CHAPTER-III
EARLY REVENUE EXPERIMENTS AND AGRARIAN STRUCTURE

Over successive generations, in historiography, critics and scholars analysing agrarian change in Bengal have emphasised the factor of quantum of revenue demand and the inherent tendency of the state to maximise assessments and collections. Their analysis had resulted in two important hypothesis. First, that the late eighteenth century was a period of crisis, when the agricultural prosperity achieved under the Nizamat slumped into recession. Second, that revenue policies of the East India Company and consequent dislocations unleashed forces - in and through the revenue system - of circulation and transfer of higher revenue rights, resulting in the emergence of the emergence of "village landlords" or jotedar class.

The two hypothesis are thus essentially interrelated through a common assumption of the factor of revenue demand, as an explanatory factor, and, has given rise to specific historical conclusions regarding nature of change in agrarian society. The first hypothesis would contend that recession in agriculture was accompanied by a process of involution of agrarian structure marked by the destruction of the older aristocracy due to convulsions in land market, emergence of a commercialized group of interests who invested capital in the purchase of land, intensive stratification in agrarian society, and creation of proprietorial rights which were earlier defined in a nebulous manner. The second would contend that commercialization, stratification and proprietorial holdings were already in existence, with the difference that earlier

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ownership of property conferred status, while under colonial rulers it was recognized within a contractual framework.

However many strands of analysis were common to both. Thus, though the zamindar's role in the agrarian society were understood differently in these conceptualizations, the decline of ancient zamindaris soon after Company's ascendancy, formed a key aspect in both analysis. Those accustomed to contrast the two regimes, and detect a changing social structure in the passage of one regime to another, the decline of the zamindaris constituted crucial evidence in their analysis. However those demonstrating continuity in social structure, treated collapse as symptomatic of the breakdown of a strata of revenue collectors - or tribute collectors - whose existence depended on the nature of state's revenue demand on them.

The present work disagrees with either position. It is difficult to agree with a view which considers the entire period as one of agricultural involution, given the fact that growth possibilities in agriculture or their limits cannot be simply deduced from the structural breakdown of zamindaris alone. Also though agrarian entrepreneurship could have been a latent factor in agricultural growth the nature and process of its development need not have been the same as suggested by scholars. The present thesis thus would examine the development of the discourse centering around revenue based explanations, and focus on the new regime's efforts to set a new order of priorities in economy and society.

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6 Ratnalekha Ray, pp. 13, 14, 21-24, for the definition of the role of the tribute collectors in rural society; p.33 for intrusion of the British on a highly fluid and differentiated state of land rights; p.43 here she discusses the impact of the British rule on the Mughal revenue system, distinguishing between two period 1757 to 1786 and thence to 1793.

7 Ray, Change, pp. 55-58.
III.1 Securing revenues on a permanent basis and the question of maximisation: the early phase

In the early administrative annals of East India Company, since 1757, the right to revenue came to signify a share in governance and sovereignty in the political sense, and much less an appropriation of surplus in the economic sense. The concerns which prompted the "hunt" for revenue, or acquisition of revenue sources, were administrative and political, arising out of trade investments, fortifications, and army payments, which were facets of Company's presence in Bengal for a very long period of time. However these aspects alone could have hardly made any intrusive impact on the condition of Bengal's agrarian economy to necessitate detailed investigations into its agrarian resources. But it did in an important manner bring the question of revenue extraction and sources of revenue to the fore of all political and administrative discussions under the new regime, right since the beginning of Company's administration. In 1763 the Directors observed that even with the addition of revenues of New Lands of Calcutta they were little left with little on balance as "fortifications, buildings and military expeditions and other great charges amount to such enormous sums as almost to swallow the whole."

Thus transition to the next stage, that of investigation into agricultural resources came about as the British presence in Bengal became more pervasive, and also as a body of opinion developed gradually in England centering around the question of economic importance of the province as a British dominion overseas. In the run up to 1765, the accent was on collecting as much revenue as possible without any countervailing plan to augment the revenue resources for the future.

Recently J.R. McLane has laid much emphasis on the efforts to maximise revenue by the Company, especially under compulsions of domestic and external

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military needs. McLane thinks that the coercive measures employed by the government to realize revenue balances cut into the autonomy and the dignity of local kingship, and the East India Company because of "overwhelming military superiority and insistent fiscal needs, was prepared to intrude even further than the nawabs had been." Thus collection of larger amounts became a matter of pride for the Company officials, because they knew that they could achieve the target, as the assessed district was capable of yielding the demand, only if the temptations of inducement offered by zamindari amlah could be held in check. It was known to the zamindari amlahs too, and they did identify the resources from which additional revenue could be collected and the methods of raising them. Thus, in Burdwan, W.B.Sumner, after being offered a sum to keep the settlement low, and turning it down, was informed by Gokul Majumdar, a principal raj employee, of the methods to augment revenue from bazee zamin resources. Thus it does not seem that revenue collection had taken place under great strain of resources, but both sides - government and zamindars - made efforts to keep their share of rent higher. In fact McLane states that in 1761 the raja and his family were allowed to hold land without any increase on the previous years demands, and was allowed 6 lakhs of rupees for private expenses and troops, without any reduction being demanded on the troops and expenses. Allowing the raja and his amlahs to hold land at favourable rate was an important strategy in Company’s land management, and “may be presumed to have been an effort to guarantee their cooperation in imposing an increase on the rest of the zamindari” Therefore the most interesting category of assessed revenue lands were those of ijara or lots sold at public auction to revenue farmers including Calcutta banians in 1761, assessed at almost half the total demand of revenue Burdwan. To McLane the interesting aspect of the operation of the farming system on the basis of short leases, was the peculiar commercial opportunity that it opened before the Company officials operating as revenue collectors, who “viewed

10 ibid. J.R. McLane, Kingship, p. 183.
11 ibid. p. 186
leases through competitive bidding as a natural alternative to collecting through reluctant zamindars in their new territories".  

Apart from unleashing a process of commercial transaction based on speculation regarding income derived from collection of land revenue, the practice of farming on short leases introduced a notion in Company circles that the true value of individual units of land would be revealed through competitive bidding in the open market for revenue collection rights. This was achieved by broadening the basis of the farming system, as in Burdwan under John Johnstone in 1762-65. The effect of this development, was inflation in the value of revenue farms - not actual value of land - which brought in its trail many speculators in the business who were not content with letting out of only those portions of land put up in farm but also the personal estates of the raja and his amlah. This too came up for auction, unleashing a process, which could not be reversed.

Thus it was the effect of inflation in the value of the revenue estate(s) through competitive bidding which cut into the personal domains of the amlahs and the zamindars, rather than the pressure of absolute maximisation of revenue demand fed by external causes. However it is undeniable that revenue demand was high. But the question which is of significance, is, whether continuous extension of state's extractive capability was the overriding factor in agrarian change or not. Historians of late eighteenth century Bengal have generally accepted it as the factor which in the ultimate analysis explains the changes. But it is to be argued here that there were variations in revenue demand and the question of variation was dealt within an explicit and overt manner in the framing of early colonial state policy. Agrarian change thus has to be explained through differing objectives of state policy at different times.

Accretion of revenue balances led to farming out of portions of estates to overconfident revenue bidders who could not meet the imposed demand. In 1766, Rs.

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13 PCCRM, Lr. from supervisor of Hooghly, 25th September, 1770
234591 were unpaid by the farmers of which Rs. 86985 were due from those farmers who bid at the outcry the previous year. The remainder of the balance - Rs. 147606 - was claimed by the farmers on the several complaints of losses sustained by overflowing of rivers\textsuperscript{14}. But the failure to pay revenue did not re-circulate the estate back into the domain of the zamindars or his amlahs, because, for the purpose of recovering revenue balances the assessment could not be lowered. According to Verelst farmers who could not pay the amounts in full were dismissed and their lands disposed off to more responsible people.\textsuperscript{15} The farms could be at best left at the same level, or else, a fresh assessment on the basis of a hast-o-bud could be conducted. Thus the estates inevitably tended to move out of the control of the original proprietor, unless the state by a completely new settlement re-established him. Invariably the new settlement was made with farmers whom the government, or the Company servant on the spot, considered capable of fulfilling the engagement, either, after a fresh hast-o-bud or according the previous year's demand. However after the period of immediate rush for acquiring revenue estates was over by 1765, men of commerce did enter the business of revenue with greater security and possibly assurance from the state. The aim was to pose as an alternative to the existing zamindars, or to aspire to the same position, by holding revenue collection rights, but without effecting in any manner transformation in the notion of holding landed property.

We have already noted above the significance of the revenue question in Company's administrative disquisition, and every stage of Company's enlargement of territorial ambit was guided by this question. The enlargement of the sphere of Company's rule thus made the question more and more extensive and complicated. Company's involvement as an economic power in Bengal and its deepening through the revenue system forms an abiding impression in historical scholarship, even if

\textsuperscript{14} Proceedings of Select Committee, Lr. from Verelst Supravisor of Burdwan, October, 28\textsuperscript{th} 1766.

\textsuperscript{15} Ibid.
explanations of change based on quantum of revenue demand and severity of collection are rejected. Indeed a substantial body of historical work have devoted itself to the question as to what role did the motive of exercising control over revenue administration play in the annexation of the subah by the Company.\footnote{Firminger, Introduction, pp. ii-iv.} Gaining direct access to the sources of revenue was an important consideration for the Directors and their representatives in Bengal\footnote{Fort William-India House Correspondences, Vol.3, 13\textsuperscript{th} March 1761, p. 83; 9\textsuperscript{th} March 1763, p. 189, 192; Henry Vansittart, A Narrative of the Transactions in Bengal (1766), I, Lr. from President to the Select Committee, 24\textsuperscript{th} August, 1760; 16\textsuperscript{th} September, 1760.}, though it needs to be pointed out that it was not the sole causative factor behind early colonial penetration in Bengal.

Early colonial penetration took place within a set of conjunctural factors which included revenue drive in Bengal, the inter-play between different lobbies and factions of mercantile and free-trading capitalist interests in Britain, engaged in protecting and developing Bengal into a dominion, to cater to their interest,\footnote{India Tracts, An Enquiry into the Rights of the East India Company-Of Making War and Peace and of possessing their Territorial Acquisitions without the participation or inspection of the British Government, London, 1769, pp. i-v.} and the evolution of the agrarian economy of Bengal into a sphere of rapid commercialization which served colonial ends. Robert Clive writing to William Pitt in 1759 stated that the absolute possession of rich kingdoms, or access to the Dewani at the invitation of the Wazir, which would yield an income of nearly two million sterling, was a fairly easy task, but he desisted from such ventures on two grounds. One because it could excite the jealousy of the subah, and secondly he was aware that “so large a sovereignty may possibly be an object too extensive for the Company”\footnote{Michael Fisher, Annexation, p. 62.}. Pitt too did not sanction the plan on grounds that an annexation of Bengal would concentrate too much financial power either in the hands of the Company or the Crown due to a very large increase of revenue\footnote{ibid. p. 60}. Later, it was the potential of Bengal as a possible dominion that deepened
the involvement of Company in governance and revenue administration. Thus to argue that mere involvement in governance and administration of revenue system opened the vista for asserting control over the dominion in a phased manner, is to beg the question as to why it happened.

The perspective outlined above does emphasise the point that collaboration between the British and the Bengali ruling elite was a necessary aspect of the extension of dominion, but this could be put into effect only through a new administrative and revenue set up. This however did not happen by design or conspiracy arising out of the sub-imperialist projects of private traders and collusive role of their banians. Nor is it postulated that decline in the economy of Bengal was a necessary counterpart of this conspiracy aspect21.

It has been argued in first chapter one that between 1765 and 1772 the nature of Company’s presence in Bengal was markedly intrusive. It was marked not only in the sphere of trade, official and private, but in the sphere of revenue administration too. In the initial stages the intrusion was characterized by a simpler attitude viz. hunt for revenue. This was expressed in the form of a fixed revenue demand to service the arrears and payments of the troops engaged. Beginning with the days of realising this demand from the assigned tankha lands in Nadia and Burdwan districts between 1757 and 1760 the Company was virtually obsessed with the sole concern of finding the means - “within ourselves” - of supporting the expense of the troops.22 And these could be no other than a proportionable share of the revenues instead of “temporary remittances of forty or fifty thousand rupees” according to the Select Committee.23


22 Henry Vansittart, *A Narrative of the Transactions in Bengal (1766)*, I, Letter from President to the Select Committee, 11th September, 1760, The military expenses of the Company in the beginning of the decade 1760 was very high, and increasing. The estimate of the demand for disbursing this expenditure ranged from Rs.11 lakh p.a. to Rs. 50 lakh p.a. This was the cost of protection for the Nizamat. For history of revenue administration in Nadia BRP, 27th April 1789, Vol.66. Minutes of Thomas Graham.

23 Ibid.
But the condition of Nawab's treasury was so deplorable that it could not be depended upon and hence the share had to be directly collected\textsuperscript{24}. Thus that had to be, in the opinion of directors of early colonial policy at that stage, a more permanent source, that of territorial revenue, which would bind the political interests of the subah and the Company closer. Moreover Company authorities had realised that in order to make the revenue collected from land serviceable for procurement of Company's investments, revenue had to be collected within a specific time frame, which could be disrupted by various factors. Holwell observed that the stringent necessities of the Company in revenue collection matters had made "every Harpey employed in the zamindaries and the revenue departments" their implacable enemies\textsuperscript{25}. The alternative to proper and timely collection of revenue was to depend on arrival of ships with necessary funds for investment which according to Holwell was improbable.\textsuperscript{26}

The nature of cost for military was different from the requirements of commerce from the treasury. An excess levy at the time of high and increasing costs for the military known as the subahdari abwab, could be imposed to tide over a crisis. As such the Company was expected to collect this money from the tankha lands, within a definite time period. But the precarious state of the treasuries could not have taken care of the commercial requirements, which operated within a definite time frame. This justified the logic for securing revenue districts on a permanent basis.

III.2 Revenue demand and the question of transition in agrarian society: Burdwan, Midnapur and adjoining regions

According to scholars who have dealt with the transition question, some of the ancient zamindaries of Bengal, particularly Burdwan, were of a fairly recent growth

\textsuperscript{24} ibid.

\textsuperscript{25} J.Z.Holwell's Memorial, delivered before leaving Bengal in 1760, in Henry Vansittart, A Narrative of Transactions in Bengal (1766), I, (henceforth Narratives), p.48-49.

\textsuperscript{26} Ibid.; Fort William-India House Correspondences, Vol.3, 16\textsuperscript{th} January 1761, Letter to Court.
when the British had gained political ascendancy in the province. Also at the time of the British takeover those were riven by faction at the top, and all information relating to assessment of revenue was in the possession of the sadar officers of the zamindari. This decline is perceived to have commenced with British presence being marked in the province.

The historiographical idea can be outlined thus: zamindaris like Burdwan completed the transition from a non-landholding character to a landholding family long before the Company established itself as a power in Bengal. According to McLane, in this changing character the Burdwan family had moved from across one of the major fault lines in Mughal society, the line that separated the appointive imperial bureaucracy and military service from hereditary, landholding, local gentry. Further this transition was accompanied by expansion in the territorial limits of the zamindari through collaboration with the state, which led to aggregation of revenue units, and also extension of the dominance of high caste landed groups - the zamindar family and its allies - over lower caste cultivating social groups. Thus, according to Ratnalekha Ray and McLane, both, this expansion and extension of social and economic power came to an end with Company’s rise to power, and subsequent maximisation of its revenue demand which, according McLane, began since 1760.

For Ray the whole period was one of high revenue demand, and raja’s authority had began to decline as early as 1767. By then it had subordinated a number of other existing landed rights, which were of greater antiquity than the land-right of the raj itself. Thus Ray suggests that the growth of the raj should be

27 Ray, Change, p. 91
28 ibid. p. 94.
29 McLane, Kingship, 138.
31 McLane, Kingship, p. 185.
32 Ray, Change, pp.97-98
considered in the political sphere of its relation with the ruling power of Bengal rather than as a social phenomenon. It were these rights of greater antiquity which remained continuous, establishing themselves as dominant land-holding rights, in the wake of the raj’s decline under the impact of high revenue demand imposed by the Company.

Ray argued that highest land-right holder i.e. the zamindar’s control could be exercised only in revenue collection matters, and not in terms of actual control over land. This was evident from various aspects of the zamindari’s existence at the beginning of Company’s rule in Burdwan district. The fact that the nature of zamindari administration riven by faction intrigues was treated as symptomatic of a revenue crisis of late 1760s and early 1770s. The underlying cause is however attributed to the lack of cohesion and centralization achieved under a zamindari of such a great dimension. This is pointed out as almost an inevitable tendency during a period of revenue crisis.

Further, that each level of the zamindari stood virtually de-linked from the rest. In the case of Burdwan she argued that the raja had no control of the zamindari sadar cutcherry, which was under four sadar mustajirs. The assessment at the sadar was made under their charge, and as they were all farmers of the first degree, they let out their farms to sub-farmers or kutkinadar. Ray argues that invariably the assessment of their lots were made below the standard rate of the zamindari to facilitate holding of sub-farms by their friends and dependents as kutkinadars, and this was to the disadvantage of the raja, because, as a consequence the mahals left to him were over-assessed.

This posits a conflict of interest between the raja and his principal officers in the sadar cutcherry, which could be stamped out if the zamindar’s will prevailed, and thus was not a necessary feature of the contradictions in agrarian structure. The zamindar of Burdwan, raja Tejchand, had lost his power to a powerful clique which ran the zamindari management from the sadar cutcherry, and controlled all aspects of

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33 ibid. pp. 90-91
land-revenue assessment, collection and distribution of grants. They were related to the raja’s family and were originally dependents on them, and held revenue farms as under-tenures to the zamindari. With passage of time, as the zamindari ran into many revenue problems immediately after the ascendance of Company, the zamindari amlah’s influence became preponderant. However this did not signify a shift in power to another strata in the agrarian structure, because the amlah and the zamindar, its locale being the zamindari sadar represented virtually the same group of interest in agrarian society. These amlahs were mostly ehtemamdars, in charge of the management of khas lands, whose interest the zamindari represented very strongly in the 1790s. Moreover there was a host of landed interests of superior groups whose interests the zamindari very strongly represented, and who in turn firmly allied their interest with zamindari, and some of them pitted themselves against the new supervision of the collectorship on revenue and agrarian matters.

Ray had also argued that the mofussil stood almost independent of the nexus at the sadar. Here the village farmers were in real possession of villages, while the kutkinadars and zamindari servants in the mofussil remained unconcerned about the sadar arrangements. Further the farmer or the kutkinadar advanced loans to the ryots in the hope of purchasing grain, salt and other produce from them, which could be used for local trade. Loans were also given in the hope of turning agricultural lands uncultivated lands into cultivable tracts. The village farmer was thus in a position to control the real agricultural operations, including turning the unproductive tracts into productive ones, which allowed them to really master the conditions of his and the ryots existence. This, according to Ray, was reflected in the fact, that village farmers

35 BRP, 15th June 1787, Rani Bishnukumari’s arzee.
36 McLane, Kingship, pp. 186-87.
37 BRP 25th April, 1791, vol. 110.
38 Ray, Change, pp. 95-96.
were induced to take farms from the sadar mustajirs even though the lands were under-rated in the sadar bandobast in comparison to the mofussil. This had happened due to the fact that ijaradars very often granted leases to ryots on easy terms below valuation for future advantage. The village farmer thus could make up this deficiency due to his control over agrarian matters.

It is thus difficult to posit a case for the automatic connection between landlordism and local power, in a situation where a sharp hiatus in the power for control over resources did not exist between different strata within agrarian structure. B.B. Chaudhuri has argued that though zamindars 'seldom controlled the way that a substantial landowner, letting out his land to sharecroppers, controlled their land and labour', the zamindari was 'a source of income and one of power too'.

Though certain arrangements conventionally followed within the village society determined a part of the distribution of peasant's surplus in a manner that was rather autonomous of zamindar's powers, their income and prestige was assured. In fact, as he points out it was never in the zamindar's interests to ignore or override such customs and conventions.

Therefore mere rejection of zamindari as a unit of production, which is admitted per se does not make it redundant in our analysis of late eighteenth century agrarian scenario. 'Direct land control' such as the one characterizing the sharecropping system did not necessarily provide the shape of the agrarian structure, and zamindars did exercise such powers without possessing such control. The 'collection of tribute' involved enormous powers. The state had the right to income from land-revenue prior to any other body or group of interests present locally, and though the zamindars played a major role in it, their powers were scarcerely restricted

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41 Ibid., p.108.
to the ones derived from their role in the collection of tribute. The zamindar also played a crucial in the rural economy.

Chaudhuri argued that the early colonial government being convinced that old zamindars would seek to frustrate their policy of revenue maximization substituted the authority of zamindars by taking in 'strangers', and allowing zamindari amlahs to manoeuvre.\(^{42}\) Further, Chaudhuri argued for a time-frame within which the growth of jotedari took place. This began with the movement for large-scale reclamation in the late eighteenth century, and culminated in a situation a century later when very little cultivable land in Bengal was left unemployed.

However repeated measures to ensure proper collection of revenue and efforts directed at stabilisation of the zamindari structure suggest that the government was seeking to interpose an agency within the rural power structure. Different experiments in revenue administration was the method through which it was sought to be brought about. It has been also suggested that, on the other hand the idea of decline of the zamindari during the second half of the eighteenth century is rather overdrawn.\(^{43}\) The Company recognised zamindari to be a principal institution of the agrarian society and considered its stability to be vital for the agrarian society.\(^{44}\) The zamindari did play an important role in the provision of loans, maintenance of embankments, and reclamation of village wastelands.\(^{45}\)

It needs to be pointed out that such inert control as presumed to be exercised by the village farmers was neither absolute nor unconditional. In neighboring Bishnupur, where agrarian conditions were similar to Burdwan, the ryots and sundry

\(^{42}\) Ibid., pp.109-110.


\(^{44}\) Ibid.

\(^{45}\) Ibid. p. 87.
inhabitants protested the oppressive acts of the village farmers, who tried to collect revenue forcibly in 1770.\textsuperscript{46} In fact the arrangement of local trade too was not done so much on the basis of reciprocity as Ray would make it out to be. For the despatch of grain from the village to local markets they used force and took from each village a bullock and a large quantity of wheat without paying the price.\textsuperscript{47} Further an extortive \textit{bandobast} was made in each village with the aid of Joyram Chaudhury \textit{Naib} of Bishnupur \textit{sadar}. Joyram stood in exactly the same relation to the zamindar of Bishnupur, raja Chyton Singh, as the \textit{sadar mustajirs} of Burdwan - all officials of \textit{sadar cutcherry} - were in relation to raja Tejchand.\textsuperscript{48} The two intermediary farmers in succession, who operated from the \textit{sadar} were Shyamacharan Chakravarty and Gokulchand Gosain, from whom the \textit{kutkinadars} received their \textit{hoodas} or village level farms. From the examination of the \textit{kutkinadars} it appeared that Joyram collected dues like \textit{parboni} and \textit{gram salami}, and many other collection under seven different heads from the \textit{kutkinadars} and also by sending \textit{shikdars} to the \textit{mofussil} directly. In one instances \textit{shikdars} were sent to encourage cultivation and collected dues under that pretence, as allowances. The rest were through chalans sent by \textit{kutkinadars}. The nature of relation between the \textit{sadar Naib} and the zamindar in this case was also not very different from Burdwan. The raja Chyton Singh in his \textit{arzee} to the government clearly stated that the \textit{Naib} acted virtually in an autonomous manner.

Nor was the relationship between the \textit{ijaradars} and \textit{kutkinadar} always weighted in favour of the village level controller of land i.e. the \textit{kutkinadar}. It was not free from the understandings reached at the \textit{sadar}, either. A \textit{kutkinadar} of Bhurshut in

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\item \textsuperscript{46} PCR at Burdwan, petition from sundry inhabitants of Bishnupur, cons. 3\textsuperscript{rd} July, 1775 ; 5\textsuperscript{th} July 1775, Mr. Rosewell's minute on forced collection from ryots by Joyram Chaudhury.
\item \textsuperscript{47} Ibid.; BRP 18\textsuperscript{th} March 1790, Correspondence between Collector Keating and Assistant Hesilrige.
\item \textsuperscript{48} PCR at Burdwan, \textit{arzee} from raja Chaitan Singh and Damodar Singh, cons. 4\textsuperscript{th} July 1775 ; For a similar account of the activities of Burdwan \textit{sadar cutcherry} officials, PCR at Burdwan, 2\textsuperscript{nd} January, 1775, petition and complaint of Burdwan Rani against Brajakishore Ray, who she believed had entered into a confederacy with Gokul Majumdar, Ramakant Ray, Krishnaram and Gaurcharan Mallik, and, appropriated for himself large quantities of land and distributed among his partisans large quantities of land as charity land.
\end{itemize}
Burdwan complained that in 1774 the *ijaradar* let him the *hooda* of Joynagar for six years, but on condition that the *kutkinadar* would pay him an advance rent, which would fulfill his engagement at the *sadar*, and promising that for any deductions in the rent of the pargana the *kutkinadar* would have a proportionate deduction, and, also a share of the collections remaining with the renters after the fulfillment of the *sadar* revenue. But on arrival at the place where he had farmed the lands he found that land was uncultivated and covered with sand, and thus he wanted to relinquish his farm. 49

In neighbouring Birbhum the *Dewan* of the zamindari Padmalochan Roy enforced payment from the sub-farmers who had taken these tenures from the principal farmers. The principal farmers had taken land on *mofussil* tenure from the *Dewan*. 50 As in the case of Bishnupur the *kutkinadars* complained regarding the harassment which they had to experience at the hands of the *Dewan* who was called to answer the charges against him. In this district the *kutkinadars* cultivated wastelands and lived under the threat of attack by the *Chuars*. 51 The ryots of Barbaksingh and Omdarrah set forth the hardships they suffered from the exactions made on them beyond the avowed rents by the *ehtemamdars* and *tahsildars* employed under the *naib*. The nature of exactions set out in this petition is similar to the one set out by the ryots of Bishnupur, being, basically appropriated as *sadar* charges of various kinds, which the Provincial Council held to be unwarranted and detrimental to cultivation 52.

Thus to construct a model of agrarian change on the basis of an *a priori* generalisation regarding the structure, and the impact of enhanced revenue demand on it may be misleading. In *Ray’s* model the zamindari structure is of a pyramidal type,

49 PCR at Burdwan, petition from Ramlochan Roy, kutkinadar of Joynagar hooda pargana Bhurshut, taraf Palaspai, cons. 10th July, 1775; cons. 13th February, 1775, a similar complaint by the farmer of Jehanabad, Jagatnarain Mitra.

50 PCR at Burdwan, petition of Jadunandan Singh against Padmalochan Roy, Naib of Birbhum, cons. 26th July, 1775.

51 PCR at Burdwan, cons. 4th August, 1775, petition from kutkinadar of pargana Loony.

52 PCR at Burdwan, cons. 9th January, 1775.
with the zamindar positioned at the apex, controlling the revenue rights, and each strata at different levels evolving into fuller forms through the deterioration of the higher one. The higher zamindari strata very often capitulated to externally induced crises like revenue demand and arrears. This is essentially a static model, and it loses sight of the dynamics of changing conditions in the agrarian society of Bengal, which was in the process of being reordered in the late eighteenth century. Therefore is it possible to postulate that zamindaris of Bengal as a tribute collecting structure in the process of a continuous decline throughout till the Decennial Settlement in a virtually unidirectional manner, under the impact of revenue demands and high assessments, allowing the village land controlling groups to make a bid for higher revenue rights? Or was the struggle, or the contest, for dominance over and subordination of cultivators a more complex process? Also, is the period between 1760 and 1793 to figure in our historiography as a continuous one, uninterrupted by changes of a long term nature, or important decisions regarding revenue and proprietorial structure by the early colonial government? These are some inter-related questions which are central to the thesis as a whole.

Historical reconstruction the role of zamindaris and its components like the sadar cutcherry and pargana institutions, and, the role of the relatively powerful social groups operating from the environs of the sadar and the mofussil cutcherries, exerting pressure and influence on the condition of peasantry is one of the important objectives of many studies on agrarian society. This will be examined in relation to those zamindaris - particularly the principal ones - which were supposed to have gone through convulsive experiences after the new revenue regime had taken over power. It is important to reconstruct the picture of their unidirectional fall, and examine the critical role played by other powerful social groups, which at times appropriated the share of rights in the zamindari, but, held together the structure within which various interests were accommodated, preserving the institution for the wider social control, that it normally exercised. The zamindaris in this sense served as the traditional institution, in region defined as “zamindari”. They were the most powerful non-peasant social bloc in the peasant society, whose prestige was “measured by an inseparable mix
of territorial jurisdiction, amount of the assessed revenue (jama) and by the extent of patronage which an individual zamindar could provide to local temples, mosques, and other religious orders which sought his help”.

Historiography regarding late eighteenth century Bengal had accepted that maximisation of revenue was the driving principle behind Company’s revenue policies in the 1760s and 1770s, whose effects were felt in the processes of zamindari decline and the famine of 1769-70. Broad implications of the revenue policy, assumed to be practically unvarying, thus set the tone of all enquiry into the details of the processes of a changing agrarian structure, in which the decline of zamindaris featured as a major aspect. Correspondence between the Court and the Bengal authorities would definitely convey an impression of marked enthusiasm regarding prospects of revenue, beginning with farming of Kharijuri in the Twenty-four parganas, but it would be a misreading to suggest that it was the dominant strain in policy always. This seems to be a very general and rather overdrawn picture of agrarian change. It is true that Company’s involvement in revenue administration began with a hunt for revenue, which could meet its expanding necessities, but soon this was adjusted to a practical estimation of revenue potential of the districts which it held. Thus virtually “revolutionary” effects of the revenue machinery that had been postulated, could not have been an intended aspect of the policy, but rather, it can be shown that Company generally adhered to the existing structure in most agrarian and revenue matters. Sharp departures from the existing patterns could be witnessed in the re-organisation of the sair - both in the agricultural and commercial domain - rather than in land-revenue.

The dilemma of the Company in settling land-revenue engagements in the early phase of it’s administration were circumscribed by choices which were determined historically and also by the logic of economical revenue management. First, related to the question of settlement of the jamabandi with a social group likely to pay the maximum revenue. Second, related to fixing the terms on which the revenue could be

53 Fort William-India House Correspondences, Vol.3, letters from Court: 1st April 1760; 13th March 1761; 9th March 1763. HMS ,vol.47. Lr. from Cameroon to Vansittart, 6th April, 1762.
collected, which involved a number of vexing problems, like settling the jama at a rate fixed on a particular year, revaluation of the total rental capacity, ascertaining the maximum yield of revenue, and finally, settling the question of collecting the balances due. Thus, it was not only a problem which came up in the context of choice of a particular social class, who could be expected to pay the maximum possible revenue, but came up in the context of revaluation of the total rent that could be demanded from any proprietor of landed property.

Initially the problem began with what was referred to in the Company records as accumulating balances. Collection fell short of the assessments annually, on account of deficiency in resources. The balance when added to subsequent revenue demands, as recoverable arrears, tended to inflate assessments annually. The balance of revenue from Burdwan in 1760-61 was 10 lakhs which added to other arrears of the year 1761 raised the computed revenue to 28 lakhs in 1762, which on further scrutiny by W.B.Sumner was brought up to Rs. 32,50,000 lakhs. This is referred to as the tendency of over-assessment, though the Company in the initial stages of administration, particularly in the ceded districts, considered it to be its legitimate right to collect this amount out of the revenue assessed for consecutive years. In fact the authorities in Calcutta justified this collection before the Court of Directors when the latter had expressed reasonable surprise at the “good management” of revenue by W.B.Sumner. The ground for justification was, the jama of 28 lakhs which formed the basis for further increases had already contained revenue balances of the previous years. Sumner on being appointed to Burdwan raised the total jama of Burdwan to Rs. 41,58,707. Of this Rs.30 lakhs constituted malguzari which the raja was obliged to

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54 Fort William-India House Correspondences, Vol.3, letter to Court, 19th December 1763,

55 ibid.

56 ibid.

57 Fort William-India House Correspondences, Vol.3, letter from Court, 9th March 1763.
pay, Rs. 5 lakhs on account previous balance, and, Rs.2,50,000 lakhs for the payment of troops\(^{58}\).

The Company was led by the belief that land was under-assessed, and peculation of revenue and alienation of its sources from the exchequer, within the agency of collection had deprived the exchequer of its due.\(^{59}\) On 1\(^{st}\) April 1760 the Directors asked the Committee of New Lands to strictly examine the tenure by which every parcel of land was held so that at the expiration of the term of the farms as many of them were found to be false or unreasonable could revert to the Company\(^{60}\). In Burdwan and Midnapur the Company was firm in this belief, as the initial revenue demands were made out of the existing or the previous years revenue engagements\(^{61}\). In Burdwan levy of a high demand was probably dictated by a logic of mopping up the hitherto unrecoverable surplus, which had an impact on the zamindari structure, as the zamindar’s dues were in arrears. However the authorities in Calcutta came to realise in 1763 -i.e. a year after Johnston’s farming experiment - that by general accounts received of the balances not paid up by the farmers, it would appear that the lands would not yield the increased rent bid upon them in June 1762, and from the collections which had come in. Therefore, the revenues from Burdwan stipulated in 1763 at 34 lakhs, same as the previous year would not be realized.\(^{62}\)

But for Midnapur the proposition regarding the impact of high revenue demand on the decline of zamindaris does not seem to be warranted, because, in the early phase i.e. 1760-1765, adjustment of the revenue demand to a precarious and

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\(^{58}\) Fort William-India House Correspondences, Vol.3, 12\(^{th}\) November 1761.

\(^{59}\) Fort William-India House Correspondences, Vol.3, letter from Court 1\(^{st}\) April 1760; letter to Court 16\(^{th}\) January 1761.

\(^{60}\) Fort William-India House Correspondences, Vol.3, letter to Court, 23\(^{rd}\) February, 1761.

\(^{61}\) Fort William-India House Correspondences, Vol.3, letter to Court, 12\(^{th}\) November, 1761-the assessment was made according to Roy Royan’s estimate for the Nawab in the previous year; the same letter mentions that John Johnston, Resident at Midnapur, had formed the jama from the former year’s accounts.

\(^{62}\) Fort William-India House Correspondences, Vol.3, 19\(^{th}\) December 1763.
worsening agricultural condition was the main official preoccupation. However, the revenues here well paid up and small increases were made in 1763 by taxing some rent-free land\textsuperscript{63}. In November 1761, the Council reported to the Court, that the Resident of Midnapur, John Johnstone had been able to procure the former year’s accounts and having gained an insight into several articles of revenue and the amount paid to the Nawab, had fixed a \textit{jama} of S.Rs. 665,854\textsuperscript{64}. A few years later, Midnapur rents of 1760-61, were estimated to be Alla Sicca 462,036, which Johnstone had been able to increase to Alla Sicca 592,137\textsuperscript{65}. The rent was more or less the same till Thomas Graham took over as Resident in 1765, who after scrutinizing the state and condition of the country, obtained a statement regarding the resources and what increases might be laid on the rents, and fixed the rent at Alla Sicca Rs. 813,168\textsuperscript{66}.

The Resident of Midnapur reported to the Committee of New Lands in 1764 that balances were due from the zamindar of the Midnapur pargana in 1761 and the collection of it was made a handle by the zamindar to oppress the ryots.\textsuperscript{67} Thus the balance was sought to be given up and a \textit{tashkish jamabandi} was made in advance of the season of 1764. The Committee expressed the optimism that the pargana would be able to bear the increase then as it seemed to have recovered itself since the establishment of the Residency at Midnapur. The other important question was that of continuing with the authority of the zamindar which was considered necessary as long as they paid up the \textit{tashkish}.\textsuperscript{68}

\textsuperscript{63} Fort William-India House Correspondences, Vol.3, 19\textsuperscript{th} December 1763.

\textsuperscript{64} Fort William-India House Correspondences, Vol.3, Letter to Court,12\textsuperscript{th} November, 1761 ; in the letter to Court dated 16\textsuperscript{th} January, 1761, the \textit{jama} of Midnapur at the time of takeover, as mentioned in the “books of government” was A.Rs.530063.

\textsuperscript{65} Bengal District Records:Midnapur, W.K.Firminger (ed.),Edward Baber to Claude Russell, 30\textsuperscript{th} January,1771.

\textsuperscript{66} Ibid.

\textsuperscript{67} Bengal District Records:Midnapur, W.K.Firminger (ed.)Committee of New Lands to Resident Midnapur,11\textsuperscript{th} February,1764.

\textsuperscript{68} Ibid.
The strategy of the Company was definitely defensive so far as revenue collection was concerned, particularly in comparison to the one adopted in Burdwan, and the question of a future and long-term augmentation of the resources was never lost sight of. Between 1764 and 1771 it was reported that the revenues of the district had nearly been doubled. This was since the time when Anselm Beaumont successor to John Johnston painted a rather grim picture of the possibilities of revenue increases in different parganas of Midnapur. Of twenty-five parganas it was reported that thirteen would bear no increase or very little increase of rent. This included principal ones like Midnapur, Kharagpur, Kedar and Khandar parganas, while from none a very good prospect was reported. In many parganas appointment of tahsildar was recommended to collect the rent. In the correspondences between Resident and Committee the issue at stake actual value of lands but in Midnapur the Residents were always forewarned not over-rate those. Further John Graham even before setting out on the circuit tour of the province for a hast-o-bud survey wrote to the President of the Select Committee, that its proposition of letting the lands on more advantageous leases than had been granted till then, was ill adapted to the "constitution of this province" as there was "no part of the lands occupied by farmers and the whole was possessed by hereditary zamindars, who derive their rights from original sanads granted to their ancestors"; by those they were entitled to the "residue of the rents after paying the government’s revenue". He further noted that the increase in revenue demand that Select Committee contemplated be added to the "former payments" there would not remain more than a scanty maintenance of that residual rent. In 1771 however the situation seemed to have become different. Baber stated that rents were


71 Bengal District Records:Midnapur, W.K.Firminger (ed.) Lr. from Select Committee to John Graham, 20th December, 1765.

72 Bengal District Records:Midnapur, W.K.Firminger (ed.), John Graham Resident Midnapur, to President and Governor, 24th December, 1765.
raised to the value of land and as a corroboration of it reported that many taluks have been sold every year since the settlement made in the time of Graham, the resident of Midnapur. He further stated that until 1766-67, settlement of the revenues was rather nominal than real as the amount of what appeared on paper was never collected and balances remained. Since then the revenues had been completely collected and realized to the Company. Both Graham and George Vansittart made the zamindars enter into engagements to cultivate all the waste lands in their parganas.73

In Midnapur the organization of the zamindari system peculiar to the place was the initial problem for the early revenue administrators. The zamindaris were numerous, scattered and their rights were very diffuse in certain areas where instead of being united with one person the rights were sub-divided among several chaudhuries who enjoyed their shares in rusoom74. Being on the border of the province and open to the incursion of hostile forces from outside they were perceived as turbulent and independent spirited without subjecting to any central authority.75 Thus the revenue prospects for the Company did not seem too bright to the new Resident who reported that great advantages from a such a well cultivated province could only be expected if zamindars were reduced to subjection and dependencies, but, there was scarce a zamindar of any substance "but who is now endeavouring either to oppress his neighbour render himself independent.76 The perspective was accepted by the superiors in Calcutta and Vansittart wrote in 1764 of the inimical nature of the zamindars who always obstructed Company’s collections77. From 1761 to 1765, this seemed to be a point of concern for the Council as well as the Resident, and the focus of the decision

73 Bengal District Records:Midnapur, W.K.Firminger (ed.)John Graham to Harry Verelst,11th April,1766; G.Vansittart to R.Becher, 10th November, 1767.

74 Home Miscellaneous Series, vol. 47, Johnston to Committee of New Lands 22nd August 1761.

75 Ibid.

76 Ibid.

77 Firminger, Introduction, p. cxxvi.
makers regarding annual settlement was the constitutional nature of the rights on which the zamindari claims were based. It was believed that they were too numerous, concealed true value of land and threw obstacles on way of collections, and hence of a type different to the rest of Bengal. The Council seemed to be impatient with the rights that the zamindars enjoyed, and suggested that they be annulled, in order to collect rents punctually and allow for their increase. The Residents, like Hugh Watts and John Graham, warned against the annulment of their authority. Earlier it had been suggested by Anselm Beaumont that granting of leases for a term of years was the only method to encourage the cultivation of waste lands and had sought permission to form a hast-o-bud or actual valuation. But nothing was done in this direction as the Company authorities in Calcutta took the view that zamindars opposition was the main problem in realizing a high revenue demand.

However, actually the picture becomes clearer, gradually, as the Council and the Select Committee gradually veered around to the view of the Residents. The Residents were of the opinion that actually the zamindars were reduced in their condition due to the number of political and natural upheavals like Maratha raids and frequent inundation, and if encouraged could be of great service. Trade through a number of important passes had been shut up due to Maratha disturbances. The pargana of Lampachour had become desolate because of such incursions. Thus forming an idea through circuit tour of the province, rather than obtaining knowledge through intermediate channels was a desideratum, which Graham completed in 1766. Placing the superintendence of revenue administration under Harry Verelst was a point

78 Fort William-India House Correspondences, Vol.3, letter to Court, 12th November, 1761
79 Firminger, Introduction, p. cxxvi.
80 Ibid. pp. cxxv, cxxvi; Bengal District Records:Midnapur, W.K.Firminger (ed.) John Graham to President Select Committee,24th December,1765.
81 Firminger Introduction, p. cxxv.
82 Select Committee Proceedings, Lr. from Verelst to Graham, February,19th 1766.
83 Ibid., October 11th, 1766. Lr. from Graham to Verelst
of departure, who on assumption of responsibility set out an agenda for improving Midnapur revenues and adopted a sermonising role on behalf of the Council when he stated that Residents in succession had bothered with their own emoluments. Truth was probably the other way round. The Council with its emphasis on realizing the revenue demand did not allow the administration to deviate into any other course, or adopt a less rigid policy regarding recovery of balances.

Ratnalekha Ray suggests that the revenue demand factor worked with equal force in both districts and was responsible for the decline of important zamindaris of Midnapur, like Midnapur (pargana) Raj, Maina, Tamluk, and the zamindaris of Hijli. This was the primary factor, along with the operation of sale-laws, and natural calamities to some extent, that was responsible for the pace of transfer of zamindari rights. After the Permanent Settlement it became faster, though Ray admits that such transfers per se were not new because it had occurred during Mughal and Nizamat period. But while in earlier period such transfers took place occasionally, when the zamindar failed to pay government dues, its frequency increased after Permanent settlement because land was sold to realize the revenue demand regularly. However her main contention was that the direction of the transfer of revenue collection rights did not change: the bigger zamindars continued to lose their rights to smaller talukdars zamindari servants, revenue securities, and government officers. According to Ray there was a continuity of change in agrarian society, of which contemporary British administrators in India, “in their descriptions of melancholy revolution in landed rights”, showed no comprehension. This view needs to be questioned on two grounds. One it needs to be examined what was the nature of revenue rights - zamindari or talukdari - in relation to the social class which wielded the power to exercise these rights. Two it also needs to be examined how far one can attribute the historical causation behind the transfer to enlargement and pressure of revenue demand. The view needs to be modified substantially for Midnapur because the facts relating to the earliest stages of colonial administration portrays a rather different picture. The history

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of that administration would be dealt with in a separate section below. Here the principal problems in the analyses are discussed.

It needs to be pointed that Midnapur being a region comprised of multitude of zamindaris the presence of zamindars in the zamindaris during collection season was always felt to be a necessity, a function which the colonial administration did not wish to dispense with\textsuperscript{85}. Thus from the very beginning there was an urgency on the part of the administration to settle with them as early as possible.

Ray argued that the British attempted to establish a centralized structure of rule with new methods of collection of revenue and greater power to interfere in the locality from an upper level of authority, which according to her was a great departure from the practice of revenue collection under the faujdars, whose authority though centralized left considerable scope for local adjustments or personal arrangements with individual revenue collectors. She attached considerable importance to this factor while analysing agrarian change and transfer of revenue collecting rights of the zamindars. The response of the crumbling power structure of the zamindars was to combine and oppose the pressure exerted by the new administration, but it was unable because of sharp increase in revenue demand between 1787 and 1793 which led to heavy selling of zamindaris and taluks.\textsuperscript{86} But it needs to be mentioned that all these zamindaris came under Company’s control at different times between 1760 and 1765, and hence the early revenue experiments in the ceded districts did not operate with equal force in all areas, or, that the central structure of rule did not produce an uniform impact of high revenue demand continuously.

The establishment of a centralized collector’s rule did not come about at once but in stages, - as will be discussed below - and in the earlier stages the official preoccupation was with augmentation of resources for revenue through extension of

\textsuperscript{85} Bengal District Records:Midnapur, W.K.Firminger (ed) Verelst to Graham, 23\textsuperscript{rd} January,1766 ; Graham to President and Governor, 29\textsuperscript{th} December, 1765.

\textsuperscript{86} Ray, Change, pp. 149, 150-151.
cultivation, rather than a high revenue demand *per se*. One cannot ignore this fact because that would be to underestimate the effect of early settlements, and ignore the changes between 1760 and 1780s. Secondly, it also needs to be borne in mind that the agrarian structure of Midnapur as a whole was different to large parts of the province. Here instead of the power and influence of the zamindari *amlah*, the power of the *faujdari* officials like *sadar kamungo* and the *dewan* were more visible, and they represented the hierarchy of official revenue collection machinery, rather than a landed estate. The office of the *kamungo* was held by virtue of a royal *sanad*, hereditarily, and change of appointments were made through royal *farmans*. Thus the *faujdar* and *kanungos* of Midnapur were royal appointees who were required to oversee the functioning of innumerable zamindaris, and this administrative structure itself represented a centralised system as much as the “capital” zamindaris of other districts like Burdwan did for their own regions. Company’s rule in the district centralised the revenue administration further allowing them greater scope to extend their own supervisory powers, and virtually counter to the decisions of the Company.

One may refer to the representation of Kashinath Babu, son-in-law of zamindar of Kasijora, and a revenue farmer, to the Board of Revenue in 1789, in this context. Kashinath had purchased 85 villages of Kasijora pargana at the public auction at *Khalsa*. The purchase price at the *Khalsa* was fixed after a *hast-o-bud* which fixed the amount payable for 1789, and after the necessary deductions he was given the parwana to take possession of the farm. The conditions on him were that he would have to pay rents subsequently and dispose the lands according to revenue fixed at *sadar*. But the *dewan* of Midnapur asked his vakil to declare through a *kabuliyat*, acceptance of certain conditions which showed that it was not a practice of new mode of land control but simply an unwillingness on the part of the *faujdari amlah* to part with the surplus derived from the *mofussil*. The vakil was told that he would not be

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87 Select Committee Proceedings 11th October, 1766, Ltr. from Graham to Verelst.

88 ibid.

able to get charge of the mofussil unless those conditions were fulfilled. Those were that, he would have to abide by the rental roll prepared by Rajnarain Ray, the sadar kanungo and that was to be the amount of the settlement for that year i.e. 1196 B.S., which had been sent to the Khalsa, and not according the hast-o-bud rent roll which the farmer had expected. The farmer further protested that he did not see it reasonable to subject himself to the tahsildar as he himself could pay revenue to the gentleman collector. Moreover the dewan imposed on him a number of saranjami charges as deductions from revenue, which had to be sent to the sadar, but which the petitioner contented had been paid at the Khalsa. The dewan also imposed a number of conditions in the mode of collection to be practiced, which he wished to be collected at a certain rate. The petitioner protested that the conditions imposed by the dewan were not called for, especially when the agreements had been settled at the Khalsa. He thus asked for a closer supervision by the collector of the district and said that he would be obliged to him and none else.\footnote{BRP 11th June, 1789, vol.70.} Thus centralized rule, was not an uniform catalytic factor in the decline of old zamindaris or transfer of land-rights in the manner as had been assumed by Ray.\footnote{Ray’s emphasis on this factor is marked in her analysis of Burdwan and Midnapur agrarian structure.} The centralized rule of colonial collectorship-administrators could not establish its complete hold as long as the traditional vestiges of power continued to derive legitimacy from the existing set-up. Thus to see in the centralized revenue set up of collectorship a factor in the new mode of land control may be misleading.\footnote{Ray, she suggested that centralized collectorships were a factor in new mode of land control, and viewed collectorships and zamindari in competitive relationship, pp. 92, 149-50.}

In Midnapur the problems of recovery of balances, levying increases upon the present rents, and, bringing waste and uncultivated land under cultivation, were acute due to the flight of ryots following depredations of Marathas and floods and droughts,
which had left many parganas in desolate state\textsuperscript{93}. One of the very important factors was ecology of the region which in combination with the factor of numerosness of zamindaris and talukdaris gave rise to desertion of land by ryots and vagrancy\textsuperscript{94}. This points towards instability of ryoti tenures in Midnapur. The situation can be compared and contrasted with Dacca, where natural calamities like floods led to revenue failures caused even landholders to abscond\textsuperscript{95}. Another factor could be that, in the event of the failure of the landholders to pay in Dacca the state authorities because of their direct proximity to the agrarian regions could send \textit{sazawals} and \textit{amins} to investigate and collect the balance of revenue\textsuperscript{96}. But in Midnapur the \textit{tahsildar} Rajaram Ghosh reported his inability to collect even during the month \textit{aghran} which was generally the high season for collection\textsuperscript{97}. In fact the representations from zamindars and talukdars which the \textit{tahsildar} forwarded indicated a very high degree of combination between the zamindars, talukdars and the ryots particularly against the impositions made by the \textit{sadar} farmers as well as of the \textit{sadar} officials. In 1766 zamindars and talukdars from Midnapur represented that inundation in the month of \textit{jeysth} and the droughts of \textit{bhadra} had rendered the ryots incapable of saving and later destroyed the crops. If severity was used they would desert. With the failure of receipts from ryots and unwillingness of creditors to lend would render them unable to pay revenue.\textsuperscript{98} A reason why such combination was fostered in Midnapur and led the landholders to petition representing the ryots woes was that it would have enabled them to receive

\textsuperscript{93} Select Committee Proceedings, 19\textsuperscript{th} February, 1766, Lr. from Verelst to Graham.

\textsuperscript{94} ibid.

\textsuperscript{95} BRP 7\textsuperscript{th} April, 1789, vol. 64, Lr. from collector Dacca and commissioner Dacca, BRP, 1\textsuperscript{st} June, 1789, vol.69.Lr. from collector of Mymensingh, statement of taluks purchased by Inderjeet Singh, in 1188 B.S. and separated in 1191 B.S. from 8 anas share of Atteya ; BRP 2\textsuperscript{nd} December 1788, Lr. from collector Dacca, sazawals appointed for collection of revenue ;

\textsuperscript{96} BRP 2\textsuperscript{nd} December, 1788, Lr. from collector Mymensingh ; BRP 21\textsuperscript{st} September, 1791, Lr. from collector Dacca, on settlement of lands in Selimabad and Buzurgmedpore.

\textsuperscript{97} PCR at Burdwan, Burdwan, Lr. from Rajaram Ghosh, tahsildar of Midnapur with enclosed petition from zamindars and talukdars, cons. 4\textsuperscript{th} January, 1776.

\textsuperscript{98} Ibid., petition from zamindars and talukdars
deductions on account of *pulbandi*. The zamindar of Narajole represented before the Provincial Council the bad state of the *bandhs* or embankments and the risk the ryots and the district in general ran from it during the seasons of cultivation and collection.\(^9\) For similar reasons the zamindars and talukdars of Amersi pargana demanded from the Provincial Council a deduction in revenue because they had incurred expenses for the repair of *bandhs*.\(^{100}\)

The spirit of combination was not universally felt all over the district. At Maina where incidents of inundation were frequent and heavy it was the ryots and the under-renters who demanded that an allowance be settled for *pulbandi* and complained against the zamindar who collected much beyond what was set out in the *patta* to recover his expenses on account of repair of embankments. They represented that this situation placed them in want of means to pursue cultivation.\(^{101}\) The Provincial Council asked the *tahsildar*, of Maina, Gauricharan, to redress the grievances of ryots. He reported that he had been able to make very little progress in encouraging ryots to carry on cultivation on account of the violence unleashed by Jagadanand Bahubalindra, and requested the Provincial Council to advance loans of *taccavi* and *pulbandi*. He reported that Jagadanada Bahubalindra the zamindar of Maina had perpetrated violence on the ryots.\(^{102}\)

The zamindars and talukdars of the district continued many other types of excess dues and cesses like *mangan* and *batta*. The ryots of the pargana of Khandar, Boorichur, Sabang, Budeha, and Birkul complained regarding the collection of these.

\(^9\) PCR at Burdwan, Burdwan, petition of zamindar representing the risk the district runs of inundation from bad state of embankments, cons. 26\(^{th}\) May, 1774.

\(^{100}\) PCR at Burdwan, Burdwan, petition from zamindars and talukdars of Amersi, cons. 15\(^{th}\) September, 1774

\(^{101}\) PCR at Burdwan, Burdwan, petition from renters and ryots of Maina, cons. 30\(^{th}\) May, 1774.

\(^{102}\) PCR at Burdwan, cons. 30\(^{th}\) May, 1774; 2\(^{nd}\) June 1774, 15\(^{th}\) September, 1774.
taxes by landholders. However in Midnapur the incidence of excess tax had impinged upon the resources of each subordinate strata. The chaudhuries and talukdars of Budgerpur and Agrachur refused the payment of excess dues to the zamindar. The talukdars of Midnapur refused to pay mathotes established by the zamindar. The excess collection on the part of the zamindars and some of the talukdars were much due to the loss of sources of revenue on account of resumption of sair duties. Such evidences available from Boorichur and zamindars collecting duties of sair jeyte tan suggest that excess mathotes were levied on account of such resumption. Thus a high revenue assessment had a depressive effect leading to inability on the part of the state to collect.

The situation can be contrasted with Burdwan where a high revenue demand coupled with an auction process, under John Johnstone, introduced high competition in the market for revenue collecting rights, whose impact on the zamindari structure was of a different nature. Many farmers were ready to pay more revenue than they could collect as rent from under-renters, but consequently, because of the short nature of the tenure found it difficult to obtain credit. But this sort of a scenario was unlikely in Midnapur because security for such farms could not be found, and faced with a situation of high revenue demand zamindars could hardly be expected to organise extensive cultivation.

103 PCR at Burdwan, Burdwan, cons. 19th May, 1774; 2nd June, 1774; 6th June, 1774; 25th August, 1774.

104 PCR at Burdwan, Burdwan, petition from talukdars cons. 25th August, 1774.

105 PCR at Burdwan, Burdwan, cons. 15th September, 1774.

106 PCR at Burdwan, Burdwan, petition of zamindar representing that he suffers a loss due to the non-collection of sair duties from cloth investments made by the Company, which he used to collect formerly, cons. 19th May, 1774; cons. 2nd June. 1774, petition from zamindar representing the hardship he suffers from abolition of rahdari duties.

107 PCR at Burdwan, Burdwan, cons. 25th August, 1774, petition from the zamindar of Seepore, representing that he was not allowed to collect his customary rusoorn.
That there is a comparability between the two districts is dictated by logic as well as history. The districts were ceded by the Nawab to the Company for revenue collection in 1760. Moreover the entire region an extensive stretch of contiguous cultivated areas from modern Durgapur and Burdwan sub-divisions extending from north-north-west to south-east, and then running down south through parts of the modern districts of Hooghly and Howrah, and finally extending towards west to include parts of modern Tamluk, central Midnapur and Jhargram areas. The boundaries of the districts changed throughout the early colonial period. Much of what is taken as the settled agricultural part of the Midnapur district in 1760-1765, lay beyond the control of the new colonial power, forming the chakla of Hijli, which later became a salt agency, and even later formed a part of the district. The impact of the revenue administration of the Resident at Midnapur on the zamindaris of the area was therefore indirect. The Residency directly controlled the area which was under the Midnapur faujdar previously, that is the central portion of the district, and not the one under faujdari of Hijli. This district, taken as a whole, therefore exhibited considerable ecological variation with the area outside Company administration in 1760s, having wet (jal) land, in the east and south-east while the central portion of the district excluding the territory, that is the area directly under Company in that period, having black loam (kala) soil. This difference had a marked impact on revenue administration. While the zamindaris of the former area had to make provision in their revenue assessments for inundation, their revenue system was a combination of land (mudder) and salt revenue, in which the arrears of one cut in to the revenue collected.


109 Proceedings of Controlling Council of Revenue at Murshidabad shows these areas under Supervisor of Hooghly.


from other. 112 Here the zamindaris were also quite considerable from the point of the
their revenue collection if not their size. In the areas under Company’s control in
1760-1765, the zamindaris were small and numerous, typical of frontier marches like
Purnea, Chittagong, Rangpur and Sylhet, where the faujdar’s was more important in
the revenue system. This area was watered by the rivers Kangsabati and Subarnarekha
in parts, and was mainly grain cultivating.

However the more prosperous and fertile regions lay to the north-east of the
region, including the pargana of Brahmanbhum, Chitwa, Bagri and Jehanabad and
extending beyond that into what was earlier the sarkars of Madaran, Sulaimananbad,
Sharifabad, and Satgaon, which would now be more or less congruent to eastern
Burdwan. 113 This region was well endowed with inter-connecting rivers, like
Damodar, Silai and Rupnarayan and a flat alluvial plain extending unto the river
Bhagirathi, conducive for extensive cultivation and growth of an internal trading
system. It was also an important center of weaving and sugar production. This was
within the large centralized zamindari of Burdwan, which expanded across the many
revenue administrative centres of Mughal and Nizamat period to form a powerful local
kingship. The authority of the Resident of Burdwan extended over this area, which
was adjacent to other agriculturally productive regions of central Bengal.

In this region collection of revenue did not take place under a great strain of
resources, as it has already been indicated, but the authority of the zamindar and
collusive nature of the amlahs and revenue collectors posed a problem before the
Company administration. The public outcry method of farming introduced by John
Johnstone affected the authority of the zamindari and its amlahs adversely, which

112 PCCRM, 15th October, 1770, Lr. from supervisor of Hooghly, mudder lands were not very
sought after by revenue farmers probably due to the factor of inundation. App. to PCCRM, 6th
December, 1770, referred to in the Hooghly letter of the 19th December, 1770.

113 Monmohan Chakrabarti, A Summary, Map—“Subah-Bangalah, According to Ain-i
Akbari, 1582 A.D.” p. 543; Rennell, Atlas, Maps., No. I, “The Delta of the Ganges with the adjacent
countries on the east, comprehending the southern inland navigation, December 1st, 1779”, & VII.
Verelst tried to contain\textsuperscript{114}. At this stage the policy of Company with regard to full scale investigation into the value of land was still uncertain. Resumption of lands alienated from revenue sources had not matured into a comprehensive policy. The \textit{arzee} from the Dowager Rani or the "Rani Mother" to Board in 1787 distinguishes between the early phase of Company's policies towards the zamindari of Burdwan and its land and revenue meant for the upkeep of religious establishments was rather different from that of the latter phase\textsuperscript{115}. Sumner's investigations did not bring about immediate threat to the proprietorial hold over revenue free lands as these were not exposed to auction sale\textsuperscript{116}. But quite soon change began to creep in with increasing farming of lands in Burdwan and extension of government's role in directly ascertaining revenue potential or assessment of the country. This began with intensification of revenue farming under Johnstone and continued till the time when raja Nabakrishna was appointed \textit{sazawal} to collect the zamindari arrears. These developments had two important aspects. One was the zamindari servants gained importance in all affairs. The two principal servants were Brajakishore Ray and Prankrishna Mitra. The second aspect was the growing influence of creditors in the management of the zamindari along with the progress of the farming system. The Rani complained that the amount of arrears under the management had grown so large that financial help from the creditors had become indispensable\textsuperscript{117}.

As it has been stated earlier that the Company in Burdwan was led by the belief that much of the revenue generated did not reach the state, and was therefore siphoned into the hands of intermediaries engaged in revenue collection which if realized could meet the revenue balance or arrears. There was a suspicion that the principal revenue

\textsuperscript{114} McLane, \textit{Kingship}, pp. 189-90.

\textsuperscript{115} BRP 15\textsuperscript{th} June, 1787, vol. 18.

\textsuperscript{116} ibid.

\textsuperscript{117} ibid.
payer to the state could themselves be a participant in it\textsuperscript{118}, and, hence it was widely believed that Nandakumar had played a role in the peculation of revenue when he was the collector of revenue of the mortgaged areas in 1758-60\textsuperscript{119}. Moreover Tilakchand’s reluctance to engage for *malguzari* was also believed to be motivated by the anxiety to protect his private possessions, including his *khamar* lands, and, also the fear that the Company’s rule might inaugurate the process of his dismemberment, as it wanted to divide the district, or, his estate into smaller lots under the supervision of English officers.\textsuperscript{120} Retention of control over personal holdings was a perpetual anxiety for the zamindar, particularly after W.B.Sumner carried out an extensive investigation into the revenue paying assets of the district. He had to be assured by the Governor Vansittart later that *mahattaran, chakran, aima, and khanasumari* lands ascertained and delivered by Sumner were to be relinquished in raja’s favour and the collection from it would be his.\textsuperscript{121} However this was to be done only after the sepoys were paid Rs. 1 lakh and disbanded, and, Rs.2 lakhs disbursed for the *khanasumari*. It was thus in order to avoid scrutiny by the Company of the total assets and revenue bearing resources which made the raja submit to the demand of high revenue payment, retaining his title of zamindar. The other alternative was to engage for a short term lease which would have reduced him to a position of a farmer placing his title of zamindar at stake.\textsuperscript{122}

These developments in revenue administration were related to political factors and events of the time. Nandakumar’s role as the revenue collector and Tilakchand’s reluctance to submit to Company’s political dictates are well known events of the

\textsuperscript{118} Grant raised this general proposition to the level of a treatise.

\textsuperscript{119} McLane, *Kingship*, pp. 179-80.

\textsuperscript{120} Fort William-India House Correspondences, Vol.3, Letter to Court, 16\textsuperscript{th} January, 1761.

\textsuperscript{121} BRP, 9\textsuperscript{th} November, 1791, vol.123, Lr. from collector Burdwan.

\textsuperscript{122} ibid.
political life of the period. \(^{123}\) Balances in revenue payable to the government could have been a fallout of these events, though it is probable that the Company did much to derive to political mileage out of recurring balances. It used this instance of recurring balances and Tilakchand’s political intransigence as grounds for demanding more revenue. Other important historical and political events that did cause a strain on resources were the Maratha incursions and the political disturbances due to incursion of forces under Shahzada from Bihar. \(^{124}\) All these factors were responsible for accumulating arrears of revenue. In such a political condition and revenue situation it was debated in the Company circles whether taking over direct charge of revenue administration would be prudent. But the Court of Directors insistence on preventing large balances by appointment of a supervisor, and also the point of confrontation reached in the relation between Company and raja led to the final decision to intervene directly, though the conjoint nature of the charge to be exercised with raja was emphasised. \(^{125}\) This forms the background to the nature of intervention in Burdwan.

The Company was thus guided by a policy which was partly borne out of territorial and political considerations and partly dictated by revenue. Burdwan was large district capable of yielding enough revenue for the Company without much innovations in revenue assessment and collection methods. Thus the revenue assessment was inflated, through the addition of number of demands, including the old balances of the raja amounting to SRs.10,35,284, and the raja was asked to settle a kistbandi in 1760-61 on the basis of previous years assessments. \(^{126}\) In the absence of a measurement of land and exact determination of the value of land the Company authorities tended to believe that the estimation was below the actual value and therefore the most expedient method suggested was division of the district into small

\(^{123}\) McLane, Kingship, pp. 176-185.

\(^{124}\) Fort William-India House Correspondences, Vol.3, Letter to Court, 19th December, 1763

\(^{125}\) Fort William-India House Correspondences, Vol.3, Letter from Court, 9th March 1763.

\(^{126}\) Fort William-India House Correspondences, Vol.3, Letter to Court, 12th November, 1761 ; 19th December, 1763.
parcels of revenue farms to augment gross revenue\textsuperscript{127}. However for the year 1760-61 the Company because of its urgent needs decided to base the revenue demand on the computation made by the Roy Royan in the previous year.

The Company had thus committed itself to making an estimation of revenue potential of the district which would lay out the revenue assessment on more exact grounds. But soon it was to realise that in order to achieve this objective the structure which represented the revenue demand of the state could not be abandoned. In fact it realised the practicability of retaining the zamindari structure and the actions of Harry Verelst appointed Resident in 1765, does point to the fact that his measures were directed to restore the prestige if not the full authority of the zamindari.\textsuperscript{128} But this came about after an estimation of the revenue potential of the district by Sumner. The Company was driven by its own exigencies to recognize the reality of adjusting its claims on land-revenue with the existing land-holders, both in Burdwan and Midnapur.

\textbf{III.3 Methods and processes of revenue increase: continuities and departures}

At this point it is important to recapitulate briefly the history of revenue increases or the manner in which it had been brought about in eighteenth century Bengal accepting the point that two most significant periods in this regard were the regimes under Murshid Quli Khan and Mir Kasim. We will try to show that Company’s regime to a large extent followed similar revenue philosophy, though the mode in which the increase in revenue was extracted differed from that of earlier periods. Though the objective point in the entire revenue exercise, in the short-run, conducted by the Nawabs and the Company was the same, that is, raise the level of state’s appropriation of the surplus, the plans and the methods pursued in attaining that were different. Murshid Quli Khan’s idea was not only to increase the revenue at one stroke, but also to sustain the demand for that increased revenue over a period of time. This naturally would have depended not only on how much the \textit{subah} produced,

\textsuperscript{127} ibid. Letter to Court, 30\textsuperscript{th} October, 1762

\textsuperscript{128} Select Committee Proceedings, 28\textsuperscript{th} October, 1766, Verelst’s letter to Select Committee.
but also on the methods, the state practiced in ascertaining the revenue demand. For this he brought about a reform in the distributed assessment pattern, proportioned to each territorial division of the subah, or the takseem jamabandi, which had once been prepared at the time of Mughal annexation of the province and had remained the basis of the rent-roll for over a century. According to Irfan Habib the jamadami figures of Bengal remained largely unvarying and land-revenue was taken as a fixed cash amount from the zamindars as if it were a tribute rather than a varying tax on land and its produce. The revenue or hasil was paid in accordance with the jama-i-toomar which was also the figure quoted in the zamindari sanads. But these were never changed to approximate the hasil or collection figures. According to Habib the jama-i toomar was much less than what the land produced and thus the country became prosperous. The Risala-i Zirat states that the jama-i-toomar was instituted by Akbar and was never revised by actual assessment, and the actual amount assessed on land was called the jama-i-tashkis which produced the revenue hal-i-hasil, and the jama-i-tashkis usually exceeded the jama-i-toomar.

Nevertheless, the essential point of the reform of Murshid Quli Khan, was, according to James Grant, to obtain a more perfect standard account of the imperial revenues after ascertaining portions of the subah in the minute sub-divisions of the older parganas. This was the jama kamil toomar which according to James Grant, still maintained discrepancy with the figures shown by the net settlement of the subah concluded annually with the zamindars, or the jama toomar tashkis, and it was considerably less. Thus the natural tendency, as Grant explains it, was to cover the difference in the fixed standards and the actual difference in rent roll through levy of abwabs, a fixed and permanent source of income for the Nawabs according to Grant.

129 Grant, FR2, Analysis, pp. 188, 193.
130 Irfan Habib, Agrarian System, p. 217
131 ibid. p.218
132 Grant, FR2, pp. 194, 201.
possible on account of their unconstitutional ascendancy to virtual "independence". To Grant the fact worth noticing was that land was still underrated, even after Murshid Quli’s reforms. He suggested that abwabs, though not new to the agrarian system, acquired greater significance during the period following Murshid Quli’s reign and the main innovation of his reform was the revision of the original standard assessment or asal toomar jama, the formation of the new takseem jamabandi on the basis of the former. For Grant the political change in the sphere of governance leading to the political ascendancy prepared the ground for greater centralisation in revenue administration, reflected in the reorganisation of the takseem jama, state’s authority to levy abwabs and accumulation of number of such demands under successive rulers which inflated the original standard assessment much beyond it’s original and intended limits because of the annual settlements concluded with intermediate agencies.

However John Shore suggests that what was significant was not levy of abwabs, per se, but the participation of the state in its levy and appropriation and the manner in which it affected the ryots materially. This was so because, long before Murshid Quli Khan impositions under various denominations and to a very considerable amount had been levied beyond the toomar or the standard assessment. In many places they had been consolidated into the asal, and a new standard had been assumed, as the basis of succeeding impositions.

This consolidation was made by forming fresh tashkish of the land. The takseem or the final revenue assessment of a pargana thus would have shown in Murshid Quli’s time a new standard or asal, but the subsequent net settlements of the subah with the zamindars or the new jama toomar tashkish need not have exactly matched the figure. Hence there would be grounds for levy of new abwabs, as was in the case of the levy of abwab faujdari under Murshid Quli Khan. This abwab, a

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134 ibid.
135 Shore FR2, app. no. 1 to the Fifth Report, Minute before BR, dated June 18th 1789, pp. 9-10,16.
viceroyal impost, according to Shore, had a special character as it tended to raise the rates payable by the ryots. Earlier an increase of revenue exacted from a zamindar could affect his profits but made no alteration in the rates upon the ryots. He paid portion of the rates arising from the discovered improvement in his lands but the cultivators of the soil were not by this demand exposed to an enhancement of their rates. But the abwab subahdari were in general levied upon the standard assessment in certain proportions to its amounts and the zamindars who paid them were authorized to collect them from the ryots in the same proportion to the respective quotas of rent. In this sense thus it was an innovation of the period though abwabs, as Shore contended, were nothing new to the agrarian economy.\textsuperscript{136}

In the analysis of the causes behind the inflation of the revenue demand and the necessity of levying abwabs Shore and Grant differed widely and stood in fact on diametrically opposite grounds. The inflation in revenue demand was according to Grant, occasioned by the exigencies of the government which strove to be independent of Delhi (he also argues that the number of revenue demands accumulated under successive governors helped in their advancement to independence or 'unconstitutional ascendancy'), and, due to the prodigious influx of species which increased the price of manufactures and necessaries of life and labour.\textsuperscript{137} It thus required a proportional demand of territorial revenue to answer the 'the factitiously enlarged exigencies of the government'.\textsuperscript{138} This combination of an economic and a political/administrative factor were thus responsible for the inflated demands, and was the genesis of all the accumulated demand of revenue and new perpetual imposts, known under the head of abwab subahdari 'levied in addition to the old established royal rental by the authority of the governor'.\textsuperscript{139} To Shore however the problem was different. Though there is an admission of the fact that the changes came about under the new regime established by

\textsuperscript{136} ibid. 8-9

\textsuperscript{137} Grant, \textit{FR2, Analysis}, p. 193.

\textsuperscript{138} ibid. p.205.

\textsuperscript{139} ibid. p. 207.

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Murshid Quli Khan, which had a significance, it is interpreted more in the light of the fact of an enhancement of the state’s will to extract during the period, whatever be its external causation\textsuperscript{140}. This is what led to a change in the mode in which it was imposed though may not be the principle upon which it was demanded. Thus the underlying logic of Shore was of a political economic nature, while for Grant it was administrative, with an economic orientation.

However what is important is to consider that both admitted that the very heavy demand was realized. Thus Shore pointed out that the enhanced will of the state and the consequent heavy extraction was supported by the ‘improvement of the country in opulence, agriculture, and population, created new resources during the forty one years in which subsequent augmentation took place\textsuperscript{141}.

It is with Mir Kasim’s regime that one finds the extractive mechanism to have reached a high point. Faced with the burden of revenue demand from the Company and his own needs he felt it was necessary to extend the extractive will of the state further to directly investigate the resources of the districts and the profits retained by the intermediaries.\textsuperscript{142} He was guided by the idea that the state had lost revenue through the channels which enabled the intermediaries to earn profit. The point of emphasis of his investigation was discovery of sources of profit for the state, and with this end in view he conducted \emph{hast-o-buds} through amils which gave state the necessary opportunity to levy fresh \emph{abwabs} These were the \emph{abwabs} of \emph{keffyet hast-o-bud} in Birbhum and Dinajpur\textsuperscript{143}, while in Purnea, Dacca, Rangpur, Rajmahal, Chittagong and Burdwan the \emph{abwab} levied was \emph{keffyet faujdaran}\textsuperscript{144}. An \emph{abwab towfeer jageerdaran}

\textsuperscript{140} Shore, \textit{FR2}, pp. 7-13

\textsuperscript{141} ibid.

\textsuperscript{142} Grant, \textit{FR2}, pp. 222-223.

Shore, \textit{FR2}, p. 13

\textsuperscript{143} Grant, \textit{FR2}, pp. 224-226.

\textsuperscript{144} Ibid. pp. 231-236.
was a direct intervention in the profits of the intermediate elements as it sought to transfer the accumulated sources of assessments and profits to the state. This \textit{abwab} was levied on principal \textit{jagirs} where the profits from the sources had not been shown on record. Thus in Mir Kasim’s time a new \textit{tashkish} was formed on the basis of the new surplus due to the state from the \textit{jagirs} and other sources.\textsuperscript{145}

The objectives of the Company in the long-run were vitally different from that of the Nizamat. The Company wanted to lay a basis for the progressive enhancement of rent after the \textit{hast-o-bud} and \textit{tashkish} of the revenue bearing parganas. In this context it would not be inappropriate to mention that the Company revenue regime used the previously formed \textit{takseem jamabandi} with regard to the alteration of the structure of property, like creation of new revenue estates out of the existing ones through sequestration or mergers.\textsuperscript{146} But for the purpose of settlement it was not very relevant. However this required a more active state at the lowest level of revenue administration which would be able to preserve a harmony between the traditional guidelines and the new objectives of the Company.

The need for a new administrative doctrine was spelt out by John Zephania Holwell and Clive quite early during the Company’s ascendancy to power. While Holwell impressed authorities in 1759 on the need for farming out land to know their real value, Clive dealt with the question which seemed more important at that moment.

\textsuperscript{145} ibid. p. 247.

\textsuperscript{146} BRP 5\textsuperscript{th} to 12\textsuperscript{th} June, 1787 vol. 17, extract of proceedings of the Superintendent of the Khalsa: complaint against Gokul Ghoshal, that he had purchased taluks of Krishnaram Majumdar in taraf Gopalnagar on the basis under-valued hast-o-bud papers, and without any reference to the original rent-roll or the takseem papers; representation of Lala Harit Narain, Sereshtadar of sadar cutcherry of the zamindari of the pargana, that Gokul had maintained at the time of the removal of the original talukdar that takseem papers for mofussil did not exist.

For relevance of takseem papers in sair settlements see BRP, 9\textsuperscript{th} July, 1790, vol. 95. Lr. from collector Mymensingh.
whether to enter the domain of governance directly to collect revenues. Two questions were of importance to those who were responsible for implementing the decisions of the Company at the practical level. One was increasing the rental that would accrue to the Company. The other was ascertaining the exact position regarding the nature of land rights which had to be engaged with, particularly the heritable rights of the zamindars which were considered as fundamental features of the "constitution" of the country. This introduced in the discussions a notion of permanent heritable rights pertaining to the ancient proprietors of land or zamindars, and interests bound by the temporal nature of tenures, that is farming. While in Twenty-four parganas where the Company had acquired farming rights in 1758 the apologists of the Company were quick to point out that the basic proprietary rights of the landholders were kept intact and removing it was far beyond its intention, in Midnapur the Residents tried to impress the authorities that there all tenures were zamindari and hence of a heritable and permanent nature. In the early 1760s these questions had not been approached with the philosophical and theoretical sophistication with which they were approached later, during the days of debates in the Council. At that moment the aim was rather narrowly defined, that is to improve the position of the Company in revenue matters, and, put an end to the syndrome of accruing balances and open opportunities for levying increase of revenues. Initially the Company was concerned, particularly after taking charge of ceded lands, to find a solution to the problem of accruing balances. Observation of the unsettled political conditions over the decades of 1750s and 1760s due to Maratha and other wars, and natural calamities prompted the


149 Bengal District Records Midnapur, W.K.Firminger (ed.)Lr. from John Graham to President and Governor, 24th December, 1765; for opposite point of view see Select Committee Proceedings, 19th February, 1766, Lr. from Verelst to Graham, 19th February, 1766, he states that Midnapur zamindars ought not to be considered on a different footing than other zamindars of the province, because they are invested with the "authority of their districts so long as they conform to all orders from the government".
Company to consider the problem of balances largely as a result of irregular collection and lack of administrative order. But the understanding soon changed with as deficiencies in revenue paying resources were noticed, particularly in Midnapur where Residents advocated a policy of striking off balances at the beginning of the settlement to begin with new assessments and collection. The Resident was supported by the Committee of Lands who noted that the "balance due from the zamindars was often made a convenient handle by them to exact payments from the ryots, and therefore ordered that the balances be given up entirely", and an "advance be made on the tashkish of that pargana (Midnapur) for this year equivalent thereto".150 Thus striking off balances necessitated fresh tashkish, to ensure that the full revenue paying capacity of the lands were exhausted and fresh taxes on new sources of revenue levied. This method had assumed a pure condition of agricultural growth commensurate with additional revenue levies in the tashkish in the absence of which the Company had to revert to the practice of collecting the arrears.

Therefore at the beginning the Company engaged with the zamindars and settled revenue with them. This continued to be the Company policy for revenue collection as long as they paid up the tashkish and hence the question of annulment of authority was not suggested strongly. But it was argued the extent to which it would be advantageous to continue leases to the zamindaris agreeable to the tashkish for a fixed number of years, after the increase that may be made on the tashkish of the several parganas were properly laid out. It was believed that zamindaris had many hidden sources of revenue, which could be harnessed if the authority of the zamindar was circumvented, by making agreements with zamindars conditional.

This recapitulation of facts and its analysis as given above is not to suggest that the imposition of a high revenue demand was mitigated by the early colonial regime, but to point out that it was not a very recent development, that occurred only since 1760. On the contrary it needs to be stressed that the aggregate revenue demand in

150 Bengal District Records:Midnapur, W.K.Firminger (ed.)Lr. from Committee of Lands to Resident at Midnapur, 11th February, 1764.
Burdwan and western Bengal had increased substantially through the rigours of Company's revenue experiments\textsuperscript{151}. Still it should be reiterated that the Company did not have an unidirectional approach towards the experiments nor can its impact be measured only in terms of the decline of the dominant aspect of the agrarian structure, the zamindari. Many factors like natural disasters and change in course of rivers, along with state taxation had contributed to transition of certain areas from surplus to relatively deficit positions. This would point towards the emergence of new economic scenario in areas like Burdwan where evidence suggest that agriculture and manufacture had declined considerably by the mid-1770s\textsuperscript{152}. But to what extent could that be related to changing agrarian structure, if there was any in substantial measure, in the region?

The high revenue demand engendered a crisis within the zamindari and its patronage and clientele structure, but its relationship with the agrarian economy as a whole is doubtful. It might have loosened the grip, as it has been suggested by Ray, of an already decentralised zamindari structure. But that would not have brought about a fundamental change in the relationship of power and control in agrarian society in terms of an ascendancy of rural elite emerging within the agrarian structure. In point of fact it brought about the entry of a host of interests unconnected with traditional zamindari management into play, none of which were ready to relinquish control over the zamindari machinery, and in fact the personality of the zamindar. As revenue pressure mounted on the zamindari this crisis further deepened particularly due to the operation of land sale laws to recover revenue arrears and led to a situation where the zamindar would have been virtually dispossessed. This points towards social and economic developments of a new nature, rather than a structural change in a span of the last forty years of late eighteenth century within which the zamindari had to operate.

\textsuperscript{151}Datta, \textit{Rural Bengal}, p.26.

\textsuperscript{152}ibid.p.25.
What has been of particular interest for historians dealing with change in agrarian structure in the context of decline of zamindaris of the early eighteenth century is to analyse how the family of the zamindars were reduced in position due to financial and administrative incapacity and how they lost power to their amlah or their subordinates. Many historians like N.K. Sinha saw in the process a tendency towards disintegration of agrarian structure, the symptomatic feature of which was the growth of a new class of landlords who treated land as a profitable investment for their money. They replaced the erstwhile zamindars who had come up in the early eighteenth century as a social class. Others saw in the process the end of the dominance of a tribute collecting strata and rise to the position of prominence and assertion of a rich peasantry. This view discounts the role played the amlahs and sadar cutcherries in the social distribution of landed property, which could preserve the continuity of zamindaris in some form or lead to its disintegration into fragments. For both the views however it is true that once the zamindar had lost centrality of position the decline had started.

J.R. McLane characterizes the Bengal zamindars as political and social entities who grounded their power on social and cultural basis mainly. He distinguished the zamindars from peripatetic mansabdars of the Mughal regime and considered them as the primary agency of district supervision, but not as state representatives but as a system based on “feudal-type social norms that derived from models of Hindu kingship and that resembled European feudalism”. This was the kingship which protected Bengal’s multi-cellular society from the penetration of two important institution viz.

153 N.K. Sinha, EHB2, p.125-144
154 Ray, Change, chapter 10.
156 McLane, Kingship, p. 307.
the state and the market, and, rested on a system of extensive patronage and gift-oriented culture.

The decline has thus been attributed to increased commercialization and maximisation of land-revenues - which imposed severe strains on the system - and actually to the development of the state and a monetized economy. It is on this point that McLane is quite ambivalent. He holds that in many ways the Bengal zamindaris were not feudal because there was already an excessive development of the state and monetized economy during the period when zamindaris established itself as social and economic orders in the countryside, because, there was absence of serfdom and servility in agricultural production units where the jotedar, kutkinadar, and revenue farmers of various types were preponderant, because, the eighteenth century zamindari system had evolved under relatively powerful states that aimed at maximising their revenues through the agency of the zamindar.157 The denouement of this social order came about with the establishment of rules governing private property and particularly conversion of land into security for payment of revenue demand, and hence it was neither the state nor the economy that were primarily responsible as social and economic factors, but the gradual evolution of a new normative order replacing the previous one.

While one would agree empirically with a number of points in McLane's analysis its theoretical construction seems questionable because of its undue emphasis on normative orders and replacement of one order by the other without taking into consideration the fact that the nature of the political regimes - Nizamat and Company - during the period of transition were entirely different in character and approach to problems. Thus in his analysis maximisation of revenue demand and commercialisation are treated as factors in isolation from the ideologies of the state power that existed or were taking shape. McLane also argues that Burdwan zamindari retained its centrality by partly adjusting with the new normative order and partly by retaining its old norms

and values and thus maintaining the "hollow forms" of a Hindu kingship, within a social sphere that had surrendered power to high caste gentry. In this manner centrality had been preserved as a cultural value for most of the elite zamindars of Bengal 158.

The emphasis lent by McLane to the idea of zamindars as a primary agency of district supervision in the pre-colonial period which contrasted with the jurisdictional ambits of peripatetic mansabdars was more or less the same as the one followed by the Board of Revenue under the leadership of John Shore which pursued the task of reorganisation of districts and zamindaris in 1787159. The central point of emphasis in the instructions under which Shore and others took up the work of reorganisation was to maintain the contiguity between newly rearranged districts and the erstwhile zamindaris 160. This point was worked out under a greater idea that the zamindars of Bengal were feudal chieftains who exercised supervisory powers over territorial districts. It would be a rather anachronistic exercise to pursue this line of enquiry now as the idea of feudalism in Indian history has been questioned.

III.4 Burdwan

Erosion of centralized power of the zamindaris was therefore an important idea which has been examined in connection with the thesis of declining zamindaris of the late eighteenth century. This was examined with reference to Burdwan in 1760s and the entire context was predicated by the physical presence and might of the Company 161.

158 ibid. p. 315.
159 BRP 29th October, 1789 vol. 206, Lrs. From various district collectors to President Board of Revenue, John Shore ; Lr. from President BR to Cornwallis, Governor-General and Council.
161 McLane, Kingship, pp. 186-193; Ray, Change, pp.91-94.
A strongly held view is that the raja’s military and administrative strength was diminishing due to the pressure of revenue demand exerted by the Company\textsuperscript{162}. The reduction in status of the zamindar is therefore automatically suggested by the factor of revenue demand and assumed to be as such, leaving some questions unanswered. One therefore does not know why the Board of Revenue was advising the collector of Burdwan in 1789 to “make an adjustment with the raja respecting the continuance of such part of the Nakdean (nagdian) establishment to remain under the orders of the zamindar and the control of the collector” as deemed requisite for the service of the collections\textsuperscript{163}. In 1767 when the cost of maintenance of nagdian were reduced the objectives were quite similar to the exercise undertaken in 1789, and that was to limit the charge on revenue or to add to the savings of the public rental. In point of fact the raja and the collector at Burdwan were jointly responsible for payment to the nugdee pykes for the assistance they rendered in collection, an obligation which the raja refused to fulfill in view of the proportion of moshaira granted\textsuperscript{164}. The troops were paid out of collectorship treasury for two months in 1789, while the raja maintained that he found it difficult to realize the revenue which was stipulated as his moshaira and hence he would have no obligation to maintain the troops. Deductions out of the total jama were allowed for the akrajat or the personal expenses of the zamindari included this payment for nagdian troops which amounted to Rs.50,000 in 1789\textsuperscript{165}.

However a number of other reductions of the expense of establishment were made out of the collections which was incurred on account of various patronage and religious charities that the raja maintained. The collector proposed the reduction of the mazkoorat a principal item in the net revenue deduction. This was an allowance granted by the Mughals for charities for religious purpose and to pilgrims and

\textsuperscript{162} Ray, Change, pp. 97-99, takes this as an indication of erosion of power.

\textsuperscript{163} BRP 2\textsuperscript{nd} January, 1789, vol.58 pt.I Lr. from collector of Burdwan with raja’s letter enclosed ; 8\textsuperscript{th} June, 1787, Lr. from collector Burdwan.

\textsuperscript{164} BRP 8\textsuperscript{th} June 1787, Lr. from collector Burdwan.

\textsuperscript{165} BRP 12\textsuperscript{th} July 1790, vol. 95, Lr. from collector Burdwan, transmitting doul bandobast.
mendicants. An enquiry was instituted by Verelst into it 1768 and it continued without any reduction. One of the main difficulties that the collector brought to the notice of the Board was the minute and tedious enquiry that each reduction would occasion. He suggested that he would make reductions under different head as may least tend to injure the individuals concerned who receive their support from mazkoorat, if the Board considered that after the Decennial settlement further reductions would be necessary. Similar problems were stated by collectors a few years later too in examining cases related to chandah birtee received by several persons from the zamindar as only a few held by virtue of sanad.

However it would be a misreading of events and developments to say that the power of the zamindar in Burdwan continued unfettered till the Decennial Settlement. After the revenue farming period which commenced in Burdwan from 1771, the Company decided to conclude a settlement with the raja at his own request and imposed a new sanad on him on condition that he would give a muchleka for that. The sanad and muchleka of 1776 which Tejchand accepted from the Company's government are indications of the fact that the Company was working along the lines of the public regulations of 1772 of ascertaining the actual rental of the land without excess demands imposed as mathotes on ryots. This was to be done through the grant of new pattas by zamindars in a form prescribed by the government. It also demonstrates how the Company sought to impose a closer governmental supervision over various aspects of land-revenue administration without much success.

Subsequent developments and observations on the measures adopted within the official circle itself suggests that any effort in the direction of exact scrutiny of the land, its revenue, and produces had to wait. The muchleka required that a dewan on the part of the Company would be appointed to inform the Council of the state of the

166 BRP 8th June 1787, Lr. from collector Burdwan.
167 BRP 25th April, 1791, vol. 110, Lr. from collector Burdwan.
168 PCR at Burdwan, 2nd January, 1775.
country, and resolve any dispute that would arise between the zamindars and his 
kutkinadars. It sought to reduce the power of the dewan of the zamindari household 
by separating his functions from the dewan of the seresta or the sadar cutcherry. The 
Council made specific injunctions against making Rupnarain Chaudhury or 
Kushalchand the manager of collections if they were to continue in the offices of the 
raja’s household. Further it was also directed that the managers of revenue would have 
nothing to do with the superintendence of raja’s education. At the helm of matters 
pertaining to revenue would be the Provincial Council to which the zamindari officials 
managing household should bind themselves through a muchleka to deliver to it 
monthly an account of receipts and disbursements on account of raja’s household, and 
those managing revenue to deliver every three months accounts of the demands 
receipts and balances of the zamindari. The Council would form a kistbandi with the 
raja “adopted to the seasons of harvest and the ease of the ryots”, and, also that every 
settlement which the zamindar would make with his agents, or farmers, or kutkinadars 
in the mofussil would be registered at the sadar cutcherry at Burdwan 169.

However the more serious clauses pertained to ascertaining the rental from 
ryots and estimation of the rents to be received from them. The zamindar’s demands 
were limited to the collection of the established abwabs from the ryots and collection 
of mangan, mathote or any other taxes prohibited by the government was proscribed. 
He was not to collect from the previous years balances or arrears for digging tanks 
without an order from government, or exact payment for any article of the demands of 
former times excepting of such balances as are proved to be due from the ryots to the 
old farmers. Further the mathote on account pulbandi was remitted by the 
government. The mathote under the denomination of wazun, or wazun batta which 
was a collection on the difference between sonnat and sicca rupees was also remitted. 
The government was especially emphatic on this point and proposed to impose severe

169 PCR at Burdwan, 17th July, 1776.
punishment on the officers of the zamindars and *kutkinadars* who collected this duty.\(^{170}\)

The zamindar’s powers were also curtailed with respect to resumption of *brahmottar, devottar, aima, khayrat, mahattaran* and other grants. He could not resume any of these grants unless he proved before the *dewani* adalat that such grants were clandestinely made by zamindari officials. Thus the entire business of *bazee zamin* was sought to be taken out of zamindari control and placed under the government.\(^{171}\)

Despite these measures, which were aimed at realization of maximum revenue at the most optimal rental value, the government found it difficult to circumvent the established zamindari structure and its mode of collection even before the Decennial settlement. The interest vested in the superior revenue collection rights originating from the *sadar cutcherry* gave this right its peculiar characteristic, i.e. to wield power over a host of sub-farmers of revenue and sub-tenures without involving in the process of production directly. The externalities of the process of production were to a great extent determined by it. In Burdwan the character of the right was further influenced by the social character of the group holding power at the centre of the zamindari. Their connection with the zamindari was of long standing as many were related to the raja and his family.\(^{172}\)

In response to the Council’s direction to the Provincial Council at Burdwan that no *mangan* or tax be levied from the ryots exclusive of the ones that are established, and that all *pattas* be granted from *sadar*, the latter replied in June 1776 that without a local scrutiny of the accounts of each ryot for many years back it would be impossible to ascertain what *mathotes* ought to be included in the *jama* and what

\(^{170}\) PCR at Burdwan, 13\(^{th}\) July, 1776.

\(^{171}\) ibid.

\(^{172}\) BRP 8\(^{th}\) August, 1791, vol. 117, Lr. from collector Burdwan, enclosing petitions from tankha land holders seeking continuance of grants.
not. The several heads of collection varied in almost every village throughout the province and till those were determined no pattas could be issued from the sadar. Thus the Provincial Council suggested that as a substitute measure the jama rates of each ryot be formed from the revenue roll of the year 1768, excluding all kinds of demands of pulbandi, deehdari, and wazur, and also all mathotes like jaydad, mangan, and bazee jama which had been established since that year. As reason and justification for this measure they stated that they would be able to abolish all oppressive taxes that the farmers of the last leases had imposed over eight years, and had on various pretenses levied on the ryots without the consent of the government. These arbitrary mathotes thus being excluded there would only be what could be termed as an established revenue which had been received in general throughout the province. They recommended the patta to be issued from mofussil rather than from the sadar. The adoption of the rent-roll of 1768 they believed would enable the kutkinadar to grant patta to the ryot at that jama and according to the muchleka delivered at the sadar. They advised the Council against a centralization of measures which would alter the established practices by concentrating too many decisions at the sadar which normally would be left to the mofussil. Thus it is apparent that during the years of farming settlement pattas formed in the mofussil contained many additional cesses imposed by the farmers, against which the kutkinadar could now complain to authorities at the sadar.

The background to the suggestions made by the Provincial Council becomes clear when it is read along with representation from the raja to the Council. To begin with the Council had directed in 1776 that the thanadars and pykes be under the Naib Subah or under a faujdar. This was again in pursuance of the spirit of implementing the regulations of the year 1773, which vested this control in the faujdars after the

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173 PCR at Burdwan, 28th June, 1776, Lr. to Governor-General and Council.

174 ibid.

175 PCR at Burdwan, 17th June, 1776. Lr. from Governor-General and Council.
withdrawal of collectors from districts. The matter of police however was something special to the zamindari of Burdwan as it had special policing powers granted to it by the Nizamat. The Council’s order now reversed the position. The Raja’s representative arguing almost entirely from the point of view of revenue collection stated that the *pykes* and *kotwals* according to the custom of the country collected rent from the ryots and forwarded them to the farmer, protected crops on land, and took care of cultivation and transport of revenue to the Burdwan *sadar cutcherry*. If all these servants attended on the faujdar the *mofussil* business would stop. However as late as 1790 the dispute regarding the control over police persisted between the zamindar and government when the government ordered the suspension of collections made in the *Baxi Daftar*.

The second problem was related to the question of *patta*. It was directed that the ryots of the *mofussil* should receive new *pattas*. However in each village were lands of the first, second, third and fourth sorts. The *pattas* were taken out after the ryots examined the sort of land at the cultivation and agreed to a *jama*. Thus the rates were fixed according to the category of the land and according to the custom of the province on all lands of the villages. Thus the rates were not the same. The *khamar* lands were cultivated by the ryots under engagement of receiving a share of the crop according to the sort they had, either for a certain quantity which was termed *sanja* or to receive a share after gathering the crop, on whichever of those terms the ryot takes out his *patta*. If a ryot became incapable of paying his rent his land was by a new *patta* granted to another by which the rate diminished or increased. The ryots on being informed that they would have to take out a new *patta*, stated, that they had never taken *mokarari patta* at the *sadar*, and they always paid their *malguzari* according to the *patta* made with the farmer in the *mofussil*, after an inspection of the land and crops, and, the farmers exactions beyond a limit could always be addressed by a

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177 PCR at Burdwan, 22nd June, 1776, representation from the zamindari dewan.

178 BRP, 12th July, 1790 vol. 95.
complaint to the huzoor or the zamindar. Thus the representation wanted the old pattas to continue, with the old rates of mangan etc.179

In 1791 the collector reported that in spite of issuing a circular to the raja to deliver up to him engagements and securities like kabuliyats, ikrammahs, and malzamins received from the ehtemamdars of the khas mahals the raja had persistently maintained that he had never taken any engagement or security from them180. The Raja’s reason for doing so was that the ehtemamdars superintended the collections of the mahals at the sadar, and hence not responsible for collections at the mofussil, to which usually an amin was sent. But the collector asserted that the ehtemamdars were equally responsible for the collection at the mofussil, treating the mofussil as their own farms, and to support his contention provided evidence of a sanad granted to an ehtemamdar responsible for collection at the mofussil and related to the raja by marriage181. The strength of ehtemamdars related to the raja was evident when the collector reported that they could come in the way of realizing balances182. He stated that lenient measures were ill adapted to the disposition of the men, and reported that he had confined one who was related closely to the raja. The balance due from fifty-six khas mahals from the ehtemamdars and farmers was Rs. 95899. In ten mahals only the ehtemamdars had cleared their balances, where the farmers were in arrears, while in others where the they were in balance the collector suggested that the zamindar should be held responsible because of collusive activities with them. The collector was however confident that farmers would pay the balance in revenue, though the raja expressed apprehension before the Board that the farmers balances would not be paid. However the collector further reported that revenues from farmers cannot be realized with punctuality because of the infinite difficulty that they had been put to by the people deputed by the zamindar to make collections prior to the land

179 PCR at Burdwan, 17th June, 1776. Lr. from Governor-General and Council.
180 BRP 25th April, 1791, vol.110. Lr. from collector Burdwan.
181 ibid.
182 BRP 13th May, 1791, vol.111. Lr. from collector Burdwan.
being farmed. These men had fled after the farmers took over but they had refused to deliver their accounts and had collected from the mahals much more than had been accounted for by the zamindar\(^ {183}\). The collector thus requested immediate orders from the Board to empower him to suspend halbhanjan or anticipatory collection of rents. He apprehended that the situation might lead to the failure of Decennial settlement\(^ {184}\).

In Burdwan there were various other hereditary landed interests preserved traditionally through close connection with the zamindar. This is evident from the petition on tankhas from land-revenue of specific villages. These were granted not only for religious maintenance but also to those who were related to the raja’s family by marriage. The tankha holders claimed that early colonial administrators had confirmed their claims, but the Board doubting their authenticity because of their close proximity to the zamindari power centre suspended payment of tankha and began enquiries\(^ {185}\). The recipients of malguzari aima taluks were granted land at nominal rate of rent for bringing in uncultivated land under cultivation and they too were closely connected with the zamindari cutcherry. The Council and the Board observed that in such cases the authenticity of grants should be determined and those which were granted bonafide for the purpose of bringing waste land under cultivation should continue annexed to the zamindari, and, those which were held as grants from the subah or the Mughals or the zamindar should be separated and constituted as taluks. The raja in his arzee to the Board contented that this policy granting malguzari aimas for cultivation of waste and fallow had been pursued since the time of the Nazims of Bengal, especially since Shaista Khan who allowed these grants to be under the zamindari. The rates for the aima were fixed separately from the taluks which were purchasable while the aimas were not\(^ {186}\). It was evidently in deference to this practice that W.B.Sumner had relinquished to raja Tilakchand whatever income that might

\(^{183}\) ibid.

\(^{184}\) BRP 4\(^{th}\) May, 1791, vol.111. Lr. from collector Burdwan.

\(^{185}\) BRP 8\(^{th}\) August, 1791, vol. 117, Lr. from collector Burdwan.

have accrued from mahattaran, chakran, aima, and khanasumari mahals, exclusive of moshaira\textsuperscript{187}.

Taluks and mouzas were created by the zamindars during the period of consolidation of Burdwan zamindar at fixed assessments or mokarari lease to bring land under cultivation and encourage settlements. This benefited families over generations and they served the interest of the raja by rendering service as amlah in the business of revenue management. Mouza Palkundi was granted to the grandfather of Bhowanicharan Mitra by raja Jagat Ray. He had served raja Chitrasen as an amlah in his zamindari and developed the mouza as his estate. He provided for irrigation and cultivation facilities by borrowing from merchants and supervised the management of their demesne personally, letting out the rest of the mouza to the ryots to whom they provided grain and cattle. The revenue engagement to the government was fulfilled by them\textsuperscript{188}. Records show that immediately after Decennial settlement as many as twenty-two such taluks on mokarari lease existing prior to 1765 were held by creditors, benefactors and amlahs of the zamindari. Government’s decision to farm out a number of these estates on account of new estimates or billabandi or revenue arrears brought it into conflict with the interest of this hereditary proprietary group\textsuperscript{189}.

In 1776 Provincial Council of Revenue Burdwan ascertained that eight classes of land held by persons who were nominally farmers, while the actual farmers or recipients of revenue of those farms were either the securities or their principals at the sadar cutcherry. In most cases the securities were related to the rani’s family as in the case of Bachatar Singh Baboo, rani’s brother or senior amlahs like Lala Kushalchand and Rupnarain Chaudhury and their dependents. Some lands were held by persons

\textsuperscript{187} BRP 9\textsuperscript{th} November, 1791, vol.123, Lr. from collector Burdwan with enclosures.

\textsuperscript{188} BRP 7\textsuperscript{th} March, 1791, vol.108, pt. I. Petition from Bhowanicharan Mitra.

\textsuperscript{189} BRP 12\textsuperscript{th} July, 1790, vol. 95. Lr. from collector Burdwan, List of taluks in the district of Burdwan with the names of the present possessors and the account of the fixed revenue payable by each; Particulars of the mazkuri taluks in the district of Burdwan.
resident in Calcutta, residents of Burdwan district, and residents of the place. What was significant about these farms is that the discrepancies in revenue records regarding between the nominal farmer and the actual ones were known to the zamindari amlah and they allowed it as long as it helped to pay the revenue to the government.

The government encountered a combined opposition to the newly constituted Bazee Zamin Daftar's efforts to reveal particulars regarding rent-free lands granted since 1765. In 1787 zamindari cutcherry officials colluded with mofussil karamcharies and the zamindar refused parwana to his officers to cooperate with investigations by Bazee Zamin Daftar on the time honoured plea that such enquiries would impede collections in the mofussil and result in heavy balances. In 1789 the collector reported that that the zamindar had granted since 1765 till then, about 19000 bighas of bazee zamin lands including 438 grants, though he could not state the probable amount of revenue alienation from these because information was very securely held by the raja's officers who refused to part with it. He also reported that there would be considerable amount of clamour against resumption of such grants. However the zamindar in his plea to the Board stated that in case of grants before Dewani it was difficult to ascertain who the grantors were in most cases because of enormous lapse of time and in many cases the grantees were absent from the district. This was obviously a plea meant to keep the question of resumption at abeyance.

III.5 Midnapur

The questions regarding the disintegration and decline of zamindaris in Midnapur have been addressed above. What is of particular importance here is the

190 PCR at Burdwan, 13th July, 1776, Lr. to GG and Council
191 ibid. Also refer, PCR at Burdwan, 19th July, 1775, Particulars of balances outstanding against farmers.
192 BRP 8th June, 1787, Lr. from collector of Burdwan ; BRP 27th February, 1787, vol. 10, part II, Superintendent of Bazee Zamin to BR.
193 BRP 30th July 1789, vol. 73. Pt. II. Lr. from collector Burdwan with raja's representation enclosed.
problem of explaining transfer of land-collection rights which has held the key to explanation regarding structural changes in agrarian structure in Midnapur. This has been analysed with reference to three classes of proprietors in the district\textsuperscript{194}. First the territorial magnates who exercised zamindari authority over a jurisdiction of one or more parganas. Unlike many other areas of Bengal a number of these - though much smaller in size of territory and revenue paying capacity - had continued to exist well into the nineteenth and twentieth century as landholders under the Permanent Settlement. However by the beginning of the twentieth century most of the territorial aristocracies of Midnapur had eclipsed, barring Narajole, Narayangarh, and Mahisadal, and, the “kingdoms” within state which had grown under the Mughal faujdar “ceased to exist as political entities under the centralized administration of the British collector”\textsuperscript{195}. Ratnalekha Ray advanced this view and suggested that in Midnapur - as elsewhere - it was the local, middling, landed elite who gained decisive advantage out of this disintegration. However in that case the history of the disintegration stretches well into the nineteenth, perhaps the twentieth century and falls outside the phase of transition in the late eighteenth century that we have trying to focus on. But it would still be considered important to ask whether the factors attributed to the decline of zamindaris like maximisation of revenue demand, supplanting of zamindari rule by centralized collectorships, and the basic thrust of the revenue experiments of early colonial policy were uniform in their impact on the agrarian structure or not.

Transfer of land-rights had been taking place in the district even before the Permanent Settlement and the sale laws had been put into effect\textsuperscript{196}. This affirms the point that a defensive revenue strategy pursued by the Company in the early stages of its administration had led to an appreciation of land’s value. Much land was reclaimed and brought under cultivation. The Company decided to raise the revenue of such lands as would bear an increase, in proportion to the deductions which the Supervisor

\textsuperscript{194} Ray, Change, pp.169-170.

\textsuperscript{195} Ibid. p.169.

\textsuperscript{196} Ibid. p.151.
or Resident found it necessary to make on account of the deficiencies. The authorities also took measures to prevent any diversion of revenue and directed that *tashkish* of every year should be made in sicca rupees, care being taken in the adjustment to ensure that the Company did not suffer any loss by the *batta*. At the early stage of revenue experiments in Midnapur, Company went in for measures to resume all lands held rent-free without a *sanad*.

By the time of the Decennial settlement sales and mortgages of land among zamindars and talukdars were frequent. In 1789, the collector reported 8 sales and 4 mortgages from Midnapur pargana; 5 sales and 1 mortgage from Khandar pargana; 1 sale and 1 mortgage from Amersi; 1 sale from Jalkapore. The collector reported in 1789 that the sudden change of management of the district consonant with public regulation deprived the zamindar to arrange for private sale of land and hence land had to be sold at the *Khalsa* publicly, to discharge their balances. Thus it is evident that much land used to change and earlier through such private sale which definitely had an appreciable impact on its value.

The private sale of land to recover balances entailed many problems, particularly in the determination of correlation between *jama* and the amount of land sold. The government found out that purchaser's claims to all lands were rather well founded and could be expressed in terms of the *jama* and the value of the amount sold to recover balances, *but* for two problems. First, purchasers were entitled only to portions of land that they had purchased, but as they had not purchased a particular

197 Select Committee Proceedings, February 19th, 1766, Lr. from Verelst to Graham, Lr. from Verelst to Select Committee.

198 Ibid.

199 BRP 13th January, 1789, vol. 58 pt. II Lr. and enclosures from collector Midnapur.

200 BRP 3rd April, 1789, vol. 64. Lr. from collector Midnapur, and, Board's reply.

201 BRP 7th April, 1789, vol.64. Lr. from collector Midnapur ; BRP 16th December, 1788, Lr. and enclosures from collector Midnapur ; BRP 12th October, 1789, Lr. from Preparer of Reports to BR.
piece or parcel of ground but a certain portion of the village in general granting them a right to an adequate portion of the village and everything that belonged to it. In these cases the Board ordered that the jama must be considered a measure of the lands disposed of. Second, the purchases made for the lakhiraj lands were not founded to be under valid titles, and many of the lakhiraj lands held were without the sanction of public authority, subsequent to the commencement of Company’s administration.  

Both problems had a common genesis, which comes out rather clearly from the petition of zamindars of Midnapur against revenue policies of the Company. They stated that they had possession of hereditary taluks and zamindaries from their forefathers with certain regular forms and customs which allowed a reasonable deduction from malguzari whenever the country suffered from droughts and inundation. However at the time of regulating the settlement for the annual revenue the collector disallowed deductions by allowing a settlement to be made on the basis of a tashkish. Thus they held their hereditary property on that basis and for all accumulation of arrears their lands were sold to recover the balance, but hardly got the benefits of deduction. To compound their problems the newly instituted bazee zamin office taxed lands which were held rent-free. Here too the problem was regarding assessment. The increase of rental on bazee zamin lands made by Young in 1786 to the tune of Rs. 19000 was found to be on erroneous basis by those who were invited to rent those. These were determined according to pargana rates upon lands actually resumed and in existence which the prospective renters considered far from having the capacity to yield revenue, because various quantities of rent-free lands were still held free by mofussil renters by fabricating the original sanads, which were nevertheless entered in the rental of the bazee zamin resumptions. Both problems had an impact on

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202 BRP 3rd April, 1789, vol. 64.
203 BRP 23rd September, 1788, vol. 52. Petition from zamindars of Midnapur.
204 BRP 7th April, 1789, vol. 64. Ltr. from collector Midnapur.
the value of land when they were sold to realize balances, as their rent-rolls contained an over-rated *jama*.\(^{205}\)

The zamindars and talukdars usually tried to prevent sale through anticipatory collection of revenue or *halbhanjan*, which helped landholders to pay back their creditors\(^{206}\). However government took stringent measures in this regard and forbade lending to landholders by the merchants without the same being registered and liquidated in the offices of the government. Thus the Council observed that collections in Midnapur were too moderate to clear off the balance of the previous year and hence asked the Board whether it would be prudent to give the balances which could have been collected by *halbhanjan* and demand an increase of revenue equal to the sum.

The Board wrote to the collector that three principal zamindars or territorial magnates - Kasijora, Maina and Midnapur - being in arrears to the tune of Rs. 114777, 35313, and 14348 respectively because of prohibition of *halbhanjan* the balance may be realized through sale of land. At the same time the Board directed that balances from the talukdars of Khandar, Sabang, Narayangarh, Bhuiamutah, Amersy, Kutabpore and seven other parganas were to be realised by sale of land\(^{207}\).

Further, in Midnapur landed property was in a more confused and disunited state than elsewhere and there were multitude of independent proprietors of small portions in the talukdari *mahals* which in the opinion of the collector created a necessity of much higher expenses in collecting than was incurred in any other part of the country. This was because each sharer of the landed property would be individually responsible to entertain collectors on their respective parts in every village of which their taluk may consist, so that frequently treble the amount of charges were sunk in these *mahals* than were expended in zamindari *mahals*.\(^{208}\) The charges of collection

\(^{205}\) BRP 4\(^{th}\) April 1789, vol. 64.

\(^{206}\) BRP 3\(^{rd}\) April, 1789, vol. 64.

\(^{207}\) BRP 13\(^{th}\) January, 1789, vol. 58, part II.

\(^{208}\) BRP 16\(^{th}\) December 1788, Lr. from collector Midnapur
were deducted from the gross \textit{jama} fixed at the \textit{sadar}, and what remained was called the \textit{uppana (ootpun) jama}. This \textit{jama} was realized from the \textit{mofussil} after deduction of charges like \textit{sadar kanungo rusoom, khayrat, zamindari nankar}, and establishment charges for pargana \textit{cutcherry}. Thus the collector believed that the \textit{kanungo} would have reasons to inflate the \textit{mofussil} charges - under extra heads - at the \textit{Khalsa} while presenting his estimates, with a view to get a larger deduction on account of the \textit{mofussil} charges\textsuperscript{209}. But his own inspection of the pargana records convinced him that the charges were less, and thus proposed retrenchment of charges. The collector thus believed that an increase in demand could be laid on the \textit{zamindars} along with retrenchments but the \textit{kanungo} felt that with further retrenchments collection of increased produce would be precarious, because even with the increased demand the \textit{zamindars} could not be expected to part with a large sum and thus deductions for charges of \textit{mofussil} collection would be necessary. If both were enforced, the \textit{kanungo} argued that the \textit{ryots} would be under severe stress\textsuperscript{210}.

This was the scenario of tussle between the state and the primary landholders emerging in Midnapur, which was not an unfamiliar situation at the end of the eighteenth century in Bengal. This seems to be a departure from the time when the Company had taken over the district from the Nizamat for revenue collection, when the Company was not able to effect an increase too easily as there were natural constraints to extension of the area of revenue producing land. In the later stages the increase could be effected more easily but the question was how to evolve an effective mechanism to appropriate it.

P.J. Marshall thinks that any judgement on how severe a burden increases on paper, or, according to paper assessments (or the gross \textit{jama}), might represent in practice depends on knowing something of changes for better or for the worse in the

\textsuperscript{209} ibid.

\textsuperscript{210} ibid.
province’s capacity to pay over several decades. Also paper assessments were likely to be different from what was actually collected. However Marshall following Sinha argued that though Bengal assessments proved easier to realise the figures “between 1772 and 1784 show that considerable ‘balances’ were often still due at the end of the year, but the amount not recovered later was usually not much more than 5%”. This view would imply that a mechanism for collection was in its place to recover balances and the only question thus was of the state’s will to appropriate the surplus entirely for its purpose, and, in this choices or options before the Company and the Nawab were essentially same.

However this view ignores the difference between the two regimes and their respective projects. It has been pointed out that “there were inherent inefficiency of the previous regime’s ( the Nizamat’s ) appropriating mechanism, and in the political necessities of that state to strike a workable balance of power with the zamindars who were crucial for its very survival”. It can also be argued that the early colonial regime developed the capacity over time, to lay an increased demand in proportion to the value of land, and, this worked independent of the state’s will to exact, and, could be developed by either surmounting the inherent inefficiencies or by overcoming the natural limits to lay the increase.

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211 P.J.Marshall, *Bridgehead*, p.141
212 ibid. p.142