INTRODUCTION

1. Agencies, Institutions and Agrarian Economy

Agency and institutional structure of the Mughal agrarian and revenue administration was conceptualised in the discourse of the Company as a "system", that was entirely dependent on the "ordinances and practices of its best princes", who even at best of times directed a "government of discretion". These ordinances provided the "constitutional" structure of the country which the English had come to occupy as rulers. If successive rulers sought to ensure general prosperity of the inhabitants and country, adherence to all ordinances and practices set by past rulers was necessary in the process of the assessment of revenue potential, collection of revenue and measures relating to other revenue and agrarian matters. Any violation or deviation from the norms would not only cause human misery, but also lead to a degeneration of the system.

These ordinances and precedents were taken to be strictly imperial. Thus to John Shore the vigour of the empire was lost much before the English had taken over the Dewani, and "provincial administration had assumed an independency of the empire and long ceased to act according to its laws". Thus he held that details and principles of later revenue administration in the country were derived from practices followed rather than being deduced from fixed principles. However, he also believed that it was political wisdom that prescribed limits to any kind of exaction, and that revenue assessment ever since Todar Mal, barring a few exceptions, was moderate. Thus the agencies of administration had always been able to provide the state with as much revenue as it was required, without impairing the condition of the ryot.

---


2 ibid. p.2
As a counterpoise to the views of Shore comes that of James Grant. Grant believed that the lands were “prodigiously underrated”, which meant that the receipts available to the exchequer was far less than what it ought to have received. The idea coloured the view of Grant regarding the agency in revenue administration. Regarding the system of revenue in Bengal he held that

It is a baseless fabric reared in the ignorance, corruption and chicanery of natives, intended to conceal from superficial popular view, or perhaps ultimately to destroy, the symmetry, convenience and simplicity of the original structure, which it has been made artlessly to cover from outward sight, and through delusive information of the first sole keepers of the golden key of interior admission, imposed on the unsuspecting of foreign rulers, as the solid genuine edifice of Indian finance. 3

The main idea therefore was that, assessment was capable of being raised to a higher level than what it was, if the central ruler could hold the intermediate authorities in check. The crucial element was the power of the intermediate agencies to represent the state of revenues in the manner as they liked. How had this perspective been influential on the policies of the early colonial government in determining revenue assessments in some districts, and occasioned debates in the Council would be examined later.

The difference between the remarkable analysis of Shore and Grant is that, while Grant treated the question of an appropriate agency solely from the point of view of complete realisation of the revenue demanded and hence confined his argument to the details regarding strengthening of central administration, Shore looked at the question more holistically and focussed on different aspects other than revenue collection solely.

3 James Grant, FR2, Appendix no. 2, Historical and Comparative Analysis of the Finances of Bengal, (henceforth Analysis) p.165.
Underlying their analysis there were conceptualisations regarding the role of zamindar as an agency and the state and the relation between them, that were substantially different from each other. Grant believed that the zamindars were financial servants only, employed to collect the ground rents of the sovereign as proprietor, while, to Shore the zamindars were proprietors of land, first and foremost, but he noted the fact that in Bengal they were different from all other parts of the Mughal empire. He also noted that there were important differences in the nature of zamindaris between Bengal and Bihar.\(^4\) He thus took into consideration the divergences in origin and variations in form and functions of the landed proprietorial structure on a regional scale. Shore's views were thus much in consonance with the views of C.W. Boughton Rous regarding the development of private property in land\(^5\) but indicated that such developments could differ from one region to another due to the ability of the zamindars to maintain independence from provincial administration, the different customs determining allowances to zamindars, the prevalence of farming as a mode of revenue settlement from time immemorial, the power of the amils over landholders, the influence of assigning grants on proprietary rights and the customs of governing the division of produce of the land.

An implicit assumption of both these perspectives were that centralization of administration especially in matters of revenue, produced good results. In pre-colonial times good ordinances however had to be supported by “personal character of the monarch” who was the fountainhead of all measures, and, by those standards “his delegates regulated their own demeanour”, “provincial viceroys discharged their

\(^4\) \textit{FR2}, Minute of Mr. Shore dated 2 April, 1788 and 18 September 1789, pp.478-480, 746-747.

\(^5\) C.W. Boughton-Rouse, \textit{Dissertation Concerning Landed Property in Bengal}, London, 1791, pp.i-v, Rous believed that the rise and progress of landed property to be similar throughout the world. \textit{FR2}, 18 September 1789, pp.478-480, Shore delimited six distinguishing features of difference between zamindaris of Bengal and Bihar, (i) size of Bihar zamindaris were smaller than Bengal, (ii) proprietors of soil in Bihar enjoyed malikana but not in Bengal, (iii) land ot Bihar had been let to farm from time immemorial, (iv) numerous grants of lands like altamgha had an influence on proprietary rights, (v) custom of dividing produce of land, (vi) settlement in Bihar based on produce.
respective kists and inferior agents conducted themselves with more or less diligence and honesty".  

Another feature common to their analysis was that both tended to assume that convulsions in the institutional structures were attendant upon departures from the revenue system designed by Mughals in the sixteenth century. However it was understood that the *jama toomar* of the late eighteenth century was a "repeatedly enlarged, corrected, practical scheme of the finances improved at different periods by actual survey, hastabood accounts, or particular investigations in course of near a half century and a half", and that it did follow directly from the standards laid down by the Mughal. Thus what had occurred, according to Grant, in the period intervening the high Mughal rule and Company's takeover was a continuous erosion of the power of central authority and assertion of intermediate powers.  

All agency thus had to ideally remain subordinated to the central ruler. Though Shore laid stress on the personal or subjective factors while stating that experience and ability of Company administrator would contribute to the improvement of the whole "system", he did assert that the important distinction between the Company's government and the pre-colonial one was that the former was based on more "regular methods" while in the latter despotic power particularly that of coercion was the final determinant.  

The significance of the transition from Mughal and Nizamat rule to the British was not only in that it was a changeover from discretionary government to a regulatory one, but also due to the fact that the two regimes had different approaches to agrarian or land questions. To the *subahdars* and *nawabs* the crucial question was

---

6 *FR2*, Shore's minute 18th June 1789, p.1.  
8 ibid. pp.192-93.  
9 *FR2*, Shore's minutes 18th June 1789, pp. 48-49, 50-51; for similar views on the subject BRP, 21st December, vol. 126, Lr. from Commissioner Rajshahi, J.H. Harrington to BR.
laying a demand for revenue after an assessment of its potential, that would be compatible with the general welfare of the subjects, especially those connected with agriculture and husbandry. But to the rulers in the colonial regime the question was predicated by that one of proprietorship in land, and the state’s rights of revenue exaction vis-à-vis the proprietor’s rights to hold the land on a specific tenure. In the latter case the state had to act as the guardian of the rights of the zamindar, while defending its role as the principal revenue recipient. Experiments in land revenue conducted by the early colonial regime thus focussed on the interior districts, which was the site of most measures, rather than the province as a whole, and, it was here that the legitimisation of authority was taking place. Writing shortly after his departure from Bengal Warren Hastings observed in the context of the proposed plan of restoring the zamindars to the possession of their land that

unless care should be taken ... to establish some mode of guardianship with a view to remedy the defects of minority, profusion and incapacity of the zamindars, their restoration which carries with it the appearance of justice, will often terminate in the acts of the greatest severity; in the total dispossession of the zamindars, or in the concessions on the part of the government in their demands for the revenues.¹⁰

Any rule for the guardianship of zamindaris was beyond the scope of the pre-colonial administration. Rather subahdari and Nawabi regimes pursued the policy of patronage encouraging expansion of a zamindari, as in the case of Rajshahi. This instance was pointed out by Hastings in the same address.¹¹ Other instances like that of the expansion of the zamindari of Burdwan, from the late seventeenth century into the early eighteenth is fairly well known to document here.¹² But such relation between the


¹¹ ibid. p.70

zamindaris and the state made the latter appear as the paramount power rather than a legal guardian.

Thus the official mind of the Company was engaged and preoccupied with the need for change from Mughal practices and introduction of new institutional arrangements where the principal agencies guiding it would be the Board of Revenue and collectorships. In discussing the problems related to “mode of agency” for the collection of revenue, with reference to zamindars, Shore held that zamindars, particularly those in possession of extensive estates were in control of their possession only theoretically, while in practice they were dependent on the cutcherry servants, and more importantly on the vakils or agents in Calcutta who represented before them what passed in the Boards and Councils of the capital city with regard to their zamindaris and most of it was misrepresentation. Moreover, as Shore remarked zamindars were thus encouraged by them to obtain “by indirect means, that which, if proper would be accorded as a matter of course; and if improper by none” and that, “they are taught to ascribe to the favour and indulgence, or to the resentment of individuals, the censure or compliance of the supreme power, and they are made to believe that every thing depends upon intrigue, without any relation to system or principles”.

The instance of zamindar of Baldakhal served to prove to Company officials in 1780s that the simple act of restoring a zamindar to the management of lands could not serve the desired end, unless the protection of property could be ensured. The

---

13 FR2, Shore’s minutes 18th June 1789, p.41.

14 ibid. p.42. John Shore in his minutes in the Council on Rajshahi was quite certain that the zamindari was very heavily burdened with revenue demand, that were levied during the period of Company’s government, but most of it was siphoned into the pockets of a clique which exercised great influence over Rani Bhowani. Thus, he could not recommend engagement with the zamindar on a decreased rental as that would have meant considerable loss to the government, but exactions would have continued. He thereupon sent James Grant to Rajshahi with instructions to resume and annex the rents of all such lands as were alienated since 1765. Progs. Of Revenue Department, Governor-General in Council, (henceforth RD: GGinC) 9th May, 1788, vol. 131 Pt.1.
company thus had to stand forth not only as Dewan but the guardian of property in land by law. 15

The complex detail of business of all zamindaris was compounded by re-letting portions of land, which increased the number of farmers and zamindari servants in a multifarious manner. The “fundamental principle of the collections” was not fixed, and thus it was not surprising “that in every district there should be a constant struggle between fraud, exaction and concealment.”16 The ryot stood at the receiving end of the whole operation. In this situation thus the zamindars, the recognized proprietors of land, suffered a crisis of legitimacy in their role as “natural guardians and beneficent protectors of the ryots”. Hence in order to mediate through all struggles and strife in rural society the collector with due authority, and “without any imputation of criminal conduct”, was projected as the legitimate authority in the mofussil.17 This was the form of power through which the early colonial government sought to organize through collective action, on behalf of itself and the landed proprietors. Shore pointed out that this authority of the collector was a contested one, and when a collector attempted to check abuse the zamindar was made to believe that his authority was annihilated. However it ought to be made clear, as to what extent the notion of “abuse” was informed by western ideals only and a non-recognition of eastern practices.

Another concern of the early colonial government was with the question of management of the agrarian economy as a whole. This involved determining all details of revenue assessment, laying the exact demand for revenue and the procedure for collection of revenue. Shore made a detailed analysis of the defects the current

15 ibid. p.44.; J. D. Patterson’s report on Baldakhal and Gangamandal, BRP 4th June, 1789, vol.58 Part II.

16 ibid. p.43.; BRP, 17th-20th April 1786, vol.14. Part I, the Board of Revenue sent instructions to collectors to acquaint the administration with details on these points. Instructions and the answers constitute a wealth of information on the subject and also government policy.

17 ibid. pp.43, 51.
revenue system suffered from the "abuses" and "defects" that he analysed virtually amounted to a de-institutionalisation of the revenue system. What appears as significant in this, are the ruptures or discontinuities in the pre-existing institutional arrangements for revenue administration. The principal feature was the obsolescence of the standards of *asal jama* established by the Mughals that led to the dissimilar nature of demands upon the ryots, though Shore did not believe that the dilution as rule worked out to the detriment of ryots "who from usage understand them, and can tell when they are exposed to exactions". But he held that the standards had become so indeterminate that officers of government could not ascertain what had been imposed on ryots.

Thus the problems that required urgent attention before a final step in the settlement of revenues could be taken were:

(a) Arbitrary impositions of the zamindars, farmers or others.

(b) Absence of formal engagements.

(c) Inequality of assessment between superior and inferior ryots due to lack of formal engagements.

(d) *Pattas* being indefinite about the quality or quantity of land or rate of payment.

(e) The custom of levying the deficiencies of one place on the other.

(f) Breach of engagements by the zamindars or other renters.

(g) The want of regular discharges to the ryots for the rents which they pay.

In this plan of action the collector was viewed as the linchpin of the set-up. Instructions sent to them in February and August 1787 touched upon all these points.

---

18 ibid. pp.54-59;

19 ibid. pp.53,56.

20 ibid. p.55.
Much of the ideas of the early colonial rulers in the 1780s regarding agencies and institutions of the rural society came to be based on the Amini Commission Report appointed in 1777. These reports present a very graphic and total picture of the institutional structure of the agrarian society. However it noted that with the decline of the office of the Kanungos which “was an extensive and permanent source of information” the ability to centralize information on the part of the government was lost, and gave rise to the practice of forming estimates on conjectural basis. What it pointed out that almost everywhere the ability to make decision on the part of the central authority, would depend on the availability of the information transmitted through an appropriate agency. However an appropriate agency along these lines was not in its place.

2. Historiography

An interesting analysis of agency in the revenue system of Bengal had come from N.K. Sinha. Sinha in his monograph on the agrarian system of Bengal, entitled, The Economic History of Bengal, Volume II made critical observations on John Shore’s minutes of the 18th June, 1789. Shore in his minutes had made detailed mention of the frauds and extortion in the process of revenue by the zamindars. Sinha held Shore’s depiction to be inaccurate, as exactions were not a natural tendency of the zamindari system. The system was not entirely dependent on such practices, which Shore had believed it had come to be during the course of eighteenth century when the subahdari abwab was levied. Sinha held that the subahdari abwab was not ruinous in its direct incidence, but that the mode of its imposition by the state was wrong, and it tended to encourage fraud and concealment, when revenue was over-assessed.

22 ibid.
24 ibid. p.23.
The point made by Sinha essentially follows in logic what Shore himself had pointed out in his Minutes, that impositions under various denominations had been imposed long before the subahdari abwab was levied, and "the zamindars and officers who levied these imposts gave, in their own practice, an example to the government which knew and probably connived at them".25 This mode of impositions Sinha believed to have occurred mainly after the Company's takeover of the revenue system marked by over-assessment of the revenue potential of the country. Sinha asserted that there was a flexible principle in the mode of imposition of the subahdari abwab and it was adhered to in the pre-colonial period, when assessment remained moderate and thus possibilities for growth were there.26 But in the colonial period over-assessment encouraged frauds and concealment as zamindaris fought to stave off the onslaught of the new revenue regime. The point would stand only if it can be proved beyond doubt that the rulers of pre-colonial regime were able to collect the assessed revenue without hindrance or with facility, while in the colonial period it had to be squeezed out.27

In Sinha's analysis therefore various forms of agency of collection corresponded to different phases of settlement of revenue. Over-assessment being the general tendency under colonial regime, since the acquisition of ceded districts in 1760, every phase was marked by a crisis, that was sought to be resolved in the next phase, and the climax had come about in 1777, when the Company had to revert and restore the ancient landholders into the position of the primary settlement partner with whom engagement was held.

The upshot of the measures that Sinha explained was traditional institutions and procedures in revenue collection declined.28 One of the offices which became

25 FR2, Shore's minutes 18th June 1789, pp.9-10.
26 Sinha, EHB2, pp. 23-39
28 Sinha, EHB2, pp.39-45.
obsolete was the *kanungo* office. There was therefore de-institutionalization from this perspective too.

B.B. Chaudhury argued that the early colonial government in order to pursue its objective of revenue maximization had to make certain institutional innovations in the social structure.\textsuperscript{29} In modern historiography this was probably the first time that a link between institutional structures and revenue administration was established. One of the contentions of the present thesis is that there was a necessity for the government to install a machinery for collection of revenue that would take care of the lags in the existing system, reform it and augment revenues. The focus was therefore more on efficient collection rather setting a high assessment. Such attempts were made through the farming system, vesting the farmers with powers that would normally be exercised by the zamindar or state officers, and also by instituting administrative agencies at the district level - or at the head of a group of districts - with full control over assessment and collection networks in *sadar* and *mofussil*. Thus even if the farmers failed to deliver stipulated dues the governmental agency could act to collect arrears and extend the base of revenue collection operations.

Ranajit Guha in his disquisition *A Rule of Property for Bengal: An Essay on the Idea of Permanent Settlement* had analysed the development of the discourse on Permanent Settlement in Bengal. In it Guha argued that constancy was not attained in revenue policy till a common principle united the main policy makers of the day, and, thus also the administrative institutions that were riven till the early 1780s. Thus till 1785 the administration was marked by 'fluctuations' and inconstancy in policy.\textsuperscript{30} The policy makers had a common aversion to the existing policies, and the common that


had united them was "a common veneration of private property". Thus it was the ideological development centering around the principle that, proprietorial rights should be treated as inviolable as long tax was paid to the government which brought into existence a common framework for policy. This development thus firmed up a common line or direction of policy, which according to Guha, till then was marked by empiricism and shortsightedness. This line of argument would not admit of any positive development for the period 1770 to 1785, though Guha stated that Warren Hastings "succeeded in working out a unified policy of rural administration".31

However the present thesis contends that the failure to determine an appropriate agency for assessment and collection till 1785 was a crisis in itself, which is worth examining. The political imperatives that had developed through various measures encoded in the regulations of Bengal which in Guha's words went on "repeating, amending, overlapping canceling each other from season to season", needs to be addressed. 32 This thesis would also probe the role of native agencies during this period, which Guha found very significant.

Guha countered Firminger on the question of experience acquired in ceded district administration being relevant to policy, by pointing out that three of the four pre-Dewani districts, that is all except Burdwan were special cases were special cases and hence its experience could not have had much value for later administrative policies.33

Guha's point could be doubted here. The line of policy pursued in administering revenues of the ceded districts could have been flawed due to different reasons. But the Court of Directors chose to pursue their policy and send their

31 ibid. pp. 13-14

32 Burton Stein in the Introduction to the The Making of Agrarian Policy in India, 1770-1900, (henceforth Agrarian Policy) Delhi, 1992, p.3, lamented the neglect of the study of political and imperial imperatives in the making of agrarian policy, especially by the authors CEHI2.

33 Guha, A Rule, p. 16
instructions in the light of the administrative experience of farming revenues in Twenty-Four Parganas and ceded districts, which they believed had led to great augmentation of revenue and population.\textsuperscript{34} It has been pointed out that so convinced were the Directors in the efficacy of the policies pursued there that they ignored Harry Verelst's proposals for arresting the deterioration that had set in Bengal's economy.\textsuperscript{35} N.K. Sinha while tracing continuities in the levels of assessment throughout Company's rule took the instances of over-assessments during the Residentship in Midnapur and Burdwan as the point of departure.\textsuperscript{36} Therefore it is difficult to argue that the ceded district administration had no impact on official policy.

Moreover it ought to be recognised that the special experience in the ceded districts did not allow a different line of administrative policy for those in particular - as it happened when the Mughals conquered frontier districts and placed those under the charge of faujdars. On the contrary the entire effort was directed towards evolving a common regulation for the administration of revenues in all districts. There was thus a general framework for revenue administration.

The case for studying state agencies in revenue administration and institutions of the agrarian society becomes even stronger when we consider that Bengal was an independent state in the making in the eighteenth century.\textsuperscript{37} An administrative system was developing here which was very different from the rest of Mughal empire. Also a new social base was created on which the state depended for much of its vigour. One of the features of this differential development was that institutions that had supported the empire, like faujdars had declined in Bengal, and secondly the Nizamat


\textsuperscript{35} ibid. p. 113

\textsuperscript{36} Sinha, \textit{EHB2}, "The age of great temptations in land-revenue administration began in the Twenty-Four Parganas and Burdwan - the age of conjectural and fallacious statements and imperfect collection of an exaggerated assessment". p.28.

represented a structure that combined the powers of Dewani and Nazim, an institutional innovation different from the imperial one.\textsuperscript{38}

A study of this changing social and political scenario has been made by P.J. Marshall. It is against this wide canvas of change that the study of agencies and institutions can unfold. It was suggested quite some time back that Bengal’s polity in the eighteenth century had been led by an elite that was regionally oriented. However as Marshall points out that though it cannot be said the ruling group or aristocracy that dominated the scenario “identified themselves with the empire as a whole not with the region” there was a drawing together of the state and subjects due to effective autonomy that prevailed for a long period.\textsuperscript{39}

The new state or the Nizamat thus looked for internal stability, and this depended much on the ‘implied compact’ between and the fifteen major landholders or zamindars. The zamindars constituted a layer of power that insulated the government from direct contact with large number of subjects. It is in this sense therefore we can conceptualise the zamindar as an agency in rural administration, that allowed the government to make contracts for revenue.\textsuperscript{40}

Scholarly researches since 1980s have thrown up questions that are basic to the analysis and examination of the history of Bengal and of the sub-continent as a whole. For India as a whole it has been held that the decline of the empire had led to the involvement of the state in farming out revenues on lease or contract basis,\textsuperscript{41} and this involvement of the state has been interpreted as entry of a commercial ethic that

\textsuperscript{38} ibid.p.49.

\textsuperscript{39} ibid. p.48.

\textsuperscript{40} ibid. pp. 54-56.

\textsuperscript{41} Muzaffar Alam, \textit{The Crisis of Empire in Mughal North India: Awadh and the Punjab 1707-1748}, (henceforth Crisis), Delhi, 1986, pp.39-41.
guided state policies, and revenue policies in the main. However the story of Mughal
decline was not similar everywhere, and particularly in Bengal the relationship between
the zamindars and the state was markedly different from other places. This point, in
turn, has led scholars further to examine the relation between the state and the main
landholding classes, the zamindars in particular, and ask whether these relations were
similar everywhere, especially in regions like Bengal, and, also whether the state
attempted to centralize control, especially for the purpose of enhancing its revenue
returns. This brings into discussion the history of the mode of collection of revenue
since the seventeenth till the early eighteenth century and the attempt to create a
regular administrative framework for revenue and the relation between zamindars and
the state.

The history of revenue from landed resources can be broadly divided into three
phases, following the main authorities on revenue and finances like Grant and Shore.
These are (a) 1582 to 1722 i.e. from Todar Mal’s settlement to the Mal-Zamini
settlement under Murshid Quli Khan (b) 1722 onwards till the Company acquired the
Dewani in 1765 (c ) 1760, when the Company acquired the ceded districts to 1793.

In the first period - under Todar Mal, Man Singh, Fidai Khan, Islam Khan,
Shah Shuja and Shaista Khan - regimes could not centralize power within the
framework of a regularized revenue administration which could yield high returns.
However as most authorities like James Grant and John Shore have agreed that this
period witnessed a great rise in the quantum of revenue extracted by the khalisa or the
state treasury. R.M. Eaton has argued that since the sixteenth century Bengal’s
economic potential had increased due to two factors. First it was the consolidation of
Mughal power that ensured peace and enabled the Mughals to extend control over
Bhati, the riverine tract of Bengal that was opening up for cultivation. The second
factor was change in the riverine system which consequentially increased agricultural

42 Seid Ghulam Hussein, Seir Mutaghierin, ( tr. Nota Manus ) vol. II, section xiv, pp.551-
553.

43 FR2, Shore’s minutes 18th June 1789,p.5; and Grant, Analysis. p.191.
productivity and population growth in eastern Bengal. According to Eaton, these changes were reflected in the statistics of the Mughal government’s share of the land revenue demand or \textit{jama}.\footnote{Richard Eaton, \textit{The Rise of Islam and the Bengal Frontier: 1204-1760}, (henceforth \textit{Frontier}) Delhi, 1997, p.198}

Thus one can say that the Mughals achieved control over the province and the revenue resources through a combination of military, diplomatic and economic factors. But the re-organization of the provincial administration that Eaton dated since Jahangir’s reign was never so regularly completed, or systematically arranged to ensure the transmission of the required quantum of revenue demanded by the state from the main land-revenue payer, that is, the peasant. The \textit{subah} did manage to send to the central treasury the \textit{khalisa} demand, but this was ensured and aided by commercial transactions rather than a machinery that could collect revenue with precision and regularity. The \textit{hasil} fell short of mark on a few occasions and though the \textit{jama} from \textit{khalisa} land registered increases, the same from \textit{jagir} land remained static over a number of years.\footnote{ibid. pp.153-155, 156-158; Marshall, \textit{Bridgehead}, pp. 51-52.}

\begin{table}
\centering
\caption{Figures relating to revenue assessment and collection in pre-colonial period}
\begin{tabular}{|c|c|c|c|c|}
\hline
Year & Aggregate Revenue Assessment/Demand & Collection & \textit{Khalisa} Assessment & \textit{Jagir} Assessment
\begin{tabular}{c}
\textit{Figures}
\end{tabular}
\begin{tabular}{c}
\textit{Figures}
\end{tabular}
\hline
1582 & 1,06,93,152 & N.A. & 63,44,260 & 4,34,8892
\hline
1595 & 1,07,08,148 & N.A. & 63,59,256 & N.A.
\hline
1658 & 1,31,15,907 & 87,67,015 & 87,67,015 & N.A.
\hline
1659 & 1,31,15,907 & 86,19,247 & 1,03,13,260 & N.A.
\hline
1667 & 1,30,93,477 & N.A. & N.A. & N.A.
\hline
1691 & 1,31,15,907 & 46,19,749 & N.A. & N.A.
\hline
\end{tabular}
\end{table}

The zamindar had the power, even when confronted with a highly centralist state, to levy additional taxes on the peasantry and retain receipts. Thus according to Eaton, between 1659 and 1722 though the revenue demand had increased, the quantum of revenue drained off to Delhi remained more or less stable. In fact on a number of occasions the central government evidently failed to even receive the standard amount of land-revenue expected from Bengal.46

Figures show that additions of revenue in the seventeenth century were effected principally through the exercise of military and political power, rather than through purely administrative measures. The increases in the collection of gross revenue were always higher than additions made through a new hast-o-bud or valuation. The ezafa or increase in the khalsa lands in 1658, on a new hast-o-bud amounted to Rs. 9,87,162, while the additional revenue generated by annexations was Rs.14,55,593. Moreover the accrual or gain from the extension of political control brought a total addition of Rs. 24 lakhs to the Asal Jama of 1582. The rent-roll of the crown lands during Shah Shuja’s time - in 1658 - amounted to Rs. 87,67,015. The jagir rent-roll remained static in between 1582 and 1658 amounting to Rs. 43,48,892.47

The reason for differential increments to revenue was that land-revenue in Bengal was taken in a fixed amount of cash from the zamindars, more in the fashion of a tribute rather than a varying tax on the produce.48 This jama was wholly nagdi according to Ain-i Akbari. Also there was not much of regularity in payment. At the time of floods or other failures in the production system, the zamindars withheld the payment of revenue.

46 ibid. pp. 205-206
47 FR2, Grant, Analysis, pp.190-191.
According to W.H. Moreland the assessments during the Mughal period, particularly the one by Todar Mal in 1582 was in the nature of an estimate or valuation, that was called the toomar jama. It was an estimate of the probable future income of the state, required to facilitate the allocation of grants or assignments, but it was not a specific demand upon the value of the produce which the state could claim as its share. On the basis of this toomar jama the takseem of 1582, was distributed over the 19 administrative divisions or the sarkars. In 1658 Shah Shuja’s revision of rent-roll too was based on this original takseem jamabandi of Todar Mal, adding to it the takseem of the annexed territories. These were the territories of north-east i.e. Cooch Behar and Ghoraghat, and that of south and south-west, i.e. Sundarbans and Midnapur-Balasore region. Moreland emphatically stated that Shah Shuja’s revision of rent-roll did not represent a fresh valuation of the province’s revenue yielding capacity, but was only a compilation of the modifications which had taken place as a result of territorial changes. This takseem was distributed over 34 sarkars and 1350 mahals or parganas in Shah Shuja’s time. Moreland supported the contention of John Shore, that the original rent-roll of Todar Mal was based on the figures adapted from the records of the previous regime.

On the basis of medieval documents, like Fathiyya-i Ibrayya, and Farhang-i Kardani, quoted by authorities, it is possible to say that the administrative system for the collection of revenue was complicated and varying. Shikdars and amlahas of jagirdars operated in the same area, along with government agents for khas collection, like sazawals and amins causing repeated impositions on revenue paying subjects. Intervention from the subah capital was sporadic. Sources consulted by scholars mention that an officer designated Amin-i Bangala was appointed over a sarkar to ascertain through agents in the mofussil parganas whether collection of revenue was


50 ibid. p.195

done in accordance with established rates or not. This intervention from the sadar was aimed at preventing peculation or interception of revenue resources by intermediaries. This seems to be very similar to the amildari system followed by Alivardi Khan and Mir Kasim Ali Khan.

Thus during the period of the high Mughal rule they had continued to extend their hegemonic control over parts of Bengal, but it consolidated its hegemony through an adroit policy of diplomacy towards the zamindars. It was, as Eaton calls it, a judicious policy of carrot and stick. This was a policy of offering inducements to retain zamindaris as jagirs, and if in case it proved unsuccessful the state intervened directly in the estate to collect revenue. The more important objective of Mughal policy therefore was to secure political submission, which was the key to success in revenue collection. Thus the state intervened in and below the level of parganas intermittently to restore equilibrium. It was not a regular mode of intervention.

The state recognized the zamindars as principal collectors of revenue for the state. They were integrated into the structure of administration through a political policy that subjected them to the hegemony of Mughal power. The zamindars who were recognized by the state were either trusted officials, or their relations, or persons of local influence. The zamindari was vested in them in recognition of their capability and influence as a person, and not in recognition of they held. Such measures were resorted to from time to time, and were innovations in the system to remedy imperfections and take care of eventualities. From Murshid Quli Khan's regime in the 1720s we find that the state and the zamindars moved in close cooperation in the rural society, and the relation was more symbiotic and mutually compact. This binding relation has been held as valid by N.K.Sinha and P.J.Marshall.

52 ibid. p.153
53 Eaton Frontier, pp.142-43, 154.
54 Sinha,EHB2, p.23; Marshall, (henceforth Bridgehead), p.56
The foundation of this relationship, symbiotic and mutual, was said to have been laid at the time of Murshid Quli Khan, whose policies, in the words of critics of this viewpoint, “supposedly had encouraged the rise a small but powerful group of zamindars almost free to manage their internal affairs.” These ideas have been taken up for re-examination recently. It is held that instead of a policy encouraging the formation of small group of zamindars who were virtually autonomous, the state under Murshid Quli had extended full control over the principal landholders, who held charge of revenue collection on behalf of the state.

Murshid Quli Khan’s policy towards landholders and his attempt to increase the control of the state over them had been discussed from another point of view by Jadunath Sarkar and later by Abdul Karim. Sarkar held the view that Murshid Quli conducted a change in the structure of agrarian society, in his attempt to bring closer state control over revenues, when he introduced the mal-zamini under contractors or ijaradars, who dispossessed the existing landed aristocracy. This was an early version of the farming system, which led to regular rotation of rights over land’s produce, and finally led to emergence of another class of landholders who negotiated their position with the East India Company. Abdul Karim following the same authority, that is Munshi Salimullah’s Tarikh-i-Bangala, contested Sarkar’s conclusions regarding the effects of Murshid Quli’s revenue reforms, and stated that the latter had “realised the need of surveying the lands and with trying to collect information of the productivity

56 ibid.pp.49-51.
57 Jadunath Sarkar, “Bengal under Murshid Quli Khan” in The History of Bengal, vol. II, Muslim Period 1200-1757, (henceforth Bengal2) Ranna, Dhaka, 1948, p.409; Karim, Murshid, pp.90-93, Karim differed with Sarkar’s argument that the mal-damini system had an inherent tendency to dispossess old landed proprietors and replace those by ijaradars, who in turn formed a new landed aristocracy.
58 Sarkar, Bengal2, pp.410, 415.
of the land" rather than letting out lands to farm. Both views are essentially puts forward a view in favour of greater state control under Murshid Quli Khan. 59

However the more recent criticism of the view regarding state-zamindar partnership, beginning since Murshid Quli's times, argues for a different kind of state control, that is in terms of revival or strengthening of the centralizing apparatus of the state. Murshid Quli transferred the jagirs of mansabdars to Orissa and increased the income of the royal treasury by bringing land under khalisa. It is argued that "by extending the khalisa Murshid Quli Khan evidently intended to impose constraints in a more concentrated and organised manner on the zamindars". 60 The new viewpoint rejects the notion that the big or capital zamindaris were the spine of the early eighteenth century state structure. Alam has also raised the question that by "assessing the revenue on the ri'aya and making the zamindars responsible for no more than its collection, in exchange for an allowance (nankar)" 61 Murshid Quli tried to extend the zabt system of northern India into Bengal. As a probable step this could have followed the process of centralisation of administration under the khalisa. But the question arises as to whether a land-revenue assessment and collection mode as that of the zabt, which required a highly effective and intrusive centralised machinery could have operated in Bengal.

Contrary suggestions are given by facts. We know that not many imperial administrative personnel were ready for deployment in Bengal. The transfer of jagirs to Orissa from Bengal could only have led to further withdrawal of this retinue of administration. The dependence on native Bengal personnel was thus natural, and their relation with the agrarian structure was quite intimate. The zamindaris of Nadia, Burdwan, Laskarpur and Rajshahi were established and developed by officials of the Dewani.

59 Karim, Murshid, pp.88-89.
60 Alam and Subrahmanyam, Mughals, p.48.
61 ibid. p.51.
Moreover it should not be overlooked that Bengal was a vast province with considerable variations in agrarian structure and geography. The interiors of the province and also that of the districts were quite at a distance from the provincial capital or the main town of the district for central authority to exercise control. The *mofussil* and *sadar* always stored historically the data and information regarding assessment, rate of assessment or *nirkh*, amount of land alienated or *bazee zamin*, pargana and *sadar* charges of collection or *saranjami*, amount of cultivated and uncultivated lands, amount of lands assessed and un-assessed, and amount of waste land brought under cultivation and amount gone into waste. Records of the Board of Revenue in the late eighteenth century shows that such data were usually the preserve of the zamindari *amlah*, and also that *pattas*, authorising the tenants and cultivators to hold land was done under zamindars signature.62 Same was the case with alienated or *bazee zamin* lands, where the *sanad* was issued by the zamindar’s mainly.63

Thus in spite of the *khalisa* system the easiest and safest option for the government was to distribute the assessment of revenue amongst zamindars, who committed to fulfill an agreed *bandobast*. In political terms this might have seemed an act of decentralisation or fragmentation of state authority, but in reality it was parcellization of revenue territories along traditional geographical boundaries for management of revenue. The zamindars acquiesced to every imposition of *abwab* and *mathote* by the government. The Amini commission report suggests this acquiescence gave considerable leeway to the zamindars to subvert the original *asal jama* and conceal the increasing revenues from land as *beshee*. Thus it was a partnership built up between the state and the zamindars, wherein the state centralised all powers and exerted control over the zamindars fully but as a measure of realism accepted and recognized the zamindar as the principal and nodal agency of revenue and rural


63 For *bazee zamin* lands BRP 30th July, 1789, vol. 73. Part II.
administration. This allowed the zamindaris to expand territorially contributing to large share of the revenue earned by the exchequer.

There was, therefore, a marked progress by Murshid Quli’s time in the development of an elaborate revenue administration whose principal feature was an effective machinery for levying, collecting and even exacting the state’s demand. The experience of the Company in Dewani for first few years sensitised them to need for a continuity in this structure, though changes at different levels of hierarchy could be experimented with.

Keeping in mind the general eighteenth century trend towards establishing a new revenue regime the *first chapter* would discuss the relevance of centralization of administrative and political power to the economic context; especially in view of the imperatives that emerged as colonial rule progressed and the manner in which the early colonialists addressed problems like circulation of commodities and money, and integration of the internal trade networks. The focus would be on the policies of Warren Hastings, his vision of the functioning of Bengal’s economy, and how the idea of establishing collectorships originated through such plans. The chapter goes on to discuss the changed perspective regarding the entire mode of collection of revenue, and the impact of the Company’s attempt to intervene in the zamindari management structure composed of *sadar* and *mofussil cutcherries* with focus on the different aspects of the position of zamindari *amlah*.

The *second chapter* focuses attention on the impact of revenue experiments on the structure of zamindari as an agency of revenue assessment and collection. Also it would investigate whether structural changes in agrarian society were in way related to changes in revenue administration. Scholars since late 1970s have tended to argue that the real controllers of land and resources were not the zamindars but intermediate power groups like *jotedar* and *kutkinadar*. The zamindari was more of an office rather than a proprietorial possession, and the official policy of the Company was progressively moving in the direction of recognizing their status as real proprietors of
land. This view tends to marginalize the role of zamindari establishments as key centres of control in the agrarian society. The current work seeks to examine the issue afresh, especially in view of the mass of evidence available for putting forward a contrary suggestion that zamindaris, if not the zamindar personally, and the zamindari amlah played a key role in various aspects of agrarian life of the late eighteenth century. Far from losing control it was embroiled in most of the developments that took place between the years of revenue farming and the decennial settlement. The institutional structure that developed under early colonial regime had to take note of the connections that zamindari amlah had developed.

The domain of sair was a contested area between the Company and the Nizamat even before Plassey. The main area of confrontation was with regard to customs duties levied through the chowky posts which the Company considered to be an exaction and infringement of the privilege that they enjoyed by virtue of the farman of 1717. Added to it were the numerous dues collected on moving goods by the zamindars. Recognition of the fact that a problem exists in this sphere predated acquisition of authority. Hastings addressed the problems first when he attempted to free the channels of movement of commodities and currency and different regions. The revenue authorities also took up the question of free flow of “necessities”. Further it was felt that the duties levied on internal trade ought to be the prerogative of the government and not that of farmers of revenue or landholders, and that it would be as a separate assessment.

However within two decades of the administration of the East India Company the complexities of internal trade administration were sought to be dealt under one structure of administration that was now sought to be dealt under one umbrella of administration that was now separated from land-revenue. This included the problems of local and regional trade, markets in rural areas, rights and privileges of members of the ruling family of the earlier regime over local markets and trade. This necessitated reordering the existing agencies in internal trade administration and its regulations. The third chapter of the thesis would consider these changes.
In the historiography of the late eighteenth century there is considerable focus on the five-yearly revenue settlements under Hastings, and that has been often projected as an innovation that was rather characteristic of that phase of Company’s rule. Also, the period of inauguration of Permanent Settlement is viewed as the reversal era of earlier policies. The fourth chapter would make an attempt to trace continuities with the pre-colonial phase in revenue farming, and, analyse the imperatives of the early colonial regime in adopting this agency for the purpose of revenue collection.

The thesis examines the development of an institutional framework for district administration. It also examines the implications of changes in the overall revenue collection structure for other institutional structures, like the faujdari and tahsildari that were dependent on revenue administration. The fifth chapter thus discusses the dynamics of an interventionist machinery with specific reference to methods of revenue augmentation and collection. The following chapter that is, the sixth one, discusses the official policies regarding agencies involved in the processes of intervention with emphasis and focus on emergence of collectorships. The chapter focuses on the crystallization of a definite official position regarding the zamindars of Bengal, and also, within the same span of time a plan for administration of districts. The chapter focuses on the crystallization of a definite official position regarding the zamindars of Bengal, and also, almost within the same span of time a plan for administration of districts.

But it would be misleading to state that this was a mere plan for supplanting the zamindari management in rural administration by collectorships. This position has often been argued by scholars of administrative history. However their work needs to be taken note of. B.B.Mishra had argued that the pattern of district administration, referred to as the ‘Bengal Model’, was based on the “zamindari system of land-tenure”, and, governmental control in pre-British period was exercised by the faujdars. This view, which conceptualises administration as more of a managerial structure, ignores the fact that the British based their administrative plans more on a definite
notion of territory that included, and/or, was divided into agrarian regions that were already in existence.

The East India Company inherited a political structure that was well centralized. It has been pointed out recently that the pre-colonial regime focused on "standardising the institutional transactions that brought revenue from villages to the capital and sent orders back out into the country." It left behind a "legacy of empires" that "fostered local power to secure local loyalty, producing nested layers of territoriality." The British not only carried forward this process of standardisation further and made it the basis of the state system that it created. It was in the domain of the economy that we observe its first imprints.

Revenue needs of the state were determined by the size of retinue it maintained, and its military objectives and plans. The imperial hold over the provinces were dependent on these factors. Relation between the zamindar and the state depended even after Murshid Quli Khan on the principle of political submission to authority. But the establishment of a colonial state necessitated a re-definition of the nature of relationship in political terms too, - apart from the context of the new political economy and its new ideology - as it had to be under the rule of law, that fully articulated the notion of the sovereign. Thus the revenue relations had to be encoded in the regulations that were designed to take care of the interests of the state, the zamindar and a host of other interests in the agrarian society. Thus under this system of rule the power of revenue collection could not be left solely to the zamindar and his amlah, who could elude any definition sought to be imposed on them.