVENUE COLLECTION**

The collection of revenue in 1771 exhibited a huge discrepancy between revenue collection and the unpaid balance. The Council of Revenue in Patna took strong notice of it and reported to the Council at Calcutta that revenue collection was entirely dependent on the ‘punctual payments of the Monthly Kists’. The apprehension about balance was only with those districts where either it was not paid properly in time or the zamindars could not ‘make up the deficiency’. He specifically mentioned that,

In the District under the supervisor (particularly Sasseram, Currestipore, Bessarah, Tirut and Champaran) considerable Ballances are to be apprehended[.] We have taken every possible precaution it will not in our power to prevent, the lateness of the season... for these deficiencies.\textsuperscript{52}

Delays in implementing new measures for collections in the post-famine period seemed to be the main cause of this problem. There was variation in the amount of balance of different districts and higher authorities had questions on that. Since there was no balance reported with the small farms, in case of large farms huge balance was registered. The Chief of Patna clarified that since the small farms could easily manage to recover in the short period of time after the calamity of 1769-70, the large farms

\textsuperscript{50} Ibid.

\textsuperscript{51} Ibid.

\textsuperscript{52} WBSA, CCR, 3rd July to 27th September 177, Letter from Patna to Calcutta, 12th August 1771.

161
contrastingly could not do so because their loss was larger than that of the small farms. They assured that though the sum was considerably high, it could be recovered in due course of time. The Supervisors seriously argued that it was only because of this unwarranted situation like drought which made such balances prevail against the province. Otherwise the system of renewal of leases after a certain period was meant to enhance the collection. Besides, it was also there at practice of addition of some amount in every renewal of lease. If the renter was financially strong then he easily paid them off but if he was not capable then it generally accumulated to this extent and as a result a large sum of balance remained unpaid.

ALEXANDER'S TRIENNIAL 'BANDOBAST'

Keeping the above critical scenario in mind, the Supervisor at Patna, James Alexander came up with an idea of 'Triennial Bandobust'. As his proposal was approved by the Select Committee, he requested, with an acknowledgment, for an early release order for its implementation by giving details of the plan. The plan suggested that if different parganas of the province given in rent for the three years, then it would be possible to recover from the loss incurred during the famine. He also requested further permission to reinstate those farmers into their age-old profession which they had deserted during the famine. Since there were some disagreements in the opinion of Shitab Roy, it was suggested that the government should reconsider the position of peasants who were already in heavy debt due to the famine and they could not do anything before their harvest was ready for sale. He opined that it would be generous if decisions would be taken after due consideration of the situation and he also

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53 WBSA, GGC, 3rd November to 10th November 1776, Letter from Patna to Calcutta, 8th November 1776.
54 Ibid.
55 NAI, HPP, SC, 22nd June to 19th September 1770, Letter from Patna to Calcutta, 19th July 1770.
requested for 'an alteration' in the payment of the Kistbundy account or some delay occasioned in the receipt of the revenues. In addition to this he argued for the inclusion of all the persons who had acted as aumils before. He reasoned that the number of settlements was not reduced and remained the same so it would have been difficult to find 'a sufficient number of renters without accepting of some of the old ones.'

Under the above plan, it was suggested, all 'the Countries to be [put] under each Supervisor.' The parganas generally happened to be big and it was required to cover them efficiently with available resources to get the desired results. It should be made sure that there would be honest persons in the job 'for the measurement and valuation of the Crops' to ascertain 'that the inhabitants may [might] not be defrauded.' The lands sowed in 1767-68 but remained uncultivated due to the famine should be cultivated again. But as there was scarcity of men and beasts cultivation in one year, it was proposed to complete it in three years' time. Such lands which had been desolate for long were given to the ryots with Patta, and were asked to pay nothing for the first year; four anna per bigha in the second year and eight anna per bigha in the third.

It was proposed that,

At the commencement of the year, such Ryotts as are willing may demand Puttehs with the renter's seal, and on terms rather less than exceeding those of the former years; when the harvest is reaped the collections will be made on them agreeable to the Puttehs[]. In case the Ryot does not choose to enter into those conditions when the corn is ripe, the quantity produced will be judged accordingly to the usual method of measuring and inspecting the crop. The expenses of Gomastahs, Patwaris & other village charges are then to be deducted from the whole after which the renter will receive

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56 Ibid.
57 Ibid.
twenty two seer in the maund and the remainder go to the Ryott. The Ryott has it also at his option to compound for that quantity of corn by paying the amount in specie, according to the current price in that part of the Country. 58

The committee was apprehensive about the result of the plan. The immediate implementation of the plan was delayed till the arrival of the Commissioners. Besides, they also thought that it would be difficult to revoke it once permission was granted. The reason for suspending the plan was also late appointment of the Council of Revenue for Bihar. The committee feared that the Council might exercise its authority in contravention ‘to the acts of this Board and the contest that would ensue must tend to lessen the dignity and weaken the credit of government.’ 59 There followed a long debate over the validity and sustainability of the plan and different supervisors and collectors sent in their view along with Shitab Rai. The Revenue Chief at Patna informed the Council at Fort William that,

... our intention for preparing for a Three Years settlement as far as was in our power till we received your comments[.] In consequence we wrote to the several Supervisors that a three years Settlement could not be made till the Value of the Lands was ascertained, that therefore it must be deferred if they had not already obtained a compleat knowledge of it. They all assured us in reply that they had already obtained such knowledge and that upon their arrival at Patna they would lay before us[.] We therefore called upon Rajah Setab Roy also for his opinion, and he delivered in a Letter confirming the Sentiments of the Supervisors. 60

The Council at Fort William, however, was stubborn. It demanded complete account of the collection of the past six years before new settlement. 61 The Chief at Patna clarified that the assessment of real value of the land would delay the settlement. It should be considered seriously since they had already prepared the six-year account

\[58\] Ibid.

\[59\] Ibid.

\[60\] WBSA, CCR, 18th March to 29th June 1771, Letter from Patna to Fort William, 4th June 1771.

\[61\] Ibid.
and would be sending it along with it. The most important aspect of this settlement was the outstanding balance and its recovery. The Chief tried to elaborate on this aspect providing the true picture of the knowledge already gathered and its internal complications of engaging with new or old farmers. The Chief wanted to draw the Council's attention towards the alarming situation regarding appropriate time of conducting this settlement. He wrote that,

We do not think that by a delay of two or three months either we ourselves or the supervisors would be able to obtain any material insights into the value of the districts further than we have already acquired[.] We are certain a very material difference would be occurring in the ensuing cultivation and this is the point on which the amount of the future revenue must depend and by which the agreements of the farmers would be guided.

The Chief also pointed out the flexibility of the plan which in his view was crucial for its success and beneficial to the Company. He explained that the elaborate outline provided by the Council needed more time to gain some accord with the direction. It was provided that there would be a 10 per cent share to the Talukdars and if permitted they would be allowed to 'hold these farms a fourth year on the same sums as the third'. The making of 'papers of jaghiers [jagir]...in the manner directed [would] require a considerable time'. The Council, however, pointed out that,

... introducing new farmers before the time of agreement with the old ones is expired, is irregular if not unjust, as it deprives him of those advantages which he had reason to expect from the engagements of government. If necessity should oblige us to anticipate the time of making the new settlement from the practices of former years, we must consider that the new farmer should be made responsible for all lawful advantages which would have been received by the old

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62 WBSA, CCR, 18th March to 29th June 1771, Letter from Patna to Fort William, 4th June 1771.
63 Ibid.
64 Ibid.
65 Ibid.
farmer to the end of his lease, as well as being accountable to him for such balances[sic] as may be fully proved to be due to him from the Ryotts. 66

The Council at Fort William was not impressed by the issue of introducing new farmers without any previous responsibility attached to the settlement. They were of the opinion that accountability should always be agreed upon by old as well as new farmers in the contract. Patna Council of Revenue, however, tried to strengthen its position by forwarding the detailed account of the collection status in the post-famine period and focussed on its previous argument that implementation of the ‘Three Years’ settlement plan should not be delayed. While remitting the account of district Nurhut Samoye, the Chief at Patna wanted to draw the attention of his superiors that the situation would take some time to improve. He reported that the complete Bundobust for the province of Bihar in 1770 was Rs. 49,070,60.14. It ‘deemed fully satisfactory’ after the famine. The net sum received from the pargana of Nurhut Samoy in 1766: Rs. 4,20,000; in 1767: Rs. 3,26,775 and in 1768 Rs. 3,83,631. He suggested that in the succeeding years, revenue would certainly increase ‘and the country restored to prosperity if a three years settlement be made’. 67 The Chief, however, again reminded the Council at Calcutta that ‘...the forming of the settlement may not be longer deferred than the month of May’. He also explained that cultivation would improve if there would be encouragement and assistance to the Talukdars and Ryotts. There should be ‘easy agreements with them, and giving them any little assistance which may be requisite for repairing Dams, digging Drains [and] providing Bullocks’. 68 Although, there was doubt on the willingness of the farmers in accepting the rent with Talukdars, it was not decided that who would be actually managing the

66 WBSA, CCR, 18th March to 29th June 1771, Letter from Fort William to Patna, 24th June 1771.
67 WBSA, CCR, 20th January to 15th March 1771, Letter from Patna to Fort William, 2nd March 1771.
68 Ibid.
land and how much allowance should be given to the Talookdars? The farmers generally compromised with the situation and managed the land but if there was disagreement then it would certainly be the Talookdar who would do that. Hence, allowance of the Talukdars was proposed to be increased from 5 to 10 per cent.\textsuperscript{69}

In the meantime the Chief of the Patna Council sent the six year’s account of the province. It was made after ‘an examination of the papers of the Pergunnah Conongoes [pargana canongoe]’. These papers did not contain accounts of a particular Ryot, but what was collected by the renter from each petty Talukdar.\textsuperscript{70} The papers were considered ‘erroneous’ as they lacked individual information but were sufficient to assess the real value of the province. Hence, it was suggested that it would be very expensive to make an extensive enquiry in this sphere.\textsuperscript{71} The Chief at Patna had a real idea of the complications prevailing in the sphere of revenue administration. Since the Council at Calcutta wanted it to be a straight contract with the renter, it stressed on ascertaining the real value of the land. The Company, though the decision-making authority, was still unable to command everything under their expectations. The Chief at Patna further expressed his doubts about the credibility and sustainability of the survey of the real value of the districts. He cautioned that even with an elaborate plan if they got the information of individual payments still ‘there is little likelyhood that our scrutinies would furnish us with a knowledge of the real value of the Pergunnah’.\textsuperscript{72} He suggested four methods to make the settlement:

1st to farm out the several Pergunnahs for a term of years, to the Zemindars themselves where they are men of credits, & where they are not, to whatever

\textsuperscript{69} Ibid.
\textsuperscript{70} WBSA, \textit{CCR}, 3rd July to 27th September 1771, Letter from Patna to Calcutta, 14th September 1771.
\textsuperscript{71} Ibid.
\textsuperscript{72} Ibid.
men of property & Character are willing to engage for them. The 2nd to farm
them out for one year, the 3rd to employ Collectors in the several Pergunnahs to
receive the Rents from the petty Zemindars and Taluckdars, the 4th to form a
general Hustbood & keep the whole Country [and] set aside the Zemindars &
Taluckdars[,] give them the established allowance for their support & Employ
Collectors to receive the Rents on the part of the Government immediately from
the Ryotts themselves.73

He explained that the first plan would be the best for the welfare of the country and
interest of the employers. The last three years’ statements: first year: Rs. 49,43,577;
second year: Rs. 53,10,249 and third year: Rs. 57,28,388, justify the claim. It was sure
that the country would ‘annually improve’ under this scheme. Under the second plan,
revenue collection was thought to be not more than Rs. 43 lacs, for, the one-year
contract would make the concerned person ‘to exact from it as much as possible
during the present season’. The third plan might help the petty zamindars and
Talukdars but the revenue would not exceed 40 lacs. The difficulties of the fourth plan
were that it also could not hold the exact assessment and real revenue would certainly
fall short of Rs. 30 lacs.74 Shitab Roy also opined on the same line and in his opinion
the first and second plan were more beneficial than the third and fourth.75 The
question of a best method which would bring maximum profitable result was the main
concern of the Company but it was yet to decide about which plan.

Shitab Roy’s Opinion on Three Year’s Settlement

The Naib-Dewan Shitab Roy was also sought for his opinion on the credibility of the
proposed ‘Three-Year’ settlement. He wrote to the Council at Calcutta clarifying

73 Ibid.
74 Ibid.
75 Ibid.
about the confusion of months as to whether it should be made in June or September. He wrote that,

...considering the present State of the province it is in every Respect most advisable that it should be made in assar [June]. A person who takes the farm of a pergunnah in the month of assar will with a view to his own interest exert his best endeavours for the Cultivation of all three Harvests.\textsuperscript{76}

Shitab Roy's opinion was crucial in understanding the crucial nature of the time and the problems associated with limited resources for cultivation. Hence, his emphasis on the necessity of making the settlement in June for its suitability in the context of acquiring a longer growing season seemed convincing because it would enable the cultivator to engage in all the three harvests. He also emphasised upon the limitation of resources of the drought-hit populace, specifically about the scarcity of bullocks which were essential in cultivation.

The Supervisor of Sarkar Rohtas also opined that the settlement should be made somewhere between late June and early July. He opined that

I shou'd [should] be sorry to see the Settlement deferred till Sept. as I am well convinced it is to the interest of the Company, as well as the Renters, Ryotts &c., to make it in the late end of June or beginning of July, it being the Commencement of the Baddevey [bhadoi] Harvest which ends in September.\textsuperscript{77}

The Supervisor pointed correctly that it was not only in the favour of the renters but the Company would also eventually get more benefit out of it. Since benefit of the Company was the primary objective in all these developments, the proposal for a 'Three-Year' settlement was finally approved by the Council at Fort William.

\textsuperscript{76} WBSA, CCR, 18th March to 29th June 1771, Letter from Patna to Calcutta, 24th June 1771.
\textsuperscript{77} WBSA, CCR, 18th March to 29th June 1771, Letter from Rhotas to Calcutta, 31st May 1771.
Approval, Response and Remarks on the Three-Year Settlement

The Comptrolling Committee of Revenue after due consideration of the arguments over the proposals of the ‘Three Year’ settlement finally approved the introduction and implementation of the same and it wrote to, George Vansittart, the Chief of Revenue Council at Patna that,

altho'[although] the Board deemed it most for the advantage of the Company to prohibit the Council of Revenue at Patna from concluding a settlement for so long a term as three years before the supervisors had thoroughly investigated the real value & produce of each district. Yet the foregoing representations being so very strong in favour of that system & the settlement they point out apparently eligible now[.] The Board unwilling to sacrifice real immediate advantages to those which may be only so in speculation & which at all events require a series of time to benefit by are induced to empower the Revenue Council at Patna finally to conclude the settlement for three years according to their Proposal.\(^78\)

The Chief at Patna in response to the above authorization informed on 28th November 1771 to, John Cartier, President of the Comptrolling Council of Revenue that they would conclude the settlement as required by the Council. They assured that there would not be any ‘oppression as to ascertain the exact value of the pergunnah [paragana]’.\(^79\) Accordingly there were positive results and the Council at Fort William was satisfied with the account of the current collection sent to it. Rajah Shitab Roy and Mr. Golding managed to get the Rs. 10,000 as balance due from Sirakar Champaran.\(^80\) Hence, the settlement for three years was implemented and the

\(^{78}\) WBSA, CCR, 30th September to 23rd November 1771, Letter from Calcutta to Patna, 15th October 1771.

\(^{79}\) WBSA, CCR, 25th November to 30th December 1771, Letter from Patna to Calcutta, 28th November 1771.

\(^{80}\) WBSA, CCR, 30th September to 23rd November 1771, Letter from Calcutta to Patna, 15th October 1771.
Supervisors acted according to the provided guidelines. The collection and balance scenario was almost satisfactory.

**INVESTIGATION INTO SHITAB ROY’S MANAGEMENT OF REVENUE**

The Company felt that it had overcome the problem of revenue management but in the meantime there was another problem it had noticed. The revenue collection from Bihar was found to be less satisfactory compared to that from Bengal.\(^{81}\)

**Table 4.3**

<table>
<thead>
<tr>
<th>YEARS</th>
<th>BENGA L</th>
<th>BIHAR</th>
</tr>
</thead>
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Source: NAI, HPP, SP, 1765-1774.

Eventually, an enquiry committee had been constituted against Shitab Roy and Muhammad Reza Khan. The Board resolved that the proceedings related to Shitab Roy should be kept away from the general consultations. The Board opined that it would be necessary to lay an immediate restraint on his person. They arrested Shitab Roy and Mummad Reza Khan, and deported to Calcutta with an escort of forty sepoys. Their subordinates, Dewan Basant Roy and Siwan Sing who were charged with avoiding the Board’s notices, were also arrested along with them. But it was to

\(^{81}\) Ibid.
be taken that they should be ‘little exposed to Indignity and Dishonor as Circumstances would admit.’ The Board declared that although Raja Shitab Roy was not expressly named in their orders, the general charge of misconduct and negligence in the collection of the revenue fell upon him. Muhammad Reza Khan was dismissed and his office was abolished. The Governor-General and Council decided to take up directly the control of management of the Diwani. The Khalsa, the Nawab’s treasury and revenue secretariat, was transferred to Calcutta and put under the supervision of the Company. New schemes and rearrangement of offices occurred over the next twenty years which made the Company to involve directly in revenue administration at the local as well as central levels.

WARREN HASTINGS’ OPINION ON THE SETTLEMENT OF BIHAR

Eventually, the Company took in its own hand the charge of revenue collection through its Supervisors and it relieved Shitab Roy and Muhammad Reza Khan. The payment of revenue collection and collection of arrears always remained serious concerns for the Company. In their opinion there was irregularity in the fixation of juma. Since it was the basic point in the determination of revenue, if it was set at higher point then the juma could not be easily collected and arrears became inevitable. It was discussed at length in the meetings of the Governor-General in Council. Hastings agreed with the opinion of Mr. Francis in one of his minutes and said,

that high and over rated Jummas are both prejudicial to the Country, and to the Company[,] [C]ollecting more from the Ryot in any one year than the produce of the soil is destroying the first sources of agriculture[,] [T]he surplus can only

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82 Ibid.
be reserved by seizing and selling the oxen, and employments of husbandry of the cultivation. \(^{84}\)

It was opined that if the Company applied this method immediately after the grant of Diwani then revenue settlement would have been consolidated by now.\(^{85}\) Hastings further expressed his concern regarding the consistent shortfall of the revenue status of the province. It was noted that the jumma had fallen from Rs. 57 lacs to Rs. 44 lacs. There was pressure on the Ryots who were taking ‘shelter in the neighbouring districts from the oppression of the Company’s Government’. They could not be brought back even if the jumma amount would be reduced to Rs. 30 lacs. Unless the tenure was fixed and the Council of Patna was abolished there would be uncertainty in the assessment and collection.\(^{86}\) The measures taken by the Company in handling the revenue administration, however, did not prove satisfactory in the long run and the net jumma consistently decreased from above Rs. 50 lacs to just Rs. 41 lacs. It is clear from this that whatever methods the Company had employed could not help them enhance the revenue; it decreased instead, except for a few years, as the revenue collection from the province of Bihar since 1765 to 1776 show.\(^{87}\)

**THE FIVE AND TEN YEARS SETTLEMENT**

Between the triennial and Permanent settlements the Company tried a quinquennial (five yearly) settlement and decennial settlement but the impact of the new arrangements proved less favourable than was expected. The important lesson from these experiments was that frequent changes in the existing system of revenue would

\(^{84}\) WBSA, *GGC*, 2nd January to 9th February, Minutes of Governor-General in Council, 24th January 1777.

\(^{85}\) Ibid.

\(^{86}\) Ibid.

\(^{87}\) See Table 4.4
not work. The main concern was institution of the zamindars. W.K. Firminger in his Fifth Report to the Select Committee wrote that the government ‘should not, by any sudden change, alter the constitution or deprive the zamindars of their ancient privileges and immunities.’ The Company realized that there was no increase in the collection. To increase the collection the Board of Revenue passed few resolutions a regarding further plan of action in revenue administration. The first resolution states that,

...at the expiration of the present Fussully year, a new settlement of Behar be concluded with the actual proprietors of the soil, whether zemindars, chowdries, or independent talookdars; and whether at present paying their revenues to government through other zamindars, or not.

After ruling for more than two decades, the Company felt that the revenue settlement should be framed in a durable structure so that there would be stability in the revenue returns. The previous ignorance about the system had already been overcome; still they were not sure about the exact method for management of revenue administration. The main question was how to deal with the zamindars since the whole system of revenue collection hinged on their institution and its control over the Ryots. In addition to this, the main concern of the Company was to enhance the revenue collection. It was decided by the Board of Revenue in the late 1780s that,

...the settlement be made for a period of ten years certain, with a notification that, if approved by the Court of Directors, it will become permanent, and no further alteration take place, at the expiration of the ten years.


89 Ibid., p. 480.

90 Ibid., p. 489.
### Table 4.4

General Abstract Account of the Settlement, Receipts and Balances of the Province of Bihar

From September 1765 to September 1785

<table>
<thead>
<tr>
<th>Fussil Year</th>
<th>Settlement of the Preceding Year</th>
<th>Increase</th>
<th>Gross Settlement</th>
<th>Deductions</th>
<th>Collections</th>
<th>Total Collections</th>
<th>Balance</th>
<th>Remissions &amp; Suspensions of the Balance</th>
<th>Balance Unliquidated</th>
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<tbody>
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<td>58,19,683.50</td>
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<td>19,6,058.70</td>
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Source: WBSA, Miscellaneous Records (Revenue) Account of the Land Revenue of Bihar.
Chart: IV
Revenue Settlement of the Suba Bihar, 1765-1785

<table>
<thead>
<tr>
<th>Year</th>
<th>Gross Settlement</th>
<th>Net Settlement</th>
<th>Total Collections</th>
</tr>
</thead>
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</tr>
<tr>
<td>1769</td>
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<td>1,000,000.00</td>
<td></td>
</tr>
<tr>
<td>1770</td>
<td>2,000,000.00</td>
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<tr>
<td>1771</td>
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</tr>
<tr>
<td>1772</td>
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Amount in Lakhs of Rupees

1981 1782 1783 1784 1785
PROGRESS REPORT

After the conclusion of Decennial Settlement the Board of Revenue presented the assessment of the performance of district Bihar, Bhagulpore Fusly Division, Dhurrumpore and Purnea Fusly Mehals, Ramgur Fusly Division, Sircar Sarun, Shahabad and Tirhut. For district Bihar he informed that the Collector of this district had not yet reported but had furnished the partial comparative statement of the *juma*.91

In the district of Bihar the *juma* of 1788 and 1789 were recorded as Rs. 137,46,88 and Rs. 143,96,05 respectively. In the Bhagulpur division *juma* of 1788 and 1789 were recorded Rs. 405,141 and Rs. 414,260 respectively. The Board mentioned in its detail about the 2 per cent deduction on *batta*. It was implemented forcefully by the Collector of the division as the current discount between ‘Sonat [Sunaut and Sicca Rupees and the landholders having agreed to pay at this rate 8,450.37’. The above *Juma*, however, was not enjoyed by the landholders, or by Farmers; nor has it been completely realised. The Board informed that on the contrary a considerable proportion of the district was held Khas in 1789 and that the amount realised was Rs. 360763, leaving a balance of Rs. 45,047 of which a great part had since been remitted.92 The settlement of Dhurrumpur and Purnea Fusly Mehals was deferred for one year due to incomplete assessment of the land. It was intended to enable the Collector to ascertain and correct dues in the *mofussil* assessment. The ten years settlement of Sircar Saran, Shahabad and Tirhut had also exhibited same picture.93

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91 WBSA, *BR*, 31st May to 10th August 1791, Minutes of Board of Revenue, 3rd August 1791.
92 Ibid.
93 Ibid.
PERMANENT SETTLEMENT

The Minutes presented by John Shore to the Board of Revenue in 1789 records the early confusion of the Company regarding Permanent Settlement. The main confusion was determination of the contracting party with whom the settlement should be fixed. There were wide differences among officials and the Board regarding the contracting party. Few wanted it with the zamindars and few were in favour of farming the revenue to the Ryots. The debate over both the options elaborated on the advantages and disadvantages of both the systems. While opposing the settlement with zamindars it was argued that it would unnecessarily give much importance to an individual who could be disadvantageous to others. 94 The opinion in favour of settlement with zamindars pointed that there would be ‘ease and convenience of collecting from one in preference to many’. It was also realised that it would provide security of revenue ‘to Government which in no other plan’ could one think of. The Collectors of Tirhut and Saran, however, opined against the settlement with the zamindars. They argued that,

comparisons between the farming and zemindary systems are inconclusive; that the former has never had a fair trial; no fixed principle ever marked its progress, but on the contrary, all was diffidence, apprehension and distrust; and that experience alone, can decide the eligibility of the two systems: a farmer not possessing the same influence as a zemindar, he cannot exert in the same degree, his power and influence to the oppression of the ryots, who will not so readily submit to him. 95

The collector of Bhagalpur opined that,

...the imperfections and abuses which at present exist, in the system of the mofussil collections; that the zamindars and farmers making it a rule to collect whatever

manner their predecessors collected, unless there are stipulations to the contrary, every unjust and destructive custom will become in some degree, sanctioned.96

But, the above arguments were not considered viable by John Shore. He stated that 'the fluctuation and uncertainty of the measures of government, have been ill calculated to promote the success of any system'. He favoured the settlement with zamindars.97 John Shore emphasised on the exclusive character of the province of Bihar and its different practices and not that of the province of Bengal and proposed that one should reconsider the exiting revenue history and status of the province before embarking on any system. He informed that there were 'many important distinctions, both in principle and practice; and in determining the system of management for regulating and collecting the revenues of these two provinces'.98 Further elaborating on the practice of revenue settlement he pointed out that,

The lands of Behar have from time immemorial, been let to farm, and no general settlement, as far as we can trace, since the acquisition of the Dewanny, has been concluded between the government and the real proprietors of the soil...The aumil or farmer has deemed himself entitled to avail himself of the discretion. This power was formally delegated to the farmers in 1771, by the provincial council at Patna, with the sanction of the superior authority at Calcutta, and the rate of malikana was then settled, for the dispossessed proprietors of the land, at 10 per cent, as the ancient allowance agreeable to the constitution of the country government.99

The revenue settlement in Bihar was annually done with an estimate of the produce. There was a 'custom of dividing the produce of the land in certain proportions between the cultivator and the government, or the collector who stands in its place, is

96 Ibid., p. 489.
97 Ibid., p. 481.
98 Ibid., p. 481.
99 Ibid., p. 479.
general, but not universal' in Bihar. But, in 'Bengal, the custom is very partial and limited'. In Bihar functions of the mofussil canongoes had not been superseded but in Bengal they had. The zamindari system in Bihar had remarkable difference from Bengal.

In Bengal the zemindaries [zamindari] are very extensive, and that of Burdwan alone is equal, to three-fourths of the rental of Behar, in which province, the zemindaries are comparatively small. The power and influence of the principal zamindars in Bengal is proportionably great; and they have been able to maintain a degree of independence, which the inferior zamindars of Behar province have lost. The latter also, having been placed under the authority of a provincial administration, from distance as well as comparative inferiority, have been precluded from that information which the zamindars of Bengal, from their vicinity to Calcutta, and their access to the members and officers of government, have been able to obtain: the latter, have acquired ideas of right, and assume principles of conduct, or reasoning, which do not extend to the zamindars of Behar.

The Governor-General in his response to the above agreed with the proposition of John Shore and opined that 'a fixed and unalterable assessment of the land rents, was best calculated to promote the substantial interests of the Company, and of the British nation.' The settlement was finally made with the zamindars for a period of ten years. The Board of Revenue in its 3rd Resolution declared that,

...this resolution stand confirmed, and that the collectors, in carrying it into execution, attend to the modes which have hitherto prevailed, in ascertaining the assets, and fixing the jumma between the petty land-holders and principal zemindar or farmer, adopting in all practicable instances, the following general rule:- That the average product of the land for common years, wherever ascertainable, (assuming three or four for the calculation,) be taken as the basis of the settlement;

100 Ibid., p. 479.
101 Ibid, p. 478
102 Ibid., p. 528
and that from this, deductions be made equal to the malikana and kurcha, leaving the reminded, the jumma of Government.\textsuperscript{103}

Hence, the Company finally concluded Permanent Settlement with the zamindars. The primary reason behind this settlement seemed to be done with the motive of not disturbing the existing status quo of the principal characters in the collections.\textsuperscript{104} Since it was by now clear to the Company that they could not alter the previous mechanisms but adopt them to their benefit. The argument presented by Shore further emphasised the tradition of revenue farming in the province and that they should accordingly act on the same line for larger benefit of the Company and the ‘British nation’. The Board of Revenue released few special orders regarding Permanent Settlement in Bihar and its several districts.\textsuperscript{105}

\textbf{‘BAHAR [BIHAR] SPECIAL ORDERS FOR PERMANENT SETTLEMENT’}

1. That the Jumma which each Landholder is to be fixed by the Collector and in any case his judgment would be decisive.

2. The collector in fixing the Jumma, are to attend to the modes which have hitherto prevails that the average product of the land in common years/assuming three or four for the calculation/ be taken as the basis of the settlement, and from this deductions be made equal to the malikanah & Kurcha; barring the remainder the Jumma of Government.\textsuperscript{106}

The highlight of this special order was the pivotal role of the Collector in fixing and assessing the Juma with complete responsibility and accountability towards the government. He was strictly directed to follow the existing practices and rules in

\textsuperscript{103} Ibid., p. 506.

\textsuperscript{104} The distinctive feature of Cornwallis’ regime was its conscious effort to produce break with the past. It was particularly aimed at establishing stable relationship between the sovereign and the largest group of revenue payers. Jon E. Wilson, \textit{The Domination of Strangers}, p. 46.

\textsuperscript{105} WBBSA, \textit{BR}, 13th September to 30th September 1791, Minutes of Board of Revenue, 23rd September 1791.

\textsuperscript{106} Ibid.
carrying out these duties. It was a kind of self realisation on the part of the Company
government that the existing practices had to be regarded as the principal guidelines in
making any administrative arrangement. It therefore stressed on following the general
rules and existing practices but not changing any.

**Permanent Settlement with Different District**

There were separate provisions for each district in the Permanent Settlement. First, if
the Collector due to lack of proper materials and information could not conclude the
settlement for ten years then it should be made for one year. Second if there would be
‘more Proprietors than one possession [of] undivided estate[,] the settlement be made
with them jointly’. They would decide about the management among themselves.
Third, if ‘a portion of land stands in the joint names of several proprietors, but each
proprietor has [had]his own possession and management’ then ‘the settlement
[would] be made for each share with the person in possession’.

The specific attention was drawn upon those districts which had no proper information
regarding its assessments. It was directed that these districts should be settled with
only one year settlement. The most important guidelines were for the joint proprietors
who were combined in owning any property. In that case the settlement should be
made in combined manner to all of them but if there they had separate ownership of
the single land then there should be separate settlement for each of the owner. Hence,
it provided exclusive guidelines for everybody. There were separate guidelines for the
following districts:

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107 WBSA, *BR*, 3rd June to 15th October 1789, Minutes of Board of Revenue, 24th September 1789.
The zamindars from these districts were required ‘to enter into engagements with Talocdars [Talookdars] situated within his [their] zemindarry and paying their rents, for the same period as his [their] own lease’. They had to ‘deliver within three months after the conclusion of his [their] own settlement to the Collector a record of the settlement entered into between him [them and] the Talookdars, specifying their Names, the Talooks, [and] the Jumma Payable by each’. There were heavy arrears on Rajah Bikramjeet Singh of district Shahabad. It was directed that there would not be any settlement unless he cleared his arrears. If he failed then ‘the lands be let be farm for a period of three years only including the malikana, or be retained Khas at the discretion of the Collector’.¹⁰⁸

The motive behind all these ‘special’ provisions might be that the Company wanted to define every existing order in the province so that nothing could remain out of its revenue jurisdiction. It could be a final effort to bring everything under its administration or rule. The provisions ultimately brought all the lands under one roof in the name of settlement and though which the Company finally established its control and collected cesses from it.

**THE POTTAH OR CONTRACT PAPER**

While making the review of the conclusion of Decennial Settlement and further planning to make the Permanent Settlement, various intricacies related to Pottahs were also discussed. The main paper of contract known as Pottah recorded details of the land and its type productivity etc. The payment of revenue in kind and cash was

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¹⁰⁸ Ibid.

183
also a major concern in this discussion. The acting Collector of Bhagulpur reported to
the Board of Revenue that,

The article of assessment to be expressed in the Pottahs vary not only with
every Pergunnah but almost with every Village & often with Ryots of the same
Village[.]. In fixed Pottahs the quantity of Land is expressed in others the
quantity of land is left dependent on the Ryots choice or ability[.]. It happens
that different names express the same thing. If Bhowly Pottahs or when the rent
is supposed to be received in kind, no more than the names of the Harvests are
usually inserted. 109

The various Pottahs existed in different districts. The Company thought this could be
resolved in due course of time but the settlement with zamindars required them to
reformulate that on new terms. He explained that,

..the Board will easily conceive the almost infinite variety of articles of
Engagement in Pottahs, and the little saving there would be of writing by printing
any general Form. The pursuance of some invariable system may in a cause of
years reduce the terms of engagement to more simplicity and uniformity than
exist at present[.]. If the engagements now to be entered into with the Zemindars
for ten years lease and opening for such mofussil regulations as in local
investigation may be found expedient, the work of reformation may go on[.]. It is
easy to demonstrate that there are abuses already known here for which the
instructions concerning the settlement provide no remedy, and it may be fairly
presumed that there are others which have not yet come to light. For[,] who can
pronounce him informed of every species of abuse that is practised in the
mofussil. 110

It was basically aimed at rectifying the existing malpractices in making the
lease. But lack of time and requirement of extra efforts in handling this issue
created apprehensions in the mind of the authorities.

109 WBSA, BR, 17th January to 21st April 1790, Letter from Bhagulpur to Calcutta, 1st February 1790.
110 Ibid.
The Collector of Bhagulpur reported to the Board of Revenue that there were regular problems in collection of revenue due to confusion regarding status of land earlier as Khas and now for rent. He wrote that,

In concluding the settlement of Pergunnah Bhaugulpore, I found myself somewhat embarrassed, by the total inabilities of many of the land holders, and the averseness of others, to conduct the business of their Zamindaries. Having been long in the habit of seeing them held Khaus, many of them from indolence prefer that mode, and the certain prospect of receiving Malkannah to the undertaking the management of them.\(^{111}\)

The other confusion occurred due to the rate of Batta in converting the sunaut rupee into sicca rupee. He explained that,

After submitting to you, this little outline of the principle, on which I acted I have only to add, that the Jumma of the Pergunnah, last year, amounted to sonaut Rupees 112.31 from which, if the amount of the Sayer (Vizt. Sonaut rupees 9,845) be deducted, the remainder (sonaut rupees 102,654) exhibits the Jumma of the māl, or land revenue only. I have obtained an increase, at the rate of 20 Pr.Ct. [per cent] or sonaut Rupees 9,852.\(^{112}\) Stating the Khaus portion, at the Jumma of last year, the present Jumma in sonaut rupees amounts to 112,506 or, at 2 Pr. Ct. Batta, to sicca Rupees 120,211.\(^{112}\)

You will be pleased to observe that, that account exhibits a virtual increase [sic] of another nature, arising from the present mode of calculating the Batta. It [is] necessary to mention this, that it may be evident, that government gains, or at least saves, considerably, in the first instance, which it would be but just to set off, against any little loss which might take place from a rise in the Bazar Rate of Batta, at a time when sicca rupees are wanted.\(^{112}\)

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\(^{111}\) WBSA, BR, 17th September to 30th September 1791, Letter from Bhagulpur to Calcutta, 24th September 1791.

\(^{112}\) Ibid.
He further explained the different situations related to making the settlement in Monghyr and said that the ‘landed property in the Pergunnah [paragana] of Monghyr, is so subdivided, that it has not been found practicable to conclude a separate settlement, with each individual proprietor’. Even though status of the land and the rate of batta was fixed by the government its implementation in regular settlement seemed to be impractical. The natives as well as the Company officials were not ready to accept the sudden change of things. It was known to everybody concerned in the authorities but the pressure of getting things settled forced them to inevitably engage with it. It shows that though revenue settlement had reached a point of perfection, the basic element of acceptance of the system was absent.

REVENUE AND RESISTANCE

Resistance to the Company’s revenue arrangements was visible from the very beginning of its rule. Immediately after the grant of Diwani the settlement of revenue was done but it could not be collected. The authorities came to know that the large sum of money not released to the Government could not be realised till the zamindars near the Fort of Palamu were not subdued. So after regular threats to the earnings of the Government James Alexander, the supervisor, reported to the committee that the situation in Bihar was very precarious as from the very beginning it had incurred heavy damage by the invasions of Shuja-ud Dowla and there were zamindars who were not ready to yield. Several attempts had been made to reduce the rebellious zamindars but still it could not be settled. It was imperative to order deployment of five or six companies of sepoys to bring the affairs of Patna together into effect. There was a need of having ‘either another Battalion of Sepoys for the service of the

\[113\] Ibid.
Collections, or two additional Companies to each battalion’ which could match the demand of the service required.\textsuperscript{114}

Since the bundobust was entrusted to \textit{aumils} and they were made answerable to the Malguzaree (tax) and accountable to the Government for the proceedings, they were making false representations to the government. They would certainly avoid the timely payment of revenue if they were regularly intimidated. Consequently, an extra burden mounted on the government and it fell in arrears. The Company wanted them to come into an agreement of sorts which could take care of these irregularities. None of them agreed to enter into any agreement and declined giving any security. The zamindars also pleaded that since there were two governing bodies who would they remit revenue payment to; the orders from two authorities were also creating confusion which ultimately hampered the collection.\textsuperscript{115}

There was a sum of about six or seven lacs of rupees incurred on account of the year 1768 as balance and the remainder was expected to be received from the aumils. When demanded they argued that for the last two or three months they had been deprived of their authority and collection too had been impeded. Eventually, they disagreed to pay the balances and rejected the idea of signing a contract. They also alleged that their authority had been declined in their country since adoption of new plans. The Company, however, knew that the zamindars and aumils were known for their notoriety of non-payment of balances. To settle this confusion it was proposed that the aumils who did not consent should be discontinued; the bundobust should be made with the zamindars, and in this situation if it had to be approved then the revenues should be entirely under the English officers who would have the sole

\textsuperscript{114} NAI, \textit{HPP, SC}, 20th March to 5th June 1769, Letter from Patna to Calcutta 22nd April 1769.  
\textsuperscript{115} Ibid.
management of remitting the kists (instalments) when collected. For, they were running short of time and resources, due to famine and there was an innovation in the mode of collecting so the time for settling the bundobust was also expiring.\textsuperscript{116}

There was a section of refractory zamindars, particularly Ujjainiyas, who constantly withheld payment and occasionally disrupted revenue collections. The help from military was sought after to deal with them. The Collector of Saran, Charles Grame, wrote to the Revenue Chief at Patna that Raja Quli Khan along with Raja Chait Singh of Benares were creating trouble in the district.\textsuperscript{117} He also informed the commanding officer deployed at Mithila region that,

...Fateh Shah was giving trouble in Saran at this period, while several zamindars and others in the jurisdiction of the Revenue Chief at Patna armed and clothed their dependents in the military accoutrements of the Company.\textsuperscript{118}

Zamindars of Siris and Kutumba, Narayan Singh, and Raja Akbar Ali of Narhat and Samai were also up against the Company. After few clashes near Sasaram while the former was arrested and deported to Dacca, the latter could manage to escape.\textsuperscript{119}

\textsuperscript{116} NAI, \textit{HPP. SC}, 24th March to 12th June 1770, Letter from Patna to Calcutta 2nd May 1770.

\textsuperscript{117} WBSA, \textit{GGC}, 21st July to 19th November 1781, Letter from Collector of Saran to Chief of Patna, 29th August 1781.

\textsuperscript{118} WBSA, \textit{GGC}, 21st July to 19th November 1781, Letter from Collector of Saran to Chief of Patna, 6th October 1781.

\textsuperscript{119} WBSA, \textit{GGC}, 15th January to 21st April 1786, Letter from Patna to Governor-General in Council, 5th March 1786.