Tripura presents undulating hills and dales interspersed with plains, marshy lands and jungles. Lying approximately between 22°56' and 24°32' N and between 91°10' and 92°21' E, Tripura is bounded by Bangladesh in all three directions of the north, west and south-west. In the east it shares a common boundary with Assam and Mizoram. The geographical contiguity with the Indian mainland is maintained only in the north-eastern direction by an outlet through the Cachar district of Assam (see map). The land embraces an area of 10,491.69 square kilometres according to the World Agricultural Census (1970-71).

Rich in natural resources, ethnologically varied as sylvan habitat of several tribal communities viz., Tipras, Riangs, Hallams, Mags and Chakmas, and exuberant in its scenic splendour, the present state of Tripura was known as Hill Tippera in British period. It was uninterruptedly ruled by a lunar dynasty of members with the word Manikya suffixed to their names since the beginning of the 15th century A.D. On the matter of political relation with the paramount power Tripura was held in the status of native state under the general supervision of a British Political Agent. It merged with India on October 15, 1949 and attained full-fledged statehood on January 21, 1972 with the operation of the North Eastern Areas (Reorganisation) Act, 1971.
It is not known how and when this land was named as Tripura. A common belief is that the name has originated from 'Tripurasundari', the presiding deity of the land. The deity was installed by the king Dhanyamanikya (Saka 1412-42) in Saka 1442 according to the version of the old Rajamala. The word Tripura is met with for the first time on the coins of Dhanyamanikya carrying Tripurendra as the royal epithet. The name is not known to have ever been in use prior to the days of Dhanyamanikya. It is therefore more probable that it was the deity that took the name of the land and the name 'Tripura' is much older than 'Tripurasundari'. Kailash C. Singh contends that the name 'Tripura' comes from the word Tupra which means the places adjoining the water. The plains Tipura in which the Zamindari of the State was held is bathed by large watery veins of the Meghna and the Titas. Tupra has been corrupted into Tipra and from Tipra to Tripura. It is reasonable to hold that Tripura is the Sanskritized form of Tipra, the name borne by the dominant tribe of the State.

The revenue always remains the chief care of all the governments. It reflects the major sectors of economy at work. The study of the revenue of what it was, how it was levied and managed, and how the economic conditions of the common people emerged under the rule of the Later Manikya rulers (1862-1947) may furnish us a compendious outline of the revenue system, and its inter-play upon the economic conditions of the State and his people in the contemporary period.
The present dissertation is devoted to an expose of the above revenue system evolved under the administration of the Manikya rulers and the study in this virgin field, we feel, deserves more than a mere passing notice and, in our view, somewhat untouched by any other researcher in the past.

Notwithstanding the usual backwardness and many other short-comings of our native states, it is in them that the somewhat indigenous character of the administration reveals itself. It is in the native states that the alien form co-exists with the indigenous substance. The regional study of the native states is therefore very important, and particularly so, in the petty states lying somewhat obscure on the map of India. This kind of study occupies a vintage position in the discovery of its regional contribution to the main stream of history. The present dissertation is the in-depth study directed to this end as it seeks to re-forge some of the numerous missing links in the long chain of economic annals of our country and bring into focus the distinctive local contribution of Tripura against the subdued light of central history.

While the work deals with the revenue administration of the princely State of Tripura, it has necessarily included the allied materials of the neighbouring districts of Bengal (now Bangladesh) for the sake of comprehensiveness. The period covered by us extends from 1862 to 1947, spanning the reigns
of Birachandra down to Birabikramakishora Manikya, and emphasis has been laid not only upon the revenue system evolved under their administration but also upon the socio-economic conditions of the people as affected by it.

In course of my investigations, I have been able to recover from ruins and oblivion, a large number of source materials. They include, inter alia, Memos, Circulars and rare copies of Acts, mostly written in the regional language (Bengali). The field study on the aspect of the use of spirituous drug and its effects upon the life and culture of the tribes furnishes most valuable information hitherto not known earlier. All the newly collected evidences along with the known ones have been studied in details and thus it has been possible for us to bring out the distinctiveness of the revenue system of Tripura in the bygone days on the one hand, and to assess the importance of its contribution on the other.

The present dissertation has heavily drawn upon the State records of all possible denominations, Administration Reports, Gazettes, Acts and Rules forming the bulk. Gazetteers sometimes serving as source materials in relation to various matters, and memoirs of the distinguished civil servants of the State, both in printed and manuscript forms, have been used in the work. Apart from these sources, necessary help has been taken from unpublished source materials and published works as listed in the bibliography. Having no archives in the State a vast array of source materials is lying scattered
in the personal possession of some families and the access to their valuable collections is indeed by no means easy for a research worker.

II

The present dissertation consists of seven chapters and covers the period from 1862 to 1947 A.D. It opens with a chapter introducing the princely State of Tripura in the geopolitical perspective with special reference to its unique historic position among the native States of India under British rule, and the administrative system evolved during the rule of the Later Manikyas.

The second chapter traces the spectrum of sources of revenue in the native State of Tripura and provides a general background of their revenue potentials. On the basis of potentiality the sources of the revenue have been broadly classified as under (a) land revenue in the plains, hills and tea gardens (b) forest and agricultural revenue (c) excise revenue and (d) a myriad of minor resources under miscellaneous revenue.

The land revenue administration comes under the purview of the chapter III. It comprehensively deals with varied aspects of administration of land revenue and tenures which prevailed in the State, including different forms of land settlement practices, survey of land and determination of rates, payment of rent and recovery of public demands.
The landlord and tenant relationship as emerged in the State during the contemporary period is also given due considera-
tion and weightage in the chapter.

Chapter IV dwells upon the administration of revenue from forest and agriculture produce under two broad categories. While the first one discusses the administration of forest revenue, next to land revenue in importance, and its revenue erosion by geographical constraints and smuggling, the second category deals with the agricultural revenue with an accent upon local system of exports in regard to staple and cash crops grown in the hills. Tea which forms an important component of State revenue during the third decade of the present century has been dealt within the broad framework of this chapter because of its character partly industrial and largely agri-
cultural as provided under the State Income Tax Act of 1944.

The excise revenue and its administration constitute chapter V. It not only traces the growth of excise and special excise as a source of revenue in the State, it also lays emphasis upon the social importance of exciseable commodity, the spiritous drug, and its particular role in the life and culture of the tribes.

Chapter VI dwells upon a myriad of minor resources of revenue and the practices evolved in their administration. Of these miscellaneous minor sources discussed in a general way, Adda Kar and Kaziana deserve special mention. If Adda Kar
levied upon the income of the village people in plains engaged either in agriculture or in any other callings or in trade, combines the components of professional tax and income tax of to-day, Kaziana is a communal tax imposed by the Hindu native State exclusively upon its Muslim subjects on the occasion of their marriages.

An account of economic conditions of the people, particularly the raiyat and hills people, has been provided in the VIIth and final chapter. It lays particular emphasis upon prices and wages, money-lending and banking and, above all, the economic conditions of the common people during the two World Wars.

Either in collecting data or in utilizing these materials, I have kept my mind free from all sorts of prejudice and pre-conception. It may be true that details are the real life-blood of local history, the amount of illustrative detail that is necessary to provide a correct perspective has been incorporated in the present dissertation. None of my conclusions has been phrased without proper scrutiny of data, and when positive evidence is lacking, inferences and suggestions have been sought to be drawn reasonably. While I do not claim that I have made the last pronouncement on the subject, I shall deem my labours amply rewarded, if the present dissertation, first of its kind in my view, generates interest in the revenue administration of Tripura among the future investigators and
leads them to search for the material that undoubtedly exists, for a fuller account of economic developments in the years of the rule of the Later Manikyas of Tripura.

III

My debt to those who helped me in one way or another in the preparation of this dissertation is indeed heavy. While I take this opportunity to thank all of them — too numerous to mention in a brief preface — I would like to acknowledge my deep sense of gratitude to Professor Hiralal Chatterjee, Ph.D., D.Litt., In-charge, Department of History, Post-Graduate Centre, University of Calcutta, Agartala, who acted as my supervisor and steered me through this study. His systematic help and guidance has always been a source of encouragement and confidence.

I owe a debt of gratitude to late Dwijendra Chandra Dutta, late Tripur Chandra Sen, Captain Nagendra Chandra Deb Barma, Shri Bijay Deb Barma, Shri Dhabal Krishna Deb Barma and Dr. (Mrs) Ratna Das for opening up their personal collections of State Papers to the researcher. My sincere thanks are also due to the staff of the State Archives, and the Bengal Secretariat Library, Government of West Bengal, and the Asiatic Society, Calcutta, for extending their help beyond official formality.

My deepest gratitude is to my wife and to the rest
of my family who had to bear the consequences of complete
erglect of the family for long periods, but for whose untiring
co-operation I would not have been able to complete the work.

Jyotirmoy Chandra Datta
20. 2. 81