Abkari — a Persian word which means the manufacture of water — was a tax imposed by the rulers of India upon the manufacture and sale of spirituous liquors and intoxicating drugs.¹ In Mughal India there was no well-formulated Abkari policy. Information collected by the Board of Revenue from the districts in 1795 about the mode of Abkari taxation both before the Company's administration and since then, show that in Chittagong and Midnapore no such tax was levied before 1791. In Birbhum and Dinajpur Abkari was a matter of profit to the Zamindars who collected them under the denomination of Sooree Sallamee. In Bhagalpur, "it rested entirely with the Amils or Managers of the different jurisdictions and districts to assess each distillery or shop in such division as he should judge most proper." During the time of Obeyrum Dewan extraction of toddy from 'tal' trees was entirely prohibited, and "lest this prohibition should not be attended to, Obeyrum was accustomed to depute people into the mofussil at the proper season who cut away and brought to him those parts of the tree which yielded the liquor." In Jessore, indiscriminate sale of spirituous liquors was for a long time prohibited under the Mughal Government and only a certain quantity was allowed to be manufactured for the use of elephants. A record of the reign of Emperor Shah Jahan showed that the tax upon the distillers of spirituous liquors was then Rs.1-10 as. per annum exclusive of abwabs of Rs.4-1 as. 12 g. per cent. In Murshidabad the tax upon spirituous liquors was dependant upon the Nizam and the revenue was appropriated "partly towards the expenses of Faujdari or police,
and partly towards the Nabab's own immediate expenses." The tax was known as Khomar Mehal in Murshidabad, Dacca and Hooghly. In Hooghly, previous to Dewany, the makers and vendors of spirituous liquors took out pattahs from the Darogah of the Faujdari Department excepting within the towns of Chinsurah, Chandernugger and Calcutta. The tax from each shop was from 3 to 10 rupees per annum and "during the months of Ramzan and Mohrum, the shops were not allowed to be opened. At the expiration of these two months, the makers or vendors waited upon the Darogahs and presented a Nazar of rupees two when order to open the doors was given."³

The Collector of Nadia reported: "From the best information I can obtain, it appears, there was no such tax levied within the Nadia Zamindary either previous to Dewany or for many years after that period, or until 1791, when the publication of Government was issued respecting the granting of pattahs, as the present or former Zamindars prevented either the sale or making of spirituous liquors within the Zamindary."

It appears, therefore, that the Mughal policy on the whole discouraged indiscriminate sale and manufacture of liquors and much depended upon the local authorities. During the early days of the Company's Dewany, the old system was continued. But when the Sair collections were abolished in 1790, the Government gave particular attention to Abkari Mehal, and it soon became a flourishing branch of revenue. British Abkari administration and its effects have been sought to be studied here by examining its operation in Nadia during the first fifty years from 1790 to 1840.

The influence of Nadia Zamindars and concentration of a
large number of upper caste Hindus were the two factors which made Nadia a comparatively dry district. Collector Redfearn reported on 26th June, 1790:4 "In Rajepur I do not find any place where liquors are sold and in the whole district of Nadia there are only four houses, which proves the Natives in these parts of country at least can do very well without them."

Collector A. Seton wrote on 2nd June, 1800 to the Judge and Magistrate of the District:5 liquor is much less used in this district than any other owing to great number of inhabitants being Brahmins. The fact of total abstinence of the Hindus is corroborated by Mr. J. Westland in his report on the district of Jessore. He observes: "From what the Collector writes about the stills stopping work in the month of Ramzan, it would appear that the use of spirits was confined to Mehdumans; and, in fact, in one place he says that the Hindus do not consume spirits." (p. 158).

Intoxicants other than liquors used in the district were reported to be, Muddut - "a preparation of opium and pan(betel) leaf used in a Hookah"; Ganjah - "the name of a tree the flowers of which are dried and used in Hookah with tobacco"; Sabjee or bhaung - "the leaf of a tree named" shidee, "which being bruised is mixed with water and in that state drunk"; Maujoom - "a composition of sabjee, milk and sugar with camphor spices - used by people previous to undertaking any desperate act; Bauker - "the roots of a number of jungle trees steeped in water for sometime then dried in the sun, made into balls and used in distilling"; Cherrus - "the juice from the Ganjah tree which is mixed up with tobacco"; and toddy - "the juice of the tal tree". All these intoxicants were used by the lower classes of Hindus and perhaps
mainly by the Muslims, for a list of persons engaged in vending these intoxicants given by the Collector to the Board of Revenue on 17th Aug. 1792\(^7\) shows that they were all Muslims - Ramzan Sheikh, Sheikh Hossein, Mattee Sheikh and Sheikh Shakaan at Krishnagar, Ramzan at Ranaghat, Shukker at Augurdeep, Currendee at Santipur, Sheikh Domun at Plassey, Peer Khan at Arunghatta, Patoo at Golah, Fucker Muhammad at Barasat, Mungru at Sukhsagur and Sheikh Gazee at Nadia (Nabadwip).

The Abkari Regulations of the Government came into force in the district from the 3rd of August, 1792\(^8\). Persons who took away pattahs for manufacture and sale of liquors in 1793\(^9\) were Ragunath Shaw and Pran Shaw at Santipur, Rampersad Shaw at Krishnagar, Ram Mohan Shaw at Collareah, Fukirchand Shaw at Sookchar, Teen Caurry Shaw at Chagdah and Balluckshaw at Baggadanga - all at the rate of an annual jumma of Rupees 135.

For about a quarter of a century the annual Abkari Collection in the district did not exceed Rs.6000. It was Rs.2,563 in 1793-94\(^10\), Rs.4588 in 1797-98, Rs.3407 in 1802-03\(^12\) and Rs.5494 in 1812-13\(^13\).

The Board of Revenue wrote to the Collector on 6th January, 1795\(^14\):

"The amount of the duties on spirituous liquors in his district appears to them very inconsiderable compared with the collection in other collectorships particularly in the adjoining collectorship of Burdwan and they rely on his exertions to render this branch of the public revenue as productive as possible." To improve collection, daily rate of tax paid by the retailers of spirituous liquors was reduced from six annas to three annas\(^15\). But the collection remained much the same and the old rates were restored much to the dissatisfaction of the Collectors. The Commission of five per cent, on the
Abkari collection offered to the collectors acted as an incentive to increase the number of liquor shops and improve collection. In a letter dated 2nd June, 1800, to the Zilla Judge & Magistrate, the Collector proposed establishment of 177 shops for the sale of liquors, 112 shops for the sale of Tary and 177 shops for intoxicating drugs. There would be six shops for liquors, four for Tary and six for intoxicant drugs at Krishnagar.

In 1800 the retail prices of spirits in Nadia were nine pies per seer of sixty sicca weight in the principal towns and six pies per seer in the villages. The prices in Burdwan were one anna in the town and 7½ pies per seer in the villages, and in Murshidabad four annas in the town and two annas in the villages.

There was no problem of illicit distillation at the time. The Collector of Nadia wrote, "it has never come to my knowledge that any spirits have been sold in this district except by the manufacturers and the quantity made use of is so trifling that they can with difficulty obtain a maintenance." But the decline of the Nadia Zamindary removed a great restraint upon the consumption of liquor. The new Zamindars, chiefly from amongst the newly rich men of Calcutta, patronised drinking. A steep rise in the daily rate of taxes payable by the vendors - from six annas to Rupees one and eight annas - led to united resistance of the Abkari of the district to the new rate. The Collector wrote on 10th Feb. 1810, "at a general meeting of the Abkari they had come to determination of only applying for half the usual number of licenses - the Abkars of the remaining shops to become partners in those proposed to be established and supplied from them with spirits and by that means avert the increased rate which they are
determined not to accede to." The Collector tried to destroy
the combination by imposing a fine of rupees five hundred on one
of the Abkars, but to no purpose. He was writing on 10th Aug. 1810. "
"Few of the Abkars having taken out licenses for the current year,
although three months have already elapsed may with propriety be
attributed in a great degree to the protection and encouragement
given by the several landholders to unlicensed stills and clandestine
sale of spirits and intoxicating drugs." The Collector again reported
on 10th March 1813. "The unproductive state of this year in compari-
son to other years is to be attributed wholly to the combined determi-
nation of the Abkars not to take out licenses at the increased rate
in the hope no doubt being able by resistance to cause the new rates
to be reduced to the former standard .......

"But the encouragement that is uniformly shown by the landholders
of the interior, their agents and underfarmers to unlicensed manufac-
turers and sellers of spirituous liquors and intoxicating drugs is
so great and the conduct of the police officers so supine as to
baffle every exertion on my part to improve this branch of public
revenue.

"Two years since the Board instructed me to enter into
correspondence with the principal Hindu landholders on the subject
requiring them to send a list of the several Abkars in their respec-
tive estates ....... with the exception of one or two no attention
has to this day been paid to these perwanas .... nor have I
experienced the smallest assistance in establishing shops in the
interior though I offered them to give a portion of my commission
as an encouragement."
The problem of illicit distillation in the districts led to enactment of Regulation 10 of 1813. It reduced to one regulation all the existing regulations on Abkari with some alterations and amendments. The preamble to this regulation states it to have been "deemed advisable, with a view to the more effectual prevention of the unauthorised manufacture and sale of spirituous liquors, distilled according to country process, that distilleries should be established at or near to, each of the Cities or Towns at which the Collectors of the land revenue reside; and eventually to other places; to be conducted under the immediate control of the Collectors; or of the officers invested with the charge of the Abkari mehaul." Article 30 of the regulation states: "There being reason to believe, that proprietors, farmers, and managers of lands, both paying revenue to Government, and held free of assessment, frequently authorise or connive at the establishment of shops for the illicit manufacture and vend of spirituous liquors and intoxicating drugs; it is hereby enacted with a view to the suppression of all such illegal and unwarrantable practices, that on all occasions of that nature, it shall be the duty of the Collector of Abkari duties to institute suits with the sanction of the Board of Revenue."

Sadar distilleries were established in most of the districts by 1814. The distillery at Krishnagar was situated "Westward of the town within two hundred yards of the Jellangi river", and "as soon as a sufficient quantity of spirits was produced which was on the 22nd July, 1814 a hut was erected in the bazar and sale commenced."
The Office of Dewan in the districts was abolished by Regulation 15 of 1813, and consequently the business of Collector's office was reorganised. A circular of the Board of Revenue states: "The Abkari Mehaul which constitutes an important and very improvable branch of revenue should be much more the immediate object of the Collector's attention than it appears generally to have been, and can be best admonished by means of an establishment entirely distinct. It has been satisfactorily proved that the fluctuating branches of revenue, particularly the Abkari and stamps, are capable under efficient system of management of very considerable "improvement". The "undivided responsibility" imposed upon the Collectors for making the Abkari branch of revenue "productive in a far greater degree than it has been hitherto" led to a rapid increase in collection. Abkari Revenue in Nadia in 1816/17 was Rs.12,300. The figure for 1824/25 was Rs.16,125, for 1825/26 was 18,293 and for 1827/28, Rs. 19,958.

The Abkari Regulation of 1792 provided for duties on spirits manufactured after European manner at the rate of Rupees three and eleven annas two pies per every hundred gallons. Spirits manufactured after European process had to be sold at the place of manufacture or exported to Calcutta or outside India by sea. Rums were manufactured at Sukhsagur in Nadia. On an average ten thousand gallons of spirits were exported annually to Calcutta or retailed at the town. However, the Sukhsagur distilleries were closed at the beginning of the 19th century, it is not exactly known why.
In the report on intoxicants consumed in the district sent by the Collector in 1798, opium was not included separately. Its use must have been concealed at the time from the authorities for on 8th Jan. 1814, the Collector wrote: "the consumption of opium at Krishnagar alone, I have ascertained beyond doubt, to be not less than eight tolas a day equal nearly to three seers per month and consumed by persons who have for such a considerable length of time in the daily habit of using the drug medicinally that it has become absolutely necessary to their existence."

The Collector wrote again on 26th Feb. 1814: "my calculation of three seers per mensem was for the consumption of the town of Krishnagar alone which quantity to certain knowledge is actually sold here monthly. Santipur and Nadia are larger than Krishnagar, and Augurdeep, Beernagar and Maherpore are equal to this town and most assuredly this quantity continues to be disposed of, though successfully concealed from me, for its use can not be dispensed with by those persons who are in the habit of taking it. My applying for six maunds, therefore, for 12 months' consumption will not be considered too much."

Regulation 10 of 1813 confined the sale of opium to one or two of the principal towns in each district and also restricts its use for medical purposes only. The Board of Trade in a resolution stated that the most effective steps should be taken, "to discourage the general use of this deleterious drug among the inhabitants of the Hon'ble Company's provinces, not only with a view to health and morality of the population of the country but also for the preservation of the Opium Revenue". The importance of the opium to China trade of the East India Company was such that
its consumption and to be kept to the minimum in India. Demand for
opium in Nadia was reduced to one maund in 1817.

At the Sair Proceedings of the 26th Feb. 1801 the Board of
Revenue considered the reports of the Collectors on the use of
tobacco, pan, and betelnuts and the possibility of levying any
tax upon them.

With the exception of children and women of certain ranks,
nearly all Bengalees were stated to consume tobacco, pan and
betelnuts were reported to be still more widely used than tobacco. According to the Collectors of Nadia and Hedgelle
gave the same estimate with regard to tobacco and calculated the
number of inhabitants using pan and betelnuts - the former at two-
thirds and the latter at five-eighths of the total population. The
Board recommended a tax of 6 per cent on the retail sale value of
each of these articles. But ultimately the proposals were not
enforced. The proceedings of 27th Feb. 1801, however, show how
earnestly the Government was thinking of the possibility of levying
a tax upon tobacco, pan and betelnuts.

Till the year 1829, the Collectors received a commission on the
amount of their Abkari collection. But in that year the inducement
was withdrawn, and the nominal control of the department was
transferred to the Board of Salt, Opium and Customs.

The change led to a decrease in revenue. In 1840 an Act was
passed for placing the superintendence of the department in certain
districts under a Commissioner, and for providing rules for the
collection of the revenue. The new system proved satisfactory
from the financial point of view.
A review of half a century of Abkari administration under the Company's Government shows that the British policy slowly eroded the prejudices of the upper caste Hindus against drinking. Vaishnavism during the Mughal rule had entirely transformed the religious life of the Bengali Hindus. Drinking was generally regarded by the upper caste Hindus as a vice. By establishing khas distilleries and khas shops the Government dignified the habit of drinking. The inducement of commission and the fact that the efficiency of a Collector came to be determined by the amount of extra collection he made, prompted the Collectors to give their full attention to this branch of administration. By regulating prices and taxes according to the sentiment of the people the Government deliberately created demands for the liquors and other intoxicants. Of course, the Government never told the people openly to consume liquors, and the various Regulations apparently aimed at checking their immoderate use, but the motives expressed in the administrative papers of the period and the manner in which the department was administered, convincingly prove that the British Abkari policy fostered consumption of liquors and intoxicating drugs. Government's claim that the rise in Abkari revenue was due to prevention of illicit distillation and sale as well as to the rise in the rate of taxation and number of population, is only partly true. Increase in Abkari revenue did indicate an extension of drinking habits so that intemperance amongst the people became more common than it was during the Mughal rule.
NOTES

1. Indian Finance in the Days of the Company by P.N. Banerjee - p.237


3. Ibid

4. From Collector to Bd./Rev. dt. 26th June, 1790.

5. From Collector to Magistrate dt. 2nd June, 1800 - Judicial Correspondence - Letters received.

6. From Collector to Bd./Rev. dated, 16th May, 1798.


14. From Secretary Bd./Rev. to the Collector, letter dated 6th Jan. 1795. Estimated amount of the Abkari tax collected in the districts in 1793-1794 and 1798-1799

<table>
<thead>
<tr>
<th>Districts</th>
<th>1793-1794 (rupees)</th>
<th>1798-1799 (rupees)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nadia</td>
<td>2563</td>
<td>3902</td>
</tr>
<tr>
<td>Dinajpur</td>
<td>20026</td>
<td>16996</td>
</tr>
<tr>
<td>Burdwan</td>
<td>17462</td>
<td>56402</td>
</tr>
<tr>
<td>Birbhum</td>
<td>11213</td>
<td>14019</td>
</tr>
<tr>
<td>Moorshidabad</td>
<td>34750</td>
<td>45977</td>
</tr>
<tr>
<td>Calcutta</td>
<td>5312</td>
<td>11578</td>
</tr>
</tbody>
</table>

Collected from the Sair Proceedings of the Bd./Rev. It would be most unsafe to use the figures of population estimated during the early days of the British rule. Still they suggest some comparison and are not altogether useless in the absence of any other figures.)
Estimated population of the following districts in the years given against them.

<table>
<thead>
<tr>
<th>District</th>
<th>Number</th>
<th>Year</th>
<th>Ref.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nadia</td>
<td>764430</td>
<td>1802</td>
<td>Statistical Account of Bengal Vol.2 - p.34</td>
</tr>
<tr>
<td>Dinajpur</td>
<td>3000000</td>
<td>1808</td>
<td>Statistical Account of Bengal Vol.7 - p.368</td>
</tr>
<tr>
<td>Burdwan</td>
<td>1444487</td>
<td>1813-14</td>
<td>Statistical Account of Bengal Vol.4 - p.29-30</td>
</tr>
<tr>
<td>Birbhum</td>
<td>700000</td>
<td>1801</td>
<td>Statistical Account of Bengal Vol.4 - p.322</td>
</tr>
<tr>
<td>Murshidabad</td>
<td>1020572</td>
<td>1801</td>
<td>Statistical Account of Bengal Vol.IX - p.35</td>
</tr>
</tbody>
</table>

(The boundaries of the districts were subject to some changes in different dates.)


16. Saiār Proceedings dt. 1st Oct. 1802, "By Sec. 35 Reg. 6 of 1800 it is prescribed that the Collectors are to have a commission of 5 p.c. upon the first 50000 rupees realised by them after deducting charges and of 2½ p.c. on the remainder net collection.

17. From Collector to the Magistrate - 2nd June, 1800 - Judicial papers - letters received.

18. From Collector to the Bd./Rev. dt. 15th Feb. 1800.

19. Saiār Proceedings dt. 21st March, 1800

20. From Collector to Bd./Rev. dt. 15th Feb. 1800

21. From Collector to Bd./Rev. dt. 10th Feb. 1810

22. From Collector to Bd./Rev. dt. 10th Aug. 1810

23. From Collector to Bd./Rev. dt. 10th March 1813


25. Resolution of the Bd./Rev. dt. 29th Oct. 1813

26. From Collector to the Bd./Rev. dt. 10th Decy. 1814
27. From the Bd./Rev. to the Collector, dt. 17th Dec. 1813
28. From Collector to the Bd./Rev. 15th Aug. 1817
29. Account Records - Abkari & Stamps
   (Annual comparative statement of Abkari receipt in the
   Lower Provinces)
30. Ibid.
31. Ibid.
32. From the Collector to Bd/Rev. dt. 29th April, 1794.
33. Probably the profit was not sufficiently high because,
   of the high prices of sugar in Bengal.
34. From Collector to Bd./Rev. dt. 8th Jan. 1814.
35. From Collector to Bd./Rev. dt. 26th Feb. 1814.
36. Proceedings of the Separate Department (Bd./Rev.)
   dt. 1st April, 1814 - Extracts sent to the Collector
   on 19th April, 1814.
37. Ibid.
38. Sair: Proceedings dt. 26th Feb. 1801
39. "Tobacco, it is probable, was unknown to India as well as to
   Europe, before the discovery of America. It appears, from a
   proclamation of Jahangir, mentioned by that prince in his own
   memoirs, that it was introduced by Europeans into India,
   either in his or in the preceding reign. The truth of this is
   not impeached by the circumstance of the Hindus having names
   for the plant in their own language. These names, not excepting
   the Sanskrit seem to be corrupted from the European designation
   of it, and are not to be found in any old composition. However,
   the practice of inhaling the smoke of hemp-leaves and other
   intoxicating drugs is ancient, and for this reason, the use of
   tobacco, when once introduced, soon became general throughout
   India. The plant is now cultivated in every part of Hindostan."
   (From - "Remarks on the Husbandry and Internal Commerce of
   Bengal" by Colebrooke - p.121)
   "Tobacco had no Indian name, showing that it was not an indigenous
   produce of India, but it had been grown there from time
   immemorial" - Economic History of Bengal - under early British
   Rule - by R.C. Dutt. p.283
40. Indian Finance in the Days of the Company - P.N. Banerjee - p.238
41. Ibid.
42. Ibid.