CHAPTER V

REVENUE AND FISCAL REGULATION
5.1 INTRODUCTION:

The Ahom kings had contributed not only towards the life and culture of the people but also tried their best to improve the economy of the state by maintaining a rigid and peculiar system of revenue administration. During the reign of the Ahoms, the king was the owner of all the lands of the kingdom including forests, ferries, mines and all. It was not the soil but the people were regarded as property of the state who were regularly registered so that all have to perform state’s duty allotted to them.

In the initial stage the Ahoms had no clear cut policy on civil and revenue administration. Beginning from the reign of Sukapha upto the accession of Suhungmung Dihingia Raja (1497-1539), the Buragohain and the Borgohain managed both the departments. Sukapha subdued the Morans and the Barahis and Suhungmung Dihingia Raja annexed the Chutia kingdom to the Ahoms after completely defeating them. Thus the Ahom kingdom was extended towards the north and the west and so the third post of Gohains i.e. the Borpatragohain was created. Suhungmung Dihingia Raja also appointed more officers in the frontier areas. He also put his five of his sons over different areas but still then no separate revenue department was set up [Barpujari, H.K (ed.), 2007, Vol. III.]

The first step towards the creation of a separate revenue department was taken by Pratap Singha (1603-41) and he created the posts of Barbarua and Barphukan. The Barbarua was the chief executive revenue and judicial officer of Upper Assam and the Barphukan posted at Guwahati was of Lower Assam. Pratap Singha brought Kakatis from Bengal not only for survey and census work and also for the revenue assessment of Lower Assam. The next step was taken by Chakradhaj Singha (1663-69) who
appointed Chaliha Kakatis but Rudra Singha (1696-1714) completed the process of revenue administration by creating two central revenue departments, one at Rangpur (Upper Assam) and another at Guwahati (Lower Assam). King Siva Singha (1714-44) promoted Bhagiratha Tekela to the post of Kakatia Barua for survey and census work which he regarded as most urgent [Bhuyan, S.K. (ed.), 1962]. Most of the Ahom kings undertook the project of periodical census of the people not only for political and economic purpose but also for ascertaining the number of *paiks* under different officers.

There were three main sources from which the Ahom kings collected their revenue and these were personal service, produce of the land and cash. The major portion of state’s income was derived from the first two sources i.e. from personal service and produce of the land. The cash, the third source of revenue, was realized in the form of commutation money collected from *paiks* who were exempted from personal service. Besides commutation money, house tax, hearth tax, hoe tax, royalties on elephants and timbers, duties levied at the custom chokis etc. were realised by the Ahom kings in cash. Rents were paid by the *paiks* in cash who cultivated lands in excess of their allotted rent free lands. The farmers of mines, frontier traders, subordinates or vessel rulers also paid their rent and tributes in the form of cash.

5.2 PAIK AND KHEL SYSTEM:

The Ahom kings realized revenue from their subjects by introducing the peculiar system of *paik*. The origin of the *paik* system was in obscurity. But from the Ahom chronicles it can be known that the *paik* system came to Assam along with Sukapha, a descendent of Tai Shans and founder of the Ahom kingdom, from his original place as
this system was already in practice among the Tais of South East Asia, the Thais (the Tais of Thailand) and the Tais of the old Nan-chao Kingdom (Phukon, J.N., 1973).

Sukapha when entered the Brahmaputra valley was accompanied with 3,000 paiks. He kept the paiks under the Buragohain and the Borgohain and arranged them according to their services and organized them into khels [Barpujari, H.K. (ed.), 2007, Vol. III]. Sukapha introduced the system of exacting personal labour from the Morans and the Barahis and they in return agreed to serve the king as fuel suppliers, water drawers, honey suppliers etc. With the conquest of more territories in the south eastern direction, the boundary of the Ahom kingdom was increased. As a result of this the Tai Ahoms were divided into two classes – the rulers and the ruled (Barua, S.L., 1997). This extension of territory made it necessary to appoint new officers for efficient administration. The Ahom kings, therefore, expanded the existing system of exacting personal service from the subjects. It was the king Suklenmung (1539-52) who first organized the paiks systematically after several experiments. But the descendents of Sukhapa refused to render physical service to the state till Mumai Tamuli Barbarua, with patronage of king Pratap Singha, systematically implemented it. During the later part of the reign of Joydhaj Singha, the paik system was more rigidly enforced because the king had to recruit a number of soldiers in order to fight against the Mughals.

According to paik system, all the able bodied male persons of the kingdom who were between the age group of 16-50 years except the slaves were registered and they were called paiks. The paiks were to render services for the benefit of the state and in return for their services each paik got two puras (about three acres) of arable land called gamati (rupit mati) for which they need not have to pay any tax. There were instances of giving twice, thrice and four times of the inferior quality of rupit land to the paiks
due to the non-availability of best quality of rupit land (Robinson, William, 1975). The land, however, belonged to the khel and the paiks had no hereditary claim over it. If a paik dies without any heir, his share of land was forfeited to the khel he belonged. But a paik could keep home stead land (bari mati) without limit which was hereditary in nature. Before the systematic introduction of paik system, one man from every family served the state, although some families had 4 to 6 working men [Goswami, H.C. (ed.), 1977] and in some families there was only one. To do away with this problem Mumai Tamuli Barbarua, during the reign of Pratap Singha (1603-1641), arranged the paiks into gots (Baruah, S.L., 1997) and made it compulsory that one member from every got was to render service to the state, occasionally two or three members of the got in case of emergency. Thus it is seen that paiks which comprised the masses of population were the backbone of all productive activities of the state. They were responsible for the economic prosperity of the state as well as for the defence of the country.

The paiks were divided into three classes and they were the Kanris, Hajuas and Chamuas (Phukon, J.N., 1973). The Kanris and the Hajuas were the common people and the Chamuas were the upper class of the society. The Kanri paiks were bound to give services as soldiers in times of war and labourers in times of peace. There were also three types of Kanri paiks called Bilatiyas, Dewaliyas and Bahatiyas. Those who worked in the estates of the nobles were called Bilatiyas, those who worked in the temples and the satras were called Dewaliyas and those who rendered services to their respective hill masters were called Bahatiyas (Baruah, S.L., 1997). Bilatiyas and Dewaliyas need not have to pay certain taxes and they had to go to the battle field only when situation demanded.
The *Hajuashad* had to do different types of works like construction of roads, bridges, ramparts, embankments, houses, royal palaces, manufacturing of guns and cannons, arrow making, building of boats, extraction of salt from salt brines, production of salt petre, washing of gold from the particles of sand, extraction of iron, cultivation of land allotted to the members of the royal family and nobles and supply of various articles to the royal store etc. (Phukan, J.N., 1973).

Peasants of good birth having wealth and status were called *Chamua paiks*. They could get themselves free from performing physical labour to the state by paying commutation money (Barua, S.L., 1997 & Nath Gogoi, J., 2002). The *Chamua paiks* were also exempted from going to war as a result of which *Chamuas* emerged as a separate class and in course of time they enjoyed higher status in the society like officers, ambassadors, messengers, clerks, accountants etc. A *Chamua* having good records was promoted to the ranks of Barbaruah and Barphukan but never promoted to three Gohains. The *Chamuas* were not paid monthly salaries but they were provided with several *paiks* to perform various services at the expense of the state (Barbarua Duara, Srinath, 1964). The *Chamuas* generally belonged to the disposed Bhuyans or landlords, the Chutia nobles who lost their power after the annexation of their kingdom to that of the Ahoms, traders, artisans, scribes etc. There were altogether nine classes of *Chamuas* such as *Kakati, Kataki, Sabhapandit, Deodhai, Baitung* etc. (Rajguru, Sarbeswar, 1988). Thus it can be said that the *Chamuas* were a new class between the nobility and the peasantry who played a significant role in the political affairs of the kingdom.

By the end of the rule of Suklenmung Garganya Raja (1539-1552), the *paiks* were organized into *gots* of four adult males who were to render compulsory services to
the state in rotation e.g one *paik* had to serve for a period of three months (later four months) a year. But from the reign of Rajeswar Singha (1751-1769) the number of *paiks* in a *got* was reduced to three (Borboruah, Hiteswar, 2013). Every unit of four was to supply to the state with one man called *mul* as permanent militia. When necessary they were to supply two men called *dewal* and during the time of emergency even three men were requisitioned and they were called *tewals* (Baruah, S. L., 1997). So far as possible, *paiks* belonging to the same family were placed in the same *got* and this helped in the creation of the feeling of brotherhood, friendship, social cohesion and economic cooperation among the common masses.

The control of the state over the *paiks* was very strict and therefore, no officer could neglect his duty. Because of having such strictness each officer could mobilize his *paiks* under his control within a short time whenever they were required (Nath Gogoi, J., 2002). Over 20 *paiks* there was an officer called *Bora*, over 100 *paiks* there was an officer called *Saikia* and over 1,000 *paiks* there was an officer called *Hazarika* and then a *Phukon* over 6,000 *paiks* and *Rajkhowa* over 2,000 to 3,000 *paiks*. All these officers were not only remunerated with *paiks* but they were also given rent free grants called *nankar* and *manmati* [Barpujari, H.K. (ed.), 2007, Vol. V]. They were also allowed to occupy rent free *khats* where they employed sufficient number of attendants and slaves. The Barbaruah and the Barphukan had also *paiks* ranging from 3,000 to 12,000 under them. Bora and Saikia were appointed by the Phukons and Rajkhowas and Rajkhowas and Hazarikas were appointed by the kings with the advice and concurrence of the three Gohains [Barpujari, H.K. (ed.), 2007, Vol. III]. Every officer could administer justice to their subordinates by sending appeals to the superior officers and finally to *Nyayashodha Phukon*. 
The *khel* is an office or guild organized on occupational or territorial lines on the basis of the service rendered to the state. The *paiks* were also grouped into *khels* according to the nature of their duties and there was an officer upon each *khel* called *kheldar* or *khel* officer. A *kheldar* was obliged to get the services of the *paiks* to the state for a specific period of time (Nath Gogoi, J., 2002). As the *khel* officers were administrative heads, they had to look after law and order, supervise the proper utilization of labour force during the time of war and had to command their respective quotas of soldiers (Phukon, J.N., 1973). For example, the *paiks* who were employed as king’s sword bearers came under *Da-dhara khel*, the cooks of the royal house came under *Changmai khel*, honey suppliers under *Mao-jogania khel*, molasses (*gur*) suppliers under *Gur jogonia khel*, boat playing under *Naobaicha khel*, arrow making under *Dhenuchocha khel*, boat building under *Naosalia Khel* and so on.

Thus it is seen that there were two classes of *khels* – one for rendering direct personal service and other for supplying articles. Besides the supplied articles like honey and molasses mention may be made of other articles supplied by the *paiks* like elephant, ivory, mat, dye, cotton, gold, iron, salt, wood, cloth, duck, lime, gum etc. (Phukan, J.N., 1973). There were also *khels* like *BuraGohain khel*, *BorGohain khel* and *Barpatra Gohain khel*, the three great ministers of the state and *Dimaruguria Khel* (*khels* consisting of the men of Dimaruguri), *Abhaipuria Khel* (*khel* consisting of the men of Abhaipur) etc. Those *khels* which were regarded as important were placed under a *Phukon* and those which were less important were placed under one *Rajkhowa* or *Barua* (Bhuyan, S.K., 1949). For instance, the *Naosalia Khel* (boat builders department) which was an important *khel* and which consisted of 600 *paiks* was under *Naosalia*
Phukon (Wade, J.P., 1972) whereas the Mou-jogania Khel (department of honey suppliers) which was less important was under an officer called Mou-Barua.

The paiks though they pursued different crafts were all peasants. The artisans were to pay taxes depending on the nature of craft or profession. The works of the professional paiks were strictly supervised by the royal officers and therefore the idea of trade did not emerge in their minds. But in Kamrup khel system was not fully introduced due to the influence of Mughals and so the idea of trade in the form of guild emerged among the people of Kamrup earlier than in Upper Assam (Baruah, S.L., 1997).

It can be concluded that the khels served as the basis of economic foundation of the Ahom kingdom and without the khels, the pattern of the economic organization of the Ahoms would have been different than what it was. But in course of time as the members of the khel were scattered in different parts of the state, several khels mixed up in the same villages and therefore, the working of this system became complicated and inconvenient. The Moamaria rebellion and the Burmese invasions adversely affected this system and its very foundation got trembled. Some of the paiks in order to escape themselves from the tax burden and atrocities committed by the khel officers fled away from their own places as Bhaganiya paiks [Barpujari, H.K. (ed.), 2007, Vol. III] and thus mixed up with diverse occupational groups of other villages. The paiks, by migrating to other places and by becoming freemen, not only digged their own graves but also affected the economy of the state. Even after the British occupation of Assam, this system was prevalent in Assam except in Kamrup where Mughal Pargana system for collecting revenue was followed (Gait, Edward, 1994). But on the contrary it can be known from Jenkin’s report that when the British had occupied Assam, they found that the traditional khel system of the state was in the stage of decline.
5.3 REVENUE IN CASH AND KIND:

With the expansion of the Ahom kingdom towards the west in the 17th century and the increasing commercial and political contact with Bengal and Koch Behar, where money economy was already in existence, the Ahom rulers also felt the necessity of introducing the system of realising revenue in cash. It is also known from one chronicle that when Koch king Parikhit Narayan was defeated and brought as a captive to Delhi by the Mughal army in 1612 A.D., he made a request to Ahom king Pratap Singha to help him by giving Rs. 3 lacs to the Mughal king for his release. But Pratap Singha could not keep his request for not having such huge amount of money in his treasury [Bhuyan, S.K, (ed.), 1962]. It was after that incident he imposed certain taxes to be paid in cash like poll tax, land tax, house tax, hearth tax, profession tax etc.as money became more necessary than personal service. During the reign of Kamleswar Singha (1795-1810) three kinds of taxes in terms of cash were levied which were called Dhanua Kar. (Sharma, Benudhar, 2007). These were as follows:

1. **Dewan** money i.e the tax collected regularly from the land holders.
2. **Khatiya dhan** or remission money i.e a tax which was to be paid by those who wanted exemption from physical labour in the houses of the king or the princesses.
3. **Kalanimatiya dhan** i.e. a payment made by a paik in cash for land used by him in excess of the land allotted to him by the kings (Sharma, Benudhar, 2007).

Taxes were also imposed on **hat** (market), **ghat** (place of crossing river by boat or on bridge), **phat** (custom duty), **beel** (fishery), **mugachung** (place of rearing muga
etc.) (Borboruah Hiteswar, 2013). Taxes at the rate of one fourth of the total produce were imposed on those who had muga silk farms and sold fishes [Bhuyan, S.K. (ed.), 2009]. In Darrang, a tax, called hearth tax or juhal kar or charu kar, was imposed at the rate of Rs. 2 upon each family for using a separate kitchen (Borboruah Hiteswar, 2013). But according to another source, hearth tax was collected at the rate of rupee one in Darrang (Jenkins Francis, 1849).

It is to be mentioned that when king Chandrakanta Singha (1810-1818) was not in a position to pay regular salaries to his standing army due to acute financial crisis, he imposed a new kind of house tax called gharkar in Kamrup (Borboruah Hiteswar, 2013). In Upper Assam this tax was called Ga-dhan or body tax and it was collected at the rate of rupee one on every individual paik (Bhuyan, S.K., 1949). When the Burmese had occupied Assam they collected this tax with much severity which was known as Kharika-tana (Bhuyan, S.K., 1949).

The Ahom kings also collected revenues at higher rate from the artisan classes who did not cultivate land. The goldsmith (Sunari) and the bell metal workers (Kahar) each were to pay Rs. 5/- annually to the royal treasury. Like them, the oil pressers (Teli), fishermen (Kaivarta) each were to pay Rs. 3/- and silk worm rearers (Katani) were to pay Rs. 2/- annually to the royal treasury (Mills, A.J.M., 1984 & Gait, Edward, 1994). These artisans besides paying the taxes in cash had to give a portion of their produce as gifts to the officers. The Sonowals and the gold washers who extracted gold from the sands of the rivers had to deposit one tola of gold annually to the royal treasury (Gait, Edward, 1994). The Sonowals also had to give three ratis for best quality of gold, four ratis for medium quality of gold and six ratis for ordinary gold as additional tax (Borboruah Hiteswar, 2013). Besides this, for every 20 tolas of gold Baruah Phukon
received one *tola*, Tekela Bora one *tola* and Bhandar Kakoti one *moha* of gold as bonus (Borboruah Hiteswar, 2013). Again while depositing gold in the royal treasury Changkakoti, Bhandari, Ligira, Pachani and Kukurachuwa Baruah took in common five *mohas* of silver for every *tola* of gold (Borboruah Hiteswar, 2013). Hamilton reported that the gold washers at the mine of Pakariguri in Darrang were taxed at $1\frac{1}{2}$ *tola* per head because the gold of this mine was of best quality which was required for minting of coins (Hamilton, Francis, 1963).

The other artisans like blacksmiths (*Komar*), potters (*Kumar*), weavers (*Tanti*), carpenters (*Barhoi*), iron smelters (*Lo-saliya*), salt miners (*Lonpuria*) had to pay taxes either in terms of their produce or had to work for the king for about three or four months in a year producing items in which they were expert (Hamilton, Francis, 1963). From the chronicles it is also known that even the small traders who deal in betel nut and betel vine had to pay taxes. One chronicle mentioned that one *Roumuria* Bharali Barua imposed taxes on every small trader (*pahar*) @ 4 cowries per month (Barbarua Duara, Srinath, 1964]. Moreover the the Ahom kings also collected revenue from elephants and timbers in the form of royalty and from the farmers of mines and frontier traders in the form of rent.

Again those who cultivated the inundated parts of the country (*char* land) had to pay a tax called plough tax which was realized in terms of produce (Borboruah, Hiteswar, 2013). In the same way the hill people, who cultivated cotton and other *jhum* crops on high land without using plough within the territorial limits of Assam, was to pay a tax called hoe tax (Mackenzie, A, 1981) which was also realized in terms of produce. Therefore, Shihabuddin Talish commented that if Mughal system of revenue
administration would have been introduced in Assam, then Assam would have able to collect about 40-45 lakhs of rupees annually as revenue (Gait, Edward, 1994).

5.4 LAND REVENUE:

The Ahoms in the beginning of their reign did not collect any revenue on land. Lands allotted to paiks as gamati and to the officers as manmati were revenue free. Besides these, lands allotted to the members of the royal family, relatives of the kings and lands allotted to the officers were revenue free. A widow was also not required to pay tax on the lands in her possession. The lands allotted by the Ahom kings to the temples, religious institutions and to pious and meritorious persons were called Nisf-Khiraj or half revenue paying estates. They were different from Khiraj or full revenue paying estates. But in course of time these lands were made revenue free and the owners called themselves Lakhirajdars which meant total exemption from payment of revenue (Bhuyan, S.K, 1949). But David Scott stated that the Ahom kings occasionally imposed tax on Lakhiraj lands at 5 annas per pura. He continued this tax at the old rate but subsequently this tax was increased to 7 or 8 annas per pura by introducing a tax called Police Baragani (Bhuyan, S.K, 1949).

Later Lakhiraj lands were divided into several heads – Debottar lands were given for the maintenance of temples, Brahmottar lands to the Brahmanas and the Dharmottar lands were granted for religious and charitable purposes i.e. for reading the Bhagabata, performing Nam-kirtana and feeding pilgrims. Debottar lands were again divided into Bhogdani and Paikan lands. Bhogdani lands were held by the riots on the condition of offering bhog (a holy food) to the temple deity and Paikan lands on the condition of rendering service to the temple. In the 18th century the Ahom kings like
Siva Singha (1714-44), Pramatta Singha (1744-51), Rajeswar Singha (1751-60) and Gaurinath Singha (1780-95) granted vast areas of revenue free lands to the temples and to the Brahmans mostly in Kamrup and Darrang district. Maffat Mills in 1854 estimated that the total area of revenue free lands granted to the temples were 77,50,468 puras. The Madhaba temple of Hajo enjoyed the highest revenue free estate of 12,650 acres. The Parbatya Gosain, the religious head of Kamrup was also assigned the largest half revenue free estates of 41,172 acres (Assam Revenue & Agricultural Proceedings, 1884).

The Ahom kings did not keep any distinction in granting revenue free lands to the people of different communities. So lands were assigned to the Muslims for the construction of the mosques or dargahs or tombs of the saints and pirs (Jenkin’s Francis, 1849).

The practice of levying tax upon the Chamuas and the paiks was first introduced by Pratap Singha [Bhuyan, S.K. (ed.), 2009]. Taxes called paikar dhan and paikar rup were collected both from the Chamuas and paiks who remained in excess of those engaged in state services but received usual quota of land from the state [Bhuyan, S.K. (ed.), 2009]. The surplus paiks were known as obar or obar paiks. Each obar paik had to pay tax of rupee one, each Chamua had to pay half a rupee and rupees three was paid by other paik as tax. Prior to this, a paik could avail the option to pay revenue in cash at the rate of Rs. 2 or 3 per head instead of giving his personal service. Paik had his barimati (garden lands) without limits which was initially free of charge and which was regarded as private property on hereditary basis. But later when the paiks cleared more and more waste land, the private property (barimati) increased and then a poll tax of rupee one ‘as an equivalent for the exemption of these lands from assessment’ (Nath
Gogoi, J., 2002 & Mills, A.J.M., 1984) was imposed. This kind of poll tax was imposed due to the civil war in the form of Moamaria Rebellion for which money was required to pay to the standing army. This kind of poll tax was first collected in Kamrup region (Lower Assam) because in that region the Ahoms retained the Mughal pargana system and therefore they collected land revenue from all kinds of land except those that were made rent free by the state. Therefore, the major portion of land revenue derived from Lower Assam by the Ahom kings was in cash. Towards the end of the Ahom rule, revenue in cash gradually became popular instead of personal service.

The BuraGohain, the BorGohain and the BorpatraGohain, the three great councillors of the state did not have to pay any tax but they enjoyed the services of loguwas and likchos. The other officials who were included in the king’s mel were also refrain from paying taxes. They were

1. “Kataki: he who advised the king on foreign affairs,
2. Kakati: one who preserved the documents after having them recorded,
3. Deodhai: one who advised on religious rites and festivals,
4. Khound: a messenger,
5. Bairagi: student who knew religious scriptures,
6. Sabhapandit: a teacher
7. Jyotishia Daloī: who knew astrology,
8. Chang Khataniar: cook or changmai,
9. Shruti Parha: who deciphered scriptures,
10. Na-Rathi Sabha: a council of nine prominent persons,
11. Dewan or Kazi: chief justice” (Dewan, Maniram, 2002)
5.5 REVENUE ADMINISTRATION IN UPPER ASSAM:

Revenue administration in Upper Assam i.e. the eastern part of Assam was under the Barbarua, the post which was created during the reign of Pratap Singha (1603-1641). The three Great councillors i.e. the Buragohain, the Borgohain and the Borpatragohain managed the revenue of their own province called bilats. Therefore, the Barbarua’s jurisdiction did not include the provinces allotted to three Great councilors. The Barbarua was helped by ministers like Phukons, Baruas, Rajkhowas, Saikias and Boras in conducting revenue administration. Accounts were kept by the Kakotis. However the revenue of the frontier provinces like Sadiya, Marangi, Khamjang and Sola were conducted by Sadiyakhowa Gohain, Marangikhowa Gohain, Khamjangia Gohain and Solal Gohain respectively. Those officers besides doing public works like construction of roads, bridges etc. collected tolls from the markets, fairs, mines, ferries and fisheries under their jurisdiction. They also controlled the frontier passes or the duars through which the hill tribes entered the plains and collected dues and tributes from them.

5.6 REVENUE ADMINISTRATION AND ASSESSMENT OF TAXES IN LOWER ASSAM:

Lower Assam i.e. Kamrup was under Mughal jurisdiction for a considerable period of time and the Ahoms annexed this part to their kingdom only in 1682 A.D. Before 1682 A.D., there was a well established system of administration in the Mughal pattern in Lower Assam which was difficult to be completely replaced by the Ahoms. The Ahoms after the annexation of Kamrup appointed one Barphukan as overall incharge of revenue, executive and judiciary with Guwahati as his headquarter. From
the time of the Mughals, the whole of Coch Hajo (Lower Assam) was divided into four provinces or *sarkars* viz. Dhekery, Bangal Bhum, Kamrup and Dhakhinkul [Bhuyan, S.K. (ed.), 1958 & Nath Gogoi, J., 2002]. For the convenience of collecting revenue each *Sarkar* was divided into *Parganas* and *Parganas* into *Taluks* [Neog, Maheswar (ed.), 1947]. One Bujarbarua was appointed in charge of the *Pargana* Dhekery of North Kamrup. The Bujarbarbaruas, one of the highly responsible officers, was entrusted to look after civil, criminal and revenue duties and the descendants of the Ahoms were only allowed to enjoy this lucrative post. He was the chief assistant to Barpukan and he had to keep the Barpukan informed of all developments. As Bujarbarua stayed at Chandkusi he was also known as Chandkusi Barua. Besides Chandkusi, other Bujarbaruas were appointed to supervise the revenue administration of Beltola, Kamarkuchi and Chayaniya [Barpujari, H.K. (ed.), 2007, Vol. III]. The Bujarbaruas were assisted by accountant called Borkayastha or Kayastha Barua.

The Ahoms did not abolish the *Pargana* system of the Mughals that prevailed in Lower Assam but mixed it with the *paik* system in accordance with the administrative requirements. The Ahoms divided Kamrup into 26 *Parganas* and in each *Pargana* one Choudhury was appointed. A Choudhury was just like a *Zaminder* and he received a certain portion of the land as remuneration. When the system of paying taxes by *cowries* was abolished, the *Choudhuries* collected the revenue in cash from the peasants and for this they received a certain portion of the revenue collected as commission (Guha, Amalendu, 1984). Gradually the office of the Choudhuries became hereditary and their descendants acted as *zamindars* in their acquired territory (Guha, Amalendu, 1984). The Choudhuries and his subordinate officers collected as much revenue as they could from the peasants. But they did not deposit the entire amount of revenue collected by
showing pretext one after another. Francis Hamilton recorded that only $\frac{2}{5}$ of the revenue which was equal to Rs. 32,000/- was annually deposited to the state treasury in the beginning of the 19th century (Hamilton, Francis, 1963). The tax collectors committed much atrocity upon the peasants just like Mughal India and the peasants unable to tolerate such atrocities left their original home and took refuge either in company’s territory or in Upper Assam. But the extent of atrocity depended upon the personality of the Barphukan who stayed at Guwahati. When the Barphukan was weak the Choudhuries took the chance to collect more amount than actual due (Bhuyan, S.K., 1975).

The *Parganas* were divided into *Taluks*. One *Taluk* was consisted of 4 or 5 villages and was placed under one Talukdar. A Talukdar was assisted by junior officers like the *Thakurias* and the *Patgiris*. Talukdars and his junior officers were not paid salaries but they were allowed to hold certain amount of revenue free lands and a part of the peasants labour or their produce. They were also allowed to hold certain amount of revenue free lands as remuneration for their duty (Guha, Amalendu, 1984).

From a copper plate grant of Siva Singha (1738 A.D.) we can get some information regarding the details of revenue assessment in Lower Assam. This grant records the assessment on *faringati* land at 2 *annas* per *pura* (copper plate grant of Siva Singha, Saka 1660, District Record Room, Guwahati, Phukan, J.N., 1973). From the same source we can know the assessment on fishing lake (*beel*) and small hill (*parbat*) at Re 1 and Rs. 5 respectively (copper plate grant of Siva Singha, Saka 1660, District Record Room, Guwahati, Phukan, J.N., 1973). From the copper plate grant of Lakhi Singha 1777 A.D. we can know that the rate of tax imposed on *jamamati* (i.e reserved land for allotting to the *paiks* in future) was 2 *annas* per *pura* (copper plate grant of
Lakhi singha, Saka 1699, District Record Room, Guwahati). But in the copper plate
grant of Gaurinath Singha (1748 A.D.) the rate is shown as $2\frac{1}{2}$ annas per pura (copper
plate grant of Gaurinath Singha, Saka 1706, District Record Room, Guwahati).

Haliram Dhekial Phukon in 1829 A.D. records that tax on per pura of jamamati
was 1 anna 15 gondas, 1 anna and 5 gondas and 1 anna 16 gondas at different places of
Kamrup (Dekhial Phukan, Holiram, 1962). It can be concluded that there was no
uniformity of land tax upon the same type of land in Kamrup. No tax was imposed on
barimati till the reign of Siva Singha (1714-44) and this can be known from a petition
submitted by 18 Choudhuries of Kamrup to Moffatt Mills in 1853 A.D. where they
claimed that since the reign of Siva Singha land tax was imposed at 3 annas per pura of
rupit mati, 2 annas on baotoli and $1\frac{1}{2}$ annas on faringati land and no tax was imposed

The annual collection of revenue in Lower Assam called Jaigiri dhan or Jaigiri
was to be sent to the royal treasury [Bhuyan S.K. (ed.), 1960]. According to a treaty
signed between Ahom Government and the East India Company in 1794, it can be
known that the total revenue collected by Barphukan in Desh Kamrup was Rs.80,000/-
in Rajmohari coins i.e. the coins of the Ahom rulers (Phukon, J.N., 1973). This amount
included not only land revenue but also different kinds of profession tax, ferry tax,
customs and tolls. Francis Hamilton mentioned that in 1809 A.D. the total amount of
land revenue collected in Kamrup which were deposited to the royal treasury was
Rs.32,000/- a year (Hamilton, Francis, 1963). In the memorandum submitted to A.J.
Moffatt Mills in 1853 A.D. by Moniram Dewan, it is mentioned that the amount of
revenue collected in Kamrup during the time of Purnananda Buragohain was Rs.
The total revenue receipts and disbursements in Upper and Lower Assam from the year 1824-25 to 1826-27 is shown by drawing a table.

**Table 5.6.1: Revenue Receipts and Disbursements in Assam, 1824-25 to 1826-27**

<table>
<thead>
<tr>
<th>Assam</th>
<th>Receipts Rs. (Sicca)</th>
<th>Disbursements Rs. (Sicca)</th>
<th>Revenue Surplus/Deficit Rs. (Sicca)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lower Assam</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1824-25</td>
<td>1,18,723</td>
<td>29,538</td>
<td>89,185</td>
</tr>
<tr>
<td>1825-26</td>
<td>2,02,601</td>
<td>92,513</td>
<td>1,09,548</td>
</tr>
<tr>
<td>1826-27</td>
<td>1,78,686</td>
<td>1,25,015</td>
<td>53,671</td>
</tr>
<tr>
<td>Upper Assam</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1825-26</td>
<td>28,058</td>
<td>27,834</td>
<td>224</td>
</tr>
<tr>
<td>1826-27</td>
<td>46,073</td>
<td>40,731</td>
<td>5,342</td>
</tr>
</tbody>
</table>

Source: Guha, Amalendu, 1991

**5.7 TRIBUTES PAID BY SUBORDINATE CHIEFS AND FRONTIER PROVINCES:**

Tributes were paid by the subordinate rulers and tribal chiefs called *Rajas* mostly in kind and these were a source of income to the Ahom kingdom. The subordinate rulers and tribal chiefs included those of Darrang, Rani, Luki, Beltola, Barduar, Bholagram, Mairapur, Pantan, Bangan, Bagaduar, Dumariya, Neli, Gobha, Chahari, Dandua, Barepujia, Topakuchia, Khaigharia, Panbari, Sora, Mayang, Dhing, Tetelia, Baghara, Naduar, Bhurbhandha (Bhuyan, S.K., 1975 & Nath Gogoi, J., 2002). They besides
paying annual and occasional tributes in kind also supplied *paiks* during the time of war.

To meet up the cost of the troops of the East India Company, the Ahom kings collected money from those subordinate rulers and tribal chiefs. The amount of money collected from them is shown below:

**Table 5.7.1: Collection of Money from Subordinate Rulers and Tribal Chiefs**

<table>
<thead>
<tr>
<th>Place</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Doormariah (Dimarua)</td>
<td>Rs. 5,000/-</td>
</tr>
<tr>
<td>Kamroop (land revenue)</td>
<td>Rs. 80,000/-</td>
</tr>
<tr>
<td>Derung (Darrang)</td>
<td>Rs. 50,000/-</td>
</tr>
<tr>
<td>Beltalah</td>
<td>Rs. 2,500/-</td>
</tr>
<tr>
<td>Rannygong (Rani)</td>
<td>Rs. 6,000/-</td>
</tr>
<tr>
<td>Noadewar (Naduar)</td>
<td>Rs. 15,000/-</td>
</tr>
<tr>
<td>Chatgurriah</td>
<td>Rs. 2,000/-</td>
</tr>
<tr>
<td>Chardewar (Chariduar)</td>
<td>Rs. 6,000/-</td>
</tr>
<tr>
<td>Geledary (Ghiladhari)</td>
<td>Rs. 3,000/-</td>
</tr>
<tr>
<td>Mainging Panbary (Mayang &amp; Panbari)</td>
<td>Rs. 400/-</td>
</tr>
<tr>
<td>Dhing</td>
<td>Rs. 2,000/-</td>
</tr>
<tr>
<td>Sadtraja</td>
<td>Rs. 1,000/-</td>
</tr>
<tr>
<td>Panchrajah and Babejie</td>
<td>Rs. 1,000/-</td>
</tr>
<tr>
<td>Nagaon</td>
<td>Rs. 2,000/-</td>
</tr>
<tr>
<td>Korringihe (Kharangi)</td>
<td>Rs. 2,000/-</td>
</tr>
<tr>
<td>Chunderiaah</td>
<td>Rs. 400/-</td>
</tr>
<tr>
<td>Doorea (Duwaria)</td>
<td>Rs. 400/-</td>
</tr>
</tbody>
</table>
The frontier provinces like Khamjang, Aiton and Tipam also paid their tributes in kind. These included Nara kapur (a kind of cloth made in Nara country), Ahom etha (a kind of glue), phakai kapur (a kind of cloth), jangphai (amber) and Nara dao (a kind of sword made in Nara country) etc. Like that, the Nagas of Namchang, Banchang, Jabaka, Tabloong etc. paid tributes to the Ahom kings in the form of slaves, elephant tusks, spears, cloths, cotton, salt, methuns and other produces of the hills (Bhuyan, S.K., 1949). The Naga chief came to the Ahom capital once in a year and offered tributes called palsewa and present (Barua, Harakanta Sadar-Amin, 1962). The Miris also gave mirijims (a kind of cotton blanket), methuns, strings of beads, dao etc as annual tributes. The Mishmis paid annual tribute by sending borbih (a kind of poison), mishmitita (a kind of poisonous herbal root), manjit (Indian madder) etc. to the Ahom king. The Mikirs (Karbis) also sent articles like cotton, bamboo mats, nalooka (bark of tress used as perfumes), sanchipat for writing materials as tributes. The Bhutiyas paid their tributes in horses, chowries (cow tails), musk, blankets, gold dust, Bhutan daggers and Chinese silk (Mackenzie A., 1981). The Kacharis paid their annual tribute in horse, tao cloth, plain cloth, nakai dao (a kind of iron sword) (Devi, Lakshmi, 1992). The Daflas were also allowed to enjoy posa system and in return for it they were to pay annual tribute and the officers called Kakotis were appointed to regulate them (Devi, Lakshmi, 1992). Just like the Daflas, the Akas were also granted posa system along with certain paiks and those paiks were to pay their annual contributions to them instead of to the state (Devi, Lakshmi, 1992). Thus it is seen that the tributes and presents given by the
hill tribes to the Ahom king was nominal and it was a measure adopted by the Ahom kings to keep them pleased but under suppression.

5.8 CUSTOM HOUSES:

During the Ahom period there were large number of *chokis* i.e the custom houses in the border areas and in the mouth of the rivers. Kajalimukh, Jagi, Raha, Gijjing, Ghiting, Kukurakota, Tingkhong, Mohang, Doigrung were some of such important custom houses. Each *choki* or custom house was put under an officer who belonged either to the royal family or to the family of three Gohains and therefore these officers were called Chokial Gohains (Borboruah, Hiteswar, 2013). Two officers were appointed at Kajalimukh and they were known as Kajalimukhia Gohain. One Kajalimukhia Gohain belonged to the family of Borgohain and other to the Borpattragohain. They stayed at Kajalimukh at the mouth of the river Kolong and supervised the activities of the kingdoms of Gobha, Nelli, Mayang etc. The custom officer who stayed at Jagi was known as Jagial Gohain or Jagiolia Gohain and he belonged to the family of Buragohain. He looked after the activities of Jayantia kingdom and the Jagori region. Rohial Gohain stayed at Raha, he kept an eye over the hilly tribes of that area and he collected custom duties from the Jayantia and the Karbi traders. Likewise Gijjing Gohain stayed at Gijjing *Choki*, Ghiting Gohain stayed at Ghiting *Choki*, Kukurakotia Gohain stayed at Kukurakota *Choki*, Tingkhongia Gohain stayed at Tingkhong *Choki*, Mohangor Gohain stayed at Mohang *Choki*, Marangikhowa Gohain stayed at Doigrung (Marangi) *Choki* etc. (Borboruah Hiteswar, 2013). The provincial administration of those nine provinces was entrusted upon those nine Gohains. Besides these there was also a *choki* at Solaphat called Solal *Choki* at the mouth of the river Brahmaputra which was established by king Pratap Singha where duties were collected from the traders of
Lower and Upper Assam (Wade, J.P., 1972). The Kandahar Choki or Hadira Choki or Assam Choki which was established at the mouth of the Manas river and where the Ahoms had appointed one Duariwa Barua who had the exclusive privilege of trade with Bengal. The Hadira Choki because of its commercial importance became the meeting place of various trading people. Merchants of different places also conducted their business through the outposts established at Goalpara on the south of the Brahmaputra, Jogighopa and Rangamati. Assam’s trade statistics showing exports and imports at Goalpara opposite Hadira Choki in 1808-09 is shown by drawing a table.

Table 5.8.1: Assam’s Trade Statistics, 1808-09 (Estimated at Goalpara, opposite Hadira Choki)

<table>
<thead>
<tr>
<th>Exports</th>
<th>Quantity in mds</th>
<th>Value in Rs. (sicca)</th>
<th>Imports</th>
<th>Quantity in mds</th>
<th>Value in Rs. (sicca)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper</td>
<td>50</td>
<td>500</td>
<td>Salt</td>
<td>35,000</td>
<td>1,92,500</td>
</tr>
<tr>
<td>Mustard-seed</td>
<td>15,000</td>
<td>20,000</td>
<td>Fine Pulse</td>
<td>-</td>
<td>800</td>
</tr>
<tr>
<td>Long-pepper</td>
<td>50</td>
<td>300</td>
<td>Ghee</td>
<td>1,000</td>
<td>1,600</td>
</tr>
<tr>
<td>Manjit</td>
<td>-</td>
<td>500</td>
<td>Sugar</td>
<td>-</td>
<td>1,000</td>
</tr>
<tr>
<td>Elephant-tusk</td>
<td>-</td>
<td>6,500</td>
<td>Stone-beads, corals, jewel and pearls</td>
<td>-</td>
<td>8,000</td>
</tr>
<tr>
<td>Muga thread</td>
<td>65</td>
<td>11,350</td>
<td>Cutlery and Glassware (European)</td>
<td>-</td>
<td>500</td>
</tr>
<tr>
<td>Muga cloth</td>
<td>75</td>
<td>17,500</td>
<td>Muslin</td>
<td>10,000</td>
<td></td>
</tr>
<tr>
<td>Cotton (with seed)</td>
<td>7,000</td>
<td>35,000</td>
<td>Taffeta, Kinkhap,</td>
<td>4,500</td>
<td></td>
</tr>
<tr>
<td>Item</td>
<td>Quantity</td>
<td>Satin &amp; other luxury cloth</td>
<td>Woolens (European)</td>
<td>Copper</td>
<td>Red lead</td>
</tr>
<tr>
<td>-----------------------</td>
<td>-----------</td>
<td>----------------------------</td>
<td>--------------------</td>
<td>--------</td>
<td>----------</td>
</tr>
<tr>
<td>Lac</td>
<td>35,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bell-metal vessels</td>
<td>1,500</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Iron-hoes</td>
<td>600</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thaikal fruit</td>
<td>50</td>
<td>150</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paints</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Slaves</td>
<td>100 (No)</td>
<td>2,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spices</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shells</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1,30,900</td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: The adverse trade balance of Rs. 97,400/- was settled for in gold and silver.

As against this high export price of mustard-seeds the actual price paid to the peasant was low – around 8.

Source: Hamilton Francis, 1963

All these custom houses prevented the illicit transit of goods. How much income was received from these customs houses was not known except Solal, Kandahar and Batakuchi Choki. Francis Hamilton recorded that Ahom kings received custom duties amounting to Rs. 5,000/- annually from the choki at Solaphat (Hamilton, Francis, 1963). The maximum income received by the Ahom kings was from Kandahar choki. The annual collection was estimated at Rs. 90,000/- per year at flourishing time and even at the time of disturbance i.e. towards the close of the 18th century, Rs. 20,000/- was collected as custom duty from this choki (Nath Gogoi, J, 2002 & Hamilton, Francis, 1963). In 1807-08 Kandahar choki was given on lease to two Baruas against a payment
of Rs. 45,000/- per annum (Hamilton Francis, 1963). Hamilton stated that the duties collected at the custom house at Darrang Batakuchi on the Mangoldoi river was amounted to Rs.30,000/- a year (Hamilton, Francis, 1963).

5.9 EMERGENCY TAXES:

The Ahom kings had to collect some emergent taxes from the subjects on certain emergent occasions. The emergent taxes were first collected by king Pratap Singha (1603-1641) who was in urgent need of money in order to release Parikhit Narayan, a tributary chief of Darrang, from the hands of the Mughals [Bhuyan, S.K. (ed), 2009]. During the reign of Gaurinath Singha (1780-1785), his Prime Minister Purnananda Buragohain collected contribution called barangani from the religious institutions called satras in Upper Assam (Phukon, J.N., 1973). Borphukon at Guwahati had also taken similar measures. Ramakanta, the Moamaria Chief, after the occupation of Ahom capital, collected a large sum of money from the satras in Upper Assam. It is also known that Ramakanta collected Rs. 8,000/- each from Auniati and Dakhinpat satras and Rs. 4,000/- each from Garmur and Kuruabahi satras and from other satras at different rates (Barbarua Duara Srinath, 1964). Again king Chandrakanta Singha (1810-1818) collected seven lakhs of rupees in order to pay the last instalment of tribute to the Mughal king as was promised by his predecessors (TamuliPhukon, Kashinath, 1964).

5.10 OTHER TAXES:

There were also other kinds of taxes prevalent during the Ahom period but the rates of levying them were not known. These taxes included a fee paid by a paik who failed to render manual service called Katal, a tax paid by Chamua for elevating to the rank of an officer (pad), tax for catching elephants and wild animals (beth), revenue on
land (kar), fines for adultery (Chinla), tax for fishing in river and beels (jalkar), sales tax (dan), ferry tax (ghat), market tax (hat), custom duty (phat), tax on items other than landed property (khut), tax for crossing a border (choki), rent free physical service or requisitions (begar), contribution on special occasions (panchak), service to supply nitre for preparation of gun powder (yavakhar), heirless person’s property that goes to royal coffer after death (dhumuchi), share that goes to royal coffer at the wedding of one’s daughter (ghamecha), a tax for acquiring land for a marriage according to vedic rites (marecha), (a tax for keeping in confinement and compelled to do work (bandha), fine for crime (danda) etc. (Gogoi, L, 1961).

However, the taxes were levied on the subjects in such a way that these did not prove burdensome to them. Even if the arrear of taxes or revenue became heavy, royal officers did not realize the arrears by applying force causing misery on the subjects but instead they inflicted light punishment only. In case of default of revenue for many years the Ahom kings pardoned their arrears (Dewan, Moniram, 2002). In conclusion it can be said that though there was no direct system of taxation during the reign of the Ahoms yet the kings through commercial pursuits were deriving a rich source of income for the state. It was perhaps for having such economic stability, Assam could withstand the Mughal invasion for seventeen times.

5.11 REFERENCES:


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