

**ASPECTS OF  
REVENUE  
ADMINISTRATION  
IN ASSAM**

SHRUTIDEV GOSWAMI

5416  
09084

An attempt is made in this volume to present certain significant aspects of revenue administration of Assam between 1826, the year in which Assam passed under the control of the East India Company and 1874, when it was separated from Bengal and constituted into a Chief Commissioner's province. In view of the unfavourable internal atmosphere, the British, in the initial years, desisted from making a radical change in the existing revenue system but retained it with such minor modifications as were considered absolutely necessary.

In a predominantly agricultural province like Assam, land had been the mainstay of British economy. However, with the ever-increasing demands of the State, new avenues of taxation had to be explored. Facilities for additional revenues were found in opium, **abkaree**, custom and inland-duty, forest and forest produce, stamp, fishery, gold-washing, lime-quarry, house, poll and income-tax etc. These sources, their nature, magnitude, administration and above all their impact on the nineteenth century Assamese society and economy have been fully analysed and examined in this book.

Based mainly on primary sources, both published, and unpublished the present work is the first scholarly and objective study of a hitherto neglected subject. Although the focal point in this study is the administration of the various miscellaneous revenues, the author also takes particular care to highlight the main trends of the British economic policy in this trouble-ridden frontier State during the formative period of British administration. The book, therefore, not only fills up the existing gap in the revenue history of Assam but also provides the background for further investigation in future.

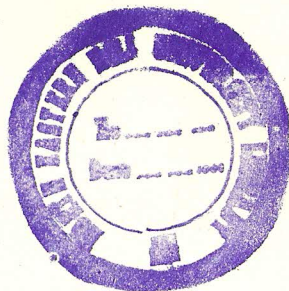
Rs. 125

Born on 1-7-1947, Shrutidev Goswami graduated in 1967 from Cotton College Gauhati, standing second in order of merit in History Honours. He passed M.A. in 1969 from Gauhati University, securing 1st class 1st in History. He is the recipient of the Surya Kumar Bhuyan Memorial Award and the Gauhati University Gold Medal. He was awarded Ph.D. by Dibrugarh University in 1981 for his thesis entitled **Aspects of Revenue Administration in Assam, 1826-1874**. He is currently serving as Reader in History, Dibrugarh University, Dibrugarh.

He is the author of about twenty research papers in standard journals in addition to large number of popular articles in news papers, journals etc. He is currently working on a research project entitled **Tension in Assamese Agrarian Society in the 19th Century** sponsored by the Indian Council of Historical Research (ICHR), New Delhi. He is member of the Indian History Congress, North East India Council for Social Science Research and North East India History Association. At present he is Joint Secretary of the North East India History Association.

F236  
752

ASPECTS OF  
REVENUE ADMINISTRATION  
IN ASSAM  
1826-1874



Shrutidev Goswami



MITTAL PUBLICATIONS  
DELHI-110035 (INDIA)

gen

REPRODUCTION OF  
MATERIAL FROM  
THE  
LIBRARY OF  
THE  
INDIAN  
NATIONAL  
LIBRARY

NE  
336.025416209034  
GOS;1

First published in 1987

© Shrutidev Goswami, 1987

Published by

K.M. MITTAL  
MITTAL PUBLICATIONS  
B-2/19-B, Lawrence Road  
DELHI - 110 035 (INDIA)

Printed at

J.N. PRINTERS  
DELHI-110 007

LIBRARY

No. No. 199432

Acq. by. ms 21198

Date 30/5/98

Class by

Sub Reading by

Enter by

Accession No.

*To*  
*My Parents*  
*Shri Bhumidev Goswami*  
*and*  
*Shrimati Mokshada Goswami*

# Contents

PREFACE	ix
LIST OF ABBREVIATIONS	xiii
1. INTRODUCTION	1
2. POLL-TAX, HOUSE-TAX AND INCOME-TAX	18
3. CUSTOMS AND INLAND DUTIES	35
4. OPIUM REVENUE	52
5. ABKAREE	81
6. FOREST AND FOREST PRODUCE	113
7. MISCELLANEOUS REVENUE	139
8. CONCLUSION	152
APPENDICES	159-166
GLOSSARY	167
SELECT BIBLIOGRAPHY	172
INDEX	181

## Preface

Recent years have witnessed an increasing interest in the history of the north-east frontier and several monographs were written on different aspects of this region by scholars, Indian and foreign. Adequate attention has, however, not been paid to the economic history of Assam in general and revenue administration in particular. Sir Earskine Ward's *Notes on the Land Revenue System of Assam*, originally published as an Introduction to E.A. Gait's *The Assam Land Revenue Manual*, 1896, though a notable work serves little purpose for a complete study of the revenue system of nineteenth century Assam. B.H. Baden-Powell's pioneering work *The Land System of British India* in three volumes does not go beyond a general outline as far as this province is concerned. Moreover, the book is based mainly on administration reports and it is doubtful whether the author had ever consulted the manuscript records. *The Annexation of Assam (1824-1854)* by R.M. Lahiri deals with the political events of the period and provides little information about the economic condition of this region. S.K. Bhuyan in his *Anglo-Assamese Relations, 1771-1826*, has described in details the commercial policy of the East India Company towards Assam during the early days of its contact with this Province but threw no light on the period after 1826. Based mainly on primary sources, both English and Assamese,

H.K. Barpujari's *Assam : In the Days of the Company, 1826-58*, is a comprehensive work on political history, but he has not done adequate justice to the subject under discussion. However, it was S.L. Prajapati, who in his unpublished Ph.D. thesis *Land Revenue Administration in Assam, 1826-1874*, has for the first time made an indepth study of the early land settlements in Assam with special reference to the effects on the peasantry. Of late, Amalendu Guha in his long and scholarly paper *Assamese Agrarian Society in the Late Nineteenth Century : Roots, Structures and Trends*, published in the *Indian Economic and Social History Review* (vol. XVII, No. 1, 1980), has made a very objective study of the agrarian situation of nineteenth century Assam. The object of the present work is to bring into focus the different stages in the development of the administration of the various miscellaneous revenues (other than land revenue) and to highlight their socio-economic impact.

The period selected for this study is a significant one in the history of revenue administration. It begins with the annexation of Assam by the East India Company in 1826 and continues upto 1874 when Assam was separated from Bengal and constituted into a Chief Commissioner's province. Prior to the arrival of the British, the valley of the Brahmaputra was ruled for about six hundred years by the Ahoms, the descendants of the Shan branch of the Tai or Thai family of south-east Asia. The British inherited from them their revenue system and retained it with such modifications as were then considered absolutely necessary. A radical change in the initial stage was considered inexpedient and impolitic. Demands were, however, made in money in lieu of personal service and produce which was the essence of the earlier system. Land formed, as elsewhere, the main source of revenue in Assam in the nineteenth century. With the ever-increasing demands of the State new avenues of taxation had to be explored. Facilities for additional taxation were soon found in opium, *abkaree*, forest and wild life, stamp, fishery, lime-quarry, house, poll and income-tax etc. These sources, their nature, magnitude, administration and above all their role in socio-economic changes have been analysed and examined in this book. The results and findings of this study, it is hoped,

will not only fill up the existing gap but provide the necessary background for further investigation on the subject.

The book is divided into eight chapters. The Introduction provides the physical and economic background besides the early land settlements in Assam. Chapter two deals with house, poll and income-tax. Chapter three gives a short account of the custom-houses and inland duties and the circumstances leading to their abolition. Government policy in regard to opium, *abkaree* and forest produce are discussed separately in Chapters, Four, Five and Six. Miscellaneous revenues form the subject matter of Chapter Seven while the Concluding Chapter gives a summary of the discussions besides the effects of the revenue measures on the life and economy of the people of Assam in the later half of the nineteenth century.

This book is a revised edition of my Ph.D. thesis *Aspects of Revenue Administration in Assam, 1826-1874*, which was submitted to and approved by the University of Dibrugarh for the degree of Doctor of Philosophy in 1981. It is based mainly on official documents, both published and unpublished, the details of which are appended in the bibliography at the end of the work. Materials were collected mostly from the National Archives of India, New Delhi, State Archives, Government of West Bengal, Calcutta, the National Library, Calcutta and the Records Office, Assam Secretariat at Shillong and Gauhati. The indigenous *buranjis*, preserved at the Department of Historical and Antiquarian Studies, Gauhati, have also been made use of. In addition, gazetteers, journals, periodicals and contemporary and semi-contemporary writings have been consulted and utilised to supplement the original sources.

I take this opportunity of acknowledging my debt of gratitude to Dr H.K. Barpujari, formerly Senior Professor and Head, Department of History, University of Gauhati, for his unfailing help, inspiration and encouragement at every stage of this work. My thanks are due to all my friends and colleagues in the University and to the staff of the National Archives of India, New Delhi; State Archives, Government of West Bengal, Calcutta; National Library, Calcutta; Secretariat Records Office, Government of Assam, Shillong and Gauhati.

and the Department of Historical and Antiquarian Studies, Gauhati. I am grateful to the authorities of Dibrugarh University, University Grants Commission and the Indian Council of Historical Research for providing financial assistance without which the completion of this work would have been much delayed. I am also thankful to Mr K.M. Mittal of Mittal Publications, Delhi for undertaking the publication. To my wife Jinoo and daughter Surabhi, I am particularly indebted as their encouragement and forbearance had sustained me throughout my work. The shortcomings of the book are, of course, mine and I would ungrudgingly crave the indulgence of the readers for the errors, factual or grammatical, that may have crept in in spite of my best care and attention.

SHRUTIDEV GOSWAMI

## Abbreviations Used

- AFP : Agricultural Forests Proceedings  
AP : *Abkaree* Proceedings  
AS : Assam Secretariat Records  
BR : Board of Revenue Proceedings  
BRP : Bengal Revenue Proceedings  
BRP(F) : Bengal Revenue Proceedings, Forests  
BRP (Misc) : Bengal Miscellaneous Revenue Proceedings  
BRP(S) : Bengal Separate Revenue Proceedings  
BRP(T) : Bengal Territorial Revenue Proceedings  
CD(R) : General Letters To and From the Court of  
Directors (Revenue)  
CD(SR) : General Letters To and From the Court of  
Directors (Separate Revenue)  
CSO : Board of Customs, Salt and Opium Proceedings  
FP : Financial Proceedings  
FP(F) : Financial Proceedings, Forests  
FPC : Foreign Political Consultations  
FSC : Foreign Secret Consultations  
JASB : The Journal of Asiatic Society of Bengal  
LTP : License Tax Proceedings  
OER(A) : Assam Congress Opium Enquiry Report, 1925  
RC : Royal Commission on Opium, 1893

# 1

## Introduction

### PHYSICAL BACKGROUND

Situated on the north-eastern extremity of the Republic of India, the province of Assam is bounded between 24°N and 28°N latitudes and 89°E and 97°E longitudes. It comprises of the valleys of the Brahmaputra and the Barak (Surma) together with the intervening range of hills called the Assam Range, the eastern end of which inclines slightly north-ward where it is joined by the Patkai Hills. The valley of the Brahmaputra or the Assam valley is a long alluvial plain about seven hundred kilometres with an average breadth of about eighty kilometres. The districts lying all along the mighty river are (from west to east) Goalpara\*, Kamrup, Darrang, Nowgong, Sibsagar and Lakhimpur, the last one being reconstituted into two districts in 1972—Lakhimpur and Dibrugarh. The valley

\* The present district of Goalpara was, prior to the occupation of Assam by the British, a part of the district of Bangpur in Bengal. In 1822 it was erected as a separate district comprising the *thanas* of Goalpara, Dhubri and Karaibari; and after 1826 it was placed under the jurisdiction of the Commissioner of Assam.

of the Barak, consisting at present of the district of Cachar is a flat plain, about six thousand square kilometres in area. Between the valley of the Brahmaputra and that of the Barak lies a range of hills, the Garo, Khasi and Jaintia (both now have formed a separate State called Meghalaya), United Mikir and North Cachar (now separated into two districts, viz., Karbi Anglong and North Cachar respectively) and the Naga (separated in December 1957 as a centrally administered territory and subsequently formed into a separate State).<sup>1</sup>

The province of Assam during the period under survey was bounded on the west by the Cooch Bihar and Jalpaiguri district of Bengal (now in West Bengal) and Manipur and Burma on the east. On the south it was bordered by the eastern districts of erstwhile Bengal (now in Bangladesh) and the Lushai Hills (now Mizoram) and on the north by a range of lofty mountains (the larger part of it now in Arunachal Pradesh), inhabited by the hill tribes, namely the Bhutias, the Akas, the Daflas (renamed Nishi), the Abors (now called Adi), the Miris (at present called Mishing), the Mishmis, the Khamtis and the Singphoes.

Circumscribed almost on all sides by natural barrier, Assam for the larger part of her history remained practically cut off from the Indian mainstream. The Brahmaputra, though formed the natural high water-way between Assam and Bengal, was not easily navigable prior to the age of steam. M'Cosh wrote, "A voyage up the Brahmaputra is attended with many obstacles not to be met with upon the Ganges."<sup>2</sup> Geography had imposed

a formidable barrier on her contact with the rest of the world; although through numerous passes and river routes she was accessible to the dwellers of the neighbouring hills, and in fact, for ages past the fortunes of the two, viz., hills and plains, were closely related and inextricably interwoven.<sup>3</sup>

The area which comes under the purview of the present study comprises roughly the territorial limits of the Ahom kingdom at its zenith minus the district of Goalpara in the extreme west. It extended at the beginning of our period from

the river Manah on the west to the foot of the Himalayas close upon the Chinese boundary on the north-east. The mighty Brahmaputra, which flows through its entire length from east to west, divides the country into two zones, the *Uttarkul* or north bank and the *Dakshinkul* or south bank. The Brahmaputra receives in its entire course a large number of affluents descending from the hills on either side. Principal tributaries on the north bank are the Dihing, the Subansiri, the Bhoroli, the Bornadi, the Manas, with its tributaries, the Ai, the Champamati and the Sonkosh. The rivers on the southern bank are the Noa-Dihing, the Buri-Dihing, the Disang, the Dikhow, the Jhanzi and the Dhansiri. Some of these rivers, particularly of the eastern region, are auriferous. Most of the rivers are, however, snow-fed and depend on monsoon for their volume. They are dried up during the winter, but when the rain sets in they swell up and overflow their banks causing unimaginable misery to the people. Flood and inundation are, therefore, of regular occurrence in Assam.

Assam enjoys a temperate climate 'with a greater equality of temperature than is general throughout India'. The summer days are usually moderate, and the nights are cool and refreshing round the year. Famine from drought was rare in Assam; but due to the extraordinarily moist and humid atmosphere, the people are mostly ease-loving and indolent. Malaria, cholera, small-pox, asthma and dysentery are quite common. Hitherto *Kala-azar* was a terror to the Assamese which took away not unoften a heavy toll of human lives.

The soil of Assam is composed of a deep black loam reposing on a gray sandy clay, though occasionally consisting of a light yellow clayish texture. It is exceedingly fertile and is capable of producing almost all kinds of crops. Assam is, therefore, predominantly an agricultural country and nearly eighty per cent of its people live on agriculture. Rice being the staple food is widely grown. Broadly speaking, it falls under three heads, *sali* or transplanted rice, *baou* or long steamed variety of rice and *ahou* or autumn rice. The other crops raised are pulses, sugar-cane, mustard seed, jute besides minor produces like ginger, turmeric, long pepper etc. The use of betel nut and *pan* was very common as it is today. Among other

crops mention may be made of indigo, tobacco and cotton<sup>4</sup> Opium or poppy was largely grown till its cultivation was interdicted by Government in 1860. Tea-leaves discovered in the early nineteenth century, had later become a major item of export. Wheat, barley and millet are very little used in Assam. Industrially the province is backward; in fact, prior to the growth of the tea and drilling of petroleum, the industrial development of Assam was extremely limited.

The forests of Assam are extensive.<sup>5</sup> Of the most valuable and useful timbers found in the forests, mention may be made of the *sal*, the *nahar*, the *poma*, the *sam*, the *jarul*, the *uriam*, the *gomari* and the teak. The mulberry and the *soom* trees on which the silk worms fed, are also extensively grown. Needless to say that Assam silk was at one time in great demand in India and abroad. Even today the silk-weavers of Kamrup had brisk trade on their manufactures. The forests of Assam also abound in sandal wood (*agaru*). Of the other important jungle products mention may be made of caoutchouc (India-rubber), lac, bee-wax, fibres, dyes besides bamboo, firewood, reed and cane.

The mineral wealth of the province consists of coal, limestone, iron ore, petroleum, salt and gold-dust. The coal fields were found in the Garo Hills and at Cherapunji and also at the beds of the rivers at Namrup, Namchik and Saffrai in Upper Assam.<sup>6</sup> Limestone was procured from the Khasi and Jaintia Hills. Iron ore was found in abundance on the Doyang river which sufficed the requirements of the Ahom Government.<sup>7</sup> The oil-springs were located in different places of Upper Assam. Salt, though largely imported from Bengal, was also obtained from the springs of both the Brahmaputra and the Barak valleys. Gold-dust was found in a number of mountain streams which flew into the Brahmaputra.<sup>8</sup>

The livestock wealth of Assam is composed of the wild animals viz., Elephant, rhinoceros, tiger, bear, buffalo, deer, wild pig etc. Peacock, jungle fowl, partridge heron, wild duck etc. are also most commonly found in the jungles of Assam. With the exception of the elephant there was, however, very little trade in these animals. Elephants were killed mainly for the ivory, which fetched very high price in the market.

Improved arrangements for catching them were also made by the Ahom and the British Governments. It is therefore obvious that the local zoology presents a vast field for observation, remarkable for its variety and splendour. "Flourishing beneath a genial clime", wrote Robinson, "and nourished by dense vapours and frequent showers, in a soil naturally humid, vegetation here attains a luxuriance inconceivably magnificent. Animal life equally partakes in this exuberance, and exhibits, under every form, the most singular shapes, and the most brilliant combinations of colours."<sup>9</sup>

## I

## ECONOMIC BACKGROUND

Under the Ahoms, who ruled the valley of the Brahmaputra prior to the advent of the British, the revenue system was based upon a system of organised forced labour. The nucleus of this arrangement was the *paik* or the *khel* under which every adult male was liable to work for the State for three or four months of the year.<sup>10</sup> All such adults styled *paiks* were formed into *gots* or squads consisting of four and later three individuals. Each member of the *got* was required to serve the State for one-third or one-fourth of the year, or to supply a specific quantity of produce in lieu thereof.<sup>11</sup> In return for his service a *paik* was remunerated with two *pooras* (nearly three acres) of rent-free *rupit* rice land called *gamati* or body land. Besides a *paik* was allowed to hold his homestead plot called *bari* without any limitation as to its extent and free of any direct impost.<sup>12</sup> The *khels* were placed under officers of rank; the *Phukan*, the *Barua* and the *Raikhowa*. They were assisted by subordinate officers, the *Hazarika*, the *Saikia* and the *Bora*, each commanding a certain number of *paiks*.<sup>13</sup>

State officers and nobles were maintained by the assignment of *paiks* called *likchows* besides rent-free grants denominated *nankar* and *manmati*. The *nankar* lands were considered hereditary whereas the *manmati* was held during the tenure of office only.<sup>14</sup> They were also allowed to take up jungle lands which they could cultivate with the help of the *paiks* assigned

to them. These estates were known as *khats* and were revenue-free.<sup>15</sup> Rent-free grants made for religious and charitable purposes were classified into, (i) *debottar*, lands granted to the maintenance of temples; (ii) *dharmottar* earmarked for religious and charitable purposes; (iii) *brahmottar*, lands allotted to the Brahmins.<sup>16</sup> For the support of mosques grants were made to the Muslims as well which were known as *peerpals*.

Evidently, the State demand was not in money, but mainly in personal service and produce: "The Ahom economy was a barter rather than a monetised economy." It, however, does not necessarily mean that money payment was uncommon. Persons cultivating land in excess of the usual allotment of two *pooras* paid a nominal amount of rupee one per *poora* for *rupit* and eight annas for other lands. When a *paik* failed to attend to his duties or to supply the required quota of produce in lieu thereof a tax of rupees three as *gadhan* was realised from him. Royalties on elephants and timber, rents paid by the farmers of mines, tax levied on *bats* and on the *chokies* contributed largely to the royal treasury.<sup>17</sup> State officers and *kheldars* were also expected on their appointment to make some offering to the royal exchequer.<sup>18</sup> The Ahom rulers levied extra cesses in an emergency. Such a situation arose in 1795 when Prime Minister Poornananda Buragohain resorted to the unusual expedient of imposing an additional tax called *barangani* on the *satras* of Upper Assam. Acute financial crisis likewise forced on the Ahom ruler in 1819 to levy a new tax, *khari-katana*\* on all the subjects of the State whether liable to pay revenue or not.<sup>19</sup>

The revenue administration of Lower Assam was, however, different from that of Upper Assam. After occupation of Kamrup by the Mughals in the seventeenth century the latter introduced the same system as prevalent in Bengal.<sup>20</sup> The district was then divided into a number of *parganas* and they

\* "It literally means the drawing of a *kharika* or a slender stick of the size of a knitting needle. The Burmese deposited at the headquarter a bundle of the specified number of such sticks against every collector, each stick represented a household from which he was to realise the tax." Bhuyan, S. K., *Anglo-Assamese Relations, 1771-1826*, p. 530, footnote.

were placed under the charge of officers called *chaudhuries*. So deep-rooted was the arrangement that even after the extension of the Ahom suzerainty over Kamrup, the existing system could not be totally eradicated ; therein the *kholwaree* system was introduced partially and by and large the earlier system continued.

## II

Under the treaty of Yandaboo, 24 February, 1826, Assam passed under the control of the East India Company. The authorities at the Fort William were then unable to take a decision whether the whole or a part of the country was to be annexed and it was not till March 1828 that Lower Assam was permanently incorporated into the British dominion. The process of administrative reorganisation had begun with David Scott, the Agent to the Governor-General, North-East Frontier. Scott discovered that the revenue system of Lower Assam<sup>21</sup> was akin to that of the neighbouring districts of Bengal. In Kamrup, then divided into twenty-six *parganas*, settlements were made in 1824-25 with the *chaudhuries* partly on the basis of some earlier documents and partly on the "best information immediately obtainable." About the same time, Central Assam or Nowgong and Raha was placed under the charge of two officers, Aradhan Roy and Lata Pani Phukan. In the same year he had also entered into an agreement with Raja Bijoy-narayan of Darrang by which the latter agreed to pay a tribute of Rs. 42,000 in cash.<sup>22</sup> In both Lower and Central Assam *paiks* were allowed as before two *pooras* of *rupit* or arable land in return for a tax (*gadhan*) of rupees two. In addition a house-tax or *kharikatana* was imposed with a view to equalise the burden of taxation on all classes. Professional tax on braziers, gold-washers, silk-weavers, fishermen and the like continued to be levied as under former Government. The rates varied from *khel to khel* ; a gold-washer, for example, paid rupees five, a brass-worker the same amount, the makers of oil and fishermen paid rupees three and the weavers of silk paid rupees two each.<sup>23</sup> In Upper Assam<sup>24</sup> too, the earlier practice of accepting personal labour was abolished and the

revenue was demanded in cash. The *paiks* were assessed at the rate of rupees three per head, each having two *pooras* of arable land besides garden lands as before. The duty of collecting the tax was left in the hands of the *kheldars* under the supervision of Janardan Barbarua, an officer of rank of the former realm.<sup>25</sup>

In Lower Assam, Scott expected to derive a revenue of upwards of rupees three lakhs which was likely to increase considerably within a few years. The early estimates of the demands and receipts belied his calculations.<sup>26</sup> He was also disappointed to find that the commutation of the services failed to produce 'either an adequate pecuniary collection to the Government or satisfaction to the people'. Being unable to meet even the charges of the establishment Scott directed his attention to other sources of revenue. *Paiks* were then given in addition to their *gamati* an additional assignment of land measuring three *pooras* as *jumamati*, at a low rate of annas seven per *poora*. Likewise the *kharikatana* was extended to all sections of the people including the slaves and bondsmen who were previously exempted from this impost.<sup>27</sup> The tax on *brahmottar* and *nankar* lands, originally an emergency cess, was continued by Scott in order to "appropriate the entire sum to purpose of obvious utility" such as education of youths, construction of roads, bridges and bunds.<sup>28</sup> Finally, an extra cess (*barangani*) was levied at the rate of annas two to six on every rupee of collection in order to meet the expenses of mofussil police and other contingencies.<sup>29</sup>

To make matters worse, lands were allotted to the *chaudhury* by a method which was of the nature of a "sale by auction."<sup>30</sup> No effective check was ever taken to protect the *ryots* from his extortions nor was any accurate account taken of the collections actually made.<sup>31</sup> "In but one instance", wrote Archibald Bogle, the Collector of Kamrup, "do I find that the system actually in force corresponds to that set forth in collection papers. . . there has long been one assessment in the office and another in the *pargana* ; each *chaudhury* has gone on a plan on his own ; every domain is assessed in a different manner and the greatest confusion exists throughout the

whole."<sup>32</sup> The worst sufferers were undoubtedly the agricultural *ryots*. "Even persons of intelligence would be puzzled to say how much a *ryot* would have to pay to the Government. To the unfortunate peasantry the account must have been wholly incomprehensible."<sup>33</sup> Suffice is to say that nowhere in British India the *ryots* were subjected to so many demands as the *ryots* of Assam. Many of them left their hearths and homes and began to migrate to the adjoining territories.<sup>34</sup> Consequently

...many of the finest parts of the country are now a dreary waste ; villages once the most flourishing are now deserted and in ruins ; the inhabitants instead of finding the British Government a power which would protect them with enjoyment of their hearths and homes have fled by hundreds in all directions, not only to the neighbouring *zamindaris* of Bengal but what is more painful to contemplate to the lawless regions of Bootan.<sup>35</sup>

The situation was no better in Central and Upper Assam. In the former settlements were made without consideration of the actual resources of the country. As a result, the division was in constant arrear. To improve matters a number of extra cesses were levied as in Lower Assam ; but still the net revenue hardly reached the estimated figure. Equally deplorable was the condition of Upper Assam where though the *khel* system was left practically unchanged, there was no improvement in the condition of the peasants. Misappropriation of revenue by the *kheldars* and other persons of rank was rampant. To effect speedy collection the *kheldars* were usually seen harassing the poor *ryots* ; many of them were forced to migrate into the neighbouring territory of the Metaks where taxation was nominal.<sup>36</sup>

It was long debated whether the British should retain control over the entire province or hand over a part of it to a native prince. Scott was of the opinion that Upper Assam being the citadel of Ahom power, therein a native prince should be restored ; that the introduction of the British rule in Upper Assam would produce wide-spread resentment and indignation

among the former official aristocracy. He also pointed out that this region being sparsely populated would not yield enough of revenue. The authorities in Calcutta, on the other hand, held the view that the revenue of Upper Assam was fluctuating and if managed properly, it would yield a surplus even after making necessary provision for the members of the royal family and other dignitaries of the realm. Lord William Bentinck, the Governor-General, reviewed the whole issue in proper perspective and finally came to the conclusion that the restoration of an Ahom prince would certainly be the best possible course to adopt. Accordingly, in October 1832 Upper Assam was placed under Poorandar Singha, a scion of the royal family, in return for the payment of an annual tribute of Rs. 50,000. He also agreed to place himself under the orders of the Political Agent of Upper Assam and to administer the territory on the principles prevalent in adjacent Company's districts.<sup>37</sup>

In April 1832, T.C. Robertson succeeded Scott as the Agent to the Governor-General in North-East Frontier. In the next year he introduced in parts of Nowgong and Darrang a land-tax abolishing the *khels* altogether. The irregular imposts including the *barangani* were done away with and the assessment was limited to land, the rates varying from rupee one to rupees one and half per *poora* of the best quality land. The *ryots* were, however, called upon to pay a capitation tax from rupee one to rupees three per head. As security against extortion revenue officers were asked to furnish returns indicating the names of the *ryots*, the quality and quantity of lands and the number of hearths and houses assessed. After proper scrutiny *pattas* were issued by the Collector specifying therein the amount of revenue to be paid. The agreement therefore was direct, between the Government and the *ryots* and the revenue officers were to collect the revenue fixed by the Government. In Nowgong the duty of collecting the revenue was assigned to a native officer called *bisava* who was paid a commission of  $12\frac{1}{2}$  per cent of the gross collection.<sup>38</sup> In 1834-35 the *parganas* of Kamrup were remodelled<sup>39</sup> and settlements were made with the *ryots* through the agency of the *chaudhury*, who was assisted in this duties by a number of subordinate native agents, *patwari*, *thakuria* and *gaon kakati*.<sup>40</sup> These officers

possessed no judicial or magisterial power ; their duties were restricted to the allotment and collection of revenue.<sup>41</sup> In Upper Assam the restored monarchy under Poorandar made no departure from the time-honoured custom of the predecessors. He made the *paiks* to pay a poll-tax of rupees three receiving in return two *pooras* of land.<sup>42</sup> He also continued the professional tax on the gold-washers, the brass-workers, the silk-weavers, fishermen, all paying at varying rates.<sup>43</sup>

Situation before long had undergone a major change in Upper Assam. From the very beginning Poorandar had to face too many difficulties. As a result, "Far from improving their condition the rule of Poorandar had made the lot of men of rank worse, and in utter disgust and despair they attempted to thwart him and even to overthrow him if an opportunity presented itself."<sup>44</sup> What was worse, since 1835-36 the *Raja* had fallen into arrears with his stipulated tribute.<sup>45</sup> Captain Adam White, Political Agent, Upper Assam, was sympathetic to his cause and recommended a reduction of the tribute which however was turned down by Jenkins, the Commissioner as "totally inadmissible." On his part the Commissioner was convinced after making a tour of Upper Assam in 1838 that resumption of the country was the only possible course to adopt. This received the approval of the Governor-General in Council. Accordingly, in October 1838 the territory was annexed to the British dominion. It was then divided into two districts, Sibsagar and Lakhimpur, each to be administered in the same manner as the other districts of Lower and Central Assam.<sup>46</sup>

With the introduction of the assessment of land as a sequel to the abolition of the *khel* system the Government reserved to itself the proprietary right in the land. The province had been partitioned into small fiscal divisions called *mouzas*. The task of collecting the revenue from the *ryots* was left, as mentioned already, in the hands of a number of native officers styled *chaudhury*, *patgiri*, *mouzadar* or *bisaya*. The officers were appointed by the Government and were remunerated with a commission varying from ten to seventeen per cent of the gross collection. They were permitted to appropriate any increase in the assessment arising from extended cultivation

during the term for which the collections were entrusted to their charge.<sup>47</sup> They were also responsible for any decrease in the revenue caused either by desertion of *ryots* or diminished cultivation. At the end of the period a fresh survey of the land was made and the revenue fixed for the next period.<sup>48</sup> Originally the system of settlement effected was annual. Between 1836-42 it was converted into a periodical settlement ; but in 1854 annual settlement had again been reverted to. In Goalpara the settlement was permanent and the revenue was derived partly from the permanently settled *zamindaris* and partly from Cooch Bihar and other tributes<sup>49</sup>. The chief merit of this arrangement was that the *mouzadar* was to a great extent relieved of the trouble of annually measuring the land under his charge and of frequently visiting the Collector's office to get his measurement papers scrutinised and approved.

The rate of assessment, however, was nowhere uniform. It varied from district to district. For instance, in 1839 while the rate of *rupit* land in Darrang was Rs. 1.8, in Lakhimpur and Sibsagar it was fixed at a lower rate, viz., Re. 1 a *poora*.<sup>50</sup> Likewise, the *bari* lands were assessed at Re. 1 in Kamrup and annas 8 in Sibsagar and Lakhimpur.<sup>51</sup> With a view to equalise the rate of assessment throughout Assam Jenkins proposed in 1839 to raise the rate of *rupit* land to the level of Darrang, which was then highest in the province. This was considered inexpedient by the Board of Revenue on the ground that 'every caution should be observed in raising the rates of a land in a newly conquered but partially cultivated province like Assam.' In spite of it a demand was persistently made by some of the Collectors to make the rates still higher. It appears that they were to a great extent influenced by the tea-planters whose operations had been badly affected due to the acute scarcity of labourers.<sup>52</sup> The proposition did not find favour with Jenkins who feared that such a measure would cause a diminution of revenue by diverting men from subsistence farming to plantation works.<sup>53</sup> He, however, agreed to raise the rates of non-*rupit* lands in all districts save Kamrup. In Nowgong and Darrang it was raised to Rs. 1.2 and in Sibsagar and Lakhimpur to Re. 1.<sup>54</sup> In 1861, Henry Hopkinson, since succeeded Jenkins as Commissioner of Assam,

sought the approval of the Government to increase the land-tax on the plea of utilising the excess revenue on works of public utility. Though the proposal did not receive full approval, the Governor-General in Council sanctioned the appropriation prospectively from 1862-63 of three per cent of the land revenue of the temporarily settled districts of Assam for purpose of local improvement.<sup>55</sup> In 1865, he renewed his proposal in a different form proposing to raise the tax on land with a view to equalise the burden in all the districts. He argued that in the absence of a uniform rate throughout the province a tendency had lately developed among the *ryots* to migrate from the heavily assessed district to the one where revenue was lesser. Moreover, with the steady development of the tea industry a situation had arrived when a *ryots* could earn more by selling his produce in the local market than his counterpart in Kamrup by disposing his goods in the market in Bengal.<sup>56</sup> On this occasion the Government of Bengal readily approved the proposal and authorised the Commissioner to raise the rate of *rupit* and non-*rupit* lands from 25 to 50 per cent in almost all the districts.<sup>57</sup> The new rates came into effect from 1868-9.<sup>58</sup>

The revised rates hit the *ryots* hard. Already in 1853 when Mills visited Assam, Anandaram Dhekial Phukan, Sub-Assistant, Nowgong, in a memorial pointed out that the present assessment had been made without any particular distinction being observed as to the quality and capability of the soil; the low *rupit* lands, yielding fifty *maunds* of corn per *poora* were assessed at the same rate as high *rupit* land producing only fifteen to twenty *maunds*. This according to him made the pressure of taxation "light upon some but heavy upon others."<sup>59</sup> He further observed that the current rate of taxation had far exceeded the limit that had been observed by the Ahom rulers and that "an enhancement of the rates under the present circumstances of the Province, without any marked improvement in agriculture and commerce would be to overburden the people with taxes, which they should but ill-afford to bear."<sup>60</sup> In the same vein the *chaudhuries* of Kamrup deplored the increase of the land-tax beyond the reasonable limit and prayed that the rates of *rupit* lands be reduced to Re. 1 and that of the *faringati* to

annas 8 a *poora*.<sup>61</sup> The protests and representations were of no avail until the close of the last century when on the outbreak of agrarian revolts in several localities of Kamrup and Darrang ultimately forced the Government of India to reduce the revenue on land at first to 53 per cent and later to 32.7 percent. "It is a pity", remarked a contemporary newspaper, the *Reis and Rayyet* on 10 February, 1894, that "the order of abatement did not reach sooner, in which case there would in all probability have (been) no riots."<sup>62</sup>

### Notes & References

1. The British territory in north-east India was in a state of gradual expansion. Soon after the East India Company's occupation of the valley of the Brahmaputra in 1826, Cachar and the Khasi and Jaintia Hills were also annexed. The subjugation of the North Cachar Hills was completed by 1854. In 1866 the Garo Hills were taken under direct British management while the annexation of the Naga Hills took a much longer time and was completed by 1889.

Till 1874, Assam, comprising all these territories, was administered as a part of Bengal. By a proclamation dated 6 February, 1874, the province was constituted into a Chief Commissioner's province under direct control of the Governor-General in Council. On 12 September, 1874 the Government of India issued another notification by which the district of Sylhet, historically and ethnically an integral part of Bengal, was also attached to it

2. M'Cosh, J., *Topography of Assam*, p. 7.
3. Barpujari, H. K. (ed.), *Political History of Assam, 1826-1919*, i, p. 1.
4. Cotton, in particular, was grown in a large extent and in 1837-38 a sum of thirty-five thousand rupees was received from the sale of this article in the Garo *hats* alone. Robinson, W., *A Descriptive Account of Assam*, p. 239.
5. In 1874-75 the forest area in Assam was estimated roughly at (in round figures) 4,750 square miles within revenue limits and 3,050 square miles beyond revenue limits. This estimate however did not include the vast forest areas in which the hill tribes carried on *ghum* cultivation. Mann, Gustav, *Progress Report of Forest Administration in the Province of Assam for the Year 1874-75*, p. 7.
6. *Physical and Political Geography of the Province of Assam*, p. 15.

## Introduction

190432



7. Hamilton, F., *An Account of Assam*, p. 47.
8. Hamilton, Walter, *East India Gazetteer*, p. 40 ; also, Wade, J. P., *A Geographical Sketch of Assam*, p. 357.
9. Robinson, W., *op.cit.*, p. 92.
10. The only notable exceptions to this rule were the slaves and such other persons as appropriated either to religious institutions or granted to priests. *ibid*, p. 200.
11. When one individual of a *got* was away for State service, the remaining members of the *got* cultivated not only their own lands but also those of the absentee member. Thus, all the members of a *got* were employed in rotation. This was, however, merely a custom and not a rule because during the state of emergency not only one but sometimes two and even three *paiks* of a squad of four were required for State service simultaneously.
12. Mills, A.J. M., *Report on the Province of Assam*, Appendix C, p. xi, Vetch to Mills, 22 June, 1853 ; Baden-Powell, B. H., *The Land System of British India*, iii, p. 400.
13. Welsh's Report on Assam, 1794, vide Mackenzie, A., *History of the Relations of the Government with the Hill Tribes of the North-East Frontier of Bengal*, Appendix A, p. 380 ; Mills, A. J. M., *op.cit.*, p. 2.
14. Barpujari, H. K., *Assam : In the Days of the Company*, p. 24.
15. Jenkins, F., *Report on the Revenue Administration of the Province of Assam*, 1849 ; Mills, A. J. M., *op.cit.*, p. 3.
16. BRP, 1 March, 1836, No. 40, Bogle to Commissioner of Assam, 1 September, 1835.
17. BRP, 27 July, 1837, No. 55 A, Matthie to Jenkins, 15 February, 1835.
18. *Ibid*.
19. Mills, A. J. M., *op.cit.*, Appendix H, p. xxvi, Jenkins to Mills, 13 June, 1853.
20. Hamilton, F., *An Account of Assam*, p. 33.
21. Lower or Western Assam was then composed of Kamrup, Dimarua, Bani, Naduar and Beltola.
22. AS, File No. C. O. 642, 1842, Matthie to Jenkins, 28 May, 1840.
23. Jenkins, F., *op.cit.*.
24. The territory roughly comprising the present-day districts of Sibsagar, Dibrugarh and Lakhimpur.
25. Bhuyan, S. K. (ed.), *Asamar Padya Buranji*, p. 190.
26. In the first year's settlement (1824-25) though the land revenue demand of Lower Assam was fixed at Rs. 171,824 in actual practice the

- entire amount could not be collected and a sum of Rs. 18,160 remained unrealised at the end of the year. The next year's demand was still higher, Rs. 247,683. The assessment went on increasing year after year and by the end of 1830 a huge amount remained unrecovered. FSC, 20 January, 1826, No. 23, Scott to Swinton, 14 December, 1825; FSC, 7 March, 1828, No. 5, Scott to Swinton, 2 February.
27. FPC, 30 May, 1833, No. 89, Bogle to Robretson, 10 February.
  28. FSC, 9 March, 1827, No. 18, Scott to Swinton, 28 February.
  29. FPC, 30 May, 1833, No. 89, Bogle to Robertson, 10 February; Jenkins, F., *op.cit.*
  30. Barpujari, H. K. (ed.), *Political History of Assam, 1826-1919*, i, p. 14.
  31. FPC, 30 May, 1833, No. 89, Bogle to Robertson, 10 February.
  32. *Ibid.*
  33. *Ibid.*
  34. BRP, 27 July, 1837, No. 55 A, Matthie to Jenkins, 15 February, 1835.
  35. FPC, 30 May, 1833, No. 89, Bogle to Robertson, 10 February.
  36. FPC, 13 April, 1835, No. 4, Scott to Neufville, 22 January, 1829.
  37. Aitchison, C. U., *Treaties, Engagements and Sanads*, xii, Part II, pp. 135-37.
  38. BRP, 27 July, 1837, No. 55 E, Brodie to Jenkins, 14 November, 1935.
  39. Jenkins, F., *op.cit.*
  40. BRP, 1 March, 1836, No. 40, Bogle to Commissioner of Assam, 1 September 1835.
  41. *Ibid.*
  42. BRP, 27 July, 1837, No. 55 B, White to Jenkins, 10 January 1835.
  43. Jenkins, F., *Journal of a Tour in Upper Assam*, 1838, p. 16.
  44. Cited in Barpujari, H. K. (ed.), *Political History of Assam, 1826-1919*, i, p. 33.
  45. FPC, 16 May, 1838, No. 53, *vide* Statements B and C.

The total collection and the amount paid as tribute between 1834-35 and 1837-38 were as follows :

Year	Collections	Tribute paid
1834-5	70, 150	50, 000
1835-6	64, 254	34, 000
1836-7	54, 449	28, 000
1837-8	42, 216	***

46. *An Account of the Province of Assam and Its Administration*, p. 60.
47. For details of the working of this system see Guha, Amalendu, 'Assamese Agrarian Society in the late Nineteenth Century : Roots, Structures and Trends', *The Indian Economic and Social History Review*, xvii, No. 1 (January- March, 1980), pp. 37-38, 47-50.
48. Dhekiyal Phukan, A., 'Observation on the Administration of the Province of Assam,' Mills, A.J.M., *op.cit.*, Appendix J., p. xxxil.
49. BRP, 13 August, 1851, No. 5, Jenkins to Board of Revenue, 8 April.
50. Jenkins, F., *Report on the Revenue Administration of the Province of Assam*, 1849.
51. *Ibid.*
52. *Selection of Records of the Government of Bengal*, xxxvi, Jenkins to Lushington, 11 November, 1859.
53. AS, File, No. 107, Jenkins to Secretary to Board of Revenue, 17 November, 1859.
54. AS, File No. 388, 1861, Secretary to Board of Revenue to Commissioner of Assam, 20 September.
55. BRP, September, 1861, No. 41, Grey to Gordon, 30 August.  
The total land revenue of Assam (exclusive of Goalpara) for 1862-63 was estimated at Rs. 9,08,431. Of this Rs. 27,252 was set aside in that year for the purpose of local development. BRP, January, 1862, No. 108, Dampier to Secretary to Government of Bengal, 3 January.
56. AS, File No. 145, 1859-72, Hopkinson to Secretary to Government of Bengal, 14 June, 1865.
57. See Barpujari, H. K. (Ed.), *Political History of Assam*, 1826-1919, i, Appendix A, p. 245.
58. AS, vol. xxi, 1870 (November)-1871 (August), Report on the Land Revenue Administration of Assam, 1870-71, 21 January, 1871.
59. Dhekiyal Phukan, A., *op.cit.*, p. xxxvii.
60. *Ibid*, p. xxxviii.
61. Mills, A. J. M., *op cit.*, Kamrup, pp. xxii-xxvi, see petition of the Chowdrees of Zillah Kamrup, 18 May, 1853.
62. Cited in Barpujari, H.K. (Ed.), *Political History of Assam*, 1826-1919, i, p. 101.

## Other Latest Books on History

MIDNAPORE : THE FORERUNNER OF INDIA'S FREEDOM  
STRUGGLE —G. Chatterjee Rs. 160

MIZORAM UNDER THE BRITISH RULE  
—Suhash Chatterjee Rs. 110

WILD RACES OF THE EASTERN FRONTIER OF INDIA  
—T.H. Lewin Rs. 180

NATIONAL INTEGRATION IN HISTORICAL PERSPECTIVE :  
A CULTURAL REGENERATION IN EASTERN INDIA  
—R.N. Chakraborty Rs. 180

POLITICAL CHANGE & AGRARIAN TRADITION IN  
SOUTH INDIA —T.K. Venkatasubramanian Rs. 95

PORTUGUESE AND THE SULTANATE OF GUJARAT  
(1500-1573) —K.S. Mathew Rs. 165

SECOND ANGLO-MYSORE WAR (1780-1784)  
—G. Kaliamurthy Rs. 75

TRIPURA ADMINISTRATION : THE ERA OF  
MODERNISATION —B.K. Bhattacharyya Rs. 180

### Forthcoming

Costumes and Ornaments as Depicted in the Early Sculptures of  
Gwalior Museum —Sulochana Ayyar

History of Portuguese Navigation in India (1497-1600)—K.M. Mathew

Sakti Cult in Gujarat —V.T. Padmaja Ramachandran

**MITTAL PUBLICATIONS**  
**DELHI-110035 (INDIA)**