CHAPTER III

REVENUE AND REVENUE ADMINISTRATION

The revenue of the Ahom kingdom was derived from three sources viz. personal service, produce of the land and cash. Of these, the first two constituted the major portion of the state's income. For realising the services of the people all the able-bodied male persons of the kingdom, excepting the slaves, who attained the age of fifteen, were registered. Such persons were called pāik. Each pāik was bound to render personal services, direct or indirect, civil or military, or both, or to supply a fixed


2. Nothing is definitely known about the origin of the word pāik. Gait says that formerly this term was very common in Bengal where it was applied to the guards of the palace of the Muslim rulers (H.A., p.239). Considering the prevalence of the system among the Ahoms at a much earlier date prior to their having any contact with the Muslims of Bengal, it appears that it was their original system. The term pāik is probably a derivative of the Tai word pāi-kun shortened to pāik. W.A. Graham is of opinion that it has probably the same origin as that of prāi, a term very common in Thailand where it was used to designate all the adult male population who had to render actual service to the state (Siam, Vol.I, 1924, p.236). The Ahoms and the Thais having a common descent and language it is very likely that the words like pāik and prāi are but variants of a common term conveying the same meaning. See also Wales, H.G. Quaritch: Ancient Siamese Government and Administration, London, 1934, pp.53-54.
quota of articles to the state. The system of realising the state's revenue in the form of labour is known to have existed among the Tais of South-East Asia. A similar system was followed by the Thais (the Tais of Thailand), and also by the Tais of the Nán-chiao kingdom of old. This system was based on the concept that not only land but also the people were the property of the state.

Pāiks: Organisation

Pāiks were grouped into three broad categories viz. Kādīs, Hajuas and Chamuās. The first two constituted the common rung of the population, the last formed the upper order of the society. The Kādīs were chiefly employed for military services; but at the time of peace they had to perform civil duties as well. The Hajuas were engaged in various works such as constructing roads, bridges, ramparts, embankments, building boats, houses, manufacturing guns, cannons, collecting salt, saltpetre, washing sands for gold, extracting iron, cultivating land apportioned to the members of the royal family and officers of the state, and supplying various articles to the royal store. The Chamuās were eligible for appointment as officers, ambassadors, messengers, clerks, accountants, etc. This category of pāiks


5. A term derived from the word kād meaning 'arrow'. An archer is known as kādī in Assamese (AsA3., p.529).

6. A term appears to have been derived from the word saij meaning 'to make' or 'to build'.
were, therefore, exempted from giving their physical labour to the state, and as a result the Chamuás emerged in course of time as a separate class with a higher status in society. The term pāik, thus, became synonymous with Kādis and Āruṣas only.

Individual pāiks were organised into numerical units of varying strength. The primary unit was a got, 7 or a small squad originally of four pāiks. In Upper Assam, since the reign of Rājesvarasiṃha (1751-69 AD) the number of pāiks in a got was reduced to three, 8 possibly to enable the state to enjoy the services of more pāiks at a time and consequently in the appointment of an increasing number of officers. Twenty gots of pāiks formed into a larger unit of twenty called kuri, 9 one hundred gots formed into a unit of hundred called sa; 10 and one thousand gots formed into a unit of thousand called hāzār. 11 Each unit of twenty gots of pāiks was commanded by an officer called Bora, 12 each unit of hundred gots by a Saikī; 13 and each unit of thousand by a Haṣarikā. 14 All these three classes of officers viz. Borās, Saikīs and Haṣarikās had direct relations with the pāiks. They may, thus, be called pāik-officers.

7. In Āhom it is called khing.
8. H.A., p. 239; T.T.Y., p. 559. In a copper-plate of Rājesvarasiṃha, a got is shown as consisting of three pāiks. The plate is possessed by the Sibsagar College, Sibsagar.
9. Kuri means twenty; the Āhom term is sau.
10. Sa means hundred; the Āhom term is pāk.
11. Hāzār means thousand; the Āhom term is ring.
12. In Āhom language, he is designated as Ru-sau.
13. In Āhom language, he is designated as Ru-pāk.
14. In Āhom language, he is designated as Ru-ring.
It was so arranged that each member of the primary unit i.e. the got had to serve the state for the whole year by rotation - one man at a time. In this way, the state enjoyed the service of one man from each got all the time. In time of emergency, two or even three pāiks of the got were pressed into the state service. The contribution of service by one man in the got was called mul, two men dowāl, and three men tevāl. When a pāik was away from his home on state service, the other members of his got looked after the needs of his family, his cultivation and other domestic concern. So far as possible, pāiks belonging to the same family were placed in the same got or gots. This system had resulted in a feeling of comradeship, social cohesion and economic co-operation among the people.

According to their professions or allotted functions, the pāiks were further organized into professional or functional departments called khels. The pāiks employed in one profession or performing one kind of service were grouped into one khel. For instance, the pāiks engaged as king's sword-bearers were constituted into the Dā-dhārā khel; the cooks of the royal household formed into the Chām-gāl khel; the honey-suppliers into the Mau-jogānī khel, and so on. There were, thus, a large number

18. About the origin of the term khel, B.H. Baden-Powell says that it is of Perso-Arabic origin meaning a 'company' or 'tribe' (Land Systems in British India, Vol.III, p.436n). In Thailand it was called lake (Graham: op.cit., pp.235-37).
of khels each deriving its name from the function or profession it performed.

According to the nature of services, khels may be broadly divided into two classes - (i) khels for rendering direct personal services, (ii) khels for supplying articles. Pälks assigned to the first category rendered their direct personal services to the state. The pälks of the Chān-dāli khel, for instance, were engaged as cooks in the royal household.¹⁹

The pälks of the second category supplied specific articles to the royal store which they produced or procured from various sources. The pälks of the Gur-joganiā khel (gur = molasses, joganiā = supplier) supplied molasses for which purpose they were given sufficient quantity of suitable land for the cultivation of sugarcane.²⁰ Of the articles supplied by the pälks mention may be made of elephant, ivory, honey, mat, dye, cotton, gold, iron, salt, wood, cloth, duck, lime, gum, etc. There was, however, a third category of khels. The pälks attached to the Burāghālin, Bargāhin and Barātraaghālin, the great ministers of the state, were organised into three separate khels viz. the Burāghālin khel,²¹ the Bargāhin khel²² and the Barātraaghālin khel ²³ respectively. Ordinarily, the

¹⁹. Some of the khels of this category were - Hiloidāri, Dā-dharā, Dhamu-dharā, Holong-rakhā, Cholā-dharā, Dhulī, Khulī, etc.
²⁰. Such khels were - Hans-puhiā, Kamalābariā, Mau-joganiā, Sonovāl, Rupovāl, Kamār, Kumār, Tāntī, Sonāri, Lo-salī, etc.
²¹. T.B., p. 142.
²². Ibid., p. 74.
²³. Ibid., pp. 16 and 74; P.A.B., p. 39.
members belonging to a particular khel were settled in one locality or village, assigned land in the same area, and were closely bound together by the age-old custom and rules.

A khel was headed by an officer. Important and large khels were placed under Phukans but less important ones were under Baruas and Rajkhovas. The Naošali khel (nao = boat, šali = builders i.e. the boat builders’ department), for instance, consisting of more than six thousand paiks was commanded by the Naošali Phukan, but the Maujogani khel (mau = honey, jogani = supplier i.e. the department of honey suppliers) was placed under the Mau Barua. Two or more minor khels were, however, placed under one officer. For instance, four kādi khels i.e. Chānbassā, Tāmchābassā, Barbassā and Lāhanbassā were placed under the Bassā Rālkhovā. The officers in charge of khels may be designated as khel-officers who were different from pāik-officers. As administrative heads, the khel-officers looked after law and order; as executive heads they supervised the proper utilisation of the labour force; and in time of war, they commanded their respective quotas of soldiers. They were appointed by the monarch and were accountable to him.

According to the number of pāiks, each khel was organised into the numerical units of twenty (kuri), hundred (sa).

27. N.P.B., p. 33.
and thousand (hāzār) commanded by Borās, Saikīs and Hāzarīkās respectively. For instance, a khel having 2000 goṭs of pāiks contained 2 units of hāzār, 20 units of sa and 100 units of kuri commanded by 2 Hāzarīkās, 20 Saikīs and 100 Borās respectively. The strength of a khel ranged from a few hundred to several thousand pāiks. 28

S. K. Bhuyan in Anglo-Assamese Relations opines that the Ahom khel system was similar to the Mansabdāri system of the Mughuls and that "it is likely for the Ahoms to have obtained the cue from the Moguls whom they had known from their frequent political contacts". 29 But this contention does not stand scrutiny. The Mansabdāri system was concerned with the gradation of ranks in the army based on the number of soldiers commanded by officers. The khel system was much more than the mere gradation of officers according to the number of pāiks commanded by them; and it may be noted that all pāiks were not employed as soldiers. The khels served as the economic foundation of the Ahom state. Without the khels the pattern of the economic organisation of the Ahoms would have been very different from what it was. It is unlikely for the Ahoms to have adopted

28. S.K. Bhuyan in A.A.R. at page 530 says that the strength of a khel varies from three to six thousand pāiks, but in another place (p. 10) he says that the number varies between 100 to 3000. Mackenzie, op. cit., p. 6, puts the figure between 1000 to 5000 men.

the idea of the *khel* system from the Mughuls since it was brought by the Ahoms from their original homeland. The same system also found among the Thais (formerly Siamese), the kinsmen of the Ahoms.

**REVENUE IN CASH**

The *paik* system of the Ahoms had obviated the state's necessity of cash. As long as this system was in full force, there was no need for collection of cash in lieu of services or produce, or on account of the land held by the *paiks*. The expansion of the Ahom kingdom towards west in the seventeenth century covering the major part of Lower Assam wherein the Mughul revenue system was prevailing, and the increasing contacts, political and commercial, with the rest of India particularly with Bengal and Koch Behar where money economy prevailed, had made the Ahom rulers to introduce the system of realising revenue in cash as well. Thus, the practice of realising revenue in cash from the *paiks* in lieu of their services or produce, or for land they held or cultivated, or on their profession was a later addition to the Ahom revenue system. Consequently, several types of cash collection such as poll-tax, land-tax, house-tax, profession-tax, and customs and tolls came into existence in the Ahom kingdom.

**POLL-TAX**

Money realised from individuals in lieu of their services or the supply of produces was generally known as *gā-ghan*.

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or pāik-tax. In some documents, the tax collected from pāiks is termed as pāikar-dhan, or pāikar-rup. This tax was collected from both chamuās and pāiks who remained in excess of those engaged in state services, but receiving their usual quota of land from the state. The surplus pāiks were known as obār, or obar pāiks (obar, or obār = surplus). The practice of levying tax on surplus chamuās and pāiks was first introduced in the reign of Pratāpasimha (1603-41 A.D.).

The rate of tax was fixed at rupee one and a half for each chamuā and rupees three for each pāik. A cooper-plate grant of Sivasimha of 1739 A.D. records the annual rate of tax on obār pāik at rupees one and a quarter. Some scholars held that poll-tax was also realised from those pāiks who failed to attend their assigned duty or to supply the allotted quota of articles on account of circumstances beyond their control.

31. Cooper-plate grant of Sivasimha, Saka 1660, to the idol of Dhāresvara in Deś Kāmrūp.
32. Cooper-plate grant of Sivasimha, Saka 1661, to the idol of Gopesvara in Deś Kāmrūp.
33. N.P.3., p. 45; S.A.3., p. 136, contains a reference to the collection of silver (rup), cowries and cloths from Kādīk by Pratāpasimha. The original text as edited by Dr. S.K. Bhuyan, runs as follows: Kādīk vidan kari rup kādi kapor dichhē. This passage indicates the collection of money from pāiks.
34. N.P.3., p. 45.
35. Sivasimha's grant to the idol of Gopesvara in Deś Kāmrūp.
REVENUE ON LAND

Under the original administrative system of the Ahoms, the collection of revenue on land was not known. All lands allotted to the paiks as ga-mati, and to the officers as man-mati were free of rent. Moreover, all lands assigned to the members of the royal family, near relations of the monarch, priests and preachers, deities and religious institutions, and to individuals for their commendable deeds were also rent free. Hence, there was little scope for collection of revenue on land. The tax on land in the Ahom kingdom was a reminiscent of the Mughul land revenue system that prevailed in Lower Assam, particularly in Des Kâmrûp at the time of its final annexation to the Ahom kingdom by Gadâdharasimha in 1682 A.D. Since the Ahoms retained the Mughul paraganâ system of revenue in Lower Assam (instead of physical service and produce as realised from the people in Upper Assam) land revenue continued to be collected in Lower Assam from all kinds of land excepting

37. The Mughul revenue system was introduced in Lower Assam by Shaikh Ibrâhim Karori, an officer deputed by the Mughul Emperor (Bahâristân-I-Chavbî, Vol. I, p. 403; Kam.B., pp. 31-32; A.A.R., pp. 5 and 22).

38. Lower Assam came under the temporary occupation of the Ahoms at least three times before 1682 A.D. It was on one such occasion that the Mughul fiscal revenue was confirmed by Ahom King Chakradhvajasimha (1663-70 A.D.) See also A.A.R., p. 531.
those made rent-free by the state. The khel system was
introduced there only partially. The major portion of
land revenue in cash of the Ahom kingdom was, thus, derived
from Lower Assam.

Beyond stray reference, details of revenue
assessment of Lower Assam are wanting. A copper-plate grant
of Sivasimha issued in 1738 A.D., records the assessment on
faringati land at anas /2/ per purā. In the same grant,
assessment on fishing lake (bil) and small hill (varbat) is
shown at Rs. 1/- and Rs. 5/- respectively. In another copper-
plate of 1777 A.D., the rate of tax on jama-mati, or land
reserved for allotting to the pāiks in future, is shown
at anas /2/ per purā; but in a copper-plate issued in
1784 A.D., the rate is put at anas /24/ per purā.

39. Scott mentions that only one-fourth of the total number
of pāiks were in direct service of the state (Bengal
Secret and Political Consultations, May 28, 1824, No. 19,
Scott to Swinton, May 12).

40. Copper-plate grant of Sivasimha, Saka 1660, District
Record Room, Gauhati.

41. Haliram Dhekial Phukan says that the quantity of jama-
mati in Kamruo was equivalent to half of the quantity of
land actually assigned to the pāiks (A.i.(H.D.P), p. 52).

42. Copper-plate grant of Lakamaisimha, Saka 1697, District
Record Room, Gauhati.

43. Copper-plate grant of Gaurinathasimha, Saka 1706, District
Record Room, Gauhati.
in 1829, Haliram Dhekial Phukan records "formerly (by which he refers to the Ahom rule) tax on per pura of jamā-māti was one ana fifteen gandas one ana five gandas and one ana sixteen gandas at different places in Kamrup". The prevalence of varying rates of tax on the same type of land indicates the absence of uniformity of land tax. In a petition submitted in 1853, by a group of eighteen Choudhurys of Kamrup to A.J. Moffatt Mills they claimed that the rate of assessment on land since the reign of Siwasihā (1714-44 A.D.) was anas /3/, anas /2/ and anas /1 1/ per pura on purīt māti, bātālī and faringāti respectively; there was no tax on bari māti and bari māti.

The amount of money collected as revenue in Des' Kamrup and sent to the royal treasury annually was known as Jāgīrī-dhan, or simply Jāgīrī. In a treaty executed between the Ahom government and the East India Company in February, 1794, the total revenue to be collected in Des' Kamrup by the Borphukan is recorded as rupees eighty thousand.

44. A.B. (HDP), p. 53.
in Rājmohārī coin. Since this amount included besides land revenue, revenue on professions, ferries, customs and tolls the land revenue was, thus, less than the said amount. In 1809, Francis Hamilton estimated the total amount of land revenue of Kāmrūp deposited to the royal treasury at rupees thirty-two thousand a year. In a memorial submitted to A.J. Moffatt Mills in 1853, Maniram Dewan mentions the amount of revenue collected in Kāmrūn in the prime ministership of Purnānanda Buragohain as rupees forty-four thousand and four hundred.

Desī Darrang was constituted of five revenue and administrative divisions viz. Darrang, Chātghari, Chutiā, Naduār and Chāriduar. The Rājā of Darrang collected the revenue of Darrang which was based on the khel system. According to an established custom, the Rājā had to supply

47. Treaty between the East India Company and the Ahom Government in 1794 as incorporated in Early British Relations with Assam, by S.K. Bhuyan, Appendix, 3, no. 55-56. The coins of the Ahom rulers were called Rājmohārī.


50. Assam Secretariat Proceedings, File No. 298, Bengal of 1835, from James Matthie to Capt. F. Jenkins.
six thousand pāiks to the Barphukan at Gauhati for state service in Des' Kāmrūp. 51 This supply of pāiks from Darrang for state service in Des' Kāmrūp lends confirmation to the fact that people in general of Des' Kāmrūp were not engaged in state service under the Āhoms, rather they paid revenue on land. The revenue of other divisions was collected by royal officials in charge of those divisions. Information is lacking about revenue collected from Chātghari, Chutia, Na-duār and Chāri-duār divisions. In the treaty of 1794 A.D. as referred to above, the amount of revenue to be collected from these divisions is shown as — Chātghari Rs. 2,000, Chutia Rs. 2,000, Na-duār Rs. 16,000 and Chāri-duār Rs. 1,000. 52 These amounts included collections made from all sources, hence the land revenue in these divisions was less than the above amounts.

Towards the end of the Āhom rule when money-based economy became gradually more popular to replace the earlier service-based economy, revenue in cash on certain category of land was introduced in Upper Assam too. In that part tax is said to have been collected from lands called opara-māti, or land that remained surplus after allotment to the pāiks and officers and grants for various other purposes. Whoever cultivated such land had to pay rupee one

But Francis Jenkins says that *opar māti* was classed into two types - *rupit* and *non-rupit*. Tax on *rupit* was 1/- and on *non-rupit* 18/ per purā.  

**PROFESSION-TAX**

The pāiks engaged in various professions were required to supply fixed quotas of their produce. Towards the end of the Ahom rule when money began to play a dominant role, the collection of tax in cash rather than produce from certain categories of professional pāiks was found more profitable. Hence, tax was realised from such professional classes. Although details are not available, the gold-washers, the brass and bell-metal workers are said to have paid rupees five per head; the oil-pressers rupees three and fishermen rupees two per head annually.

**KHARIKĀ-TANĀ-TAX**

Chandrakānta Simha (1810–18 A.D.) was in acute financial crisis. The royal treasury was already in a depleted state; he had to pay regular salary in cash to...

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55. A.A.R., p. 252.
the standing army he maintained after the manner of the East India Company; in addition, he paid a large sum to the Burmese. With a view to improving the financial position, he imposed a new tax at the rate of one rupee on all classes of people. The new tax was variously called kharikā-tanā, or kurulohātanā, or charu. In Kāmrūp, it was assessed on each house; in Darrang, it was collected from every family or person cooking separately, and in Upper Assam it was collected on individual pāiks. The Burmese, on their occupation of Assam continued and collected it with all severity.

EMERGENCY TAX

It can be gathered from references in the indigenous chronicles that since the seventeenth century extra collections of money were made from the people several times. Such collections, known as posā in some Assamese chronicles, were made to meet

59. The term was derived from the word kharikā meaning 'stick'; the collector was given a number of 'sticks' on the basis of one stick for a house.
60. Assam Secretariat Proceedings, File No. 298, 1835, from James Matthie to Jenkins.
emergency demand of money. The earliest known emergency
collection was made in the reign of Pratäpasīhā (1603-16 A.D.)
to pay for the release of Parikshīt Nārāyān, a tributary
prince of Darrang who was earlier captured by the Mughuls. 63
King Chakrādhvaśāhi (1663-69 A.D.) is said to have collected
seven lakhs of rupees by public contribution in order to pay
the last installement of the stipulated tribute (choi) to the
Mughuls which his immediate predecessor had promised. 64 The
sack of the royal treasury at Rangpur by the Moamrāā insurgents
(1787-93 A.D.), the subsidies paid to the East India
Company's troops in Assam (1792-94 A.D.), and the seizure of
a large stock of gold and silver by Thomas Welsh at Rangpur
in 1794 A.D. 65 and the payment of wages to a standing army
raised towards the end of Gaurināthasīhā's reign (1790-95 A.D.)
had made Nāṇānanda Burāgohāin, the Prime Minister in
1795 A.D. to resort to the collection of a contribution
called barangani, or extra cess from satras, or religious
monasteries in Upper Assam. 67 About the same time in Lower Assam,

63. S.A.B., p. 136; D.A.B., p. 103.
65. A.P.B., p. 112.
66. He is reported to have collected 400,000 pieces of gold
  ornaments, 400,000 pieces of silver ornaments, gold to
  the value of 20,000,000 rupees (T.B.(Enl), p. 134).
the Barohukan had also taken a similar measure. Even Ramūkānta, the chief of the Morans who had usurped the Ahom throne for a few months in 1769 A.D. is said to have exacted a large sum of money from the satras in Upper Assam. He collected, according to the Tumingnās Duranjī, rupees eight thousand each from Ānniāti and Dakshināṭ satras, and rupees four thousand each from Garamur and Kuruābābī, and at varying rates from other satras.

TOLLS

It appears that tolls known as kātal, dān and khit were first collected from market (ḥat), ferries (ḥat), ṭat (trading centre of the merchants), mūna-chung (farms for rearing mūna worms), fisheries, and traders (muqit) in the reign of Pratāpātvāha (1603-41 A.D.). Although no details are available, the rates appear to have been nominal. Maniram Deva says that the Ḫātkhovā, or the collector of tolls at the market realised one-twentieth part of every piece of mūna cloth sold in the market. According to the Assam

68. Ibid: TeB., p. 131.

69. T.e., p. 66.

70. In Sankaradeva and His Times, p. 72, Dr. Mahesvar Neog gives the meaning of ṭat as 'outpost on river'. According to Chandrakānta Abhidāhan, p. 698, it is given as 'a place where traders assemble for business and for payment of duty'.

71. S.A.B., pp.20 and 138.

72. Ibid.

73. Sarma, Benudhar: Maniram Deva, Appendix, p.2.
of Kasinath Tamuli Phukan, the state's share of dān, or tolls in the hāts and phāts was fixed at four cowries per load. It is recorded in the Deodari Asam Buranî that Kirtichandra Barbaruś who established a market at Bahā in Nowgong fixed the tolls (dān) on certain articles as follows: 240 cowries on a cow, 240 cowries on one kāon of betel-nuts (a kāon is equal to 1280 nuts), 3 packets of betel-leaf on each 20 packets of betel-leaf, etc. The tolls (kātal) at the brine springs of Namchāng and Barhāṭ was collected by collectors called kātaluś. But Hamilton's estimate that the income from the brine springs at Sadiyā amounted to Rs.10,000 appears to be an exaggeration.

CUSTOM DUTIES

Since the last quarter of the eighteenth century, trade between Assam and Bengal, the western neighbour, passed through the custom-house at Kāndāhar. At that place the merchants of both countries bartered their goods and paid customs for exports and imports. But the Bengal merchants very often complained of the alleged injudicious duties levied by the Ahom government on goods they purchased from Assam. With a view to relieving the Bengal merchants of the distress, a commercial treaty was concluded with the Ahom

74. A.A.(KTP), p.32.
75. D.A.B., p.142.
government in 1793 A.D. by which a uniform rate of ten per cent duty on all exports and imports was fixed. The annual income from this custom-house is said to have amounted to Rs. 90,000 of which only Rs. 26,000 reached the royal treasury. Thomas Welsh records that during a space of nine months in 1793 A.D. the total amount collected as custom duties at Kândânâr chaũki was Rs. 12,012-2-9 (rupees twelve thousand and twelve and two anas and nine gandhs) only. The disturbing political conditions prevailing in Assam at that time must have some bearings on the external trade; but the figure did not greatly increase even in 1833-34 when Assam enjoyed a politically stable government.

In 1809 A.D., Francis Hamilton estimated the income from this custom-house at Rs. 45,000 per annum. He writes "the chief custom house, Kandar, or Kangrar, usually called Assam Chauki by the English, is situated at a place called Hadir in Pergunah Bausi, nearly opposite to Goyalpura. The Boruyas have some land in the vicinity. There are seven subordinate

77. T.E.S., Vol. II, Treaty No. XXXV, pp. 135-37. See also Appendix C.
80. Pemberton in R.E.F.B.I., Appendix, Tables 12 and 13 records that during a period of twelve months from 1st May, 1833 to 30th April, 1834 the total amount realised from both exports and imports was Rs. 21, 075-3-0 only.
custom-houses on the banks of the rivers, that form the boundary, and several on the various routes, by which goods might pass; but all the duties are paid at Kandar, the others are merely to prevent an illicit transit of goods. The Boruyas pay annually 45,000 rupees to the king, and ought to levy only the very moderate duty of ten per cent, on exports and imports. Maniram Dewan puts the income from this custom-house at Rs. 60,000 a year. Little information is available about the collection of duties on goods passing between Assam and other neighboring countries like Bhutan, Tibet and Burma.

Inland trade duties were also levied on goods moving from one region to another within the kingdom for which custom-houses were established at different places. Duties on goods passing between Lower Assam and Upper Assam was collected at the custom-house at Solal Phat called the Solal chauki on the Brahmaputra which was first established by Pratapasiha (1603-41 A.D.). In 1809 A.D., it was farmed out to a Baru at Rs. 5,000 a year. Duties on goods

passing between Assam and the Jayantjās and Mikārs were collected at the custom-house at Raha on the Kabili. The duties collected at the custom-house at Darrang-Batakuchi on the Mongaldoi river, according to Hamilton, amounted to Rs. 3,000-0-0 a year.

TRIBUTES

The tributary chiefs and frontier tribes who acknowledged the sovereignty of the Āhom monarchs, and even some provincial governors paid annual tributes, chiefly in kind which formed not an inconsiderable amount of income of the Āhom government.

Since the thirteenth century, the three eastern provinces of Khāmjāng, Āiton and Tipām paid annual tribute to the Āhom monarchs. The tributes from these provinces included Norā-kāpor (a kind of cloth made in the Norā country), Āhom-ethā (a kind of glue), Khām-kāpor (a kind of gold coloured cloth), Khā-kāi kāpor (a kind of cloth), lāng-phēi (amber), and Norā-dāo (a kind of sword produced in the Norā country).

85. Ibid., p. 48.
86. Ibid.
87. The payment of tributes by the these provinces formed an important subject of correspondence between the Āhom king Shu-dāng-phā and the Norā king Shu-run-phā when these provinces withheld tributes for eight years (2.A.l., p.53; A.B., p. 51; D.A.B., p. 13).
The Nagas of Namchāng, Bānçāng, Jabakā, Tābloong and some others acknowledged the Ahom monarchs as their sovereign overlords and paid annual tributes of slaves, elephant tusks, spears, cloths, cotton, salt, red hair (rangā-chuli), red cane (rangā-bet), methon and other produce of the hills. 88

The Miris, a northern hill tribe, who were allowed to cultivate a strip of land under the hills paid annual tributes in methon, Mirijim (a kind of cotton rug produced by the Miris), chikarā-dāo (a kind of sword), manjīt (Indian madder) and hunting dogs. 89 According to an indigenous chronicle, Jayadhvajasimha (1648-63 A.D.) fixed the following articles to be sent by Miris as annual tributes: 8 methongs, 5 strings of bead, 20 Mirijims, and 20 chikarā-dāo. 90

The Mishimis who inhabit the hilly region in the present Lohit Frontier District of Arunāchal paid annual tribute in barbhī (a kind of strong poison), Mishimi titi

89. A.B., p. 154; Mackenzie: op.cit., p. 213.
(Coptis tata, a kind of herbal root found in the higher region of the Mishimi hills), manjit (Indian madder), and a few other articles.

The Wikirs on the southern bank are said to have sent the following articles annually to the Ahom court: 300 bundles of cotton, 300 bamboo mats, 300 bundles of nālokkū (the bark of a tree used as perfume), and 200 pieces of bark of aloe wood tree (sānchi-dāt) for writing purpose. 92

The Bhutias who were allowed have the Bhutan duārs of Kāmrūp and Darrang in the last quarter of the eighteenth century, paid tributes in horses, chowries (cow tails), musk, blankets, gold-dust, Bhutan daggers and Chinese silk. 93

The Kachārī kings who ruled first from Dimāpur and later from Wāibong acknowledged the Ahom monarchs as their overlords and paid annual tribute in horses, Tāk cloth, plain cloth, Nakai-dāo (a kind of sword) and iron. 94

92. Butler, Major John: op.cit., p. 127; See also McKenzie: op.cit., p. 213.
93. Mackenzie: op.cit., p. 10. The value of the articles was estimated at Rs. 4785-1-0.
The petty principalities of Lower Assam on the south bank paid annual tributes mostly in kind. Thomas Welsh says that all the Rājās except the Rānī Rājā, paid an annual revenue in addition to the number of men they furnished to the Ahom government. According to the treaty of 1794 A.D., concluded between the Ahom government and the East India Company, annual tributes are reported to have been paid to the Ahom monarchs by the following chiefs: Rānī, Dimarua, Ghilādhāri, Beltalā, Dīng, Nōwgon, Kharangī, Sāt-rājās Pāncch-rājās, Bebejīa, Māyang, Pānbārī, Chundoriā and Dooria.

96. In the Treaty the amounts to be collected by the Barphukan from the chiefs are shown as -

<table>
<thead>
<tr>
<th>Chief</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rānygong (Rānī)</td>
<td>Rs. 6,000</td>
</tr>
<tr>
<td>Dōmriā (Dimarū)</td>
<td>Rs. 5,000</td>
</tr>
<tr>
<td>Ghilādhāri</td>
<td>Rs. 3,000</td>
</tr>
<tr>
<td>Beltolah (Beltalā)</td>
<td>Rs. 2,500</td>
</tr>
<tr>
<td>Dīng</td>
<td>Rs. 2,000</td>
</tr>
<tr>
<td>Nōwgon</td>
<td>Rs. 2,000</td>
</tr>
<tr>
<td>Kharangī</td>
<td>Rs. 2,000</td>
</tr>
<tr>
<td>Sātrajāh (Sāt-rājās)</td>
<td>Rs. 1,000</td>
</tr>
<tr>
<td>Pāncchrajeah and Babajeah (Pāncch-rājās and Bebejī)</td>
<td>Rs. 1,000</td>
</tr>
<tr>
<td>Māining Panbāry (Māyang Pānbārī)</td>
<td>Rs. 4,00</td>
</tr>
<tr>
<td>Chundoriā</td>
<td>Rs. 4,00</td>
</tr>
<tr>
<td>Dōorea</td>
<td>Rs. 4,00</td>
</tr>
</tbody>
</table>

Sāt-rājās refers to 'seven chiefs' whose names are not definitely known. From a reference in the D.A.B., p. 143, it appears that they held land near Tāgi in Nōwgon. Pāncch-raja refers to 'five chiefs' whose names are given in the D.A.B., p. 143, as Sarā, Khāhigariā, Tāpāguchiā, Bārepuijīa and Wikir. They held land around Rāhā. The same chronicle mentions that in the reign of Jayadhvajasimha, the chiefs of Lālung, 'halā and Tāpāguchiā agreed to pay annually the following articles: rhinocer's horn -3, honey -6 jars, horn -12 pairs, skin -12 pieces.
The Raja of Darrang supplied 6000 paiks annually to serve under the Barphukan and certain other articles. In the treaty just referred to above, the amount of money to be collected from Darrang in 1794 is recorded as Rs. 50,000.

REVENUE ADMINISTRATION

The revenue administration of the eastern portion of the kingdom was under the Barbarua, a post created in the reign of Pratapasi (1603-41 A.D.). His jurisdiction, however, did not include the provinces allotted to the three Great Councillors of the state, frontier provinces, and estates granted to the religious institutions, priests and preachers. He was assisted by Phukans, Barua, Saikhowas, Hazarikas, Saiklas and Boras. Accounts were maintained by the Kakatia. The Great Councillors viz. the Buragohain, the Bargohain and the Baratragohain managed the revenue of their own provinces called bilats. The revenues of the frontier provinces of Sadiya, Khajang, Marangi and Sol were administered by Sadiya-khov Gohain, Khajangli Gohain, Marangi-khov Gohain and Sol Gohain respectively. They

97. A.A.R., p. 266.
were assisted by subordinate officers. They administered the pāike under their jurisdiction, carried out public works, collected tolls from markets, fairs, mines, ferries, fisheries, etc. within their respective jurisdiction. They also controlled the frontier passes, or duāra through which the hill tribes were allowed to come down to the plains and received the payment of dues or tributes from them.

The revenue of the estates called mel apportioned to the princes or near relations of the monarch was managed by the Phukans, a few by Baruās. Phukans were assisted by Baruās, Hāsarikās, Saikās, Borās and Kākatīs.

In the territory lying to the west of Kaliābar up to the border of Bengal on both banks of the Brahmaputra including the Duāra and Deśes, the revenue was under the charge of the Barphukan. The revenue administration of the paraganās in Deś Kāmrūp was placed under the Chouchurya who collected the revenue through Talukdārs, assisted by Thakuriās, and Patvāris. This arrangement was originally introduced by the Mughuls. The Bajarbaruā was the collector of revenue for the whole of Deś Kāmrūp. The Barkāvastha was the collector's accountant. In Deś Beltalā, the

100. A.A.(FH), p. 29.
101. Ibid.
revenue was administered by the officers entitled Sahariā, Majindār, Hāzarikā, Thākuriā and Laskar. In Darrang the revenue was under the administration of the Sahariās, Hāzarikās, Saikīās, Barās and Neogs. Revenue of Rāni, Dimarūa, Gohbā, Luki and other petty principalities was under the chiefs of the respective states. On the northern border, the duāra were managed by the Duariā Baruās under the general control and guidance of the Barphukan. Towards the end of the Āhom rule, some of the duāra were seized by the tribes. Later on a settlement was reached with the tribes by which they were allowed to hold the duāra, some only for a few months in the year, on payment of dues in kind.

The duties Kāndāhār chauki were collected by the Duariā Baruās. The other custom-houses at Solāl Phāt, Raha' and Batākuchi-Darrang were under their respective Baruās. The brine spring at Mahang and Barhāt were under the Mahanghāt Baruā.

102. Copper-plate grant of Gaurināthasimha, Saka 1710 (1788 A.D.), District Record Room, Gauhati.

103. The seven duāra on the north of Kāmrup and Darrang were - Bāskā, Chapāguri, Chapākhāmār, Gorkolā, Killing, Barigumā and Kāriapār.
