The Amini Report had classified the sources of revenue in Bengal under three heads viz, Mai, Sair and Bazejama. Mai generally meant land revenue. Sair contained such rents and profits as were uncertain in their amount, and annually liable to considerable variations. Of this kind were customs or duties collected on merchandise passing through the countries or sold in the markets, rents of lakes or of ferries, and fees paid by brokers or by weighers. Such articles of profit as were of so casual and eccentric a nature that they could not be foreseen or estimated properly belonged to Bazejama. Fines for petty crimes and misdemeanours and Zamindari imposition described as 'mangan' (literally begging, request) imposed on the occasion of the sradh ceremony or funeral obsequies of a deceased Zamindar or for festivities connected with the birth of a son to the Zamindar's son or daughter might be included under this head. 'Mangans' and other occasional imposts called 'mathots' were also expressed by the general term 'abwabs'. Both Sairs and abwabs denoted impositions other than the rent. But abwabs were generally collected in proportion to rent. Often the distinction between sairs and abwabs was not maintained and many abwabs came to be called sairs.

The right to impose and collect sairs had been admitted to be an exclusive privilege of Government, not exercisable by any subject without its express sanction. The Zamindars came to exercise this right "either through
the negligence of the Mogol Governors, who were careless and ignorant of all matters of trade, or what is more probable, by the connivance of the Musalman amils who tolerated the extortion of the Zamindars that he might again plunder them in turn.

The attention of the Company's Government was drawn to the numerous sair impositions even before it directly assumed the responsibility of Dewani. In 1771, the Council of Revenue had prohibited the Zamindars from collecting inland 'rahadāry' duties, that is duties upon goods not bought or sold within their Zamindaries, but only passing through them; duties on boats collected at petty chowkies on the banks of the rivers; and, 'Ba'ze jamas', such as fines for petty crimes and misdemeanours.

In 1772, the Committee of Circuit, made a thorough inspection of the different articles of revenue in the district and abolished the following sairs which appeared most oppressive in their eyes:

1. Haldary or a tax on marriage. The Committee calculated that together with the tax levied by Government and the fees paid to the Kazis and the priests who officiated at the marriage, the total fees paid on each marriage amounted, at least to six rupees. Apart from the oppressive mode in which these dues were exacted, they tended to discourage the growth of population which was of primary importance after the Famine. This tax amounted to Rs.33,183-5-0

2. Duties levied at 78 ghats in the district

\[\text{"44,250-12-0}\]
3. Cossa-Dalalee - a duty paid by the Dalals or cloth brokers for privilege to move in the occupation .... Rs. 1,081- 4-0

4. Gundie Birty - a free gift of the hat merchants ........................................ Rs. 1,741- 4-0

Total : Rs. 80,256- 9-0

The hustabood submitted to the Committee of Circuit by Mr. Jacob Rider, the Supervisor of Nadia showed that Sair jama in the district was S. Rs. 1,23,660, total revenue of the district being S. Rs. 12,66,266. A deduction of Rupees 80,256 was made from the annual jama during the Quinquennial Settlement.

Some of the sairs continued to be collected even though repeatedly prohibited before. A part of Sair Chellanta, viz, taxes on bullocks passing and repassing the hats with grains etc. included in the 'rahadary' tax and prohibited since 1771 continued to be collected till 1788 in which year it amounted to S. Rs. 20,332. Fresh abwabs were also levied. In 1782 Shib Chandra Roy imposed an abwab called "Kirtee Kharcha" to defray the funeral expenses of his father, the late Raja Krishna Chandra Roy. The tax continued to be collected till 1784 when Mr. Vansittart struck it out of the jama, the total amount collected on this account in that year being S. Rs. 45,679.

But Mr. Vansittart established Faujdary tax at the rate of 8 gundas per rupee to meet the expenses of Burcundazes and Pykes posted in the mofussil.

Cornwallis wrote on 3rd Feb. 1790: "I understand that the Collector of Nadia has lately abolished a very considerable chowkies, at which unauthorised duties were collected on the internal trade, by the officers of the Zamindars, in defiance
of the repeated orders of the Government. If these interruptions to commerce are found to exist in a district almost in the neighbourhood of Calcutta, and under a vigilant Collector, it may be supposed that in the more inland parts of the country, and under Collectors less active, the evils prevail to a greater extent ... it is only by the total resumption that such abuses could be prevented. 9

Resumption was ordered on 11th June, 1790 but the Government found itself inadequate to deal with the intricate problems of reform and collection and hence on 28th July, 1790 sair collections (with certain specific exceptions) were abolished throughout the three provinces. As the sair right of the Zamindars had been tolerated for a very considerable time, they were assured adequate compensation and were asked to furnish accounts within three months with proof of collection before the Company acquired Dewany. 10

The Sair Proceedings of the Board of Revenue dated 12th August, 1791 contain the following list of sair duties collected in Nadia. A study of the analysis given in the list throws much light on the contemporary economic life of the society.

Different articles of Sairs in Nadia
Different articles of Sairs in Nadia

Duty collected at the Gunges on articles sold there according to fixed rates ...
- do - do at the Hats - do - do - do - ...
- do - do at the Bazars - do - do - do - ...

Coolor .... or Duty collected from the proprietors on the estimated value of commodites, chiefly grain, imported into the Gunges, Hats and Bazars for sale ...

Maen Mual ... or Duty collected on fish sold in the Gunges, Hats and Bazars ...

Coyalle Jumma ... or Salamy paid by the weighmen and measures for the exclusive privilege of measure ...

Doal Barree ... or Duties collected from the shopkeepers who supply necessaries to the pilgrims who at stated periods of the year resort to Augurdeep and hats Chagdah for religious purposes ...

Guzzeh Gaut ... or tax paid for the exclusive privilege of keeping ferry boats ...

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duty collected at the Gunges</td>
<td>1,326-8-12</td>
</tr>
<tr>
<td>Duty collected at the Hats</td>
<td>39,061-11-17</td>
</tr>
<tr>
<td>Duty collected at the Bazars</td>
<td>5,144-15-8-3</td>
</tr>
<tr>
<td>Duty collected from the proprietors</td>
<td>6,780-10-11</td>
</tr>
<tr>
<td>Duty collected on fish sold in the Gunges, Hats and Bazars</td>
<td>112-14-14-1</td>
</tr>
<tr>
<td>Salamy paid by the weighmen and measures</td>
<td>4,670-15-1-0</td>
</tr>
<tr>
<td>Duties collected from the shopkeepers</td>
<td>987-8-8-2</td>
</tr>
<tr>
<td>Duty paid for the exclusive privilege of keeping ferry boats</td>
<td>3,469-14-3-1</td>
</tr>
</tbody>
</table>
Boikee . . . . . or duty collected from the ryots on the sale of articles at their own houses ... 7,379-9-14

Seepee Mehal . . or Amount paid for the exclusive privilege of gathering shells for making chunam ... 230-15-1-1

Purnlipper . . . or Salamy paid by the Brahmins who officiate at deaths and marriages at the houses of inferior castes of Hindus, and who receive from them trifling fees for their services ... 2,726-8-16-2

Bhetty Salamy . . . . or tax on marriages (when a marriage happened, the ryots used to make a present of rice and other articles to the Gomostahs of the villages and afterwards a tax was established in view of these presents) ... 5,974-6-19

Hehah Mehal . . . . . or amount paid for exclusive privilege of selling firewood to burn dead bodies ... 441-5-7
Copra Khatta... or tax paid by the Dallals who furnish cloths to private merchants at Sonabarrea... 221-2-2-2

Goar Colly... or duty levied on boats laden with firewood which has been cut in the jungle parts of the Zamindar's lands... 1,127-3-17

Hasil Supparree... or, formerly there was a large banian tree in Dhooleapur in Nadia on which the large bats, after picking betel nuts from the trees growing in Jelsore, came and roosted, but as part of the nuts fell down under the tree which were claimed by the proprietors of the lands in Jelsore, on which the trees were produced, the original proprietor of Dooleapore would not, without some consideration, permit him to carry them from his premises.
The Banian and the betel nut
trees are no longer remembered
by any person now living in that
part of the country, and yet this
consideration has been paid by the
present proprietors of the lands
on which the betel nut trees
formerly grew. This is the origin
of this source of revenue as
related by the Zamindary Officers - 420-5-9-2

<table>
<thead>
<tr>
<th>Peramanicky</th>
<th>or Salamy paid by the Peramanicks</th>
</tr>
</thead>
<tbody>
<tr>
<td>or principal people in their own</td>
<td></td>
</tr>
<tr>
<td>particular tribe for permission</td>
<td></td>
</tr>
<tr>
<td>granted to them by the Zamindars</td>
<td></td>
</tr>
<tr>
<td>to superintend the conduct of</td>
<td></td>
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<tr>
<td>the inferior members chiefly to</td>
<td></td>
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<tr>
<td>prevent any offence against</td>
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<tr>
<td>their caste and on them contri­</td>
<td></td>
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<tr>
<td>butions are levied by the</td>
<td></td>
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<tr>
<td>Peramanicks at marriages,</td>
<td></td>
</tr>
<tr>
<td>funerals etc. ...          74-13-3</td>
<td></td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>Abgaree</th>
<th>or duty collected on the sale</th>
</tr>
</thead>
<tbody>
<tr>
<td>of spirituous liquors ... 1,647-8-6-1</td>
<td></td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>Gunjah Mehaul</th>
<th>or tax paid for the exclusive</th>
</tr>
</thead>
<tbody>
<tr>
<td>privilege of selling bhang .. 154-15-8</td>
<td></td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>Maddut Mehaul</th>
<th>or tax for selling a kind of</th>
</tr>
</thead>
<tbody>
<tr>
<td>intoxicating preparation</td>
<td></td>
</tr>
<tr>
<td>smoked by the lowest orders</td>
<td></td>
</tr>
<tr>
<td>of the natives ... 47-10-8-0</td>
<td></td>
</tr>
</tbody>
</table>
Toddy Mehaul ... or Tax for selling toddy ... 6- 6- 4- 0
Pher Mehaul ... or tax for keeping a
Gaming House ... 7-11-12- 0
Sertee Mehaul ... or tax for keeping a lottery. 2- 6- 8- 0
Colaputty ... or tax for the exclusive
privilege of walking ... 101- 0- 0- 0
Musbeeka Chout ... or Salamy paid by the keepers
of brothels on the admission
of every new prostitute ... 440- 8-15- 3
Ghat Gowna ... or tax paid for the exclusive
privilege of keeping boats for
conveying travellers from
Colbarreah to Kidderpore ... 718- 3-12
Nimuck Mooteahor ... or duty paid by people
who retail salt in small
quantities in the villages ... 1-14-9-1
Singantee Mehaul ... or duty levied on the sale of
cattle and poultry ... 946-13-3-2
Chowky ... or duty collected in Dhee
Hussainpur where a few shops
were maintained at which sair
challentah used to be collected
some years ago. ... 8- 8- 6
Nutteeka Karkhana ... or salamy paid for the privilege
of feeding silk workers ... 306- 8- 6-3
Mehaul Salam... paid by the vendors for the exclusive privilege of selling particular articles such as betels, salt, chunam etc. ... 408- 6-3

Dallalee or Salamy paid by certain Dalals for the exclusive privilege of negotiating sales of cloth in the Hats ... 24- 3- 2- 2

Gross Collection ... 84311-8-18-3

Deduct Serin-jammee (i.e. charges for collection) ... 7864-10- 3-3

Remains ... 77046-14-15-0

Krishnagar:
Dated 8th March, 1791

Sd/- F. Redfearn
Collector of Nadia
The total amount of Rs.84911 consisted of the collection in the whole of the collectorship of Nadia at the time, including Mohammadamanpur, Cobajeepur, Satsyka and Govindgunge but excluding Barretto's collection at Sukhsagar.\textsuperscript{11} Average net collection of the Nadia Zamindary of Iswar Chandra Roy amounted to Rs.45183-6-1. The Zamindar was allowed an annual sair deduction of Rs.43,359 in the Decennial Settlement.

Though the sairs were all abolished in 1790 the Government made it clear from the beginning that they wanted "suspension, rather than an extinction of the financial principles of internal duty; that when the whole business of the Decennial Settlement is in a due train of execution, and the time, in other respects suitable, Government may review this object, with the design of ascertaining to what extent, in what form and under what rules, it may safely be again made an article of revenue, without the danger of such abuses, against the state and against its subject as have hitherto subsisted in it."\textsuperscript{12}

Taxes came in rapid strides after the Permanent Settlement to compensate for the inelastic income of the state. At the time of abolition of sairs in 1790, an exception had been made regarding Abkari Collection. It was now carefully developed. Abkari collection in Nadia increased from Rs.2,563 in 1793-1794 to Rs.19,958 in 1827/1828.\textsuperscript{13}

Police tax was established by Regulation 22 of 1793 on committing the charge of the police to the officers of the
Government. But difficulties arose in determining what persons were liable to be taxed and also in fixing the amount to be assessed. In Nadia the assessment of Police tax amounted to between 8000 to 10,000 rupees. But every year there was great opposition to the tax and as a consequence, heavy balance. The Collector Playdell reported on 18th Sept.1795:15 "In many places the authority for collecting this tax is disputed and particularly in the Gunge at Sukhsagar where three or four of the head merchants have positively refused, though the tax on them does not amount to 40 rupees...... all inferior contributions say they will not pay until the above merchants set them the example ..... In some Parganahs the merchants have opposed with violence the aumeen in the discharge of his duty. A very few days ago after a prosecution in the Court of the Zilla, offenders of the above denomination were sentenced to receive corporal punishment and in other places some of the aumeens together with the person who was bail for their appearance have absconded."16 Police tax was abolished in 1797 and the deficiency thereby caused in the public funds was provided for by the imposition of certain stamp duties.17

Regulation 6 of 179718 directed stamp papers to be used for pleadings in the civil court, copies of judicial and revenue papers, bonds and promissory notes, Custom house rowanahs and sanads to Kazis and authorised Vakils of the Court of judicature. Regulation 10 of that year extended the use of stamp papers to Abkari licenses and "in order to discourage the numerous petty complaints brought before the Magistrates, from litigious or other improper motives" such complaints were required to be
written on stamp paper bearing a duty of eight annas. Modifications and additions in Stamp Duty were enacted in 1800, 1806, 1807, 1809, 1812, 1813 and 1814. In Nadia Stamp papers of the value of Rs. 10,400 were disposed of in 1800. In 1832/1833 the gross revenue from this source in the district increased to Rs. 78,660, net income being Rs. 73,886. Regulation 4 of 1813 established a toll on boats passing through the Ichhamutty, Mathabhanga and Choornee rivers in the district, in consequence of measures having been adopted for improving the navigation of these rivers. Gross collection of tolls in 1815-1816 amounted to Rs. 38,679-0-3. During the years 1840-1847 total toll collections on the rivers had yielded an average annual supplies of Rs. 1,65,090 over the amount expended in keeping open the navigations including the cost of collecting the tolls and of all establishments.

Cornwallis's plan for taxing the internal trade of the country was given effect to in 1801. Chowkis or Customs out-posts were established by Government and duties were levied at the rate of 3½ per cent. In 1810 various separate duties were consolidated. There was an endless multiplication of inland Customs out-posts. As a result: "Trade between town and country and between neighbouring districts and between different parts of a district suffered from the increase .... trade was rendered intricate, dangerous and disreputable."
Fresh sources of revenue were continually explored. In 1801 the Collector suggested a tax on the goldsmiths. He proposed, "the goldsmiths residing in the towns pay 12 rupees for their licenses and those in the village 8 rupees in consideration of their having less employment, thus, estimating the number of tradesmen at even so low as one thousand and 600 in each class the amount collected will be 17000 rupees." The proposal, however, was not taken up seriously.

In 1789, the Zamindars were still popular inspite of the many irregular demands made by them upon their tenantry. But the tensions created by the Permanent Settlement, the influx of more business-like land-holders in the district and the decay of indigenous industries caused immense miseries to the common people. Production of cash crops like indigo, hemp, mulberry, sugar canes and tobacco in the district rapidly increased since the second decade of the 19th century but it brought no relief to the primary producers. The Zamindars, British Agency Houses, European Planters and their Indian middlemen shared the profits of increased economic activities. Increased collection of river-tolls in no way reflected the better economic position of the people for most of the collection was made from the boats of the indigo concerns.

Taxation under British administration fell upon a people already made incapable of bearing the burden.
NOTES


3. "Analysis of Laws and Regulation" Vol. II by Harrington - P. 227

4. Ibid, p. 228

5. Proceedings of the Committee of Circuit from 10th to the 28th June, 1772.

6. From F. Redfearn, Collector to the Bd./Rev. dated 18th February, 1788.

7. Ibid

8. From Collector to the Bd./Rev. dated 18th Sept. 1790.

9. "Analysis of Laws and Regulations" Vol. II.

by Harrington - p. 230

10. Ibid


13. For details see the Chapter on Abkari Administration


15. From the Collector to the Bd./Rev. d. 18th Sept. 1795


17. "Contribution towards the History of the Police"

18. "Analysis of Laws and Regulations" Vol. II - by Harrington


20. From A. Seton, Collector to G.H. Barlow, Vice-President in Council at F.W. reply to interrogatories - dated 3rd Dec. 1801.


23. Ibid


27. Extracts from Trevelyan's report quoted in the Economic History of Bengal" Vol. II - p.195

28. From Collector A. Seton to Barlow dated 3rd December, 1801.

29. Ibid