Preface

The thesis aims at presenting a history of agencies and institutions of revenue administration during the transition which took place in Bengal in the second half of the 18th century. The discussion would proceed with reference to actual conditions that influenced the revenue settlement processes, enforcement of regulations by a state that was establishing itself, and the role of different societal elements that were involved in the implementation of governmental measures and also the functioning of the agrarian economy. Thus the focus of the thesis is as much on the survivals from the pre-colonial past, as on the new institutional forms that were being created.

The agencies which functioned within the agrarian social structure were constantly categorized by the company's state and their roles were redefined and regulated during the course of revenue settlements. During this entire period of experiments the company's state acquired legitimacy to rule the interiors of the country and made efforts to position itself as a sovereign body in relation to other existing institutional arrangements of revenue and agrarian management. At the same time definite policies regarding different aspects of a commercialized agrarian economy and towards the principal social classes made their appearance. Administration of land-revenue, which not only meant assessment and collection of revenue, but also implementation of the policies, provided the basic platform from where an overall perspective of colonial governance emerged. Therefore, the thesis does not view the development of institutional structures in agrarian administration as an unilateral consequences of legislation and progressive state interventions since early 1770s.

There was a great deal of continuity in the history of institutional reorganization, which occurred in late eighteenth century Bengal. But the colonial state was not a bystander. It accommodated continuities in administrative structures as a matter of policy, and these had a much longer run in the history of the colonial state than what has been recognized so far.
Since the takeover of Diwani in Bengal the Company's administration had been preoccupied with the details of the revenue assessment and collection processes and procedures. The Company from the very beginning recognized the importance of distinction between Bengal, Fussly and the Orissa calendars. This was not a given fact which the Company accepted but a crucial feature of institutional and administrative apparatus that the Company set about to reorder. The revenue councils and the collectorships of different regions following different calendars had to be addressed separately. So were the policies regarding settlements to be treated. Further, the Company's address to the supervisors of the Bengal region from 1769 onwards was based on the perception that the revenue collection structure under the zamindars of Bengal had a pattern, which was quite peculiar to the region. Similar patterns were not there in the neighbouring regions like Bihar and Orissa.

Thus the revenue collection procedures and assessment methods from 1771-72 onwards attempted to introduce certain regularities with a view to augment collection as well remedy certain impositions made by the rural elite or zamindars on the subject population or cultivators. Thus issued policies and measures regarding pattas, mathotes, and other impositions like gully mangan and sayer chelanta in internal trade. Also, another aspect that the Company's state focussed on was the existence of uncultivated land (or lands gone to waste) and reclamation of those. The immediate objective was to augment collection, probably with a view to balance the fall in assessments that resulted from resumption of many articles of revenue that the Company considered undesirable. Thus we have long-lists of comparative statements showing fall and increase in assessments due to various reasons.

All these aspects were before the Company's administration by the time the Amini Commission (1778) went into investigate the agrarian scenario against the background of the failure of five-yearly farming settlements. By then however debates on greater issues had taken the centre-stage. That was relating to identification of the landed proprietorial class with whom the government would settle for revenue. Ideological positions were strong and it was held that the bane of the Hastings' policy was that it went against the interests of traditional landholders.
However further settlements between 1777 and 1781 with both zamindars and farmers convinced the Company that without a general settlement with a social class which represented the apex of the landed proprietorial structure, the revenue position could not be stabilized. Nor could other problems relating to rural administration be addressed properly. Along with this developed an official policy regarding district administration through collectorships, which would represent the central colonial power at the basic level.

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