CHAPTER-IV

REVENUE FARMERS IN THE EARLY COLONIAL PERIOD

IV.1 The Problem Stated

The Permanent Settlement of revenues of Bengal, based as it was on theoretical physiocratic notions of private property, was a complete rejection of the farming system. This rejection was accepted as a matter of policy, that the Company’s government in future would not revert to the practice of farming land to recover arrears of revenue. It implemented however a sale law to enforce payment of revenue, or, more importantly deter zamindar from defaulting the payment of revenue. In the decade of 1770s, and till the mid-1780s, great debates were witnessed in the Council of Bengal, on many theoretical or notional presuppositions about the nature of property holding in the country generally, and the rights regarding revenue collection, which guided the colonial administrators. These questioned the propriety of colonial actions in terms of ancient practices, usages and what was called the “constitution” of the country, as well as in terms of economic effects of the measures on the country. The polemicists of the day described the condition since the acquisition of the Dewani as that of utter ruin. It was characterized by absence of wealth, exactions on peasants who frequently faced dearth and famine, and decline of manufacture and crafts. This is in short the idea of the “drain”.

This idea firmly was hinged to the question over which Company officers like Shore and Grant differed. That was whether the country’s under the Company were prodigiously under-rated in comparison to the sums that some Nawabs could raise, or whether as according to Shore, the Company was taking somewhat more, or at least what it ought to. This leaves us with the conviction, as P.J.Marshall had put it, that the Company did not exact a small sum of revenue, that it was definitely more than what
the Nawabs did. But this leaves us in doubt as to whether the revenue demand had a deleterious impact on the agrarian social structure, that has been so often supposed.¹

Grant's conviction that the country was prodigiously under-rated during the Company's regime and that the previous regime could collect at least a part of the increase, rested on two points of assumption. One was that the state sometimes was inherently incapable of knowing or raising the correct revenue demand in the face of opposition from intermediate elements in the revenue structure, and hence that amounted to 'embezzlement' of the rightful due to the exchequer. Second, that the 'embezzled' amount remained amongst a composite ruling class of natives, which included the rulers and members of the state establishment, and hence what essentially took place was a redistribution of the profits of land management albeit unofficially. This did not happen in a situation where the Company was in control of the state apparatus, and the ruling class was represented by colonial interests. Grant's vehement assertion points towards the discrimination of regimes and between two groups of rulers and social classes which dominated in the country. However what was not looked into was that the conditions in which the early colonial regime ruled over the country's affairs could also be interpreted as one of nexus between two segments of dominant and ruling groups, that is the Company and tax-farmers in land, and a redistribution of profits of land management amongst both. The only difference was that frequently such collaboration could be brought out as a charge of corruption, and used by interested rival groups.

However from the state's point of view the question was presented with all the trappings of propriety. That was whether the state had the inherent right, in the Indian context, to seek and demand the optimum revenue, through auction of revenue estates, at the end of each term of settlement and farm those out to the highest bidders, or, whether a settlement with natural proprietors would be most beneficial for the country, and also in keeping with "ancient" customs and usages.

¹ P.J. Marshall, *Bridgehead*, pp. 143-44.
Regeneration of the economy was the most important concern for all proponents of Permanent Settlement since the time when the Company took over the charge of administering the country through direct channels. To such men, particularly those who were keen to pursue the ideological currents in economic thought of the times, farming of revenue was an archaic but expedient mode of revenue engagement which they sought to replace by settlements of a more nature. G.G. Ducarel and C.W.B. Rous had made their observations about farming quite early, which convinced Philip Francis that the Bengal’s landholders were in a state of decay. Later Thomas Law with the support of John Shore presented his critique of the farming system vis-à-vis the mokarari plan whose adoption he suggested. All of them figured the farming system to be utterly destructive. The imprudent way in which land was let out annually, had lain waste and desolate many cultivable lands, leading to the ruin of resident peasants or khudkasht, and consequently land had to be let out at much below their original value to vagrant peasants.

This view obscures the role of the farmer as an economic and social agent in the agrarian society during the period 1765 and 1793. What is highlighted is the farmer’s connections with the world external to the rather ‘closed’ agrarian society, that is the world of commerce, markets and monetary circulation, from whence he is able to secure the financial resources necessary for giving a pre-guarantee to the state regarding fulfillment of revenue engagement. Also his collusive nexus with the zamindari amlah - as witnessed in Burdwan since Tilakchand’s death - and, power and influence in the corridors of government, particularly over officials of the Provincial Councils of Revenue - in Burdwan and Dhaka - as well as the central government was considered to be vital in obtaining and maintaining farms, or relinquishing those at the most profitable bargain. This idea is corroborated by the indigenous sources too. The Risala mentions the creditor to the landholder as one with enormous clout in the countryside, whose ultimate aim was to mortgage the proprietor’s land and the produce thereof. The Risala further states that the farmer was ignorant, and in his
eagerness to make profits by engaging for high assessments, rack-rented the country.\textsuperscript{2} The depiction of this scenario, though true to a very great extent, misses out the point that, how was the farmer able to give a pre-guarantee for revenue payment to government, and if his knowledge was as incomplete as it has been supposed, through what channels could he secure revenue for payment either at the \textit{khalsa} or in the \textit{mofussil}.

The adoption of a fresh perspective is thus necessary, to review the institutional innovation of farming in the light of new perspectives that have emerged through the study of revenue farming in the eighteenth century in different areas of India. For such regions, revenue farming has been discussed as a natural outgrowth of a burgeoning commercial and agrarian economy. In the heartland of the Mughal empire farming was not a general policy regarding agrarian settlements, but a device the rulers used to meet financial expediency. This was commonly known as \textit{ijaradari}. The practice of giving the whole pargana on farm or \textit{ijara} under the Mughal administration in the seventeenth century was very rare.\textsuperscript{3} However what was found to be more common was the practice of farming out assignments or \textit{jagirs} which the imperial administration disapproved in principle. However in Bengal, in spite of references to parganas being given in farm in the seventeenth century,\textsuperscript{4} the phenomenon was not very prevalent because most lands were held under zamindari tenure. Thus, particularly after the resumption of \textit{jagirs} by Murshid Quli Khan, it was the prerogative of the state to introduce revenue farming in parganas, rather than by \textit{jagirdars}, which characterised the north Indian scenario. In the absence of definite information on this subject it is difficult to state what the situation was in the

\textsuperscript{2} \textit{Risala, Mukhia, Perspectives}, section VIII, p.278.
\textsuperscript{3} Irfan Habib, \textit{Agrarian System}, pp. 277-79.
\textsuperscript{4} ibid. pp.277-78
seventeenth century.\(^5\) Thus the crucial difference in understanding the situation in Bengal seems to be that, there the revenue farmer was the handmaid of the state in the operation of revenue raising, while in the north it was mainly the assignees who gave wide currency to the practice of revenue farming.

The implementation of the general revenue farming policy by the government in 1772 was viewed more as a departure from the traditional modes of engaging for revenue. Thus the onus was placed on the governmental decision that was based on a colonial perception that revenue could be managed through farming if power was centralised and if simultaneously, the line of control between the government and the social agents engaged in revenue collection could be demarcated. An explanation regarding the formation of this early colonial point of view could be explained in terms of long commercial interaction that the Company had with the native mercantile elements. But it would quite plausible to suggest that it was derived largely out of the conditions that prevailed in Bengal, and partly out of the knowledge and experience of the Company servants.\(^6\) It should not be overlooked that the institutional structures existing in Bengal exerted an influence on the new plans. What has been repeatedly emphasised in historical discussions is the expedient and special nature of the plan, rather than its connections with the existing institutional structure of the society. Moreover institutional innovations that were made touched upon the social fabric to support the unity of state’s objective and that of the farmers.

In this respect, views on revenue farming in Bengal have been rather divergent, and there is a need to consider those afresh. Particularly the question of how revenue farming as a system or a principle for revenue appropriation, stood in relation to the

\(^{5}\) ibid. Habib refers to assignments held by *jagirdars* at the time of Shaista Khan which were distributed over several *mahals*, and they had to employ *amils* and *shikdars* at great expense. While referring to farming out of assignments by *jagirdars* of Awadh, Habib states that farming existed in many cases in concealed form and many *amils* were revenue farmers. But for Bengal the evidence that we have points to the fact that the state employed revenue farmers as *mustajirs* under the *malzamini* system.

zamindari has some significance. W.H. Moreland conjectured that *ijara* in Mughal Bengal was a clearing lease and meant farming. Payment of revenue was in lump-sum. Such lease was granted to the Portuguese in the sixteenth century, and to the English in the next. This could have been according to Moreland, the origin of zamindari of the East India Company in Calcutta. Thus origins of some of the zamindaris could well be traced to the practice of granting or taking *ijara*. Thus *ijaradari* as a practice was not entirely inimical by nature to the growth of new zamindari interests, and this has been argued in the context of the growth of some new zamindaris in north India.  

Jadunath Sarkar stressed the importance of *ijara* in the revenue management of Bengal. Revenue collection following the reorganisation or reforms of Murshid Quli Khan was given over to the *ijaradars* or *mustajirs* through contract. The state before the reforms initiated by Murshid Quli Khan received its dues in lump from the old landed proprietors. The class had decayed and it was too uncertain for the Dewan to depend on them for punctual payment of revenue, while the extension of the *zabt*, practiced in north India, which would have meant collection of revenue directly by the state, was not possible in Bengal. What Sarkar emphasized therefore was the nature and the process of emergence of the class of revenue collectors, whose semi-permanent revenue obligations to the state, and control over far-flung areas beyond the immediate reach of the state, made him categorise them as farmers. That these farmers had played a role in the dispossession of landed property of the older social group, and the recurrence of the phenomenon, led him to stress its antithetical relationship to landed proprietorship on a permanent basis.

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The nature of semi-permanent revenue obligations of zamindars to the state, in the form of cash, or naqdi zamindaris have been discussed by Irfan Habib.\textsuperscript{10} John Shore had already stated in his minutes that the demand levied upon the zamindars of Bengal was more or less fixed for a number of years with increases levied occasionally, though however he pointed out that Murshid Quli Khan had made a thorough assessment and survey of the province.\textsuperscript{11} These points do suggest some revision of Sarkar’s ideas regarding the mal-zamini system introduced by Murshid Quli Khan. First, though the introduction of the zabt might have been difficult in Bengal, given Murshid Quli’s expertise in revenue matters it is not possible to assume that ‘he and his agents were incapable of discovering latent resources’, a point which Shore rejected in his minutes.\textsuperscript{12} Therefore the question of appointing ‘farmers’ as ‘contractors’ to realise revenue in an expedient manner might be doubted. Abdul Karim had pointed out that it is not clear whether, those ijara\textdaggerDash{d}ars, as mentioned by Sarkar, were paid in cash or granted assignments of land.\textsuperscript{13} Thus the basis of distinction between state appointed officers like amils and krosis, and, mustajirs and ijara\textdaggerDash{d}ars cannot be ascertained. Recently it has been suggested that an attempt to extend the zabt to Bengal by Murshid Quli Khan cannot be ruled out.\textsuperscript{14} This attempt was made with a view to intensify regional internal centralisation of power by exerting control over the zamindars. Thus it can be said that some of the revenue collections rights had undergone a change of hand, but the essential principle regarding the mode and nature of collection might have remained the same.

Secondly, in what respects were the essential features of the mode of collection different, under what was assumed to be ‘farming’ or ‘contracting’, and,  

\textsuperscript{10} Irfan Habib, Agrarian System, (new edition) pp. 175-77.  
\textsuperscript{11} Shore, FR2, pp.4, 9-10  
\textsuperscript{12} Shore, FR2, p.5.  
\textsuperscript{13} Abdul Karim, Murshid Quli Khan and His Times, pp. 90-92.  
\textsuperscript{14} Alam and Subrahmanyam, The Mughal State, 1526-1750, p. 51.
under the zamindaris? One answer to the question is the farmer's lack of permanent tenure and consequent rack-renting. But in any case the involvement of the state in the process of assessment, levy of demand and collection, described as *nasaq*, did not continue beyond a point. The *Ain-i Akbari* stated that the *jama* of Bengal was wholly *naqdi*, and according to Irfan Habib land revenue was taken in fixed amounts of cash from the zamindars as if it were a tribute rather than a varying tax on land or the produce, and, that the authorities sometimes resorted to measurement when the old *jama* on a zamindar became obsolete, with the use of local standards.\(^{15}\) This was the *nasaq* mode of assessment which imposed the revenue demand on the zamindars rather than the ryots, and, demand remained unchanged for long periods of years. *Nasaq* in theory signified the continuous use in successive years of the same area figures previously determined by actual measurement, but modified from time to time.\(^{16}\) And such modifications as that were introduced necessarily had to conform to either the standards imposed by the central government or accepted by long usage and tradition, and hence there is hardly any scope to suggest that the action of revenue farmer was maverick.

The evidence from eighteenth century records suggest that there were considerable variations between regions with regard to measurement and assessment of land and its produces. Local standards in these respects were always granted the sanctity of tradition and custom. The standards introduced by zamindars could be an imposition, or acceptable according to the local custom depending on circumstances.\(^{17}\) In such matters the ryots often took resort to addressing the state with the complaint that zamindars had introduced their own standards of measurement which could lead to over-assessment, or discovery of some concealed assets. In any case according to the evidence presented by the *Roy Royan* and the *Kanungos* of the *Khalsa* three standards of measurement prevailed in many regions of Bengal, one according to local

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\(^{15}\) Irfan Habib, *Agrarian System*, pp. 175-77

\(^{16}\) ibid.

\(^{17}\) BRP 21\(^{st}\) December, 1789, vol. 82, part II.
custom, peculiar to the place, second that of the zamindar, and, third that of the
government.\textsuperscript{18} Usually the standard of the government measured less quantity of land,
according to the units of \textit{bigha} and \textit{cottah} than the other two standards, allowing
room for concealment of assets. However in most cases the will of the zamindars
prevailed, as we know from the same evidence that the zamindar of Birbhum declared
the standard \textit{cottah} to slightly larger in dimension when Mir Kasim had ordered the
measurement of the zamindari.\textsuperscript{19} In most other parganas it was the zamindari \textit{amlah}
who decided the standard of measurement. However in some parganas 'a \textit{dirra} or \textit{gaz}
bearing marks of having borne a seal at each end' was preserved in the pargana
\textit{cutcherry} and was the measure of the old established \textit{gaz} of the pargana against which
all other measurement standards were prepared.\textsuperscript{20} This gave occasion for complaints if
the zamindari \textit{amlah} imported any other standard from other pargana, as it happened
when the \textit{amlah} of Seroopoor attempted to introduce the \textit{gaz} of Rajshahi there. But
there is evidence to suggest that the preserved could be manipulated by farmers in
collusion with the \textit{amlah} to reduce the \textit{jama}.\textsuperscript{21} The \textit{Roy Royan} stated that the
introduction of the government's standards of measurement in many \textit{mahals} were
resented by the zamindars from the apprehension of diminution of revenue. These
parganas were called \textit{najeya pherany}.\textsuperscript{22}

In 1787 Lokenath Nandee the zamindar of the pargana Baharband stated in a
petition before the Board that in 1784 he had carried out a \textit{zabt jamabandi} and
Jonathan Duncan had referred the matter to the \textit{kanungos}, putting the question as to
whether a zamindar can without infringing upon the established usage and custom of
the country, set aside the old \textit{jareeb} and \textit{jamabandi}, and make a new one of his own

\begin{footnotes}
\footnotetext{18} ibid. \\
\footnotetext{19} ibid. \\
\footnotetext{20} G\textit{GinC}, RD, 12\textsuperscript{th} May, 1790, vol. 202. \footnotetext{21} ibid. \\
\footnotetext{22} BRP 21\textsuperscript{st} December, 1789, vol. 82, part I.
\end{footnotes}
and collect according to that. Laksminarayan *kanungo* answered that the zamindar was the *hakdar* in his own pargana, the profit and loss was his, that he therefore has an undoubted right to make the *jareeb* and *jamabandi* of his own ryot lands and collect from them according to the rates of the pargana. Mahendranarayan *kanungo* under the influence of Gangagovind Singh gave an exactly opposite opinion. Duncan referred it to the Committee of Revenue, which issued the order that the zamindar does not possess by virtue of his zamindari *sanad*, the power of setting aside either the *jareeb* or any other established usages of the pargana. That to do this he must state his reasons to the Committee in whose decision it lies to give or refuse sanction to such a measure.23

Thus, this being the establishment controlling the assessment procedures, when intervention of the government was not marked, it does not leave one with much scope to assume that the farmers could have exacted a great deal more than what was assessed, by choosing to ignore zamindari *sadar* or *mofussil cutcherry amlah*. Collusion with them could however could not be ruled out, but in that case one could not speak of aberrant action on the part of farmers only. However this is not to absolve the farmers of their responsibilities in rack-renting the country from time to time. But this was done mostly by imposition of extra dues beyond the established the *jama* or collection of *abwabs* on account of the *beshee* or increases.24

However maverick adventurers in the field of revenue collection were not altogether absent. The case of Debi Singh in the zamindaris of Rangpur district is quite well known. Vested with the charge of management of the zamindari of Kanknea and revenue collection he had subverted the procedures of the zamindari *cutcherry* and completely subordinated the *amlah* under his control by making them beneficiaries of

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23 BRP 20th February, 1787, vol. 10 part II.

24 PCR, Burdwan, 17th June, 1776.
the subverted procedures. The *amlah* alienated lands of zamindari control through sale and held those in other names, or in the names of their relations.\(^{25}\)

Within this framework of understanding the farmer’s role as an aberrant agent in the economy with no affiliation to the traditional structure of property, may be questioned. In the historiography of the late eighteenth century this impression had gained ground because of the social origin of a number of influential farmers of revenue whose connections with the external mercantile world and Company’s investments were quite pronounced. Connection with the money market was an essential condition for acquisition of any revenue farm, because the farmer had to make good the engagement of revenue and establish his credential before acquiring the farm by making deposits of money. His credentials in the world of commerce were of utmost importance before he engaged with the government or his proposals were accepted. This was true for any part of the region of the country as in north India, we find traders and moneychangers or *shroffs*, or, ‘men of substance’ made bids for *ijara*. That has been considered as a positive sign within a robust economy. However in the case of Bengal it has been held that anyone who could provide a pre-guarantee for revenue “seemed to be a good partner for any scheme of collaboration that the state might envisage”\(^{26}\). The reference to the ‘anyone’ in an indefinite sense does not indicate that all who provided a pre-guarantee were not creditworthy, but, that most were speculators in the business of revenue farming and thus detrimental to the interests of the ryots. This view overlooks the fact that the involvement of the moneyed revenue farmer came about only in an emerging environment of commercialization of the agrarian economy and consequent appreciation in the value of land. It also does not address the question as to how the creditworthiness was created or established as a fact, before the prospective revenue farmer, or the operator in the mercantile world, went in for his venture.

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25 BRP 27\(^{4}\) April, 1789, vol. 66.

However, the growth and the activities of revenue farmers in Bengal were different in nature from that of north India. Hence the application of ideas like link between expansion of money economy and revenue farming needs to be qualified. Muzaffar Alam in his discussion on the crisis of empire in Mughal north India- Awadh and Panjab - had discussed the question of the growth of ijara, and examined the role of it in the context of imperial decline.\(^{27}\) His thesis regarding stabilization of regional economies and political structures within an expanding money economy regarded the proliferation of ijaras as a positive development. Ijara practice was a part of a broader process of localization that occurred in the distribution of power, with zamindars, traders and shroffs making a bid to establish their dominance. This was essentially a tussle for power between imperial state and the jagirdars, at a time when the value and profitability of land was increasing. The local zamindars were also holding land in ijara and sought to extract the bulk of the land’s produce.\(^{28}\)

Thus, it is necessary to note certain differences while considering revenue farming in Bengal and commercialization of the economy. First, the revenue farmers were pressed into service of the state to ascertain the value of land and realise the increased quantum of revenue. Normally the collection of revenue was the responsibility of the zamindar. This point gains significance in the context of the fact that in Bengal the Nizamat was an extractive state, attempting to centralize power at the regional level through various administrative innovations. It will be argued that revenue farming was a device for revenue raising in the hands of the state.

Secondly, the existence of jagir lands in the province, particularly after those were resumed by Murshid Quli was only minimal, and hence the question of ijara being taken out of the assignment of indigent jagirdars does not have much significance. Thirdly, though value of land was increasing in the province,\(^{29}\) and men of

\(^{27}\) Muzaffar Alam *Crisis of Empire*, pp. 39-42.

\(^{28}\) ibid. pp. 130-132

\(^{29}\) Rajat Datta, *SEM*, pp. 145-147.
wealth, like Krishnakanta Nandee invested in acquisition of property\textsuperscript{30}, this tendency did not immediately translate into a bid for acquisition of tax collection rights from land. Men of property and means became revenue farmers when the state needed to ascertain the value of landed property and raise revenue, and also when the position of these men as owners of considerable property was established. Investments in acquisition of property prefaced the steady rise to power of the revenue farmer during the regime of the Company. Revenue farming was an operation within a wider area of exchange of receipts from collection, and assessment of the productive capacity of land that could yield profit to the farmer and eventually result in consolidation of landed property. There is enough evidence to suggest that shroffs and local traders always played a crucial in the agrarian economy of the country and were intimately connected with the process of collection of revenue, but there is not much evidence to suggest that their capital was used for engaging with the state and obtaining tax collection rights or utilised as security against revenue payment.

Under the Nizamat, therefore, revenue farming was an aid or an extra lever in the state’s efforts to maximise the amount of revenue collected, particularly in situations where expedient measures were necessary. The foundation of landed property had a fluid basis and ijadarari could easily become a powerful weapon in the jump from revenue management to agrarian property management. Such expedient measures were used by Mir Kasim to raise war-finance between 1760 and 1763. James Grant believed in the efficacy of such measures, as resorted to by Mir Kasim to realize deficiencies in collection. Revenue was raised principally from the northern districts of Bengal, where Ramnath Bhaduri was employed as the farmer or ‘tukuddar’ of Dinajpur. Actions of Bhaduri were directly inimical to the interests of the landed proprietor or the zamindars of the area, while he subordinated himself completely to the demands of the state. This set the nature of relationship between the revenue farmer and the state. Bhaduri had executed a ta’ahud of S.Rs. 26 lakhs, including an amount of S.Rs. 8 lakhs from birt, khamar, nijjot taluks and bazee zamin of zamindars

\textsuperscript{30} SC Nandee, \textit{Life and Times of Cantoo Baboo}, pp. 10-11.
of adjoining places, for the realisation of which, however, he did not wish to guarantee. Mir Kasim prevailed on the officials of the khalsa to extract the guarantee from Bhaduri, and threatened him with corporeal punishment if that amount was left uncollected.

The employment of sazawals and amils particularly during have often been treated equivalently with the employment of farmers. They engaged with the government through a ta'ahud or a lease contract to pay a fixed amount as revenue to the exchequer, and it was precisely the nature of this contract that made their functions similar to a revenue farmer though they were employees of the khalsa. The amils and sazawals made their own assessments. For example Bhaduri's ta'ahud on the basis of his hast-o-bud papers was for a sum Rs.27 lakhs and above of which deductions were made by khalsa officials by way of sarmljami. In northern India ta'ahud was contracted by provincial officials and zamindars both, and in the case of the latter, it was virtually an ijara contract.

Thus the eighteenth century literature on revenue farming did distinguish between revenue farming as practiced in later times - presumably after British takeover - and that existing before. In Risala-i Zirat there is a distinction between bandobast muttahedi or the older practice of taking revenue in farms, and that of Company's times. The muttahedi was a formal contract:

The substance of the deed of the formal contract was that on the kabuliyyat or document of acceptance of obligation signed by the zamindar, the contractor or the farmer would put on record, that he would deposit with the government the sum stipulated therein after collecting it from the pargana through the zamindar. It was incumbent upon the contractor that if the revenue paying capacity (jaydad) of the mofussil exceeded that mentioned in the principal settlement, he should inform the hakim. And if some terrestrial or celestial befell the land that too he should report to the hakim, who would assess the damage and grant reduction in revenue.\(^{31}\)

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\(^{31}\) Risala, Mukhia, Perspectives, p.284; HMS, Vol.68.
The author of the Risala-i found this system to be superior to revenue farming on a few a counts, the most important of which perhaps was that the “appointment of a government official as contractor might be more economical than revenue farming or the zamindar’s self management in which he is obliged to pay for securities perquisites”. Noman Ahmed Siddiqi followed this definition of muttahedi and distinguished it from the meaning of another form of ijara known as russud afzud.\(^{32}\) Russud meant an increase in revenue accruing progressively if reductions or remissions were granted at the inception. With respect to reductions granted in different parganas of Murshidabad in 1788 the collector stated that those under russud and darkhast had no better foundation than the opinion that the districts were capable of yielding the increase of revenue, in case of russud, if reductions were granted initially, and the exact reverse of that opinion if the reductions were demanded later by the darkhast.\(^{33}\) Siddiqi held that the ijaradar was always required to pay a fixed amount of revenue, and ijara per se that did not admit any increase or decrease in collection. However if conditions were stipulated in the agreement he could make a representation.\(^{34}\)

The Bengal farming system was a combination of both, and the farmer’s influence with the government mattered in changing a farm from one to the other. The farmer had a much wider ambit of freedom under early colonial rule than under the Nizamat. Since 1772 he was guaranteed non-interference by local governmental administration. The collector his dewan could not send sepoys or peons into the lands belonging to the farmers, and the latter was allowed to settle disputes of minor nature. Further he had virtually exclusive control over grant of taccavi within the farmed lands. The farmer was given the necessary leeway by the regulations governing payment of kists. The kistbandis for the ensuing leases were so regulated as to enable him to pay the kists at the usual period of harvest, proportioned to the estimated


\(^{33}\) BRP 16\(^{th}\) May, 1788, vol. 39.

\(^{34}\) N.A. Siddiqi, *Land Revenue Administration*, p. 92
quantity and value of the crops according to local circumstances. Farms in desolate or depopulated areas were given out on *russud* thereby allowing the farmer to take the risk of non-collection of revenue. Non payment of revenue could be made on various pretexts and thus default in payment and non-attendance before authorities were common occurrences. Most often farmers defaulted willingly by carrying over one month’s payment in to the next. In the case of well-connected farmers like Gokul Ghoshal, the authorities were willing to make concessions and even allow evasions.

Formally, the books of regulations regarding farming did not specify any of the above relaxations. It only specified the general size of farms, the periodicity of payments and the nature of local governmental control over farmers. The *amilnamah* for the farmers of Nadia specified that upon all lands cultivated by the ryots they were to collect the original *jama* of the last and foregoing year and the *abwab* which had been established in the current year. They were to encourage the cultivation of all deserted and waste lands and for such portions of lands as the ryots voluntarily undertook to cultivate they were to give them *patta* on satisfactory terms agreeable to which they were to receive the rents. Otherwise they were to collect according to the rates of the pargana. They were instructed not to force the *jama* of those who had deserted land on those of the remaining ryots. For the *jama* at which they had taken their farm they were to be responsible to the government, and, were not to make complaints of inundation or *nadishikast* after that had been granted once, the dryness of season, waste land or of desertion. All losses were to be their own. On the other hand if by promoting agriculture and cultivation they could reap any advantage by legal means.35

IV.2 The Historiography

Property in land has been considered as one of the best securities in society. In traditional societies like Bengal in the eighteenth century wealth and income generated by it were estimated to be the highest. Thus a natural tendency in society was to

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35 Committee of Circuit at Krishnanagar, 10th June 1772.
acquire superior landed rights, which essentially meant right to collect state’s revenue. Historians have associated every attempt by the state to reorganise the basis of the revenue collection system in the eighteenth century with a circulation of revenue rights and analysed changes in the composition of the landowning class. Themes like decline of old aristocracy, and the rise of a new elite have always been associated with such movements and currents in the agrarian structure. Revenue farming was seen as a catalytic factor in such processes of change, as it enabled the prospective owners of estates to consolidate their position in the countryside. Crucial in this process was redistribution of control over land, which implied social mobility and alteration within the structure of the society as well as displacement of the older landholding strata, which could create conditions for the emergence of a new elite. Marshall held that this redistribution of control over land took place through establishment of new estates founded in the early years of British rule as well as redistribution among existing families holding estates. However the thesis regarding subdivision of landed property and diffusion of it amongst a rural gentry which had developed in Bengal throughout the eighteenth century has been questioned. Farming settlements by the Company was said to have facilitated the rise of the new rural leadership, which zamindaris acquired on a large scale after the implementation of the sale laws of the Permanent Settlement. These views specifically dealt with the change in the

A particular view regarding the role of revenue farming in the redistribution of control over land came from Ranjit Sen. Sen perspective and argument pushes back the periodisation regarding revenue farming half a century backwards. In Sen’s view between 1722 and 1772 “the settled phenomenon was that the traditional landlords of Bengal, the ancient territorial aristocracy, was on the wane. It faced competition from outsiders and on many occasions yielded place to them. The territorial aristocracy gave way to new landlords filled in their place.” Sen had traced the beginnings of the process since the coming of the English to Calcutta, and held that traditional landlords of Calcutta and Bengal were battling against the current of the time. They were

brushed aside by the Mughal state a few years later, as sloth and negligent men incapable of answering the demands of the state. The government throughout the eighteenth century was in quest of pre-guarantee for revenue. 37

Sen's views regarding the onward march of the farmers throughout the province, and the onslaught against the traditional aristocracy from all quarters - the Nizamat, the Company and the farmers - needs re-examination. The view ignores many points. The specificity of the farmer's role in certain historical conjunctures, their economic background and the character of the revenue farming class particularly those who farmed lands after British occupation of Bengal, and, the will of the new regime to support the farming system evident from the regulations promulgated since 1772. One also needs to question the applicability of the term farmer, in a rather uniform sense for all periods of the eighteenth century. Since revenue farming implied a close connection with the objectives of the state’s policy, farmers were employed with different objectives in view. Employment of farmers like Ramnath Bhaduri, who was referred to as the ‘tukuddar’ or as ‘sazawal’, 38 had the explicitly stated mission of prizing open hidden assets of zamindaris for the benefit of a state bent upon exactions. 39 While farmers had also been employed to extending the net of revenue assessment and securing revenue against the possibility of accruing arrears.

If one views farmers and farming from the perspective outlined above, one would find that they had performed a specific role with regard to land reclamation and extension of agrarian frontiers in many areas. Also their bid to acquire revenue farms as partners of the state, was prefaced by an accumulation of personal assets on large scale which was essential to prove that they had substantial wealth and hence credit in


38 FR 2; BRP 13th April, 1789, vol. 64.

39 BRP 3rd-13th April, 1789, vol.64. Mir Kasim had threatened Bhaduri with corporeal punishment if he had not obeyed his orders to collect from private estates of the zamindars.
the market. This has been shown by S.C. Nandy in his study of Cantoo Babu.\footnote{S.C. Nande, Cantoo Baboo, pp. 15-24.} And finally the Company’s rule had allowed considerable autonomy to farmers within their domains to consolidate the opportunities that they could exploit to further their interest as landed property owners.

The farmer was allowed a much wider ambit of freedom to raise revenue. He was guaranteed non-interference by local governmental administration. A farmer could also settle disputes of a minor nature within his domain. Further he was given almost exclusive control over taccavi loans within his domain of farming. The payment of kists of revenue by the farmer, and kistbandis for ensuing leases were proportioned according to the estimated quantity and the value of the crops at the time of harvest, and according to local circumstances. However the farmers used ingenious methods to default and relieve themselves of the burden of payment. This was possible due to the fact that the government did not follow any of the conventional norms related to farming. Thus farmers were able to take lands in farm, at a high assessment level, complain of loss of sources of revenue and claim deductions and finally default in payment. The assertion of truth regarding non-viability of the farm would seem to be proven if the acquired farms were already burdened with arrears before being let out on farm, or, if subsequent khas collections also failed to recover the arrears. Thus the strategy of most farmers was to collect rent for the first year very heavily without any reference to the patta of the ryots, and subsequently default and relinquish the farm.

However, it appears from the testimonies left by the Company officials that, the government could not determine the exact nature of the rights of the farmer or the exact quantum of his profits. Henry Cottrell in his deposition before the court of judicature stated that though letting land to farm was no new institution in the country, the government could in no way know what rights had the farmer exercised in the process of collection from the first papers that the farmer signed with the
government. This was the *doulpatta* on which the *jamabandi*, or the rents due from each particular ryot, was based. But from *doulpatta*, which contained the rates at which the farmer was to collect rents from the ryots, it was impossible to ascertain the profits, and Cottrell stated that with much justification. Because the profits of farm would arise from cultivation of every new ryot which he drew to his farm and every waste land which he cultivated was a source of profit. Thus as it often happened the ryot held a larger quantity of lands than was expressed in these accounts or was publicly known, which had to be brought to light by the farmer himself and often the ryots by collusion of other farmers on the inferior officers of revenue do obtain *patta* at a value inferior to their real rent. Hence there was no other procedure than to seize the papers of the farmer if his real profits had to be revealed. However the wisest recourse for the government was to allow a remission, as Shore had pointed out.

Cottrell's cross-examination thus brings out that farming was a handmaiden of state policy in the 1765-77. Farming had been known in the province earlier, but as Cottrell said that letting to farm, by which he probably indicated the extent of farming on such a large scale, was new to the province. The point that has been made by historians is that subordinate farmers under the zamindars had always been known to, but the government giving out a district to farm was a new experiment. This meant substituting the original proprietary right holder in the sphere of management, assessment and collection of revenue, through a process of letting out land on farm by public auction to the highest bidder. However, the other variant of farming was holding an under tenure and working under the supervision of the higher authority, and the Company had been acquainted with this mode of farming since the days of its

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41 Governor-General in Council, Revenue Department, 2nd September, 1776.

42 Ibid.


44 GGinC, RD, 2nd September, 1776

45 N.K. Sinha, *EIB2*, pp. 72-73
zamindari in Calcutta. This phase was significant because some of the farmers of later day had their apprenticeship in acquiring property and farms over here.

IV.3 The New Revenue Farmers and Landed Property

Of the new farmers who rose to prominence in the 1760s names of Krishnakanta Nandee, Gokul Ghoshal and Nabakrishna Deb figure prominently as independent merchants and banians of the Company. The Nandees were based in Murshidabad, while Ghoshals and Debs were located in the Company settlement of Calcutta. In origin both Nandees and Ghoshals were from the western part of Bengal. The Ghoshals were from Baksara in Howrah region, while the Nandees hailed from Mantreswar in Burdwan district. While Gokul’s father Kandarpa was a salt trader, Krishnakanta’s father Radhakrishna was a trader in silk kethne. Howrah and the adjoining districts were close to the sea-coast and hence a salt producing region, while areas adjoining Burdwan were centres of silk production. The Nandee family prospered through trade in silk and salt while the Ghoshals were involved in salt mainly, and their commercial prosperity was well established before they engaged in the business of revenue farming, and had acquired substantial property which proved their credit in business and revenue farming. In this section we will focus on the nature of their activities as revenue farmers and the role that they played in some specific contexts. This had its beginnings in the simple acquisition of property in regions where landed property was considered valuable, progressing to become a partner with the newly established Company’s state in the business of revenue farming, the objective of which was not only to augment revenue but to do so on the basis of actual value of land. It was the belief of the leaders and authorities of the early colonial government that men of wealth led by the motive of creating durable and sustainable property would ascertain the value of land and assist government in realising it.


47 S.C. Nandy, Cantoo Baboo, p. 3.
The policy of farming out land to the highest bidder for a stipulated period
drew vehement criticism from Philip Francis and Edmund Burke. In the impeachment
proceeding of Warren Hastings the farmers came to be described as an ally of a
government that had strayed from its original objective of governing and developing a
colony as a possession of Britain. Alliance of the farmers with the state policies was
thus viewed with great misgiving, and considered as a symptom that afflicted the
conduct of Company servants through their association with easterners.48 Farmers
were thus the medium through which the miasma of deterioration in the economy,
administration and even moral conduct had spread all over the Company’s territorial
possession. The criticism directed mainly against Hastings provoked an inspired
defence of the Governor-General, who was hailed as the architect of consolidation of
Company’s rule after the conquest. This came about mainly along with the course of
events leading to the establishment of the Raj the nineteenth century. However, still
there were no takers for the farmers, Hastings’ allies, as the antithetical nature of the
relationship between farming as a mode of realising revenue and stability of landed
property ownership had already been demonstrated. S.C.Nandy’s, Life and Times of
Cantoo Babu, is a defence of the conduct of one of the principal revenue farming
families of Bengal, that of Krishnakanta Nandee (c.1720-1794) and his son Lokenath
Nandee. Similar work on the family of Ghoshals and the Debs remains a desideratum.

S.C.Nandy’s work on the Krishnakanta Nandees, is an account of all aspects of
their family history, and their activities in the sphere of silk and salt trade, revenue
farms and social relations. The chapter on his role as a revenue farmer could be taken
as a defence against the criticisms that were leveled against Krishnakanta, Hastings’
banian, which found mention in the motion of impeachment trial of the former
Governor-General brought about by Burke. The account, therefore, is a reconstruction
of the story of acquisition of farms, step by step, justifying the acquisitions, and if
possible invalidating the contention of critics that farms were brought through
collusion. The Nandees are projected as a new breed of revenue farmers under the

colonial regime. However the attitude of the colonial state towards the farmers over a period of time during the late eighteenth century requires more attention than what has been accorded so far. Also the revenue aspects of a more detailed nature, needs to be focused in order to comprehend the nature of their activities. Finally it ought to be emphasised that the settlement of 1772-73 provided an opportunity to farmers of Krishnakanta’s status to re-negotiate their settlements as it did in the case of Baharband zamindari or the farm of Jahangirpur. But between this point, and the final point of disposal of the farms or continuance with estates a consolidation of their property rights, according to the norms of property relations enunciated by the regime, had taken place.

Historiography has projected the relation between the farmer and the Company servants as one of collusion. This conceals, in a way, the nature of their alliance with the early colonial regime and its objectives in general, and also much of the ingenuity and skills that the revenue farmer used in manipulating the revenue apparatus. S.C.Nandy has used the data at his disposal to substantiate the claim that acquisitions of property were a kind of open market deal between a man of wealth who was looking around for property to enhance his credit and security in society, and, the government that was in search of men of who would engage according to the real worth or value of the farm. However, this view also tends to marginalize certain aspects of the farmers dealings, which altered through manipulation, many time tested checks within the system. This was probably a symptom of growing assertion of proprietary right ownership in late eighteenth century.

This mode of property acquisition was already visible in the sequestration and alienation of land that led to establishment of taluks. This had drawn the attention of Richard Becher, who made this point in his correspondence with supervisors in 1769. Some of the taluks had a more ancient origin. The account of the khas taluks paying revenue at the zillah of Murshidabad showed that in origin the taluks here had been held Cullian Mull, a peshkar in the khas navees office, and Taslimuddin a dependent of Nawab Shuja Khan. Both having fallen under Nawab Shuja Khan’s displeasure the
talukks were attached and annexed to khas taluks. Murshid Quli Khan separated a number of taluks from the neighbouring zamindaries like Rajshahi, Chandlye, Behrole and Chunakhali, to form taluks for his dependents and sometimes purchased these taluks in his dependents names.\textsuperscript{49} Similar acquisitions were made by successive Nawabs in this area. The pargana of Dianagar was the taluk of Kalishankar Chowdhury. This was created through purchase of a \textit{mouza} from Nulcant the \textit{chaudhuri} of Fatehsingh, \textit{mouza} Sukhpoor from Rani Bhowani zamindar of Rajshahi, \textit{mouza} Bishenpur in pargana Chunakhali from Anandchand and Udaychand the \textit{chaudhuries} of that pargana, and, \textit{mouza} Chandlah in pargana Sheebpur from Tarini the widow Bhowani Charan Talukdar and obtained a Dewani \textit{sanad} to form what was known as the taluk of Dianagar\textsuperscript{50}.

Krishnakanta Nandee obtained possession of property through purchases of similar nature in his initial years of career as a landed proprietor. According to S.C.Nandy Krishnakanta’s acquisitions of landed property began early in 1742, during the Maratha raids into Bengal, when the propertied classes of Murshidabad including the Nawab shifted their family and riches to Dhaka.\textsuperscript{51} He acquired property throughout the 1750s but these were landed assets like gardens and houses and not revenue farms.\textsuperscript{52} The first zamindari was acquired \textit{benami} in 1756, but transferred to his own name after four years. Again according to Nandy Krishnakanta’s property purchases were related to the ascendancy of the Company’s political power, and thus one finds that he was purchasing property since 1758 quite frequently. Nandy narrates that it was around the time when he was serving Warren Hastings as his \textit{banian} and helping him in many of his trading ventures as a supplier. The nature of property acquired during the period included gardens, cultivable lands on \textit{patta}, and also the revenue

\begin{itemize}
\item \textsuperscript{49} BRP 29\textsuperscript{th} June, 1789, vol. 7, part II
\item \textsuperscript{50} BRP 18\textsuperscript{th} June, 1789, vol. 71 part I
\item \textsuperscript{51} S.C.Nandy \textit{Cantoo Baboo.}, p. 9.
\item \textsuperscript{52} ibid. pp. 10-11.
\end{itemize}
collection rights of _kismets_ of a _mouza_. This trend became general in the activities of Krishnakanta between 1765 and 1772, the years between the Dewani and the farming settlement. It was during this period, that of association with Francis Sykes, that most of the valuable proprietal rights of Krishnakanta were acquired. Between 1742 and 1772 Krishnakanta had invested Rs. 58006 in purchasing landed property.

Kantanagar and Baharband the two most important estates were acquired during this period. It is from this period onwards that one finds a convergence in the objectives of the government and revenue farmers, and the revenue farmer was not simply availing of the fortunes of the times but also operating within the framework of the system. This is evident from the manner in which Krishnakanta obtained his farms, and the manner in which he held on to those, which communicates a well calculated strategy to establish proprietal domains over a long run. The taluks of Kantanagar and Jahangirpur were acquired through separation of _mahals_ from neighbouring zamindarises. These were the original zamindaris of Fatehsingh and Jahangirpur. The collector of Murshidabad reported that having been acquired in the year 1767, the pargana of Jahangirpur was farmed at a very high _jama_ in 1772-73, and he fulfilled his engagement till the time he relinquished his farm, that was after 1776-77. In this year he withheld a balance of S.Rs. 61057, and claimed that the amount for _nadishkast_ and _sayer chalanta_ deductions. The _jama_ for this pargana was the highest amongst all his revenue farms held between the years 1772-73 and 1776-77. The zamindars for the pargana remained dispossessed, till they found an opportunity to reclaim their possession once Krishnakanta relinquished the zamindari. The nature of management of revenue at Jahangirpur might be ascertained from the consequences that the pargana

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53 Ibid. pp. 18-19.
54 Ibid. p. 56.
56 BRP 18th May, 1789, vol. 68
57 Ibid.
faced following Krishnakanta’s disengagement and might shed some light on the overall management of landed property by the new revenue farmers. The zamindars of the pargana Jahangirpur could not fulfill their engagement and were in balance recurrently which increased to such a degree in 1782-83, that they were dispossessed again, and a sazawal was appointed. The collector reported that far from remedying the evil, the appointment of sazawal increased it greatly and compelled the Committee of Revenue to appoint a Company servant. The indigent condition of the Jahangirpur zamindari thus stood in marked contrast to Kantanagar.

Kantanagar zamindari, the nucleus of which was in Murshidabad district was created by separation of the most valuable mahals of Fatehsingh zamindari after assessment at very low rate, which was definitely obtained through influence on the higher revenue authorities. It was reported by the collector in 1788 that the annexed mahals of other zamindaris were in high state of cultivation and well capable of yielding an increase. However, the collector reported that the amount of the increase would remain uncertain to him, because he did not possess either a hast-o-hud or even a mofussil jama wasil baki account. The zamindari since its formation had never either been farmed or held khas, and though the collector readily reported levying this sum on the zamindar, because his lands were assessed lower than any other under this zillah, he could not specify any increase. The zamindari was formed by separating mahals from other zamindaris and united under the name of the proprietor, a circumstance according to the collector by no means uncommon. However, by the time of the Decennial Settlement the government did not seem to be granting all indulgences to Krishnakanta. It was insistent over the question of increase of revenue. Lokenath Nandee represented before the Board in December 1788 that, that year government had levied an increase on this pargana, and the collector had compelled his vakil to sign the tahood and kistbandi. The ground on which Lokenath resented the

58 ibid.


60 ibid.
increase was, firstly, that the villages of the taluk were all purchased and were transferred from the parganas to Kantanagar by the custom of the Khalsa at the specific sum fixed, at which jama they had remained from the first establishment of the pargana to the end of 1787. Secondly he had never obtained any deductions on account of drought, inundation, desertion etc. but had punctually paid the revenue. He pointed out that those who had asked for indulgence had been spared of increase.\textsuperscript{61} The Board observed that the zamindari not being held under mokarari tenure was liable to increase in common with other lands in the same predicament.\textsuperscript{62}

The taluk in Balia, Pachet was held with the same facility. This was also admitted within the Kantanagar zamindari. According to Nandy this was referred to as the thana Pachet. The mode of acquisition and the manner in which the farms of Balia and Jahangirpur was held suggest a nature of relation with the erstwhile or the dispossessed zamindars. First, these farms were obtained through sequestration of zamindari property, which were made after establishing the rental value of the pargana below the original. This was obtained, as in the case of Kantanagar, through prior deductions at the point of engaging for the jama. In the case of Balia in Pachet, the jama was fixed and no increase was admitted by the Nandees on the ground that the Dewani sanad specified a particular kind of jama which did not admit of an increase. Such revenue arrangements affected the original possessors of estates, because the deduction that they received for such separation was deemed to be less than the real value of separated property sequestrated. Second, one observes that the zamindars were eager to get back the possession of their property even if that was at a very high rate of assessment, because the government did not allow the same deductions in the ensuing settlements as that were granted earlier to the farmer. Third, the early colonial government in 1789-90 was inclined to increase the demand on the farms which were held by farmers at a lesser rate in the 1770s.

\textsuperscript{61} BRP 27\textsuperscript{th} December, 1788, vol. 54

\textsuperscript{62} ibid.
At Balia, Nandi’s right to hold on to the taluk was disputed by the zamindar, whom the Council advised to move before the Sadar Dewani Adalat. However Nandee was called to declare by what authority he held the taluk and why an increase in rent should not be demanded adequate to the actual produce. Nandi’s contention was that the taluk he held was not takseemi but denominated naul-bandi or fixed tenure. The term takseem did not occur in the Dewani sanad, and hence the jama was considered to be fixed or mawarrah, at Rs.1001. He further represented before the Board that the condition of the taluk was impoverished at the time of the purchase, and that he had brought lands under cultivation at considerable expense. The zamindar held that the proportional deduction granted to him was much less than the actual rental value of the pargana, but the collector of Birbhum who conducted a hast-o-bud, however, fixed the jama at Rs.1001. Nandee complained that the zamindar had plundered the country and ‘laid waste’ the lands, making him sustain losses. Lokenath Nandee in his petition sent summed up the objectives behind acquisition of such taluks and distinguished that role from that of the traditional zamindars:

I... have also extended considerable sums in the cultivation and improvement of the lands and in preventing the oppressions and outrages of the zamindar, and having thus provided the means of paying the revenue of government, the zamindar form sinister motives, again pretends that there is an excess in the produce, and is even willing to subject himself to a certain loss so that he but get it again into his power.

The gentlemen, are doubtless aware that both the profit and loss rest with the talukdar. If indeed the latter pleading the effects of any calamity should apply for permission and keep the revenues in arrears, government then will scrutinize his revenues but so long as he attend and discharge the revenues agreeably to his title deed, the government do not according to the usage and custom of the country, call in question, either the ability or inability of taluks acquired by purchase and brought into cultivation by the purchaser, upon the representation of any person whatever. The view indeed with which people acquire taluk is that after paying the revenue of the government

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63 BRP 5th December, 1788

64 ibid.
they may remain in the quiet enjoyment of the advantages which are
the fruits of so much expense, time and labour. 65

The acting Preparer of reports however doubted his claims on the ground of
interpretation of terms and believed that an increase in the rental value of the pargana
could be made. He also doubted the veracity of Nandi’s statement, that, in 1773-74 a
*hast-o-bud* had been conducted by the collector who had fixed the *jama* at the same
value that was given at the time of the settlement. Through independent enquiry he
came to the conclusion that the taluk had been formed much earlier at higher *jama*,
and was reduced only at the point of time when it was separated from the zamindari. 66
However, there is evidence to state that the taluks of Balia were in dispute in 1772-73,
and the collector after an investigation had reported that those were to be confirmed in
favour of the Nandee family. 67

The revenue farms of the Nandees were concentrated in the central part of the
province with some possessions in outlying districts of Midnapur, Bishnupur and
Pachet. Within the central region, creation of taluks or acquisition of different grades
of landed property were a continuing phenomenon since early Nizamat days. 68 The
concentration of taluks may be explained by the fact that land of this region was fertile
and productive in nature, having been watered by the main course of the river Ganga
and its tributaries. Within the compass of this central region, centred around
Murshidabad, and extending up to Dhaka, the Nandees sporadically purchased taluks
and other landed assets and relinquished those at convenient points of time. However,
such acquisitions should not be viewed from a perspective of a random purchase
driven by opportunities opened up by an emerging market in land. There was also a
logic behind such acquisitions which could be explained by the fact that properties

65 ibid.

66 BRP 22nd December 1788, vol. 53

67 CCRM.

68 BRP 29th June, 1789; BRP 18th June 1789, for a similar taluk belonging to Kalishankar
Chowdhury.
were sought to be located within a joint-family, and family enterprise was crucial in
terprise of multifarious dimension. This point had been addressed by S.C. Nandy,
though it should be pointed out that the Nandi’s policies towards all their acquisitions
were not similar. They had acquired the farm of Jahangirpur which they retained as
long as it had the position of the single largest revenue earning farm⁶⁹, and then
relinquished it after much exaction. In Jalalpur-Nowarah pargana of Dhaka district
they held a farm without a hast-o-bud and evidently exacted much rent before
relinquishing it. As a result the rental value of lands of the pargana seemed to be much
below the government’s original assessment, when it came under its management and
after the original talukdars of the pargana had refused to renew the engagement
complaining of deficiency in assets.⁷⁰ However, the concentration of Krishnakanta
Nandi’s efforts in developing properties was more in the central region of the
province. Of the properties and taluks that he had bought, Coolberia and Chunakhali
stood at the centre. Coolberia was one of the earliest purchases of zamindari for
Krishnakanta and was the centre of Kantanagar pargana.⁷¹ Chunakhali was another
important part of his proprietorial domain, which included Sripur, the house of
Krishnakanta’s father, a large part of Kasimbazar pargana and finally Krishnakanta’s
own residence. This pargana was farmed by his nephew Baisnab Charan Nandee in
1772-73.⁷² The collector of Murshidabad reported in 1788 that the proprietors of lands
in the pargana consist of two descriptions of people and that accounted for the
difference in the jama of the numerous taluks of the pargana. One was men of highest
rank amongst the natives ‘who in general having purchased the land on and near which
their habitations are situated formed them in taluks by procuring their separation from
the pargana to which they belonged and at the jama which the said lands stood rated
at the period of their separation. Since which time the revenue has been punctually

⁶⁹ S.C. Nandy, Cantoo Baboo, pp. 70-71, calls it the largest money-yielding single unit.
⁷⁰ BRP 6th July, 1789
⁷¹ Nandy, Cantoo Baboo, pp. 11, 17, 74-75.
⁷² Ibid. p. 75

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paid without (in general) any alteration in the amount. The second class are poor people, whose support arises from the trifling advantages derived from their lands, on which in general they reside. I repeat that when these circumstances are considered without a minute investigation I have no ground for raising the revenue upon these talukdars’.

Around this centre were a number of scattered possessions apart from the zamindaries of Kantanagar and Baharband. Some of these were mahals located in the districts of Nadia and Rajshahi, which due to revenue defaults had changed hands, but their possession by other farmers was disputed by the Nandees. These were the 16 mahals of Nadia -including the one in dihi Meherpur in Rajpur pargana -which could either not be located or had been mentioned in the dihibandi of Gurudas Sen and Ramprasad Mitra who had obtained the mahals from purchase at the Khalsa. Lokenath Nandee claimed these mahals but in many cases could not locate the mahals. He represented through his vakil that dihi Meherpur in Rajpur pargana were occupied by other purchasers. Also the Bhowaninagar haat was in the possession of the ‘senior’ Nawab and several villages mentioned in the dihibandi papers were not to be found. The problem seems to have originated since the time of sale of the villages. The Nandees did not obtain possession according to the takseem of the dihibandi, or had conducted a hast-o-bud. The vakil rued the fact that this was not done, and admitted that a hast-o-bud might have obviated the problem. Hence the right to only one village in the takseemi dihibandi could now be proved, and the right to the remaining four could not be established.

Lokenath Nandee claimed three villages under dihi Pertaubpur in Rajshahi by force. In Dhaka the pargana of Amberabad was farmed by Krishnakanta. This had

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73 BRP, 30th September, 1791, vol. 120.
74 BRP 28th January, 1791, vol. 106.
75 BRP 27th December, 1788 vol. 54
76 Revenue Board of the Whole Council, 17th May, 1774, vol. 11
been joined to the district of Dhaka in 1774. But Krishnakanta appealed to the Board that the farm be attached to the Calcutta Committee of Revenue’s collection, on the ground that the landholders of the district would not pay revenue at Dhaka. The obvious reason behind this request was convenience that the farmers enjoyed in matters of paying revenue at places near their residence, where finance and credit would not pose a problem. For similar reasons Lokenath requested that his taluk at dighi Meherpur in Nadia be annexed to Murshidabad. To this request however the collector of Nadia did not agree as readily as the Board had agreed in 1774, but the collector of Murshidabad gave his assent to the proposal. The Nandees had extended credit activities too in the region. The zamindar of Sultanpur-Belphuliah had contracted a debt to Krishnakanta which he wanted to recover through revenue collection in 1774. Baharband was an important acquisition for Krishnakanta. Like Kantanagar this estate lay close to the silk producing regions and silk trade. Kasimbazar’s proximity to Kantanagar pargana was an obvious factor which had guided the Nandi’s decision to set up their base here. Rangpur’s silk growing regions were an important consideration for the acquisition of estate in Baharband.

The zamindari of Baharband was considered quite prestigious also. The pargana was important for various reasons. It must have been a consistent revenue payer during the Nizamat period because it featured among the jagirs allotted to the highest echelons of the ruling class. Mir Kasim during his years of intensive drive for revenue gathering had put it under the management of a zilladar after annexing it to the bandobast of the subah. Much earlier the parganas of Bhitarbandh, Baharband, Patladah, Seroopoor and Ambari were jagirs held by Sarfaraz Khan, when he was a mansabdar under Murshid Quli Khan. These parganas were taken out of the zamindari of Rani Satyawati and converted into a jagir. The kanungos of the Khalsa stated that

77 ibid. 21st June 1774, vol.12.
78 Revenue Board of the Whole Council, 21st June, 1774, vol.12
the pargana was held on the lines of *thanadari* under the *thana* of Rangamati, and the *jagir* of Sarfaraz Khan was held on that condition.\(^7\)

Later the *jagir* of Baharband passed through the possession of many of the royal members till the time of Nawab Saif-ul-dowlah. However, the zamindar of Rajshahi contended that the former zamindar Ramakant had the pargana included within his zamindari after the death of Satyawati, but the *kanungos* disagreed on this point and held that collections had always been made by the *jagirdars*.\(^8\) The Revenue Board based its decision on the opinion of the *kanungos*, in favour of Lokenath Nandee, and enunciated a position which could very well be taken as definitive regarding right to private property claimed by a revenue farmer. After observing that in 1772-73 the *bandobast* of the pargana was settled for a term of five years i.e. along the lines of revenue settlement policy and independent of the *bandobast* of Rani Bhowani’s zamindari, the Revenue Board ordered that *sanads* be made out investing Lokenath Nandee with the zamindari. This was on the ground that the right of private property in the zamindari had long become extinct, and as Lokenath, the man praying for the grant, was a man of substance and credit.\(^9\)

The revenues of Baharband was managed through the establishment of zamindari *amlah*. In 1777, five years after the farming settlement, when an enquiry was made into the assets of the pargana by a *sazawal*, deficiency was noted on account of desertion of ryots, and a 35% deduction was granted, with a 2.3% increase or *russud*.\(^10\) However, the revenue management seems to have been lenient between 1772 and 1777, as a large number of allowances on collections were made by the zamindar himself. (table 1.) As in the case of his other possessions, here too the Nandees were

\(^7\) ibid.

\(^8\) Revenue Board of the Whole Council, 31st May, 1774, Petition from Lokenath Nandi, vol.11

\(^9\) ibid.

\(^10\) BRP 30th December, 1788, vol. 54
eager to retain the zamindari through a fixed bandobast. Thus when in 1787, after the attachment of the zamindari to Rangpur collectorship the nature of bandobast was sought to be changed, and the kistbandi altered according to that by the mutsuddie of the collector, Lokenath Nandee lodged a protest with the government. However, Baharband’s revenue was nurtured assiduously. In 1784 Lokenath carried out a zabt jamabandi of the pargana setting aside the old jarib and jamabandi, and made new bandobast of his own and collected revenue accordingly. This he had done on the ground that the Dewani sanad granting him the zamindari had given it as a fixed tenure. Laksminarayan Kanungo gave his opinion that the zamindar was the hakdar in his own pargana and the profit and loss would therefore be his, and thus he had the undoubted right to make the jarib and collect from the ryot according to that. The Committee of Revenue in deciding the issue which was referred to them by Jonathan Duncan, did not seem to interpret usages and customs as liberally as the Revenue Board had done in 1773. It issued the order that the zamindar does not possess by virtue of zamindari sanad the power of setting aside either the jarib or any established usages of the pargana, and that to do that he was required to state his reasons to the Committee of Revenue, in whose decision it lay to give or refuse sanction to such a measure. Thus, though the right of Lokenath Nandee to possess Baharband was not under question, the nature of revenue settlement he had proposed was objected to.

The nature of Nandee family’s acquisitions was different from many others who had acquired farms in the late eighteenth century. One of the inherent strengths was the unity of the family under one leader and a main branch. Other families might have suffered from the lack of this strength, as in the case of Kashinath Datta, whose relation Ramprasad Datta made a claim upon his farms in the zamindari of Khorooara pargana of Jessore district. Very often the actions of the emergent colonial administration and the elaboration of its administrative structure allowed opportunities

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83 BRP 15th June 1787
84 BRP 20th February, 1787, vol. part II.
85 BRP 23rd April, 1789, vol. 65

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to the erstwhile possessors of land to reclaim their possessions. This could affect the interest of the more powerful of the farmers too. 86 Another important reason for the continuance of the farms of families like Nandees and Ghoshals were that unlike other farmers they were not compelled to realise their resources from one source only. From a report on farming in Mymensingh district it appears that farmers like Inderjeet Singh of Atteya pargana, and Birsingh Roy of Muddes Munnee Ram, had taken a share of the properties from different landholders, and attached those to the taluks they had already acquired. However the deductions secured for all their possessions were sometimes unequally distributed between the taluks, or laid the increases of one on the other. 87

The outlook of the farmers was definitely different. Close association with the political regime formed a cornerstone of their family policies in social life and commerce. Krishnakanta had close association with Hastings and Sykes, Gokul Ghoshal with Verelst and Barwell, and Nabakrishna with Clive. Farms like Jahangirpur were important as money yielding units, that provided necessary funds for investment in trade, while they took care to nurture properties which were to serve as the foundation of their family and enterprise. For Nandees this was located mainly in Murshidabad and central Bengal region, while for the Ghoshals this was scattered in some parts of eastern Bengal, and Calcutta. This was the security against uncertain ventures in the world of commerce. For the Nandees this has been well documented by S.C. Nandy, while for the Ghoshals it is confirmed by official impression in the records.

However, roles that these new men of landed property in their engagements and with government pointed to the differing nature of their involvement with the early colonial state. While for Krishnakanta, acquisition of landed property was an activity he pursued sequentially, for Ghoshal's this was an activity into which they had sometimes been led by circumstances of being the state's ally and exigencies. The

86 BRP 1st June, 1789, vol. 69
87 BRP 1st June 1789, vol. 82, par II
question that was difficult for most revenue farmers of the day to answer was how to hold on to revenue yielding or income generating land. This was perhaps more important the knowing the ways and means to acquire those.

The farming strategies were varied. Nandis involvement in revenue collection as a partner of the Company was less than Ghoshals, though they acquired land for farming in the most well cultivated and settled regions of the province. Their conflict with the erstwhile landholding groups or subordinated strata of peasantry was less protracted than in Ghoshal's case. Ghoshal's role in land proclamation was pronounced and beyond comparison with other farmers. Nevertheless, the interesting points which they had in common was that both prospered through connection with the new regime, and had properties distributed all over the province.

IV.5 The Revenue Farmers, Landed Property and State's Revenue

On 24th December 1789, the Sadar Dewani Adalat issued orders to the judges of mofussil dewani adalat of Krishnanagar, Rangpur, Islamabad, and Moorley or Jessore to hold under sequestration the following zamindaries in these respective districts said to be belonging to the estate of Gokul Ghoshal (d.1780). These were the parganas of Churlia Muddodeah in the name of Harinarayan Ghoshal within the zillah of Jessore; pargana Sandeep and Mahabatpore-Bandeolah in the name of Bhowanicharan within the zillah of Islamabad; pargana Gawry within the zillah of Rangpur in the name of Jagamohan Bhattacharya who held a share of one Ana and five Ganda; taraf Sukhchar in the name of Joynarayan Ghoshal and Nowserah and mouza Chatpur in the name of late Gokul Ghoshal within the zillah of Nadia; Nowbari-Maidanmal in his own name, which he had farmed within the zillah of 24-parganas.  

The adalat moreover directed the district judges to open public advertisements calling upon persons who might have had claim upon the properties under mortgage deeds to produce to establish those before the adalats on or before 21st February 1789.

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88 BRP 24th December, 1789,
1790. In default of this the properties were to be disposed of as the Sadar Dewani Adalat would consider fit. In the next four months or so none came up to lay claim upon the properties, and thus it seems that most of the sale was decreed due to default in revenue payment only. On 15th April 1790, the Sadar Dewani Adalat directed that the above mentioned be advertised for sale.89

The two orders or decrees mentioned above, do give an idea of the territorial spread of the landed properties and revenue farms of the Ghoshals, as also the fact that the family was either unable to protect their private domains, or were not interested any longer in maintaining territorial domains spread so far and wide. The days of influence and alliance with the Company’s government was over. However, the coveted family possessions of the family in Dhaka and Joynagar continued. The Company in its drive to establish an increase in revenue in most landed possessions had by now formulated a general plan of settlement, one of the key features of which was separation of taluks in Dhaka, Chittagong and Bakharganj.

Under the superficial appearance of possessions of property acquired not through simple dealings in property, but through sanads or grants from the Company, lay a history of convergence of objectives of a state eager to expand its revenue and territorial domain, and the revenue farmer who sought to acquire landed property and enlarge the domain of his economic activities. Landed property gave the necessary security to commerce and also extended and diversified family interests. Gokul Ghoshal’s nephew Joynarayan Ghoshal (b.1752-1821) had assiduously cultivated his interest in acquiring landed property and founded the family of Bhukailash in Calcutta. But the foundation of this property was laid by Gokul who combined his skills in trade with that of obtaining revenue farms and dealings in the corridors of power. He was one of the richest and most influential members of the Indian community in Calcutta.90 He was also one of the most important traders in salt all over the province. His salt

89 BRP 15th April 1790, vol. 89; PCR/Calcutta, 5th May 1777, Petition from Bastiram, Vakil of Gokul Ghoshal requesting that Gokul may be put in possession of his patit and jungle lands.

90 P.J.Marshall, East Indian Fortunes, p.45
farms, as one will examine later, lay close to areas that he had taken up for revenue farming. Most of his revenue farms had the patronage of one powerful Company servant or the other. Chittagong and Burdwan had the patronage of Verelst, Gokul’s principal in trading ventures, while Richard Barwell patronised the acquisitions made by the Ghoshals in Belluah and Selimabad. Even four years after his death the estate of Gokul had claims on forty-eight Europeans.\textsuperscript{91} Though Ghoshal’s properties and revenue farms at the close of the eighteenth century in its territorial distribution had a provincial dimension,\textsuperscript{92} his original ventures were in the early colonial settlement of Calcutta, where he had participated in the township’s trade in salt and also revenue farming. In the environs of Calcutta he had acquired a toehold and offered proposals to the Company for revenue farming.

The Company was practically ignorant of the value of lands that they had received from the Nawab.\textsuperscript{93} Clive had admitted to the Directors in 1757 that Europeans of Calcutta were ignorant of the extent of land between ‘the river’ and the ‘lake’ and thus it was impossible to form a judgement how much the lands would produce.\textsuperscript{94} In spite of the survey by Frankland settlements could not be made with an exact knowledge of the value of land. Thus dependence on farmers was natural. In this sense the ventures of Ghoshal family and the Company seemed to be historically linked.

The arrival of the Ghoshals in Calcutta and their settling down was recorded in their family as well as government records. A private memorabilia mentions them as

\textsuperscript{91} ibid. p.44.

\textsuperscript{92} RD: GGinC, 17\textsuperscript{th} February 1777, Report of G.G. Ducarel, Superintendent of Khalsa Records, on the complaints preferred by the Chaudhuris of Belluah against Gokul Ghoshal and his nephew for taking possession of certain taluks.

\textsuperscript{93} Rev. James Long, Selections from Unpublished Records of the Government (henceforth Selections), no.41 Sanad of lands, Public Proceedings, 26\textsuperscript{th} February, 1759; no.438 sanad of Calcutta, Public Proceedings, 17\textsuperscript{th} March, 1759.

\textsuperscript{94} Fort William–India House Correspondence, Vol.II, Lr. to Court, 26\textsuperscript{th} July 1757

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inhabitants of Baksara village of Howrah. Gokul’s father Kandarpa, a Brahmin from the Rarh country came to live in Govindpur and moved to other places of Calcutta before finally settling at Kidderpore in the south-western corner of the town in 1754. Kandarpa had come to Calcutta in connection with salt business. He later became security to Gokul’s farm in Palaspai. By 1764 his son Gokul Ghoshal had acquired a patta for 5 bighas and 2 cottahs of land situated in the taluk and kismet of Kidderpore for the payment of a rent of S.Rs. 15.4 Ana 16 paisa per annum on a perpetual basis. By 1775 it was reported that Gokul Ghoshal was the owner of 65 golah of salt and a number of haat in an area where Col. Watson had proposed to construct a dockyard for the town. However going by the available evidence it is difficult to state exactly the circumstance of such acquisitions.

However, one circumstance does suggest itself as an explanation behind Ghoshal’s involvement in property building activities in Calcutta, and that is of revenue farming in the reclaimable lands of Calcutta and 24-parganas. In 1757 the authorities in Calcutta reported to the Court of Directors that a new measurement of the Company’s lands in 6 parganas had led to an increase of 72240 bighas. Lands had been let out by the zamindars to the ijaraadars in parganas north of Calcutta. In parganas southwards 361642 bighas were either barren or alienated from revenue records. Moreover, further to the south pargana of Kharijuri was almost uncultivated, uninhabited and overgrown with jungle. Thus farming of land was proposed to ascertain the value of the lands of 24-parganas and Calcutta and collection of

96 GGinC, RD, 29th September, 1779
97 Home Miscellaneous series Vol.68.
98 Fort William-India House Correspondence, Vol.II, Lr. to Court 29th December, 1759.
99 Fort William-India House Correspondence, Vol.II, Lr. to Court 31st December, 1758.
100 Ibid.
revenue. Term with the *ijaradars* was renewed and the rest of the lands were farmed to the highest bidder. Initially this was based on the survey made by Frankland. Holwell advised caution against letting out land in farm to wealthy natives of the town out of apprehension regarding oppression on ryots. Twelve wealthy natives had offered a proposal to farm the lands of Calcutta, that Holwell believed would not have been offered if there was no certainty of adequate gain. Thus Holwell advised public auction in single parganas under restriction and according to that 16 farms of land were sold by public auction for a total value of Rs. 765000. However in the list of bidders for farms the name of Ghoshal was conspicuously absent. But Maidanmal is mentioned as one taken by Holwell as a farm, which seems to be the same as the one that featured in the list of Gokul Ghoshal’s properties decreed for sale by the *Sadar Dewani Adalat*. It thus seems that Ghoshal had farmed this in 24-Parganas and later retained it as his farm or estate.

Further evidence of Ghoshal’s involvement in revenue farming in Calcutta comes to light in the year 1767. First in 1762 the Company decided to divide each pargana into smaller parcels and let out for farm for a longer period. They rejected Frankland’s survey of land as the basis for farming land and the appropriate method for ascertaining the real produce of land. Second, they declined a proposal for

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101 *Selections*, no. 398; Fort William-India House Correspondence, Vol.II, Letters to Court, 29th December, 1759.

102 Fort William-India House Correspondence, Vol.II, Ltr. to Court 29th December, 1759.

103 *Selections*, no. 378.

104 Ibid. no. 441, Public Proceedings 11th June, 1759

105 Ibid. no.440, Public Proceedings 4th June, 1759

106 Ibid. no.441.

107 *Selections*, no 416, 441 and 443.

108 BRP, 15th April, 1790; 24th December, 1789, vol. 82, part II; PCR/Calcutta, 9th June 1777.

109 Fort William-India House Correspondence, Vol.III, Letter to Court, 8th April, 1762.
farming lands by a group of natives, led by Sobharam Basak who tendered Rs.10 and half lakhs, on the ground that the prospective farmers had not agreed to bring the increases to Company’s credit, if those were ascertained later.\footnote{Selections, no. 912, Public Proceedings, 3rd September, 1767.}

In the light of above developments, the offers tendered by Gokul Ghoshal and Nabakrishna Deb to farm the lands of Calcutta and the dihis for a period of three years at Rs. 13 lakhs per annum was significant. More so, because their proposal was rejected. The Board apprehended that Nabakrishna and Gokul’s station in life and their wealth and influence could give rise to oppression on the ryots. The members of the Board felt that the clauses in their proposal gave too much power over the ryots and enabled them to make an advantage considerable for themselves.\footnote{ibid. no.951, Public Proceedings, 20th August, 1767.} This decision by the Board went against the policy of ascertaining the general value of land and increase its revenues, particularly because Verelst’s research into the state of Calcutta showed that not above 2/3 of measured land had actually paid rent.\footnote{ibid. no. 946, Public Proceedings, 29th April, 1767.} The irony of this decision was further heightened by the fact that Ghoshal was a wealthy farmer of revenue, whose revenue grants in Chittagong had been mediated through Verelst, while his inclination to use coercive methods and violence in effecting revenue settlements and collection were well known.

Thus by the end of the 1760s Ghoshal had established his credentials as a man of wealth and influence in society, whose powers could not be checked through the normal safeguards adopted by the revenue system. His indispensability as revenue farmer was proved in Chittagong but he could not be entertained in Calcutta. His proposal to farm the Calcutta lands was higher than the one tendered by Sobharam Basak, but that was not accepted due to reasons other than the merit or value of the proposal itself.
Conditions in Chittagong and Sandeep were rather different from the rest of the province. The country was exposed to violence and incursions historically, and this factor had an important role in control over land and settlements of revenue with the governing power. This is quite apparent from the report of the collector Chittagong in 1789:

For some years subsequent to the conquest of the country from the Muggs by the arms of the Mughal Empire... it (Chittagong district) held very little weight in the general scale of politics in Hindustan. The Muggs who still infested its borders rendered it by no means a desirable place of residence for such persons as having the means of subsistence, were enabled to live elsewhere; it thus became the resource of needy persons who on application to men in office under the government found no difficulty in procuring charity grants for such lands as they were disposed to reduce to state of cultivation. I am likewise led to believe that many parts of the provinces were held with a view to enable the proprietors to repel the attacks of their enemy the Muggs and thereby secure this frontier to the Mughal dominions. To these causes alone can be attributed all the charity grants more numerous than extensive, that have been made in favour of individuals... principally men of Mahomedan religion, the number of Hindus must at that time have been inconsiderable.  

The other feature of Chittagong district was the existence of extensive uncultivated and forested land. The relationship between an expanding agrarian civilisation against a forested country, and the development of social and religious institutions have been studied by Richard M. Eaton with especial emphasis on Chittagong country. The present thesis examines a certain stage in that ongoing process of reclamation of land in the eighteenth century, with focus on social relations, particularly the subordination of the existing landholding strata by revenue agencies deployed by the early colonial rulers. This aspect was directly related to the activities of Gokul Ghoshal as a revenue farmer. Ramsaran Ghosh the naib Joynagar zamindari stated that:

113 BRP 9th January, 1789, Lr. from collector Chittagong, vol. 58 part II
The English government has given in favour of my constituent a grant of the lands their province commonly called jangla kheelah, mudder kheelah, charbastah, and omedchar, which he has by granting pattas in favour of talukdari brought in to a state of cultivation. These have been agreeable to the general advances made in point of cultivation twice measured, once in the year 1126 and again in the year 1132 and the revenues have accordingly been paid to government from the year 1133 to the year 1149, there was no measurement of lands.\textsuperscript{115}

The collector of Chittagong acquainted the Board that the sanad by the government of Bengal in favour of Gokul Chand Ghoshal comprehended with very little exception whole of the waste lands of this province.\textsuperscript{116} The resultant social problem arising from the effort to bring this land under cultivation will be discussed shortly.

Thus the existence of military tenures, incursions on land from outside and existence of wastelands to be brought under cultivation gave Chittagong's revenue charge a different social orientation. This was evident even in the late eighteenth century, military tenures created by the early colonial government, one notices that the collector Batesman had granted patta in favour of Taj Muhammad a deserter from Arakan out of the possessions of Ghoshal.\textsuperscript{117} Soon after receiving the district as a revenue charge from the Nawab, the authorities in Bengal were expecting higher revenue from the district than the other two districts they had taken over. They had already reported to the Directors that lands cleared since 1760 were considerable and had begun to pay some rent. However the modus operandi adopted by the agrarian settlements that could bring so much land under cultivation is not very clear from these correspondences with the Court of Directors. But from the later records we may judge that an an almost annual increase was levied on the lands for some years previous to the assignment made in favour of English East India Company in the year 1760, so that on the arrival of the Council at Islamabad, on the examination of the accounts of

\textsuperscript{115} BRP 4\textsuperscript{th} May, 1789, Petition of Ramsaran Ghosh, vol. 67, part I
\textsuperscript{116} BRP 4\textsuperscript{th} May, 1789, Lr. from collector Chittagong, vol. 67, part I
\textsuperscript{117} BRP 14\textsuperscript{th} May, 1789, Petition from vakil of Gokul Ghoshal, vol.68, part II
the late *subahdar* Muhammad Reza Khan, revenue was assessed at no less than Rs. 4,43,918.

At the accession of the English Government the first settlement was concluded in 1168 B.S. and the province assessed at D.MRs. 4,93,295 in which manner it continued with no great variation in *jama* during the year 1169, 1170, 1171, 1172 and 1174. This amount was not, however, in one instance realised, and the ability of the province having been found inadequate to the payment of so large a revenue, the *jama* in the last of the years accounted only to D.MRs. 4,75,389.\(^{118}\)

This development was reflected in the correspondence of the Directors with the Bengal authorities, who commended Harry Verelst, the Chief of Council at Chittagong's methods of ascertaining revenue and collecting it. In 1767 the general *jamabandi* was concluded and the rate of taxation was enhanced from Re.1 on the *asal* of the year 1713, to Rs.5.\(^{119}\) There was indeed an increase of D.M Rs.50000 on the *jama* levied earlier\(^{120}\) but in reality between 1760 and 1765, this amount could not have been collected without a new settlement and imposition of demand which brought about a reaction from the existing landed proprietors. The amount thus could be scarcely collected without pacifying the countryside of the district, and effecting settlement with numerous zamindars and other tenure holders of the district whose entrenched opposition to Company's revenue agents brought about a counter reaction in almost equal measure from the state and the revenue farmer. In his Gokul Ghoshal, the holder of the *sanad* of 1762 for Joynagar Zamindari played a key role. The question of settling for revenue with the assessed components of the land in the district was the first task, in which Ghoshal and his agents showed ingenuity which for the Company brought revenue.

\(^{118}\) BRP 9\(^{th}\) January, 1789, Lt. from collector Chittagong, vol. 58 part II

\(^{119}\) ibid.

\(^{120}\) ibid.
The Company in 1763 came up against the opposition of Malkhan Singh, who according to the Sandeep zamindars was a tenure-holder and the head of a corps established for protection against the Muggs.\textsuperscript{121} Ghoshal's \textit{vakil} Muhammad Tahir held him to be a free-booter and a rebel who had disowned all subjection to the Company and stopped payment of revenue.\textsuperscript{122} Reza Khan the \textit{naib subah} of Dhaka dismissed Ojakar Mall, the \textit{wadadar} of the pargana and Babu Bishnu Charan Bose, nephew of Gokul Ghoshal in his position. Bishnu Charan gave a \textit{tahood} but was reluctant to go into the pargana himself and dispatched Ram Kishtwar, a \textit{tahsildar} to bring Malkhan Singh under subjection and collect revenue from the rebellious talukdars.\textsuperscript{123}

According to the zamindars of Sandeep Ghoshal's agents depopulated the pargana by oppression and violence, and extorted \textit{kawalah} or bill of sale from a number of zamindars including Abu Jerab Chowdhury, Muhammad Bakhar Chowdhury, Muhammad Knawf and Jaffir Chowdhury.\textsuperscript{124} Abu Jerab was reportedly by the joint force of the Company and the \textit{wadadar}. The version from Ghoshal's \textit{vakils} did not deny that violence had taken place, but according to them relinquishing of zamindaries of Pangeekeenar, and those of Knawf and Jaffir Chowdhury was entirely voluntary as proved by the bill of sale. Abu Jerab's zamindari was taken over after he was subjected by force.

The causes behind the social upheaval that took place in Chittagong and Sandeep were obvious. One was the imposition of high revenue demand, and the other was intervention of an agency in the form of revenue farmer on behalf of the state, who exercised some exclusive rights. The tension between the subordinated strata and

\begin{itemize}
\item \textsuperscript{121} Proceedings of the Committee of Circuit at Dhaka (CCDa), \textit{Arzee} from zamindars of Sandeep, 13\textsuperscript{th} October, 1772
\item \textsuperscript{122} CCDa. Representation of Muhammad Tahir, \textit{vakil} of Gokul Ghoshal, 4\textsuperscript{th} November, 1772.
\item \textsuperscript{123} CCDa. \textit{Arzee} from zamindars of Sandeep, 13\textsuperscript{th} October 1772; Representation of Muhammad Tahir \textit{vakil} of Gokul Ghoshal 14\textsuperscript{th} November, 1772
\item \textsuperscript{124} CCDa. \textit{Arzee} from zamindars of Sandeep, 13\textsuperscript{th} October, 1772; Representation by Muhammad Danish and Rahmatullah, \textit{vakils} of Sandeep zamindars, 14\textsuperscript{th} November, 1772.
\end{itemize}
the farmer continued for long despite the fact that the Committee of Circuit recognised the rights of some of the talukdars and petty zamindars.125 Their complaint related to dispossession from their position in the agrarian strata, which continued unchecked despite several representations in 1770s. Joynarayan Ghoshal the nephew of Gokul, took over the share of the taluks of Muhammad Allah and others, but retained them and used them for further dispossession of talukdars and usurped the taluk of Muhammad Yassim and others.126 Next, their complaint was that the Ghoshals denied the chaudhuries and the talukdars did not route the advances in salt contract through them but purchased salt directly through Company’s agencies.127 Thirdly, they complained that Gokul having received the wadadari in the name of Bishnu Charan wrote out brahmottar sanads in the name of his brother for some of the revenue lands which he had also seized, and sent collectors on his own to the mofussil to collect more than the stipulated rent.128 These complaints came up before the administration and it was repeatedly emphasised that in 1772 they had been restored by the Committee but that Ghoshals had been able to keep them away from their lands either by influence or by force129. This historical encounter between new forces rising in society during the colonial period represented by the Company’s state and the revenue farmer, seeking to establish himself along the lines of traditional landed proprietors, had a bearing on the social relation in the Chittagong region between the holders of superior landed rights and under-tenures. Even after the reinstatement of some of the zamindaris of Sandeep in 1769130 - on appeal to Becher and Reza Khan - and the fresh revenue settlement that was conducted in 1772-73,131 the Ghoshals continued to usurp

125 CCDa. Arzee from zamindars of Sandeep, 13th October, 1772.
126 Records of the Superintendent of Khalsa, (RSK) 7th September, 1775.
127 RSK, 18th January, 1775.
128 Ibid.
129 RSK, 19th January, 1775; 20th January, 1775
130 CCDa, 13th October, 1772.
131 Revenue Board of the Whole Council, (RBP) 7th May, 1773.
the rights of small talukdars to establish their hegemony on the basis of the grant made to them by the Company in 1762. For this purpose he was to be engaged in the office of Chowdhury.

IV.6 Revenue Farming, Land Reclamation and Traditional Landholding Strata

The grant of zamindari that Gokul Ghoshal received from Harry Verelst vested in him in a rather blanket manner the right to acquire, settle and collect revenue from all waste and non-assessed lands. This was backed up by the wadadari grant to his agents which legitimised and sanctioned the use of force. In other areas the combination of force and revenue powers helped the Ghoshals to gain ascendancy over the existing proprietorial strata in the agrarian structure and establish their own claim. The conflict was protracted over a period of time and the Ghoshals were able to consolidate their hold over the numerous petty talukdars of Sandeep and Chittagong. During this period cultivation was extended over waste and jangal land and land reclaimed from the sea. The beneficiaries of the extension of cultivation were undoubtedly the Ghoshals who reaped the benefit at the expense of the government and with the labour of the land reclaiming talukdars. The state realised the pitfalls of allowing Ghoshal to gain an absolute right over reclamation and ordered assessment that opened up the opportunity for an old conflict to resurface mainly through administrative channels in the late eighteenth century.

By the sanad of Harry Verelst issued in 1762, Gokul Ghoshal held the lands under Joynagar zamindari. This land was held in the name of Joynarayan Ghoshal, Gokul’s nephew. (Gokul is mentioned as the vakil of Joynarayan). The grants specified the lands of beet kholah, jangla, charbastah, omedchar and jaljalah shikastee. These lands were in sarkar Islamabad and were granted to Ghoshal “for the improvement of lands, the woody waste and fallen to decay or charbastah, un-

132 BRP 20th November, 1786, vol. 6
133 BRP 30th January, 1789, vol. 59
134 BRP 6th May, 1791, vol. 111, part I

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included in *jamabandi* and those already granted, situated in the parganas according to the *chakbandi*.” The specific charge of Ghoshal was to act “for the improvement of the said lands by encouragement and indulgence bringing unemployed farmers from different parts and making them satisfied with his behaviour, he will according to agreement bring the new cultivated lands within the *jamabandi*. For this purpose he was to be engaged in office of Chowdhury from where he would make the farmers content with his management and would effect such schemes and plans to bring about improvement. These rights and privileges involved as it was described by the collector, nothing less than an absolute monopoly of all the waste lands in the province. This included all the land by the sea, *jangal* and waste lands.

Though it is not possible to provide an exact estimation of the land covered this grant, the grant itself gave a description regarding it, and that was very considerable. The lands were divided according to 36 *chakbandis*, over the parganas of Sizkholah, Shujanagar, Hatiah, Maung Pankereak and Jaluk comprising large tracts between cultivated lands and natural frontiers like the river, hills and sea, as well as villages with cultivated lands. These lands were measured, or surveyed, in 1765 and 1771. Revenues were paid to government accordingly, but no measurement took place for 16 years till 1787. The lands were brought under cultivation by granting *pattas* to talukdars. However the terms and the form of the *patta* were not mentioned in the record. The *naib* of Gokul Ghoshal, Ramsaran Ghosh reported that the talukdars executed their *kabuliyats* and brought these lands within the ambit of measurement.

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135 Copy of *sanad* to Ghoshal under the seal of Harry Verelst, BRP 30th January, 1787.

136 BRP 6th May, 1791, vol. 111, part I

137 RBP, 23rd March, 1773

138 BRP 30th January, 1787, vol. 9

139 ibid.; BRP 4th may, 1789, vol. 67, part l

Irwin conducted a partial survey in 1783 also surveyed much of these lands. Some of the collectors had however made partial alienation in favour of some individuals.\textsuperscript{141}

The zamindari was farmed out to Ramsaran Ghosh for three years between 1796 and 1791, for the sum of Rs. 8000 per annum independent of public revenue.\textsuperscript{142} The collector reported that from the first promulgation of the orders of government respecting the Decennial Settlement various complaints about certain lands representing the difficulty in realizing revenue from incidental inaccuracies in the measurement of 1788 were received. Enquiries tended to establish claims to a remission of assessment. The collector recommended four kinds of remissions\textsuperscript{143} : (a) for such lands had been already brought on the \textit{jama} of the district and included in the assessment of \textit{no-abad} lands of 1788, subjecting them to double assessment of revenue. (b) such lands as from investigation it appeared to have been held for very many years as rent-free property. These lands were to be separated from the \textit{taraf} of Joynagar and a consequent remission granted in favour of zamindari. (c ) Lands brought under \textit{jamabandi} and actual cultivation, though they were in fact waste and unproductive. (d) those that were improperly assessed.

The survey, measurement and assessments conducted at long intervals in the 1770s and 1780s opened the flood gate of complaints which the highlighted the nature of conflict engendered in society through subversion of proprietary rights and tensions that existed between the intruding landlord - in origin a revenue farmer - and the subordinate tenants and previous holders of land rights. Before one goes into it one needs to look at a few more details of importance. The area most affected by the conflict was Sandeep island of Chittagong. Here Gokul Ghoshal held a farm paying revenue of Rs. 52425.\textsuperscript{144} The government at the time of measurements during the

\textsuperscript{141} BRP 6\textsuperscript{th} May, 1791, vol. 111, part I
\textsuperscript{142} BRP 6\textsuperscript{th} May, 1791, vol. 111, part I
\textsuperscript{143} BRP 29\textsuperscript{th} July, 1791, vol. 116
\textsuperscript{144} RBP, 19\textsuperscript{th} March, 1773

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Decennial Settlement focussed on the oppression which the talukdars laboured under the exactions of zamindars, rather than any increase of rent to the government.\textsuperscript{145} What the talukdars had prayed for was an equitable assessment of the taluks but the remoteness and insularity of the parganas, especially of Sandeep exacerbated their sufferings. According to the collector measurement was done, taluks equitably and moderately assessed, agreeable to the jarib papers and known produce in grain in the name of proprietors. The talukdars were made responsible to the zamindars for revenues of their taluks according to the jamabandi papers of 1788, while zamindars were granted a remission of Rs.12000 for maintenance and support. Thus the collector held the zamindars complaint of over-assessment as unjustified because their sole motive in preferring their complaint was “either to procure a larger provision of he public revenue, or by over-setting the mofussil assessment to enrich themselves as heretofore by the most cruel exactions and oppressions on the talukdar.”\textsuperscript{146} On these grounds the collector recommended their separation to be independent of the zamindar.

On the other hand the zamindar raised alarms of deficiency in public revenue. This was general in Chittagong and the case of Sandeep brought it to the fore and under the focus of government. Ramsaran Ghosh the naib of Joynarayan Ghoshal in Joynagar reported in November 1789, that Gangadhar Mitra the amin appointed to measure the no-abad lands made inaccuracies in the measurement papers and then had absconded.\textsuperscript{147} Thus the collector was unable to ascertain and make over to the talukdars the lands agreeable to the measurement papers, who had on account of this fallen in arrears.\textsuperscript{148} Further problems like a large number of small talukdars demanding deductions in jama on account of diminution in the area of land due to various factors

\textsuperscript{145} BRP. 12\textsuperscript{th} October, 1789, vol. 81

\textsuperscript{146} ibid.

\textsuperscript{147} BRP 30\textsuperscript{th} November, 1789, vol. 81

\textsuperscript{148} BRP 28\textsuperscript{th} December, 1789, vol. 82, part II
like encroachments by sea and land being impregnated with salt further stalled the process of separation.\textsuperscript{149}

However, this aspect of the conflict of interests between zamindars and small talukdars at the point of time when the Decennial Settlement was concluded, became general in Chittagong, and included various farms of Ghoshals in Sandeep, as well as other landholders like Santiram Singh, Rajballabh, Madan Mohan Datta, Ramprasad, Kamalapat, Ramdulal and Bholanath - all revenue investors from cities. Many small tenures were involved in the conflict, like the \textit{ghyre panchaki} held by small landholders. The Ghoshals seemed to have joined a league of proprietary interests in Chittagong, in combating the opposition from the talukdars, particularly in matters of assessment and valuation of land. This was more necessary at this point of time than ever, because circumstances did not favour any intervention of the government on their behalf.

In some instances they were willing to show a spirit of accommodation, as was in the case of their zamindari in Sandeep, where they held a share of 4anas 2gandas 3cowrie.\textsuperscript{150} This zamindari they represented was measured with the rest of the pargana. The \textit{amlah}, they believed were in collusion with the talukdars. Thus as a result some of the talukdars who were in indigent circumstances were subjected to still heavier demands than before, in the new \textit{jamabandi} and had become in consequence incapable of discharging rents, particularly of those parts which were called \textit{char}, and could not be adopted to cultivation in less than ten years. Here according to the Ghoshals the assessment was very high. They therefore pleaded that a new measurement be undertaken and the \textit{jamabandi} be properly settled, in such a manner that both zamindars and talukdars would pay revenue according to an equitable assessment and could continue in their possession of inheritance\textsuperscript{151}.

\textsuperscript{149} BRP 14\textsuperscript{th} January, 1791, vol. 106

\textsuperscript{150} Petition from Ramnarain and Harinarain Ghoshal, BRP, 19\textsuperscript{th} May, 1790, vol. 92

\textsuperscript{151} ibid.
The talukdari tenures of Sandeep were held under more well defined forms of *patta* than the rest of the district. The first of this was a *jangalbari patta* where land had to be brought under cultivation by the incumbent. The talukdar was to pay no revenue for three years and in the next after year, after the estimation of the quantity of land was to be exempted from $1/5$ on the whole. The *patta* was inheritable. Second, in the case of talukdari tenures where one talukdar succeeded another, the talukdar would have *patta* exemption for four-fifths of *dhone* of land and the rest was to be made *tashkeesh* and the whole revenue was to be paid to the zamindar. This *patta* was also inheritable. Third, the *patta* which was received by the ryot from talukdar of *jangalbari* land, and not brought into a state of cultivation. This was in the *neej* taluk where the ryot paid *neke dastoor* according to usages of the parganas and continued in possession from one generation to another. The *patta* was given for two categories of *jangal* i.e. *pallybon* or that covered with long grass which could be easily removed by burning. The other *bharee jangla* or thicker forest, which would continue as free tenure for three years and progressively increased in rate till the 5th year and on the 6th made to pay the full amount. The fourth, was *patta* from the talukdar to a new ryot formerly relinquished by another. In this the ryot paid *neke dastoor* for the house and the land on which that was located, according to custom of the pargana, while for the *ryoti* part of the tenure pay revenue in money, and would remain answerable for its cultivation; while for another part, or what was called the *barga* he could relinquish or culture as he pleased to and paid the revenue in grain. However the collector reported that at the time of settlement of the *tarafs* in none the zamindars came ahead with the offer of any engagement, and those had to be farmed out to the *ijaradars* with substantial abatement. This was on account of the oppressive conduct of the zamindar. Moreover some of the traditional tenures like the ones granted to *tandels* and *laskars*

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152 BRP 25th May, 1789, vol. 58, part I
153 ibid.
of Sandeep island, granted since the Mughal period on condition of clearance of wasteland, had been violently usurped by intruding zamindars.\textsuperscript{154}

IV.7 Subordination of Proprietary Interests and the Nature of Conflict between Revenue Farmer and Small Talukdars

The chief beneficiary of the land reclamation grant and the title to the zamindari of the Joynagar was the Ghoshal family. This was mainly due to the fact that there was no survey or measurement of land for a long period of sixteen years in Joynagar zamindari, between 1771 and 1787. During this tie much land was brought under cultivation and the profits thereof were appropriated almost wholly by the Ghoshals, without any further demand by the government.\textsuperscript{155}

In 1773 the collector reported in general the district had much secreted land, and that all wasteland, jungle and land left by the sea were claimed by Ghoshals.\textsuperscript{156} Since the grant had been made in 1762, the wastelands cultivated had produced only an increase of Rs.6000 odd rupees only, and a new measurement would add only Rs.2000 only. This was the amount, which was paid for public revenue and did not include the profit of the zamindar, and thus the collector was of the opinion that the exchequer was to receive much more than was due to it on paper.

The \textit{gomasta} of Ghoshal had delivered in the account of the lands cultivated and the tenants who held the \textit{patta}, but the collector found them to be false. The \textit{pattas} were granted to the talukdars and ryots were vague and purposely drawn out to deceive and give an opportunity to impose taxes. The existing zamindars had all along complained of Ghoshal’s tyranny by virtue of the exclusive grant of the \textit{sanad} and

\textsuperscript{154} BRP 2\textsuperscript{nd} January, 1789, vol. 58, part I

\textsuperscript{155} BRP 30\textsuperscript{th} January, 1787, vol. 9.

\textsuperscript{156} RBP 23\textsuperscript{rd} March, 1773
entreated that he cultivate the lands with *sanads* from the *sadar cutcherry* as other zamindars did with regard to *malguzari* lands.\(^{157}\)

The zamindar of 4 anas division of Sandeep represented that Gokul Ghoshal as *wadadar* had made considerable collection of rent from his lands before 1772-73, when he was reinstated by the Committee of Circuit. Later the *shikdar* Pitambar Mukherjee, Ghoshal’s agent refused to account for this rent, and thus the existing zamindar was held accountable for arrears.\(^{158}\)

These issues lay dormant for many years. But the protracted nature of the conflict was evident new assessment and measurement of the lands were ordered. The native landholders of Chittagong who brought the wasteland under cultivation had to hold those as taluks dependent on the *taraf* of Gokul or Joynarayan Ghoshal.\(^{159}\)

In 1787 the zamindari of Joynagar was ordered to be attached and revenue collected by a *sazawa*.\(^{160}\) The collector sent an *amin* who was directed to measure all the land in his possession, leaving out the points of right for future enquiry and adjustment. But the investigation by the *amin* opened up a host of questions which exposed the nature of subordination of the landholders and tenants to the grant. The investigations found that major part of the claims exhibited were for annexation of charity lands, which were alienated from the *jama* long ago, and held on the basis of *sanads* issued prior to the grant of 1762.\(^{161}\) The collector asked the board of Revenue for directions, as it affected the property of a large body of individuals, as the *sanad* of Ghoshal comprehended the whole of wastelands of the province. The questions which the collector raised also touched upon the *bazee zamin* policy of the early colonial

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\(^{157}\) ibid.

\(^{158}\) RBP 4\(^{th}\) June, 1773

\(^{159}\) BRP 6\(^{th}\) May, 1791, vol. 111, part I

\(^{160}\) BRP 30\(^{th}\) January, 1787

\(^{161}\) BRP 4\(^{th}\) May, 1789, vol. 67, part I
state. First referred to cases where lands appeared to have been measured in Joynagar’s name at the conclusion of the measurements of 1765 and 1771. The collector asked whether the sanad of Joynagar superseded the sanads given by the Mughals or the Nizamat, which the proprietors might not have produced at that time before the government. Second, in cases where lands had not been measured in any one of the jarib but were reclaimed by possessors as charity lands, and who declared that they held those lands by virtue of old sanads from the Nizamat or Mughals. The collector asked whether the Board would approve of an investigation. Third, where it was proved that the present claimant to charity had received patta from Joynagar zamindar and given kabuliyat, but later claimed as charity lands based on sanads, what rule was to be applied.

The naib of Joynagar, Ramsaran Ghosh contested the claims of the charity landholders and questioned why did they receive Ghoshal’s patta and allow their lands to be inserted as part of Joynagar zamindari. This can be seen as an effort of to sway the decision of the government in their favour in a circumstance when the government was formulating its policy regarding resumption of bazee zamin lands. In some instances the charity landholders were able to prove their contention but that was before the court of law. The authenticity of their old documents that could not be decided in the collectorate or the Council could be established before the adalat where Ghoshal’s influence probably could not reach. In the case of a suit between Mirza Bakhar and Joynarayan Ghoshal one finds that the Ghoshals had appropriated hasila or revenue paying lands and waste lands, and claimed that Mirza Bakhar had held lands by virtue of sanad from Joynarayan Ghoshal. The manipulation was made during the measurement of lands, but the court upheld the claim of Bakhar that the he owned a Mughal sanad to be unquestionable.

162 Petition of Ramsaran Ghosh, BRP 4th May, 1789.
163 BRP 11th March, 1791.
IV.8 Landed Property and Taluks in Burdwan

In the settled agrarian economy of Burdwan operational procedures seemed different, because the farmer had secure different objectives. Though here too the landed acquisition on the basis of sanads remained a major concern. As we will discuss later such objectives brought the ‘new rich’ revenue farmer into a direct conflict with claims of the traditional landholders. The motivation of the Gokul Ghoshāl in acquiring farms was stated rather succinctly in the official records at the time of taking over the declining Burdwan pargana in farm in 1772-73:

In thus taking a pargana in farm with many chances against it and a certainty that no advantage would derive thence, Gokul would be influenced by no other motive than that which he sets forth in his representation, to retain an influence in the pargana which might assist him in the adjustment of his former mercantile engagement therein. 164

The statement does indicate the nature of connection between men of commercial wealth and their landed properties. The point would also gain much weight by the fact that Ghoshal was engaged in salt trade as contractor to the Company, and was purchasing salt from the zamindars of Hijli and farmers of Mandalghat. 165

The early acquisitions of Gokul Ghoshal in the zamindari of Burdwan were the taraf of Palaspaï and pargana Chandrakona. Later he acquired the pargana of Burdwan. Of these taraf Palaspaï was the largest acquisition with a number of parganas included in it. These were Jehanabad, Mandalghat, Ballia, Boorsuttiah or Bhurshut, Ballgarry, Chowmoah, Haveli Shamershahy, Shawbad, Ballypatty,

164 RBP 14th September, 1773, Lr. from collector Burdwan.

165 RBP, 28th July, 1773; 3rd August, 1773
Khandoghosh, Banjara Chitwa and Tappa Banda. These were as farms in 1765, and according to the **doulpatta** and **kabuliyat** of the farmer, he was to pay an increase agreeable to the rate of the **chakla**. The **gomasta** of Ghoshal stated that according to the **doulpatta** a decrease too ought to be admitted as and when that would happen.

Bhowani Charan Mitra on a point of reference to him on the subject granting deductions to the farm, stated to the Revenue Board that Ghoshal’s demand for deduction was just and ought to be admitted as a heavy complaint was made on the articles of **dariashikast** and **halooparrah**. Graham the Resident of Burdwan had deputed an **amin** into the **mofussil** to examine the matter in 1769 and adjusted the accounts according to losses sustained by the farms. In the ensuing years the increase was admitted little by little and then in a great measure resumed according to the rate of the **chakla**. This opinion of Bhowani Charan represents Gokul Ghoshal as a **russud afsud** farmer rather than **mutahedi**.

The farms of Chandrakona and Palaspai were acquired during Verelst’s Residentship in Burdwan. Verelst had been appointed there after John Johnston’s experiment of farming lands through the outcry mode proved to be ruinous. Thus Ghoshal’s participation in revenue farming in Burdwan was a part of the Company’s plan to make its early acquisition profitable. But it appears that short terms of leases on farms, frequent settlements with new farmers and the frequent natural calamities like floods affected the economy of the region and the farmers. Thus loss was sustained by Ghoshal whenever he took up **mahals** resigned by old farmers, which had continued without any deduction in revenue, or when some of the previous deductions were not added to the new **bandobast**. 167

The settlement of farms especially in the pargana of Burdwan in 1772-73, followed a period of drought in the years 1769-71. The pargana suffered depopulation, and those who lived were exposed to poverty. A small proportion of the land of those

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166 *Report by Bhowani Charan Mitra, dewan of the zamindar of Burdwan, RBP, 1st October, 1773.*

167 *RBP, 1st October, 1773, Lr. from collector Burdwan.*

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who had deserted before the commencement of the cultivation season in *baisakh* were cultivated in *khamar* and the crops from these lands were sold at a high rate. The revenue was mostly paid out of this amount and the meagre collections that were made from the old ryots.\(^{168}\) In such cases the farmers, especially the Ghoshals imposed *najai* tax on the cultivators, noticeable when the price of grain fell, in 1771-73. Many old farmers of Burdwan ran into debt while fulfilling the engagement. In Chandrakona the cheapness of grain affected revenue payment and land fell into disuse due to desertion by villagers. Here again one finds that Ghoshals adopted the strategy of cultivation in the *khamar* and the resumed *chakran* lands, through the imposition of *najai*. Bhowani Charan Mitra held the impositions to be just, particularly because the resumed *chakran* lands in the *mofussil* had returned to a state of jungle which could not be ascertained but those had been entered in the rent-roll of the farmer as revenue paying.\(^{169}\)

Causes of deficiency in *taraf* Palaspai were mainly due to resumed being left uncultivated on account of desertion. Revenue declined due to decline of *haats* erected on ryoti and *khamar* lands. Loss was also sustained on account of *poolbandi*. Revenues of the years since 1769 were met through sale of produce in *khamar* and *chakran* at a high price. But as the price of grain fell there was revenue failure and consequent desertion of land. The *kutkinadars* fell in balance and relinquished their tenure without settling the *bandobast*. Ghoshal demanded considerable deductions on all three farms to continue as the farmer. The government however considered for some time the question of letting out the farms of Chandrakona and Burdwan to other farmers.\(^{170}\) But in view of the condition of cultivation they decided to afford him every possible help to collect the arrears, while Gokul Ghoshal declared before the Board that he was unable to discharge the arrears of rent due to him and offered as a security the contract

\(^{168}\) RBP, 1\(^{st}\) October, 1773, Report of the *zamindari dewan*; representations by Puckrut Ram and Brijoo Kishtwar.

\(^{169}\) Ibid.

\(^{170}\) Comptrolling Committee of Revenue, 21\(^{st}\) May, 1771
bond obtained by him to manufacture salt and cloth in the Hijli, Mahisadal and Tamluk districts.\textsuperscript{171}

Later Ghoshal furnished the security of Nabakrishna Deb as a collateral one to the Revenue Board, but on condition that government would grant deductions of revenue.\textsuperscript{172} This amounted to S.Rs. 119892 against a balance of arrears amounting to S.Rs. 124209.\textsuperscript{173} Subsequent reports show that the balance of arrears accumulated further and amounted to S.Rs. 144751 of which the first article of balance was due since 1772.\textsuperscript{174} Ghoshal requested that he should be given two months of time to discharge the amount.\textsuperscript{175} The collector had already reported that the whole tenor of Ghoshal’s conduct during the season evinced that reliance could be placed on him for engagement with the government.\textsuperscript{176} The Council of the Governor-general in the Revenue Department instructed the Superintendent of Khalsa to place all papers relating to Ghoshal’s engagement before the Board.\textsuperscript{177} Gokul Ghoshal had executed all the papers, but reserved claim of deduction on account of the fact that the kabuliyat specified that whenever chakran lands be resumed he would account for them in the jama, but he required that this be done only on account of real collections from such lands.\textsuperscript{178} Secondly he wanted the collections on account of bazee zamin of some places to continue because it was customary to collect it whenever ryots refused to account for mathote. Thirdly, he demanded that if there was no deduction on account of nadishikast or land lost to the river, there should be no increase for nadipikasht or

\textsuperscript{171} Comptrolling Committee of Revenue, 30\textsuperscript{th} May, 1771

\textsuperscript{172} RBP, 30\textsuperscript{th} July, 1773

\textsuperscript{173} RSK, 7\textsuperscript{th} February, 1774

\textsuperscript{174} RSK, 20\textsuperscript{th} March, 1774

\textsuperscript{175} RSK 28\textsuperscript{th} March, 1774

\textsuperscript{176} RSK, 7\textsuperscript{th} February, 1774

\textsuperscript{177} RSK, 28\textsuperscript{th} March, 1774

\textsuperscript{178} RSK, 27\textsuperscript{th} October, 1773
land gained from the river.\(^{179}\) The collector investigated every article of Ghoshal’s claim. He observed that the original grant to Ghoshal of taraf Palaspai particularly admitted increases on re-letting of farmed lands on a new settlement of the district but no decreases were allowed in case the farmed suffered losses. Secondly the papers of the tarafadar and the doulpatta did not grant to him a right to claim deductions for nadishikast. In this respect however he believed that Ghoshal’s farms had suffered losses. Thirdly on chakran bazyaf languages or lands resumed on reduction of servants, the collector felt that the demand for reduction of that jama was exaggerated, as most of it was already wasteland though it had been charged to the tarafadar at the time of settlement. But the omission of this fact in the chakran bazyaf grants to the farmer was due to the negligence of Ghoshal’s agents to inform him of the true state of the pargana. In most cases however the collector justified Ghoshal’s claim for deduction on the ground that losses were real even if the original agreement might not admit those.\(^{180}\) The Revenue Board took into consideration the state of the province, particularly the effect of inundation in 1774, and held that a further loss would ensue if the government were to declare the Ghoshal’s farm as khas, or to re-let them to farmers. Thus they decided to continue with Ghoshal as farmer of these parganas in 1774 upon the same terms as in the year 1772.

The continuance of Ghoshal as farmer for the next five years opened up the possibility of conflict between the farmers and the under-tenants. On the other hand this drew serious reaction from the zamindari of Burdwan. The nature of the problem and the ensuing conflicts were quite similar to the one witnessed in Chittagong. The farmer or the under-renter very often struck off revenue paying ryoti land out of the accounts of the villages and obtained possession of them as mahattaran or devottar. Moreover no deduction of revenue was granted on the jama on account of this alienation.\(^{181}\) In alienating land from the possessor Ghoshal often made use of his

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\(^{179}\) ibid.

\(^{180}\) ibid.

\(^{181}\) PCR, Burdwan, 25th September, 1774
power of credit and security against revenue default. He had taken away possession of
land from under-renters to whom he had lent money as *sadar* renter. 182 On the other
hand Ghoshal as the *sadar* farmer made representation to the Provincial Council
requesting deductions of revenue under various heads. Usually on such occasion the
complaints were preferred against the *mofussil* renters as in the case of Jehanabad. 183
He made complaints of similar nature against the renters of Palaspai. 184 The conflict
with revenue farmer extended into the domain of *sair* revenue collection too. At
Palaspai the *beperis* of cloth and the revenue farmer confronted each other on the
question of collection of duties from *chilkee sair mahal*. 185

A very common mode of raising revenue from the under-renter, was to make
lucrative offers of terms and conditions in holding revenue farms. Very often Ghoshal
as the *ijaradar* collected the advance of rent after appointing an under-renter with
promising offers and assurance of deduction in case of calamities. 186 Usually the farmer
or the *sadar* renter defended themselves by making out of case of *mofussil* deficiency
and arrears accumulated by *mofussil* renter.

The other point of conflict was with the zamindar of Burdwan. Ghoshal
accused Raja's men of holding the *pooneah* within *taraf* Palaspai. The Raja argued
that the *sanad* for Palaspai was invalid as balances were due from Ghoshal. 187 The
defence of Ghoshal was hinged to the question whether a decrease *russud* could be
allowed. Ghoshal's *gomasta* Pitambar Mukherjee argued, that the original grant of
Palaspai had been made with that condition, because the lands were taken on farm
after those had remained *khas* for long and a *hast-o-bud* confirmed the loss or

182 PCR, Burdwan, 22nd September, 1774
183 PCR, Burdwan, 13th February, 1775
184 PCR, Burdwan, 28th July, 1775; 19th July, 1775
185 PCR, Burdwan, 24th July, 1775.
186 PCR, Burdwan, 10th July, 1775
187 PCR, Burdwan, 9th July, 1776; 22nd July, 1776
deficiency of resources. Thus the original grant mentioned that the farmer having rented waste and jungle land would apply himself to cultivation so long as he would pay revenue without fail, and that all losses and gain were to be accounted for in the *jama.*

The zamindar however made attempts to dispossess Ghoshal of the farm of Palaspai, at the expiry of the lease in 1777-78, when Ghoshal was again in balance of revenue. In 1776 the farm was taken out of Ghoshal’s hands and parceled out to different farmers at an increase of revenue that had been collected in ready money and promissory notes. The farm had been taken up by the Rani of Burdwan for two years and the end of it she refused to place Ghoshal in possession, though the Governor-General in Council instructed the Provincial Council to put Gokul Ghoshal in possession.

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188 PCR, Burdwan, 22nd July, 1776, Representation of Pitambar Mukherjee.

189 PCR, Burdwan, 11th August, 1778.

190 PCR, Burdwan, 7th July, 1778; 20th July, 1778; 5th August, 1778; 20th August, 1778; 27th August, 1778; 28th August, 1778.