CHAPTER VI

ADMINISTRATION OF MISCELLANEOUS TAX, CESS AND FEE

In the previous chapters III, IV and V we have discussed the major sources of revenue of the State. Besides these, there had been a number of minor sources which yielded substantial amount of revenue to the State exchequer when aggregated as a whole. We propose to dwell upon some of the minor sources of the revenue in the following sections.

Section 1: Adda Kar

Adda Kar is a curious tax introduced in the State upon the rural holdings or callings which somewhat resembles the professional and income tax of today. The Mouza (revenue village), big or small, was denominated as the Adda Mahal for a certain geographical area demarcated for the administrative purpose of the tax collection. The Sardar or the village headman appointed by the State for each Adda Mahal was designated as Addadar. He was entrusted with the duty to assess the tax for the people of the village in accordance with their means to pay. He had the responsibility to give aid to the public officers in general; the Addadar had a special role in

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suppressing, and informing the police about crimes in the locality.

The office of the Addadar is redolent of the administrative practices in the distant past. It is highly probable that the Addadar as the village leader held the function of the revenue collection at one hand, and acted as an official arbitrator on the other. The geographical constraint and feudalistic organisation of the State machinery point to the existence of such an office of the Addadar. With the organisation of the better system of revenue collection, the revenue paying part of the office had ceased, yet his involvement in the assessment and collection of Adda tax for the village people may remind one of his importance. Though his function as the village arbitrator had been considerably diminished with the diffusion of administration of justice, the Addadar enjoyed an unassailable position in the village polity. His official role in maintaining peace and order in the locality recognised his power to act as petty magistrate in simple disputes. The division of the functions of the headman under native rule was best exemplified by the office of Lambadar (village headman responsible to bring in the land revenue of the village or a section of a village) and Mukadam (village headman with the responsibility to render assistance to the public officers and to the police about the crime).¹ In Tripura the Addadar combined

both these functions of the headman in a single office. With this background we propose to examine the Adda tax at some length.

The Adda tax was, in fact, levied upon the income of the village people in the plains engaged either in agriculture or any other callings, no matter whether they paid land rentals or not. But it was not truly an agricultural tax in appearance and reality. The real object of the realisation of the Adda tax was to protect the peace and property of the villagers. The Chowkidar acted as a linkman between the police office and the honorary office of the Addadar in the matters of law and order at the grassroot level. The Adda tax, though not clearly spelt but hinted sufficiently, was used for the purpose of raising and maintaining a posse of village watchmen in order to protect the peace and property of the people in the village.¹

The area of operation of the Adda tax, as indicated earlier in a general way, extended to all rural holdings or callings in the plains. All persons who permanently resided in the State or any person residing in the State for a period over six months, earned his livelihood by carrying on trades or any business, had been liable to assessment of Adda tax.²

¹ Addkar, op.cit., p.1.
² Ibid, Rule 13, p.4.
The tax was peculiarly assessed. At an appointed time, date and place, the people of the Adda Mahal congregated, discussed the classes of the rate, tentatively or previously fixed, and suggested the moderation of these rates according to the individual's capacity to pay. Individual rates were finalised upon getting the opinion of the Addadar. On the basis of it, the police authority present in the village congregation prepared the list of rates, and the signature of each villager was obtained thereupon in token of his consent to such levy of tax.¹

This practice introduced some elements of democracy into the assessment of the Adda tax. The Addadar, as he belonged to the class of village leaders, was the best known person to act as an assessor of the tax. There were some provisions for filing objection to the rate assessment. Once the assessment was made final, it continued till it was re-assessed in a village congregation after a period of three years.²

As the operation of the Adda tax was limited to the rural areas in the plains, a considerable segment of the population, of which the Jhumias in the hills constituted its bulk, remained exempted from the liability to assessment of Adda rates. The hill people in general

¹ Ibid, Rule 10, p.3.
² Ibid, Rule 18, p.7; Paridarshan, op.cit., p.21.
and the people resident within the jurisdiction of municipality, labourers temporarily residing in the State or the persons engaged in a business in the State after the expiry of eight months of the assessment year were exempted from paying the Adda tax, besides other persons physically handicapped, mentally crippled and to some extent economically disadvantaged. The Addadar was too exempted from the tax during the tenure of his holding the honorary office.

Outside this pale of the exemption of the Adda tax, four classes of rates were assessed upon the persons in consideration of their economic circumstances.

Four classes of rates

The persons who enjoyed the usufruct of lands exceeding twelve Kanis of lands by cultivating the same himself or letting the same out or who had through any other means an annual income of not less than two hundred rupees came under the first economic slab and the Adda tax at the rate of rupee one and annas eight was levied upon the persons under this group.

The second economic slab was formed with those persons who enjoyed the usufruct of lands exceeding six Kanis but below twelve Kanis or had an annual income of not less than rupees one hundred and fifty one. The persons falling under this slab were levied Adda tax at the rate of rupee one only.

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1 Addaker, op.cit., Savings after Rule 13, pp.4-5.
The persons who cultivated or let out lands not exceeding six Kanis; or had through any other means an annual income not exceeding one hundred rupees, were liable to be assessed with the third class of Adda rate which carried annas twelve only for this economic group.

The fourth class of Adda rates carried annas eight only. Those persons who had no land to cultivate and earned their livelihood ordinarily by means of manual labour or by working as labourers or shoulder-borne forest trafficker in Kushkpath were assessed with the fourth kinds of rate.

All these show that classes of Adda rate were assessed for different income brackets which in some way reflect the economic strata of the contemporary society. Six to twelve Kanis of land appeared to be somewhat comfortable holding in the rural areas.¹

The Adda rates as fixed were payable in one installment within the period of first six months of the year. The collection of rates was made on reference to the Talabbaki (collection) paper kept by the Addadar. The tax was realised in the Tahsild office and the receipt was issued thereupon by any authorised official in the Tahsil.² The person defaulting

² Paridarshan, op.cit., p.20.
in the payment of the Adda tax was inflicted with severe penalty which constituted destrait, attachment, and sale of the ordinary moveable property of the defaulter to balance the amount of arrears together with the process fee.

The Addadar was the key man in the village polity. In each small village an Addadar was appointed by the State and, more often than not, the village headman was chosen to head the honorary office of the Addadar. In case of a big village the established practice was to appoint an Addadar for every fifty Khanas (undivided separate family). In him was combined the function of village supervision in the matters of law and order at one hand, and the tax assessment and collection in respect of the Adda tax on the other.

The primary duties and responsibilities of the Addadar related to the maintenance of law and order. He remained as a reporting agency where the net-work of village watch and ward was established and regularly supervised by the State Police Department. Acting upon his report the Chowkidar made the spot enquiry and submitted his own report to the nearby police station or its outpost, for processing action where deemed necessary.1 Where it was not possible for the Chowkidar

to attend on account of the distance of the village, it became incumbent upon the Addadar to keep the police authority posted with the situation of law and order in his village. ¹ In any case the Addadar was authorised to report to the police authority any dereliction of duties on the part of the Chowkidar. ² The verification of the Addadar’s reports about the village by the Chowkidar and the supervision exercised by the Addadar over the duties of the Chowkidar counter-balanced each other.

Apart from these duties and responsibilities in the police matters, the Addadar had to discharge some other functions. Not only he assessed the Adda rates in the congregation of the villagers but he also realised the rates for the Tahsil. ³ To the best of his ability the Addadar had to render assistance to the public officers in the discharge of special duties such as survey and census. In fact, there was hardly any administrative area of activities at the village level in which the service of the Addadar was not requisitioned. As a result, the honorary office of the Addadar lost much of its self-governing character and partook the nature of somewhat governmental unit, not borne on the State budget. The mode of administration did not allow it to grow otherwise.

The police officers nominated an Addadar for each

² Ibid, Rule 39, p.15.
³ Ibid, Rule 7, pp.2, Appendix "Gha". 
village within their respective jurisdiction, subject to the approval of the Officer-in-Charge of the Divisional office. It was the Divisional Officer who issued the warrant of his appointment. The *Addadar* might refuse the nomination but such objections unless there were sufficient grounds therefore were not entertained.¹ Because of his enviable position in the village polity, the underhand contest for this honorary office raged the field and the refusal in practice was extremely remote.

The *Adda tax*, though assessed by the *Addadar* in the congregation of the village people, required the formal approval of the Divisional Officer for its introduction. He was the final appellate authority on the matter of the appeal for the alteration of rate which he himself decided on its individual merit without referring it back to the *Addadar*.² The rate once assessed fairly by the *Addadar* and approved by the Divisional Officer in the usual procedure continued for three years. In case the economic condition of any person had remarkably improved or deteriorated within the first six months of such 3-year period, the *Addadar* had no authority to re-assess the rate. He had only to report the matter to the police office

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¹ Ibid, Rules 3-6, pp.1-3.  
² Ibid, Rule 17, p.7.
in his jurisdiction, and the alteration of such rate was decided by the latter office with the approval of the Divisional Officer. The role of the Addadar was further limited in the matter of collecting Adda tax from the defaulting villagers, most probably to eliminate personal animosity and village chicanery. In the matter of arrear realisation of the tax by attachment, the Addadar was only required to assist the police authority in the process of attachment.

Apart from these checks and balances inherent in the system of administration, the Divisional Officer exercised supervision and control over the office of the Addadar. Any Addadar found guilty of any wilful laches or derelict of his duty in the assessment of the tax either by attempting to keep any house exempt from the payment of rate or by having attempted any assessable house from the liability to assessment of rate, was punishable under the Addakar Niyeabali having the force of an Act. The loss of revenue on this account was recoverable from the Addadar at fault.

All these show that the Adda tax had a strong local character in its operation and management. Even the official preponderance could not bring it to the height of importance beyond the Divisions. But with the rise in population the

1 Ibid, Rule 16, p.7,
2 Ibid, Rule 21, p.8,
Adda tax proved itself the expanding source of revenue. The following table provides us with an idea of the revenue potential on this head.

Table No. 27: Revenue on Adda tax from 1900-01 to 1939-40.

<table>
<thead>
<tr>
<th>Period</th>
<th>Population rise over the last census</th>
<th>Decennial average of the tax.</th>
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<tbody>
<tr>
<td>1900-01 to 1919-10</td>
<td>26%</td>
<td>Rs. 11,788</td>
</tr>
<tr>
<td>1910-11 to 1919-20</td>
<td>32.5%</td>
<td>Rs. 18,336</td>
</tr>
<tr>
<td>1920-21 to 1929-30</td>
<td>32.6%</td>
<td>Rs. 21,877</td>
</tr>
<tr>
<td>1930-31 to 1939-40</td>
<td>25.6%</td>
<td>Rs. 23,576</td>
</tr>
</tbody>
</table>

Source: Tripura Administration Reports for those years.

From the table it may be seen that the revenues on the Adda tax show a continuous upward trend and it increased steadily over the revenue of the preceding decennial period. In the year 1890-91 the Adda revenue which had been just Rs 5,320 rose about six times in 1945-46, the quinquennial average being Rs 30,133 for period in 1940-41 to 1944-45.

All these data furnished above indicate that the population rise and the increased revenue returns are positively correlated though the relationship between the two is not always pronounced. The low income brackets may explain this phenomenon. In spite of its decisive local character in the management and control, the Addatax carved, by and large, a place of importance in the scheme of the State revenue.
Section II : Purta O Bartma Kar

Immediately after the investiture (19 August, 1927) Bira-Bikrama-Kishora Manikya introduced some administrative innovations in the State which, inter alia, included the constitution of the Advisory Council (31 August, 1927) the Legislative Council (3 September, 1927) and the Executive Council (17 May, 1929). All these measures ushered in an era of rejuvenescence which permeated not only in the spheres of administration but also in the fields of the public good.

In order to suggest curtailment of infructuous expenditure and commandeer all available resources for improvement of the State, a Retrenchment Committee was soon appointed. It was followed by another Committee known as the State Improvement Committee which drew up an ambitious project of improvement, for the State involving an expenditure of Rs 52,00,000 to be spent over a period of 19 years. Exclusively for the water supply, electric supply, road developments and other improvements of public utility, a sum of Rs 26,20,000 was proposed under this State improvement project. But in 1339 T.E. (1929 A.D.) the gross State revenue had been Rs 18,78,321, the total receipts from all sources including its attached Zamindari during the year amounted to Rs 34,23,952. The financial

1 Progressive Tripura, op.cit., pp.82-88.
positions in the preceding years presented no rosy picture of the State income. To initiate any massive scheme of improvement was hardly within the capability of the State unless new financial sources were located and harnessed too. In this financial background of the State the introduction of the Purta-Bartma Kar (public works and road cess) was contemplated in 1929 to finance the State project of public improvements.

Accordingly Purta 0 Bartma Kar Sambandhiva 1339 Tripurabder Char Ain, Act IV of 1339 T.E. (1929 A.D.) was promulgated, but it was not given effect to till 1936 when Purta 0 Bartma Kar Sambandhiva 1339 Tripurabder IV Ain Sangkranta Nimavabali, 1346 T.E. (1936 A.D.) was constituted under the Act. Similar in purport but different in nature a duty was imposed by the State under a royal proclamation dated 17 Agrahayen, 1347 T.E. (1937 A.D.) upon rice and paddy exported for trade purposes, and the amount thereof was earmarked for road construction under the name of the Road Development Fund.\(^1\) With this background we propose to discuss the Purta-Bartma Kar and its revenue potential.

The Purta-Bartma Kar was introduced to provide for the construction, repair of roads, ghatas and tanks within the

State, and also to undertake works of public utility out of the proceeds of the cess.\(^1\) It was not just the Path-Kar (road cess) that had been in force in the State realised along with the land rentals. The Path-Kar was deemed to be the land revenue and returned as such. The Purta-Bartma Kar was broadly conceived outside the pale of the land revenue, although the assessment of the cess was based upon the land. The Purta-Bartma Kar was utilised towards the public works and road developments of those Divisions from which it was realised.\(^2\)

The public works and road cess was operative on all holdings whether cultivated or cultivable and throughout the length and breadth of the State, except the places within the municipal area, public pasturage, Khas land and the land occupied by the tribal Jhumias. The land held under rent-free or Taskhishi tenure was not even exempt from this cess.\(^3\) As there had been only a municipality in the capital town of Agartala and the hill areas constituting the major part of the State were under Jhum cultivation, the Purta-Bartma Kar was practically levied

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\(^2\) Ibid, Section 26, p. 12.

\(^3\) Ibid, Sections 2, 4, 9, pp. 2-3, 6.
on the people of rural and mofussil areas, the prime beneficiaries. The cultivated areas in the State generally fringing its frontiers, the lack of suitable communication with the interior stood in the way of proper distribution of agricultural produce—a fact that operated to provide an artificial stimulus for export to the detriment of the people including the growers themselves, who were often placed at the mercy of outside traders.

The imposition of cess upon the rural people could not, therefore, make them feel discriminated as the returns in the form of the development of communication had not been slow to manifest within the jurisdiction of their own Division, and the exploitation by the traders largely being checkmated with the road developments, the competitive price for their agricultural produce was assured.

The Purta-Bartma Kar was assessed in three different ways. Most of the cess-payers were required to pay one anna for every rupee of the annual Jama of lands in their possession as public works and road cess. Where there had been a contract for a delivery of a portion of the produce or any other thing as rent in lieu of fixed money-rent, the public works and road cess was assessed at annas three per Kari of the land in the possession of the

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1 Ibid, Section 8, p.6.
The tea estates were generally levied cess at the rate of Rs 60 per Drone of land under cultivation, and anna one for every rupee of the annual Jama of cultivable lands was assessed as the Purta-Bartma Kar.

The mode of collection of the Purta-Bartma Kar somewhat resembles that of the land revenue and this was primarily due to the land rentals used as the basis of assessment. As the Purta-Bartma Kar was deemed to be the public dues, the owners and possessors of all sorts of lands and also the proprietors were liable to its payment at the rates determined under the Act. All holders of a rent-free interest, an estate, and a tenure and all cultivating raiyats who had been directly held under the State recovered Purta-Bartma Kar from their respective tenants under them, and paid the same to the State exchequer. The public works and road cess payable by all holders of estates, rent-free interests and tenures, and tenants holding jotes were assessed after taking into consideration the sum-total of the public works and road cess payable by all the holders of subordinate interests and the cesses payable by such persons in their own personal capacities.

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1 Ibid, Section 4 (a)(2), p.3.
3 Purta-Bartma Kar, op.cit., Section 5, 10, pp.5-6.
As the Purta-Bartma Kar was realised both in direct and indirect channels, both by public and private agencies, the mode of recovery of arrear Kar ought to have been different. The public works and road cess due to the State was realised by the issue of a certificate as was usually followed in the recovery of public dues in the State. The Talukdars or the holders of the proprietary rights by any description could file civil suit for the recovery of public works or road cess in the same manner as a suit for recovery of arrears of rent or jointly with a claim for arrears of rent. An interest at twelve per cent per annum accrued consequent upon the default in the payment of an instalment, and the costs incidental to the realisation of such amount either by the issue of certificate or by court decree, had been recoverable from the defaulters.

The sums realised on account of the Purta-Bartma Kar and all sorts of process fees and fines and the like relating to the proceedings for realisation of this cess were credited to the Public Works and Road Cess Fund raised in each Division for the purpose.

The cess was kept separately in the treasury under the Public

1 Ibid, Sections 24-25, p.12.
Works and Road Cess Fund. The items of disbursement from this Divisional Fund constituted administrative costs and the expenses connected with the opening of new roads and road developments, maintenance and excavation of tanks, drainage, water supply, irrigation and planting of trees by road sides. The Collector was authorised to use this Fund to the payment of a sum up to one hundred rupees towards the expenses of repair and maintenance works recommended by the Divisional Purta-Bartma Development Committee. It was later raised to Rs 200.

As the Fund was operated by the Collector of the Division, he was wholly responsible for keeping its regular and detailed accounts of receipts and expenditure of the cess separately, and for the supervision of the Fund as well. It was also his duty to submit annual statement of accounts of the Fund and its budget to Revenue Department at the end of each year. The operation of the Fund was done in accordance with the rules relating to the Accounts Department and its accounts were auditable.

The administrative practices that had been followed in the operation of the Public Works and Road Cess Fund in the

2 Shasan Sangskar Ghoshana, op.cit., p.38.
Division, resemble somewhat those of the District Board.

A Purta-Bartma Unnayan Samiti (Public
Works and Road Development Committee)

was formed in each Division, and different sectional interests,
namely landholding class, the lawyers' association, traders'
guild, tribal community and peasant class were represented in
the Committee in order to give it a representative character.
The Divisional Officer was the ex-officio chairman of the
Committee. The Samiti held its honorary office for three
years only. Its main functions were to identify the local
needs in the works of public utility and road developments,
to and accordingly draw up schemes both in the areas of main-
tenance and new works for the State executives. The role
of the Committee was purely of advisory nature. As the
representatives to the Committee were selected rather than
selected, and drawn from the dominant groups, the representa-
tive character of the Samiti was obviously lost. Yet the
attempt to associate the people with the local works of
public utility and road developments so far exclusively dealt
by the State is not without any significance. It indicates
that the feudal structure frozen by despotic traditions was
thawing in response to the people's restiveness generated by
the national movement beyond the immediate border of the
State.

At the State level the Revenue Department held the key. The Collector operating the Divisional Fund was to act under the overall control and supervision of the Revenue Department. As a State executive the Dewan-Shashan (Dewan in charge of the Civil administration) was given extensive powers in the areas of cess assessment and its adjudication. The assessment of the Purta-Bartma Kar for the lands held either under Niskar or Taskhishi tenure was made by the Dewan himself. If deemed fit and expedient, in his opinion, the Dewan could exempt any land temporarily from the payment of the cess or postpone its recovery. It was within his discretionary power to make 10 per cent deduction of the cess levied upon any the Talukdar.

The Dewan-Shashan was the final appellate authority in all matters of appeal in connection with the assessment of the Purta-Bartma Kar and his decision could not be contested in the court. The jurisdiction of the court was limited to those suits (i) where the cess assessment that was made upon the annual Jama of the land was non-existent in reality; (ii) where the person was assessed the cess for the land not really being in his possession and (iii) the Purta-Bartma Kar was assessed at the higher rate than fixed under the Act.

1 Purta-Bartma Kar Nivamabali, op.cit., Rule 40, p.11.
3 Ibid, Sections 15-17, pp.9-10.
With the association of the representatives of the groups having their own spheres of influences and the streamlining of the administration, the Purta-Bartma Kar as a revenue potential showed immediately the sign of expansion as will be evident from the table below.

Table No. 28: State revenue on Purta-Bartma Kar

<table>
<thead>
<tr>
<th>Period</th>
<th>Triennial average of revenue on Purta-Bartma Kar</th>
</tr>
</thead>
<tbody>
<tr>
<td>1937-38 to 1939-40</td>
<td>Rs 38,852</td>
</tr>
<tr>
<td>1940-41 to 1942-43</td>
<td>Rs 41,649</td>
</tr>
<tr>
<td>1943-44 to 1945-46</td>
<td>Rs 61,169</td>
</tr>
</tbody>
</table>

Source: Tripura Administration Reports (consolidated) for the trienniums

The Purta-Bartma Kar opened its account in the book of revenue only in 1937-38 and the amount of Rs 39,294 returned in the year¹ was not a chance shot as may be seen from the table. The Purta-Bartma Kar showed a steady revenue growth by its successive triennial periods. It must be admitted that the fund yet proved inadequate to the tasks lying ahead for the State still backward in its essential lines of communication. It was therefore expedient for the State to create a separate fund in 1937 exclusively for road development upon the

levy on the export of rice and paddy. The Road Development Fund, though complementary to the Public Works and Road Cess Fund in the Division, was operated at the State level and for the matter of the State importance.

Section III: Tax on motor vehicles and other hackney carriages

It has already been hinted in the previous section that the road communication in the princely State of Tripura had been extremely undeveloped and a vigorous thrust of effort had been launched only in 1937 to overcome this serious limitation. Such being the position, the revenue from the tax on motor vehicles and other hackney carriages could not exclusively prove a prospective source of income. It is not astonishing that the tax under this head was not returned separately but clubbed together under miscellaneous head in the annual financial statement. If the miscellaneous head is regarded as a indicator, it can reasonably be surmised that this head of account in the aggregative form of tax, fees and royalty yielded no insignificant revenue.

The introduction of motor transport in the State was not very old. The town of Agartala hardly witnessed any motor

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1 Ibid, p.4.
vehicles in its streets except the State cars till 1912.

The carriages upon which the taxes, fees and rates or any of them had been imposed constituted hackney coaches and bullock or buffalo-driven carts.¹ The need for introducing the license for the motor vehicles was not felt in the State earlier than 1926 when it was decided by the Council of Administration that no vehicle should be allowed to ply in the municipal area of Agartala without a proper license. This attempt was more for the police purpose to restrict the rash driving of the vehicles than actually for the revenue purport.²

With the increase of vehicular traffic it was necessary for the State to promulgate the Motor Vehicles Act in 1928 and the whole State was brought under its licensing jurisdiction.³ Yet no tax was laid upon the motor vehicles till 1935 and it was then also limited to the vehicles plying in the Akhaura Road that originated from Akhaura in the British Tippera to connect the State capital. Except the vehicles used for the State purposes, all kinds of motor vehicles whether private or hired or engaged in the transport business were

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brought under the scheme of taxation. Every vehicle was charged annas four per trip. In 1938 the Agartala Motor Transport Company was given the monopoly right of the Akhaura Road for a period of five years on the basis of royalty.

This was vehemently resented by the private owned motor transport industries and the Tripura Motor Workers' Association rallied their support behind them. This discontentment soon assumed the character of labour movement which was crushed with iron hand. Another important transport company under the banner of the National Motor Transport Service plied their fleet in the Sonamura-Udaipur road.

In a short compass all these show how the motor transport system had evolved in the State. It suggests a simple fact that the number of vehicles either for transport purpose or otherwise was extremely limited. The underdeveloped road communication and limited suitable roads within the periphery of the capital and the Divisional headquarters proved a limiting factor for the expansion of motor transport industry in the State. The monopoly right to the outside transport companies spelt disincentive to local enterprises.

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3 Sen, T., Tripura In Transition, p. 37.
The collection of nominal tax for each trip of the vehicles plying between Agartala and Akhaura was inconvenient from administrative point of view. It was considered in the fitness of things to tender the monopoly right of the Agartala-Akhaura Road to a single transport company in 1938. The Agartala Motor Transport Company was given the monopoly right for a period of five years at a progressive rate of royalty. A sum of rupees eight thousand was stipulated for the base year which would progressively be increased by rupees one thousand for the first two succeeding years till it got stabilized at rupees ten thousand for the fourth and fifth year.1

Apart from the license fee, tax and royalty relating to the motor vehicles, carts and hackney coaches were also brought under the scheme of taxation in 1322 T.E. (1912 A.D.). Whether pulled by the bullock or buffalo, the cart plying within the municipal area was charged a tax at the rate of rupees three per annum. The four-wheeled coach was taxed annually for rupees three while the annual rate for the two-wheeled one was fixed at rupee one and a half. The horse was charged separately at

the rate of a quarter-rupee each. The cart or coach engaged for the State purpose was exempted from any tax.¹ This tax structure for the cart remained unaltered till 1345 T.E. (1935 A.D.) when it was raised to rupees four.² In 1937 a tax was imposed upon the coach plying between Agartala and Akhaura at the rate of annas one and a half per trip.³ The tax resembles somewhat road toll upon the passenger traffic. Before the introduction of the motor transport in the State, this hackney coach had been the only popular means of conveyance to connect the railhead at Akhaura and carry passenger traffic. Yet the number of the coach was small and its frequencies of the trip had not been very high. The tax derived out of this hackney coach was too insignificant to attain any place of importance as an independent revenue item in the budget.

Because of its limited revenue potential there was no independent administrative unit to deal with the tax on motor vehicles and other hackney carriages in the State. Taxes relating to carts pulled by the bullock or the buffalo, and the coach plying within the municipal town of the capital had been collected

¹ Municipal Min. 1322 T.E. op. cit., Section 10, p.4.
and managed by the municipal administration\textsuperscript{1} till 1935. But this practice was changed later and the responsibility of their revenue collection was devolved upon the Tahsil at Agartala.\textsuperscript{2} The State Revenue Department exercised its exclusive jurisdiction over the motor vehicle in the matter of its tax, royalty and license fee. Whether it held out any significant revenue prospect or not, the approval of the Rajah was essential in all such matters of taxation.

Section IV: Rent of markets

The rent of markets proved an expanding source of revenue with the development of communications and increased economic activities. The revenue which was returned about Rs 1047 in 1874-75 rose to Rs 1996 in 1890-91, and Rs 4,488 in 1904-05. This upward trend of revenue on the rent of markets continued till the end of the period under our discussion. The yearly average of revenue on this account from 1920-21 to 1944-45 had been Rs 7,308, the highest of it for an individual year (1943-44) being Rs 13,472. This increase of revenue was not solely dependent upon the number of the markets leased out for rents but upon the creation of monopoly trading Mahals.

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\textsuperscript{1} T.S.C., Part XXXIII, No. 18, 2nd Fortnight dated 30 Agra-hayan, 1344 T.E. (1924 A.D.).
\textsuperscript{2} Memo No. 88 dated 29 Jyaistha, 1345 T.E. (1935 A.D.), op. cit.
\textsuperscript{3} Memo No. 109 dated 21 Jyaistha, 1347 T.E. (1937 A.D.), op. cit.
\end{flushleft}
As the distribution of the cultivated areas in the State generally fringed its frontiers and the lack of suitable communication with the interior stood in the way of proper distribution of agricultural produce, the markets grew along with the frontiers of the State as growth centres. The seat of administration in many cases heightened their further growth. But the attention of the State was more rivetted upon the revenue aspect of the markets rather than their growth as trading centres. The State effort was limited entirely to the lease of the markets for rent, not only throughout the 19th century but also during the first quarter of the present century. As many as 43 markets, big and small, sprang up in the State till 1946. Many of them resemble more of the character of Hat (market held only on certain days in a week) than that of a permanent market. These markets can be classified into two broad classes on the mode of collection of rents: (a) Tola system (a nominal payment or fee for goods paid by the retailers of wares in the market to the lessee) and (b) Chandinah system (a petty tax on all persons engaged in trade at the particular market, from one to two rupees per annum). Bazar (market) Chandinah Mahals were too farmed out.

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Instances are not rare that small markets had been established by the Talukdars in their Taluki lands.\(^1\) Rents in those cases were collected by the Tola system.

In order to generate further revenue potential under this head of account, the monopoly Mahals were created by the State towards the year 1937. At the outset monopoly Mahals Creation of were limited to Shutki (dry fish), Sidal (a variety of dry fish with a little moisture content). The value of import on these two items alone amounted to seven lacs of rupees during 1930-31, and that of salt was in the region of Rs 2.2 lacs.\(^2\) These figures formed the basis of the creation of monopoly Mahals for Shutki and Sidal followed by another commodity, namely salt.

The prices of these commodities in the monopoly Mahals had been determined by the State. The farmers of the Mahals or any agency authorised by the farmers or any trader given sub-lease by the farmers had been only allowed to trade

Prices of articles in the monopoly Mahals determined by the State. in the monopoly Mahals created for these specific commodities. No other traders could import or build stock or sell Shutki, Sidal and salt in the monopoly Mahals. The

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\(^{1}\) Dutta, B.C., Udaipur Bibaran, pp. 58-59.

\(^{2}\) Memo No. 110 of State Revenue Department dated 22 Shravan, 1347 T.B. (1937 A.D.).
traders had to sell these commodities in accordance with the prices fixed by the State. This practice represents the State control of these commodities in a limited way in order to assure the consumers of the fair prices at one hand, and to allow protection to the native traders in their unequal competition with the outside merchants dealing in Sidal, Shutki and salt on the other. The creation of monopoly Mahals with a small territorial jurisdiction specified for rural zones fits well with the subsistence economy of the State in the matter of procurement and distribution of selected commodities at fair prices. Above all, the nazak payable on account of the grant of lease of monopoly Mahals fetched a good amount of revenue to the State exchequer.

The revenue on the rent of markets was directly managed by the State Revenue Department. The Naib Dewan or Administrative practices the Revenue Officer had been chief executive officer in farming out the Bazar Chandinh and the monopoly Mahals. The farming period was generally limited to three years, depending upon the regular payment of rent and other conditions as stipulated in the deeds of agreement for the lease. The amount of nazak for the monopoly Mahals was finally determined by the State Minister in charge of the Revenue Department. Because of its

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2 Memo No. 110 of State Revenue Department, 1347 T.E. (1937 A.D.), op. cit., para 3.
indifferent significance as the revenue potential, the rent of markets could not justify a distinct administrative unit and its functions had remained diffused within the broad frame of the revenue administration of the State.

Section V: Fees and fines from cattle pounds

The cattle were by ancient custom of the State suffered to graze at large and unattended, not only during the time the paddy was off the ground till next planting season, but also it was beyond that. This state of things was accounted for the low rate of rents in the State. An attempt was made only in 1870 to reverse the position. In order to restrict free grazing of the domesticated herbivorous animals in the agricultural fields or in the homestead lands, varying rates of fines from rupees two to annas two were imposed upon the owners, depending upon the kind and the size of animals. The default in the payment of fine brought the stringent provision of attachment of moveable property plus costs incidental to it in its operation. This was a major breakthrough to stop grazing of the cattle at large and in an unattended manner, overriding the ancient custom of the State where cows were held too sacred to keep them in confinement even on the ground

1 Hunter, W.W., op. cit., pp. 605-06.
2 Swadhin Tripurar Chaladandabidhi, Act III of 1280 T.E. (1870 A.D.), Section 17, p. 6.
of crop damage. This legal measures had been the prelude to the setting up of cattle pounds in the State, and with it a new revenue potential was located.

Initially the revenue on the head of cattle pounds was extremely meagre. In 1873-74 an amount of Rs 362 was returned as revenue which gradually rose to Rs 1045 in 1874-75 and to Rs 2209 in 1890-91. The decenial average of the revenue out of the cattle pounds had been in the region of Rs 4,535 during the period from 1900-01 to 1939-40. All these figures\(^1\) indicate that the revenue on the cattle pounds was not totally an insignificant addition to the State exchequer.

The cattle pounds previous to 1890-91 had been managed by the State. The Rakhali (tending charge of the cattle) charges and fines realised from the owners of the cattle formed the source of the revenue. The total realisation of fines was ear-marked for the management cost of the cattle pounds and no additional grant was sanctioned for the purpose.\(^2\) The State had to revise this stand in 1892 as reports from the Divisions unequivocally confirmed how this rigid stand proved totally unworkable.

\[^1\text{Constructed by the author from Tripura Administration Reports for those years.}\]

\[^2\text{Memo Circular-ad Samagraha, 1301 T.E.(1891 A.D.), p.1.}\]
While the State still insisted that fines realised from the cattle pounds must cover to the extent it was possible the management cost including the payment of the cowherd engaged in tending the cattle and repairs of the pounds, the State was not totally impervious to the logic of making good the shortfall with necessary financial grants. The alternative thinking emerged at this stage. It was decided to lease out the cattle pounds for a period of years which would not only stop the diversion of scarce resource but also would assure the State of an income without any additional investment.¹

Fines and rents schedule had been fixed for different animals kept confined in the pounds. The elephant on account of its causing extensive damage, and voracious appetite was subjected to/highest rate of fine and Rakhall charge, the lowest being in the case of the sheep. The range of the variation of rates between them was about twentyfive times with rupees three at the upper limit. The Rakhall charge was mostly half the rate of fine paid for the animals. In case of cows it was charged proportionately higher.¹ Possibly cows

in a greater number were suffered to graze at large and unattended in the State and such a deterrent measure to check this practice was inevitable. The enactment of 


Garu-Bedam or unattended and free grazing of cows was prohibited in the State during 1943. The stringent provision of punishment was spelt for the offender. The fine to the tune of Rs 25 was imposed upon any person found guilty of suffering cows at large and unattended, along with the usual Bakhal charge. In his default to make immediate deposit the animal was put on auction for sale. A unique provision of giving compensation to the sufferer was inserted in the enactment. But the quantum of compensation payable to the sufferer was not to exceed the half of the compensation realised from the offending party. The payment of compensation was, in fact, a penalty in a different appearance. This compensation laid no restriction in imposing the prescribed fine and usual maintenance cost of the Bedam animal which would operate concurrently against its owner.¹

Prior to the farming-out practice introduced in 1890-91, the cattle pounds had been managed by the Divisional administration under direct supervision of the State Revenue

Mode of administration

The farming practice simplified the administrative process. The cattle pounds were put up to auction, the lease for each pound being settled with the highest bidder for a period of three years. The payment by the lessee was made in quarterly instalments as stipulated in the lease deed. But in the capital town of Agartala the cattle pounds had been managed by the municipal authority, and the revenue was returned under its usual head of account. The penalty realised from the owners of Bedam animals was debited to agricultural revenue.¹

The triennial average of revenue out of the cattle pounds from 1943-44 to 1945-46 had been a little over Rs 4000. This indicates a slight drop in the revenue as compared with the average annual revenue of the past four decades (1900-01 to 1939-40). If this drop in revenue be any indicator, it can be stated that the enactment of 1353 T.E. (1943 A.D.) to restrict the unattended and free grazing of cows did not improve the situation very much. The penalty and the share in the compensation realised as agricultural revenue had been possibly an attempt to raise a fund for plant protection against the free grazing of the cattle. *

¹ Ibid, Section 6.
Section VI : Revenue from stamps, registration 
Process and court fees

Stamps and court fees, process as well as registration fees together proved an expanding source of the State revenue during the period under our discussion. Until the year 1873-74 the courts of the State dispensed justice according to a primitive system of equity and good conscience and the regular judicial procedure was therefore conspicuously absent.¹ The modern practice of legislation was only adopted in the State during the last quarter of the 19th century. Previous to 1873-74 the people had little confidence in the administration of justice either in the civil or in the criminal courts to which they had seldom resorted. With the confidence being restored in the minds of the people, and the settlement drive of larger number of people from the adjoining British districts intensified, the State income from this aggregative source showed a gradual increase.

The civil and criminal suits primarily related to land and money transactions. The deeds of registration increased with the opening of new lands for settlement under the Jangal-abadi and Taskhishi tenures. Almost all kinds

¹ Hunter, W.W., op. cit., p. 462.
of prayers to the State were charged stamp duty since 1915 however an insignificant amount it appeared to be. Any appeal to the Rajah required the stamp paper worth rupee one.  

The scales of fees in law suits, money transactions and also in the registration of deeds were guided by Stamp Bishavak Sanshodita Niyamabali, Rules I of 1286 T.E. (1876 A.D.) and subsequently by Stamp Bishavak Bidhi, Act III of 1338 T.E. (1928 A.D.). The later enactment was an improvement upon the earlier one, not only in its coverage but also in its promise to yield enhanced rate of revenue. Stamp duties were charged more in the money deal than those involving landed properties. The possible explanation may be that the landed properties had been deemed to be less valuable in the State when the stamp rules were first codified in the last quarter of the past century. The legacy of this thinking was handed down still in 1928, although an enhancement of rate, however insignificant, was registered in the Stamp Act of 1928. While stamp duties were levied upon the total valuation of the deed for registration, the Patta and Kabuliat for the landed properties required stamp duties upon scales of the

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1 Memo No. 11 of State Judiciary Department dated 14 Agrahayan, 1225 T.E. (1915 A.D.).
annual Jama which had often been very small. A bond hypothecating moveable or immovable property required a stamp duty of annas twelve up to hundred rupees as the registration fee, and this rate stood doubled in case of the sale deed of landed properties. This scale of rate was more or less maintained up to the bracket of Rs 2000 and a sliding rate was allowed beyond that bracket of valuation. The court fee was charged at the rate of about 10 per cent upon the total value of suits instituted for.

The revenue out of the stamp and court fee, process and registration fees had not been very impressive in the early part of the reign of Birachandra. In the year 1874-75 the revenue on these accounts came to Rs 3,869 when aggregated as a whole. A look into the selected revenue statistics in the following table will show the steady increase of the revenue with each successive decennium, except the one in the war years.

Table No. 29: State revenue out of stamp and court fees, process and registration fees

<table>
<thead>
<tr>
<th>Reference Years</th>
<th>Stamp and Court fees</th>
<th>Process fees</th>
<th>Registration fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>1890-91</td>
<td>9,954</td>
<td>3,561</td>
<td>2,343</td>
</tr>
<tr>
<td>1900-01</td>
<td>27,116</td>
<td>5,623</td>
<td>3,204</td>
</tr>
<tr>
<td>1910-11</td>
<td>40,975</td>
<td>8,887</td>
<td>5,559</td>
</tr>
<tr>
<td>1920-21</td>
<td>60,616</td>
<td>10,224</td>
<td>10,881</td>
</tr>
<tr>
<td>1930-31</td>
<td>82,738</td>
<td>14,630</td>
<td>11,045</td>
</tr>
<tr>
<td>1940-41</td>
<td>69,528</td>
<td>8,200</td>
<td>4,061</td>
</tr>
</tbody>
</table>

Source: Tripura Administration Reports for those years

1 Ibid, Schedule B.
The revenue derived out of stamp and court fees, process and registration fees reflects the positive inter-relationship. It is interesting to find that with the rise of these heads of revenue, the number of mortgage, sale deeds of the land properties and money bonds had increased appreciably which gave an index to the condition of the people for the period of the time. The upward phenomenon of these deeds may be ascribed to the continued economic constraint among the people, and partly to the settlement drive of the immigrants in the State. This explanation finds a general corroboration with the official records of the State.1

In the administration of these heads of revenue three departments were involved. The process and court fees were

administrative practices

looked after by the Judicial Department practices with the Sarristhadar (native officer of a court of justice), later Registrar, being the principal executive officer.2 Stamps were put up on sale by licensed vendors on 3½ per cent commission.3 But their authorisation

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1 Resolution No. 4 of State Registration Department dated dated 22 Jyaistha, 1315 T.E. (1905 A.D.).

2 Circular No. 27 of State Judicial Department dated 2 Pous, 1302 T.E. (1892 A.D.).

to sell stamps was limited to the denomination of Rs. 25 only. The stamps of higher denomination were directly sold by the Collectors at the Divisions or Sub-Divisions.

The employees of the Police or Tahsil Office were sometime assigned the responsibility of vending the stamps where no licensed vendors to cater to the needs of the local people were available. The Commission admissible to the vendor was paid to these employees.\(^1\) By the provision of the Stamp Act of 1338 T.E. (1928 A.D.) the sale, supervision and accounting had been vested with the State Revenue Department.\(^2\)

The revenue on the registration fees had been managed by the Registration Department with its peripheral registration office distributed at the headquarters station of each of the Divisions and Sub-Divisions. In the Mofussil the Divisional and Sub-Divisional officers, and in certain divisions the Second Officers acted as Ex-officio Registrars. For the Sadar Division there was a special officer vested with registration powers only.\(^3\) With the increased volume of works and the value of deeds a special Registrar was subsequently appointed.\(^4\) In the administrative hierarchy these Departments were headed by

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1. Ibid, p. 2.
2. Stamp Bidhi, op.cit., p. 17.
the Naib Dewans, singly or severally holding the portfolios. Above them had been placed the State Minister or Ministers in charge of the Revenue, Judicial and Registration Departments.

Section VII: Kaziana tax

The Kaziana tax proved an extraordinary source of revenue. It was a communal tax imposed by the Hindu native state upon the minority Muslim subjects for every kind of marriage solemnised within the State. The revenue accruing to the State exchequer was extremely low, which had been only Rs 125 in 1874-75. The revenue position did not improve much till 1880. During these years the annual revenue on this head varied between Rs 300 and Rs 350. The discontent among the Muslim minority had been simmering against this discrimination, possibly against the farming system of collection. The Kazai Mahals (a certain village or group of villages demarcated for the registration of marriages by the Muhammadan Kazias or marriage registrars) were farmed out to the Kazias with the State authorisation to collect marriage registration fees. The excess was not ruled out in the system. The official review of the system bears testimony to it.

Yet the State administration did not rise to the occasion to allay their genuine grievance. Weighing the discontent against the insignificant revenue returns, the balance tilted in favour of the total abolition of the tax, as was revealed in the official review. But political situation that had obtained in the State was not very much favourable for such action.

Towards the end of 1880-81 a caste movement was launched for raising the status of certain persons, and amongst others the Rajah as Kshatriya, a distinguished position in Hindu society, which the orthodox Hindus were unwilling to concede. This social movement in which the Rajah was in the vanguard, rocked the State and its fury had not subsided till 1885-86, leaving the State exchequer badly affected by the infructuous expenditure in the wild goose chase. In the face of heat generated by the caste movement and the opposition built up among the influential sections of the people in and outside the State, both politically and financially the time for the abolition of the Kasiana tax was not considered very opportune. The State action was therefore limited to the reorganisation of the system of tax collection at one hand

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1 Ibid, Official Review of the State Minister dated 29 Shravan, 1291 E. (1881 A.D.).
and the reduction of tax on the other.¹

The system of farming out the Kazai Mahal to the Muhammadan Kazis was immediately discontinued and towards the end of 1881-82 it was brought under Khas management of the State.² Under the new system the management of the Kaziana tax was placed under the Divisional Officer who exercised administrative control and supervision through the Thanahs. This arrangement continued till Thanahs had been relieved of the Tahsil functions in the first decade of the present century. Soon after the separation of magistracy and collectorate functions of the Divisional Officer was effected and the Collector was put in charge of the revenue management in the Division. The new system worked well under the Khas management and the Kaziana tax as a source of revenue showed the sign of expansion with the rise of the Muslim population as will be seen from the table below:

Table No. 30 ³ Revenue on Kaziana tax for selected years

<table>
<thead>
<tr>
<th>Reference years</th>
<th>Kaziana revenue (in rupees)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1910-11</td>
<td>1,336</td>
</tr>
<tr>
<td>1911-12</td>
<td>1,491</td>
</tr>
<tr>
<td>1912-13</td>
<td>1,743</td>
</tr>
<tr>
<td>1912-14</td>
<td>1,711</td>
</tr>
<tr>
<td>1914-15</td>
<td>1,832</td>
</tr>
</tbody>
</table>

Source: Tripura Administration Reports for those years

This increased revenue potential demanded further codification of the existing administrative practices for efficient financial management of the Kaziana tax. A comprehensive enactment was thus promulgated in 1913 under the title "Kaziana (Kazai) Mahal Sambandhiva Bidhi Tatsangkranta Karyavarchalan Bishvak Niyamabali, 1323 T.E. (1913 A.D.). The earlier system of tax management through the Tahsils was retained as it had been, and more so, the Kaziana tax constituted as one of important items of inspection in the office management of the Tahsil. Another important change was soon to follow; its independent existence as a head of revenue was discontinued and amalgamated under miscellaneous head from 1916 A.D.

As hinted earlier, the Kaziana was a communal tax imposed upon the minority Muslim subject, for the solemnisation of every kind of marriage. According to the royal decree of 1291 T.E. (1881-82 A.D.) the tax was payable to the State by the parent or guardian of the bride. But there was no mention whether the decree was applicable to the marriage in which the bride and the groom belonged to the other State or to the marriage in which the bride and groom of the State were united in the other State. As a result, the legal interpretation largely

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1 Paridarshan, op.cit., pp.35-36.
varied. This provision of the decree was made elaborate and comprehensive in the new enactment on the Kaziana tax. The place of solemnisation of marriage was made the cardinal point in the legal construction. Every marriage or Nikah (marriage as one contracted with a widow or divorcee), irrespective of the residential status of the prospective bride or groom, solemnised within the territorial jurisdiction of the State would alone attract the provision of the enactment. The parent or guardian of the bride coming under its application was required to obtain marriage registration certificate on payment of the Kaziana tax before the marriage was solemnised. Any departure from this practice was deemed as the violation of law, and the resident of the State at whose house or under whose care the marriage was solemnised would be held responsible for the payment of the outstanding Kaziana tax due to the State.

This provision against the tax evasion may appear to be extremely stringent by any modern standard when the total amount of the Kaziana tax was considered payable to the State. According to the royal decree of 1881-82 a sum of rupees one and half was uniformly assessed as tax for every kind of

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1 Kaziana (Kazai) Mahal Sambandhiya Bidhi Tatsangrranta Karvaparichalan Bishavak Niyamatrai, 1323 T.E. (1915 A.D.), Section 2, p. 5 (here-in-after Kaziana Bidhi).

2 Ibid, Sections, 3-4, pp. 5-6.
Muhammadan marriage solemnised in the State. The assessment was pure and simple on the solemnisation of marriage, and not upon the economic consideration of the bridal party. There was no revision of the rate when the royal decree of 1881-82 was replaced by the enactment of 1913, and the same rate continued till its total abolition in 1940. The tax, though collected as single dues, had two parts: *nazar* and registration fee. The *nazar* was levied doubled the rate fixed for the registration which was annas eight only.

The reason for the collection of the *Kaziana* tax on two distinct counts may be explained in the light of the official review. It was contemplated in the royal decree that the realisation of marriage registration fees would be spent for the welfare of the Muslim community. But, in reality this thinking had never materialised and remained a pious wish on record to cloak over the communal taxation.

The penal measures relating to the *Kaziana* tax were, often severe and draconian in some provisions. The *Kazi* or his associate was restrained from effecting the matrimony if the party failed to produce the required registration certificate at the venue of the ritual. If any marriage or *Nikah* was held contrary to this provision, the bride and the groom or their guardians, as the

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1 *Official Review*, op. cit., para 3
case may be, the performing Kazi or his associate and the related others were deemed to have committed criminal offence, and liable to be sued in the court of law. Even the State official found in complicity with them came under the purview of Criminal Penal Code of the State. The award of punishment for minor omissions was left to the departmental executives.

The draconian character of punishment is best reflected in Section 19 of the Kaziana enactment which provided that the Kaziana tax must be realised from the accused, no matter whether the person was convicted or acquitted of the offence by the Court. If the public demand that was recoverable under Section 19 was not voluntarily paid, the certificate could be issued in accordance with the provision of the enactment to recover the State dues. The issue of certificate for recovery was restricted to such persons who were either dead or untraceable. But once the certificate was decreed against the defaulter for the recovery of the public demand, neither could the death nor the insolvency exempt his successor from the payment of the State dues. The arm of the law was extended to the property bequeathed by the deceased defaulter or transferred by him to somebody else. In other words, the State was ruthless on the recovery of the Kaziana tax.

2 Ibid, Sections 17-18, p.8
3 Ibid, Section 19, p.6
During the reign of Bira-Bikram-Kishora Manikya (1923-47) the Kaziana tax was abolished. The Kaziana tax was anachronistic in the context of modern time. The evil practice of levying the Kaziana tax upon the Muslim subjects for every kind of matrimony dated back to the distant past. This having communal purport grew as a cancerous tumour; instead of being removed immediately, its operation was delayed under the excuse of politics. The royal decree that was proclaimed in 1881-82 in order to streamline the collection of the Kaziana tax had itself admitted the impropriety of this communal tax in its official review, but it still lingered on to the time of Bira-Bikram-Kishora Manikya. Its abolition had effaced darkened spot of communal tax discriminated against the Muhammadan subjects. On the occasion of the Yuvaraji investiture ceremony of Kiritabikrama, the heir-apparent, the total abolition of the Kaziana tax was proclaimed in 1940. This bold measure of the Rajah bears a testimony not only to his political wisdom but also the catholicity of mind.

Such a testimony to secularism in this small Hindu native State of Tripura is praise-worthy indeed, especially at the time when the toxin of communalism tended to affect the

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Significance of Kasiana tax deserves more than a mere passing treatment. It is interesting to study how it stayed on in this tiny Hindu native State of Tripura till the fourth decade of the twentieth century when strict secularism of the British administration was spelt and practised in India. And more so, when British model of administrative practice was cradled in the State.

There was no evidence to show that the Rajas, particularly for the period under our discussion, bore any communal hatred against the Muslim subjects, although Hindu overtone in the private life was manifest. Much can rather be said to the contrary. During the medieval period a vast portion of Tripura in the plains was annexed to the Mughal empire. In the land settlement and revenue papers, Sarkar Udaipur, the former capital of Tripura, was frequently mentioned. This legacy of the Mughal Revenue Division about Sarkar Udaipur can be traced even to the earlier records of the reign of Birachandra Manikya. It is quite possible that the Mughal administration was introduced in the State with utmost efficiency, however smaller for a period it had been. It is tempting to suggest that during

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1 Raji, op. cit., pp.56-57.
the Mughal rule the Muslim subjects of Tripura, like the ones elsewhere in India, used to pay the Zakat (contribution of a portion of property, obligatory on every Muhammadan possessed of capital) to the Imam or head priest on religious occasion. According to the Koranic Shara or precepts a Muslim state is but the custodian of Islam and the course of life of a Muslim subject is governed by these precepts. The matrimony is but a part of religious practice to which the long arm of the State is extended.

It is all possible that the Zakat got metamorphosed in the alien Hindu climate of the State when the grip of the Mughals was totally slackened for the revival of native traditions. The Kaziana trailed along in the State as the legacy of the Muslim rule, and it is possibly redolent of the Zakat shorn of its original character during the period of complete revival of Hindu traditions.\(^1\) Whatever may be the case the control of the Hindu State over the matrimony of a particular religious faith itself is unique in its historical significance.

\(^1\) Kaziana Kar, op.cit., p.20.