Chapter 1

Revenue Measures

British annexation of Cachar (August 14, 1832) ushered in a new era in the socio-economic and administrative structure of Cachar. In 1836 Cachar was placed with the Dacca Division. Headquarters of Superintendent was shifted from Dudhpatil
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to Silchar. Cachar was now included in the wider part of Bengal. So, people got larger field having access to their relatives in Sylhet Bengal. They were freed from the feudal rule and put under the control of the British Colonial regime. The first British administrator of Cachar was Captain Thomas Fisher. He was an officer of approved ability and had great local experience. He continued the native system of administration which he found in force. Fisher tried to introduce as minimum changes as possible in the administration of the district that prevailed under Govindachandra. The reasons for this are as follows:
First, Fisher was to take into account the prevailing tradition for introducing changes. Secondly, he was to study the geo-physical situation to suit the temperament of the people who were not akin to any change. Finally, to utilise his previous experience in this regard he required some time to make up his mind for structural changes in Cachar. There is a need to study the structure of the princely tradition in order to highlight the tendency in the traditions not only to persist but also to under adaptive changes. So, the first Superintendent, Fisher started with tradition to bring changes gradually.

Fisher went through some old records of the past which he collected from old and
experienced people of Cachar. The information that he acquired gave him far sight upon the old administrative system that prevailed during the Raja's time and helped inaugurating changes in the existing institutions. These changes became necessary for the new situation created as a result of British occupation of Cachar.

Captain Fisher retained the system which was in vogue since the Dimasa period of course, with a little changes that were considered absolutely necessary. He confined the old officials in their respective position with their former power and privileges. He also abolished duties on the river ghats excepting a few on the Surma
at which duties were levied on exportable commodities at moderate rates, the agricultural products were however, entirely exempted. The monopolies on betelnut, timber, salt, cotton, grain etc. were abolished, retaining the hill ghats which was the only source of revenue from the dwellers of the adjoining hills.¹

We find two types of institution on the eve of British occupation of Cachar one following the older way with its own hierarchy of officials Barbandari (Prime Minister), the Patras (Ministers), the Senapati (Commander in Chief) and Raj Pandit (Chief Priest). This was the traditional systems of the Dimasa Government. Its influence was confined to
the *Parbattias* (the dwellers of the hills), the Kukis, Dimasas and the Nagas.\(^2\) Then comes the question of politico-economic units of the plain people. The Bengalis who were gradually increasing in number and importance were almost free from the traditional system of Dimasa government. The first settlement of the Hindus in the district was about 200 years ago, during the reign of Raja Suradarpa Chandra. The tradition runs that in his reign an Assamese Hindu named Bikram Rai was sent from the capital of Dimapur into that part of Cachar now known as Bikrampur, to encourage the settlement of Bengali immigrants from the west.\(^3\)
The Bengalis had a peculiar constitution based on land revenue system under which the agricultural units were known as *khels*. In this fundamental principle was holding of land in guild by voluntary association. Thus, *khel* formed the unit of agricultural community of Cachar irrespective of caste creed and nationality. Initially Bengalis (both Hindus and Muslims) were found in a *khel*, but interesting feature of this *khel* was that it brought gradually Naga, Kukis and even some Europeans in a particular *khel*. The principle of voluntary association extended gradually to other enterprises, fisheries, mining (salt-wells) elephant trapping etc. The principle of such association was
purely commercial. It depended on the basis of voluntary cooperation of a number of persons for the purpose of carrying a special undertaking, acknowledging no other nexus except community and interest. In the beginning, the *khels* were for the agricultural purposes only. The principle of voluntary association for other enterprises and the inclusion of the non-locals in such enterprises are later development. These changes were infused in the system when the Cachar plains was included in the Heramba (Dimasa) state in the 18th century and the capital of the state was shifted from Maibong (North Cachar Hills) to khaspur (Cachar plains). The 'Heramba Rajya' included both the
North Cachar Hills and the south Cachar plains, peopled respectively by the tribals and Bengalis. The Raja (a Dimasa tribal) was the head of the state assisted by a number of minister (drawn from the tribal and Bengali subjects) a Raj Pandit (a Bengali Brahmin) and a Qazi (a Bengali Muslim). The tribal organisation in the hills (Sengfong) and the agricultural guilds in the plains (Khel) sent representatives to the royal assembly which had two houses viz. *Mel* and *Ul*, consisting of the Dimasa and the Bengali ministers and representative respectively, an attempt of the Dimasa Raja to integrate the newly acquired plains division into the state by way of readjustment.⁵ W. W. Hunter
observes that as a result of the "development of this system the Bengalis obtained a constitution which in quiet times was sufficient to preserve them from all interference on the part of royal officers." The functions in the Guild was performed by following officials in the following way:

Mukhtar was the Collector of revenue from a khel. He was elected by the constituent members of a khel and his position was confirmed by the Raja. In other words khel elected its own mouthpiece known as Mukhtar. He was the means of communication between the Raja and the khel. Mukhtar executed the orders of the Government towards their
respective *khel*. He took the responsibility of the *Taluks* which were abandoned and collected the revenue. He had the power to confine and punish the defaulter. In return for his service the *Mukhtar* was granted rent free land. Gradually as the number of *khel* increases, some *khels* grouped together and formed a *raj* or *pargana*. The *Raj Mukhtar* from among themselves with various designation like Choudhury, Mazumdar, Laskar, Bora, Bhuiyan, Chota Bhuiyan etc. All performed their duties according to social status and importance of the unit i.e., *raj*. These titles were still used by Bengalis with their names in different parts of Barak Valley. The title Laskar is also
found to be in use in Garo Hills, where the headman of the agricultural villages are called by this name. At first these titles were connected with land and its representative, but surprisingly in course of time we find these titles became transferable at following fixed price.

<table>
<thead>
<tr>
<th>Title</th>
<th>Price (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Choudhury</td>
<td>100</td>
</tr>
<tr>
<td>Mazumdar</td>
<td>75</td>
</tr>
<tr>
<td>Laskar</td>
<td>60</td>
</tr>
<tr>
<td>Barbhuiya</td>
<td>50</td>
</tr>
<tr>
<td>Majarbhuiya</td>
<td>25</td>
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</tbody>
</table>
Professor J B Bhattacharjee in his book *Cachar Under British Rule in North East India*, has written that the title of Barbhuiya fetched Rs. 45/- and Chota Bhuiyan Rs. 40/-. These titles were hereditary and gradually the unions began to divide into classes. Those who paid their whole revenue to Raja were called *Khelma* and their representative was known as *Khelma Laskar* or *Khelma Choudhury*. But generally the members of a *khel* paid rent to the Khel Mukhtar. Each *Khel Mukhtar* paid total rent to the Raj Mukhtar who paid it to the Raja at the royal treasury. By the development of this system (*Khel*) the Bengalis gradually obtained a constitution of their own which
safeguarded them from the interference of the royal officials. Once the lease was given and *khel* established, the *khel* had an elected organisation of their own for collecting the rent for depositing it in the royal treasury. Besides there were some *debottara khels* like *Paikan*, the rent of which was used to meet the expenses of Goddess Ranachandi, Vishnughar was appropriated to Lakshmi-Narayan, Bhisinga Khel to Shyama or Kali.  

Fisher had great hopes about revenue of Cachar but found in the year of occupation that receipt could hardly meet the expenses of the establishment. He estimated the cultivable lands in the province at 1,20,160 *kulbahs* roughly,
4,80,640 acres at the average of Rs. 2-8-0 per kulbaks yielding a revenue of Rs. 3,00,400 a year. But total revenue collected for the year 1831 was Rs. 30,595 against Rs. 32,679-3-0 in the previous year. Since the indigenous people were too poor to exploit the resources of the district, there could not be any improvement of the country or revenue of Cachar. To attain this objective he wanted to go for a fresh settlement and a general survey of the land. He submitted a detailed official report about the unsatisfactory revenue position to the government but the same could not be traced. From a letter of McWilliam, officiating Deputy Superintendent of Cachar, addressed to
the Commissioner of Dacca, it could be gathered that the book containing the report was burnt in fire in January 1839.\textsuperscript{9}

Policy of British Government under Fisher was non-interference in the revenue affairs. If he adopted the policy in the reverse that might injure the sentiment of the local people. Further the British Government might be compelled to perform huge workload. The most important obstacle of altering the old revenue system was financial stringency. So, Fisher brought about those changes which were very much necessary while keeping the former officials in their respective position.
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Fisher tried to find out reasons for low revenue collection. He then realised that though there was bright prospect for revenue, the population was scarce. He, therefore, took steps to increase the population of Cachar. Secondly, Fisher made fresh settlements and surveyed the land to arrive at an accurate assessment. Thirdly, all river *ghats* were abolished by Fisher but few remained on river Surma, where duties were charged on exportable commodities at a nominal rate. Duties were totally abolished on agricultural produce. Hill *ghats* were not abolished because these were the only source of getting states revenue from the hill tribes. But the monopolies of state on bettlenut,
timber, salt, cotton grass etc. were abolished. In the district of Sylhet, rent on cultivable land was Rs. 52 per kulbah. Fisher than imposed that same rent in Cachar also, but _bari_ (sites for houses) and _chara_ (garden lands) were free from rent. Fourthly, to attract settlers from the populous districts of Bengal-Dacca, Tipperah, Mymensingh, Circular letters were sent to the officers of those districts notifying that Cachar was annexed to the British dominion and tax would be charged at rates similar to that which was in recent assessment. It was also mentioned that they will get jungle land rent free for thousand days at the end of which a settlement would be made with the holders.
of the land, according to which he will acquire proprietary right as *Talukdar* or *Zamindar* over the portion brought under cultivation. Regarding those where marshes had to be drained and forests had to be cleared, the land would be allowed to remain rent free for five years. The British Government than made attempts to bring all fallow land under their control and lease them out. The people to whom these lands were leased came to be known as *Mirasdars* or *Zamindars*.¹⁰

Fisher failed to realise that the people of Cachar were not so much resourceful as those in the district of Sylhet and new immigrants were generally from the poorer section of their former districts, therefore,
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revenue fell pressingly on them. To make matter worse, there were three consecutive unusually wet seasons added with terrible inundation in 1834 which caused great miseries to the people and huge arrears in revenue. P. Mainwarring who succeeded Fisher as the superintendent of Cachar have found the system defective as well as expensive recommended the introduction of Tahshildari system in place of Mukhtar system. But the new system from the very beginning failed to achieve the desired objective of the government or the satisfaction of the people. The Commissioner of Dacca E. W. Gordon proposed restoration of the Mukhtar system once again.¹¹
Towards the close of 1836 it was reported to the Government of Bengal by the Commissioner of Dacca E.W. Gordon that those who had settled in Cachar from Sylhet with a view to speculate on lands, were obliged to return on account of taxation.  

Major J.G. Burns who had succeeded P Mainwarring as Superintendent of Cachar on 18 April 1836 effected a new settlement for five years in 1838. He lowered the rate of cultivable lands to Rs. 3 per hal but brought chara land under assessment. The bari and lakhiraj rents were classified under several heads – (i) Debottar lands granted for the maintenance of the temple, (ii) Brahottar lands for that of the
Brahmans, (iii) *Dharmottar* lands for religious and charitable purposes, (iv) *Piruther* lands granted to the Muslims for the purpose of keeping up the tombs of Muslim saints. Measurement conducted by Fisher was also found to be defective, therefore, fresh survey was undertaken by lieutenant Thuiller in 1841 which brought more lands under assessment. In October 1842, Rai Bahadur Gulak Chandra Bole, Deputy Collector of Sylhet, was specially deputed by the Government of Bengal to make a fresh settlement for 15 years. The *chara* and *bari* land were reassessed at rate varying from Rs. 3 to 2 per *hal*. The jungle lands were left revenue free for the first five years and for the next five years
at Rs. 1-8 per *hal*, while for the last five years at full rates. The *lakhiraj* claims were left to be decided by the Superintendent of Cachar.

About the same time the agency of *Mukhtar* was found expensive and inefficient E. R. Lyons, the next Superintendent who succeeded Burns wanted to discontinue the *Mukhtar* system without the consent of his superior authority. So, on 10 June 1841 Mr Gordon, the Commissioner of Revenue wrote the following letter to Mr. Lyons, "You are in a error in supposing that the sanction of the superior authority was not necessary for the discontinuance of the *Mukhtar* system. I have submitted to the
Sudder Board of Revenue soliciting that the sanction of the Government for the commencement of the new system". In May 1843 Tahsildari system was permanently introduced. Cachar was divided in three Tahsils, viz., Silchar, Katigorah and Hailakandi. The Sadar Tahsil established at Silchar consisted of a Tahsildar, 5 Mohurirs, 2 apprentices, 4 peons. The apprentices received no pay. The work was extremely light on the whole. This was heavy just when instalment was due and the Bakijai list had to be prepared. The Mohurir had the parganas distributed among them according to their size. So, when a revenue payer brought a chalan he went to the Mohurir who had the
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charge of the pargana. One of the Mohurirs took the local rates paid on revenue free estates. There were three kinds (perhaps more) revenue free estates, Baksha or grant made in Cachari Raja’s time and confirmed by Government, fee simple, and redeemed grants. There were 4510 Mahals in the Tahsil. The Dastak form was an order to a peon to collect the sum noted on the back. It was usual to enter all area Mahals of a pargana on the back of the dastak and gave it to one peon.

The Silchar group was the largest group in the district. It consisted of 9 parganas 412 villages. The western parganas were Barakpar, Rajnagar, Barkhola, Udharbond, Banskandi and
Sonapur located within the Silchar Tahsil area. The two eastern parganas Lakhipur and Rupairbalai were administered by a Moujadar with headquarters at Lakhipur.\textsuperscript{15}

Katigorah Tahsil was composed of 9 parganas. It was bounded on the north by North Cachar Hills and on the east by Barkhola pargana. The river Surma separates it from Sylhet and Hailakandi sub-division to the west and south. The parganas within this group are Katigorah, Haritikar, Lebharputa, Jalalpur, Gumra, Kalain, Phulbari, Jatrapur and Vikrampur. The population of Katigorah group in 1901 was 55,016, including a tea garden population of 9682.\textsuperscript{16}
The Hailakandi Tahsil together with two other parganas of Saraspur and Vernerpur known as Hailakandi group comprised of an area of 32,721 square miles. The population in 1891 was 99,869 and in 1901 it had increased to 1,12,897.\textsuperscript{17}

The collection of revenue increased considerably as a result of the introduction of the salaried Tahsildari system. According to Professor J. B. Bhattacharjee “The whole revenue demand for 1852-53 amounted to Rs. 65259-10-4 of this 7554 Mahals yielded a land revenue of Rs. 56737-0-8, 113 tribal villages inhabited by Dimasa, Naga and Kuki tribes, who were required to pay at a rate of Re 1 per house per annum, credited Rs. 2324,42. Fishery
Mahals paid Rs. 619-8-0 and the rest released from the salt wells and the ghats were transit duties levied on timber, bamboo, cane, grass, cotton, wap, ivory etc. Next year 1853-54 the total revenue of Cachar amounted to over 80,000 including the miscellaneous revenue and Abkaree while the cost of collection was reduced by 3 percent”. This shows that the work was going well leading to increase of revenue. This gave some satisfaction to the British authority that the annexation of Cachar was a correct decision to fulfil the profit motive.

The revenue was collected through 3 Tahsils one of which was at Silchar, one at Hailakandi and one at Katigorah – all
persons paying an annual Jumma of Rs. 50/- and upwards could pay their revenue directly in the Silchar treasury. The yearly revenue was paid in three instalments and the latest date of payments were 31 July, 31 October and 31 January. If revenue was not paid on these dates, notice was issued by the Tahsildar on the 1st of the following month. Calling on the shareholder in the default pattah to attend immediately with their rent, if they do not then their movable property was seized and if the payment was not made within 7 days, the property was sold by auction. If the rent be not released by the sale of the movable property of the defaulter, the land
might be put up to auction under the regulation of 1779 and act 38 of 1835.

In course of time a change occurred in this regard. In 1855-56 Major Verner who was in charge of Cachar made settlement of certain tracts of jungle land for a period of 15 years at a rate varying from 4 annas to Rs. 3 per hal. The new settlement was for 20 years which would not expire until 1879.¹⁸

At the time of resettlement of the district in 1859 the land was divided into two classes which Major Setwart termed as awal (first class) and dowami (second class). These lands were assessed according to their situation, their distance
from the navigable river and their exposure to the ravages of wild beast. The *awal* land on the bank of Barak were assessed at Rs. 3/8 per *kulbah* while the *dowami* on a corresponding position were rated at Rs. 3/-. The first class land not immediately adjoining Barak but near the banks of small streams were rated at Rs. 3/- and 2/8 respectively. Those in land were assessed at Rs. 2/8 and 2, while the land under hill paid on Rs. 2 and 1/8. Some of the land previously were rated as low as one rupee per *hal*. People belonging to the hill tribes paid no revenue to the government for their *jhum* cultivation of *khas* lands but in lieu they paid a tax of a rupee per annum for each house. That
was known as *gharchukti kar* for the hillmen. This had some similarity with other hill areas of north east India. Jungle producing thatching grass and reeds were settled at full rates charged for cultivable lands in the same neighbourhood. Forest lands which required much cleaning was settled rent free for the first three year than at rates gradually rising to the full rates charged for adjacent land. The number of estates was reduced by amalgamation from 84740 to 6120, covering an area of 132,542 acres and paying a minimum revenue of Rs. 90631. Fresh settlement of jungle land was made from time to time from periods terminating with Major Stewart’s settlement in 1879.
With the close of Major Stewarts settlement, fresh arrangements were made but the work was not completed till 1884. The Deputy Commissioner of Cachar Major Boyd made a settlement for 15 years which continued upto 31 March 1898. Under this settlement three fiscal division of Silchar, Hailakandi and Katigorah Tahsil were created. In each Tahsil land was divided into four classes (i) Homestead and garden (ii) cultivation including land under san grass (iii) tea (iv) waste. Each Tahsil was divided into four homogenous tracts called circles which had different rates of assessment for each class of land. The rate assessed on a given class of land in the circles of one Tahsil, did not
correspond to the much assessed on the same class of land in the corresponding circles of another Tahsil.20

The following table show period wise collection of land revenues for the period from the Superintendents of Cachar to the Deputy Commissioners and it reflects that Superintendents/ Deputy Commissioners had taken sincere efforts for improving the economic conditions of the district through collection of revenue.21

**Revenue table**

<table>
<thead>
<tr>
<th></th>
<th>1835-36</th>
<th>1845-46</th>
<th>1859-60</th>
<th>1874-95</th>
<th>1844-45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land Revenue</td>
<td>31113</td>
<td>49170</td>
<td>95039</td>
<td>149529</td>
<td>796919</td>
</tr>
<tr>
<td>Revenue from other sources</td>
<td>9594</td>
<td>10530</td>
<td>40759</td>
<td>88390</td>
<td>176990</td>
</tr>
</tbody>
</table>
Fees had also been collected from registration and issue of licenses and permits on Motor Vehicle Act (Act IV of 1939). This had also been a source of revenue in the district during the British rule. Land disputes had to be settled by the judiciary which came into existence as a necessity of other purposes also. The chapter 2 will throw light on it.

A settlement was carried in 1912-13 in which maps of Cadastral Survey were brought up to date and records were also revised. Next settlement was made for twenty years in 1918. As per this settlement the procedure for the classification and reassessment of lands on
expiry of 11 years period was laid down. The first revision was carried out in 1928-29 and resulted in some decreases in demand. Due to the outbreak of the second world war the next settlement operation could not be held and as such the terms of the previous settlement were extended upto 31 March 1948 but in the mean time the country became independent in 1947. C.B.I. Paiyan, ICS was at that time the Deputy Commissioner of Cachar.

In this way land tax, survey, settlement of the valley except Karimganj may be divided into five heads (i) Mirasdari system, (ii) Grants by old Assam rule, (iii) Estates purchased under the simple rules,
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(iv) Leases of waste lands for 30 years by old and new Mirasdari Rules, (v) Revenue free tenures etc. The character and system of Cachar and Assam can be seen from the Appendix - A.

So, it was a period of transition in experiment introduced in Barak Valley except Karimganj in regard to revenue system between 1832 and 1947. As a natural extension of the Bengali plains, the Barak Valley was peopled by Bengalis. Their number increased in the nineteenth century. The north Indians came mostly as workers in the tea gardens. The European came as officers of the government and sometimes as traders and planters. The administration of foreign
rule having its commercial aim, was mainly concerned with land and its vitality. The Deputy Commissioner was the collector. There were also Sub Deputy Collectors at Silchar, Hailakandi and Katigorah subdivision. The various assessment and settlement made by Thomas Fisher, J. G. Burns, Thuillier brought certain changes in the existing socio-political structure. The new survey settlement and system like Khel, Tahsildari, ilam, Halabadi, Mirasdar, Mukhtar etc. aimed to improving the economic position of the British at the cost of the local people. The profit motive played an important part in the socio-political structural changes of the valley. In such change people's interest was
neglected to a great extent and the anti-British attitude began to develop among them gradually loosing indigenous rulers and institution. So, the change was evolutionary but not revolutionary at the beginning.
Notes and references


   [The office of the Mukhtar was originally elective but with its becoming hereditary in the family, election became a mockery. J B Bhattacharjee, *op. cit.*, p. 76]


5. J.B. Bhattacharjee, 'Khel : Roots of Agricultural Commonwealth' in


7. B.C Allen, op. cit., p. 120.

8. Ibid., p. 29.


[The concept of Mirasdar is clearly associated with land as the word 'Miras' is equivalent to estate or land is so called. (R. Dey, 'Mirasdar in Cachar: a Tradition a Myth', Proceedings of the NEIHA, Kohima, p. 300)]

11. Ibid., p. 80.


14. Letter dated 10th June, 1841, written by Mr Gordon to the Superintendent of Cachar, Mr Lyons, District Record Room, Silchar.


17. Ibid.


19. Book of letters to Commissioners, no. 8, District Record Room, Silchar.

20. Ratna Dey, op. cit., p. 36.