CHAPTER-V

THE COMPANY AND RURAL ADMINISTRATION:
MECHANICS OF INTERVENTION

V.1 Institutions and Agencies for Surplus Appropriation through Revenue

The mode of appropriation of the surplus by the state is a cardinal feature of agrarian economy reflecting its condition. The issue has been debated by historians particularly in relation to such states which are said to have been dependent on the surplus generated by the agrarian society. Though it has been stressed rather recently that the ideological orientation of the state particularly in its economic sphere and in relation to overt economic agents in the economy, like the merchants, are important,¹ no study of medieval or late medieval history of relation between state and society would be complete without understanding why different regimes undertook the task of agrarian settlements as a first step in administering a country. Company’s regime in Bengal was no exception. However this is not to suggest that the Company state in Bengal was of the same specie as its precursors whose major role was in the domain of systematising the surplus appropriation or in the “systemic” field as it has been called.² Here they had moved from the question of gathering revenue - or ‘hunt for revenue’ as it was called,³ - to a broader question of political economy, that is arresting a perceived decline in the economy⁴, and on to a physiocratic solution as, the most

² ibid.
"perfect" mode of solving the problem of decline and generating prosperity for the rulers and the ruled.\(^5\)

These changes did not come through a process of smooth transition from one stage to another. First, solutions to the problem did not suggest themselves automatically through hands-on experience in administration. Secondly, during the period of consolidation of the early colonial administration in the sphere of revenue administration the choice of agency in the social and economic sphere and the institutional arrangements posed a constant problem. There were debates on questions of principle which were constantly tested against reality. Surplus was alienated by the state through the principal landed property holders or the zamindars, not as a tax on their estates but as a demand on produces within their estates after an assessment which varied from year to year. Therefore surplus was extracted through institutional structure of landed property and the agency which controlled the processes of extraction were the administrative offices under the zamindaris and the Dewani. The retinues of official deployed by these agencies were a part of the agrarian society itself and held their offices as that of profit which was derived out of revenue collection. Markets for agricultural produce too were an important channel of revenue appropriation\(^6\). However the value of land being low in the late eighteenth century, the

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\(^5\) ibid.; also Binoy Bhusan Chaudhury, "Agrarian Relations, Eastern India" in Cambridge Economic History of India, vol. II, (henceforth CEHI 2) edited by Dharma Kumar and Meghnad Desai, p.88, regarding Cornwallis' arguments issuing from an implicit assumption regarding the declining trend in the agriculture of Bengal.

\(^6\) The subject of commercialization of agriculture has been researched for long. Earlier scholars emphasised role of force particularly through revenue channels, in its development viz. "Price Regulations of Alauddin Khalji: A Defence of Zia Barani", Irfan Habib in Sanjay Subrahmanym (ed.) Money and Markets in India,1100-1700, New Delhi 1995.; B.B.Chaudhury, Growth of Commercial Agriculture in Bengal, 1757-1905, Calcutta, 1964. But in recent times the idea of use of force has been reviewed and a substantial body of literature has grown on the subject of agrarian commercialism : Rajat Datta, Society, Economy and the Market: Commercialization in Rural Bengal, c.1760-1800.
land market did not play any significant role in the appropriation mechanism. However the quantum of state demand was always determined by the value of land and capacity of the landed estates to pay up and it has been held that the ratio between the auctioned price of the estates and the assessed revenue on those was rather low.

The other institutional feature in the mechanism of appropriation of surplus was revenue farming, which during the Nizamat period was not the typical feature of the revenue administration but an expedient measure. However under the Company it acquired significance though it operated under a regime of regulations of a general character marking it as different from revenue farming in north India. In three phases, between 1772 and 1784, i.e. between Regulating Act and Pitt’s India Act the Company attempted significant innovations in order to ascertain value of land and engage an agency for collection of revenue which would ensure maximum returns. Above all these points had to be based on sound economic principles. The Nizamat period in contrast was not very innovative. By its tendency to arrest the declining nature of revenue assessments and collection the early colonial state made institutional

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7 Scholarly opinion on this point has differed since B.B. Chaudhury affirmed that one of the reasons for which the early colonial government did not approve of sale of land as a method of realising land-revenue balances was that land value was low and market for land was not formed, "Land Market in Eastern India, 1793-1940 Part I: The Movement of Land Prices" in Indian Economic and Social History Review, (henceforth IESHR), p.2. The point regarding value of land being low has been questioned now, by Rajat Datta, who argues that there is enough evidence to suggest that land was bought and sold which led to the creation of taluks in many parts of Bengal and hence the point regarding land value remaining low needs re-consideration. Rajat Datta, Society, Economy and the Market, Commercialization in Rural Bengal, c.1760-1800, pp.145-46. However it is a fact that public auction of estates was the preferred mode of realising balances for the early colonial government rather than allowing private sale of lands.


9 Harbans Mukhia, Perspectives in Medieval In Indian History, translation of Risala-i Zirat, pp. 277-285.

innovations which in turn affected the composition of the agrarian society. In part this resulted from a determined government action to put the defaulters’ estate on sale and invite bids for revenue farm from those who had no title to land. The Nizamat on the other hand asserted its power over the zamindar, and attempted, what has been suggested recently, a local centralization of power through control by wadadars and faujdars. But this cannot be termed as innovation in the agrarian structure.

The early colonial regime since the time of accession to Dewani till the Permanent Settlement was beset with problems which seemed to contradict the measures that the Company contemplated or implemented at various points of time. These measures indicated the direction of Company’s policies. Since 1765 two interrelated perspectives dominated thinking of the Company officials. One was regarding the tendency of revenue assessment to fall. The other was regarding a general economic decline. From Richard Becher’s account of the history of the province, one gathers that he attributed a substantial loss of revenue to concealment and sequestration of revenue bearing land. In part he held the declining tendency to be a result of deterioration in agriculture. In large measure he attributed exactions ‘without colour licence from the Government’, inequitable exemptions and imposition of cesses to the detriment of ryot’s interests, and multiplication of ‘superfluous agents’ to be causes behind the deterioration. He viewed the existence of pockets of improvement from the point of view of absence of these causes and the possibility of regenerating agriculture seemed to him a fair proposition. The effects were quite obvious to most Company servants and they reported more or less in a similar vein. That is, unbridled exactions had led to desertion of land, and consequently land had returned to waste, resulting in a complicated revenue situation wherein the exact value of land could not

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11 CEHI 2, p.91


13 Select Committee Proceedings. (henceforth SCP),16th August, 1769, Lr. of instructions from the Resident at the Darbar to the several supervisors.

14 ibid.
be ascertained. Thus value of land became uncertain due to two factors. One land returning to waste, and the other was concealment and sequestration. Thus since 1769, and especially since Company assumed stood forth as Dewan without the aid of 'native' agency, in 1772, abolition of all excess dues or mathotes imposed in the form of mangan, baurie gundee, sood, or any other abwab became a keynote of policy. That such directions did not have any tangible effect was evident from the fact that in 1787 the collectors reported from many districts that excess dues were levied. Obviously any attempt to strictly implement the measure would have led to a fall in immediate collection and future assessments.

Thus the falling tendency of revenue assessment as a theme in policy continued throughout the decade of 1770, and by the time of Decennial Settlement it was believed that the question of abolishing all abwabs, imposed since the Company's accession to Dewani, to provide relief to the ryot, would not be possible without a diminution of revenue. Thus what was suggested by John Shore was a moderate assessment, a point disputed by James Grant, who believed that high assessment could be set up without straining the condition of the economy or the producer, as most of the unlicensed exactions had been received by the intermediaries in collection process under different pretences and therefore could be abolished to afford relief to the ryot.

Such issues thus heavily impinged on the question of choice of agency - social and governmental - in revenue matters, and setting up of the institutional structure to support that. Though zamindars were called back to engage with government for

15 PCCRM, 4th October, 1770, Lr. from supervisor of Hijli.

16 CCKr, 10th June, 1772, Committee's minutes on collector's report, and, amilnamah for the farmers of Nadia.

17 BRP 17th-20th April, 1787, vol.14 part I.

18 Shore's minutes on Rajshahi revenue, Governor-General in Council, (henceforth GGinC) Revenue Department, (henceforth RD) 9th May, 1788, vol.131 part I.

19 ibid.; Fifth Report from the Select Committee on the Affairs of the East India Company, Appendix No.1., Minute of Mr. Shore dated 18 June 1789: respecting the Permanent Settlement of the Lands in the Bengal Provinces. (henceforth Shore, FR 2), para.106 and 151.
revenue in 1777, and though, by 1780, most of the old landed aristocracies were back in their places,\textsuperscript{20} the early colonial government thoroughly examined their position as revenue collectors, in conjunction with their proprietorial status. Thus Shore while always advocating a moderate assessment, also greatly emphasised the need for a collecting agency directly under the control of the government to charge at the level of districts. Thus by the mid-1780s the colonial government had gathered dealt with varied agencies and institutions in land-revenue and internal trade, and its concerns were now focused on the need for an institutional structure which would be able to supervise a more complex revenue and agrarian arrangement. This complex revenue arrangement came about with the decision to hold settlements with zamindars, as proprietors of land, paying revenue to the government, and this landed property being his only guarantee against default of revenue. In 1793 this was viewed as the wisest policy to effect agricultural improvement.

However the historiography of late eighteenth century Bengal have not viewed the development of institutions and agencies from the perspective adopted above. In it two themes had acquired considerable importance. One was that the period was one of transition from an old order to new, that is from an established traditional polity and society to one under the colonial ruler when the norms of the older order were subverted. An important study from this perspective was \textit{The Transition in Bengal, 1756-77: A Study of Saiyyid Muhammad Reza Khan}, by Abdul Majed Khan, in which Reza Khan emerges as the protagonist of the passing regime and an upholder of that order. The revenue principles enunciated by him were thus found to be more closely adapted to the reality, and those were subverted by the anarchy in the system introduced by colonial rulers. The other theme related particularly to the economy and society of the era, that is the drain of economic resources of the country, particularly its impact on an agrarian society. This issue was dealt in three volumes of \textit{The Economic History of Bengal} by N.K.Sinha. Both focused on nature of political regimes and the social classes that allied with those regimes. The newly emerging

\textsuperscript{20} CEHI 2, p.91.
nexus between commercial classes and revenue farmers were seen as the principal 'evil' affecting a stable and viable fiscal system. However in Sinha’s analysis the economic aspects of change were emphasised more than in the works of other historians. And in this he made an attempt to discover the causes behind the economic decline of the province, which he found principally located in the high revenue demand collected with utmost rigour by the early colonial agency as well as the native agency, first under Mir Kasim and then under Reza Khan. However both Sinha and Khan tended to believe that in the preceding regime there were spaces for accommodation and adjustment of revenue assessments, according to the prevailing conditions and that mitigated the demand.

Thus in this perspective regarding 'change' under the early colonial regime scholars have been influenced by their understanding of the manner in which appropriation of surplus was made during the late eighteenth century. Considerable importance was given to the instruments and levers of authority which exacted the surplus²¹, without going into the question of how that authority was executed. Assumptions like the state’s propensity to exact an over-assessed revenue which explained change from one situation to the other, served as the overriding context, in which individual actions and identity of personal and social interests served the purpose of agency.

Over-assessment being a cardinal feature of the drain of wealth, a nexus of interest among the former and the contemporary rulers of the country was emphasised. Exactions under Mir Kasim’s amils in Dewani districts and over-assessment of revenue farms in the "outcry" mode of farming in Burdwan heralded the process of drain in agriculture. Then, another form of illegitimate authority which was held responsible principally for the ruin of ryot and farmers was holding of under-valued farms by Company servants in the name of their banians. Further illegal gratification for Company servants arranged by their banians at the expense of revenue payer and

exchequer both was an important component of the drain. Finally ‘unbridled’ authority granted to the farmer by default in the absence of proper laws the principal lever of oppression on the ryot. This led to subversion of all traditionally established authorities like the zamindari and the office of the kamungo.\textsuperscript{22} These and such other measures it has been suggested brought an end to that period of prosperity which existed during the Nizamat and was followed by that of “drain” of economic resources which continued in different forms into the nineteenth century.

It is undoubted that all these points have an empirical validity and as facts individually all are true. But the question is whether they explain the changes in the institutions that came about in the revenue and agrarian structure of Bengal in the late eighteenth century. Also whether “drain” of surplus principally in the form of revenue is a sufficient criteria to understand changes in the agrarian economy of the late eighteenth century. Revenue collection was a business in which an entire institutional structure was involved, a considerable part of which was dependent on the agrarian revenues for its own extended reproduction\textsuperscript{23}. Thus not only were these the instruments and levers of control of the agrarian society by the authority, but were a part of that society itself. A formal change in political authority could not have brought corresponding changes in these areas, and therefore the measures of the early colonial state ought to be viewed from the figure out a viable administrative arrangement for the interiors of the country and also realization of the optimum rental from lands and other sources like internal commerce. These measures were marked by what seemed to be a frenetic concern to correct the procedure and method of realizing rent and installing a permanent and viable agency for collection of revenue. An important concern in this regard was to hold the line of revenue assessment firmly under control and punctual collection of revenue. However, though the displacing effect of the economic upheavals and changes had to be taken into account in all administrative

\textsuperscript{22} ibid.

\textsuperscript{23} PCCRM, 13\textsuperscript{th} December, 1770, Lr. from supervisor of Purnea.
decisions the question of revenue was important from the point of view of immediate need as well as exhibiting a trend in the economy.

However the delineation of change in the agrarian structure of Bengal followed a sequential pattern in historiography of the late eighteenth century. The famine of 1769-70 has been viewed as a fundamental rupture with 'old social life'.\textsuperscript{24} It had reduced the value of land, though a situation of excess land created conditions for demand for labour which attracted the labour of vagrant peasants. But institutional constraints like the farming system introduced by the Dewani government in 1772, and increased revenue demand through coercive means shattered traditional social relations and lay open the field for rule by revenue farmers, especially between 1772 and 1777. The result was decline of \textit{khudkasht} peasantry who suffered from imposition of taxes like \textit{najai}.\textsuperscript{25} This was one stage of development.

An important point which the historians had focused on in this analysis of change is relative of decline of zamindari as an agrarian institution.\textsuperscript{26} Though the zamindars were called back in 1777 as the principal revenue client, in preference to external revenue farmers, who had no traditional title in land, their position was said to have decline almost all over the province, yielding place to a new land and social control strata, namely, the \textit{jotedar} - 'an extremely influential and violent class of villagers'.\textsuperscript{27} According to one view this had interrupted if not retarded the process of agricultural extension, with a dismal rent situation continuing till the first decade of the nineteenth century, and brought to a halt the process of wasteland reclamation. However for other scholars the situation was not so dismal. The famine of 1769-70 and the circulation of superior revenue rights following the government decision to

\begin{itemize}
  \item \textsuperscript{24} \textit{CEHI} 2, pp.131-132
  \item \textsuperscript{25} ibid.
  \item \textsuperscript{26} N.K.Sinha, \textit{EHB2}, pp.123-124, quoted CWB Rous about the deplorable condition of the zamindars of Bengal; pp. 131-133, for superior ryots. Its use for analytical purpose was made by Rajat and Ratnalekha Ray
  \item \textsuperscript{27} Ratnalekha Ray, \textit{Change}, pp.56-57.
\end{itemize}
auction all defaulting zamindari or talukdari units, had created splendid opportunity for
that strata of villagers, or jotedar, who were willing to invest capital and increase their
holdings. They were said to be the class of rich peasantry who tested the strength of
zamindars throughout the nineteenth century, and in many parts of Bengal had
acquired zamindari rights after Permanent settlement inaugurated an era of land sales.
This was the general picture of agrarian change which the early colonial regime was
said to have facilitated by institutionalising the notion of regulation and contract.

All the views that represent the historiography of late (eighteenth century
Bengal, stressing either on points regarding universal decline of the khudkasht and
decline in value of land, or, a relative decline in the strength of zamindaris and rise of
rich peasantry, have tended to assume a degree of uniformity in conditions leading to
structural changes in the agrarian society. The following discussion would attempt to
show that the reality was quite the opposite. That instead of a great degree of
uniformity leading to changes or otherwise - there was a greater degree of diversity in
conditions. This had been pointed out by John Shore in his deliberations on the level of
assessment to be fixed at he decennial settlement, and also on the plan of
collectorships for the province. The historical context for the emergence of the jotedar
is the decline of the nizamat when jotedar seemed to have sprang up as a result of
extensive revenue farming to collect the enhanced revenue demand by the state by
enlisting the support of the leading cultivators or jotedar and allowing reduction of
revenue to them.28 The deficiencies in the collection of fresh imposts were thus passed
on to the inferior ryot and that worsened their economic condition. But as Shore
pointed out it was difficult to assume a degree of uniformity in the assessment patterns
and the nature of imposition of the levies in districts.29 The point has been affirmed by

28 Rajat Datta, "Agricultural Production, Social Participation and Domination in Late
Eighteenth Century Bengal: Towards an Alternative Explanation", Journal of Peasant Studies vol. 2,

29 Shore, FR 2, para.148.
recent research too, which suggests that the rise of such class of *ryot* who profited and prospered out of the situation were confined to a few districts of north Bengal.\(^{30}\)

Shore did however say that much of the revenue demand by the state particularly during the farming settlement years was met out of the excess impositions rather than out of the originally assessed revenue demand or the *asal* which had a tendency to become irrelevant.\(^{31}\) The contention was proved by Colebrook through his researches in Purnea which showed that pargana rates of assessment or the *nirkh* had been so perverted beyond a point that it did not serve the purpose of uniform assessments for all lands held by all categories of *ryot*. But this he contended was due to the subversion of the structure of zamindari management and records since 1770 when new *hast-o-bud* were ordered for new valuation of lands.\(^{32}\)

V.2 Collection of Revenue, Realisation of Balances in the Context of Agrarian Changes and Choice of Agencies

Studies on the nature of settlements with different social classes for revenue and the quantum of revenue demanded from them, and, secondly means for realization of the arrears of revenue have considered the movement of value of land and the development of land market in late eighteenth and early nineteenth centuries as two important points explaining certain developments in the agrarian structure.\(^{33}\) Both points have important bearing on the discussion in the following pages. The second point especially, acting as a trigger in decisions relating to farming revenue of land under traditional proprietorial classes could cause significant changes in the agrarian structure. Changes resulting due to formation of a land market and its necessary connection with revenue realization policies of the government were analysed by

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\(^{30}\) Rajat Datta, *SEM.*, pp.88-9, 113.

\(^{31}\) Shore, FR 2, para.106.

\(^{32}\) BRP 5th July, 1790, vol.95.

B.B. Chaudhury wherein he put forward ideas which have exercised great influence on historical scholarship.

Chaudhury held that such changes came about mainly in the period following the Permanent Settlement when 'the government was understandably anxious that the stability of its income should not be endangered in any way, and judged sales of estates to be the best possible device towards this', and the decision was based on a presumption that land value would inevitably increase.\(^{34}\) However during the period preceding this development land value was low and 'the use of such sales as a means of realizing arrears of land revenue was mostly limited' the public sale of estates was discouraged.\(^{35}\) Thus the income of government was realised through a policy of maximisation of revenue which necessitated "institutional innovations". Chaudhury described these innovations as 'initial experiments' which 'would (emphasis mine) probably have fundamentally altered the composition of the landed society' had such experiments been continued. But, as these innovations related to the 'choice of the social group' to which the responsibility for increased collection could be trusted, who were fortune hunting 'new men', 'the continuation of such a system for long for long would perhaps (emphasis mine) have exposed the old landed society to an increasing infiltration of alien elements eventually affecting also the old method of estate management.' Thus the government abandoned the experiment in view of limited gains that too offset by 'evident decline in agriculture.' Thus the social foundation of the post-1793 new set-up was the 'old landed aristocracy, with only a sprinkling of new men here and there'.\(^{36}\)

Available evidence show that extent and reach of the 'initial experiments' was far wider than has been supposed, if one allows the connotation of the phrase "institutional innovations" a greater ambit than merely the 'choice of the social

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\(^{34}\) *Ibid.*, p.94.

\(^{35}\) *CEHI 2*, p.93

\(^{36}\) *CEHI 2*, p.91.
groups' which referred principally to revenue farmers. The temporary and expedient nature of the experiments can also be re-examined if we probe further the question of 'increasing infiltration of alien elements eventually affecting also the old method of estate management'. It can be shown that institutions and agencies worked in tandem with changes initiated at the centre of governance between 1765 and 1793, and responding to new developments in the economy. Effects of the experiments were enduring, and innovations implemented to augment revenue surrogate devices to realise the surplus which the government resolved to collect. Though it is possible to argue that the reversal of government decision to innovate by 1780 tantamount to an admission of the failure, in part, of a policy, it is doubtful whether its effects were nullified completely. Thus one has to question whether 'change' in rural society did come about only with the affirmation of the 'right' policy (1793), and rejection of the 'wrong' (1772-1777).

Normally the social group which performed the task of revenue collection on behalf of the state was the zamindari. The Indian states recognized the role of this social group in this sphere and accorded hem permanency of tenure with the expectation they would undertake measures to increase cultivation and revenue within their domain. The Company in its earliest policy measures in 1760s showed sensitivity to the question of zamindar's permanency of tenure and right to collect revenues. A sharp departure came about in 1772 when the state made the policy of raising revenue through auction of revenue farms to the highest bidder a general policy. This formed the crucial aspect of the debate between Hastings and his opponents in the Council, who favoured a mokarari settlement of land-revenue and thus considered the holder of the zamindari title to be the fit agency for rural administration. The state was seen to be actuated by a revenue maximisation policy.

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37 ibid.


39 PCCRM, 27th September, 1770, extract of the Company's general letter dated 30th 1769; ibid. 1st October, 1770, President and Council's instructions to Muhammad Reza Khan.
However the concern of the early colonial regime was not so limited or single-minded in objective. It sought to come to grips with the entire system of revenue management between 1765 and 1772 dictated by the concern of arresting the tendency of falling assessment since Mir Kasim’s regime, which arose in the failure to collect revenue arrears. Also from a very early stage the Company made an effort to hold the ‘ring between the zamindar and the ryot’. However these attempts failed, despite many noble declarations on record, because, as it has been pointed out ‘it was beyond the capacity of any government to regulate relations between the ryot and zamindar’, as such relation depended on the custom and custom ultimately derived its sanction from the balance of advantages between the zamindar and the ryot. It is important to stress that these issues formed the basis for deliberations and reappraisals of revenue history by administrators like John Shore in particular, and also James Grant, who applied his mind particularly to look into the causes behind a falling assessment.

Further it ought to be seen that the trial and experiments of Company servants in revenue management in tandem with changes taking place in the agrarian economy had an impact on the revenue administration. This commenced even before the announcement of any comprehensive revenue policy, and went beyond the limited objective of realizing the maximum revenue immediately, out of the current bandobast or annual settlement. This was quite apparent in the years after the revenue farming policy by the ‘outrcy’ method had failed in the ceded districts. These years were a prelude to the supervisory administration. The methods of revenue collection in vogue under the amils was much criticised by the Company authorities. In this circumstance the experience of some district administration by some of the Company servants seemed to set the perspective for the revenue administration of the province in future,

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40 PJ Marshall, Bridgehead p.150.

41 ibid. pp.149-158.

42 Fort William-India House Correspondences, 30th June, 1769, Vol.V.
though much has been attributed to their lack of experience and unfamiliarity with language.

Efforts by George Vansittart, Resident of Midnapur to extend the net of assessed area in cultivable lands proved to be instructive. It demonstrated that ingenuity in revenue experiments to fix the level of assessment annually without accounting for balances, could help continuity of cultivation and collection of higher amounts in successive years.\(^{43}\) Midnapur was a district which contained many small talluqas and also substantial area of uncultivated waste land. These lands could settled by ryot.\(^{44}\) In Burdwan the process of talluqa creation had gained a momentum after the farming experiment by the out-cry method had failed to achieve the desired results. Gokul Ghoshal, Harry Verelst’s banian had acquired lands in ijara and talluqa in the district with the expectation that profits of the revenue management in the talluqa could be applied to commerce.\(^{45}\) Evidence of such activities are available from Tamluk, Atteya, Mymensingh, Rajshahi, and, Buzurgumedpore, Rajnagar and Kartikpore in Dhaka.\(^{46}\) Many of these talluqas were created with the express permission of the zamindar, as in Rajshahi under Rani Bhowani among her close

\(^{43}\) W.K.Firminger (ed.) Bengal District Records: Midnapur, G.Vansittart to R.Becher, 10\(^{th}\) November, 1767, 17\(^{th}\) November, 1767

\(^{44}\) ibid.

\(^{45}\) Revenue Board of the Whole Council, 14\(^{th}\) September, 1773

\(^{46}\) In Dhaka there were nine proprietors of taluk, spread over 16 kismet and johar, who transferred their talukdari rights at different points of time since 1767 to Roy Gopalkrishna. These included the neez taluks of Raja Laksminarayan, a zamindar of Buzurgumedpore, BRP 15\(^{th}\) June 1791, vol.114; In other areas of Dhaka, Rajnagar and Kartikpore, independent talukdars were separated, and even the absconding or charragh talukdars were shown indulgence to return within three years, BRP 7\(^{th}\) December 1791, vol.125; BRP, 24\(^{th}\) November, 1790, vol.104.; BRP, 4\(^{th}\) June, 1790, vol.93; Annexation of taluks were made by officials of the Nizamat, see Muddes Moony Ram and Tappa Bara Condy in Mymensingh, and, taluks purchased by Inderjeet Singh in Atteya, BRP 1\(^{st}\) June 1789, vol.69; BRP 7\(^{th}\) June 1790, vol. 93.; Prankrishna Singh’s ancestors had purchased mouzas by separation from the zamindari of Tamluk and attached to their taluk of Radhaballabhpur in 1769, BRP 18\(^{th}\) October 1789, vol. 79.
confidants and relatives. Available evidence suggest that the years immediately preceding Company takeover of these areas and subsequent times - i.e. 1765-1772 - had witnessed creation of talluqs over a fairly wide area. Associated with this process was the aspect of alienation of zamindari lands as revenue free grants. All these had been interpreted in later years as symptoms of weakening of the principal agrarian institution, the zamindari.

Though the idea of zamindari decline is a debatable question these processes of agrarian change had a structural impact on the revenue administration. In many parts of eastern Bengal the process of talluqa creation came in to conflict with the existing zamindari tenurial rights and interests. The zamindars denied that the those talukdars who had barjhat patta, had any right to separation as these patta were obtained ‘as an indemnification for the expense incurred in raising the ground for which the talukdars houses were erected’ and not sold for which a kawalah would have been granted. The question of realizing the jama at an equitable rate posed a problem for the government and where the problems of balance and arrears arose the government preferred re-annexation of the talluqs to the zamindaris to realise the original assessment. But in areas where talluqs had been formed out of reclamation of land or jangal areas the collectors strongly opposed any measure in such direction and pointed out that the zamindars were always ready to pass off the revenue burden on

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47 BRP For Rajshahi, the collector reported that the greatest part of the mazkuri taluks had been obtained in a collusive manner during the administration of Rani Bhowani, either by sanads under her seal, or title deed under the signature of her dewan Diaram Roy, and were chiefly held by the relatives of the sadar and mofussil amlah, BRP 26th August 1791, vol.118; BRP 21st October, 1791, vol.122.


49 BRP 30th July, 1789, vol. 73(2).

50 Rajat Datta, SEM, pp.155-161;


52 BRP 8th August, 1791, vol.117.
the newly created talluqs. Thus the contiguity of the principal revenue paying units was broken in substantial measure and governmental agencies had to deal not only with whom they considered to be ancient proprietors of land but a host of new interests in rural society which came into being since the late Nizamat and early colonial period.

Significantly extension of cultivation by reclamation of waste and talluqa creation were continuing activities since the pre-British period. We have evidence of talluqa creation in many districts. Similarly patta were issued for clearance of jangal and waste lands to establish talluqa and ryoti tenures. Becher’s letter to the supervisors indicates that this process was on and instructions were given to create conditions for more ryoti tenures. Talluqa’s were created through purchase in Buzurgumedpore since the early 1770s as a number of kawalah or bill of sale proves. In the years that followed in many neighbouring parganas talluqas were carved out of the neez talluqa’s or mij-jote of the zamindar, by obtaining talluquadari patta for waste land. Thus as has been pointed out recently that land had appreciated in value much earlier than what has usually been held.

There were also the jangalbari tenures of southern Dhaka of the late eighteenth century which were regularised at the time of the Decennial settlement, by payment of an equitable assessment to the government. In Thomas Law’s opinion however jangalbari tenures were an ‘uncorporeal (sic) hereditament (sic)’ of the zamindar. Thus the holder of the tenure was something more than a ryot and less than a zamindar. This definition provided by Law does not agree in essence with

53 BRP 24\textsuperscript{th} November, 1790, vol.104.; BRP 10\textsuperscript{th} December, vol.105.
54 BRP 4\textsuperscript{th} June, 1790, vol.104.
55 SCP, 16\textsuperscript{th} August, 1769, Lr. from Becher to supervisors.
56 BRP 7\textsuperscript{th} December, 1791, vol.125.; BRP Lr. from collector Jessore, 31\textsuperscript{st} January, 1791, vol.106.
57 BRP 10\textsuperscript{th} December, 1790, vol.105.
Becher's description of *ryoti* tenures carved out of talluqas, but the process described was more or less the same with emphasis being laid on settlement on waste and *jangal* land.\(^{58}\)

However it should be noted that Becher’s instructions regarding creation of talluqas were directed towards those districts where agriculture was perceived to be under stress due to the exactions carried out by the agents of Nizamat administration. To him the measures had greater relevance for districts like Purnea and Rangpur rather than southern Dhaka, Bakharganj or Jessore where the frontiers of agriculture were expanding. The overt concern was with the fall of revenue assessment and Becher was suggesting methods of improvement for areas where population density was high.\(^{59}\) Becher held the opinion that it would be possible to augment the assessment figure by extending the areas under cultivation. Perhaps the best way to extend cultivation was to proliferate *ryoti* tenures by which he meant *khudkasht* tenures, by using the “many idle hands”, or those cultivators who would be ready to undertake cultivation at easier rent. He advised the supervisors to encourage such settlements in the *khamar* lands by protecting them from zamindar’s extortion. This would be a better way to improve agriculture and revenues he suggested than by allowing the creation of *talluqa*.\(^{60}\)

Later research has shown that in the pre-famine days a resident *ryot* usually cultivating the best lands of the village and enjoying the first right to cultivation of the lands of the lands of the rent-free holders and also that of temporary vacant lands, paid a higher rate of rent than a non-resident *ryot* who was admitted to the right of cultivation, when the zamindar of the village not finding enough local labour for cultivation, allowed an outsider to cultivate the new lands on his own.

\(^{58}\) *ibid.*

\(^{59}\) SCP, 16\(^{th}\) August, 1769.

\(^{60}\) *ibid.*
terms. It implied that there was not enough land, a situation reversed by the famine. Thus Becher had thought of extending cultivation by facilitating mobility of cultivators from densely populated region to the sparse ones. *Ryoti* tenures seemed to be the preferred option for extending cultivation, while protection of *ryot* from the extortion of the zamindar was another great objective of administrative action. To achieve the desired goal *ryoti* tenures in *khamar* land was to be encouraged by transferring cultivating hands from the *taluqa* and *jagirs*, which were found to be swarming with people in excess of cultivable lands, to the *khamar* lands.

Such tentative instructions issued in the year 1769 could not have yielded complete result because of the famine. Also it must be borne in mind that Company prescribed these methods as longer term solutions to augment the revenue assessment. However this aspect of change in revenue policy of the early colonial government has been overlooked in favour of an explanation that has dominated historical thinking for long. That is the consequence of the famine was also the cause of it. Excessive extraction of surplus by the farmers and tax collectors left the cultivator of land especially without any succor and thus the effect of the famine, was death and desertion of cultivable land. In terms of consequence thus it has been said that in order to keep up revenue collection at its required level assessment of revenue was made very high and collections rigorously kept up through the agency of farmers. The focus of studies have therefore been centred on the impact that revenue institutions made on the agrarian society, as a channel of drain, rather than on the working and interaction with agencies on the field, and institutional structures which were existing and those sought to be created.

Also, it ought to be taken into consideration that Company's government carried out fresh assessments in many district through *hast-o-bud* after taking over

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61 *CEHI* 2, p.131.
62 *SCP*, 16th August, 1769
charge of the district’s administrative responsibility. *Hast-o-bud* prepared during the period and the *jama wasil baki* papers showed that the gross assessment had declined though pitched at the highest in any one of the years. A reason attributed to this tendency was that the collection of the original assessment or *asal* had declined in many districts though collections had been kept up through levy of *abwabs* and extra dues.\(^6^4\) James Grant however attributed this decline due to mismanagement of the revenue business and defalcations which called for stricter vigil of the profits made by the intermediaries, higher assessment, because much of the assessed sum of the previous years went in to the coffers of the local revenue collectors. He believed that in most cases the districts were capable of bearing the assessment that had prevailed during the regime of Mir Kasim collected from the intermediate collectors with much rigour.\(^6^5\)

V.3 Different Interpretations regarding Fluctuations in Assessment of Revenue: Implications for the Choice of Agency of Collection

Shore and Grant’s analysis of the features of revenue history of Bengal were debated prior to the Decennial Settlement of 1789. They provided perspectives from different angles analysing the causes behind revenue fluctuations and suggested an optimum assessment level. However both held that the "professed object" of the Committee of Circuit of 1772 was to "ascertain the real value of land", or, to "investigate, ascertain or establish, the first grand principles of every well-regulated system of finance definable, permanent agency with settled forms of management, and a fixed proportional standard assessment, acquired from a positive valued gross rental of the country on a medium of many year".\(^6^6\) Both believed that the event disappointed expectation and proved to be destructive and ineffectual.\(^6^7\) Shore and Grant both held

\(^6^4\) This was the contention of John Shore, FR 2, para.104 and 106.

\(^6^5\) James Grant, *FR2, Analysis*, pp.192,


\(^6^7\) Grant, ibid.
that the failure of the measure of letting lands by public sale to the highest bidder was related to the choice of agency for the execution of the scheme, that is the native revenue farmers who, it was "conceived ... were better informed of the value of lands than their rulers", "in violation of the constitutional forms zamindari agency; in consequence of which, a number of needy temporary farmers let loose on the country, and no less ignorant of the value of their territorial trusts than the sovereign landholders themselves".

However "institutional innovations" were dependent not only on the choice of agency, but also on a plan or an arrangement regarding the most efficient and optimum collection of revenue. This was the project of most thinkers on the subject of revenue, ever since the Company authorities directed their servants in Bengal to plan a more direct control over the revenue and economic administration. The questions related to it formed the sum and substance of enquiries conducted by Richard Becher, CWB Rous, GG Ducarel, John Shore, James Grant, H.T. Colebrook and J.H. Harrington. Perhaps the most serious disruption to the formulation of such plans was the famine of 1769-70, which left the planners rather uncertain to look for an immediate resolution of their problems. The probable reason behind this reaction was a few zamindaris and districts like Birbhum, Purnea, Rajshahi, Nadia and Burdwan had borne the brunt of famine facing depopulation and disruption of cultivation. Thus ever since the failure of farming system and the Amini Commission of 1776 optimum demand and collection of revenue formed the underlying purpose of most enquiries conducted by the government. Thus apart from the question of settling with proprietors or farmers it also encompassed a few other features which were essential components of the revenue system of Bengal.

On these questions Shore and Grant differed openly in the consultations of the Board, as these related to interpretation of causes of the falling revenue assessments. It should not elude our observation that it was on the basis of such interpretation that

68 Grant, ibid.
future methods of ascertaining the value of land and collection of the optimum quantum of revenue was decided. It was well known to the authorities that the assessment figures were falling over ten to twelve years preceding the Decennial Settlement. In Dinajpur the *jama* proposed for Decennial Settlement was S.Rs. 1501000, on the basis of a average gross *jama* of S.Rs. 1531302 for the period between 1179 B.S.-1193 B.S., while the *hasil* for the year 1789 stood at S.Rs. 1636000.\(^69\) Grant attributed the tendency of falling revenue assessment to the country being “prodigiously under-rated” since the beginning of Mughal rule in Bengal, which inevitably led to a high degree of state exaction during Mir Kasim’s rule, which he believed represented the assessment standard which the country was capable of delivering. He also believed that the collection of it for one or two years would establish the practicability of fixing this sum as a permanently realizable revenue.\(^70\) It is quite well known that in Dinajpur, even before the district’s accession to Dewani collections were rigorously kept up. Initially it was because of the heavy demand imposed by the state. Later with the zamindari structure of the district weakening due to the operation of *amil* and farmers, excess demands became a common feature, first due to the collusive tendency of the zamindari *amilah*, who fabricated accounts and issued receipts in full for payments that were much below the amount of stipulated rent. Secondly as a balance to these frauds a variety of taxes were imposed by the zamindar, as they had recourse to these expedients for the means of fulfilling the engagement with government. The assessment was thus not regular, and, the largest sum that had been received was in no inconsiderable degree the produce of the extraordinary taxes imposed on various pretexts ‘and under solemn assurances that they should not be long continued’.\(^71\) The collector thus recommended regular assessment, in order to ascertain the value of ‘under-rated’ lands, and this seemed to be the basis for Grant’s assumption that the district would be able to yield much more

\(^69\) BRP 13\(^{th}\) April, 1789, vol.64.

\(^70\) BRP 3\(^{rd}\) April, 1789, vol.64.

\(^71\) ibid.
than what it had been rated as. Further the collector held that the fear of discovery of actual rental through measurement of land had made many ryots acquiesce in the payment of exorbitant demands. Also the 'plea of real or fictitious desertion of the ryots' by the mandals and paramanik to obtain the possession at too low an assessment of considerable tracts had led to diminution of revenue.\(^72\)

One may deduce a few important facts from these observations. That, because of the collusive nature of landed interest, both among the zamindari amlah and the farmers, land was held at considerably 'under-rated' value, a point which supported Grant's contention but not Shore's. It was thus possible to hold large farms as a 'device' to 'extend cultivation either at the behest of the zamindars, or by small peasants leasing out to their larger counterparts and then working their lands on a sharecropping basis.\(^73\) But in Purnea, Rajshahi and Rangpur much land remained out of cultivation (pateet) even a few years after the famine i.e.1183, resulting in a considerable diminution of revenue.\(^74\) Here the government officially acknowledged a cummee or decrease in assessment for those lands which were given out to cultivators for reclamation.

Developments in the social structure of Dinajpur had thus been a product of peculiarities of certain geographical changes and also partly its revenue history in which the farmers played a preponderant role since the rule of Mir Kasim. According to Grant after Ramnath's succession the zamindari was besieged by succession problems between his two sons Kantanath and Baidyanath.\(^75\) This proved to be favourable to Mir Kasim who was willing to realize full legitimate rights of the sovereign on his behalf by a regular hast-o-bud investigation into the genuine

\(^{72}\) BRP 13\(^{th}\) April, 1789 vol.64.; Home Miscellaneous Series, vol.385, Report from Mr. Hatch dated 15\(^{th}\) January, 1788.

\(^{73}\) Rajat Datta, SEM, p.113.

\(^{74}\) Miscellaneous Revenue: Revenue Department, vol.91, Hast-o-bud and revenue accounts of Purnea, Rajshahi, Rangpur etc. from 1179-1183B.S.

\(^{75}\) Grant, FR2, View, p.326.
resources of the country, which was effected in 1168/69 through the agency of sazawal Ramnath Bhaduri, who was described as a muttahedi farmer of Dinajpur. Grant believed that the whole assessment of Bhaduri would have been collected if Mir Kasim had not been expelled, and that would have been the standard for the future had not Reza Khan ‘unaccountably’ reduced the neat jama in 1172. (The amil in charge of collection was Muhammad Zaman). This was hiked by Francis Sykes, who based his assessment on the papers delivered by Ramnath Bhaduri to the Khalsa at Murshidabad. This then was the demand from the Khalsa, as opposed to what Harrington suggested later on the basis of ‘practical experience and local knowledge of present circumstance’. In the following period (1172-1193) the decline in assessment was attributed to fictitious or real desertion of land by ryot and obsolescence of the original rate of assessment or nirikh.

However much land was given in farm, and the collector reported that for four years between 1781/82 and 1784/85 the farmers collected almost the full amount of the assessment. It is not clear from the reports what was the impact of this nature of farming on the falling rate of original assessment. Those who were not inclined to agree with Grant, believed that, much of the levied abwabs formed the major part of gross assessment and the asal had actually declined in proportion, and thus the abolition of any of those abwabs would lead to decline in assessment. Grant believed in just the opposite, that, abolition of abwabs would not lead to fall in assessment, because the actual value of land was already ‘under-rated’. This was at the core of the

76 Extracts of BRP 24th June 1788 in BRP 13th April, 1789, deposition of Prankrishna Singh regarding the _hast-o-bud_ of 1169 B.S., vol.64.

77 ibid.; BRP 3rd April, 1789, vol.64.; Abdul Majed Khan, _The Transition in Bengal, 1756-77: A Study of Sayyed Muhammad Reza Khan_, pp.159-162.

78 BRP 3rd April, 1789, vol.64.

79 HMS vol.385, Report from Mr. Hatch collector Dinajpur, 15th January, 1788.

80 Ibid.; Miscellaneous Revenue: Revenue Department, vol.92., Jama-Wasil-Baki showing the state of jama of 1174 B.S. to the end of 1183 B.S. formed from the records of the khalsa and accounts received from PCR Dinajpur.
debate between Grant, Mckenzie, Graham and Harrington in 1789, when the issue of settling a revenue demand for Dinajpur came up.  

Assessments were declining in other districts too. Purnea, Rajshahi, Rangpur, Birbhum, Bishnupur, and Sujamutah showed a declining trend. Here too as in Dinajpur the agency of collection played a major role in determining the level of assessment. But what accounted for most in these district was the devastating impact of the famine of 1769-70, which rendered much land out of cultivation and hence assessment of revenue. The evidence from districts like Purnea and Rangpur indicates that in spite of a revenue policy to settle cultivators by allowing inducements land remained unclaimed even in 1776, that is the year of appointment of the Amini Commission. It is important to note here the distinction between hazeera pateet/palataka land, or ‘occupied lands gone waste’, and consequently resulting in cummee or decrease in maal, and pateet or ‘lands deserted and gone waste’ for which absolute deduction in revenue was granted. As will be discussed later, much land in either categories were present at Purnea and Rangpur, and marked out a different course of development in their revenue histories. Government, which had acted mainly on the advice of Francis Sykes, in the pre-famine years, to press for a higher revenue demand on these districts, and allowed an inflated hast-o-bud jama to determine revenue collection, tended to hold the native revenue collectors like Sachet Ram in Purnea, for peasant desertion and decline of cultivation. Ducarel’s experiments with small peasant farms, were therefore a rejection of the native assessment method of distributing the balance of revenue of the previous years over the entire district, by adding to next year’s increases and also the aggregate jama that was settled after the hast-o-bud.

81 BRP 3rd-13th April, 1789, vol.64.

82 Miscellaneous Revenue: Revenue Department, vol.91. Hast-o-bud and revenue accounts of Purnea, Rajshahi, Rangpur, Sujamutah etc. from 1179-1183B.S.

83 ibid.

84 AM Khan, op.cit. p.159.
However what has eluded observation is the fact that Sachet Ram - or Muhammad Zaman’s - demand was more dictated by one which was imposed from the centre of administration, that is the Khalsa, and probably had little correspondence with the hast-o-bud formed locally during times of normal demand. At Dinajpur the question of dealing with zamindar and reducing his expenditures figured prominently, because it was felt that the zamindar had the power to withhold the rightful share of the state and also influence the ryot. The success of the measure of central government was therefore judged from this point of view, that is, of dealing with the locally entrenched agrarian interests, and in reducing their expenditures. But in Purnea and Rangpur these questions came up later, when it was found that a gentry perceived to be ‘powerful’ had already established its hold over the agrarian economy. Thus what was extended largely all over northern Bengal districts in 1771-76 was what can be called the ‘Dinajpur model’ of revenue farming, with the hope that it would be able to extend cultivation and restore the revenue paying potential of the districts.

Repeated attempts to revise revenue assessment in Dinajpur till 1769-70 had probably led the Company authorities to conclude that assessments had a tendency to increase only through levy of additional cesses and reduction of expenditure. Similar experiment in reduction of expenditure was carried out in Dhaka too by Sykes. Dhaka was Reza Khan’s home ground, and even Clive had warned against direct interference in the district’s administration, to retrench emoluments. The intended purpose of such retrenchment exercise was increase of revenues, though reduction of such expenditures should normally have left the authorities with a decreased assessment or jama figure. This had happened in most cases of retrenchments carried

86 James Grant to BR 1789, 13th April, 1789, vol. 64.
87 AM Khan, op.cit. pp.151-54
88 ibid.
out under supervisors in 1770-72 in the districts of Bengal. But since assessments were increased in almost all districts in the years 1771-72 and 1772-73, we can well say that extra imposition of cesses had continued. However districts hard hit by the famine like Purnea and Rangpur could not admit of extra cesses to augment assessments beyond a point, and this was stated by the supervisors of the respective districts. Dinajpur too experienced retrenchment activity by the administration in 1771-72, but here due to the entrenched nature of the zamindari amlah, and their nexus with amils, power remained with traditional elements in rural administration. Farming of land by sequestering lands out of zamindari domain was in evidence, and even before the farming system was formally launched by the early colonial administration, the zamindar had complained to the Controlling Council about the practice and the steady erosion of his powers due to the machinations of his dewan and the amil. In the neighbouring Kanknea estate this practice seems to have been widely prevalent during the farming years under Debi Singh.

Bengal in the eighteenth century had developed fairly uniform system of revenue principles and practices. The kists of rent were collected at a particular time with only minor variations in some districts like Burdwan. The forms of assessment since the Mughal period were quite clearly defined. These were called jama takseem and jama tashkish, and it was well known to the kanungos of the day as to which

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89 PCCRM, 27th September, 1770, Lr. to R. Becher, ibid. 1st October, 1770, President and Council's instructions to Reza Khan.

90 PCCRM, 13th December, 1770, Lr. from supervisor of Purnea; ibid. 6th December, 1770, Lr. from supervisor of Rangpur.

91 PCCRM, 14th February 1771, Lr. from supervisor of Dinajpur, and, Azee from Raja Baidyanath to the Naib Dewan; ibid. Lr. to supervisor of Dinajpur, 21st January, 1771.

92 PCCRM, 11th January, 1771, Lr. from supervisor of Dinajpur; ibid. 15th September, 1770, Lr. from supervisor Rangpur, for complaints of similar nature.

93 BRP 27th April, 1789, vol. 66.; BRP 13th January, 1789, vol. 58 part II.

94 BRP 10th April 1787 vol.13
mahal of which zamindari had submitted to such tashkish and which had not. The method of measurement of land, though various was well known to the central authority in Murshidabad, and these being arranged in four broad divisions of the subah or eight or nine gird or chakla, rendered a fair degree of plausibility to the assessment of rent. Hence it was normal for the administration of the day to presume that with a greater degree of control exerted over the agency of collection lands which had gone out of cultivation could be made revenue bearing, or ‘under-rated’ lands could be brought to the level of ‘fair assessment’. However still the colonial administration had to grapple with its own regulation and secure its intended purpose, a situation in which they were surrounded by hosts of interested parties, each trying to entrench itself more in the revenue and agrarian structure.

This was evident in almost all districts of Bengal but in Rajshahi attracted the maximum attention. In Rajshahi, the largest zamindari of Bengal revenue assessment had shown a marked decrease over the years. Between 1772 and 1777 the average jama fell by 3.2%, while in another twelve years i.e. by 1789 it fell by 15%. The Company had practiced all three modes of revenue management - khas, farmers and zamindars - here. In 1787 the collector cited as proof of zamindar’s neglect of cultivation the continuance of the practice of ‘halbhanjan’. The ryot’s plough, bullock, seed and grain were sold, and every abwab ‘laid on the last year was continued’ and he felt that in that situation he was not competent enough to prevent though by the regulations he had to forbid it. He had issued parwana and the first one was to prevent people ‘being put in iron like highway robbers for disputed balances, and the

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95 BRP 21st Dec. 1789, vol. 82, part I.
96 ibid.
97 Governor-General in Council, Revenue Department, 9th May, 1788, vol. 147 part II; BRP 18th June, 1789, vol. 71(1)
98 BRP, 13th April, 1787, vol. 13 part II
next one was to forbid the selling ploughs, bullocks, seed, grain and instruments of husbandry.\textsuperscript{99}

The Board prescribed certain rules for the realization of revenue and liquidation of balances which was a model for the administration of the district in general. A statement of the balance was to be prepared, and she was given notice to pay it within five days. If not her authority over the revenues of the zamindari was to cease immediately, and the whole charge of settlement and collection transferred to the collector.\textsuperscript{100} The Board also directed that in the event of non-payment of arrears lands were to be sold to realise the revenue, and even if she were to be dispossessed of the zamindari she would not be released from the responsibility of the remaining balance, which would be realised by selling more lands.\textsuperscript{101} And in the event of Rani discharging her obligations a settlement would be made with her in the following terms. First, that she would engage to S.Rs.2425000 without any deduction of moshaira. Second, establishment of the charges of zamindari should be regulated and determined by the Board. Third, that the sadar cutcherry would be considered as an office of the government, where the business should be conducted by the zamindari amlah, but under the superintending conduct of the collector whose orders they must obey. Fourth, that the collector should also station officers on the zamindari cutcherry to take an account of the daily receipts of revenue and that the zamindari amlah should furnish him with all such accounts as he would require. Fifth, the zamindar should deliver to the collector a list of all sadar officers specifying their names and duties, and the amount of their salaries should be issued monthly from the receipts in account the kists which were to be paid in full to the collector. Further, the collector was empowered to depute amins whenever necessary. He could summon mofussil renters wherever the ryot were subjected to oppression and exactions, for which the zamindar

\textsuperscript{99} BRP 17\textsuperscript{th} April, 1787, vol.14 part I.

\textsuperscript{100} BRP 13\textsuperscript{th} April, 1787, vol.14 part I.; HMS vol.385, Information by Mr. Speke in a letter dated 23\textsuperscript{rd} May, 1788.

\textsuperscript{101} ibid.
was obliged to deliver a particular account of *mofussil* settlement specifying the names of the *mofussil* farmers and *naib* and the amount payable by each, copies of their *kistbandi* and the original engagements executed by them, which account to remain in zamindari *seresta*. The collector could inflict corporal punishment on them to refund the amount exacted with such fine as he would deem fit.  

As the revenue situation looked up a little by 1788-89, the collector and the Board advocated a settlement with the zamindar. The crucial indicator of this improvement was suggested by an increase of *sadar jama* on the previous year. The settled gross *jama* in 1789 for the zamindar was S.Rs. 2500000 including collection of previous balances, *akrajat*, *saranjami*, and allowances for *jamadar* and *barkandass* or the zamindari police.  

The collector endorsed all these allowances despite the fact that immediately prior to this communication to the Board he had expressed apprehensions regarding balances accruing in the ‘numerous *currarra* farms and *muscooree* taluks, ascertaining whether balances are due from them on a fair adjustment of what ought to pay and if due adverting also to their ability and whether the want of it has been brought on by the inundation and other calamities of the last year or has been occasioned by their fraudulently absconding or contumaciously resisting’. Therefore though the apprehension regarding concealment and alienation of resources were there, the zamindari was chosen as the agency of collection at the end of a period of *khas* management from 1787. Since 1777 the zamindari had been held in farm - Nandalal Roy - and also managed *khas*. But the declining trend in assessment could not be arrested, but the collector now expressed confidence that once the zamindar was established assessment of revenue would be easier, though the zamindar would naturally appropriate some of it as his emoluments. He also felt that dissension by interested people, by which he meant the *amlah* and the farmers, could

102 ibid.

103 BRP 18th June, 1789, vol. 71(1)

104 GGINC, RD, 7th May, 1788, vol. 131 part I; BRP 18th June, 1789, vol. 71(1)
be a possible factor impeding revenue business in future. The Company therefore in its anxiety to stabilise the revenue assessment and collection sought to establish firm control over farmer and those who managed revenue of khas lands. This control was sought to be established conjointly by the agency of the government and the landed proprietor. This in a way marked the end of the period which had begun with the Committee of Circuit’s settlement of revenue with Rani Bhowani, and farming of the zamindari under her.

Evidently Company’s attempt in 1772 to ascertain the exact value of land by letting out to the highest bidder - which in case of much land in Rajshahi was the zamindar herself - had not changed the mode of imposition of cesses on the ryot. This was a reason for lands in Rajshahi remaining pateet even after five years of farming experiment. The difference can be gauged from the fact that even after five years of farming in 1183 55% of the revenue decrease was contributed by the pateet lands, while only 13% of the increase came from its re-cultivation or furuddady beshee. And while 56.3% of the increase was brought about by direct enforcement of excess levies at the time of the bandobast, at the time of the assessment 20% of decrease was allowed. Thus the major decrease was accounted for by uncultivated lands. The increases in the original rate of assessment, or nirkh beshee were canceled by an equal rate of decrease in it. Evidently the farmers had to collect much beyond their brief to satisfy state demand, while the state felt that much of the lands had remained under-valued, although exactions had continued. This is evident from the surprisingly low percentage of beshee on account of ‘discovery’ despite the great official effort to effect that. In comparison a sizable percentage of beshee accrued from re-cultivation.

105 ibid.; BRP 26th August, 1791, vol 118;
106 Miscellaneous Revenue: Revenue Department, vol 91. An account mofussil hast-o-bud showing the particulars of the joma or sources of revenue of Rajshahi, Bhettoriah etc. zamindari of Rani Bhowani for the Bengal year 1183 formed from an investigation of the mofussil patwari account.
107 ibid.
In comparison to Rajshahi, Purnea fared better in the survey and 'discovery' mode of revenue augmentation, in which the participation of agencies of government was more prominent than in other modes. In Purnea it was 16.3% of the total increase, while in Rajshahi, a larger district, it was 8.7%. The figures for carrar cummee or revenue abatement to induce ryot to return to land for the districts were 62.2% and 0.4% respectively. While in the absence of data it cannot be said how much of land returned to cultivation in Purnea in 1183, from the increase established on the increase in the value of harvest or nirkh patta darbandi beshee or nirkh beshee it can be said that both districts were at par, the figure being 6%. But one has to take into account that the district of Rajshahi was territorially larger, and thus the contribution to revenue by re-cultivation of those lands laying waste prior to 1179 - 13% - was not significantly high, as, the comparable nirkh beshee of the district stood at 6%. Though the furuddady beshee figures for Purnea was not available, from the tunkee beshee figures or increase established in consequence of investigation we can say that it contributed to 0.8% of the total increase in revenue, whose corresponding nirkh beshee figure was 6%. It is also important to note that in Purnea the mahals were of two categories, jaribi and carraree. The carraree mahals or those which paid a fixed rent, did not have deductions of revenue on account of lands which had become waste and desolate i.e. palataka, while the jaribi or mahals subject to annual measurement had deductions. A substantial decrease in assessment came about as a result of decrease in internal trade in Purnea. Sayer cummee accounted for 22.7% of decrease in maal.

108 Miscellaneous Revenue: Revenue Department, vol 91. An account of mofussil hast-o-bud showing the particulars of the jama or sources of revenue of Purnea in the Bengal year 1183.

109 Ibid.

110 Ibid.

111 Ibid.

112 Ibid.
In Rangpur the assessment increased at an average rate of 7.1% between 1772 and 1776, the hast-o-bud jama of 1178 being Rs.1356834, while that of 1182 was Rs.1650655. This trend did not continue as the jama was much reduced later. However between 1772 and 1776, the mofussil jama trend showed a decrease by about Rs.12367 or 1% of the jama of the year 1178. This trend seems have to continued as the calculations show, till 1182, when a fresh hast-o-bud jama was formed. The jama since 1178, with increase in four subsequent years stood at Rs.160636, showing a clear difference of Rs.44019 between this figure and the hast-o-bud jama figure of 1182. This most probably implies that the figure of the hast-o-bud jama of 1182 had heavy additions of impositions of abwab and that arising out of ‘discoveries’. In 1788 the kanungos of the district reported to the collector that the reason for large balance in the year 1178-79, was the result of the jama being formed by the collector without ‘considering the ability of the district’ by the collector John Grose. The jama was formed without enquiring into the objectionable articles contained in the Amini papers. The truth of the statement is clear from the fact that abwab heshee accounted for 72.2% of the total increases, while curtunnee or inclusion in the jama of articles which were deducted from receipts, accounted for 4%. Other increases came about from tunkee heshee, or increase in consequence of investigation, accounting for 16% of the increase, which according to the kanungos was a cause behind the large balance accruing in 1178, compounded by the resumptions made by collector Graham on Grose’s deductions. The ziladars and farmers that year borrowed large sums of money and sold moveable goods to pay the revenue. However the evidence of the kanungos supports the view that the resources of the district were

\[\text{113} \quad \text{HMS vol. 385, Information conveyed by Mr. McDoval, collector Rangpur, 16th December, 1788.}\]

\[\text{114} \quad \text{Miscellaneous Revenue: Revenue Department, vol.91. An account of mofussil hast-o-bud showing the results of an investigation of the mofussil patwari accounts collected by the amin.}\]

\[\text{115} \quad \text{HMS vol. 385, 16th December, 1788.}\]

\[\text{116} \quad \text{Ibid.}\]

\[\text{117} \quad \text{Miscellaneous Revenue: Revenue Department, vol.91.}\]
already under, before the Company’s occupation of the district. The revenue narrative of the kanungo stated that under Alivardi Khan the district was reasonably rated, but since Mir Kasim the levy of demand was high and disproportionate to its capacity. Much in the same manner as Dinajpur under Ramnath Bhaduri, since 1757 and till 1761 heavy demand to the tune of an increase of Rs.100000 had taken place under successive dewans of the faujdar of Rangpur, Abdul Sobhan, Shobha Chand and Abad Ali Khan. Within this time the increase in jama was to the tune of Rs.812986. The violence at Carjeehaut took place around this time. Thus the assessment had always been in response to a high central demand. The collector in his queries to the kanungos said that in Rangpur since 1169 i.e. 1762, the proportion between collection and assessment had been uneven. It was indeed so as the variation in collection, as proportion to the gross assessment was higher in Rangpur than in other districts between 1772 and 1776 too.

Thus in comparison to Rangpur, Purnea had established an increase on the basis of extension of cultivation of waste and return of land to cultivation, rather depending heavily on increase of abwabs. In Rangpur’s case too, such exertions by the revenue administration must have yielded substantial gains, as the carrar cummee, or the decrease admitted to prevent ryot from deserting or inducing them to settle amounted to a substantial 39% of the decrease, while the respective figures for dustore cummee, or reduction in asal or abwab and, reyaian mujay or allowance for maintenance of ryot amounted to 16% and 24%. However the hast-o-budjama of 1178 was inflated because of the continuance of ‘improper’ - as the kanungos called those - of mathotes and abwabs, which basically was an administrative response to the government’s inability to collect much since 1169, following the period of great demand under Mir Kasim, and, then of deductions following his ouster. Balanced

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118 HMS vol. 385 Information conveyed by Mr. Mcdowal, collector Rangpur, 16th December, 1788.

119 Miscellaneous Revenue: Revenue Department, vol. 91. 

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judgement would suggest that Ducarel’s measures against the traditional administration of Purnea facilitated in the preparation of a more realistic hast-o-bud.\textsuperscript{120}

Evidence of pateet and palataka lands are available from Sujamutah for the year 1178. However here pateet lands existed before 1176, and seems to have been a continuing feature, and accounted for 3% of the revenues, while palataka and hazeera 17% and 80% respectively.\textsuperscript{121} Thus it seems that some land, however small in comparison was left uncultivated for long, some more were deserted later. But on the whole most revenue paying lands were under cultivation. In this scenario return of lands into the fold of cultivation seemed almost regular, and thus no special efforts to grant cummee is in evidence so far as the bandobast jama of 1178 was concerned. Thus social conditions affected plans of revenue administration in however crude or nascent form it might have been in the late eighteenth century. Similar expectation on the part of the administration that land would be cultivated without any special effort was evident from other regions too.

In Jessore, Chittagong and southern Dhaka districts considerable extension of cultivation had taken place, through reclamation of forested land. The collectors’ reports from Jessore suggests that though assessment had fluctuated mainly through accumulation of taxes and other charges,\textsuperscript{122} and in the progressive increase of assessment the decline of cultivation was traced,\textsuperscript{123} there was expectation of considerable increase of revenue particularly from the separated taluks, especially where considerable farms had been held by ryot as an under-rated tenure.\textsuperscript{124} Such lands were held through collusion with zamindari amlah, who according to the collector had since time immemorial exercised the privilege of granting to different persons leases of

\textsuperscript{120} BRP, 5\textsuperscript{th} July, 1790, Lr. from collector of Purnea, vol. 95.

\textsuperscript{121} Miscellaneous Revenue: Revenue Department, vol.91. An account mofussil hast-o-bud.

\textsuperscript{122} BRP 31\textsuperscript{st} January 1791, vol. 106.

\textsuperscript{123} BRP 19\textsuperscript{th} May 1790, vol. 89.

\textsuperscript{124} HMS vol. 385, Report of Mr. Tilman Henckell dated 25\textsuperscript{th} of June, 1788.
land under the several denominations of *gauntee jumma, toote jumma* and *neez jote*.\(^{125}\) Further he advised that an allowance for not in culture should be made, obviously with the purpose of bringing land under cultivation. He thus advised the fixation of the rate of assessment of each article of *asal jama* only, leaving the quantity of land cultivated, and the rate of assessment on them according to value of crops, uncertain.\(^{126}\) The district could be divided into two zones. In the southern Sundarban area taluk creation was a profitable activity, and the collector stated that the cultivation of these lands would become the source of considerable addition of revenue because independent of individuals already invested in possession of their respective taluks there were applications for a very large quantity of land for which *sanads* were to be granted.\(^{127}\) A noticeable aspect of the agrarian structure of Jessore was the decline of the zamindaris in the northern part of the district, and their conflict of interest with the talukdars who were to be separated on the basis of new *jama*. These were the zamindaris of Mahmudshahi, Issoufpur, Cheroleah Muddodeah and Joydeah Jagannathpur. The assessment of these districts were fixed after a *hast-o-bud* in 1772 by the Comptrolling Committee of Revenue, on the zamindars. The collector held this *jama* to be the standard, being, as he believed, based on authentic grounds. But collections made upon subsequent *hast-o-bud* by the zamindars and their incapacity to manage their estates led to a fall in the *jama* below the rate established by the Committee. The annual variations of the *jama* were burdensome for the talukdars and that was the ground on which they wanted separation. The zamindars opposed the separation of talukdars on the basis of 1772 *jama*, because that would give them less revenue deduction, allowed for such separation. The zamindars opposed the creation of Sundarban taluks too, but the collector reported that their spirit of opposition had died down.\(^{128}\)

\(^{125}\) BRP, 31st January, 1791, vol. 106.

\(^{126}\) *ibid.*

\(^{127}\) BRP 7th November, 1788, vol. 55, part I

\(^{128}\) BRP 18th November, 1788 vol. 55, part II
Having dealt at length fluctuations in revenue in different districts one may formulate few reasons, to explain this tendency. Fluctuation in assessment and collections were caused (a) when ‘improper’ articles were continued in the jama, with additions of subsequent years. This made the jama look inflated and heavy, but could have resulted in low collection as it happened in Rangpur for a few years. (b) It could have happened also when increases or decreases, or beshee and cummee, were allowed thereby pulling the assessment figures in different directions but keeping it more in conformity to the existing reality. However whether the increases would be an imposition, or would lead to a normal accumulation, would depend on the head under which that increase was imposed. For example, land returning to cultivation over a period of time would lead to normal accumulation. (c) It could also happen decreases were allowed to facilitate the settlement of ryot and extension of cultivation. This could lead to extension of cultivation in future, but a diminution of revenue in the immediate. (d) The evidence, particularly from Rajshahi, strongly suggests that decrease on account of cummee was attempted to be balanced by fresh levies under bandobast, coot, and dustore heads, leading to an impression of ‘deficiency’ or want, in the event of their non-collection. Such impositions might have resulted from avowed ‘discoveries’ made through investigations. (e) Jama could have decreased due to demand for deductions by the farmers under various expedient heads. Such instances reinforced the idea of ‘concealment’, ‘decline in cultivation’, ‘exaction by farmers’ and ‘defrauding the exchequer of its rightful dues’ as causes behind general deterioration in the agrarian economy and revenue situation, as it was always supposed that intermediaries had collected their dues without sharing with the state.

Thus the standard where a ‘proper’ assessment could be fixed was always uncertain in an economy facing changes in administration, limits in the frontiers of cultivation, and workforce required to bring land under cultivation. The general response of the regime to this situation was administrative tightening. In some districts like Dhaka, Purnea, and Rangpur where intervention had come about through motivated efforts by Company servants like Sykes, or energetic reforms by others as was the case with Ducarel the Company had been able to make an impact on the
traditional structure of administration. Elsewhere, as in Rajshahi, Dinajpur, Burdwan and Bishnupur it had to contend with the traditional power sanctioned to the zamindaris and those usurped by the farmers. For example in Rajshahi the authority of the collector in enforcing the kabuliyat was questioned. The regulations issued between 1778 and 1781, enforcing punctual payment of kistbandis and control the desertion of ryot, were designed mainly to ensure the flow of receipts.

However to men like Shore the solution seemed to be more diffuse than many of their colleagues who pinned their faith in ‘proper’ measures. The differences in the manner in which they perceived the changes occurring in Bengal accounted for much of their interpretations. While Grant’s preoccupation with Rajshahi and Dinajpur led him to conclude that laxity, administrative and moral, were responsible for the existence of under-rated assets through peculation, concealment and fraud, and he thus called for urgent action on this front, by imposing high assessments and rigorous collection. Grant believed that “some ascertained fixed standards to limit the annual fixed supplies” could be ascribed only to “measures pursued or proposed under the most enlightened administrations of our days and nation in India” to investigate, ascertain or establish the first grand principles of every well regulated system. By this he meant the supervisory administration introduced in 1769, “the permanent agency with settled forms of management”, though till then there was a sense of want prevailing in the measures resorted to. Grant lamented that had this form of administration executed as perseveringly as ably and vigorously commenced it would have exposed “the chicanery and corruption of interested natives, or afforded sure

129 Reference is here to reforms undertaken since Dewani of 1765.

130 BRP Lr. from collector Rajshahi, 13th April, 1787, vol.13 part II.

131 J.E.Colebrook, Digest, extract of proceedings of the GGinC in RD, 7th April, 1778, circular letter the Provincial Councils, 8th May, 1778, extract of proceedings in the Revenue Department, 26th January, 1779, extract of consultations in the Revenue Department, 7th May, 1779, orders to the several Provincial Councils and Collectors, 2nd May, 1780, and, Permanent Plan for the Settlement f Revenue of Bengal, 20th February, 1781, pp.212-213.

132 Grant, FR2, Analysis, p.206.
indications of the fallacy of the financial system imposed .. at the era of dewanny”.

In part the objective of the supervisory system was indeed along the same lines, as understood from Becher’s communication to the supervisors and their communications to the Controlling Council, but Grant’s opinion was based only on supposition of the existence of under-rated assets. One can thus say that Grant favoured the administration of a local nature which would represent the demands of a centralised government and assessments that issued from there. The amildari mode of revenue management of Mir Kasim’s reign was thus ably suited for the discovery of such hidden profits.

But now the emphasis shifted from curtailment of expenditure of zamindars and amlah to resumption of lands, and renewed settlements after a survey. His advocacy for a strong local administration followed his perception that existence of under-rated assets in the hands of intermediaries undermined the power of the state. Therefore the existence - or non-existence - of such assets in their hands was merely a function of the power of the state. This premise was too narrow to consider the growth of such income and assets in the hands of those intermediaries. An answer to this question with great sophistication was provided by John Shore.

In marked contrast to Grant’s mode of reasoning such expedient measures directed towards discovery of assets, as those under Mir Kasim or during the supervisory period held little meaning for John Shore. In fact he termed Mir Kasim’s methods as pillage, while for supervisory administration he hardly spared a comment. In recommending policies for the future Shore had in mind the many failures

\[133\] ibid.

\[134\] PCCRM, 27th September, 1770, Lr. from R. Becher Resident at Darbar to Council; ibid. Lr. 8th October, 1770, from Council to supervisors; ibid. 6th November, 1770, accounts received from supervisors; ibid. 4th October, 1770, Lr. from supervisor of Hooghly, 4th October, 1770.

\[135\] Shore, FR2, para.77.
of Company government in agrarian administration, and the changing realities. He was certain that land was heavily taxed, and this came in through imposition of extra cesses rather than an increase in ‘original’ value of assessment. The ‘original’ rate had thus fallen in proportion to the increase in extra impositions. In Shore’s opinion, this had come about basically because a class of new agrarian interest had developed which had resisted any attempt by the state to increase the ‘original’ on the basis of new appraisals, while on the other hand state’s insistence on receiving augmented revenue had led to imposition of extra cesses. He held that if the extra cesses were withdrawn there would be a considerable diminution of revenue, a view which contradicted Grant’s thesis. What he focussed on was the entire revenue system as in operation from the Mughal period down to the times of the early colonial rule, and from that study drew conclusions regarding deployment of local revenue institutions which could collect data and ascertain the value of land. From Shore’s analysis it appears that the toomar jama and the takseem, of 1582, referred to as standard assessment, served the purpose of assessment only as on paper, a point earlier understood by Hastings also.

From an analysis of the principle upon which increases of revenue were demanded by governments of the day, prior to British rule, and the mode in which it was imposed, he showed that though rates of assessment were augmented proportionate to the augmentation of resources and the practice of land-revenue was based on a knowledge of real and existing resources, an increase of revenue exacted from the zamindar affected his profits, but made no alteration in the rates upon the ryot. Impositions under various denominations, and to a very considerable amount, had been levied from the ryot beyond the toomar and in many places had been consolidated into the asal or original standard assessment and a new standard had been assumed, as the basis of succeeding imposition. The zamindars and officers who

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136 PCCRM. 31st December, 1770, Vansittart’s regulations to control revenue collection procedures in 1771; Ducarel’s reforms in Purnea fazirdari administration which reduced burdens on assessment; similar measures by Rous.

137 GGINC, RD, 9th May, 1788, vol.131 part I.

138 Shore, FR2, para.32.
levied these imposts gave, in their own practice, *an example to the government* which knew and probably connived at them, and hence an idea was naturally entertained, that the actual receipts from the country exceeded, in very great degree, the demands of the state. According to Shore this was the presumption upon which the *Nazims* following Murshid Quli Khan acted when they increased the number and amount of their taxes treating the impositions levied upon the *ryot* as a fund of emolument enjoyed by the zamindar to which they thought that they too were entitled. Though he believed that the circumstances which influenced the determination of the *Nazims* in these impositions might have justified these increases, they had not observed any due proportion between the amount of their demands, and that of the sums levied by the zamindars. General information or merely the supposition of existing profits were much oftener adopted as grounds for of impositions, than any accurate enquiry into them. This clearly suggests that state’s original demand was always based on paper assessments at the *khalsa* to which the *abwabs* were added on supposition of profit. Shore thus believed that any decision by the Company with regard to the assessment upon the country which could be formed from the general statements of the demands was bound to fallacious. He deemed that the situation was the reverse in the days following Company’s accession, when the ryots, being taxed in a proportion of one half of their labour, and assessed in full, did not leave the zamindars with high profits. He pointed out that the mode of living among the zamindar was neither ostentatious nor expensive.

He thus emphasised variations in local circumstances and urged authorities to take it into account. In comparing the lands of the dewani districts with that of the ceded lands, and countering Grant’s contention that an augmentation of the dewani lands would be possible because it was possible to do so in the ceded lands beyond the

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139 *ibid.* para. 37.
140 *ibid.* para. 97.
141 *ibid.* para. 148
142 *ibid.* para. 145.
amount at which they were delivered to the Company, he stated that while the ceded lands admitted enhancements the dewani lands required abatements. Thus it never followed that if one district yielded a larger revenue than it formerly did, that another must. Local circumstances could have produced this effect, in one instance, which would not apply, in others. Exaction diminished the resources of one district, whilst equity, moderation, and good management raised those of another.\textsuperscript{143}

The management of the \textit{takseem jama} at the local level had important implications for the profits that accrued to zamindars and talukdars. And thus Shore had realised the importance of registering the record of original assessment locally. Reza Khan had pointed out in the early 1770s that the office of the \textit{kanungo} preserved the continuity of records at the local level, and thus for ascertaining at what level a revenue unit was originally assessed, or what sequestration for creation of taluk or revenue-free had taken place, the continuity of the office would be important, because the figure returned to the \textit{khalsa} did not indicate the correct picture.\textsuperscript{144} This opinion he held against that of most supervisors of the country, and stressed that though it might be considered superfluous for larger zamindaris, for smaller ones and the faujdaris it would be important.\textsuperscript{145} However the importance of this point was not comprehended fully by the Company. We find that in the later years in most disputes relating to assessment of new taluks it was alleged by original proprietors that the value or assessment of the property was made not according to the actual valuation that had taken place but according to a changed one.\textsuperscript{146}

The assumption that in the early eighteenth century assessment on the zamindars was increasing through levies imposed by the state was shared with Shore

\textsuperscript{143} \textit{Ibid.} para. 123.

\textsuperscript{144} PCCRM, 2\textsuperscript{nd} July 1771; AM Khan, \textit{op.cit.} pp.275-79

\textsuperscript{145} \textit{Ibid.}

\textsuperscript{146} BRP 5\textsuperscript{th} June-12\textsuperscript{th} June, 1787, \textit{Extracts of Proceedings of the Superintendent of the Khalsa Records}, dated 4\textsuperscript{th} December, 1775.
by Hastings. Explaining the right of the state vis-à-vis the zamindar to land and its produce Hastings held that while the duty of the zamindar was to augment the population and revenue of the area the right of the state lay in making repeated surveys of the area in consequence of that augmentation which was called *hast-o-bud*. Hastings, meaning what is and what was, according to Hastings was evidence of the right of the state to assess the lands at his option, and augment that rent “as it would be an absurdity to suppose that the Magistrate would submit to the sole purpose of reducing the rent, and establishing his own loss.” Both Hastings and Shore were concerned about the imperfect state of knowledge regarding the value of land but the crucial difference was that their methods of ascertaining those were different.

Hastings had believed letting out land for the collection of revenue in farm to highest bidders at public auction was the best solution. This was to be done on the basis previous estimates of rent formed from *hast-o-bud* conducted earlier or from the earlier *jama wasil baki* papers. To Shore such methods were bound to yield fallacious results because these were based on general statements of demand only while the circumstances of the country with respect to cultivation, population, specie and commerce had to be similar to warrant this mode of assessment. Local variations were many and had to be accounted for. This difference in approach between Shore and Hastings was very much reflected in their respective approaches to district administration. The difference was rooted in their respective positions regarding assessments. Hastings believed that an estimate of actual assessment of revenue was necessary because the original standard had long fallen in disuse due to many factors like political disturbances, natural calamities, and progress and retardation of cultivation in many areas. Shore’s contention was that the country was not under-assessed, but to the contrary it was always as much the country could bear, and there was no proof that the enhanced settlements could be collected for a consecutive series

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148 ibid.
of years. Thus if revenue collection could match the augmented resources in one area it could turn out to be disproportionate to the assessed resources of another and consequently incur a balance.

In tracing the progress of the assessment since the acquisition of the Dewani Shore’s conclusions were same as the one he held for a large part of the pre-colonial period; that, it had been fixed by conjectural estimates only, and the impositions at one time had been too heavy to be discharged, and remissions had been granted with almost the facility with which the increase was demanded. A knowledge of the emoluments enjoyed by the zamindars and farmers, on a suspicion that they existed, has occasioned an augmentation of the assessment. Thus an assessment of the productive capacity of the district was indispensably necessary.\textsuperscript{149} Shore demonstrated this with a reference to the instance of Dinajpur, where Mir Kasim taking advantage of the examination of the resources through \textit{hast-o-bud} assessment by Ramnath Bhaduri imposed a large \textit{sadar} demand which differed in almost article with the \textit{mofussil hast-o-bud}.\textsuperscript{150}

One of the most important points that he made with regard to collection of rents in the \textit{mofussil} or the interior was that super-added cesses had multiplied to such an extent that the \textit{asal} or the original standard rent of the pargana had become irrelevant, and such super-added cesses constituted the bulk of collection which made good the revenue demand.\textsuperscript{151} This pointed to two important facts regarding agrarian life. First that revenue demand was met mainly through the levy of super-added cesses, without which targets could not be fulfilled. This plea was repeatedly made by the supervisors and Richard Becher in 1770-71. Secondly resources could be discovered to pay such demand. The observation was supported by Colebrook’s investigations in Purnea district, where the \textit{nirkh} or the pargana assessment rate was not applied at all.

\textsuperscript{149} Shore, FR 2, para.94 and 148.

\textsuperscript{150} \textit{Ibid.} para.50.

\textsuperscript{151} \textit{Ibid.} para.106.
to the assessments of land and its produce. But neither the government or the poorer peasant could benefit from the new assessment rates which were arbitrary and had been introduced during the period following the famine and farming settlement years. Such rates were according to Colebrook introduced to keep the assessment low of only those lands in which cultivation was organized by substantial peasants by reclaiming waste lands and later concealing all the improvements made on it to avoid detection by the revenue assessor.

Thus with regard to mode of levy of dues to realise revenue demand Shore had some suggestions which he applied to the immediately preceding historical period under the Nawabs as well as to the contemporary period and had implications for the mode of agency in which the collection of revenue was to be vested. The Nazims, he held, instead of considering levied impositions as a share in the fund of emoluments enjoyed by the zamindars, ought to have ascertained whether ryot were capable of paying without distress the impositions of the zamindars, and, abolished such as were oppressive and exorbitant. When they appropriated the produce of these they ought either to have confirmed by their authority such as they meant to continue, and to have demanded the amount required of them under the same denomination.

Thus the above analysis of views of Shore and Grant does show that the quantum of revenue and the mode of levy could not have been assessed and determined independent of the agency which was required to assess, levy and collect revenue. Or that agency was not a mere objective instrument of the revenue appropriating body but an organic part of the body itself. Grant, who believed that the lands were under-rated in the books of the government, proposed high revenue assessment on the ground that direct intervention by the central governmental power in 1760-1763, to realize a high revenue demand, on the basis of centralized

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152 BRP 5th July, 1790, 1790, vol.95.
153 ibid.
assessments had revealed many hidden sources of revenue. Thus the demand was fixed centrally though it might have been suggested by the mofussil hast-o-bud carried out by the farmer. Shore pointed this out as the advantage which the central authority, or the Nizamat under Mir Kasim availed of the estimate of resources exhibited by the hast-o-bud of the farmer of Dinajpur Ramnath Bhaduri. Bhaduri thus had to engage for the sum he thus represented in his mofussil accounts, because refusal to do so would have been an acknowledgment that his estimate was fallacious. The appointment of amils therefore represented the imposition of a centrally determined revenue demand on the zamindars, mode of imposition which according to Shore was fundamentally ruinous both to ryot and the zamindars. Shore further held that the mode of imposition had been in operation under all the Nazims but Mir Kasim driven by the precariousness of situation extended the principle by deputizing agents to ascertain the source of emoluments. Thus the resources of the country were stretched and were no longer adequate to the measure of exaction.

However if the central demand could be rationally adjusted to the value and capacity of the land a careful consideration of mofussil resources would be necessary. This is the point which Shore had stressed while bringing out the difference between a demand placed on the zamindar on the basis of conjectural ideas regarding their emoluments and profits, and a more local scrutiny which he believed should have been undertaken to fix the demand. Since the acquisition of Dewani though impositions at times had been too heavy to be discharged remissions had been granted with almost the same facility as increase was demanded. Augmentation of assessment and abatement in it had been a regular feature of the revenue history of the period. Though the terms of the settlement between the landholder and the state were always the same the success of the settlement form the point of view of the state depended on the accuracy of the knowledge regarding resources. If it were an assessment upon the

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155 Shore, FR 2, para.60 ; BRP 3rd-13th April, 1789, vol.64.
156 Shore, FR 2, para.50.
157 ibid. para.42
country formed from general statements of the demands it was liable to be fallacious, as it was in the case of statements prepared from khalsa accounts for the farming settlements of 1772 and 1781. Shore thus did not place any reliance on the data available with the central agency and considered it insufficient to arrive at a standard evaluation of the actual rental. By the general terms of every settlement the government would endeavor to raise as large revenue as it would, while landholders would seek to procure a diminution in the amount of their contributions. But both its short-run - i.e. gaining what it ought by insisting on its terms - and long-run - i.e. avoiding future deficiencies by admitting claims which could not be refuted - objectives could be met if local statements were prepared. Thus the institutional innovation which Shore required was a permanent agency which would continuously monitor the progressions and regressions in the value of land, its produces and rents and their assessments. The district collectorship was thus an important consideration for Shore from this point of view. A high assessment to discover the capabilities of the prodigiously under-rated lands did not have any meaning for him.

V.4 Revenue Management in the Interiors of the Country: Supervisors and the Organization of Revenue Administration

In the official parlance of the land-revenue and general administration of the early Company rule the term "province" was used to denote administrative components of the Subah of Bengal. It was used to denote a region having some degree of homogeneity in the sense of being under the charge of an authority. The sarkars, chaklas and parganas were components of this structure and were treated as features of interior or rural administration. The degree of centralization of power was reflected in the fact that the state had been able to create elaborate revenue organizations at different levels running down to the districts of the zamindar to assert its dominance and demand revenue. The invasive power of the state to demand revenue from the zamindar marked the measures of centralization.

Though it cannot be said that under the Mughal rule Bengal had acquired a degree of centralization in assessment and collection procedures as was in the areas
under the zabt system, where state directly enforced the land-revenue rates in cash, here the subah acquired deep knowledge of the varied revenue practices under the zamindars, where the revenue demand was levied on a semi-permanent basis, and raise from time to time. The assessment was realised through nasaq, which involved levy of demand on the basis of jama of paper assessments, or jama wasil baki papers, of previous years. In areas where there were fresh the demand was settled after hast-o-bud assessment of the areas. Though the procedures regarding assessment of revenue at the central level bore the features of nasaq, estimation of crop rates according to pargana was well established and had fallen in disuse in some areas after the zamindari’s suffered erosion of power. Also the method of measurement of land, by the gaz, though varying from region to region, had wide application. Though the widely held view regarding the origin of the practice and its application in the province, - that it was instituted in Akbar’s time - was fallacious, the details regarding its application suggests that it was an institutionalised practice. Measurement was diversified according to local circumstances and were subjects of mofussil seresta, but were never particularized at the khalsa, though the amlah there was acquainted with different modes of measurement. In some districts three different standards were used i.e. of the zamindar, of the one peculiar to that place, and, that of the government, while the modes generally varied according to four divisions within the province. In the use of the gaz disputes could arise between the zamindar and the ryots, in which the state had to intervene. Such cases arose when the zamindar made attempts to replace the existing standard of the gaz by another. Collection of revenue however followed a more standard pattern. This was through the village karamcharies who collected the rents and were located in the mofussil under the amins, or through under-tenants and farmers of revenue who engaged through the sadar. The modes of maintaining their respective accounts thus differed. The

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158 BRP 21st December, 1789, vol.82. part I.
159 ibid.
collection of receipts by the karamcharies were thus known from their jama kharch accounts, while that of the farmers were maintained in the sadar jama kharch accounts directly.\footnote{ibid.; BRP 22\textsuperscript{nd} October, 1789, vol.79 part I.} The revenue was realised through various layers of demand. The demand on the sadar was usually realised at the end of the year through the pooneah or the sadar bandobast. The mofussil demand was realised according the kistbandi formed at time of the mofussil bandobast and this was realised by sending talab or talab chitties through the peada to the mofussil. The demand was issued after the naib or the tahsildar was received his orders from the sadar. The naib or the tahsildar were assisted in this function by halshanah.

Therefore it is apparent that jurisdictions overlapped across the structure of the administrative units below the provincial levels. But the early colonial government could tolerate such diversity as long as that did not contribute to fall in assessments or diminution of collection of receipts and allowed it make an estimation of the rental value of land. Thus from this point of view a compact district - frequently referred to in the Board’s proceedings - and uniformity in procedures, provided the best estimation of revenue. Thus the idea of the district underwent a transformation once it was placed under the charge of European Company servants as a revenue charge denoting a specific geographical area with rather homogenous features of a local economy, or at least revenue assessment and collection procedures. With the progress of the debates on agrarian policy this idea crystallized. Thus the reference was not to a simple set of provincial administrative arrangements as in earlier times.\footnote{For provincial administrative arrangements, which could only be a part of a well developed centralized state, and not otherwise, see Paramatma Saran, \textit{The Provincial Government of the Mughals}, 1526-1658, Delhi, 1988.}

A very clear recognition of the district as the underlying structure of the division of country’s revenue and economic region was made in 1773 when in spite of the withdrawal of collectors from the districts the boundaries of erstwhile
collectorships were retained. The districts then placed under Provincial Councils were recognized as units with a fair degree of homogeneity in the tenurial pattern in land-holdings and the mode of revenue collection, types of currency in use and the spread of internal trade. However references in earlier revenue regulations to districts were more general and referred to a provincial administration of the Subah. The Select Committee of 16th August, 1769, which appointed supervisors referred to districts almost in the sense as provinces of the Subah. The Court of Directors in their instructions regarding appointment of Company servants to ceded districts for revenue administration or the Dewani districts were concerned about the aspect of supervision by Company officers mainly to take care of the Company's interests.

However with Company's involvement in revenue management running deeper between 1769 and 1773, the question of control over assessment of resources, and demand and collection of revenue from those became a contentious issue. The main reason was that the Company made repeated attempts to scrutinize local resources to arrest the tendency of revenue assessment to fall. There was already a steep fall in revenue between 1755 and 1765, barring the years in which Mir Kasim made attempts to raise it. Though with the transfer of Dewani to the Company the revenue assessment showed an upward trend but it did not reach the pre-1755 level, and between 1762 and 1765 the fall in assessment varied between 27% and 34%. Half of the assessed amount could not be collected. In 1763 Mir Kasim could collect only 26% of the assessed amount, while Nandakumar in 1763-64 and 1764-65 could collect only 43% and 10% of the assessed amount from the Dewani lands. With Reza Khan the collection figures went higher - 91% - though the gross assessment continued to be low. Earlier we have discussed that this is what Shore had described as a situation of

163 J.E.Colebrook, Digest, Plan for the Management of Revenue of the Revenues of Bengal and Behar, recorded in the proceedings of the Revenue Department, 23rd November, 1773, par.1, p.200.

164 Fort William-India House Correspondences, 1760-1763, R.R.Sethi (ed.) Letter from Court, 9th March, 1763.

165 Shore, FR 2, para.68-75.
stretched resources when it was longer adequate to the measure of exaction imposed on it. However this view had not developed through the minutes of Shore only. Much earlier in the proceedings of the Select Committee and the Controlling Council we find similar concerns with decline in country’s resources, articulated by Richard Becher, and a general tendency to lay the blame at the door of the native mode of management of revenue under the amils. 166

Company was thus drawn into procedure of assessment and collection in a more involved manner than earlier, as what as earned after 1765 was a charge for the general administrative responsibility they held and not funds supplied for specific political functions. High assessment or severity in collections could force the ryot into rebellion as in 1762-63 at Rangpur, or force them to desert their lands. And in a situation where high assessments could not be sustained over years, particularly from core regions of the subah any fall in collection of revenue even in the marginal areas of production or in remote districts which formed natural boundaries with inaccessible areas could affect the over-all revenue position substantially. In Birbhum the Company had to carefully take into consideration the question of resuming ghatwal and other service tenures. 167 The depredation of the neighbouring hill tribes continued for long in the district in 1770s. The peasant’s of Hijli could escape into the Maratha territory to avoid payment of exactions. The incursion of Marathas could also lay waste to parganas. 168 At Rangpur the incursion of Bhutiyas and roaming mendicants, and at Purnea similar threats from the Morung tribes could affect assessment and collection of revenue. 169 Thus maintaining a structure of administrative control and the

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166 Select Committee Proceedings, 28th April, 1770, Lr. from Resident at Darbar, PCCRM, 22nd October, 1770.

167 PCCRM, Lr. from supervisor of Birbhum, 13th October, 1770; ibid. 23rd October, 1770, Lr. to supervisor of Birbhum.; Comptrolling Committee of Revenue, 1st February 1771, Lr. from supervisor of Birbhum.

168 PCCRM, 15th October, 1770, Lr. from supervisor of Hooghly; ibid. 25th October, 1770, Lr. from supervisor of Hooghly; ibid. 6th December, 1770, Lrs. from supervisor of Hooghly dated 19th November and 27th November, 1770.

169 Comptrolling Committee of Revenue, 5th February 1771, Lr. from supervisor of Dhaka.
consequent revenue charges for that purpose was an important consideration which supervisors could not avoid. It was Grant’s contention that greater part of the frontier districts of Birbhum, Purnea, Rangpur, Dinajpur and Rajmahal were imperfectly assessed, ever since the days of Akbar, and later being left to the care of superintendence of powerful faujdars escaped the net of assessment by the Nizamat, though a large increase in revenue had taken place.\(^\text{170}\) Thus whatever was realised by the exchequer came from the improvement of ‘no more than half of the dimensions of the soubah entire’.\(^\text{171}\)

Simultaneously a view gained ground in the Company circles that replacement of the native revenue machinery - an intermediary strata - which fed on the appropriation of charges of revenue collection by a more direct interventionist rule by Company district officials would yield better results.\(^\text{172}\) This was stated on the basis of the assumption that there were hidden resources and under-rated assets which could be discovered. Grant had referred to a part of it as appropriated territorial resources which was expended on the “pretence of paying the expense of collection, and support the dignity, with the authority of internal government”. This was in other words the charges of collection which he termed as “sudder extraordinary”, or the expense of interior management, approximating any notion of charges incurred for the management of revenue divisions or districts and its officials. Such charges he believed arose from \textit{tahsil saranjami} allowed for the entire area called \textit{khalsa} or lands which included the \textit{ehtemam} or zamindari divisions.\(^\text{173}\) This was in addition to the \textit{mazkurat} allowed to the zamindar which “signified literally and technically memoranda, of allowable deductions to be made, at the final close of the accounts”. The other component of charges of collection were defrayed from \textit{kharij jama} or rental of lands.

\(^\text{170}\) Grant, \textit{FR2, Analysis}, pp.192-93.

\(^\text{171}\) \textit{ibid.}

\(^\text{172}\) PCCRM, Lr. to R. Becher, 27\(^\text{th}\) September 1770; Lr. from R. Becher, 27\(^\text{th}\) September, 1770.

\(^\text{173}\) Grant, \textit{FR2, Analysis}, pp.265-66
alienated prior to the corrected formation of the *asal toomar* of Murshid Quli Khan as maintenance for all native officer.\(^\text{174}\)

Whatever be the basis of Grant's ideas put forth in the year 1784, experiments in establishing control of the supervisors in 1769-72 were very much based on such assumptions regarding revenue assessments, and categorisations of charges which appeared to be interceptions of legal dues to the exchequer. Grant had lend such ideas, much later, the beneficial hindsight of historical study. Experiments in such interventionist administration manifested the inherent problems of ruling an alien society for example in Purnea.

The supervisor of Purnea G.G. Ducarel wrote to the Controlling Council that with respect to the charges - general and of collection - in Purnea so great a reduction in course of those years, from twelve to fourteen lakhs to six and a half lakhs, had thrown a great number of people who served in the business of collections "out of bread", and who had been educated for that employment and were in great measure incapable of any other.\(^\text{175}\) Any reduction of charge he believed would add to the list of those thrown out of employment. In Birbhum the servants for the *cutcherry* were reduced and employed according to a new form of arrangement set by the Controlling Council after a supervisor was appointed to the district with 'controlling powers' in 1770. The supervisor Alexander Higginson, was advised to model the whole of such employment 'selecting indiscriminately from the servants of the zamindar, sufficient for the purpose of governing the province, and such as are likely to be the most serviceable'.\(^\text{176}\) Thus only the principal servants of the Raja of Birbhum, the *dewan*, *naib dewan*, *karkuns* and heads of different *daftars* were retained, making an exception only in the case of *khazana daftar*, the department of receipts. The *kharij daftar* or the department of alienated resources was entirely abolished because

\(^\text{174}\) *ibid.*

\(^\text{175}\) PCCRM, 13\(^{\text{th}}\) December, 1770

\(^\text{176}\) PCCRM, Lr. from and to supervisor Birbhum, 6\(^{\text{th}}\) November, 1770; Lr. to supervisor Birbhum, 3\(^{\text{rd}}\) December, 1770.
collections for this department could be made through farmers, after a *kistbandi* of the balance of former years on account of it was drawn up. Higginson formed an arrangement of servants necessary for the business of the *cutcherry* at Birbhum retaining the centrality of its importance and fixed similar establishments for other districts like Pachet and Bishnupur.\(^{177}\) It ought to be borne in mind that these districts were different from other districts of Bengal. Purnea was a virtually autonomous district ruled by Shaukat Jang who was brought to battle and defeated by Siraj-ud-daula. The district was a hunting ground and pleasure retreat for the nawabs and much of its lands were held *khas* by the *faujdar*. The zamindars of the district were paid an allowance for the assistance in the collection process. Birbhum and Bishnupur zamindaris held by *peshkashi* or fixed tribute paying zamindars.

The tensions inherent in the progress of these measures were reflected in the *bandobast* for 1770-71, and the communication between supervisor of Rajmahal and the Council at Murshidabad, a district held by a *faujdar* under the Nizamat bordering a hilly terrain. The district comprehended lands on both sides of the river Ganges. First, both Council and the supervisor William Harwood agreed that those parts which were assessed according to the old rates of the government records - meaning presumably the records of Mir Kasim - were over-assessed and consequently income of the zamindars in many parts of the lands came from extortion and rack-rent. In general thus both agreed to adopt a policy of letting out lands to farmers and allowing the zamindars a *rusoom*, after a heavy abatement of revenue.\(^{178}\) This was a case, that Shore pointed out later, of granting remissions with the same facility with which increase was demanded. The demand was fixed centrally after observing that large balances were due from the districts. The gross *jama* of Boglepore - a part of Rajmahal district on the western side - estimated was Sonnaut Rs. 384,403, to which was added previous years outstanding dues bringing it up to Sonnaut Rs. 675,001, then after allowing a deduction of *nankar* of Sonnaut Rs. 91758 there remained to be

\(^{177}\) PCCRM, 6\(^{th}\) November, 1770; App. to PCCRM.

\(^{178}\) PCCRM, Lr. from and to supervisor Rajmahal, 6\(^{th}\) November, 1770.
settled at Murshidabad a net sum of Sonnaut Rs. 583,342. Thus the best option from all considerations seemed to be to let lands out in farm to realise its value. 55% of the gross assessed lands were given in farm, 34% were held as khas and 10% as grants and allowance like nankar, chakladami, and muqaddami.\(^{179}\) (check records from BRP).

Rajmahal like Purnea was an old faujdari establishment where considerable amount of land were held directly under governmental supervision or khas. The government incurred expense for managing its revenue which the supervisor believed it should be able to avoid if land was let out on farm. The farmers and zamindars both were allowed the option of taking charge of revenue collection and supervisor believed them to be men of professed trust.\(^{180}\) However the Council was not very certain of the outcome of this measure as it believed that the old assessment could be collected without deficiency if the areas under the old and over-rated and not over-rated assessments could be clearly demarcated and then let out to farm Probably the Council was not inclined to believe Harwood entirely that the district was over-rated on the whole and asked for clarifications regarding the new valuation.\(^{181}\)

Secondly, it was felt that the total expenses or the charges paid out of the gross collection were too heavy to be borne by a district where abatement had been allowed bringing the figure of jama down further, and, without any hope of immediate improvement. But this involved certain considerations related to general governance of the country. This related to making financial provisions for the assistance of travelers, deployment of barkandass for cutcherry duties and a battalion of sepoys.\(^{182}\) The district had many important routes and passes between various parts of Bengal and the

\(^{179}\) PCCRM, Lr. to supervisor of Rajmahal, 6\(^{th}\) November, 1770; ibid. Lr. from supervisor of Rajmahal, 28\(^{th}\) September, 1770.

\(^{180}\) PCCRM, Lr. from supervisor of Rajmahal, 6\(^{th}\) November, 1770; Harwood held strong view about collections through amil, PCCRM, 1\(^{st}\) October, 1770.

\(^{181}\) PCCRM, Lr. to supervisor of Rajmahal, 6\(^{th}\) November, 1770; also for delays in collection PCCRM, 8\(^{th}\) October, 1770.

\(^{182}\) PCCRM, Lr. from supervisor of Rajmahal, 28\(^{th}\) November, 1770.
Council did admit the necessity of providing assistance to travelers, but felt that the expenses should not be a charge on revenue collected but defrayed by the travelers themselves. The *sebandi* for *barkandass* were to be reduced as a battalion of sepoys were placed at the supervisor’s disposal from the central establishment. But the rest of the *cutcherry* servants involved in routine revenue business were considered indispensably necessary.\(^{183}\)

For the whole district the bandobast settled for 1770-71 was Sonnaut Rs.271,180, after an abatement of Sonnaut Rs.42,398 and increase of Sonnaut Rs.501, with Sonnaut Rs.22178 as *saranjami* for the district. This amount included a sum of Sonnaut Rs. 17019 as payment to the *faujdar* now brought down to Rs.10000.\(^{184}\) To collect the net assessed sum initially, a three tiered agency was put in place. The zamindars were chosen as the agency for collection on account of their respectability and responsible nature. Where they were deemed less worthy of trust *wadadars* and *ezeddars* were engaged with and in other areas land was kept *khas* and *tahsildars* were sent receive the collections. However between the month of August and mid-October of 1770 only 15% of the assessed sum was collected and the supervisor reported his hopes regarding engagement through easy terms were completely belied by the non-payment of *kists* and intended to intervene directly in collection of arrears. But he had serious doubts whether it could be collected back and asked for an approbation of the Council to make a new valuation of the lands, particularly the ones which were over-rated, ruined and where zamindars would not engage. Such lands had to be held *khas* by the government and decreased in value till at length government suffered an absolute loss in those.\(^{185}\) The expedient measures which suggested themselves were new valuation and letting out in farm.

\(^{183}\) Ibid.

\(^{184}\) App. to PCCRM, 6th November, 1770.

\(^{185}\) PCCRM, Lr. from supervisor of Rajmahal, 6th November, 1770
C.W.B. Rous supervisor of Rajshahi assured the Council that he would not suffer the zamindar’s officers of the cutcherry to incur extra charges whilst the Company revenue remained in arrears, only to state later that the charges of collection allowed were insufficient for the district with dimensions as large as Rajshahi.\textsuperscript{186} The Council and the supervisor differed on this point. The area of disagreement centred around the question of obtaining a bandobast of resources and revenue from the mofussil commensurate to the demands from the sadar, and then allowing a proportionate amount for the charges of collection or saranjami. Rous held the opinion that the difference which appeared between the bandobast of Murshidabad and that of the mofussil would be inadequate to the charges of the district, allowed to the zamindar.\textsuperscript{187} The difference between the sadar and mofussil amounted to S. Rs. 1,54,199, which was taken as charges of collection by the Council and they held it to be sufficient for the expenses of so large a district as Bhettoriah. Rous argued that the actual amount of mofussil saranjami was far less - S.Rs. 120000 - than what was presented before the Council, and the real reason for this discrepancy was that the mofussil resources were falling, while the sadar demand was high and thus the two bandobast had therefore never matched.\textsuperscript{188} The saranjami was not defrayed through the zamindar’s hands but the farmer and pargana officers in the mofussil. Thus the farmer’s ta‘ahud at the sadar cutcherry showed only the neat collection to be deposited there exclusive of pargana saranjami allowing scope to the farmers to disburse it according his convenience.\textsuperscript{189}

The Council felt that the state of the previous settlements of the mofussil were misrepresented and concealed, that much of the revenue in the best of year’s remain uncollected, and advised the supervisor to investigate the sources from where the zamindar proposed to fulfill his sadar bandobast for the districts of Bhettoriah,

\textsuperscript{186} PCCRM, Lr. from supervisor Rajshahi, 31\textsuperscript{st} December, 1770

\textsuperscript{187} PCCRM, Lr. to supervisor of Rajshahi, 31\textsuperscript{st} December, 1770.

\textsuperscript{188} PCCRM, Lr. from supervisor of Rajshahi, 21\textsuperscript{st} January, 1770.

\textsuperscript{189} Ibid.
Bhooshna and Pockerah. The supervisor had held that zamindar’s settlement was inadequate to the value of the country, and therefore asked for more allowances for her.

The inevitable tendency generated by the tussle was to refocus attention on discovery of alienated resources and collections over and above the *asal* or the *asal kistbandis* by way of imposition of *mathotes* by the zamindar, and, the charges of establishment which the Council should be reduced. While the supervisor felt that allowances to the zamindar was dwindling the Council imposed on him the responsibility of meeting this cost through reduction of charges. Further proceedings brought into the open the disagreements between the supervisor and Council and the considerations that new regime had to take into account regarding general governance of a district as large as Rajshahi.

First, the Council observed that in the zamindari account a few items have been improperly charged on the general revenue collected, which could only be defrayed out of the zamindar’s own allowance. These were *nazars*, interest on money borrowed, and discharge of old debt. Items composing the *bazee irsal* like *rusoom* to *dak harkara*, and *rusoom* for *kanungo*, *wakanagar*, and *sawanagar* were to be left undisbursed. Second the Council reviewed the accounts of the *saranjami* and *bazee irsal*. Regarding expenditure incurred for providing assistance to travelers the instruction was the same as that in the case of Rajmahal. Regarding the deployment of *barkandass* the directions were same. That was to reduce their number and expenditure involved by deploying sepoys sent from the central establishment. The charges at the *sadar cutcherry* like *mohrir* wages and other article forming the *sebandi* were reformulated by the supervisor, but the Council asked him to extend such

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190 PCCRM, Lr. to superviisor of Rajshahi, 31st December, 1770; ibid. Lr. to supervisor of Rajshahi, 11th April, 1770.

191 PCCRM, Lr. to superviisor of Rajshahi, 31st December, 1770.
measures to the cutcherries in the parganas. The Council however emphatically endorsed dak charges and the expenses at the dak chowkies.\textsuperscript{192}

Rous was skeptical about the plan to be pursued. Office procedure and accounts of revenue at cutcherries established at Nator, the central location of the zamindari, were varied and unmethodical.\textsuperscript{193} The arrangement of servants in the parganas could not be taken up either for much the same reason. With regard to other categories of functionaries under his charge as supervisor he made an attempt to ascertain the importance of the respective functions and the concomitant expenditure and attempted to strike a balance between the necessities required for governance and the economy in revenue management he was directed to pursue. He argued for retaining the expenditure on servant’s wages in the cutcherry and other cutcherry charges.\textsuperscript{194} Regarding other charges, considered essential, like charges for Company’s dak on the road to Rangpur and Dhaka, allowance for assistance to travelers, and cantonment charges he suggested that those be disbursed from the treasury of the district and continued as deductions from revenue. However as these charges were irregular and heavy at times he considered those to be unjustly thrown upon the revenue of the Company. The barkandass were greater in number than requisite but performed several important function like reverting treasure from parganas, assisting in execution of justice and protecting ghats and public roads.\textsuperscript{195} Their number however was determined by the extent and the business of the district which in the case of Rajshahi was large. He favoured the discontinuation of all items of charge related to the older or the extant form of governance. Divisions and possessions of lands, method of collection and mode of government had undergone total alteration according to Rous. He held that office of kanungo though a useful check upon the collections of faujdars and zamindars in some parts of the empire were not of smallest service in

\textsuperscript{192} Ibid.

\textsuperscript{193} PCCRM, Lr. from supervisor Rajshahi, 31\textsuperscript{st} December, 1770

\textsuperscript{194} Ibid.

\textsuperscript{195} Ibid.
Thus he recommended the entire removal of the *kanungo rusoom* and that for *wakanagar* and *sawanagar*, which were inserted not only as charges on revenue collected at *sadar cutcherry* but inserted as charges in the accounts of each pargana.\(^{196}\)

Upshot of the measures pursued in different districts of Bengal was to introduce strands of authority parallel to existing ones, and measures of economy different from the ones hitherto practiced. While Rous a collaborator of Philip Francis in later days, judged the appropriateness of the revenue demand from the point of view of the economy the government was required to practice in its different aspects of government, leaving the rest of the profit to those who enjoyed natural rights in land, Harwood had hardly any option of deciding on such question given the nature of assessment, collection and balances that had prevailed in the district under his charge. He was left with no alternative but to face dictates of the Council regarding reduction and resumption of charges and letting out land to farmers to ascertain its actual value. Perhaps the most interesting *innovations* introduced by the Company in 1770s related to the system of farming. Farming revenue in lease as a mode of collection was in practice even earlier. But the *innovation* of the Company period was that the state attempted to give it legitimacy by sanctifying it through regulations.

**V.5 Revenue Management in the Interiors of the Country: Farmers and the Question of Extending the Revenue Base**

Farming was thus viewed as the expedient measure resorted to by the Company to ascertain the value of land, and maximize revenue. First it was held that the zamindari system gave place to this new farming system, and that its introduction brought with it an endless train of principal farmers, securities, counter securities, agents, *kutkinadars* etc.\(^{197}\) Secondly it was administratively retrograde because the supervisors (1769-72) had already rejected the farming principle as the mode of

\(^{196}\) ibid.

\(^{197}\) N.K.Sinha, *EHB2*, p.86.
settlement of revenue, and had advised a more direct and interventionist revenue administration.\footnote{Ranajit Guha, \textit{A Rule}, pp. 49-60}

However our understanding of the farming policy of the Company and its conjunction with the activities of the farmers would remain incomplete if we view the system merely as a breakdown of the existing order, or, as a retrograde step in administrative policy. It ought to be understood from the point of view of the circumstance of the revenue situation in Bengal at the time of its implementation. Also it should be seen as a partnership between the state and revenue farmers. The option of letting out land to the farmers was practiced when the value of land was uncertain. One had observed that this was the case under the supervisors in many districts like Rajmahal, and Hijli.\footnote{PCCRM, Lr. from supervisor of Rajmahal, 6\textsuperscript{th} November, 1770; ibid. Lr. from supervisor of Hooghly, 4\textsuperscript{th} October, 1770.} This form of farming revenue, that is to take out land from the domain of the zamindar, to let it out to farmers was ostensibly for the purpose of realising its value and conclude a new 	extit{hast-o-bud} and 	extit{bandobast}. The 	extit{bandobast} under amil during reign of Nawabs like Mir Kasim was different. There the amil contracted a \textit{ta'ahud} or engagement with government for the payment of a fixed amount for a contracted territory.\footnote{Muzaffar Alam, \textit{The Crisis of Empire},} The amildari mode of revenue raising, in operation at the time when Mir Kasim was preparing for war, continued even after 1765 under the guidance of Muhammad Reza Khan, till the Company decided to put a stop to realization of revenue through the lease contract system of \textit{ta'ahud} and placed the responsibility for yearly 	extit{bandobast} on the supervisors.

The emphasis of policy was on ascertaining the value of land rather funding immediate needs. Farming of land on auction to the highest bidder was thought of as the best expedient under circumstances when much of land returned to waste. The terms received from the farmers were low, and hence the government opted for revenue farming on a competitive basis. According to Sinha this had resulted in
widespread over-assessment of farms. The hereditary zamindars could not offer much and thus in most cases had to retreat after initial bidding, as in Nadia, Rajshahi and Mahmudshahi. The farmers and securities thus stepped in to fulfill the engagements. In other districts like Burdwan, Purnea, Birbhum and Bishnupur there were direct bidding for many farms and thus the farmers entered these areas from the beginning of the settlements.

The question is what dictated the logic behind these crucial decisions? First, from a review of the evidence and reports at hand one can say that such crucial decisions regarding the agrarian revenue administration were dictated by a review of the assessment tendencies exhibited in past years. Also the effort made in the direction of arresting that tendency were taken into consideration. What engaged the attention of the early colonial administrators was that any increase in demand could not be collected, especially in districts like Rajshahi, where land had returned to waste after depopulation in 1771, and fresh frontiers for exploration were not available. CWB Rous attributed the cause mainly to excessive collection by the amil. Thus Rous’ surmised that lands were already in a state of over-assessment on which additions of tax were not possible, because there little room was left for agricultural improvement. He firmly concluded that it was in a state of decline. Increase of revenue had been registered in the past was due to inflation of assessed revenue figure by adding to dues one after the another, which fell with great weight on the cultivators. The zamindar of Rajshahi in her representation to the authorities confirmed this point when she wrote

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201 N.K. Sinha *EHB*2, p. 83
202 ibid.
203 Comptrolling Committee of Revenue, mins. of Charles Floyer, 7th April, 1771.
205 Miscellaneous Records: Revenue Department: Accounts from 5th January - 10th December, 1776, vol. 80, Statement of sums lent by Rajh Hazari Mal and Dalchand to the farmers of the Birbhum Province.
206 PCCRM, Lr. from supervisor of Rajshahi 21st January, 1771 and 11th April, 1771; Lr. to supervisor of Rajshahi, 11th April 1771.
to them in 1775 that, at the time of the farming settlement the zilladari mathote and other temporary rents made perpetual by blending them with all the old rents of the land.

Rous was concerned about the about the declining emoluments of the zamindar. Falling emoluments had led to demand for higher maintenance security, as collections from their own lands lessened due to defalcation of revenue by zamindari amlah. The state of agricultural decline and the falling trend in collection were thus caught in a cycle. In most farms held by absentee revenue farmers upon lease of three years, the zamindar could have expected no profit and thus the latter was ever anxious to protect any discovery of additional resources in her land from the observation of the government assessor. Pushed to the extreme zamindars sold off revenue-free land to realise the sum necessary for malguzari.

Secondly, levies for saranjami was considered a burden, and a factor behind over-assessment. Saranjami dues were a part of the gross assessment. However opinion differed among Company servants as to the real reason behind the levy of extraordinary charges to cover saranjami. In 1788, Grant referred to saranjami as appropriated territorial resources on pretence of paying the expenses of collection. It could also be referred to as the expense of interior management through native agents for which a territorial fund was from the beginning set apart, but with it an additional memoranda was allowed for deductions at the close of accounts. This meant that saranjami was granted when the sadar bandobast was formed as well as the moment of closing the mojussi/accounts. This view formulated later as an explanation of for dwindling revenue receipts and interception by intermediate elements actually reflected the condition in which mofussil collection could not outstrip the sadar by a margin sufficient to pay for the entire cost of collection without impinging on the profits of the zamindar.

However the Rous' analysed the matter not from the point of a double count which Grant had emphasised. The reasons for which he thought that the grant of
saranjami made at the sadar was inadequate was dwindling resources of the country. In a situation of normally growing resources the gap between mofussil collection and sadar bandobast would be wide enough to retain profit. Therefore in a situation of decline extraordinary charges or mathotes had to be levied by the zamindars on farms directly held by them because the saranjami was disproportionate to the size of the district. It was in the exact reversal of the situation in 1788, when an increase of sadar jama could be registered after grant of saranjami in the mofussil, that the authorities concluded that the settlement was advantageous, as mofussil assets had shown an increase.207 In Rous’ opinion the zamindars could legitimately levy mangan and mathote akrajat because on many occasion they were deceived by the amlah who secreted receipts, caused defaults and then let the lands out in farm.

Similar opinion was expressed by the supervisor of Dinajpur Henry Cottrell who argued before the Council that if the land could bear impositions then the zamindar should be allowed to levy those during the during the last four months of the season of collection to cover deficiencies.208 These suggestions were contradicted by the public proclamation that inaugurated the farming settlement and such impositions were prohibited. Therefore over-assessment of revenue might not have been a direct result of the decision to farm out land to the highest bidder but might have been the result of prior assessments. Lands of many zamindari estates were already over-assessed. Accumulation of balances were a consequence of over-assessment, and defaults whether by design or inability always brought the speculating farmer to make his bid.

In Nadia a neighbouring zamindari, the effect of the famine and consequent depopulation was slightly different. Here the collector reported that he had undertaken a scrutiny and made an assumption of rent of an article of cultivation which had hitherto not ‘recorded in any of the zamindari papers’ or appertained ‘to the Public

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207 GGINC, RD, 9th May, 1788, vol. 131, part I.

208 PCCRM, 21st January, 1771, Lr. from supervisor of Dinajpur.
Revenue’, but was sunk among the whole class of mofussil collectors, thereby meaning that mofussil had fallen through collusion between ryots and patwaris. This category of rent on cultivation were from ‘lokshan jote’ lands, or lands that are taken possession of indiscriminately and without authority by ryots. The collector reported that the assumption of this rent had given much dissatisfaction to the ryots. Added to that there was another cause, that was of ‘established custom’ (prevailing throughout Bengal) of subjecting ryots to the same payments as those who would have been liable to pay, had they survived the dearth. But the collector restrained himself suggesting that any of these assumptions of rent could bring about a considerable increase in mofussil collection, because situation had changed drastically after the famine. He believed that the greatest encouragement was necessary by allowing the ryot to settle on his own terms because land was in plenty. He further suggested that the new kistbandi regulation (regulation 19th of the proclamation) be strictly followed as that would allow kists to be paid at the usual periods of harvest, proportioned to the estimated quantity and value of the crops according to local circumstances. But the enforcement of this regulation the collector felt the ryot would be able to escape heavy charge of interest, and the exactions of harkara, paiks and peons set off on him. In case of zamindari thus, the cause for agricultural decline could be sated more directly and related to the famine.

The zamindar belonged to Raja Krishnachandra, and the state of agriculture and revenue under him appeared to be stable, with a fair degree of preponderance of khudkasht ryots. The government and the Committee of Circuit thus did not concede much of public revenue. The lokshan jote rent was resumed and exemptions on various types of abwabs were continued or resumed because those were of some years standing. These included zilladari, annee kharch, bekkee, and ijaradari and amounted to Rs. 15961. Remission was granted on account of bazee jumma and haldaree

209 CCKr, 10th June 1772, Address by collector of Nadia.

210 Ibid. : Public Regulation of 14th May, 1772.

211 CCKr, 10th June 1772, Committee’s resolutions on address by collector.
marocha. It may be held on reasonable ground that the early colonial state did in such cases allow augmentation of revenue by including those taxes in the jama which acquired certain legitimacy among the revenue paying ryots and did not have immediate deleterious economic effects. Thus revenue augmentation came about partly as a result of direct government decisions regarding keeping the assessment high, and not only due to unauthorised exactions.

This brings one to the question as to how far competitive overbidding at public auction was held to be the cause behind rack-rent, by the government itself, and, if it chose to hold the farmers responsible for that, what were the reasons behind that. This point brings out government’s position regarding farmers in 1772. It was obvious that a general objective of government policy was to augment receipts of revenue through farming, and that was why it had rejected the initial proposals for farming on account of their low terms. Raja’s offers were rejected too. But the Committee had to justify this augmentation against the background of exactions of the farmers, particularly during the tenure of Nabakrishna, who was appointed by the Company for collection of dues after zamindari lands were declared khas. Also the severity of the famine had to be taken into account. For all this the Committee held the “customary nature” of the written agreements with the farmers to be the “principal (cause) of the oppressions which have too frequently (practiced) by these men on the ryots” Thus an amilnamah, in accordance with the general statement of public policy prior of 14th May, 1772, was drawn up. This specified in twenty three parts the nature of the farmers engagements, which could be grouped into three sets.

The first set related to the nature of the engagement with the government. This took into account the government’s objectives and farmer’s interests both. The government showed an avowed concern for retaining the ‘original jama’ of the last and foregoing year’s and, ‘the abwab which has been established in the present’. The

212 CCKr. vol. I, p. 20

farmers were to collect from all lands cultivated by the ryots in the mofussil agreeable to the ‘rates of the pottah according to the kistbandi of the chakla’ The significance of this instruction is that the farmers were required to adhere to the customary forms in revenue matters like following the kistbandi of the chakla and the rates of the patta. This also suggests that the exercise initiated by Becher in 1769, to arrive at a medium certainty of excess or deficiency was incomplete, as the rates of the patta could not be revised, and the emphasis in 1772 was on maintenance of the pargana rates, particularly where desertion had taken place, and land was being cultivated without a patta. Only on those farms where lands had been deserted and waste, the farmers was instructed to give patta on terms satisfactory to the and receive rents accordingly. The significance of these instructions were that this was the first settlement with farmers, and other settlements followed similar general principles. 214

The second set were in the nature of injunctions, preventing the farmer from disturbing the traditional arrangements. These related to injunctions against usurping brahmottar, mahattaran, khanabari and khayrat lands. The farmers were also required to form kistbandi with the ryots according to season of the harvest, and, not make untimely demands on them to put them to an expense of interest; interest upon taccavi to be at the rate of 2% per month and to be collected in specie; they were not to levy any tax of mangan, mathote, batta or sood; they were not receive any nazar salami or parboni; they were not to collect outstanding balances due from the ryots agreeable to the amount in the presence of the ryots on the spot. 215 These injunctions gather significance in the light of the fact that these were virtually repeated in the same form in Burdwan after four years. 216

We have already made the point that institutional innovations refer to a gamut of changes including change in the nature of administration of revenue matters at the

214 Ibid.
215 ibid.
216 PCR, Burdwan, 17th June, 1776.
basic level. It involved the nature of intervention the state was endeavouring to make. While James Grant who believed that landed resources were seriously under-rated, had maintained that an authority with highly intrusive powers and a mandate to discover resources to assess those would have been the fit agency. This was not conceived so much as a legal or magisterial entity as it was to be a supervisory agency of English officers. To Grant the aspect of settlement was of no fundamental importance as he held all sections of native agency with equal distrust.

John Shore was extremely circumspect and tentative regarding the yielding capacity of land. To him the question settlement for revenue with a particular agency was of great importance, and had an ideological bias for settlement with zamindars. But on two points he showed much conviction but had no immediate solution to their problems. First, what was the nature of variation in rents, prices and productivity from district to district. Second, whether category of zamindar as individual proprietor of lands could be applied uniformly without allowing for a for a variegated category of rights in land. Thus Shore focused more on the aspects of land’s productivity and nature of collection of rents, than on historical and ideological issues regarding proprietorial and other rights in land and its produce, which divided the Council of Bengal in the second half of the 1770s. With his ideological for the zamindari settlement, a point on which he agreed with Philip Francis, he was ready to endorse zamindari as the right mode of the settlement on the ground that it unites the interest of the subject with that of government, and, that it has “the simplicity derived from the employment of the farmers, with a security which every other plan wants; and, finally that it is the only plan which can be adopted without some degree of injustice to the acknowledged rights of the zamindars.” Thus the settlement experiments of every phase between 1772 and 1787 and thereafter had significance for him as different modes of collection of revenue with different agencies which he enumerated rather than as settlements or engagements with different social groups. Ranajit Guha made the point that even in the condemnation of farming system Shore was more moderate and qualified than Philip Francis, and admitted that as a direct form of settlement it had certain administrative advantages.
In effect Shore's analysis of the zamindari as it existed in late eighteenth century, of their capability to manage agrarian administration, the nexus of interests surrounding them, the affairs of the sadar and mofussil of the zamindaris, and the intrigues were paralleled to the role of the collector in his situation in the agrarian administration. It took into account how matters of administration by the collector were represented by the zamindar, the inevitable conflict of interests and their causes and the possible method of reconciling those. These answers he sought in the "entire system of Eastern finance" which "had a reference to a form of administration, distinct from ours." In probing these issues Shore had drawn upon the experience and used it as - in Guha's words a - "solvent of dogma and thereby question the very principle of the plan of 1776." What is therefore important to notice is that the idea of district level administration developed through a series of measures connected with optimum realization of the rental, which had to take into account structural changes in the mode of revenue collection.