CHAPTER-I

AGRARIAN ECONOMY AND RURAL ADMINISTRATION:
STAGES OF DEVELOPMENT

I.1 Introduction

Agrarian change and agrarian policy of state have been discussed by historians for about a century and a half till now, that includes much of the colonial period and its post-colonial, independent phase. A general study of the East India Company’s early administration has this theme as the general focus, particularly for those historians those who sought to reveal the nature of early colonial exploitation through the theory of drain. N.K. Sinha pioneered this exercise and studied the nature of the process of extraction of revenue - a major component of the drain theory - particularly during the two halves of Company’s administration in the late eighteenth century, one under Warren Hastings and the other under Cornwallis. The two administrative regimes had different emphasis in agrarian policies. However for the early nationalist historians the succession of asymmetrical policies were results of contradictory principles - the failure of one experiment bringing in another in a major drive towards attaining the maximization principle and eventually leading to a systematization of the surplus extraction process which would suit the objective ends of the colonial state. In Sinha’s works however we find a suggestion of an inevitable return to the acceptance of basic institution of the agrarian society i.e. the zamindari as the primary agency of land-revenue settlement and collection. Company’s policies thus worked out in a cyclical process towards a similar objective - maximization and augmentation of revenue demand and eventual systematization of surplus extraction process. There is


2 R.C.Dutt, Economic History of India, , volume I, Delhi, 1956, pp.39-69, Chapters IV and V. Dutt saw in the adoption of the principle of a fixed settlement in perpetuity a triumph of those reformers of England who had established the control of responsive government over the functions of the Company and put an end to the irresponsible rule which drained Bengal of its wealth.
also an implicit suggestion however that the series of experiments could be viewed as a build up towards the establishment of a mode or an agency of collection of revenue which would have served the colonial purpose best.

The focus of the school of thought discussed above, was mainly on the analysis of the quantum of revenue extracted. It was the major explanatory factor behind the nature of change experienced by agrarian societies, and, solely accounted for explanations regarding evolution of the agrarian structure, to the exclusion of other factors governing the course of change. The colonial state's initial imperatives were understood mainly in terms commercial and administrative exigencies that necessitated revenues from external sources. This was main focus of studies relating to agrarian change, and consequently the quantum of revenue demand imposed by the all encompassing leviathan was treated as the most comprehensive explanation. This perspective has dominated studies of early and late medieval history, as well as most analysis of early colonial regime in Bengal. Drain theory served as the most influential interpretation of the colonial rule's mode of agrarian exploitation for the Nationalist as well as the older Marxist school historiography.

However alternative explanations to the theory of drain have come about. Such explanations, marking a historiographical and theoretical departure from arguments dependent on drain through revenue extraction, stresses aspects like the function of the non-peasant strata in the rural economy and its role in the exploitation of the peasantry. There has been a shift in historiographical emphasis too, in explanations

---

3 N.K.Sinha, *Economic History of Bengal*, volume II, pp. 100-103, 185-192. The cyclic process is to be found primarily in the return to the principle of settling with the zamindars, during Hastings’s regime, indicating this institution to be the basis of the agrarian structure. Also that experiments were conducted in pursuit of establishing a mode of settlement and an agency of collection, rather than in seeking the correct principles of agrarian administration. Sinha’s line of analysis suggests that experience of the agrarian experiments had a determinate influence on the making of policy. The reversal to settlement with zamindars in 1777 was not an inevitable return to the correct principle but a shift in the weight of policy making in favour of the zamindars.

4 Rajat Datta, *SEM*, pp. 256, 355-358, critiques this line of enquiry particularly the drain theorist's emphasis on high assessment of revenue, derived structurally from Company's external involvement.
regarding the growth of commercialization in agriculture. Emphasis has shifted from forced commercialization model to explanations of commercialization of agriculture through general commercialization, or external commerce, or extended class relations. The explanations broadly derived from drain theory, tends to ignore the role played by factors which worked their way through over a longer haul of time, and were not as immediate as changes within a political set up, or composition of the ruling class or their objectives. However without denying the significance of such transitions in revenue regimes, it can be pointed out that factors like commercialisation, fluctuations in prices and market demand as a result of urbanisation, brought about through linkages between state and market, growing demand for food, and famine and scarcity did play a crucial role in the process of incipient changes in agrarian society.5 Moreover mainstream explanations regarding change also lay a considerable emphasis on the ability of the state to prize open the economic potential of a region to meet its demand. David Ludden has shown in the context of the history of the Tamil country that the process of commercialisation of the agricultural economy was not structurally linked to the external commercial world, or to increase in revenue demand of the state, but to the growth of a distinct political economy under a new colonial regime6.

The other important question is more empirical and historical. That is if the drain could have been carried out, through the exertions of the centralized agencies, and through the aid and medium of the “native agency” to its maximum, - as it appears from the data of the years 1769-72 -where was the need for recurrent revision of measures relating to positioning of a collection agency in the districts or the rural interiors? One may enquire whether the new regime was attempting changes at the basic level of assessing potential of districts and modes of revenue collection. One would have to take into consideration the fact that the new regime had different

5 Ibid., p. 17, Datta argues that commercialization of the grain producing economy of Bengal was the most significant aspect of the economic history of Bengal in the late eighteenth century, which extended the domination of non-peasant strata over the peasants.

political and economic objectives than the Nizamat, though there was a continuity in the basic form of the administrative machinery engaged in revenue collection and assessment. Traditional historiography of the nationalist generation would maintain that repeated interventionist measures between 1769 (appointment of supervisors) and 1786 (when Board of Revenue institutionalised the role of collectors through a set of procedures) had blunted the effectiveness of the native revenue administration, or, that the revenue system was de-institutionalised. The revenue assessment and collection procedures was therefore laid open for colonial appropriation. This perspective loses sight of the process that was unfolding during the course of decades between 1770 and 1790 and the gradual systematization of revenue collection.

There is evidence to suggest that there was pre-occupation with the question of ascertaining revenue potential of districts, regulating the share of appropriation by the government, and the mode of collection. In 1777 the Governor-General noted in his minutes that ascertaining revenue potential remained a desideratum, but by 1789 John Shore believed that this was attained to an extent.

Ascertaining revenue potential of the interior districts was definitely a feature of centralisation of authority in agrarian and revenue matters by the early colonial state. Centralisation of authority did subordinate the zamindars squarely to the authority of government, and in principle it was a departure from the policy that the Company pursued in its earliest days of governance. Around the time that Hastings took charge as Governor-General, he believed, that within a society which was familiar to the use of customary powers exercised by local land holding families, introduction of collectorships on the basis of regulations could be a drastic change.

Those who have argued from the perspective of theory of drain have focused prominently on the aspect of assessment of revenue, considered to be excessively high, and explanatory as the major factor behind agricultural involution, to the relative
neglect of the mode and the agency of collection deployed locally. But it was the collection system, a rudimentary structure of which was available to the earliest colonial rulers as a carry over from the past, which maintained continuity in the days of fluctuating policy, particularly when it was generally accepted that revenue collection had to be regular even if not pitched at the maximum level. Moreover the forms of exploitation of peasantry, discussed from new perspectives recently, was hinged to the mode of alienating the surplus through channels of market, where linkages with the state designed machinery for collection of demand played a crucial role. Regular payment of the peasant’s kists played in the moneylender into the rural economy more than ever before. Thus directions from London could have provided the broad ideological orientation and the general framework of principles of governance for the government in Bengal, but if the experience of the experiments conducted during early colonial administration had a determinate influence on the making of policy, and choosing options regarding settlement of land-revenue, an interactive administrative representing the new regime and its principles of governance was required at the base.

The Council at Calcutta was always riven with dissenting politics emanating from varied sources, ideological as well as personal rivalries, and could hardly have been the best executive agency to prompt the correct course of action. The change in its composition with men of different outlook could not have been conducive either. Appointment of Company’s servants as “occasional commissioners” as a permanent aspect of revenue administration could have been a supplementary feature but not a regular one. Such appointees could not have represented a permanent establishment of revenue administration in the districts, particularly when the collector had to stand

---

7 N.K. Sinha, *EHB2*, pp.104-107, this is a major emphasis in Sinha’s work throughout, and especially where he discussed recurring balances of revenue and the *malzamini* system - chapter V.


9 Governor-General in Council (henceforth GG in C), Revenue Department (henceforth RD), 23rd November, 1773, Plan for the Management of Revenues of Bengal and Behar (henceforth, Plan 1773)
in place of the zamindar during *khas* collections\(^\text{10}\). There is enough evidence to suggest that by 1788-90 collectorships were conceived as units of administration which would comprehend whole territorial limits of zamindaris\(^\text{11}\), and represent a definite area assessed for revenue\(^\text{12}\). Thus it was recognised that collectorships would represent the state and its revenue demand on the different categories of landholders of the district, irrespective of their size. This was actually the relation in which the central government always stood vis-à-vis the landholder in Bengal, but the innovation was that, now centralisation of authority was extended to the districts. The need for this innovation and recognition of the principle of approximate congruence between collectorships and old zamindaris was recognised in the Consultations of the Revenue Department in 1786, when the Governor-General explicitly stated that the Committee of Revenue - the supreme revenue body, being at the Presidency cannot secure the regular realization of revenue without a local agency\(^\text{13}\). It was the same principle recognised by the Court of Directors expressed in their letter of instruction to the Governor-General in Council regarding rearrangement of collectorship, alongside an examination of the powers of the landholders of the country\(^\text{14}\). These instructions were subsequent to the Act of 1784 in which the 39\(^\text{th}\) article stated that one of its principal objects was “to settle and establish upon principles of moderation and justice, according to the laws and constitution of India, the permanent rules by which their tributes and services shall be in future rendered and paid to the Company by the Rajahs, zamindars, polygars, talukdars and other natural landholders”\(^\text{15}\). In fact the express purpose behind the rearrangement of collectorships in 1786-87, was to settle

---

\(^\text{10}\) Board of Revenue (Miscellaneous) Proceedings, (henceforth BRP), vol. 95, 2\(^\text{nd}\)-14\(^\text{th}\) July, 1790, Letter from Collector Rajshahi.

\(^\text{11}\) BRP 26\(^\text{th}\) May 1789, vol. 68, part II.

\(^\text{12}\) BRP 1\(^\text{st}\) March 1790, vol. 86

\(^\text{13}\) GGandC, RD, 7\(^\text{th}\) April 1786

\(^\text{14}\) BRP 20\(^\text{th}\) February 1787, vol. 10, part II.

\(^\text{15}\) Ibid.
with the zamindars and farmers under their jurisdiction after an examination of their rights.\textsuperscript{16}

Thus what was required, was the interposition of a new regime within the framework of the principle of rule and administrative structure set in the past. It necessarily had to be a permanent aspect of governance which could endure all dissension and revolutions at the top, and address the specificity of every situation. It has already been mentioned that a definite agency for the collection of revenue at the local level was designed during Murshid Quli Khan’s regime. However this was now required to be done within the framework of new regulations of the Council, which were derived from broader principles. Implementation of the regulations set on the basis of superior directions required an interactive agency on the field, which would continue not only the new agenda of governance set by the Company but also establish a link with the past modes of rural administration. This agency could thus be institutionalized within the mould or the structure of rural administration prevalent under the Nizamat. Collectorships in Bengal emerging through a series of trials and tribulations in the 1770s and finally established in 1781, did provide the regime the permanence which was necessary for continuous interventions.

The charge of inconstancy in administration during Hastings’ tenure in office was probably borne out of a western view of an universal moral order. To what extent it is justifiable even today is debatable point. The charge against Hastings was that the British had no shown no restraint in creating disruptions in government, that brought about inconstancy in administration\textsuperscript{17}. However, if the agencies dealing with revenue collection could continue, on the basis of an extant and rudimentary framework of district-wise administration of the rural economy, it could

\textsuperscript{16} Ibid.

\textsuperscript{17} P.J.M.\textit{arshall, Speeches of Edmund Burke: The Impeachment of Warren Hastings}, Clarendon, 1991, pp. 24, and 188-201 for Article Seventh of the charge that charged Hastings with inconstancy in administration.
develop only on the strength of certain aspects of constancy in the approach of early colonial administration, preserved even under the regime of Warren Hastings.

However it may be pointed out here that all these were aspects of development of an integrated, commercialized agrarian economy in Bengal during the seventeenth and eighteenth century. The districts of Bengal were divided into zamindaris, some of which through a process of aggregation of parganas had expanded into the size of a large district. Within it was contained vast local economies with lesser urban or rurban centres, market places of various types, cultivation farms of the ryots and tenants of various categories, and, personal demesnes of the estate-holder, transport networks punctuated with points for collecting sayer revenue. These zamindari districts retained their homogeneity of revenue assessments and jurisdictions till the time, the farming settlement had the widespread effect of breaking their internal cohesion. Such break up of zamindaris were not unknown in the past but had not come about as a result of a general policy of the state in the sphere of revenue collection and assessment. This is evident from the fact that in 1790 government took the period under the supervisory administration - 1770-73 - and assessments of revenue under it as the benchmark for tracing the progress of formation of different collectorships in Bengal. Under Hastings these regional economies were sought to be integrated within a plan for circulation of commodities and currency to further commercial potential of the province. It was also sought to be brought more firmly under the control of the central power in Calcutta with an uniform judicial administration.

18 Grant, FR2, Analysis, pp.194-198; he refers to Fatehsingh as a zamindari of single compact jurisdiction, displaying an opposite tendency of disintegration through disaggregation of parganas.

19 BRP, 1st March 1790, vol. 86.

These regional economies, represented by large zamindaris and in some cases faujdaris thus served as nodal points of rural administration. The Company servants were sent to these nodal points, the sadar of the zamindari and faujdari administration which gave them better access to agrarian estates where his main functions were collection of revenue, superintendence over local trade, setting up of a local treasury for disbursement of expenditures authorized by the central government, giving adequate attention to special economic interests of the Company, and controlling the sadar revenue cutcherry of the zamindaris which was the centre of all dealings between the retinue of officials and the revenue farmers and under-renters.

The emphasis in the policy of 1777 to settle with zamindars raises the question whether it was considered the most suitable revenue collection agency because it was an indispensable feature of the agrarian structure mediating the structure of the governments and the institutions of the civil society. The view of contemporaries like Philip Francis is very close to the point. Thus a question relating to the role of the zamindaris vis-à-vis revenue collection in the agrarian structure naturally arises. In the pre-colonial period it was virtually the same with the zamindar standing forth as the main revenue collector of the state. But in the colonial period the zamindar was an individual landed proprietor paying a fixed revenue to the state, and the benefits accruing from the improvement of land being his profit. The role of the zamindar was conceptualised as an individual proprietor, rather in the as a corporate entity. However the distinction between rights over zamindari and that over actual parcels still remained.

---

21 Select Committee Proceedings, (henceforth SCP), 16th August, 1769, Letter of instruction from Richard Becher to Supervisors.

22 GGandC, RD, 1st November, 1776, Minutes of Governor-General; Lr. from the GGandC to the Provincial Council and Collectors, 16th July, 1777.

The official revenue collector was thus a government appointed agent who could bring the zamindar to book for non-payment of dues, sell the lands for realisation of arrears of revenue and exercise the powers of a magistrate to ensure order in the rural society. This suggests that zamindars were extruded from their traditional role as collectors of revenue, supplanted by the English collector, though however, in reality it was not as direct as it seems to appear.\textsuperscript{24} Under the Permanent Settlement it was the zamindar who collected the rent of the ryots, but he had to do so under a regime of regulations. The state treated him as a proprietor no matter what his actual control over the social structure was. This was the role conceived by the authors of the Permanent Settlement and it was limited to that. The significant change was that the state stepped in directly to ensure some of the regular tasks which was the domain of the zamindari.\textsuperscript{25} This aspect of the change will be taken subsequently in this chapter.

In course of the historical developments in Bengal the Company's government had developed an interventionist outlook. The full orientation of it as a state came about gradually but finally in 1784 when the British Parliament enacted statutes for the governance of Company's domains in Bengal. Recent researches on late eighteenth century Bengal have re-emphasised the role of East India Company in the politics of the English nation, and have considered it pertinent to "relocate the colonial state and its political economy" - in this case Bengal - "in the very core of the British nation state"\textsuperscript{26}. The movement and dynamics of the colonial state in Bengal explained from the perspective of a consonant development of English institutions, and vice-versa, is

\textsuperscript{24} Asiya Siddiqi, \textit{Agrarian Change in a Northern Indian State: Uttar Pradesh 1819-1833}, London, 1973, p.13. Siddiqi argues that the period 1819-1833 was one of destruction of zamindary and growing hegemony of the British. The Collector emerged as the centre of real authority in the locality, as a more effective use of central authority; also in p.14, "in between fourteen years from 1819 to 1833 a more rational system of land-revenue administration developed which attempted to rectify the mistakes of the earlier period."

\textsuperscript{25} BRP 13\textsuperscript{th} March, 1787, vol. 11, Minutes of James Grant

a radical step ahead and capable of introducing a paradigm shift in our understanding.
But it needs to be added that the scope of intervention was circumscribed greatly by
the political and economic framework in existence. The rhetoric of reformation and
reordering sometimes tended to imply a double process. One was to set the former
house - that of the Subah or the Mughals - in order, the other was to create an order,
of principles, laws and statutes in a situation where it was perceived that none of these
had existed.²⁷

One needs to bear in mind the agenda set by the Company authorities and
servants in Bengal for the governance of the country. David Ludden points out that
the development of collectorships in southern India at the turn of the nineteenth
century was a process concomitant to the growth of an Anglo-Indian Empire, in which
the ruler and the subordinate within the administrative structure of the collectorship
shared a culture influenced by imperial ideology.²⁸ However in the 1760s and 1770s,
the possibilities of imperial expansion into the heart of India was still remote, and
Bengal was the domain where all attention was focused. Thus the question of
development of collectorships within an over-arching imperial frame would be rather
off the mark. Thus the context for the growth of collectorships were developments in
society and economy - a commercialised agricultural economy which was growing,
changing relations in the domain of agricultural production, and, decay of ancient
landed estates particularly the larger zamindars. In this context thus the theme of
centralisation of power under the umbrella of a single authority is more suitable for
investigation. This was encompassed in Warren Hastings’s general plan for regulating
the economy of and especially the plan for revenue management of 1773.

²⁷ Harry Verelst, A View of the Rise, Progress and Present State of the English Government
in Bengal, (henceforth View) London, 1772, p.75. uses the word reformation in the context of the
situation prevailing in 1769.

I.2 Centralization of authority and economy of Bengal:  
The phase under Hastings

It is more or less an agreed view that Warren Hastings laid the foundation of an uniform rural administration in Bengal.\(^{29}\) There is however a need to contextualize this point with Hastings's own ideas and the overall aims and objectives of the Company which he was serving. This view should also be related to the general nature of the of the Company's existence, which is perceived as intrusive,\(^{30}\) and the characterization which we have sought to give to its administration in Bengal, that is interventionist.\(^{31}\) The intrusive and the interventionist aspects of the Company's presence in Bengal were again to a great extent related, in a rather demonstrable manner. Hastings was carrying out Company's objective of developing Bengal as the important domain and acquisition of the Company, to make it favourable for investment and safe from the designs of intrusive powers.

In the years between 1765 and 1772 the nature of Company's presence in Bengal was marked by intrusion not only in the sphere of official trade but also in private trade by the Company's servants. However this happened in conditions which were not absolutely favourable. Acquisition of Dewani had transferred territorial revenues to them to be used for investments.\(^{32}\) This was a favourable factor. But there


\(^{30}\) C.A.Bayly, *Indian Society and the Making of the British Empire* (henceforth Making), Delhi, 1990, pp. 3, 4-6, Bayly's characterisation of the expansion of East India Company's domain till the 1780s as "slow, piecemeal penetration using the lines of power and flows of commodities and silver which already existed" agrees with the connotation of the term intrusion.

\(^{31}\) As the term intervention implies a volition or purpose on the part of agent, in this case the state, it connotes activities directly on behalf of the state or at its behest. Sudipto Sen, "Conquest Market", for a criticism of Bayly's views pp.171-72.

was rise in prices too. Prices of almost all commodities including those meant for Company’s exports had gone up between 1766 and 1776\(^3^3\). But the availability of revenues from land still made Bengal a profitable ground for investments for the Company, and they were under instructions to use much of their surplus territorial revenue in goods for England\(^3^4\). Their purchases had doubled in five years and also greatly increased their exports\(^3^5\). After 1766 the investment of the Company rose sharply from \&437,511 to \&565,461, and from 1777 exports from \&1,082,23 to \&1,254,958 in 1780\(^3^6\). The demand for money had to increase with growing investments. But the prospects in that regard was not very high as there was a general scarcity of currency, especially silver, and credit between 1768 and 1772\(^3^7\). According to the drain theorists this was the basic reason behind the drain of wealth, as there was an annual loss of currency as a result of the difference between the aggregate of investments and disbursements\(^3^8\). It resulted in decline of trade, which if, according to Hastings, could be restored would result in the return of the species to the districts\(^3^9\).

Hastings’s answer to the problems of declining trade and drain of species from the countryside was to make the medium of exchange uniform and stable, which would inevitably abolish the discount or the \textit{batta} on the old \textit{siccas} “and put a stop to the artifices by which the \textit{shroffs} draw a profit from the rupees coined by the different

\(^3^3\) Marshall, \textit{Fortunes}, pp.34-35, prices of all commodities including rice, textiles, piecegood, sugar, rose between 1740 and 1776 by 50% on an average.

\(^3^4\) ibid. pp.149.

\(^3^5\) ibid. pp.149-151.


\(^3^7\) Marshall, \textit{Fortunes}, pp. 147.

\(^3^8\) Verelst, \textit{View}, pp.71-75.

\(^3^9\) Gleig, \textit{Memoirs}, Letter to George Colebrook, 3\textsuperscript{rd} April 1773, p. 307.
mints of the two provinces by affixing a *batta* on them notwithstanding a similitude of impression.*40*

In order to obviate the problem further it was expedient to have one mint instead of four located in the main cities of the old subah. All this required the new Governor, Hastings, to address the problems on the basis of a new plan of regulations, and introduce measures which could be considered as common for the problems that existed. Hastings's plan for revenue management, reduction of expenditure, regulations to establish free-trade and reform customs, plans regarding currency and setting up of a general bank, regulations regarding weavers, courts and justice were all designed to create conditions for a smoother circulation of currency and commodities.

---

40 Ibid.; Hastings addressed the problem of *batta* from the point of view of revenue remittances. But the graver problem arose from impositions of *abwab* on account of the deficiencies in currency and payments made to the *shroff* and the *poddar* even at the *pargana* level. These *abwabs* were called *serf-sicca* or simply *batta*, Collector of Rangpur to BR, BRP 3rd October, 1786, vol. 5, part II.

41 Ibid.; Regulations passed on the 27th May 1777, only one mint at Calcutta was allowed for the coinage of money, and that only sicca rupees were struck. Earlier measures under Clive and Verelst - Regulations for establishing a Gold Coinage 2nd June 1766, and, Plan for Establishment of a Gold Currency 20th March 1769 - were infructuous because gold was over-valued in relation to silver.

It is very much certain that zamindars had to procure much of their payable dues in silver siccas, adding to considerable burden of their stretched resources. Many zamindars and wadadars could not remit revenue to the merchants, who were obliged to pay on their behalf to the treasury on account of the *pauts* or promissory documents, through which the zamindars paid their *malguzari*. Under conditions of severe strain on money supply - as in 1768-1770 - the government received revenue through the *pauts* of the merchants delivered by the zamindars, while the amount remained unpaid in the hands of the merchants, while in some cases the zamindars gave written engagements called *talab dakhila* to the Khalsa. Thus both the amount of *pauts*, which the merchants could not collect from the zamindars, and the *talab dakhila* which the latter could not collect in the *mofussil* were not paid into the treasury. In order to realise whatever there is immediate prospect of receiving in part of the outstanding balances, both the *pauts* and *talab dakhila* were brought to credit before closing of accounts, and the money was afterwards received from the collections of the ensuing years or the balance of the last. Minutes of the Naib Dewan, Proceedings of the Controlling Council of Revenue, Murshidabad, 17th December 1770; Proceedings of the Revenue Board consisting of the Whole Council, vol.6. 1st June-3rd August 1773, for Kashinath Dutta's representation wherein the problems of Gokul Ghoshal's revenue payment at the Khalsa are mentioned.
all over the province, which would place the Company at a vantage point with respect to all other groups and interests in Bengal 42.

A tussle inevitably ensued between the Company and the private traders because there were areas in which profitable investments could be made by both 43. The evils of the system to those who thought and fought hard for the Company’s cause were, impediments to trade by way of exactions by several inland custom posts, alleged greed and rapacity of the private traders and their banians and lack of circulation of species. The Company was determined to increase its investment, particularly in raw silk and also in cotton piecegood. One of the noticeable areas of conflict between Company’s interest and that of the private traders was with regard to purchase of cotton goods from weavers, the regulation regarding which in 1773 marked a step in the progress of the doctrine of free-trade 44.

In formulating his ideas on these matters two important considerations weighed on Hastings’s mind. One was the consequences of the famine of 1769-70. He apprehended decay of revenue due to depopulation and mortality, and general economic ruin because collection of revenue had been kept at the former standard 45. The other point was regarding the continuance of rule from Murshidabad under Reza Khan and enormous expenditure incurred for that establishment 46. This was added to the enormous burden of dues imposed on the cultivator. From these observations, Hastings proceeded to formulate generally, his notions regarding the economic impoverishment of the countryside of Bengal, which approached the theory

42 Gleig, Memoirs, Letter to Francis Sykes, 2nd March 1773, Hastings wrote, “authority of the Company is fixed in this country without any possibility of a competition and beyond the power of any but themselves to shake it” p. 282; Letter to Josias Dupre 6th January 1773, p. 267

43 Marshall, Fortunes, p.149.

44 ibid. pp.149-150; Gleig, Memoirs, letter to George Colebrook 3rd April 1773, p.307.


46 ibid., Letter to Francis Sykes 2nd March 1773.
of drain. But this was hinged closely to his ideas regarding the condition of trade, which he felt was operating under conditions of restraint and impeded by vested interests. The circulation of specie was unequal in different regions and had consequence on remittance of treasures from districts which were deficient. Unequal and impeded circulation also prevented the return of the specie to the districts of Bengal from where treasure in the form of revenue remittances flowed out continuously to the Khalsa or the Presidency.

The want of trade to return the specie was thus the main cause behind the deficiency. He was fairly accurate in estimating the nature of the problem that prevailed in the districts. Two districts of Bengal, Purnea and Chittagong, located in the north-west and the south-east corners respectively, reported similar conditions within a span of twenty years. These reports suggested that remoter regions would always be prone to a deficiency of currency if trade was not dynamic. Hastings thus proposed to introduce a general bank which would facilitate the practice of remittance by bills of exchange. But as the currency in different districts were not uniform and their rates of exchange different, it was necessary to introduce centralised control. The collectors were thus directed to transmit the current rates of exchange prevailing in the districts, which could be used to fix the rates of exchange for the bank. The general objectives of the bank were stated as, drawing of revenue from the out districts to the Presidency, and to facilitate the system of advances by the private merchants to the aurungs. The bank had branches in virtually all districts of Bengal under the supervision of agents and the management was placed under the charge of Hazari Mal,

---

47 Ranajit Guha, A Rule, pp. 32-42, for the forerunners of the drain theory in the eighteenth century.


49 Lr. from Supervisor of Purnea to Controlling Council of Revenue at Murshidabad (henceforth PCCRM), 13th December, 1770; Collector of Chittagong to BR, BRP, 2nd - 9th January, 1789, vol.58. part II.


51 ibid.
a merchant of Calcutta, and Rai Durlabh, a banker from Murshidabad. The collectors were directed to pay the collected revenue into the bank in the species that they received from the people and then it was remitted to the main branch in Calcutta in the form of bills of exchange.

A major plan which Hastings had to put into implementation was with regard to reforms in internal trade, particularly the nature of imposition of duties. Nowhere did the rights of government and the rights of the ancient landed aristocracy come into such direct conflict as in this sphere. The Company viewed the rights of the zamindars to collect duties on goods in transit and for sale as a monumental evil and departure from the basic principles of commerce. The zamindars and the farmers of revenue in Bengal saw in these reforms a natural right taken away. Thus perhaps even more than in land-revenue administration, it was necessary to represent authority at the district or regional level in the administration of internal trade or sayeer administration.

Hastings followed a practical interpretation of the principle of free-trade, that is to free it from all traditional abuses in the chowkies, and abuse of the dastak. Initially only the duties on goods in transit were considered, the reforms regarding duties on goods for sale at the market being taken up later. To Hastings the important thing was to remove all impediments first and restore trade to its former position, even if that entailed sacrifices by way of accepting debased cloth from the weavers, as a result of change in the mode and organization of handling the Company’s investment.

The ‘rogues’ in the office had to be taken care of and hence a plan of customs

---

52 Proceedings of the Revenue Board consisting of the Whole Council, volume 5, 4th June 1773


54 Proceedings of the Committee of Circuit at Krishnagar, (CCKr) 10th June, 1772, Address by Jacob Rider, Collector of Nadia.

calculated for the freedom of trade was formed, a Board of Customs established to superintend the plan and all goods after one payment was free to go to the extremities of the province, unmolested, after paying a fixed duty\(^\text{56}\). Hastings acted out of the belief that potential resources were sufficient to supply the markets home and abroad, and “as it wants none of the superfluities of life and amply abounds in all the necessities of it” there would be yearly flow of species to supply the drains “which have been of late years too lavishly made of its treasure without the least provision of replacing it”. He asserted this point while justifying his measures for the weavers\(^\text{57}\).

Hastings’s agenda of establishing the primacy of the Company’s state was formulated within the paradigm of free-trade and centralization of power. Free-trade in the context of the transition from the traditional order to that of the colonial, meant a shift in the locus of authority from traditional institutions to the state. But as the central authority of the Company was very poorly asserted - at least in Hastings’s perception when he took over as Governor in 1772 - he was more circumspect with regard to direct rule by the Englishmen of the districts which basically meant administering the agrarian society and the relation of the landholders with the government.

A conclusion which Hastings had derived from the assessment of the situation was that the central authority of the Company in Bengal was not assertive and was rendered weak by distance from the districts and by the vested interest lobby of the Company’s servants as well\(^\text{58}\). He felt that in a situation where the central authority

\(^{56}\)ibid., Letter to Josias Dupre 9th March, 1773; Letter to George Colebrook 3\(^{rd}\) April 1773, p. 299, 307.

\(^{57}\)ibid., Letter to George Colebrook 3\(^{rd}\) April 1773; Regulations for weavers, p. 307.

\(^{58}\)ibid., Letter to John Purling 22\(^{nd}\) February 1772; to Josias Dupre, 26\(^{th}\) March 1772, deprecating the system of government run by Company servants in the interiors of the country, he said that his predecessor, Cartier, was turned out for opposing it, and he might be turned out too, p. 226, 234.
represented by the Governor-General and the Council was weak the servants in far away stations may tend go beyond control\textsuperscript{59}.

The conclusions drawn by Hastings thus had relevance to the ongoing debate on district administration through collectorships, particularly the involvement of collectors in internal trade. To Hastings this was probably the most disturbing aspect regarding the collectors, and his opposition to the idea of placing them in charge of districts stemmed from it. He wrote to Dupre much before Court of Directors ordered their withdrawal in 1773, that he intended to withdraw them because they monopolized the trade of the country and prevented the return of the specie by trade, since they traded with the amount of their perquisites. These perquisites were according to him an oppression on people and an obstruction of the revenue\textsuperscript{60}. Collectorships at the time when he took over were the most lucrative posts in the service, and there were "so many sons, cousins, or elves of Directors, and intimates of the members of the Council, that it was better to let them remain than provoke an army of opponents"\textsuperscript{61}.

But this criticism was in general leveled by him against all Company servant who held power in the countryside who forced advances on the producers and compelled them to return the produce at an arbitrary value set by them. Such servants could be the collectors or the chiefs of the commercial factories operating through their \textit{gomastas}\textsuperscript{62}. The reference to collectorships in 1773 as a defect in the constitution of authority stemmed from Hastings's observation that it was acquiring a commercial orientation rather an administrative one. However this was not a fundamental criticism

\textsuperscript{59} ibid., In the letter to Purling (above) he again reverted to the subject of decline of trade and said that trade had declined because the 'magistrate' of the country was concerned in it, p. 226; Marshall, \textit{Fortunes}, pp. 140

\textsuperscript{60} ibid., Letter to Josias Dupre 6\textsuperscript{th} January 1773, Hastings deprecatingly referred to the collectors as 'agents of their own \textit{banyans}', p. 267.

\textsuperscript{61} ibid.

\textsuperscript{62} ibid., Letter to Josias Dupre, 9\textsuperscript{th} March 1773, p. 299.
of the idea of interposing authority at the level of the district wedged between the institutions and administrative structures that ruled Bengal and the regime of new regulations. Nor was it a serious rejection of the collectorship in favour of the rule by Provincial Councils. In fact he came to the conclusion that the latter in its essentials differed very little from collectorships. The idea thus was to create an agency for rural administration.

Hastings’s plan of rural administration can be further understood within the framework of the general direction of Company’s policies at this juncture. The agency to be chosen for the implementation of these policies was also dependent on how intrusive the Company’s objectives were over the short and the long run. To Hastings it was clear, as it emerges from his correspondences, that he could not have depended on the central governing agency, that is the Council, with any of the functions, because he felt that either it would be ineffective due to its remoteness from the mofussils, or, members of the Council in their function as collectors of revenue - a task essential to the assignment - would grow into mighty rural overlords. In the letter to Lawrence Sullivan and also to Richard Barwell, Hastings seems to have drawn a distinction between the position of a collector under the control of a central agency, and the act of the central agency itself as collectors of revenue in the mofussils. He felt that the former were replaceable if the central authority was invested with adequate power, and if the channels of appeal were open. But if instead of junior servants the members of the Board were to take over the function of they would be under no restraint. Thus what mattered was how subordinate the institution of collectorship could be to the central governing agency.

Thus at the level of formally outlining the plan of administration Hastings did exhibit a great deal of circumspection in carrying through the plan of administering the districts that existed since 1769. But he had in mind the dimensions of the province

63 ibid., Letter to Lawrence Sullivan 10th March 1774; to Richard Barwell 22nd July 1772, pp. 382, 314.

64 ibid., Letter to Lawrence Sullivan 10th March 1774, p. 382.
that the Company had to rule, especially the extremely intricate and complex domain of land-revenue administration. In the outlining of general plan thus, the accent was on centralization and integration of the varied interests of the Company in a holistic perspective. But he tried to build it on the basic realities that existed and made provisions for it by introducing permanent and temporary features in the plan formulated to manage revenues of Bengal in 1773. This was best illustrated in his letter to Lawrence Sullivan.

In the deliberations held by the Board upon the subject of temporary management of collections it was determined that a plan should be formed for the future, the scheme of which was to collect the revenues of the district by the agency of *dewans*, who shall be subject to the orders of a committee, or inferior council of revenue, resident at the Presidency\(^65\). Hastings wrote to Sullivan that he was compelled to leave this plan in speculation and form a *temporary* arrangement which approached too near in its principles the authority exercised by the collectors to render it eligible as a permanent institution. He thought that it was unavoidable because they were precluded from making any other than a temporary plan and a model of temporary revenue collection agency different to the one proposed would have resulted in convulsions in the basic structure\(^66\). By this what he meant was that the administration of revenue collection and agrarian administration in general had to be carried out from the districts or places proximate to it. He outlined the reasons for it as:

The irregular and loose state of most parts of the province, the multitude of small farms, and talooks in single parganas, each separately responsible for its own rents; and the want of substance in almost all farmers of revenue require a near and vigilant control both for the security of the people from oppression, and of the collections from embezzlement, neglect and dissipation. In short I found that the members of the Board themselves, and especially those who have ever

\(^{65}\) Proceedings of the Revenue Board of the Whole Council, 23\(^{rd}\) November, 1773, Plan for the Management of the Revenues of Bengal and Behar (henceforth *Plan*)

\(^{66}\) Gleig, Memoirs, Lr. to Lawrence Sullivan, 10\(^{th}\) March, 1774, p. 382.
shown themselves most diligent and knowing in the business of revenue, were unwilling and fearful to undertake the management of it at such a distance from the cougheries where the collections are immediately received, until the country was brought into better order.

It was therefore agreed that the provinces should be formed into six grand divisions including the province of Bahar as one, and each placed under the charge of a chief and council, with similar powers to those which the collectors singly possessed in the smaller districts. To prevent the abuse which might be made of this authority, the members of the Superior Council from whom the chiefs are selected have been totally interdicted from trade, and other members of the Provincial Councils in such articles of it as are most likely to prove oppressive or pernicious to the country... I esteem it (Provincial Councils) as a temporary expedient, both useful and necessary, as I have declared already: but as a fixed and established regulation I am apprehensive that it will be attended with consequences oppressive to the inhabitants, prejudicial to revenue, and ruinous to the trade of the country. Each division would be liable to become a separate tyranny of the most absolute kind, because from its decrees there could be no appeal but to the Council of Calcutta. 67

Hastings view of collectorships in Bengal was obviously influenced by the general role of the collectors of revenue, native as well as foreign, which oppressed the inhabitants and diminished government revenue. He believed that they were tyrants because they possessed local advantages 68. Yet the system of appointing collectors under strong central government was better, and Hastings felt if the plan of leaving the collections in the hands of the dewans or native officers under the control of Committee of Revenue was to be judged liable to worse consequences than the confirmation of Provincial Councils, the restoration of collectors “would do less mischief” 69. Thus the very first article of the plan for the revenue management of the revenues of Bengal affirmed that the districts which formed the collectorships would remain with such variations as would render them more easy of control and subservient to the general system. The permanent side of the plan also provided for the

67 ibid.
68 ibid., Lr. from Hastings to Lawrence Sullivan, 10th March, 1774, p. 382
69 ibid.
appointment of “occasional commissioners” when a local investigation would be necessary. However the temporary side which was put into operation had plans of establishing Provincial Councils in six divisions of Bengal\textsuperscript{70}.

Critics of Hastings had focused on individual culpability and intentions rather than on the conditions and processes of formulation of the plans. The charges brought against him in parliament, in May 1787, included that of inconstancy in administration and deliberate innovations to suit his private ends. Abolition of the office of collector in 1773, creation of Provincial Councils and collectorships for the administration of special districts called \textit{huzoor zillahs} were cited as arbitrary innovations. The charge of inconstancy was sought to be sustained on the ground that the principles on which separate collectorships and the Provincial Councils were formed had contradicted each other, former being created by detaching parts from the jurisdiction of the latter\textsuperscript{71}. It ought to be remembered that by 1784 Pitt’s India Bill had been adopted by the parliament and the scheme of government outlined by it required district administration through collectorships to function as the most visible aspect of governance\textsuperscript{72}. The first two tasks which the Council and the Board of Revenue engaged itself with in 1786, after receiving the details of the instructions sent by the Court of Directors, were reorganisation of collectorships and examining the question of zamindari rights to landed property and position in agrarian society\textsuperscript{73}. Placed against the context of a will to rule through permanent principles - without serious ruptures in the structure of the society - the experiments of Hastings, which did not adhere to any fixed model of administration, seemed to be without principles. The alleged absence of principles was interpreted from a narrow angle of his personal gains and motives. Hastings’s rule was thus represented as one during which all fixed principles of governance and stable order, fixed either by tradition or by earlier administrative practice were subverted.

\textsuperscript{70} Proceedings of the Revenue Board of the Whole Council, 23\textsuperscript{rd} November, 1773, \textit{Plan}.

\textsuperscript{71} Marshall, \textit{Speeches}, p.196.

\textsuperscript{72} BRP, 20\textsuperscript{th} Feb. 1787, vol. 10, part II.

\textsuperscript{73} ibid.
This view influenced the contemporaries of Hastings who described the period of early colonial rule in Bengal as one of darkness, chaos and anarchy\textsuperscript{74}. However it is ironically true that it was Hastings who first took up the question of permanence of system in a serious manner. In his discussions with friends and his mentors that we have an insight for the first time into an idea regarding future political economy of Bengal, integrated through instruments of administrative and economic regulations, which he considered in all its detail without attributing finality of his judgement\textsuperscript{75}.

Given the necessity of increased investments, through the use of territorial revenues, it was imperative to ascertain the full value of land and establish a machinery for revenue collection which could be extractive as well as regulative. The first object was sought to be achieved through the auctioning of revenue farms in 1772 on a five yearly settlement basis, and the second through some major regulations intended for the purpose of better revenue management in 1772 and 1773. There were the problems of regulating internal trade and ensuring conditions for the existence of free-trade, which could bring the surplus produce of the land to the markets for exchange. Linked to these aspects was the necessity of regulating the method of investment in different articles meant for the external market. Very fact that the regulations and proceedings regarding the weavers occur alongside that of land-revenue suggests the emergence of a more holistic and comprehensive perspective regarding the performance of the economy of Bengal. In this perspective the commercial and land-revenue domains were closely linked, and it could have come about only after the Company had occupied a position of centrality with regard to political and economic affairs of Bengal.

Centralisation of power invariably tilted the weight of power to the Company’s official side. The earlier phase of a general invasion of the countryside by individual private traders seizing existing monopolies to exploit them for ruthless


\textsuperscript{75} Gleig, \textit{Memoirs}, Ltr. from Hastings to George Vansittart, 27\textsuperscript{th} March 1772, p. 237; Ltr. to Josias Dupre, 6\textsuperscript{th} January, 1773, p. 267.
profits was over\textsuperscript{76}. But in 1770s the process of European participation for the purpose of developing Bengal’s resources had been legitimized by the participation of English capital directly in the domain of production of silk, sugar and few other commodities\textsuperscript{77}. It meant that greater number of Englishmen and other Europeans could be stationed away from the Presidency, in the countryside. Hastings was always apprehensive of the eventual fallout of this process particularly if the Company servants were allowed to participate in trade and exercise governmental power in appropriating profits from trade and revenue farming. Given the lack of central supervision, as perceived by him when he took over as Governor, he approached the whole question of despatching Company servants for the purpose of rural administration with profound misgivings if not alarm\textsuperscript{78}. This was influenced by the view that he took of the role of the traditional collectors of land revenue in Bengali if not in the whole of Indian society. He held them to be ruthlessly oppressive towards the mass of people who were timid and powerless to defend themselves\textsuperscript{79}. He did believe that Company’s servants might step into their shoes. Thus the establishment of an extractive and regulative machinery necessitated exercise of greater control over Company servants in the context of the anticipated expansion of the Company’s domain in Bengal.

Early colonial rule in Bengal can thus be dated from 1765, with the intensity of its involvement increasing in a very rapid manner throughout the last three decades of the eighteenth century. The character of the state in the domain of agrarian administration became interventionist. With the establishment of a framework for administration in the districts, focused on land-revenue, internal trade, and administration of justice in civil and later in criminal matters the government now began to address such aspects of agrarian matters which were basically concerned with

\textsuperscript{76} Marshall, \textit{Fortunes}, pp. 139-141, 155.

\textsuperscript{77} ibid. pp. 138, 139, 150, 151-157.

\textsuperscript{78} ibid. p.140

\textsuperscript{79} Gleig, \textit{Memoirs}, Lt. from Hastings to Sullivan 10\textsuperscript{th} March, 1774, p.382; to John Purling, 22\textsuperscript{nd} February 1772, pp. 382, 226.
ascertaining the potential value of land and the rent payable by the ryots, nature and mode of revenue collection in order to attune it to the requirements of the Company and the possible methods of assessing the revenue farms which would give them the maximum revenue returns leaving as scope for the increase in it in future years. These interventionist approaches, beginning in the supervisory years yielded many interesting results for the Company's, sufficient to engage them in a series of debates that culminated in the regulations of the year 1793.

With regard to the process of assessment, it was found that despite the proclamations and regulations regarding abolition of all dues paid by the ryot in excess of the ones mentioned in pattas, the ryots continued to be assessed for occasional mathotes throughout the period, because these were levied for disparate functions in connection with land-revenue administration and also to expend the zamindari charges. But ascertaining the pattas remained one of the important concerns of the government, as pattas were not only an instrument to fix the rent payable by the ryots but also to reach an understanding with collector of revenue - whoever he could be - of how much of resources could be concealed and what would be the agreement for such concealment. In the initial years under supervisors the nature of the pattas could hardly be understood though the supervisors were enjoined to examine them. In the instructions to supervisors full vent to the idea of a possible collusion was given. But this was with regard to the secretions of revenue by the zamindars and talukdars in what they held as private land. But it also instructed the supervisors to examine the records of the mofussil cutcherries, as these were the repositories of the actual records, and the sadar cutcherry records were believed to be entirely deceptive.

---

80 PCCR, 12th Jan. 1772, Lr. from C. Stuart resident at Burdwan, recommending exemption for paikasht ryot from payment of abwab for 1771-72; Lr. from J.Rider, supervisor of Nadia, stated that ryots should not be charged for pulbandi as they are paying the same in shape of an abwab.

81 SCP, 16th August, 1769, Becher's instructions.

82 Ibid.
With regard to the nature of collection discoveries were quicker, because most of the deductions of perquisites and profits to those who managed collections, were made after the figure for gross collection of revenue was known\textsuperscript{83}. Moreover during the years 1769-70, the accent of policy of the Court of Directors and the Council was to deprive the ‘intermediate’ elements of what was considered to be their illegitimate profits out of the revenue collections. These exactions were considered oppressive to the peasantry\textsuperscript{84}. Oppression of a more insidious nature lay in the methods of revenue payment widely adopted, by which the ryot had to pay within a year the regular annual dues, as well as the dues of the next year, in order to enable the zamindars to clear off the balances of the previous year and pay back loans to the money-lenders and merchants. In the mofussil this practice was known as halbhansan, which in the history of revenue collection had a long career. The practice which originated in the mode of revenue payment to the Khalsa by the zamindars and the amils through the merchants, CWB Rous found this method prevalent in Rajshahi\textsuperscript{85}, while earlier Edward Baber reported about it from Midnapur\textsuperscript{86}. Thus the mofussil bandobast which set out the total demand to be realized from a pargana within a year according to varied installments of kistbandi, held the key to the process of collection.

That an intervention of this nature would not have been possible without a district administration is clear from Hastings’s position on the subject of

\textsuperscript{83} PCCRM, 6\textsuperscript{th} December, 1770, Lr. from Supervisor of Hijli, dated 19\textsuperscript{th} December, 1770, with appendix, showing the general estimate of the mudder collections of the Jalamutah etc. exhibiting the balance after deducting for all parganas and salt charges and the neat revenue arising to government from thence; PCCRM, 13\textsuperscript{th} December, 1770, Lr. from Supervisor of Purnea, 11\textsuperscript{th} April, 1770;general abstract of charges collection in the Purnea district for the years 1765-69;the books of account at the sadar cutcherry shows the gross collections without the deductions. The charges of collection and that on account of stipulated allowances to the zamindars were made after this, showing those on the books of records.

\textsuperscript{84} Lr. from Resident at Darbar to Controlling Council of Revenue at Murshidabad, dated 5\textsuperscript{th} September, 1770, PCCRM, 27\textsuperscript{th} September, 1770; also, Lr. from Court of Directors and President and Council at Fort William to Resident at Darbar.

\textsuperscript{85} PCCRM, 21\textsuperscript{st} January, 1771, Lr. from supervisor of Rajshahi.

\textsuperscript{86} W.K. Firminger (ed.) Midnapur District Records, vol. II, ( henceforth MDR ) Edward Baber to President Comptrolling Committee of Revenue, December, 1771.
collectorships. He rejected the possibility of any administrative regime from the centre being able to carry out the task which was required in the districts. The essential advantages of district administration, which he noted were their proximity to the cutcherries, local advantages, and being essentially an agency for collection of revenue it could lend homogeneity to multitude of farms and small taluks which came into existence after 1772. To this could be added the fact that collectorships could be congruent to the principal zamindaris of Bengal which were the centres of regional development within the province. This fact was more seriously addressed in years after 1784, when collectorships were reorganised according to a permanent plan of settlement in the rural society, which implied a reorganisation of the basic institution of the agrarian society, the zamindaris.

1.3 Districts as Revenue Collection units and the Agrarian Structure: Landed Property and centralization of power

To understand the role of collectorships or district administration in the domain of agrarian structure, one needs to distinguish the periods and themes of discussion relevant to the study. Collectorships were seen as the basis of the political framework within which the development of a new administrative regime with an economic agenda different to that of the previous regime could take place. This theme, in the study of the development of a political economy, is different to the one within which the development of districts as administrative units have been studied so far. It had been rather common to discuss the formation of districts under Company’s administration with the gradual progress of territorial acquisitions from 1757-58 onwards. This is the theme of territorial extension of Company’s power, in which the districts were added to Company’s domains as blocks of territory necessitating an administrative framework. But the substantive issues which imparted the district administration its essential character had not formed till the time when the whole

87 Gleig, Memoirs, Lr. to Lawrence Sullivan, 10th March, 1774, p. 382

province was treated as an integral economic and political domain. It had developed only by late 1760s when the question of exploitation and administration of territories acquired by a commercial Company came to the fore in the political circles of England. Two important issues which were crucial to process of evolution of collectorship as an instrument of control, are, centralization of power in the field of land-revenue administration primarily, and the question of relation between the state and landed proprietors.

These two questions engaged maximum attention of the authorities when it was understood that given a stable administrative hold over the agrarian society, the Company would be able to derive maximum revenue returns from it without seriously jeopardising the potential of the country to generate wealth. The collection of revenue during years of famine and two subsequent years, proved to the Company that, that it could very well approximate the assessed demand, if guarantees against a total disruption of order were there. In other words collection of revenue normally approximated assessment of the revenue yielding capacity of land, and rack-renting to squeeze the peasantry of its dues to bridge the gap between assessment and collection was generally not necessary.

The famine of 1769-70 and revenue exactions had caused a great deal of dislocation, but the rural order within which the agricultural system operated was still in its place. But an administrative vigilance over collection machinery and its methods could link the broader objectives of raising the potential of revenue yield with the immediate objective of regular, punctual and maximum receipts into the treasury. In the changed orientation of the Company’s objectives which began after the acquisition

---

89 India Tracts, An Enquiry into the Rights of the East India Company, of making War and Peace and of possessing their Territorial Acquisitions without the participation or inspection of British Government, (1769), London, p.8.

90 Datta, SEM, pp. 256-260.
of Dewani, and more particularly from 1767 onwards, this link up was probably all the more necessary.91

This is quite clearly borne out by the testimony of Naib Dewan Mohammed Reza Khan before the Controlling Council. When asked to tender opinion on the feasibility of forming a bandobast directly by the members of the Council, in March 1771, i.e. before the punyaha, he said that it might be counter-productive to the intentions of the Company, as the bandobast papers of the zamindari have been prepared, “to which it will be necessary to have recourse in the settlement of the bandobast, otherwise deficiencies will be incurred in many places.” Thus he suggested two alternatives. One, to instruct the supervisors in the “mofussil” i.e. districts to adopt measures to stimulate ryots to cultivation, and to take muchleka from the zamindars that they would have no place capable of producing the mulberry or any kind of grain, uncultivated, and, advance taccavi whenever necessary. In such districts where the effect of famine was not so harsh could be investigated and a bandobast settled. The gentlemen of the Council were advised to undertake a circuit after the cultivation was over in the month of sawan and scrutinize the present years hast-o-bud agreeably to the papers showing the capacity and quantity of cultivated and uncultivated lands and then settle the bandobast. Second the members could settle the bandobast before the start of the cultivation season but that had to be on the basis of hast-o-bud papers from the zamindars and ehtemamdars. These could be compared to the situation three for four years back to ascertain the increase or decrease in the value of land. Such places as appeared to be deficient could be given a russud and the charges on revenue could be scrutinized and the superfluous ones added to the bandobast. The districts that were unable to pay up previous year’s malguzari were advised to be placed under the same bandobast, unless those were in a ruined and depopulated state.92

---

91 SCP, 30th March, 1770, Lr. from Resident at Darbar to Select Committee.

92 Comptrolling Council of Revenue, Fort William, 1st April, 1771, Naib Dewan’s address to the Committee.
This was the mode of augmenting revenue which Reza Khan proposed in the years immediately following the famine of 1769-70. It was the necessity of augmenting revenue which resulted in considerable retrenchment of charges on revenue, including resumption of lands allotted to servants. The deficiency arising from the existence of uncultivated land was sought to be compensated in various ways, all of which did not meet with the same success. Reza Khan’s insistence was on concluding the bandobast on the basis of paper assessments prepared by the zamindars and revenue collectors which would be normally on the basis of the previous years’ statements of the jama wasil baki, or, to conclude the settlement after the cultivation was over in the month of August (sawan), which would leave the zamindars with scope to cover deficiencies.

One has to remember that the Company, other than in a few instances when Hastings tried to augment the revenue supplies from other sources, it did not go in for a general revision of its revenue receipt and disbursement policy. Certain adjustments were thus necessary by the new regime to ensure its survival and preserve Company’s interests in this sphere.

Secondly, the supervisorships/collectorships marked a departure from the traditional mode of administering rural and agrarian matters by the state. Under the Mughals and the Nawabs the administration of agrarian order was not based on a plan or system of regulations. Within the structure of rural administration there were many centres of competing authority, which seemed equally legitimate to the subjects and the rulers both. The zamindars were collectors of revenue, the principal landlord, and, normally the owner of the largest private domain of land within the zamindari. He could thus from the state’s point of view, in the medieval period, be the single and most powerful influence over all segments of rural administration: the sadar cutcherry, the pargana or the mofussil cutcherries, and the village headman or

---

93 Marshall, Speeches, pp. 130-131, 162-171, Accusations against Hastings and his reply.


95 SCP, 16th August, 1769.
mandals - who in times of crisis could be instrumental in mobilising peasantry to resist the government. On the other hand the government’s amils, sazawals, amins, and pargana naib or the tahsildar, represented another locus of administrative authority, who had the right to interfere or intervene whenever government considered it necessary to activate them. While the appointment of amils were of a rather temporary nature, the faujdars, wadadars and amils were permanent, located at the centre of a number of smaller zamindaris as in Rangpur, Purnea, Midnapur, and Chittagong. The amils were stationed at the chaklas. The governmental agents in rural administration were more powerful than the zamindaris, in regions where land was held khas, or jagirs and khalsa lands were preponderant. This was so in Purnea, which was considered to be the pleasure resort of Nawab and his officials; Rajmahal where large quantities of land were distributed under various categories of grant by the Mughals and Nawabs both; Rangpur where many jagirs were located, and Sylhet where tankha lands were distributed as small jagirs amongst Nawabs soldiers. Even in other areas where the zamindars were powerful, the intervention by these officials became marked during periods when government decided to intensify revenue collection or bring a defaulting zamindar to book by attaching his lands.

This retinue of government administration was under the control of Dewan of the subah, and as Tapan RayChaudhuri points out, was conceived of for more peaceful

96 BRP 2nd July, 1790, vol. 95, Peter Speke’s letter to GGandC.  
97 BRP 13th April, 1789, vol. 64, Mir Kasim had sent Rammath Bhaduri to Dinajpur.  
98 Grant, FR2, pp. 173, 174.  
99 Guha, A Rule, pp. 52; PCCRM, 13th December, 1770, Ducarel’s letter to CCR.  
100 PCCRM, 6th November, 1770, Harwood’s letter to CCR; App. to CCRM, 28th March, 1771, Accounts referred to in Rajmahal letter of 22nd March.  
101 Seid Ghulam Hussein, Seir Mutaqherin, (tr. Nota Manus) vol. II. P. 372  
102 BRP 29th October, 1789, vol. 206, Collector’s letter to BR.
times, than when it was initially designed, that is the seventeenth century. The reorganisation of *sarkar* administration in 1582, was not effective till the process of Mughal pacification was complete and the agency of governmental collectorships were thus non-functional. With restoration of order collection of revenue was accomplished through a *krori*, who acted within a rather narrow scope of authority. Thus collectorships were more in the nature of a temporary office which superintended the task of revenue collection as per the requirements of the government at a given point of time.

The more enduring and continuous institution was the zamindari. But collectorships under the Company was more comprehensive and definitive in nature. Under the Company district administration was provided more unity. Its component parts, that is the *cutcherries* at the *sadar* and parganas, functioning under a set of regulations, were assimilated as segments of rural administration within a comprehensive structure. The *mofussil* parganas were no longer an aggregation of many revenue *mahals* annexed to a zamindari, but a composite revenue unit from which the state extracted an estimated amount of revenue, and after the reorganization of collectorships the *sadar cutcherries* of the major zamindaris were placed in close proximity to the collectorships. This points to the more definitive aspect of the collectorships, in the sense that it placed the state in primary position vis-à-vis, all other competent and contending units of rural administration. The regulations made no distinction between different districts according to the proportion of *khas* or *jagir* lands, but contained provisions for a plan of administering those. *Bazee zamin* lands were sought to be resumed and administered under a plan which did not allow for

---


104 ibid. p.61

105 BRP 2nd March, 1787 vol. 11; BRP 20th February, 1787, vol.10 part II; BRP 26th May, 1789, vol. 68 part II.

106 SCP, 16th August, 1769, Becher's instructions to supervisors.
private alienation within the insular domain of the zamindari. Also notwithstanding a
debate in the Council regarding the nature of zamindari tenure, zamindars were dealt
always as essentially landed proprietors.

Within this argument of an administrative intervention of the Company into
the domain of Bengal’s political economy the significance of acquisition of territories
pointed out by Firminger, in the process of creation of a viable district and land-
revenue administration, does not seem to be sufficiently explanatory. He had held the
position that “it was essentially as revenue collectors that the English entered into the
actual occupation of the country”, indicating the process was a natural follow up after
the initial military successes.¹⁰⁷

This is a rather pacifist view of the process of British colonisation. However in
emphasizing the centrality of British role in revenue administration Firminger provided
insights into the question of agency. He held that it was the exigencies of the revenue
administration that compelled the English Company to elaborate a system of
government. This view lends support to a more general thesis that the basic character
of the colonial government of Bengal originated in its experiences as administrators of
land-system. Firminger’s views developed through his criticism of administrator-
historians like Baden-Powell for whom the conduct of actual administration of the
territories began only with posting of British officers in the countryside in 1769¹⁰⁸.
Firminger’s views are more in contrast with that of Macaulay and James Westland, to
whom direct administration in Bengal began in 1772 and 1781 respectively - for the
former with the deposition of Reza Khan, while for the latter it was with the recall of
the collectors. Westland believed that before 1781 what the English did could hardly
be dignified by the title of internal administration¹⁰⁹. As against all these positions

¹⁰⁷ Firminger, Introduction, p. iii.
¹⁰⁸ ibid. p. cxviii.
Firminger emphasised the importance of the experience gained in the field of land-revenue administration of the ceded districts since 1760.

However it is enough to point out that though the Company had entered the field of rural administration as early as 1758, what it had achieved after the experience of administering the ceded districts was the format on which the farming settlement was based. It is well known that the model of farming settlement under Verelst in Burdwan was followed by Hastings in 1772. The cession of three districts put the Company servants in direct charge of revenue management but this hardly accounted for any major change in dealing with the structural components of the agrarian society. The experience added to their knowledge of the operation of revenue system, the problem of recurrent balances, the magnitude of demand levied on the cultivators on account of zamindari expenses and charges of revenue collection, and in general the superfluous establishment which was created and considered necessary for proper revenue management.

In 1765 the acquisition of Dewani placed the Company in the seat of central authority but hardly with any power to intervene in the agrarian system till 1769. The decision to intervene resulted in an agenda of reformation in the system of agrarian administration. This was not a sudden transition. The Court of Directors felt that revenue collection in the districts under the direct charge of Company had improved, but that in the districts placed under its charge after the acquisition of Dewani had not shown any sign of proportionate improvement. Examination of the causes led the authorities to believe that interception of revenue at various levels was a major reason behind the lack of growth of revenue. The other factor which in their view was responsible for the lack of revenue growth was rack-renting by the zamindars which

---

110 SCP, 9th June, 1770, Lr. from Resident at Darbar.

111 Public Proceedings, (henceforth PP), General Letter from Court of Directors, 30th June, 1769, par. 13; PP, General Letter from Court of Directors, 11th November, 1768, par.11; PCCRM, 27th September, 1770.
impovery the peasantry\textsuperscript{112}. On the basis of this examination and subsequent prognosis of the agrarian condition, they set forth a charter of instructions for the supervisors\textsuperscript{113}. The supervisors were enjoined to follow it in the pursuit of reformation of agrarian and revenue system. This was the first step in the long process of growth of a structure of administration for the rural districts which continuously rectified the mode of intervention in the agrarian system.

The Select Committee decided to appoint a gentleman in service of the Company in every province or district. The districts were to be of definite extent\textsuperscript{114}. Though these were not held to be coterminous with extant units of revenue administration, seven of the eleven supervisorships, and the residency of Burdwan, corresponded to either principal zamindaris or faujdaris. The supervisors were to be subordinate to the Resident at Darbar, and later under placed under the Controlling Council of Revenue at Murshidabad. In drafting the charter of instructions and guidelines for action in the districts the Resident, Richard Becher played the instrumental role. He ranked the highest in seniority and experience among Company servants of the time, even in relation to Governor Harry Verelst and his successor John Cartier\textsuperscript{115}. His five point letter of instructions generally stated the objectives behind the intervention sought by the Company in the districts. First objective was to know how much revenue the country was capable of yielding, and how much of it could the state legitimately claim as its revenue without imposition of extra dues on the peasants. Supervisors were instructed to take note of the effects that the extra dues produced within the country. The second objective was to ascertain the principles according to

\begin{itemize}
\item \textsuperscript{112} PCCRM, 27\textsuperscript{th} September, 1770, Lr. to R.Becher; PCCRM 6\textsuperscript{th} November, Lr. from supervisor of Rajmahal. PP, General Letter from Court of Directors 30\textsuperscript{th} June, 1769, par. 13.
\item \textsuperscript{113} SCP, 16\textsuperscript{th} August, 1769; SCP 1\textsuperscript{st} October, 1770 delivered to Reza Khan with circular letters to supervisors; PCCRM, 1\textsuperscript{st} October, 1770.
\item \textsuperscript{114} PCCRM, 1\textsuperscript{st} October, 1770, enclosing letter for Resident at Darbar to supervisors dated 27\textsuperscript{th} September, 1770.
\item \textsuperscript{115} Richard Becher arrived in Bengal in 1738, and in 1756-57 he was the fifth in seniority in the Council, in terms of years of service, after Roger Drake, William Watts, William Mackett and Thomas Bellamy, and contemporary to Peter Amyatt, Henry Kelsall and Thomas Boddam.
\end{itemize}
which the state could establish its claim and transfer the surplus to its treasury. This was supposed to be according to the "form of the ancient constitution of the province" which still carried some value to the Company, because the basis of sovereignty had not been altered. However the Company servants in the districts were to judge to what extent the degenerate manners of the rulers had confounded the principles of right and wrong. In this regard the supervisors were to enforce justice and establish the principle of rule of the new regime especially with regard to revenue administration. This was to be established on the basis of equity and impartiality of proceedings, instead of corrupt bargains and extra impositions that the former rulers had practiced 116.

In ascertaining the productive capacity of the country, authorities were led by the idea that it had diminished over the years, because of rack-renting by revenue collectors and the landlords and hence it was imperative to know what the original assessment of rent was on the country, how much had increased by way of impositions and when, and how much was intercepted in the process of collection by the intermediaries diminishing the rightful dues to the state in consequence 117. The emphasis of the colonial administration to the question of ascertaining the value of land remained more or less similar under every phase of administration till the Permanent Settlement, though method and approach differed. The actual sources of increase of rent were later discovered in the ryoti tenures as well as in zamindari nijjots and khamar, particularly when parts of their estates were put up on sale to realise revenue arrears 118. In 1769, however, emphasis was placed more on the point of ascertaining the original assessment of rent on the country, as established through 'original surveys and measurements, because the authorities were led by the belief that it reflected the true capacity of the country, while the current assessment was the

116 SCP, 16th August, 1769.

117 ibid.

118 BRP 24th November, 1790, vol. 104, BR proceedings on Dacca settlement by Mr. Thompson and conflicting positions of zamindars and talukdars.
product of aberrations which had crept in later\textsuperscript{119}. It was also necessary to fix the ancient boundaries and divisions, and then trace the alterations which “chance, favour, art or oppression have gradually produced in the face of the country until the present time”\textsuperscript{120}. The Decennial Settlement in its resumption and settlement proceedings did follow a similar mode of enquiry, but the process was easier as sequestration and separations naturally threw up claims for retention of these privileges, with the rival parties assisting the government in countering such claims\textsuperscript{121}. In the years under the supervisors when the structure of the zamindari was not exposed to forces operating in the situation of a developing land market to the extent as in the 1790s, not much headway could be made in ascertaining the value of land through direct methods. Thus the entire effort of the supervisors was directed towards reducing and retrenching the most visible forms of charges like fees and fines paid to the zamindars, revenue officers and local dignitaries, as part of the rent payable\textsuperscript{122}. This effort could not extend much beyond reforms at the sadar cutcherries and initiated the process of setting up an alternative administrative regime under the supervisor or the collector. In some districts the primary focus was on the reorganisation of daftars or offices in the sadar establishment\textsuperscript{123}.

Richard Becher’s instructions does convey the idea that the government was aware of the existence of large private domains within the revenue estates in the countryside. But in addressing the supervisors regarding their tasks he did not spell out the method of resumption of the private domains but pointed out that inequality of assessments arose mainly from multitude of taluks and sequestered lands, where the

\textsuperscript{119} PCCRM 27\textsuperscript{th} September, 1770, Resident at Darbar to Supervisors.

\textsuperscript{120} ibid.

\textsuperscript{121} BRP 24\textsuperscript{th} November, 1790, vol. 104; BRP 21\textsuperscript{st} March, 1791, vol. 108, part II.

\textsuperscript{122} PCCRM, 6\textsuperscript{th} November, 1770, proceedings on revenue accounts received from supervisors.

\textsuperscript{123} As in the case of Purnea Birbhum and Rajshahi, PCCRM, 13\textsuperscript{th} December 1770 and 31\textsuperscript{st} December, 1770.
revenue represented mainly a multitude of cesses and partial exemptions in parts collected through imposition in other areas. Regarding the rest, he pointed out with emphasis the aspect of interceptions from the revenue collected and the impositions made on the peasants and the various sources of oppression. The supervisors’ actions in general were sporadic but it was quite comprehensive in some districts and established the supervisor-collector as the paramount power within the rural zone under his charge. It was difficult at that early stage with very little power or authority to assert independently to uncover the incidence of all the mathotes and extra charges, unless included in the saranjami or the deductions allowed as charges of collection.

During those years of famine and want, Becher was ultimately more concerned with maintaining the regularity of collection and augmenting it in the course of years. Attempts to hold hast-o-bud by measuring the land, would have hindered revenue collection. Alternative was to settle for farming of revenue. But that too could not have allowed much intrusion into the process of assessment, as that would have increased the net assessment of the farmers. The estimation of total amount of land that could be brought under the control of Company’s Dewani for assessment of rent thus remained a matter of conjecture. The belief guiding the authorities was that state, the paramount power in all matters of landed society, was systematically deprived of its just share by the zamindars who enjoyed rent-free land on various pretences, by talukdars who obtained estates as rewards from government through unwarrantable means, and, the produce of the benefaction and charitable donations being misapplied. The authorities obtained some measure of success in letting out jagirs in farm in some districts where the value and the extent of those were ascertained and converted into khas lands. But in many cases the khas lands were under-valued and could not be let into farm. There was thus an idea gaining ground to become an established belief in

---

124 SCP, 16th August, 1769, Becher’s instructions to supervisors

125 PCCRM, 27th September, 1770, R. Becher to CCR at Murshidabad.

126 PCCRM, 6th November, Lr. from Supervisor of Rajmahal

127 ibid.; PCCRM, 4th October, 1770, Lr. from Supervisor of Hooghly.
the Company officialdom that an asymmetry existed between the rent derived for the
government and perquisites enjoyed by the zamindar and different grades of revenue
collectors\textsuperscript{128}. It seemed to be more pronounced when the asymmetry was perceived as
deriving from the numerous extra impositions that were made on the peasants. These
were interpreted as taxes imposed locally in addition to the actual ground rent which
the peasant was required to pay\textsuperscript{129}. It was thus held that the original standard of rent
or the \textit{asal} was based on the principle of ground rent and measurement, which had
subsequently been distorted by numerous impositions. As against this idea Hastings
believed that the original standard, could possibly be the measure of ground rent but
did not exist in an unchanged manner, and had been frequently revised, by many rulers
since 1582.

Inherent to the "reformation" as dictated by the Court of Directors and
adopted by the Council in Calcutta was a method of comparison of data. The
supposed asymmetries between actual potential of the resources or the advantages
derived therefrom by local intermediaries, and, the receipts of the government was
sought to be revealed through a comparison of data from the \textit{sadad} and the \textit{mofussil},
by collating \textit{hast-o-buds}, and setting the sum of rent payable according to the \textit{patta}
with the figures supplied by the \textit{sadad cutcherry hast-o-bud}\textsuperscript{130}.

Reformation of the system, as contained in the directions from the Court of
Directors, Select Committee and Richard Becher, could hardly proceed beyond
reforms at the \textit{sadad}. Company’s government still lacked a vantage point from where
they could launch the exercise. But this had the effect of displacing the hold of
revenue personnel traditionally employed in forming \textit{bandobast} in the \textit{mofussils}, and
supervision over collection of rent from \textit{mofussil}, which arrived at the \textit{sadad} every

\textsuperscript{128} ibid.

\textsuperscript{129} ibid.

\textsuperscript{130} SCP, 16\textsuperscript{th} August, 1769.
month[^131]. This was the collection agency consisting of various grades of collectors, from the naib to the pyke, all of whom exacted commissions from the revenue which was sent up to them by the chain of agents employed under them. The Company now considered this entire structure as a system built upon multiplication of superfluous agents and inferior collectors who constituted a source of oppression. The darogas, kotwals and pykes maintained for the protection of tenants were too often instruments of oppression, and the presence of the amil deputed by the subah was more often a scene of collusion rather than a check on it[^132].

The significant aspect of governmental action during the years 1769 to 1772 was thus in initiating the task of reorganizing that part of the operational revenue collecting structure, which figured in the stated official policy as an establishment imposed on the general agrarian system to its detriment, but more importantly was a structure in intervening which actual control over the agrarian system could be asserted. Policy of the government was to gradually intrude this organizational structure, examine the components of it, and modify it suit its purpose. From Becher's instruction it is quite clear that no overhaul of the system was attempted, and to the contrary the utility of the each components was emphasised. But the overriding criticism was moral and not functional. In his critique of the system Becher did not hold it to be ineffective or non-functional, but collusive and unethical. All additional increments of expenditure incurred by these establishments and considered superfluous by the Select Committee, was viewed from this point of view, as an unjustified burden on the ultimate rent payer. Reduction of expenditures and charges was therefore not only an economic goal but a moral one for the Company. This point was used effectively in the official discourse to assert the superiority of the collector over all

[^131]: PCCRM, 13th December, 1770, Lr. from supervisor of Purnea; PCCRM, 31st December, 1770, Lr. from supervisor of Rajshahi.

[^132]: PCCRM, 6th December, 1770, Rangpur; 13th December, 1770, Purnea; 31st December, 1770, Rajshahi; 4th October, 1770, Hijli.
other sections of rural society, and ultimately his primacy in the revenue collection structure.

I.4 Revenue Collection Mechanism at the District Level and Alterations in its structure: the Cutcherries and its Nexus

The principal revenue office of the district was the zamindari sadar cutcherry. The chakla though forming a revenue district, never had a definite centre or a location where revenues of the district were received. It is important to indicate the distinction between the chakla and the zamindari sadar cutcherry. The former were compact units of administration serving the state’s policy of breaking the influence of overgrown zamindars and subject their extensive local management to the control of government appointed superintendents of revenue. These were often under an amil, who were resident revenue collectors. But during the regime of the later Nawabs, like Mir Kasim, and under Reza Khan the amils were appointed for a particular year of collection with an engagement for a definite sum of revenue through a document the called tahood. They were not resident revenue collectors. The zamindari sadar cutcherry were located at the original site of the zamindari, or at the original pargana for which the zamindari sanad was issued. This depended on the mode of procuring the zamindari. The cutcherries of the adjacent or the annexed pargana were referred to as the mofussil or the pargana cutcherry, and these were under the control of a tahsildar or a naib. These officials were chosen by the zamindars though they had the same powers in the rural areas as that of

133 Becher in his letter of instruction, SCP, 16th August, 1769, to the supervisors makes this point emphatically.

134 Grant, FR2, Historical and Comparative View of the Revenues of Bengal, (henceforth Comparative View), pp. 283, 311.

135 For example the amils appointed to Purnea, and Rangpur, PCCRM, 13th December, 1770, Purnea; 6th December, 1770, Rangpur.
government appointed *naib* or *tahsildar*. The zamindari cutcherries were manned entirely by persons close to zamindars, and the distribution of charities and donations in centres of powerful zamindari dominance like Krishnanagar, Natore, Burdwan and Hably Pinjerah (Dinajpur) would suggest a close and powerful nexus between the interests of the zamindars and his *amlah*. (Table-2)

Table-2

<table>
<thead>
<tr>
<th>District</th>
<th>Year(s)</th>
<th>Amount of Revenue in Rs.</th>
<th>Amount of Land in Bighas</th>
<th>Nature of alienation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nadia</td>
<td>1771</td>
<td>32158</td>
<td>14054</td>
<td>Shagird paiseh</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>13674</td>
<td>Shabbutty</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Sadar mutsuddies</td>
</tr>
<tr>
<td>Rangpur</td>
<td>1771</td>
<td>8102</td>
<td></td>
<td>Lands held as a compensation for service</td>
</tr>
<tr>
<td>Fakirkundi</td>
<td>1772</td>
<td>127</td>
<td></td>
<td>Lands appertained to servants in the zamindaris</td>
</tr>
<tr>
<td>Kundi</td>
<td>1772</td>
<td>88</td>
<td></td>
<td>Same as above</td>
</tr>
<tr>
<td>Rajshahi</td>
<td>1771-77</td>
<td>4586</td>
<td></td>
<td>Chakran</td>
</tr>
<tr>
<td>Bhaturiah</td>
<td>1771-77</td>
<td>12140</td>
<td></td>
<td>Land held by sadar servants</td>
</tr>
<tr>
<td>Naldi</td>
<td>1771-77</td>
<td>12140</td>
<td></td>
<td>Land held by sadar servants</td>
</tr>
<tr>
<td>Shahozal</td>
<td>1771-77</td>
<td>12140</td>
<td></td>
<td>Land held by sadar servants</td>
</tr>
<tr>
<td>Rajshahi</td>
<td>1771-77</td>
<td>2191</td>
<td></td>
<td>Land held by sadar servants</td>
</tr>
<tr>
<td>Dinajpur</td>
<td>1770</td>
<td>7943</td>
<td>33477</td>
<td>Land held by raja's cousin Govind Singh</td>
</tr>
<tr>
<td></td>
<td>1770</td>
<td>540</td>
<td></td>
<td>Sayer revenue from 4 haats to Govind Singh</td>
</tr>
<tr>
<td></td>
<td>1770</td>
<td>23140</td>
<td></td>
<td>Bazee zamin lands held by raja's servants and old servants of the family</td>
</tr>
</tbody>
</table>

Source: Miscellaneous Records: Revenue Department, Miscellaneous Revenue Accounts from 25th June-29th December 1775, Vol.79, Settlement of the Rangpur Province for the year 1182 B.S. or 1774-1775; BRP 27th April 1789.

---

These sadar cutcherries, Richard Becher, observed were adapted to serve the private interests of the zamindars, though in essence they were supposed to serve as public offices maintaining a rent-roll and hast-o-bud account\textsuperscript{137}. The contents of these accounts Becher believed were full of representations designedly disguised to square with their offers and accounts with government\textsuperscript{138}.

The influence acting here was not that of the zamindar only, but also that of the amil. Amils stationed at places distant from Murshidabad, the seat of Dewani, where they received their appointment and engagement for revenue collection - the tahood - were often left to operate virtually without the control of the Dewan\textsuperscript{139}. In December 1770 the supervisor of Rangpur reported that the Edrakpur raja's dewan Ramsankar entered into collusive agreements with several amils sent to the place\textsuperscript{140}. The collusion was invariably for their mutual benefit which caused a loss the exchequer and ruined the ryots. The pernicious aspect of this collusion was collection of revenue in the current year to make up the balances of the previous years. This practice invariably encroached on the revenues of the subsequent years, making the peasant pay for the deficiencies of the past as well as on account of future. As has been noted earlier one of the main reasons behind this nature of collection was the urgency to pay of the loans taken by amils and zamindars to answer the demands of the Khalsa\textsuperscript{141}.

\textsuperscript{137} SCP, 16\textsuperscript{th} August, 1769.

\textsuperscript{138} ibid.

\textsuperscript{139} PCCRM, Consultations 29\textsuperscript{th} October 1770, opinion of the Board regarding the amil: defective conduct and unprofitable services, had a tendency to hold back khas land instead of letting out on farm; Lr. from supervisor of Rangpur, 15\textsuperscript{th} September, 1770, refers to the complaint from Raja of Edrakpur against the amil and his own dewan Ramsankar who were in collusion as a genuine one. The Raja had stated that they had ruined him and he was desirous of delivering up his country to the English for they had offered him sufficient support.

\textsuperscript{140} PCCRM, Lr. from supervisor of Rangpur, 6\textsuperscript{th} December 1770.

\textsuperscript{141} ibid.
The supervisor of Rangpur found the practice of blending a year's rent with the previous one as particularly baneful, and in 1770 he found that 16.4% of the treasure remitted from Rangpur were taken to answer the balances of the previous year at Murshidabad. Masook the amil of Edrakpur, collected Rs.27000 on account of the year 1770-71, within the collections of the year 1769-70, and transmitted an account of it, while the rest of his collections were appropriated to pay back what was borrowed to cover previous years deficiencies\textsuperscript{142}. When Grose, the supervisor, demanded his explanations for acting so contrary to the orders received from Murshidabad, he replied that the same had been the practice and custom for a number of years\textsuperscript{143}.

The practice of collecting revenue in anticipation and blending a year’s rent with another could have been customary in eighteenth century Bengal. The fact that there was also a particular term for its reference - halbhanjan - suggests that it was an established practice.\textsuperscript{144} However it would be difficult to accept this deleterious practice as the rule, in times of relative stability, rather than as an exception. It was possibly a development, corollary to the process of development of a crisis in the agrarian economy of Bengal.

Richard Becher’s letter to Verelst on 24\textsuperscript{th} May 1769, pointed out that the mode of collection of revenue was different, during the Company’s regime, - a factor independent of the mode of providing the Company’s investment, which according to Becher was the principal cause of decline - than it was under the Nawab a few decades

\textsuperscript{142}ibid.

\textsuperscript{143}ibid.

\textsuperscript{144}BRP, 23\textsuperscript{rd} September, 1788, vol.52, petitions from zamindars of Midnapur ; BRP, 4\textsuperscript{th} May,1791,vol.111,part1,Lr. from Collector of Burdwan ; PCCRM,21\textsuperscript{st} January,1771, Lr. from Supervisor of Rajshahi ; Harry Verelst to John Graham, 17\textsuperscript{th} March, 1766, MDR, W.K.Firminger (ed.) ; Edward Baber to President Comptrolling Committee of Revenue, December 1771, MDR, W.K.Firminger (ed.)
This was also related to the fact that trade was not as free now as in the former times. According to Becher, liquidity and credit worthiness was more in those years, and the government could settle *malguzari* with different zamindars on moderate terms and abide by it completely, because the zamindars would borrow money to pay the *malguzari* punctually even while he would wait for the rents to be collected. This was possible because there were in all districts of Bengal *shroffs* ready to lend money to the zamindars when required and even to the ryots. This enabled the Nawabs to abide by the settlement completely, and even if the treasury was low there was not any imminent danger of financial crisis for the state, as the merchants and zamindars could always supply it with the requisite finance.

Though Becher did not substantiate his points with enough data, we can accept his point regarding a transition in the *mode of collection*, first, because his reference was not to a very remote regime but that of Alivardi Khan. Secondly because his point of reference regarding the origins of extra impositions and exaction was the Maratha invasion in the 1740s, when the mode of collection of the *chauth* acquired some extraordinary features. The financial burden of state’s necessities were shouldered by zamindars and wealthy merchants.

Becher contrasted the revenue management practices under the zamindars with that under the *amils*. The zamindars had vested interests in their districts and gave proper encouragement to ryots, while *amils*, appointed to answer for the state’s exigent demands, had no connection or natural interest in the welfare of the country.

---

145 SCP, 29th March-9th June, 1770, Richard Becher’s Lr. to Governor Harry Verelst, 24th May, 1770, Becher’s letter was set in the perspective of decline which was a theme or a paradigm followed by authors - particularly Indian - of many texts on the social and economic condition of the country: see Kumkum Chatterjee, “History as Self-Representation: The Re-Casting of a Political Tradition in Late Eighteenth Century Eastern India” p. 913, *Modern Asian Studies*, vol. 32, part 4, October, 1998, Chatterjee mentions an European author, William Bolts, too in this context. It is possible that this perspective was shared widely, among European and Indian both, and continued to dominate social analysis: see BB Chaudhury, “Eastern India”, *CEH12* pp. 88-89.

146 Sinha, *EHB2*, p. 22.

147 SCP, 24th May, 1769, Lr. from Resident at Darbar.
They on their appointment agreed with their ministers to pay a fixed sum from the districts they were appointed to and the one who had offered most was generally preferred. Becher's argument against the amildari system was thus conceived as much from the angle of contradiction between natural interests against contracted interest, as the arguments against the farming system were from the point of view of natural and heritable rights of the zamindar. But even then in his correspondences with his superiors he argued for the continuation of the amils already employed in the districts for regular collection of revenue. Becher thus projected the existing system of rule, and its agencies, as an incubus which intermittently - during the rule of Mir Kasim, for example - drew upon the resources of an otherwise flourishing country and its inhabitants. It had seemed to Becher that the Company, with its requirements of revenue for revenue investment had fitted into the pre-existing system.

Without delving deep to substantiate Becher's statements, one can say that these pointed towards three possible scenarios: (a) the pre-existing system had been under pressure to gather more and more revenue, making it necessary to appoint amils. (b) That the revenue demand of the Company was high, and hence for the sake of regularity of receipts it had to opt for an adjustment with the amildari system initially. Thus a viable collection agency for the Company was necessary. (c) The corruption of procedures evident at the level of sadar cutcherries of the zamindaris, was the result of a break-down of a system which was capable of answering its own purpose previously. Thus the mode of collection of revenue had been corrupted and evidently the corruption of procedures, had its sources at the mofussil level, which was

---

148 ibid.

149 PCCRM, 27th September, 1770. Becher's dilemma regarding settlement with landed classes for revenue pushed him to adopt the line of depending on 'native agency'.

150 Rajat Datta, *Rural Bengal: Social Structure and Agrarian Economy in the Late Eighteenth Century*, (henceforth *Rural Bengal*), Ph.D. Thesis London University, London, 1990, pp.51-54, the jama of Bengal was raised to a degree largely unprecedented in the history of the province, but what is striking in the analysis of the figures relating to jama and hasil between 1761 and 1784 is the increasing parity between the pitch of assessment and the amount actually collected by the Company after its acquisition of Dewani.
to receive the worst impacts of the breakdown. In order to compel the ryots to make compounded payments the amils either did not settle the bandobast at the mofussil, or, held it long after the pooneah at Murshidabad was held. This allowed them an opportunity to manipulate the accounts of the ryots dues. By the custom of the Khalsa it was only the accounts and the charges at the sadar cutcherry of the district which were found in the records of the government - the Company as well as the country government - in which the charges legitimately incurred by the amils and the zamindar could figure. But those incurred as charges of collection at the village level or the cutcherries of the pargana, in their detail remained in the records of the zamindars and talukdars. Excepting Purnea, and probably some districts under faujdars, in most districts the exact proportion of the charges incurred at the mofussil and apportioned on account of the sadar cutcherry did not appear in the public records at the Khalsa. We do receive an idea of it from the Risala-I-Zirat, which has been discussed elsewhere in the thesis.

This deviation from standard procedures particularly in revenue collection followed earlier was perceived as concurrent to development of factors which affected the agrarian economy. The two principal factors were the drain of currency and species, and, hike in the assessment of revenue demand. The revenue collection methods were dependent particularly on those who ensured availability of species in circulation, as revenue had to be paid at the Khalsa in silver sicca rupees. Also revenue had to be paid for the previous year, before the new season commenced, in the month

151 Kumkum Chatterjee, "History as Self-Representation", MAS, October, 1998. has recently analysed the paradigm of decline perceived by members of higher and lower bureaucracy of eighteenth century Bengal in terms of a moral decline, and also a breakdown or 'derailing' of the system

152 PCCRM, 6th December, 1770, Rangpur; PCCRM, 13th December, 1770, Purnea.

153 PCCRM, 13th December, 1770.

154 ibid.

155 Raising of revenue demand under the Company's revenue regime was emphasised to suggest that as the principal cause of drain and decline of the economy, particularly its agrarian sector. A long line of Company officials in positions of authority subscribed to the thesis.
of chyle (mid-March to mid-April) and baisakh (mid-April to mid-May)\textsuperscript{156}. The shroff or the mahajan would readily issue credit when they were sure of collections from the mofussil. But under circumstances when this was not a guaranteed fact, as during the period following famine of 1769-70 and the revenue farming years, the surety would exact from the zamindar not only a five per cent commission officially sanctioned for securities, but also something or other by way of offering - a salami - and an undertaking to deposit the gross income (amdani-i-kham) at the moneylenders kothi or bungalow\textsuperscript{157}. This gave the moneylender the necessary foothold in the mofussil to nominate his agents as the treasurer of the pargana accompanying the zamindar, who would levy mathote to realize revenue. It is certain from the evidence gathered that the main cause behind the imposition of mathote was that the ryot did not know at the inception of the season the rate of collection to be made in the months to follow\textsuperscript{158}. The settlement between the zamindar and government being obtainable only on production of moneylender’s surety\textsuperscript{159} this orientation to the collection system became a necessary aspect of the revenue system. This was the system introduced by Murshid Quli Khan when he made contracts for revenue with revenue farmers or ijaradar, and it was extended to engagements with zamindars too subsequently.\textsuperscript{160}

\textsuperscript{156} PCCRM, Cons.13\textsuperscript{th} December 1770, Naib Dewan’s representation on Hijli and Mahisadal revenue payments by the zamindars; PCCRM, 21\textsuperscript{st} January 1771, Lr. from Rous to CCR on Rajshahi revenue collections; PCCRM, 11\textsuperscript{th} April 1771, Lr. from Rous; PCCRM 11\textsuperscript{th} April 1771 CCR’s reply to Rous; PCCR 1771-72, Naib Dewan’s opinion on the letter received from Board and Council regarding the mathote - also on Bahay Khelat, Pooshurbundee, etc.; BRP, 2\textsuperscript{nd} December 1788, Lr. from Collector Dacca; Lr. from Richard Becher to Harry Verelst 24\textsuperscript{th} May 1769; Firminger, Introduction, Becher to Verelst, 24\textsuperscript{th} May, 1769.

\textsuperscript{157} Risala-I-Zirat, Mukhia, Perspectives, pp. 268-269, 280

\textsuperscript{158} SCP, 24\textsuperscript{th} May, 1769.

\textsuperscript{159} Risala-I-Zirat, Mukhia, Perspectives, p.280

\textsuperscript{160} Jadunath Sarkar, History of Bengal, volume II, pp. 409-412; Abdul Karim, Murshid Quli Khan, pp.68-70.
The system was continued under the Company in 1772 when Hastings’s administration farmed out land on the basis of the principle of auction. In essence this was the old malzamini system in operation, with the difference that in the 1770s the settlement with zamindars had to necessarily carry a moneylender’s surety and operate under conditions of relative uncertainty of revenue collection than in the past. The zamindar in such circumstances would combine all these customary dues of surety and interest and turn them into new imposts to be collected from the pargana. The operation of the securities worked in tandem with the conniving power of the sadar cutcherry officials. The security would never pay off the arrears of a pargana from his own funds, the amount for which he stood surety, but rather advance a loan to the zamindar over two or three years so that on the basis of his claim for the recovery of the loan he could have his zamindari auctioned. This was very much in evidence in parts of Burdwan and smaller zamindaris, where the conniving power of the zamindari officials led to purchase of lands by the creditors to the zamindar. Thus the dissolution of procedures is interpreted as resultant accretion of power within the circle or clique of revenue officials operating in the cutcherries, facilitated by an involution in the processes, rather than as an expression of their will to corrupt procedures.

One should also consider development of Company’s policies with regard to the malzamini system, and, the imperative for revenue collection from the ryots, as factors in conjunction with each other. Those scholars who have emphasised over-assessment of lands as the principal factor behind immiserisation of peasantry have interpreted the imposition of mathotes as tacit agreements between the state and the landlord. It allowed for regular transmission of revenue to the exchequer, while landholders were able to cover deficiencies through such imposition, but burdened the peasant with additional levies.\textsuperscript{161} Thus the drain in the context of exploitation in the agrarian system was taken to mean basically over-assessment of land-revenue, due to a high demand by the state. According to N.K. Sinha in abjuring the option of assessment, on the basis of an equitable medium struck from the receipts of past 16

\textsuperscript{161} Sinha, \textit{EHB}2, pp.5-6, 19, 23, 73, 134.
years, and opting to regulate the demand upon the medium of the previous 3 years suggested the operation of drain theory. Thus when reduction in assessment became absolutely necessary, enquiry was made into *mathotes* and *abwabs* imposed upon the district since Company’s accession and abolished the whole or a part thereof, “as shall fully appear to be an oppression”.162 Or else some general remissions were made, particularly to the larger zamindars of the province163. But the countryside continued to be drained of its resources and wealth, as in Dacca the debt of the zamindars exceeded the annual revenue of the district and the revenue was paid through actual or threatened sale of land. The collector of Dacca had reported that the merchants were impoverished as the Company had swallowed up the riches of every individual, while in Dinajpur private fortunes of moneyed men were sunk in keeping up strained settlements164. This in brief is the scenario according to the theory of drain, as it operated in the agrarian sector in the late eighteenth century, siphoning wealth out of the economy through the engine of the revenue system.

However according to the official view of the Company, the cause behind the defects in the system of collection was shrinkage in volume of currency in circulation, which made it difficult for the local moneylenders to advance money at proper moments of revenue payment by the landholder. Thus the defects had to be judged in terms of the impact on the system of securities in the process of engaging for revenue165. Thus acceptance by the government of engagements between the moneylenders and merchants was considered to be the bane of the system and it was articulated by the Board of Revenue in late 1789-90, who required strict regulations in the collection of *kists* to avoid arrears of revenue and imposition of extra dues on


163 ibid.p.103.

164 ibid. pp.106-107

165 SCP, 29th March-9th June, 1770, Lr. from Becher to Verelst, 24th May, 1770; PCCRM, 13th December, 1770, minutes of Mr. Lawrell and Mr. Graham and the Chief of CCR; Comptrolling Committee of Revenue, 1st April, 1771.
the ryots, a result of the operation of the *malzamin* system\(^{166}\). Collectors of different districts in 1786-87 considered the *malzamin* system to be little better than a tax on the zamindar, who turned it on to the ryots. It was considered to be productive of many evils as they had disregarded all regulations and taken possession of the *mofussil* at will. The collectors were of the opinion that the zamindars lands were the best securities against any deficiency in revenue.\(^{167}\)

However the public regulations of 1772, proclaiming the farming settlements for five years had abolished *mathotes* or assessments under the name of *mangan*, *baurie gundee*, *sood*, or any other *abwab* - the usual components of excess levies. The *malzamin* or securities were allowed till 1777, when zamindars became the main focus of Company's settlement policy. No *malzamin* or security were exacted for such lands as were engaged with the zamindar, except in cases where copartners of the zamindaris could not be induced to delegate the charge of the zamindari to one of their partners. In 1781 however, government again appointed *malzamin* for zamindaris which were in the hands of women or minors. Therefore, the perusal of the regulations suggest that though the Company believed that full value of land had been realized during 1772-77\(^{168}\), the exigencies of the collection system brought them back in operation soon afterwards\(^{169}\).

The *mode of collection of land-revenue* had acquired features of an economy under stress. It seems to have characterized the nature of transition too, from Nizamat to the Company's regime, - a transition which was burdensome for the peasants. The

\(^{166}\) BRP 19\(^{th}\) November 1789, vol.80/II, Lr. from Commissioner at Dacca; BRP 20\(^{th}\) February 1787, vol.10/II, circular letter and queries to collectors.

\(^{167}\) BRP, 1\(^{st}\) May 1787 and 8\(^{th}\) May 1787, vol. 15 Lrs. from Collector Buzurgumedpore and Bellubah.

\(^{168}\) Sinha, *EHB2*, pp.104-106.

\(^{169}\) J E Colebrook, *A Digest of the Regulations and Laws, enacted by the Governor-General in Council for the civil government of the territories under the Presidency of Bengal, (Judicial and Revenue Supplement)* (henceforth Digest) p.222, Committee of Revenue 29\(^{th}\) March 1781, "to pay up the revenues kist by kist".
theory of drain aptly suited this description of the economy, as an explanation. Main
effect of the drain was lack of currency in circulation, which Richard Becher felt had
affected collection of revenue severely. To N.K. Sinha the involution of the process of
collection accentuating all the oppressive feature, was due to the hike in assessment of
revenue by the Company, - another aspect of the drain - and abandonment of the
malzamin after 1777. The land could not bear these changes leading to an involution
of the agrarian structure as a whole. However to Sinha the abandoning of malzamin
was a result of early colonial policy, much to the detriment of the system. But he
ignores the fact that while its continuance would have facilitated revenue payments at
sadar, it would have exerted pressure on the mofussil under conditions of scarcity of
cultivation and necessaries of life. This point will be addressed below.

However consensus on the point is, that the older mode, under the Nawabs,
was more conducive to the seasons and cycles of agrarian activity and hence of
revenue collection by kists. Thus one does notice that an uncertainty existed regarding
the efficacy of realizing the kistbandi under the regulations supervised by the
collectors. But the viability of the malzamin system too, intricately related to the
process of revenue collection at sadar and mofussil was also in doubt. Thus in order
to place the mode of collection back on its track, ensure regularity of collection and
increase land’s revenue yielding potential, Company made the collection agency the
main focus of its policy.

Thus probably the most critical aspect of Company’s policies was an attempt
to reorient and regulate the mode of collection of the monthly kists of land-revenue in
the parganas. This aspect provided the critical linkage between the state, in the form
of rent collector, and the producer. The rhythm of collection was the register on which
the condition of the economy was recorded. A disruption in the rhythm could affect
either the immediate existence of the peasant, the revenue payer, or the short-term

---

171 Ibid. pp.100, 117.
objectives of the government. But there could some gainers too. Particularly those who held superior rights of revenue collection as farmers and had to answer for revenue balances\textsuperscript{172}. A strict regularity in the collection process, month by month, ending annually before the next settlement could commence, would not allow any scope to show deficiencies in resources to demand deductions and cover revenue balances. On the other hand a less vigilant process would allow scope for anticipatory collection, or double levy of revenue on the peasant, for the past as well as for the future. Unnatural circumstances, like that of inundation and drought called for flexibility in the collection which could work favourably for the peasant, if the zamindar or the farmer devoted himself to the improvement of land and its producers. But in circumstances of war when the levy would be high and the possibility of accruing a balance greater it could be greatly detrimental. But in either case the tendency would be to introduce a degree of confusion in the \textit{mode of collection} which the Company's government required to be totally open, regular and governable by a set of regulations. The Company sought to introduce this principle through regular monitoring of \textit{kistbandi}, payable monthly at varying rates. This can be contrasted with the system of revenue payment through the merchant's \textit{paut}.

The mode of payment of revenue through \textit{paut} or bill of exchange by the \textit{shroff} exemplified the hold of indigenous banking on the system of land-revenue collection. It demonstrated the monopolistic power which the \textit{shroff} exercised over circulation of currency in the districts. They virtually dictated the value of coins in which revenue was received from the ryots and could create artificial scarcity of coins or currency typical of a particular area\textsuperscript{173}. This ensured that only type of coin would be acceptable in the district for revenue payment, and thus in almost all districts one type of coin became prevalent. This was the currency in which the ryot made his payment but the

\textsuperscript{172} Proceedings of Revenue Board of the Whole Council, 27\textsuperscript{th} July, 1773, vol. 6, Gokul Ghoshal a farmer, claimed deduction in Taraf Palaspati against desertion of land by peasants, in order to delay the payment of balances.

\textsuperscript{173} Debendra Bijoy Mitra, \textit{Monetary System in the Bengal Presidency, 1757-1835}, Calcutta, 1991, pp.112-113
revenue farmer preferred to pay it to the government in siccas, which allowed the 
shroff to charge the difference between the sicca and the coin in which revenue was 
collected. This revenue was deposited in the district treasury by the shroff and as these 
were in sealed bags and not opened on delivery, frequently shortage was detected in 
the amount of money deposited. It has been said that this was the reason for the 
abolition of the mode of payment through bill of exchange or paut in 1779. However there is evidence that paut were very much in use even afterwards and the 
mode of payment through bill of exchange for the sadar bandobast particularly 
worked in tandem with mode of revenue collection under the malzamin.

The Board of Revenue forbade the indulgence to landholders by accepting the 
paut, as they believed that it resulted in the damaging practice of anticipatory revenue 
collection. However it should be added that it was perhaps more pernicious if 
looked at from the point of government’s own interest. The practice of payment 
through the paut of the shroff allowed the zamindar to avoid punctuality in the 
payment of each installment of revenue. Under the Nawabs punctuality was not so 
much insisted upon and the zamindars had a few months of the succeeding year, 
allowed by the government to discharge a part of it, in return for usual compensation 
of the money advanced.

N.K.Sinha held that under the condition of high revenue demand by the 
Company, land could not discharge the jama, while the Company in its mistaken belief 
that the securities or malzamin were an unnecessary imposition on the zamindar, 
withdrew the securities system, and, insisted on punctuality in the payment of each 

174 ibid., p. 112.
175 BRP, Dacca, 19th November,1789, reference to paut is made very clearly by the collector, 
giving his assurance to BR that he would not accept that for revenue payment in future; BRP, Dacca, 
21st May, 1789, representation from gomasta of zamindar of Chandradwip against Prankissen 
Bhattacharya and Ramakant Bhattacharya, malzamins.; BRP, Dacca, 27th March,1789.
176 BRP, Dacca, 19th November, 1789, vol. 80 part II.
177 PCCRM, 13th December 1770, Naib Dewan’s representation.
installment of revenue. Depriving the zamindars of securities further impoverished the zamindars, as they were badly in need of somebody who could help them with money. This role was played by the shroff, who according to Sinha, had made it customary during the years of revenue farming to pay revenues in their bills which was presented fifteen or twenty days later to the shroff. These were the pauts, and when it became due, sealed bags containing various kinds of coins were deposited in the treasury by the shroff, and these were later taken back and revenue was paid in the usual currency. According to Sinha this process allowed the zamindar same latitude and the necessary breather to zamindar and peasant both, in the revenue collection process. The point which Sinha seems to have ignored is that, payment through pauts was actually payment of the revenue demand according to the sadar bandobast, which the farmer or the zamindar very often cleared before the mofussil collections had concluded, fact easily deducible from the scores of instructions to the collectors to make the zamindar or the farmer complete the mofussil bandobast prior to the sadar. This would normally include an attempt to clear the arrears of the previous year's balance of revenue.

The holding of mofussil pooneah in advance of the sadar pooneah facilitated the process. If the circumstances were straitened for the zamindar and the security, both, meaning, due to unavailability of currency and credit - as in Midnapur in 1766, Rangpur in 1770, and Dacca in 1789 - anticipatory collection of the immediately ensuing year could be the easiest means of fulfilling engagements. In circumstances of more regular supply of money too, when paut or bills were available from the merchants, balances would not accrue at the sadar even if there were delayed collections in the mofussil. But the zamindars in order to take care of the discharge of the bills at the Khalsa would normally advance the collections and it was regarded as

---

178 Sinha, EHB2, pp. 114, 115.

179 Ibid., pp.114-115.

180 Firminger, MDR, 10th February, 1766, Verelst to Graham; BRP 2nd December 1788, Lr. from Collector Dacca; PCCRM, 10th December 1770 Rangpur.
the established practice of the country.\textsuperscript{181} That the 
\textit{sadar} and the \textit{mofussil} revenue payments were very often attempted to be de-linked is deducible from the scores of
instructions to the collectors not to allow the zamindar or the farmer to complete the \textit{mofussil bandobast} prior to the \textit{sadar}.

Thus the amount that the zamindar had to demand from the ryot remained unaltered. Also the \textit{shroffs} and other merchants had to be paid back in time, which is easily understandable from the fact that they very often exerted pressure on the government, and threatened to withhold revenue of the subsequent years, if the zamindars did not return the amounts loaned on their behalf\textsuperscript{182}. According to the evidence of the Naib Dewan Reza Khan, this made the zamindars commence the collections for the next year, in the \textit{mofussils}, even prior to the beginning of the season, to cover the balances of the previous year, and also for the payment of subsequent years dues\textsuperscript{183}. Thus there were two levels at which the demands were made, at the \textit{sadar} and at the \textit{mofussil}, and payment through \textit{pauts} facilitated revenue payment at \textit{sadar} level, rather than at the \textit{mofussil}. Sinha had also ignored the fact that circulation of currency in the districts had declined in the 1760s, which affected the zamindars and \textit{shroffs} both, and distressed the former while meeting his demand. Thus naturally the zamindars had to realise the amount from \textit{mofussil} collection, for the payment of balances, which in distressed conditions the \textit{shroff} could partly clear, and also payment of revenue.

The above point is corroborated by the author of \textit{Risala-I-Zirat}\textsuperscript{184}. But according to Sinha the effect of \textit{malzamin}, if allowed to function, could have been beneficial for the preservation of the zamindaris that were dismembered due to the

\begin{footnotesize}
\begin{itemize}
\item \textsuperscript{181} PCCRM, 13\textsuperscript{th} December 1770, Naib Dewan’s representation.
\item \textsuperscript{182} Ibid.
\item \textsuperscript{183} ibid. The cycles of demand and payment have been mentioned above. For further references on the subject of anticipatory collection to recover balances refer footnote nos. 85, 86, 144, 191, 207.
\item \textsuperscript{184} Risala-I-Zirat, Mukhia, Perspectives, pp.279.
\end{itemize}
\end{footnotesize}
failure of payment of revenue and the operation of the regulations. The main factor behind the dismemberment of zamindari units was the extremely high assessment of revenue demand which according to Sinha needed revision.

However as noted earlier, the effect of the malzami on the sadar and mofussil could not have been symmetrical. Also the author of Risala had already noted that the moneylender-surety nexus could be responsible for sale of zamindaris, which seems to be more plausible than the operation of the regulations merely. Moreover though it is an undoubted fact that the assessment of revenue during Company’s regime was high, it could not have caused a total involution in the agrarian structure, independent of other factors, especially because the Company was able to realize as hasil what it assessed throughout the period. But the deleterious effects of virtually autonomous agencies in the field of revenue collection operation could have put the peasants to flight (Risala), because the zamindar in a bid to retain his share of the collection would add all the demands of the malzamin as impositions on the peasantry. Thus while the sadar revenue demand could be met through the good offices of the surety and his loans to the zamindar, the mofussil arrears in the parganas would constitute as sources of numerous impositions and exactions through the period of conjoint operation of the zamindar and the malzamin. The figures from the years of revenue farming, 1772-77, in some districts show that sadar collections, as compared to the preceding years had a tendency to fall in percentage terms, putting the zamindars in arrears of revenue. This indicates that attempt to realise high assessment, backed up by adequate security, did not yield collections of an equal proportion. This is not only an observation on the irrelevance of judgement by assessment figures, but

185 Sinha, EHB2, p.114.
186 ibid., pp. 104, 110.
187 Risala-I-Zirat, Mukhia, Perspectives, pp. 281-282.
188 Datta, Rural Bengal, pp. 55-56
189 Risala-I-Zirat, Mukhia, Perspectives, pp.283.
also points to the fact that no agency of collection whatsoever, - farmers or zamindars with malzamin - could have succeeded in collecting land-revenue when uncertainty in availability of labour and desertion of land afflicted the cultivation process.

A possible way out of the crisis in the system of collection was therefore to bring about a closer correspondence between the sadar revenue demand and mofussil collection, under an authority which could be in charge of the overall collection of revenue. Revenue demand was high, and had to be collected with punctuality, leaving scope for a progressive increases. The method that suited the objectives of the government thus, was an agency which could close ranks between the multiple ones in operation in the mofussil, and realize kistbandi through force of regulation. In a tentative manner the collectorships seemed to answer the purpose in the late eighteenth century.

The practice of collection in anticipation of next year’s revenue was known as halbhijan, in some districts of Bengal, and it derived its crucial significance within the malzamini or the system of giving security for land-revenue at the sadar. We find references to halbhijan throughout the period of early colonial administration, as a mode of collection in which the Company officials detected causes behind recurrent balances and impositions on the peasantry both, making it quite clear that the government was unable check the practice. The only remedial measure was to regulate payment of the kistbandi to ensure the correct amount of its installments and punctuality. What the government attempted to bring about were certain regulations which would be able to keep under control the system in which it operated, that is the payment of the sadar demand, through people referred to as merchants, who were

---

190 Firminger, MDR, vol. II, E. Baber to President Comptrolling Committee of Revenue, December 1771, states that on interpretation halbhijan means breaking upon the new year’s rent i.e. hal or current, and, bhanjan or break, which was encroaching upon a part of the new year’s rent to include in the final kists of the current year. CWB Rous, supervisor of Rajshahi, - PCCRM, 3rd January 1771 - wrote about encroachments, but made upon the rents of the latter months to make good the balances incurred in the beginning of the year ; BRP, 2nd May 1791, vol.111, Lr. from Collector Burdwan.

191 Harry Verelst to John Graham, 17th March 1766, MDR.
either mahajans or shroffs.\textsuperscript{192} They generally were the malzamin to the landholder. The practice allowed considerable intrusion by the mahajans into the mofussil to collect for the amount that had been paid already.

In 1787 the collector of Belluah, a district in south-eastern Bengal, gave an account of the pernicious impact of the malzamini system and its hold over the mofussil revenues, and referred to it as one form of imperfection in the system of collection under the renters. He observed that malzamin were first appointed to secure regular payments of the Company's revenue and to prevent zamindars from dissipating revenue\textsuperscript{193}. In Belluah they had "disregarded every will" and taken possession of the mofussil at pleasure, cessed the country at more than it could bear, and exacted rusoom malzamini at heavy interest for every sum they advanced, till the receipts from the mofussil, which were in bad Arcot rupees were shroffed and changed\textsuperscript{194}. And, that too depended on them as they were the shroffs. Many of the zamindars were obliged to make over portions of land to justify the demands of the malzamin. In the same year the collector of Buzurgumedpore reported a similar situation there, stating that malzamini was nothing other than a tax on the zamindars. The collector of Belluah further mentioned that the excess collections were made on different pretexts, like maintenance of force which was levied on account of faujdar expenses without any regard to the patta\textsuperscript{195}. The collector of Mymensingh regarded this as the chief defect in the system of collection under the renters, and that the zamindars and malzamin have continued to practice it with little variation since the Company's accession to the Dewani\textsuperscript{196}. The collector of Jessore while stating that the present mode of collection was most eligible, felt that the collector should be vested with the absolute powers of

\begin{flushright}
\textsuperscript{192} GG in C, RD, 16\textsuperscript{th} 1777, volume 29.
\textsuperscript{193} BRP, 1\textsuperscript{st} May 1787, vol.15, Lr. from Collector Belluah.
\textsuperscript{194} ibid.
\textsuperscript{195} ibid.; BRP, 1\textsuperscript{st} May 1787, vol.15. Lr. from Collector Buzurgumedpore.
\textsuperscript{196} BRP, 1\textsuperscript{st} May 1787, vol.15. Lr. from Collector Mymensingh
\end{flushright}
making the *mofussil* settlements and collect the revenue himself, and, that no security should be demanded from the zamindar - his zamindari being his best security. He admitted that the greatest oppression exist in the collection of taxes, which were not fixed and limited and the ryot had no security against additional assessment.\(^{197}\)

From evidence provided by Naib Dewan in 1770 and supervisor of Rajshahi regarding the system of surety for revenue payment through *pauts* on behalf of the zamindar it appears that it was a feature of the settlement or *bandobast* at the *sadar*, because, the *malzamin* undertook surety for that settlement, and paid the balance or the arrears if the collection of revenue at *mofussil* fell short.\(^{198}\) But very often he entered the domain of *mode of collection of revenue*, for the collection of *kistbandi* by circumventing the zamindari officials to collect rents from the *mofussil*, virtually as representative of the *sadar* itself.

The system of surety for revenue payment between the government and the zamindar was therefore an aspect of the settlement or *bandobast* at the *sadar*, because, the *malzamin* undertook surety for that settlement, and paid the balance or the arrears if the collection of revenue at *mofussil* fell short. But his entry in the domain of *mode of collection of revenue*, for the collection of *kistbandi* came about when he circumvented the zamindari officials to collect rents from the *mofussil*, virtually as representative of the *sadar* itself. This point can be illustrated with reference to *mofussil* collections in Chandradwip and Nazirpore zamindaris of Dacca by *malzamin* Prankrishna Banerjee and Ramakant Banerjee\(^{199}\). They being the *mahajans*, gave a *paut* to pay Rs. 15424 for the kist of *kartick* on 20\(^{th}\) *aghran*, payable on 5\(^{th}\) of *poose*. The *mofussil* collection for this surety was remitted by the zamindari

\(^{197}\) BRP, 8\(^{th}\) May 1787, vol.15. Lr. from Collector Jessore.

\(^{198}\) PCCRM, Representation of the Naib Dewan, December, 1770 ; Lr. from supervisor of Rajshahi, 1771.

\(^{199}\) BRP, 21\(^{st}\) May 1789, vol.68. Lr. to Commissioner at Dacca. ; BRP 29\(^{th}\) June 1789, vol.71/2 Lr. and enclosure from Commissioner at Dacca.
gomasta, amounting to Rs. 18339, as mofussil amdani to Prankrishna, who evidently had embezzled the amount from the sadar, and carried out collection on his own in the mofussil. It appears from the arzee of the zamindari gomastas that the malzamin waited for the heavy collection period of the months of aghran and poose to divert the amounts paid to him by the sadar karamcharies and make collections through his own agents. This points towards the possibility of a collusion, as the malzamins were aware of the karamcharies hold over the revenue matters within the zamindari. The possibility of collusion and excess collection from the peasant to meet the sadar demand existed as long as sadar and mofussil collections were made on the basis of separate bandobast in the sadar and mofussil, the kistbandi of one having no correspondence with the other. Success of Company’s policies regarding reorienting and regulating the mode of collection was therefore dependent on the adjustments and correspondences that the revenue collection authority, or the collector, could bring about. The sadar being the centre of zamindari or talukdari control, could not have been totally disengaged from the government collector’s purview, but in conditions when mofussil collection came under stress it exhibited a tendency to drift into an autonomous sphere. Prankrishna Banerjee’s operation as malzamin in Nazirpore and Chandradwip extended to the mofussils of the entire bandobasti mahals of Dacca, through the channel of a mutsuddie in the collectorate, Manik Ghosh. Evidently he was a sadar cutcherry official himself, or in league with many zamindari amlah because he was trusted with the responsibility and power of adjusting the terms of the settlement between the malzamin and the zamindars.

Relation between the landholder and malzamin could often lead to subordination of the former by the latter, through the channels of administrative manipulation, if the malzamin was in a position to influence the authorities. The method need not have involved dispossession of the landholder, but simple

---

200 BRP 29th June 1789, vol. 71/2 Lr. and enclosure from Commissioner at Dacca.

201 BRP, 21st May 1789, vol. 68. Lr. to Commissioner at Dacca.
subordination of his status from the principal landholder of the estate, paying revenues to the *sadar*, to that of a *mofussil* under-renter to the *malzamin*, who was able to register his name as the principal revenue payer at the *sadar*. Reorganisation of districts by annexing parganas provided many farmers and the *malzamin* to establish themselves as the principal, but absentee, revenue payer at the *sadar*.

In the year 1767, Gokul Ghoshal, the *banian* of Verelst at Chittagong had entered the chowdhraiy of Mahabatpore Bandarkhola as security to Mohammed Reza the chowdhury of the place. Till 1768-69 the revenue was paid punctually, but soon there was a balance of revenue. Gokul Ghoshal in order to recover the balance attached 8 anas share of lands, and had it registered under the name of Bhowani Charan Roy, leaving the other 8 anas in the name Mohammed Reza. His son Ibrahim Chowdhury paid revenue regularly.

But on the annexation of the pargana to the district of Dacca, around the time of Committee of Circuit, Gokul Ghoshal engaged at the *sadar* of Dacca, as the main revenue payer for the chowdhraiy, however, leaving Ibrahim in possession of 8 anas in the *mofussil* and receiving rents from him. Gokul and his nephew Joynarayan’s clout in the Provincial Council of Revenue at Dacca, is well attested in the revenue records.

In 1788-89 when the chowdhraiy was advertised for public sale by the decree of the *sadar* dewani adalat, Ibrahim represented his case before the dewani adalat at Dacca, stating that the *sadar* dewani adalat had conceived of the whole pargana as zamindari of Gokul Ghoshal. Dacca dewani adalat supported the contention of Ibrahim and consequently only the portion held by Ghoshals were put up for sale.

---

202 BRP, 7th October, 1791, vol. 121; BRP, 29th July, 1791, reference to Lokenath Nandi’s plea for continuing at Murshidabad.

203 BRP, 21st May 1790 vol.92. Lr. from Registrar of Sadar Dewani Adalat with enclosure of Lr. from Dacca Dewani Adalat.

204 BRP 2nd -12th June 1787, proceedings on the separation of talukdars by Joynarayan

205 BRP 17th April, 1787, vol.15. Lr. from collector Fatehsingh, for similar operation by the merchants lending to zamindars. Collector recommended that collections be made *khas* to enable the government to receive revenue sooner than usual.
The *malzamin*, during the Company's administration could take advantage of the regulations allowing sale of land, not only to realise arrears, but also to usurp the proprietor from his land. N.K. Sinha held the sale laws to be responsible for this situation, and believed that the *malzamin* had served the useful purpose to the proprietor of providing them with liquidity in times of need. But the Company regulations convey the idea that it was the particular *mode of collection of revenue* under them that had the most threatening consequences for the proprietor as well as the government, though, as stated earlier they were appointed to secure revenues to the Company. It was probably their concern regarding revenue realisation which made their approach to the question of dealing with *malzamini* rather hesitant. This point will be addressed below, but it needs to be understood in the background of earlier references to it.

Enquiry into the problem of revenue balances in Midnapur had revealed to the Company rather early the nature of the practice of anticipatory collection by breaking in upon new year's rent. The Company had tried various methods to increase the gross rental of the province, and as a result the zamindars made an effort to collect from the *mofussil* in 12 months what ought to have been collected in 14 or 15 months\(^\text{206}\). Under the Residentship of John Graham and George Vansittart, the balances were not held back for the next settlement, and instead a high *tashkeesh* demand was imposed. Edward Baber, collector of Midnapur in 1771 reported that, this compelled the zamindars to resort to *halbhanjan* and collect the revenues of the next year in anticipation of rent, to clear the balances of the current one. In the context of the situation prevailing in Midnapur, inundation and drought were major causes for balances during the years 1767 and 1769\(^\text{207}\). However the sources do not refer to the role played by the securities, but the existence of *shroffs* is proved by the fact that as early as 1765, Hugh Watts asked for an account of the mean value of the different

\(^{206}\) Firminger, MDR, 10\(^{th}\) November, 1767, G. Vansittart to R. Becher.

\(^{207}\) ibid.; also refer letters from John Peirce to PCR Burdwan which shows the rather small means of the farmers who because of lack of credit and uncertainties could not pay the monthly rent, PCR, Burdwan, 3\(^{rd}\) July, 1778.
currencies in circulation, and in 1766 the Select Committee fixed the rate of exchange between Sun Siccas and Allot Rupees for payment of ryots at the cutcherries\textsuperscript{208}. Edward Baber in 1771, gave evidence of the fact that the merchants of Hooghly and Midnapur had considerable trading interest in Midnapur particularly in grain\textsuperscript{209}.

In 1771, CWB Rous in Rajshahi, had given probably the most scathing account of the practice. He had discovered, he reported, an encroachment made upon the revenue of the latter months in order to make good the balances incurred in the beginning of the year.\textsuperscript{210} Upon the zamindars complaining at the time his settlement was made, that he was unable to discharge his \textit{kists}, the revenue of the four months at one payment, a part of those \textit{kists} was thrown upon the \textit{kists} of the latter harvest: and in consequence of this alteration, the amount of the:

\begin{center}
\begin{tabular}{lrr}
\textit{sadar kist of aghran} & 321000 \\
\textit{sadar kist of poos} & 350000 \\
\textit{sadar kist of magh} & 140000 \\
\textit{sadar kist of fagun} & 131275 \\
\textbf{total} & \textbf{942275}\textsuperscript{211} \\
\end{tabular}
\end{center}

whereas according to the zamindars \textit{bandobast} in \textit{mofussil} it was:

\begin{center}
\begin{tabular}{lrr}
\textit{kist of aghran} & 2444607 \\
\textit{kist of poos} & 251679 \\
\textit{kist of magh} & 98336 \\
\textit{kist of fagun} & 98264 \\
\textbf{total} & \textbf{692888}\textsuperscript{212} \\
\end{tabular}
\end{center}

the difference upon these 4 months is so considerable as: Rs.249387.

These circumstances were not discouraging earlier when Rous had expressed his opinion that there could be little cause to apprehend a deficiency in the ensuing

\textsuperscript{208} ibid.

\textsuperscript{209} ibid

\textsuperscript{210} PCCRM, 21\textsuperscript{st} January 1771

\textsuperscript{211} ibid

\textsuperscript{212} ibid
kists of that year’s revenue. His only hopes of completing the sadar kistbandi was by recovering the balances incurred in the mofussil before he had taken charge which he remarked could have been difficult even in the prosperous years.\textsuperscript{213}

However the Company did not seem to have evolved a definite policy to deal with the malzamin, which is evident from inconsistencies in their regulations.\textsuperscript{214} The government felt that regulating collection of revenue through kistbandi in a punctual manner would obviate the problems of delay and double collection arising out of older modes of collection. As far as possible the government required receipts to correspond with the kistbandi demands, and the zamindars were to pay in installments according to sadar demands to the government.\textsuperscript{215} But even this system had run into problems, because receipts of every month from the mofussil could not always correspond to kistbandi demands of that month at the sadar.\textsuperscript{216} The mofussil kistbandi were different to that of sadar, because zamindar’s own collections were added to the former, and the expected monthly installments would vary according to the produce of the month. The sadar registered the malguzari or the zamindari engagements in detail. Thus collectors made efforts as far possible to make the expected receipts of the month correspond to sadar demands. In November 1789, the collector of Dacca reported that the landholders of Dacca had been denied the indulgence of accepting from paul from the malzamin, but he was aware that the zamindars would not discharge revenue agreeable to the kistbandi and also the revenue regulations were not effectual for compelling regular payments.\textsuperscript{217} The collector had thus submitted two kistbandi, in one the monthly payments were brought forward, meaning the season of collection at the sadar beginning only after the

\textsuperscript{213} ibid.

\textsuperscript{214} GG in C, RD, 16\textsuperscript{th} July, 1777; G GinC, RD, 7\textsuperscript{th} April, 1778; G GinC, RD, 8\textsuperscript{th} May, 1778; RD, 26\textsuperscript{th} January, 1779; RD, 7\textsuperscript{th} May, 1779.

\textsuperscript{215} BRP 2\textsuperscript{nd} December 1788, Lr. from Collector Dacca.

\textsuperscript{216} Ibid.

\textsuperscript{217} ibid.
mofussil collections for a month had commenced and completed, and, he had also made an attempt to adjust the sadar demand as much as possible to the expected receipts\textsuperscript{218}. The Board of Revenue had accepted the two kistbandi one of which was for the sadar, while the other for the mofussil. The former commenced with the month of Jeysth (May-June), and ended with Baisakh (April-May), while the latter began with the month of Baisakh and ended with Chyte (March-April)\textsuperscript{219}. This kistbandi would keep pace with demand and the towjees would exhibit very little balance. The zamindars had never issued demands to under-renters for the current month till the close of that month which demand was not realized till the 10\textsuperscript{th} or 15\textsuperscript{th} of the ensuing month, and the mofussil remittances did not reach the sadar till near the close of the next month, and it is to this delay in issuing demands that the cause of not making the payments according to kistbandi may be ascribed\textsuperscript{220}.

Again in 1788 the collector of Dacca reported a balance of Rs. 55376 from Buzurgumedpore and Chandradwip and stated that the amount remitted was new arrival of the revenues from the mofussil at the time of transmission.\textsuperscript{221} He added that he did not wish to carry into execution the regulations against the renters from whom the balance was due knowing that it would be of no avail. He believed that the tendency to enforce strictly the regulations could prove to be ruinous to the country and argued in favour of allowing renters further time than that allowed by regulations to pay their rents. The collector was in favour of adoption of practices established since time immemorial to solve the crisis in revenue collection rather than enforcement of revenue, by which the last kist of the year i.e. of Chyte would be payable by 30\textsuperscript{th} Baisakh of the following year, or 30 days after the close of the year, which would allow the renter full 12 months to pay their engagements. The collector stated:

\textsuperscript{218} ibid.

\textsuperscript{219} ibid.

\textsuperscript{220} ibid.

\textsuperscript{221} BRP 2\textsuperscript{nd} December 1788, Lr. from Collector Dacca
The zamindars cannot pay their rents according to the kistbandi, and though the only reason they may assign for it, probably will be, that they have never yet done it, there are other much better to be assigned and which I shall state.... First they must have time to collect upon the demands and then to bring it to Dacca, to shroff it, and lastly the kistbandi being so framed that the sadar demand for baisakh shall answer to the mofussil produce in jait, renders it impossible for many of them to do it, by any other means than borrowing money for the purpose, at an exorbitant rate of interest, nor do I think they would be more punctual in the payment of their kists, was the kistbandi so framed that they shall be able to oblige them to do it and that any such attempt would only throw the revenues more in arrears. If for the purpose of compelling payment from them according to kistbandi, the regulations were to be enforced, as your Board directed, the consequence most assuredly would be that ( except about 20th part of them ) they will all go to the cuicherry - lay there and at the end of the month tell you confinement has prevented their paying the rents; and the 20th part of those few who cannot submit to a rigorous confinement would be compelled to the necessity of borrowing money at 3,4,5, nay 8% per month to their ruin and the ruin of the land in the end - . Hence with the former the balances ( unless recovered by a sale of the lands ) would become real and be probably lost to government for ever and the adoption of the others prove of ruin to themselves and their lands.

Under conditions marked by stringency, such as inundation, when collection of kists were delayed further, the sadar demand would match the mofussil hardly at any point of time. 1788 was a particularly bad year, especially in Dacca and Mymensingh and sazawal were appointed for khas collection. In the month of bhadon they appealed to the collector for a revision of the tahood, reporting desertion of land by the ryots, and indigent condition of others. Under such conditions there were no sadar renters - farmers or talukdars - to engage for revenue, as in the previous years they had not been able to collect the whole revenue. The collector of Mymensingh reported that the 23rd article of regulation of the Decennial Settlement which enforced regulations regarding kistbandi could not be applied, and he justified the extension of time granted to renters beyond the period fixed by their engagements, on the ground that large rivers and numerous tributaries made it difficult to bring the

---

222 ibid.

223 ibid.
collections of different parts of the district to the sadar\textsuperscript{224}. Also revenue being collected in ten or eleven different assortments of Arcot rupees, they had to be examined and shroffed to distinguish the good from the bad. The zamindars argued that earlier they had been allowed two months to collect the kists for the sadar, and thus the present system would force them to borrow\textsuperscript{225}.

It was therefore quite ironical that even after twenty-four years of Company’s accession to the Dewani and their resolve to install a different mode of collection through direct interventions persistence of old features were there. The answer to the problem lies in the imperatives behind the Company’s revenue demands, which had to ensure that it was collected with regularity. But this was hardly conceivable in the late eighteenth century if the zamindars did not fulfill their engagement. Richard Barwell, the Chief of Provincial Council of Revenue of Dacca, and his successor Boughton-Rous had confined all principal zamindars of Dacca in jail for several months to oblige them to discharge their kist as they became due but they obstinately refused\textsuperscript{226}.

The instruction to the supervisor was to seek the sources of information beyond the sadar cutcherries which would reveal to the Company the dimension and value of the land that existed for revenue assessment. This was believed to be existing in its unaltered form in the mofussil cutcherries and supervisors were advised to look for the pattas distributed to every ryot, which would enable them to understand how far the hast-o-bud of the grand divisions differed from that of the lesser divisions, and then arrive at a medium certainty of the excess or deficiency of land.

The manner in which the supervisors were asked to go about the enquiry suggests strongly the nature of collusion suspected by Becher through kinship ties and other social relations. For every kind of enquiry the insistence was on the appointment of an intermediate person unsuspected by anybody, as the principal information

\textsuperscript{224} ibid.

\textsuperscript{225} ibid.

\textsuperscript{226} BRP 19\textsuperscript{th}-23\textsuperscript{rd} November, 1789, vol. 80, part II.
collector. Becher believed, rather naively in fact, that appointment of such a person with whom the supervisor would not have any apparent dealings, but only secretly or indirectly through one of his assistants, would help to circumvent the problem of combination against his authority, and also bring forth information regarding collusive deals from the unsuspecting. It is not known how much of information was obtained through this method, but it is clear that the earliest interventions in agrarian administration was limited by the awareness of the colonial state that resistance developing through social combinations could be insurmountable.

The organization and establishment charges at the sadar cutcherries of all the major zamindaris were large. This added to deductions from revenue collected and increased the scope for greater collusion. The Court of Directors made reference to it in the context of comparative appraisal of revenue collection in Dinajpur, Burdwan and Purnea. This however was not fully explicated, and the Directors in their instructions to the Council at Calcutta on 30th June 1769 generally remarked “that there seemed to be great danger and impropriety in having the powers of revenue and the powers of justice in one and the same person” and that “the vast increase of charges in every department is another object requiring extraordinary powers of reformation, and the establishment of a better mode of collecting the Duannee revenues”. According to Firminger, relying on this ambiguous passage in the Court’s letter that Harry Verelst put into execution a plan for establishing English “supravisors” in each of the more important of the districts belonging to the Dewani portion.

Charges of collection were a necessary component of the revenue assessed. It was known by the general denomination of saranjami, and considered a part of the general expenses incurred in the mofussil or the pargana. These were also referred to as

227 PP, General Letter From Court of Directors, 30th June, 1769; PP, General Letter from court of Directors, 11th November, 1768.

Firminger, Introduction, p. clxxv.

pergunattee charges, distinct from *darbar* charges, which were expended outside the pargana. However the incidence of both were on the *mofussil*, and collected in and through the revenue assessed. Levy and collection of these charges were made through *cutcherry naib*, *gomasta*, and their employees which included *pyke*, *halshanah* and *karamcharies* at the *mofussil* and *sadar cutcherries*. The assessment of revenue at the pargana had therefore to bear the whole incidence of charges of its own, and also the one levied from the district *sadar*, which was an addition to the assessment of the charges of actual collection. The *sadar* thus concluded the settlement at the *mofussil*, not only on the basis of the demand of government for revenue but also on the basis of the charges it required to be levied for itself.

The *Risala-I-Zirat* mentions two *saranjami* - *mofussil* and *mustajir* - which were allowances paid to different categories of officials, one for the agents of the farmers of revenue, and the other for the zamindari or permanent officials of the pargana; two *kharch* - *desh* for general charges like repairs and maintenance and stationary and provisions, and, *deb* for religious ceremonies and charities; *nazrana, bhet, salami, dali* for presents, gifts, offerings.

Of the 11 different kinds of charges and expenses mentioned by *Risala*, the above accounted for 5. It is evident that these were charges and expenses at the *mofussil* and specifically for meeting the *mofussil* dues. But 6 other charges and expenses were incurred to meet the demands of connection with *sadar* and moneylender’s charges. These charges were thus an addition to the ones incurred in the process of collection at the *mofussil*, or, in excess of expenses to maintain the *mofussil* establishment. However this expenditure was not on principle for the realisation of a particular

---


231 Appendix to PCCRM, vol. 1, 6th December, 1770, Accounts referred to in Hooghly letter of 19th December, 1770; 13th December, 1770.

232 Ibid.; *Risala*, p. 271

233 Ibid.
assessment of revenue demand only, and incurred or adjusted in proportion to it, but an expenditure, in a rather continuous sense, to allow for deductions from the revenue collected which could form the income of the mofussil karamcharies. Such charges were increased in proportion to the jama, but unless the jama was increased in a substantial manner annually it would have the effect of limiting the net sum realized by the government after deductions. At Nadia in 1771-72, when the assessment was highest the charges amounted to 30% of the assessment, of which charges of collection came to 11.3% and moshaira to 16%\textsuperscript{234}.

This heavy assessment in Nadia in 1771-72 was the result of hast-o-bud investigation, and that was combined with the asal jama established at the time of the Dewani. As a ground work, all the taxes subsequently imposed and re-annexation of the rents of lands secretly appropriated were super-added.\textsuperscript{235} These hast-o-buds being conducted under the powerful supervision of the government and the farmers - the highest category of renter engaging directly with the government - were able to combine and exact the charges. Thus the jama could be inflated by addition of the abwab and mathote subsequent to 1765, leading to a corresponding increase in the charges too. Between 1772-73 and 1776-77 the jama of Nadia district increased by S.Rs.255165, with a russud of S.Rs.145700.\textsuperscript{236} The longer trend over a period of 20 years between 1765 and 1785 shows that collections in the district was never below 73% of the jama assessed in the district on an average, with that of the year 1771-72 and 1784-85 registering highest figures of 91% and 99% respectively.\textsuperscript{237} The President of Board of Revenue, Thomas Graham stated in 1789, that it was the charges that had generally increased in proportion to the augmentation of the jama which was often

\textsuperscript{234} BRP, 27\textsuperscript{th} April, 1789, vol. 66.

\textsuperscript{235} Ibid. Minutes of Thomas Graham.

\textsuperscript{236} App. to PCCRM, vol.7,30\textsuperscript{th} March to 28\textsuperscript{th} August 1772.

\textsuperscript{237} BRP, 27\textsuperscript{th} April 1789, vol. 66
nominal only. Thus it can be concluded that much of the assessed revenue during the period between 1765 and 1785, when the percentage of collection to the revenue assessed was quite high was retained at the local level through the charges of collection which amounted to 30.4% at the highest and 1.1% at the lowest.

But large zamindaris like Nadia, where the structure of the zamindari sadar continued to exert an influence, - evident from the deduction of a 16% moshaira - subsequent lowering of assessment could be possible through the nexus between the sadar renter, amlah of the cutcherry and under-renters. This is evident from the fact that even during the years 1769-70 when sazawal had been appointed to make collections from malguzari lands in Nadia, the expense of the sadar cutcherry and the private expenses of the zamindar amounted to 13.4% of the collections made during the first 5 months. The total expenditure on servants service of the zamindari and government though reduced by Rs. 1696 stood at Rs.2802. The option thus left to the government was to increase net collection either through a drastic reduction of charges - which was scarcely possible in all situations - or by adding the enhanced charges to assessment figures. Thomas Graham opted for the latter mode of settlement in Nadia in 1789.

However in situations where the organization of zamindari sadar had suffered a virtual collapse, the standard rent or the asal jama itself had declined through the various collusive actions of renters and under-renters, or the substantial ryots, the tension in retaining the surplus between the sadar and mofussil was reflected in a

238 ibid.
239 ibid.
240 PCCRM, 6th November, 1770, Appendix vol.1. account no.5, Raja Kissenchand and sazawal Tenulal in account with the province of Aukerah or Nadia.
241 Ibid. account no.6, Abstract of servants entertained for the service of the zamindari and sircar at the sadar cutcherry at Kissenagur.
242 BRP 27th April, 1789, vol. 66.
different manner. If in Nadia and other large zamindaris what had remained beyond the
grasp of the supervisor, in those early years of “reforms” were an understanding of
the charges or dues levied in proportion to the rental capacity of the mofussil area, that
is, demand on cultivable and assessable lands, in areas like Purnea, where availability
of land for renting on easy terms had led to the growth of a body of under-renters, the
ability of the government to appropriate the assessed surplus remained uncertain.
Though much information regarding sadar renting was available from the farming year
onwards till the close of it, the ability of the government to arrive at an estimation of
the assessable from the figures regarding rates of assessment and aggregate assessment
was virtually non-existent. This tension is well borne out through investigations
conducted in Purnea by H.T. Colebrook, and at and Seroopoor by J.H. Harrington.

Under Company’s administration the idea of charges related to collection
underwent transformation, not only to separate what was considered to be necessary
expenses in the process of collection from the rather unrelated ones, but also to set the
charges as a fixed demand against the gross revenue collected and not as particular
levies demanded through assessment. This was possible because charges were not
proportioned to the jama, and the difference between the mofussil and sadar was
bridged by determining the charges on the basis of necessity of expenditures and
disbursements at pargana cutcherries, in a rather uniform manner. Such necessary
expenses were categorised as charges collection, to include what was directly related
to revenue collection consisting mainly of allowances and wages, charges general, to
include what was expended for infrastructural maintenance and establishment and
came to include what was paid towards maintenance of police or barkandass and
peada and system of communication or dak, so long as these aspects continued as
appendage to the revenue collection machinery and not separated to perform

243 Revenue Department. Miscellaneous Records, Appendix vols. 79, 80, 91, 92.
244 BRP 27th April 1789, vol. 66, Thomas Graham’s minutes.
specialized functions. Apart from these charges there were zamindari charges, which were authorised deduction in terms of a percentage of collection.

Between 1770 and 1789 the government formulated its policy regarding regulation of charges and reorganization of the agency of collection. This was however not a continuous effort, but came about sporadically but recurrently. We have already studied the impact of supervisory administration between 1769 and 1772 on the basic units of agrarian structure, the zamindaris - large and small, - particularly on its centre, the sadar cutcherry. In fact we have noted that the mandate of the authorities to the supervisors to proceed in their enquiry into the value of land, among other aspects, from the sadar to mofussil, did not reach its full conclusion. This was due to the administration’s insistence on realizing the full rent potential of the country and the share of the state, in a situation where the mechanism for ascertaining value of land, like the operation of market forces in land transfer, was not widespread. The idea of ascertaining value thus remained encapsulated within the paradigm of “reformation in the system”, enunciated as the operative principle of policy by the Directors and the Supreme Council at Fort William. The major thrust of reforms in the districts thus was directed towards reduction of charges at sadar cutcherry, with a tendency to lower the sadar assessments. (Tables 3a and 3b)

245 Ibid. The earliest circular directive in this regard came in 1770 when the charges for collection were categorised separately from charges general, PCCRM, 6th November, 1770; this was followed by efforts made by different supervisors in their respective districts or divisions, cf. Lr. from supervisor of PurNa, 13th December, 1770, Lr. from supervisor of Rajshahi, 3rd December, 1770.

246 SCP, 16th August, 1769.
Table-3a
Changes at Sadar Cutcherry: Reductions and Resumptions

<table>
<thead>
<tr>
<th>Districts</th>
<th>Year (A)</th>
<th>Personnel employed</th>
<th>Expenditure (A)</th>
<th>Year (B)</th>
<th>Discharges</th>
<th>Expenditure (B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nadia</td>
<td>1769-70</td>
<td>470</td>
<td>2798</td>
<td>1770-71</td>
<td>323</td>
<td>1101</td>
</tr>
<tr>
<td>Purnea</td>
<td>1766-67</td>
<td>538971</td>
<td>1767-68</td>
<td>1768-69</td>
<td>269624</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1769-70</td>
<td>293226</td>
<td></td>
</tr>
<tr>
<td>Rajshashi</td>
<td>1768-69</td>
<td>63215</td>
<td>1770-71</td>
<td></td>
<td>3827000</td>
<td></td>
</tr>
</tbody>
</table>

Source: PCCRM, 13th December 1770; PCCRM, 13th April 1771; Appendix Volume 1.

Table-3b
Land Held by Dinajpur Sadar Cutcherry Servants

<table>
<thead>
<tr>
<th>Denomination</th>
<th>Number</th>
<th>Bighas</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pykes</td>
<td>6515</td>
<td>110926</td>
</tr>
<tr>
<td>Sawar</td>
<td>266</td>
<td>26478</td>
</tr>
<tr>
<td>Barkandass</td>
<td>253</td>
<td>6743</td>
</tr>
<tr>
<td>Peons</td>
<td>298</td>
<td>7966</td>
</tr>
<tr>
<td>Daftarband</td>
<td>60</td>
<td>1353</td>
</tr>
<tr>
<td>Bearer</td>
<td>1150</td>
<td>13401</td>
</tr>
<tr>
<td>Karamcharis</td>
<td>5225</td>
<td>78735</td>
</tr>
<tr>
<td>Dawks</td>
<td>198</td>
<td>4559</td>
</tr>
<tr>
<td>Total</td>
<td>13995</td>
<td>250165</td>
</tr>
<tr>
<td>Cutcherry</td>
<td></td>
<td>9495</td>
</tr>
<tr>
<td>Total Amount of Land Alienated</td>
<td></td>
<td>449436</td>
</tr>
</tbody>
</table>


Between 1770 and 1772 district officers in Purnea, Rajshahi and Rangpur made efforts to reduce sadar charges, which had an appreciable effect on the sadar assessment by way of relinquishing some sources of revenue. This was done mostly under khas management of revenues by the supervisors. However in 1772, when most lands were let out on farm, assessment in all districts was high. But figures from 1773-74 to 1776-77 show that in many districts of Bengal while the assessment had undergone

\[247\] PCCRM, Lt. from supervisors of different districts of Bengal in 1770-71.
downward revisions in some years, the increases in assessment were not very steep.

(Table-4)

Table-4

Assessment of Revenue in different districts of Bengal, 1772-77

<table>
<thead>
<tr>
<th>Year</th>
<th>24 Parganas</th>
<th>Rajmahal</th>
<th>Rokunpore</th>
<th>Sujamuta</th>
<th>Rangpur</th>
<th>Rajshahi</th>
<th>Purnea</th>
</tr>
</thead>
<tbody>
<tr>
<td>1772-73</td>
<td>1334401</td>
<td>269736</td>
<td>382681</td>
<td>60661</td>
<td>1350892</td>
<td>2855137</td>
<td>1531289</td>
</tr>
<tr>
<td>1773-74</td>
<td>1329334</td>
<td>267971</td>
<td>378322</td>
<td>60403</td>
<td>1361476</td>
<td>2584950</td>
<td>1564802</td>
</tr>
<tr>
<td>1774-75</td>
<td>1335218</td>
<td>267327</td>
<td>377999</td>
<td>60521</td>
<td>1416144</td>
<td>2766060</td>
<td>1651948</td>
</tr>
<tr>
<td>1775-76</td>
<td>1342537</td>
<td>264966</td>
<td>354116</td>
<td>60911</td>
<td>1650655</td>
<td>2651234</td>
<td>1767870</td>
</tr>
<tr>
<td>1776-77</td>
<td>1352714</td>
<td>294514</td>
<td>365090</td>
<td>65291</td>
<td>2964331</td>
<td>1900602</td>
<td></td>
</tr>
</tbody>
</table>

Source: Miscellaneous Records: Revenue Department; Vol.92, *hast-o-bud* and revenue accounts of different districts.

Company's attempt to ascertain and realize the full rental had differential impact on the regions where the value of land was well established and the structure of proprietorial holdings well developed, and, those areas where the possibility of extending the frontiers of cultivation existed and consequently proprietorial relations and relations in agrarian production could evolve. The former were areas in the west, central and northern Bengal, dominated by large zamindaris and a number of other zamindaris of moderate size. In such areas land was non-augmentable, to a very great extent, and hence invariant to its price, Any upward revision of revenue demand thus tended to enhance the value of land and made invariance of resource availability to its price rather a temporary phenomenon. The margins of cultivable land were soon augmented through a process of intensive cultivation, but this process too reached its limits. Though land began to attract quasi-rent soon in these areas and was marked by fragmentation of landed property, the most critical feature in this situation was the non-extendibility of the frontiers of cultivation coupled with a high revenue assessment.

---


which increased the rental demand. The scenario was typical in most declining estates where the increased revenue demand could not be met by the zamindar or the farmer, and subsequent revenue engagement for the estate was auctioned to the highest bidder, or one who could engage at the rate of the previous year. The farmers either resorted to rack-renting or inevitably claimed deductions from the *jama*, on account of deficiencies in the soil. However the major portion of the assessment was always collected, in most districts, showing that the rental burden though high was payable.

The situation in areas where non-augmentability of the resource did not pose a problem, marginal land appreciated in value leading to further extension of cultivation and brought about an equilibrium in the increased rate of assessment, spread all over the province. Increasing the possibility of productive accumulation, and mopping up of rental generated by land became twin concerns of the Company's government, which ironically pulled it in divergent directions. While the former concern did make official policy sensitive towards the question of establishing direct connection with the body of revenue paying peasants, the generated rental could be garnered only through collaboration and help of intermediate elements with vested interest in land, and not directly through the instrument of the government writ. But foremost in the agenda of the Company's government was to establish an administrative doctrine regarding assessment and collection of revenue, based on an idea of the capacity for rental generation, in order to partake a share of that rental. The doctrine was based also on the premise that exchange in agricultural products should be free from taxes and other impositions.

However the aggregate rental for the whole province was not fully ascertained because a large quantity of land was recorded as *palataka* or deserted, and

---

250 BRP, Lr. from collector of Murshidabad, 16th May, 1788, vol. 39; Committee of Circuit at Kasimbazar, 20th July, 1772.

251 BRP, 3rd January, 1791, vol. 106, Thomas Law's talukdari settlement and regulations for *tahsildari* is an instance of this dilemma and predicament.
uncultivated, and the exact estimate of the measurement of the *hazeera* or occupied land and other actual sources of revenue were not available before the farming settlement. The account *bandobast* and collection figures, - detailed *jama* and *hasil* figures - or, the statement of particulars following an account settlement of the zamindaris, for Rangpur, Purnea, Nadia, Hooghly - comprehending Hijli and Tamluk - and Bishnupur of the years 1770-71, shows that though *raiyati* and *khas* lands were mentioned separately, those were figures pertaining to the levy and charges collected in the parganas, or, the revenue realised from those lands that were mentioned.

For example for Rangpur in 1770-71, the *bandobast* was formed after deduction of a certain charge called the *conamy sonal*. Parganas were mentioned as *raiyati* and *khas* paying eleven types of charges i.e. *rusoom, curtany, pooneah kharch, sood kharch, dustore wadadari, mohazeb adalat, khas kharch, and nazar pooneah*. These charges were levied afresh at each years *bandobast*, and while the *raiyati* parganas were exempt from *nazar pooneah*, the *khas* lands were exempt from *rusoom* which was paid to the zamindars.

The figures do give an idea regarding the proportion of the different levies to the original *bandobast* and also the amount which each pargana paid towards that end, but it is difficult to make out how much of cultivable land the total sum of increase brought about by the addition of levies. Similarly for Nadia the revenue realised from different sources including *raiyati* and *paikasht* cultivated land is available.

**Notes:**

252 A detailed account of revenue realised from different categories of land and the amount of land held in cultivation and that outside is available from the *Jama-Wasil-Baki* registers of 1776, Miscellaneous Records: Revenue Department (1767-1776), vol.92. and Miscellaneous Records: Revenue Department: *Hast-o-Bud* and Revenue Accounts of Bengal Districts from 1179-1183 B.S. or 1772-1776.

253 PCCRM, 11th June, 1772, Lr. from collector Nadia, Appendix. Vol. 4.

254 App. to PCCRM, Consultations 6th December, 1770, Account *bandobast* and collection of Fakirkundi and Kundi by amil Md. Hussein for October, 1770; Accounts referred to in Purnea letter of 7th April, 1771, Consultations, 15th April; Accounts referred to in the proceedings of Committee of Circuit at Krishnanagar, 10th June to 17th September, 1772.

255 CCKr, 10th June to 15th September, 1772, pp.14-16.
aggregate as well as in detail, different items of decreases resulting from remissions
granted to ryots or deficiency in resources. For Purnea especially, the hast-o-bud
were formed upon a measurement of land, but the total increase or decrease was given
in terms of the revenue figure rather than measured lands.\textsuperscript{256} Thus what was probably
available to the supervisors were the revenue figures of assessment and collection at
the sadar, the record of monthly installment or \textit{kists} of revenue\textsuperscript{257}, and most
importantly data relating to agency concerned with revenue management, the amount
of land they held as remuneration and perquisite, the amount sought to be resumed.
These were probably the only available figure which were for actual cultivable land
and non-revenue paying land held. Besides the mode of collection from those lands
which formed the hidden resources of the zamindar or the ryot, and also from that
which had been brought under cultivation recently was rather uncertain.

The new regime was hardly in a position to engage for extensive \textit{khas}
collection as the revenue collection structure under it had not been established on a
sound footing, and the “native” agency was found to be lacking in integrity. To hold
land as \textit{khas} therefore was burdensome to the government as it prevented an
estimation of the value of its revenue yielding capacity through farming, and also
implied an excess burden of expenditure incurred for collection of revenue.\textsuperscript{258} The
alternative modes were either letting out lands in farm or engaging with the zamindar
wherever they agreed to the farm revenue according to the terms of farming
settlement. The collection figures under the farmers did not show the amount of
\textit{saranjami} as it was paid before the final collection was brought to the \textit{cutcherry} or the
khalsa.

In 1789 Thomas Graham, the President of Board of Revenue, recorded his
minutes on the subject of settlement of the Nadia zamindari for a period of ten years

\textsuperscript{256} ibid.

\textsuperscript{257} PCCRM, Rajshahi, 21\textsuperscript{st} January 1771, Lr. to supervisor of Rajshahi.

\textsuperscript{258} PCCRM, 11\textsuperscript{th} April, 1771, Lr. to supervisor of Rajmahal.
on the basis of a fixed assessment. This minute sheds light on the mode of assessing and collecting charges on revenue, on the basis of a comparison between the settlements of the early 1770s and that during the period of Decennial Settlement. It reveals to an extent the nature of functioning of the machinery of collection in the pre-Dewani period and, changes which the Company’s administration sought to bring about.

The assessment of revenue, in Nadia was highest in the year -1771-72. It was the same for other districts too. (Table-5)

<table>
<thead>
<tr>
<th>Districts</th>
<th>Jama</th>
<th>Hasil</th>
<th>Baki</th>
<th>% of Hasil to Jama</th>
</tr>
</thead>
<tbody>
<tr>
<td>24 Parganas</td>
<td>1338841</td>
<td>1133224</td>
<td>205616.8</td>
<td>84.659</td>
</tr>
<tr>
<td>Rajmahal</td>
<td>272903.2</td>
<td>221130.4</td>
<td>51772.8</td>
<td>81.03567</td>
</tr>
<tr>
<td>Rokunpur</td>
<td>371641.6</td>
<td>328765.8</td>
<td>42875.8</td>
<td>88.41197</td>
</tr>
<tr>
<td>Sujamuta</td>
<td>61557.4</td>
<td>47405.25</td>
<td>14440.75</td>
<td>76.60278</td>
</tr>
<tr>
<td>Rangpur</td>
<td>1444792</td>
<td>1042194</td>
<td>402597.8</td>
<td>72.23112</td>
</tr>
<tr>
<td>Rajshahi</td>
<td>2764342</td>
<td>2438126</td>
<td>326216.6</td>
<td>88.1983</td>
</tr>
<tr>
<td>Purnea</td>
<td>1683302</td>
<td>1080533</td>
<td>602769</td>
<td>63.76593</td>
</tr>
</tbody>
</table>

Collection too was high, and the percentage of hasil to the jama was correspondingly high. High assessment continued in the first year of farming settlement i.e. 1772-73 also. However for subsequent years one cannot state with certainty that it was high, as annual assessments were not uniform. The figure for 1771-72 was taken as the base.

259 BRP 27th April 1789, vol. 66

260 BRP 27th April 1789, vol. 66.

261 See Tables-3 and 4.
standard for highest assessment, and the Board of Revenue was required settle the *jama* of the district in 1789 on that basis for the Decennial Settlement. It was fixed at Rs.1056752, which was the *jama* for the year 1788.\(^{262}\) Though this was more than 82% of the assessment of 1771-72, which Graham considered it a low assessment because on a comparison between the accounts of the year 1771-72 and 1784-85, it was revealed that certain revenue resources which were meant to provide for the charges of collection were then brought to account as part of the gross receipts which were not included in those of 1784-85\(^{263}\). But an analysis of the data available shows that though the *hast-o-bud* of 1771-72 was probably the most thorough and revealing, since then no such assessment was conducted to force the level of revenue collection to the standard of 1772. This is suggested by the fact that assessment of revenue in between 1772 and 1784 had fallen by 53% of the standard, though the collection of revenue of 1784, if taken as a percentage of that year’s *jama*, was optimum.

It does suggest that resources yielding revenue in the *mofussil* could be protected from assessment either through claims for remission, or collusion with the revenue assessor. Thus the best method available to assessment authorities in late 1780s was to add charges of collection to the assessment which were earlier not deducted from the collection, but disbursed before the net collection was registered. Graham suggested a method of apportioning charges, which in principle was a departure from the all previous modes of exacting it. He argued that in 1772-73 and earlier, the *gross collection figures included* assets which *did not appear* in the accounts of later years i.e. the Bengal year of 1190 or ; because, first, the settlement then (1772-73) being made *khas*, or under the immediate management of the officers of the government, *certain assets which were meant to provide for the charges of collection were brought to account as part of the gross receipts*, and then deducted from the collections\(^{264}\). This was the *Huddees Saranjami* applied to the payment of

\(^{262}\) BRP 27\(^{th}\) April 1789, vol. 66  
\(^{263}\) Ibid.  
\(^{264}\) Ibid.
the wages of officials stationed at the sadar cutcherries estimated at about Rs.30000 p.a.; a proportion of \( \frac{3}{4} \) of a month taken on an average upon the gross jama for defraying the charges of collections by the inferior officers of the villages amounting to about Rs.70000 p.a.; a separate collection made to defray the expense of the police amounting to about Rs.20000 p.a. These were not included in the collections of the year 1784-85, when the district was let out in farm. These were saranjami charges, or charges of collection, totally amounting to Rs.120000. It appropriated the collector’s estimate of 11% of gross revenue as the required figure for charges.\(^{265}\)

Therefore one can conclude that there are two important points relevant to our analysis: (a) Collections on account of these charges had continued at the same rate even under the farmers but did not appear in the figures of gross collection in the government records, because the saranjami charges were paid by the farmers. Thus the inclusion of these amounts as collection would rate the productive capacity of districts even higher than what was estimated by the Board of Revenue. (b) Deductions from gross collections were actually levied in the assessment at the time of the bandobast, and thus collected as specific taxes or dues, in the form of abwabs or mathotes. We have already noted above that the bandobast of the year 1770-71 for Rangpur was formed along similar lines\(^{266}\). The gross collection figure thus included the charges as a certain amount of levy collected. It was thus different from simple charges incurred actually for collection of revenue. Therefore the saranjami and other disbursements out of the collections were made in proportion to the amount of the levies made in a particular year.

This is the point which Graham made while explaining why the net sum realized by the government after deducting charges had never amounted to more than 8 lakhs, except in 1787 and 1788. According to him the charges, during other years, generally increased in proportion to the jama which was nominal. This was the case

\(^{265}\) ibid.

\(^{266}\) PCCRM, 6\(^{th}\) December, 1770, Account bandobast and collections by amil Md. Hussein October, 1770

109
even in 1772-73 when the assessment on the district was the highest ever imposed, and
the collections had increased by more than a lakh of rupees of what had ever been
realised. The *saranjami* and other disbursements were collected out of the assessment
made in 1772-73 on the basis of the result of the *hast-o-bud* combined with the *asal
jama* of 1765. This was done by super-adding to the *hast-o-bud* all the taxes
subsequently imposed i.e. since 1765, and, by re-annexing the rents of lands secretly
appropriated by the zamindars. This is how Graham arrived at the figures of
"greatest possible capacity" of the land which existed in the years of 1772-73. It
definitely justified much of the efforts made by Richard Becher. In other words the
charges and disbursements of the year of highest assessment were paid mainly out of
taxes imposed since the year of the acquisition of Dewani and combined with the *asal
jama* of 1765.

The three categories of charges mentioned in connection with settlements in
Nadia zamindari could be distributed generally as charges collection, charges general
and zamindari charges. The aggregate of *saranjami* and other disbursements
amounted to Rs.385367. Of this sum Rs.120000 constituting direct charges the rest-
Rs. 265367 - accounted for disbursements towards *powtaki, moshaira, poolbandi* and
charges for *tannah* Katwa.

What Thomas Graham proposed, was to raise the assessment by including the
*saranjami* charges - which in any case was being collected by the farmers - to fix the
district’s "productive capacity", meaning, its revenue generating potential. But instead
of allowing deductions on account of particular charges as *leviable through
assessments*, the charges were *set against* assessments *after particularizing each
necessary charge*. The transformation was in the *principle*, rather than in the actual
magnitude of the charges. But, as has been stated above, Graham believed that the
factor which limited the expanding capacity of the net *hasil* was that of increasing
charges in proportion to the *jama*. Instead he proposed to ascertain the gross revenue

---

267 BRP 27th April 1789, vol. 66.
capacity of the district without the inclusion of any levy for subsequent deduction and disbursement. Gross assessment and collection figures were thus taken as the general revenue capacity of the district, and the charges levied against it were fixed on the basis of the principle of necessary cost of administration and collection of revenue. Thus he suggested that for the maximization of the revenue of Nadia in 1789, the sum of saranjamis existing 1772-73 be added to the figure of collection which was adopted as the standard. This was found to be in the collection figure of 1190 B.S. or 1784-85, amounting to Rs.1022249, to which the addition of the saranjami figure of Rs.120000 brought the final assessment figure at Rs.1142249. This exceeded the jama of the year 1195 B.S. i.e. 1788, which stood at Rs. 1056752. This figure was recommended by the Board of Revenue to be taken as the jama for the Decennial Settlement with the zamindar of Nadia. Secondly instead of following the practice of generally increasing the charges in proportion to the assessments five charges were enumerated as “all that are proper and necessary in the business of collections and must be deducted from whether made by the zamindar or any other person”. These were (a) mofussil charges of collection (b) charges of officers in pargana cutcherries (c) charges at sadar cutcherry under zamindar (d) police expenses (e) embankment repairs. The magnitude of (a), (b) and (d) were fixed at the same rate as earlier, while (c) and (e) were added as new responsibilities under saranjami. Thus all other disbursements like powtaki, moshaira to Raja’s uncles and grandmother, zamindari charges like including expenses for barkandazes, and also the family were placed under a special category of disbursements which could be reduced or enhanced at the discretion of the government, or abolished whenever required.

H.T.Colebrooke’s investigation in Purnea had led him to conclude that tenures that had existed in the past as apparently equitable to the cultivator and advantageous to the government had tended by circumstances to interpose new gradation between the cultivators and under-renters.\textsuperscript{268} Lands, in various manner and through various methods had accumulated in the hands of a few wealthy cultivators, whose principal

\textsuperscript{268} BRP, 5\textsuperscript{th} July, 1790, vol. 95.
interest lay in collection of rent from the poorer ryots rather than making any effort to increase productivity of land. Colebrook believed that if men of property were to apply a portion of their wealth to agriculture the poorer ryots would be benefited. The situation that had developed in Purnea, evident from Colebrook’s analysis, reflected a tension between the government appointed farmer or the highest renter, and the superior ryots of villages who pursued his interest by a constant endeavor to extend his cultivation and escape by concealment. This resulted in compromise settlement of rent by the ryot, or *burjureeb*, if the renter agreed to admit the *patta* of the ryot. It also generally happened that the threat of measuring the land brought the principal ryots to agree to a compromise denominated *benaup*, at a specific rate per rupee in consideration of the measurement being omitted.

Under such circumstance Colebrook, the Assistant Collector, found it difficult to frame rules for assessment and collection. In Havily Purnea he was compelled to suspend the enquiries relating to regulation of *darbandi* or *jamabandi*. It was difficult to form a regulation regarding the assessment procedure and its rate, in a situation where assessment was irregular, and had been such due to the preponderant influence of the under-renters in determining assessment rates. The principal reason for this irregularity which Colebrook ascertained was historical. The *patwari* for revenue assessment was not appointed by the *kanungo* or the zamindars, but by every under-renter for his village. Thus no accounts were delivered at the pargana *cutcherry*. This practice had continued for more than twenty six years, or 1764, according to Colebrook. Thus the prevailing rates had to be ascertained from the *dehatee* accounts, which were those of the under-renters own assessment, and were the only source of information on the *darbandi* of former years. In these years the under-renters, *patwari* and *mandal* had assumed the authority of granting *patta*, of which, and of the ryots *kabuliyat* there was nothing left in the *mofussil* records. In the year 1764 and 1772

---

269 ibid.

270 ibid.

271 ibid.
general measurement and hast-o-bud were carried out in Purnea from which rules regarding regulating assessments might have been known. But these were presumably lost in the year 1773 when these were being carried to Murshidabad. It thus seems from Colebrook's testimony that mofussil affairs in Purnea was therefore tending towards virtual autonomy, leaving wide opportunities for exploitation of the situation to alter the principles for regulating the rates of assessments and aggregate assessment upon the cultivators. The rate of assessment or the nirikhbandi

Comparison between the two nodal periods of revenue settlements - 1772-73 and 1789 - thus reveals the reason behind the ephemeral nature of the measures taken by the supervisors in 1770-71, and the regulations which accompanied or followed them. The force of measures continued to have its effect on the mode of levy of different categories of taxes in the bandobast. Graham enumerated three categories of charges or saranjami - at the sadar, at mofussil, and at villages - which continued as a part of the gross collection of revenue between 1772 and 1789, but were represented in the accounts of 1772-73 when land was held khas, but not in those of 1789 under the farmers. From 1786 onwards the Board of Revenue played a more active role in determining the charges, but only after the collectorships were established on a firm basis.

Thus in the case of Nadia zamindari one finds that each charge was particularized, and then set against the figure of gross assessment anticipated to be collected. In 1770s too, supervisors like Ducarel, Rous and Harwood made efforts to eliminate particular charges but in an unregulated manner.

But this effort was supported only by a general letter of instruction from the Resident, and not a comprehensive regulation. This was probably because of the fact that the accent of policy was on letting out the khas lands in ijara or farm, to estimate its value, rather than ascertain the whole nature of the gross collection of revenue. The figure of gross and net collections of revenue were treated more as figures of possible

\[272\] ibid.
inflow of receipts, which required necessary checks, if it tended to diminish\textsuperscript{273}, but such diminution would have to be allowed too if regularity of payments was to be maintained, rather than as a measure of the "total productive capacity" of a district. Gross collection of revenue was under the supervision of supervisors during 1770-72. But after lands were let out in farm it was left to the farmers to regulate and present it in the books of accounts. The collectors in the years 1772-73 and the Provincial Councils subsequently could initiate very few measures, beyond ensuring that demands for deductions on revenue by the farmers, and charges disbursed appeared under legitimate heads of accounts in the proceedings. This was evident in the reports and proceedings of the collector of Burdwan and subsequently the Provincial Council of Revenue at Burdwan, while considering Gokul Ghoshal's demand for deductions from revenue and exemptions from it on account of deficiencies and of extra charges incurred. The collector placed on record his objections virtually on every item of demand, but retracted all of it deeming those charges to be necessary. It was quite obvious that the actual power to settle and finalise revenue \textit{bandobast} in the districts had shifted towards the farmers from the centre of governmental authority. Thus the power to determine the charges of collection and the general charges required re-assertion of governmental control which was brought back adequately after the Parliament, the Court of Directors and the Supreme Council at the Presidency put into effect the permanent plan of district administration.

\textsuperscript{273} PCCRM, 27\textsuperscript{th} September, 1770, Instructions from Court of Directors and Select Committee to Becher.