The advent of the British ushered a new chapter in Orissa. The period of the Mughuls and the Marathas came to a close and the British took possession of Orissa in 1803 A.D. This change of government was bound to bring basic changes in the chaotic administrative pattern of Orissa. Though the British occupied Orissa in 1803, Sambalpur was out of its orbit as late as 1827. Sambalpur occupied a very crucial and strategic position for the Britishers. It was considered to be very vital from political point of view as an additional barrier for the administration of Cuttack recently occupied by the British. Further, Sambalpur was the principal fortress and comprised of the extensive tract of territory between Chatisgarh and Cuttack. Therefore, the conquest of Sambalpur was considered very essential by the British. But the attitude of the British towards Sambalpur was different from that of the rest of Orissa. Unlike direct occupation and final amalgamation of states in some parts of Orissa, the Britishers had to play off diplomacy in weakening the native rule in Sambalpur first and then creating a net work subjecting the conflicting interests to clash making it imperative on them to interfere directly in the affairs of the state. The situation
was so moulded that while inevitably the state came under their direct rule, there arose a permanent platform of opposition and resistance of high order which even made them to admit as one of the most troublesome engagements in India. The East India Company touched Sambalpur in search of Diamond and ultimately Sambalpur became a prey to the British expansionist policy and finally in 1849 A.D. it became a part of the British Empire.

But till now no sincere work has been done by any scholar on this particular aspect of the history of Sambalpur. The attempt made by Sibaprasad Das in "Sambalpur Itihas (Oriya), 1969", Sapnesvar Das in "Chauhan Veer Surendra Sai (Oriya), 1958", Anirudha Das in "Life of Surendra Sai, 1963" did not deal exhaustively on this aspect of Sambalpur. It is worth while to mention here that such studies on regional basis are now being taken up by different scholars.

Therefore, an attempt has been made to bring to light the British attitude towards Sambalpur mostly with the help of original and unpublished records available in Orissa State Archives, Bhubaneswar, Bihar State Archives, Patna, Madhya Pradesh State Archives, Bhopal, National Archives of India, New Delhi, Utkal Sahitya Samaj Library, and Gopabandhu Library, Cuttack, National Library, Calcutta, Nehru Memorial Museum and Library, New Delhi, Nagpur Secretariate Record Room, Nagpur and Sambalpur University Archives, Jyoti Vihar, Board of Revenue
The present work begins with the historical background of the area. It highlights the advent of the British who, due to the political chaos and instability, changed their attitude towards Sambalpur.

The second chapter deals with the conflict between the British and the Marathas leading to the treaty of Deogaon and ultimately physical occupation of Sambalpur by East India Company.

The British penetration and consolidation form the contents of the third chapter.

The tale of British excesses, the exploitations and the East India Company's increasing interference with the justice demanded by the people ultimately leading to the lapse of the state due to Doctrine of Lapse are important characteristics of this chapter.

The fourth chapter deals with the early administration of Sambalpur during British occupation. The British ruthlessness is the prevailing note.

Revenue, Land Settlement have been dealt in the fifth chapter. The reorganisation of the cultivated lands reshuffling of the Gauntia system and ultimately the
British monopoly over the system are the main points.

The theme of the relation of Sambalpur with other feudatory states has been analysed in the last Chapter with references to general administration. Extracts of original records showing the status of the Garjats and some relevant informations which will supplement and strengthen our contention about the relation with British rule with these states have been given in the Annexeures.

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