

D. D. MALI

**REVENUE
ADMINISTRATION
IN
ASSAM**

About the book

Revenue Administration in Assam is a work based on original records available in Assam Records. This is the first of the kind and therefore an original contribution for the advancement of learning in revenue administration.

The work is divided into twelve chapters. It contains a comprehensive list of abbreviations, glossary and bibliography. In the first chapter, the author gives a comprehensive account of the system of revenue administration during the Ahom period. This serves as the historical background of the subject. In the last chapter he brings together the conclusions at in the previous chapter.

The book is written in simple style and eminently readable.

About the Author

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REVENUE ADMINISTRATION
IN ASSAM

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REVENUE ADMINISTRATION IN ASSAM



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FOREWORD

Revenue Administration of Assam, 1874 to 1920 was awarded the degree of Doctor of Philosophy by Gauhati University. The original thesis has been entirely revised and retyped for publication. This work is based on original records available in Assam Records. So far I know no one worked on the subject. This is the first of the kind. This is, therefore, an original contribution for the advancement of learning in revenue administration. I carefully scrutinised the first two drafts before its submission to the University for adjudication. I think this is a good work of historical interest.

The work is divided into twelve chapters. It contains a comprehensive list of abbreviations, glossary, and bibliography. In the first chapter the author gives a comprehensive account of the system of revenue administration during the Ahom period. This serves as the historical background of the subject. In the last chapter he brings together all the conclusions arrived at in the previous chapters.

There is an interesting account of the two systems of revenue administration, the mauzadari and the tahsildar system. The mauzadari system resembles the zamindari system though it is not a zamindari system. As a member of the administrative reforms committee of the Government, I had occasion to discuss this question with the late Chief Minister Chaliha who was the Chairman of the committee. I was of the view that the mauzadari system had no justification to exist since we have abolished the zamindari system. The late Chief Secretary sup-

ported me but Chaliha and communists were opposed to it. Their argument was that the tahsildari system was costly, cumbersome and inefficient and the mauzadari system was less costly and more efficient. The author discusses all these points in great detail. In the south we do not have the mauzadari system. We had zamindari system but it has been abolished completely. The readers of the book may find the discussion on this interesting.

I am glad to introduce this work to the public. It is written in simple style and eminently readable. I hope it will have good reception in the public.

V. Venkata Rao

PREFACE

I started the investigation of Revenue Administration in Assam from 1874 to 1920 in November, 1971 and collected the materials from the Record Office, Assam Civil Secretariat, Shillong. The book is based mainly on original sources.

The book is divided into twelve Chapters. The first Chapter deals with revenue administration during the Ahom Rule and early British period.

The second Chapter deals with the Mauzadari System. The method of appointment of mauzadars, their duties and their changing position have also been discussed in this Chapter.

The third Chapter deals with the Tahsildari System. The Tahsildari System was introduced in the Assam Valley in 1883 with a view to reducing the cost of collection of revenue. But the system had to be abandoned in 1904 and the Mauzadari System was reintroduced. The comparative advantage and disadvantages of the Mauzadari System and of the Tahsildari System have also been discussed in this Chapter.

Various classes of tenures have been discussed in Chapter IV.

In the fifth and sixth Chapters land revenue settlement and results of the settlement have been discussed.

During the period under study Assam possessed vast tracts of waste land. For the settlement of waste land, various rules had been framed from time to time. The notable among them was the Thirty Years Lease Rules. The seventh Chapter deals with the settlement of waste land.

The eight Chapter deals with Demand and Collection of land revenue and miscellaneous land revenue.

In the ninth Chapter Personnel Administration has been discussed.

In the tenth Chapter Control of Revenue Administration has been discussed under the following heads, legislative, judicial and administrative control.

The Socio-Economic effects of revenue administration have been discussed in Chapter XI.

In the twelfth Chapter, the conclusions arrived at in the previous Chapters have been brought together.

In the preparation of this book a number of obligations have been incurred. I am thankful to Mr. P.C. Sarma, the Keeper of Records, Assam Civil Secretariat, Shillong, for permitting me to consult records in the Record Office. My thanks are also due to the staff of the Record Office without whose co-operation the collection of materials would not have been possible. I am also thankful to Dr. A. Sarma and Prof. T. Das, D.K. College, Mirza, Dr. (Mrs.) B. Lakhar, Dr. (Mrs.) D. Saikia, Dr. N.N. Bora and Dr. M. Das, Sankardev College, Shillong, Dr. U.S. Bhattacharjee, Lady Keane Girls' College, Shillong, Prof. (Mrs.) Nilima Pathak, St. Mary's College, Shillong, Dr. K. N. Baishya, Librarian, Assam Legislative Assembly Library, Dispur, Shri R.K. Khan, Sr Librarian, NISIET, Gauhati for helping me in various ways in the preparation of the book. I must also thank Dr. (Miss) Niru Hazarika, Reader, of Gauhati University for her kind help. I am thankful to Mr. Justice D. Pathak, Chief Justice of Orissa High Court, for helping me in the collection of materials relating to judicial control.

But my greatest debt is to Dr. V. Venkata Rao, Professor-Emeritus, Gauhati University who kindly supervised my work and agreed to write the forward.

I express my sincere thanks to Shri Ramesh Kumar of Omsons Publication for readily agreeing to publish the book.

In fine, I express my thankfulness to Shri Haren Kalita for typing the manuscript.

Dharani Dhar Mali.

ABBREVIATIONS

1. A.V. : Assam Valley.
2. A.V.D. : Assam Valley Districts.
3. A.C. : Assistant Commissioner.
4. A.S.O. : Assistant Settlement Officer.
5. A.L.C.P. : Assam Legislative Council Proceedings.
6. Assam Valley : Kamrup, Darrang, Nowgong, Sibsagar, Lakhimpur.
7. Bell : N.B. Bell, Chief Commissioner of Assam, 1918-1921.
8. Bayley : S.C. Bayley, Chief Commissioner of Assam, 1878-1881.
9. C.C. : Chief Commissioner.
10. Com. : Commissioner.
11. Cotton : Henry Cotton, Chief Commissioner of Assam, 1896-1902.
12. Campbell : A.C. Campbell, D.C., Kamrup, D.C. Goalpara.
13. Col. : Colonel.
14. Capt. : Captain.
15. C.L.J. : Calcutta Law Journal.
16. C.W.N. : Calcutta Weekly Notes.
17. D.C. : Deputy Commissioner.
18. D.O. : District Officer.
19. D.L.R. : Director of Land Records and Agriculture.

20. Darrah : H.Z. Darrah, Director of Land Records and Agriculture.
21. E.A.C. : Extra Assistant Commissioner.
22. E.B. & A. : Eastern Bengal and Assam.
23. Earle : Archdale Earle, Chief Commissioner of Assam, 1912-18.
24. Elliott : C.A. Elliott, Chief Commissioner of Assam, 1881-85.
25. Fuller : J.B. Fuller, Chief Commissioner of Assam, 1902-05.
26. Fitzpatrick : D. Fitzpatrick, Chief Commissioner of Assam, 1887-1889.
27. Gurdon : P.R.T. Gurdon, D.C., Kamrup, Commissioner, Assam Valley, Offg. Chief Commissioner, Assam.
28. Govt. : Government.
29. H.D. : Hill Districts.
30. Hopkinson : Col. Hopkinson, Commissioner, Assam Valley.
31. I.L.R. : Indian Law Report.
32. Jenkins : F. Jenkins, Commissioner, Assam Valley.
33. Johnson : H. Luttmann Johnson, Commissioner, Assam Valley.
34. K. & J. Hills : Khasi and Jaintia Hills.
35. Melitus : P.G. Melitus, Commissioner, Assam Valley.
36. Major Clarke : D.C., Lakhimpur.
37. Major Sherer : D.C., Nowgong.
38. Offg. : Officiating.
39. Rev. : Revenue.
40. R.A.R. : Annual Revenue Administration Report.
41. S.O. : Settlement Officer.
42. S.D.C. : Sub-Deputy Collector.
43. S.D.O. : Sub-Divisional Officer.
44. S.V. : Surma Valley.
45. S.V. & H.D. : Surma Valley and Hill Districts.

46. Secy. : Secretary.
47. Sir George Campell : Lt. Governor, Eastern Bengal and
: Assam.
48. Sq. mile : Square mile.
49. Scott. : David Scott, the first Commis-
sioner of Assam.
50. Williams. : D.C., Darrang.
51. Ward. : W.E. Ward, Judge of the A.V.D.,
Commissioner, Chief Commis-
sioner of Assam.

CONTENTS

		Page
FOREWORD	:	(v)
PREFACE	:	(vii)
ABBREVIATIONS	:	(ix)
CHAPTER I	: Introduction	1
CHAPTER II	: The Mauzadari System	18
CHAPTER III	: The Tahsiidari System	50
CHAPTER IV	: Tenures	77
CHAPTER V	: Land Revenue Settlement I	99
CHAPTER VI	: Land Revenue Settlement II	126
CHAPTER VII	: Settlement of Waste Land	149
CHAPTER VIII	: Demand and Collection of Revenue	168
CHAPTER IX	: Personnel Administration	187
CHAPTER X	: Control of Revenue Administration	205
CHAPTER XI	: Socio-Economic Effects of Revenue Administration	227
CHAPTER XII	: Conclusions	240
GLOSSARY	:	252
BIBLIOGRAPHY	:	259
INDEX	:	265

CHAPTER I

INTRODUCTION

I. Ahom System of Revenue Administration

Before the occupation of Assam by the British in 1826, a greater part of the Brahmaputra Valley was under the Ahoms. The system of revenue administration followed by the Ahoms was the Paik system. The Paik system is said to have been organized by Momai Tamuly Barbarua in 1607 A.D. during the reign of Pratap Singha.¹ According to this system, every able-bodied male adult of the country was liable to render personal service, free of charge, to the State, either as a labourer or as a soldier or to supply certain quantity of produce in lieu thereof. He was known as Paik. Of course, the nobles, priests and persons of high caste and their slaves and who were engaged in replaceable occupations were exempted from it. The Paiks were organised into 'gotes' or squad. Originally every 'gote' had four Paiks ; but during the reign of Rejeswar Singha, the number was reduced to three in Upper Assam. One member of each 'gote' had to serve the king in turn either as private or public servant for one-third (one-fourth when there were four Paiks in the 'gote') of the year and the normal work of the absentee Paik had to be performed by the other members of the 'gote'.² Sometimes two members of the 'gote' and in times of emergencies all three members of the 'gote' were employed in state service. The first man in the 'gote' was called 'mul', the second 'dowal' and the third 'tewal'. While the 'mul' Paik

was on active service. the 'dowal' and 'tewal' remained ready in the villages for being called upon to report for duty at any time.³

The Paiks were further arranged into 'Khels'. Each 'Khel' consisted of one thousand to five thousand able-bodied men.⁴ There were a regular gradation of officers over the Paiks. Over twenty Paiks, there was a Bora, over one hundred, a Saikia, over one thousand, a Hazarika, over three thousand, a Rajkhowa, and over six thousand, a Phukan and all of them were under a rigid discipline as members of a regular army.⁵

The Paiks were formed on occupational and territorial basis. A Paik of a particular calling or occupation was attached to the 'Khel' of his occupation. There were various types of 'Khels' such as 'Khargharias' (the gun-powder makers), 'Sonowals' (the Gold-washers), 'Kath-Katias (the wood-cutters) etc., which were formed on the basis of the occupation of the Paiks. The Paiks of a specified area were sometimes placed under the Rajkhowa who administered justice within his jurisdiction.⁶ As a remuneration for his service, each Paik was allowed two 'Puras' (nearly three acres) of 'rupit' or rice land, free of rent. That land was designated 'gamati, or body land.⁷ When personal service from a Paik was not required, he had to pay two rupees instead.⁸ He was also given land for his house and garden, called 'bari' and 'bari-land'. For the occupation of this land he had to pay a poll-tax of rupee one. The poll-tax was known by various names in different parts of the State. In Kamrup, it was known as House-tax, in Nowgong, Lakhimpur and Sibsagar, a body or poll-tax. In Darrang where settlement and census operations were not carried out, a hearth tax of rupee one was levied on each family using a separate cooking place. Any one who cleared land in excess of the two-puras, was allowed to hold it subject to the payment of one to two rupees per 'pura' so long as it was not required to provide the Paiks with land.⁹

In the inundated parts of the country the land was cultivated chiefly by emigrating ryots, called 'pamuas'. They paid a plough tax. The hill tribe who cultivated hill land for growing cotton paid a hoe-tax. The artisans and those who did not

cultivate land such as smiths, weavers, oil-pressers, fishermen, gold-gatherers and brass-workers paid a higher rate of poll-tax amounting to Rs. 5. ¹⁰

Thus, the Ahom Kings realised revenue mainly in personal service. Only a small amount of the revenue was realised in cash. The sources of this revenue were the following :

First, a Paik failing to perform his allotted duties or to supply the required amount of produce had to pay an equivalent tax of Rs. 3 per head as 'gadhan'. Second, surplus lands, 'opar' or 'Katanimati' were occasionally rented out to the Paiks from which also the Ahom Kings derived revenue. Third, some 'Khels', usually of non-cultivated, were taxed on account of their special profession. Fourth, the farming out of 'hats' (markets), fisheries and custom 'chokis' was also another source of revenue. Finally, tribute annually paid by the vassel chiefs.¹¹

The Ahom Kings did not pay salaries to any of their officers in cash. Even the highest functionary of the State did not receive payment in cash. They were paid by the assignment of a contingent of Paiks, called 'Likchow'.¹² These Paiks were engaged in ploughing the field and producing the required grain. They also supplied the other necessaries to the household of their master.¹³ They were, in addition, given rent-free land known as 'Nankar' and 'Manmati'. 'Nankar' land was hereditary whereas 'Manmati' was not. 'Manmati' was allowed only during the tenure of office of the officer. They could, of course, occupy, free of rent, 'Khats' or tracts of waste land where they employed their 'Lickchows', run away Paiks and slaves.¹⁴

The people supplied the Government and the chief families with everything required, free of cost. The King also remunerated the officials and others either in land or labour. Thus the demand of the state in cash was very limited. This helped in the successful functioning of the Paik system. But the Mughal invasion by Nawab Mirjumala in 1665 and the Moamoria rebellion during 1787-93 changed the material condition of the State. The subsidies which had to be paid to the East India Company's detachments in 1794 and the seizure of what remained in the reserve at the capital by Captain Welsh.

depleted the coffers of the Ahom Raj. In 1795, for the payment of British troops operating in Assam, Prime Minister Purnananda Buragohain, imposed a tax, called 'barangani' on the Satras in Upper Assam. About the same time, the Viceroy of Gauhati also adopted a similar measure under acute financial difficulties.¹⁶ Later Raja Chandra Kanta Singha added a House Tax in Kamrup, called 'Kharikatana' on all subjects including the holders of Lakhiraj (rent-free) grants.¹⁶ The Burmese, during their short rule, continued to levy the 'barangani' and a poll-tax under different names. In Kamrup, it was known as 'Kharikatana' in Darrang, hearth tax and in upper Assam, Gadhan.¹⁷

The Paik system prevailed throughout Assam, except in Kamrup. In Kamrup, the Bengal system of revenue administration existed. For fiscal purposes the district was divided into parganas. Each pargana was in charge of a Choudhury who received as remuneration a certain portion of land under his management. The pargana was again sub-divided into Talukas. Each Taluk was in charge of a Talukdar. The Choudhuries and Talukdaras were assisted by their sub-ordinates, called the Thakuras, the Patgiris and Goan-kakatis.¹⁸

Ownership and Types of Land:

The proprietary right of land under the Ahom was generally vested with the king. The Ahom King claimed the ownership of land by following the North Indian tradition. He was not only the owner of all land, cultivate or waste, but also of all woods, forests, fisheries and mines.¹⁹

The officials of the state, as has already been said, were remunerated with a number of Paiks. They were, in addition, allowed to have, under certain limitations, rent-free-lands known as 'Nankar' and 'Manmati'. 'Nankar' land was hereditary, but not 'Manmati'. The two puras of best rent-free rice land, gamati or body land, given to the Paik as remuneration for his service belonged to the community of which he was a member and on the death of the Paik his land reverted to the community. This land was re-distributed from time to time. But his rent-

free garden and homestead land was his own and he could dispose it in any manner he liked.²⁰

(The Ahom Kings made considerable grants of land to be held revenue-free or Lakhiraj for religious and charitable purposes.) The different types of Lakhiraj grants were as follows: (I) Debottar—The religious endowment made in favour of temples. These Debottar lands were of two types, viz. Bhogdani and Paikan. The ryots of Bhogdani land must supply daily rations (Bhog) to the temple for each unit of land. The ryots of the Paikan land were required to render certain prescribed personal service to the state. (II) Dharmottar—The charitable endowment made in favour of religious congregations or Satras. (III) personal grants, conditional or unconditional, either made for services to be rendered at temples, or as free gifts for past services. Personal grants made to Brahmanas were called Brahmottar and those made to Sudras were called 'Nankar'. For the support of Mosques over the tombs of saints, the Mahammadans also granted land known as Peerpal or Peernum.²¹ The Debottar, Dharmottar and Brahmottar lands were regarded as private property.²²

Position of Ryot : With the Ahom rulers it was a principle that both the land and the subject were the property of the State. The people were serfs rather than free-men. Every ryot beyond a certain age was liable to personal service. If a ryot did not like to do personal service he could, of course, commute it in money.²³ In any way the position of ryot may be described as precarious. He was devoid of any freedom and was to be always ready for being called upon for duty by the King at any time. Such a position did not help the mental growth of the people.

II. Early British Revenue Administration :

The British adopted the revenue administration of the Ahoms though it was not without defects. Experience taught them not to make any sweeping change immediately. The only important alterations made was the impositions of a poll-tax of three rupees per Paik in lieu of the old liability to personal

service for three or four months in a year. The collection of poll-tax was entrusted to the 'Khel' officials. But this arrangement was not successful, because the Paiks of different 'Khels' were so scattered that it was found to be most tedious and uncertain. Consequently the amount which was eventually paid to the treasury was ridiculously small.²⁴ Moreover, the 'Khel' officials were not sincere and honest in collecting the poll-tax.²⁵ This system continued upto 1832. In that year poll-tax was abolished. A system of taxation on land was introduced.²⁶ In 1833, an agency for the collection of land tax was brought into existence. Each district was divided into blocks, called mauzas or mahals which were settled annually till the year 1835. The dues realizable from all persons resident in a given mauza were collected by the officer-in-charge of it. The officer was known by various names such as the Mauzadar, Baishya, Chaudhury, Kagoti or Patgiri.²⁷ The officers were selected from amongst the members of the more respectable but impoverished Assamese families. In 1836, the plan of settling for a term of years a circle of villages called mauza with Choudhury or Mauzadar was introduced. At the same time the Mauzadar was made a contractor and not merely a collector of revenue. He was personally responsible for the collection of revenue. But the plan of periodic settlement' was not successful. In 1854, the annual settlement was reintroduced.³⁸

The changes introduced in the revenue administration in Assam were not sudden, but gradual and took place at different times in different districts. For instance, in Darrang, the first Mauzadari settlement was made in November, 1833. But the hearth tax was continued though the garden and house lands were exempted. In Sibsagar, the first land settlement was made in 1839. When Raja Purandar Singha defaulted in the payment of tribute, the British assumed the charge of Upper Assam. In Lakhimpur, the poll-tax of Rs. 2 per capita was continued for a long time. It was in 1842 land tax was introduced in the district, but to a limited extent.²⁹

The lands were divided into three main classes, viz. :
(i) Basti or Bari or homestead (ii) Rupit or low rice land and
(iii) Faringati or high land. The rate of assessment varied

slightly from district to district and depended largely upon the arrangements made by different D. Cs. In 1853, the rates of assessment per bigha in the five upper districts of the Brahma-putra Valley were as follows :

<i>Districts</i>	<i>Rupit</i>			<i>Other land</i>		
	Rs.	as.	p.	Rs.	as.	p.
Kamrup ...	0	— 6	— 0	0	— 4	— 0
Darrang ...	0	— 5	— 6	0	— 3	— 6
Nowgong ...	0	— 5	— 6	0	— 4	— 0
Sibsagar ...	0	— 5	— 0	0	— 3	— 6
Lakhimpur ...	0	— 5	— 0	0	— 3	— 0

This shows that the rate of assessment was highest in Kamrup and lowest in Lakhimpur. These rates remained practically unchanged until 1868 when the assessment was raised in all these districts to rupee one per bigha for basti, ten annas for rupit, and eight annas for faringati.³⁰

From 1861 to 1867 there was considerable discussion on increasing the assessment and at the same time, giving the cultivators, a permanent heritable and transferable property in their lands. In 1870, the Commissioner of Assam framed rules regarding the settlement of land in the Assam Valley. These Settlement Rules of 1870, declared the Revenue Officers of the Province to be the Commissioner, Deputy Commissioner, Assistant and Extra Assistant Commissioners, Mauzadars and Mandals and authorised them to make settlements. The Province was divided into mauzas or circles and placed them under a mauzadar. Each mauza was subdivided into village tracts of not less than 200 houses and placed it under a mandal, who were assistants of mauzadar.³¹

The Settlement Rules of 1870 were the first public declaration by the Government recognising the rights of the cultivator to permanent, heritable and transferable right in land. But the Rules did not confer such rights in the case of those who took out only annual leases for shifting or fluctuating cultivation.³²

The lands which were granted to priests, temples, noblemen

by the Ahom Kings, received special treatment from the British Administration. These lands were revenue-free till the time of the last Ahom King Chandra Kanta Singha who imposed a tax called "Kharikatana" at 5 annas a pura. The Burmese invaders also continued this tax. The same levy was followed by the first British Commissioner, David Scott, for a year or two after which the rate was increased to 8 annas per pura by the imposition of a tax called "Police Barangani".

In 1834, the Government of India decided to levy full revenue on these lands unless there was some special reasons for their exemption. Jenkins was entrusted with the task of examining the merits of each case whether the land owned by the priests, temples or noblemen be revenue-free, on the plea of its being Debottar or Dharmottar or any other consideration. Jenkins was requested to state special reasons for exemption. Pending enquiry the rate of 8 annas per pura imposed earlier by Scott was to be continued.

The enquiry into this matter took twenty-six years. It was started in 1834 and was completed in 1860. With the lapse of time, the original instructions to the Commissioner were lost sight of and Jenkins decided each case on his own responsibility. Instead of treating all Lakhiraj lands as belonging to one class and liable to assessment, he made a distinction between Debottar, Brahmottar and Dharmottar lands. On what grounds he made this distinction were never stated. All Debottar lands were treated as revenue-free. In the case of genuine Brahmottar and Dharmottar lands, he simply confirmed the grants in possession and directed the grantees to pay 8 annas per pura (Scott's rate), which was half of the full revenue rate, as land revenue. When lands held as grants were found malafide, the full revenue rate of rupee one per pura was levied. Government of India did not authorise Jenkins to make such distinction. And yet they were compelled to recognise his decision as it was considered difficult to change the system after its continuance for several years.³³

CACHAR: The district of Cachar was annexed by the British in 1830 on the assassination of the king Govinda Chandra who was a tributary chief and was under the charge

of Captain Fisher. But the proclamation for the annexation of the district was made only on 14 August, 1832.³⁴

During the time of Cachari Rulers, the right of landed property was vested in the ruler. He was the owner of all lands. Although lands were alienated by the cultivators or inherited by their heirs, these rights were exercised only on sufferance, and were at any time liable to be overridden by the superior rights of the sovereign. A peculiar feature of the settlement of land during the time of the Cachari rulers was that lands were settled with corporations (Raj). Each corporation was sub-divided into 'Khels'. The 'Khels' were formed purely on commercial basis for the purpose of taking up the lands. Each person in the 'Khel' was liable to the entire revenue payable by the 'Khel' and each 'Khel' was liable for the revenue of the whole Raj. This practice of taking up and holding land jointly on what was locally known as the Mirasdari tenure was common until the settlement of 1900.³⁵

During the time of the Cachari Kings the revenue was paid partly in cash and partly in kind. When the district became a British territory, payment in kind was discontinued and money payment was substituted.³⁶ The old rate of assessment was continued until 1838-39. In that year, the first regular settlement was made by Major Burns with the actual cultivators. The settlement was for a period of five years commencing from 1 May, 1838. This settlement was made in consequence of a report to the Board of Revenue to the effect that the then existing rates were very high. These rates were Sicca rupees 4-12 (Company's Rupees 5-12) per 'hal' (-4.4817 acres) of cultivated land, while jungle lands paid Rs. 2-12 to Rs. 3-8 per 'hal'. The last king of Cachar, Govinda Chandra imposed these high rates on the grounds that he had to pay tribute to the British Government. Previously the rates were just one-half of the new rate.³⁷

Under the new settlement, lands were classified under four heads and the rates fixed for different classes per 'hal' were as follows :

- | | |
|----------------------|----------------|
| (I) Cultivable lands | —maximum Rs. 3 |
| (II) Homestead lands | —Revenue-free |

- (III) Chara or seed lands —Rs. 2-8.
 (VI) Jungle : 1000 days revenue-free ; assessed after that period at rates varying from Rs. 2-8 to Rs. 339.

In 1841-42, the district was surveyed by Lt. Thuillier and on the basis of the survey a 15 years settlement was made which took effect from 1 May, 1843. The existing classification of land was retained but there was a change in the rates of land revenue. The rate for cultivable land was not changed. But homestead land which was not assessed previously was assessed as cultivable land while the rates for jungle lands were :

First 5 years	—Revenue free
Next 5 years	—Rs. 1-8 per 'hal'
Next 5 years	—Rs. 3 per 'hal'. ³⁹

In 1859 a 20 years settlement was made at which all cultivated lands were divided into two classes, called 'awal' and 'duam' respectively. 'Awal' land consisted of level lands easily irrigable and 'duam' land was undulating land not easily irrigable. Each of these two classes was further sub-divided into four classes according to advantage of situation, and other similar circumstances and the assessment was fixed at rates varying from Rs. 2 to Rs. 3-8 per 'hal' for first class land and from Rs. 1-8 to Rs. 3 for second class land.⁴⁰

Sylhet :

The district of Sylhet was under the British Administration for a long period prior to 1826 and was administered as a part of Bengal Presidency. The district consisted of two distinct portions, viz, (a) the Jaintia parganas and (b) Sylhet proper.

(a) *The Jaintia Parganas :*

The Jaintia parganas were 17 in numbers. They covered an area of about 484.26 sq. miles. They were situated in the

district of Sylhet immediately south of the K. and J. Hills and adjoining the Cachar district on the West. They were annexed and became a British territory in 1835. Previously these Parganas were under the Government of a dynasty of Raja of Synteng.⁴¹

Under the Raja of Jaintia, no class of persons had any right in land against the State. The land was parcelled out in small plots to the cultivators. Land revenue was paid in kind or in labour or partly in kind and partly in labour.⁴² After annexation, money payment was substituted and lands were settled temporarily with the cultivators.⁴³ In 1836, a summary settlement was made with actual cultivators. The total revenue assessed at this settlement was Rs. 35,988, an amount which did not exceed the estimated gross income of the late Raja.⁴⁴

The first regular settlement of these parganas was made in 1838. This settlement was based on survey made by Lt. Thuillier. The lands were classified into nine main classes or descriptions, each of which having a different rate in different parganas. The settlement was made generally with actual cultivator for a term of 5 years. The total assessment amounted to Rs. 38,928. On the expiry of this settlement, a third settlement was made, which consisted merely of the renewal of the existing leases for a further term of ten years, without any change in the assessment. According to this settlement, the total area of the Jaintia parganas was 521,866 bighas only, or 269 sq. miles, out of which 348,748 bighas or 180sq. miles were under cultivation.⁴⁵ At the expiry of this settlement, Moffat Mill, a great authority on revenue administration wished to introduce the farming system. But his proposal was negatived and a Ryotwari settlement was again adopted.⁴⁶

In 1856, another settlement, known as Whites' settlement was made for a term of 20 years commencing from April, 1856 to April, 1876. In this settlement, the classification of land was revised as follows :—

- (i) Homestead and betal-garden lands.
- (ii) Dofasal (or two-crop rice land-aus and sali).
- (iii) Ekfasal or one-crop rice land.

- (iv) Charabhit or deserted homestead.
- (v) Aman rice, chara and cold weather crop land.
- (vi) Thatching grass lands.
- (vii) Fallow.
- (viii) Jungle.

Different rates for each class were assessed in each Pargana, with the exception of thatching grass, fallow and jungle lands. The thatching grass land was assessed throughout Jaintia kingdom at two annas six pies, fallow at 10 pies and jungle at 5 pies, per bigha. The highest and lowest rates assessed per bigha on other lands are given below :—

Class of land	Highest Assessment		Lowest Assessment	
	A	P	A	P
Homestead and garden	4	11	3	9
Dofasal	5	4	4	2
Ekfasal	3	9	2	11
Deserted homestead	3	8	2	1
Aman etc.	2	8	2	1

This settlement was extended in the case of six parganas upto 31 March, 1878 and in the case of the remaining 11 Parganas upto 31 March, 1879.⁴⁷

(b) *Sylhet Proper* :

Sylhet proper was included in the permanent settlement carried out in Bengal in 1793, but it differed from all other districts, except Chittagong, where the settlement was effected not with the Zamindars but with the superior ryots or middlemen. There were, thus, many more estates than elsewhere and considerable areas, which were then waste, were not included in any permanently settled estates. Most of these areas, or ilam (proclaimed) lands, had since been brought under cultivation.⁴⁸

Eastern Duars :

The Eastern Duars, i.e. the Northern part of the Goalpara district comprised five tracts. These Duars. were annexed from Bhutan in 1866. Duars Chirang, Ripu and Guma were the sole property of the Government. The revenue system applied to them was the same that was in force in the temporarily settled tracts of the five upper districts of the Brahmaputra Valley, the only difference being that all the estates, except one, were held under annual leases and that the revenue rates were, as a rule, lower than those prevailing in the upper districts of the Valley.

Bijni and Sidli stood on a different footing from the other three Duars. In 1867, the Bengal Government decided that the Rajas of Bijni and Sidli should be regarded as 'Hereditary Zamindars' entitled to a settlement of the 'Acknowledged Estates' they respectively were in possession of in these Duars under the Bhutan Government and that a periodic settlement should be made with them including proper conditions, protective of the ryots.⁴⁹

Hills Districts :

The Hills Districts of Assam were a little more than political charge. Except in a few exceptional tracts, such as the plains mauzas of the Garo Hills and a few blocks in the Jaintia Hills, there was no land revenue properly so called and the assessment was on the houses and not on land. People in the hills did not own land in their own name. Because of the shifting cultivation it had not been possible to settle land individually. The usual rate of house-tax was rupees two. The revenue administration in the Hills Districts was very simple. The D. Cs. made the annual assessment of house-tax or hoe-tax. The collection was made by the village headmen under the Executive Orders and control of the Chief Commissioner. The land revenue demand of the Hill Districts was very small compared with the demand in the plain districts.⁵⁰

III. General Feature of Settlements :

The general feature of all settlements made in the temporarily settled estates of Assam was ryotwari. The main principle of ryotwari settlement was that it aimed at dealing directly with the actual occupant without the intervention of middlemen or landlords or settlement-holders between him and the Government. Moreover, in ryotwari settlement there was no joint responsibility of the village or other groups of holdings. The land of each field was separately measured, classified and assessed. It does not, however, follow from this that the settlement was always made with the actual cultivators. In the districts of Kamrup, Darrang, Nowgong, Sibsagar and Lakhimpur lands were sometimes settled with Chamuadras, Khatdars and Nisf-Khirajdars. They sub-let their lands. But the extent of sub-letting was not great. In the case of the permanently settled estates it may also be said that the settlement was ryotwari over a large portion of the district of Sylhet. Because, here the permanent settlement holders, where the estates were small, cultivated their own land. But the same was not the case with the larger permanently settled estates in Sylhet and Goalpara. In these estates 'Zamindari Settlement' was made, i.e., settlement was made with middlemen.⁵¹

These two types of settlement made in this Province was mainly due to historical reasons.

In the Brahmaputra Valley, annual settlement was the rule rather than the exception. In the Surma Valley, periodic settlement had been introduced. In the Brahmaputra Valley, though the periodic settlement had been tried in 1836, it was not a success. The disinclination on the part of the Assamese people to accept the periodic lease was perhaps due to the availability of land in abundance and indolence. Though the standard of living of the Assamese people was not high, they had enough to eat. The other reason might have been the spirit of contentment with little things. They are not ambitious.

In the Hills Districts, the conditions were different. The ownership of land was different. In these districts, there was no proper system of settlement of land.



IV. Administrative Area :

The territory covered by this thesis is not the same as at present. During the period 1874-1920, Assam comprised a much larger area than at present. Before 1874, Assam was administered as a part of Bengal. But it was found inconvenient to administer Assam as an appendage of Bengal. As such in 1874, the Government of India, by a proclamation of 6 February 1874, created the Province of Assam with Goalpara, Kamrup, Nowgong, Darrang, Sibsagar, Lakhimpur, Cachar, Garo Hills, K and J Hills and Naga Hills as its constituent parts. By a notification of the same date the territories included in the Province had been formed into a Chief Commissionership to be called the Chief Commissionership of Assam. On 12 September, 1874, the Government of India issued another notification by which the district of Sylhet, which was administered as a part of Bengal, was attached to the Chief Commissionership of Assam. On 6 September, 1895, by a proclamation North Lushai Hills were added to the Province the South Lushai Hills were added to the province by another proclamation of 1 April, 1898. There was no change in the territory of the Province upto 1905. In October, 1905, Assam was amalgamated with the districts of Dacca, Chittagong, Rajshahi Commissionership of Bengal, with the exclusion of the Darjeeling district and the addition of Malda, to form a new Province, known as Eastern Bengal and Assam, under a Lt. Governor. This change, however, was of very brief duration. At the Imperial Coronation Durbar held at Delhi in 1911, His Imperial Majesty announced a new distribution of territory. In this new distribution, East Bengal was re-united with West Bengal and Assam again become a separate Province under a Chief Commissioner. The Chief Commissionership came into existence on 1 April, 1912.⁵²

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CHAPTER XII

CONCLUSIONS

In the previous chapters we had a detailed discussion on the revenue administration of Assam from 1874 to 1920. Though the title of this work is Revenue Administration in Assam emphasis was laid on the land revenue administration for obvious reason. The land revenue alone was the most important source of revenue of the Province.

The revenue administration of the Province was based on the earlier system of revenue administration. In the early years of British rule, the British did not make any radical change in the revenue administration for obvious reasons. The experience which they gained in the other Provinces of India was helpful for them. Assam came late under British occupation. And they did not like to make mistake in the case of Assam. In Orissa, they extended the Bengal System of permanent settlement. But they suffered heavily for that. Though upto 1874, Assam was administered as a part of Bengal, yet permanent settlement was not introduced in the Assam Valley Districts. Only in the district of Goalpara in the Brahmaputra Valley and the district of Sylhet in the Surma Valley, permanently settled estates were to be found. There was one permanently settled estates in the Garo Hills also. This was due to historical accident, and not for any deliberate policy followed by the British for the general introduction of permanent settlement in Assam. The changes which they introduced in the early years of their

rule in Assam were minor and all changes were introduced gradually. The immediate change introduced was the poll-tax in the place of old liability to personal service. The change was a minor one, no doubt, but a fundamental one. This poll-tax changed the character of the people. But the British did not change the method of collection. They waited for sometime. But when it was found that the collection of revenue entrusted to the Khel officials was hardly beneficial to the Government they introduced the territorial system of collection. This change in the method of collection from personal to territorial basis may be regarded as a change of major importance. The country was divided into fiscal divisions. During the Ahom rule, the Khelwari System was in vogue. This system was based on the principle of obedience to a particular Khel and the payment of revenue in kind to the Khel. The introduction of the Mauzadari System was a great event in the revenue administration of the Province. The mauzadars were known by different names in the early years, such as Kagoti, Choudhury etc. But in course of time the name mauzadar came to stay. The Mauzadari System brought manifold benefits to the British. First, mauzadars were appointed from the members of the old ruling families and also from the elite section of the community. Thus, the potential mischief makers were kept satisfied by giving them the position of mauzadars. Secondly, the Government could collect the revenue without much trouble, through the mauzadars. They could, therefore give their attention to other aspects of the administration. Thirdly, the mauzadars served as a link between the Government and the people.

In course of time, the Government considered that the Mauzadari System was oppressive and costly. To reduce the cost of collection and to improve the administration, the Tahsildari System was introduced. The Tahsildari System was successful in the ryotwari Provinces of Madras and Bombay and also in the Central Provinces. But in Assam it was a failure.

The introduction of the Tahsildari System in Assam cannot be regarded as a right step. The conditions necessary for the successful working of the system, such as density of population, habit of the people to come to a central place for depositing

their revenue etc., did not exist. It is true that the system helped in effecting some amount of saving. But the loss in the shape of political influence due to the abolition of the Mauzadari System was immense. This ultimately led to the reintroduction of the Mauzadari System. But the original Mauzadari System was not introduced. There were many changes in the Mauzadari System. The mauzadars who were both the collectors and assessors of revenue were made only the collectors. This change in the functions of the mauzadars reduced the influence of the mauzadars. The controversy between the Mauzadari and Tahsildari Systems did not come to an end with the reintroduction of the Mauzadari System.

The classification of the owners of different types of land into three divisions is also an important change made by the British. Before the enactment of the Assam Land and Revenue Regulation of 1886, all types of owners were called 'proprietors'. The Regulation classified them under 'proprietors', 'land holder' and 'settlement-holders other than land-holders'. Under the class 'proprietors', the owners of Lakhiraj estates, or revenue-free estates, permanently settled estates and fee-simple estates were included. The term 'proprietor' was intended to indicate a higher property in land than that which was conferred by the Regulation on the second class, called the 'land-holders'. The Lakhiraj estates possessed all the advantages of a Zamindari tenure with this additional one that it paid no revenue to Government and was not liable to sale for arrears of revenue. The 'land-holders' were those persons who held periodic leases. The holders of ilam estates in Sylhet, temporarily settled estates in Jaintia, Sylhet, Cachar, tea-planters holding temporary leases and grants under Waste Land Rules for special cultivation, holders of land in the Assam Valley and Eastern Duars of the Goalpara district under decennial leases, all persons who in any of the plains districts held land and paid revenue to Government for ten years continuously prior to the commencement of the Regulation were grouped under 'land-holders'. The third class of owners of land were the 'settlement-holders other than land-holders'. This class included those owners of land who were not included in 'proprietor' and land holders classes.

They did not have any legal right in the land held by them beyond such as were expressly conferred by the terms of their settlement leases. Annual lease-holders of the Assam Valley were also included in this class.

Before the enactment of the Assam Land and Revenue Regulation of 1886, the status of the ryots was not formally and precisely defined. There was need for defining the status of the various categories of owners of land. This need was fulfilled by the enactment of the Regulation. The Regulation for the first time formally and precisely defined the rights of the various categories of owners of land.

The revenue policy which was followed by the British before 1883, was the issue of annual leases. There was neither demand for decennial leases nor encouragement by the British to take up such leases. But the policy was changed. From 1883, the revenue policy followed was the issue of decennial leases for all lands on which the tenant had settled permanently or there was good *prima facie* ground for believing that he intended to settle permanently. Annual leases were conferred to the migratory or shifting cultivators who settled nowhere, but moved from place to place over the waste and 'char' lands of the Assam Valley cultivating one piece of land generally for three years and then take up fresh waste land in the neighbourhood. Formerly, both the shifting and permanent cultivators held land in annual leases. The administrative inconvenience, however, was very great in the issue of annual leases. As such decennial leases were introduced. There was another factor which was responsible for the issue of decennial leases ; that was the adverse ruling by the Judge of the Assam Valley on the rights of the annual lease-holders.

The introduction of the decennial leases was not successful initially due to the apathy of the people and the District Officers. People did not like to take up decennial leases, because there was enough land. They were also not ambitious. But there was change in the attitude of the people gradually. The pressure of population on land was felt. The benefits given by the decennial leases were properly understood. At the turn of century even longer period of settlement was introduced. On the expiry

of the decennial settlement of 1893, a series of settlements were effected in the Assam Valley. The term of settlement was fixed at 20 years, that is, double the previous term of settlement. One conclusion may be drawn from this that the land which was plentiful for settlement in the early years of British administration began to dwindle. This compelled the people to prefer periodic settlement to annual settlement.

In the early years of the British rule and even in the early years of the Chief Commissionership of Assam, the system of land revenue settlement was very simple. Lands were divided under three different classes, namely, 'basti', 'rupit' and 'faringati' and the land revenue was fixed on the basis of most crude method. The system continued even in the first decennial settlement of 1883. In the second decennial settlement of 1893, the Government of India wanted to introduce a more scientific method in the system of classifying land. In other Provinces of India scientific method of classifying land was to be found. But that could not be done in Assam. The condition of Assam was quite different from that of other parts of India. Therefore, the old system of classifying land under three classes came to stay. Of course, a new element was introduced in this particular settlement : that was, the classification of villages under three classes, namely first, second and third, and if need be, to add one more class, the fourth class. The main principle guiding the re-assessment of the Assam Valley in 1893 was that of recognising the demand for land as the chief factor in determining the value and therefore, the assessment capacity of land. The cadastral village was adopted as the unit of assessment. The villages were arbitrarily classified into three.

The system was crude. But it helped the Government in reducing the cost of settlement operations. Moreover, it provided a solution to the difficulties of assessing the large area annually brought under cultivation.

The system was, of course, subject to obvious defects. There was no detailed examination of the enhancement to which the Government was entitled. Secondly, the relative capacity of basti, rupit and faringati were not examined. But the most important defect of the system was the adoption of cadastral

village as the unit of assessment. The cadastral village in the Assam Valley was a geographical area, usually a square mile, more or less arbitrarily selected and might contain lands differing very widely in value. The assumption, therefore, that the lands included in a cadastral village were of uniform value necessarily vitiated the settlement, and was productive of very considerable inequalities of assessment.

In the resettlement of the Jaintia parganas also the cadastral village was retained as the unit of assessment. The classification of villages was not based on any minute examination of soils or calculation of net profits. They were classified on general considerations similar to those followed in the reassessment of the Assam Valley in 1893.

In the resettlement of Cachar many of the defects of the Assam Valley and the Jaintia settlement were avoided. The cadastral village was no longer adopted as a unit of assessment. But the lands of the four main classes, namely, basti, rice, other crops and waste, within the village were differentiated according to their assessment capacity.

It is, thus, seen that cadastral village formed an absolute unit of assessment in the Assam Valley and a less absolute unit in Jaintia. In Cachar, it was no longer an unit of assessment. In 1893 settlement, there was no attempt for differentiations and the class of the village determined the class of each descriptions of land within its boundaries.

But this system could not continue for long. In 1898, that is, five years after the 1893 settlement, the position changed. Lands were carefully classified and the class of the bulk of the rice lands determined the class of the village. Another improvement was also introduced : the formation of assessment circles.

In 1902, the 'soil unit' system was for the first time introduced in Assam. The introduction of the 'soil unit' system may be regarded as one of the greatest improvements introduced by the British in the land revenue administration of the Province. It was a more scientific method and it led to accurate classification of land. The British had to wait for many decades just to introduce a more scientific method of classification of soil.

In the Assam Valley Districts, annual settlement was the rule rather than the exception upon 1883. On the other hand, in the Surma Valley, it was the periodic settlement which was prevalent from the time of the British occupation of the Province. In the Assam Valley Districts, the prevalence of annual leases on a large-scale was due to many reasons. There were vast tracts of land available for settlement. The demand for land was less relative to its supply. Assamese cultivators did not like to take up more land for the purpose of cultivation. They were the subsistence farmers. They produced only that much what was needed for keeping their body and soul together. The land was fertile and they could produce the needed amount of crop by cultivating a small area of land. There was another factor which was also responsible for the existence of the system of annual settlement. There was no difference between the annual and decennial leases for the ryots. Though in theory the annual leases were not heritable and transferable, in practice, they were both heritable and transferable. Annual lease-holders had the impression that they were entitled to get settlement of the plots of lands so long they could continue to pay the land revenue. In the Surma Valley, periodic settlement could be introduced without any difficulty. In fact the people demanded a longer period of settlement. There the people were land hungry. The demand for land was, therefore, high.

In the Hill Districts the revenue administration in the ordinary sense of the term was simply absent. Revenue administration here was carried on the basis of executive instructions. The system was also very simple. For revenue purposes, the Hill Districts were not important. The administration of these districts was a political charge. The Government had to carry on administration without getting much revenue benefit.

The policy followed by the British in regard to the settlement of waste land helped in the economic development of the Province. The growth of the tea industry was mainly due to the favourable policy followed by them in regard to the settlement of waste land. The different waste land settlement rules issued from time to time helped the tea planters in taking up

such land for the plantation of tea. Such lands were not needed for the production of the ordinary crop of the Province. The growth of the tea industry was responsible for the development of transport and communication of the Province. Moreover, the coal industry also developed mainly due to the tea industry. Because the tea industry needed motive power. To bring coal from Bengal was costly. So the coal field was exploited for the benefit of the tea planters. The growth of tea industry provided two markets, one for the agricultural produce and another for labour. But the local Assamese population did not derive any direct benefit from these two markets. The market for agriculture produce was fully exploited by the Marwari traders. The labour market was quite unattractive for the Assamese people. Because the rate of wages was very low. Nevertheless, the tea industry helped the economic development of the Province.

The waste land settlement rules, of course, led to a particular evil, that is, speculation. Waste land was taken up to be sold to speculators in England for extravagant sums. This led to serious difficulty in tea industry. Tea growing for a time fell into the hand of the stock jobbers and bubble companies.

The colonisation scheme for opening out the remote tracts of the Province encouraged the outsiders to come to Assam. Thousands of immigrants began to come from Mymensing and Pabna districts of Bengal. Immigration was not a problem at that time. Rather immigration was encouraged by the Government. This was due to the fact that immigrants would open out remote tracts of the Province. In course of time, this would be beneficial to the Province. But the immigrants became a problem in course of time.

The Government wanted to get as much revenue as possible. Stringent rules were framed and they were also enforced with equal severity. In the recovery of arrears revenue imprisonment was also resorted to. In 1909-10, six persons in Chittagong were imprisoned for arrears of Government revenue. The Board of Revenue, Eastern Bengal and Assam, which was the Chief Contrólling Authority at that time had to direct that imprisonment should not be used frequently.¹ The British

exploited all resources that were available for increasing their revenue. In places where the imposition of land tax was found to be unwise, they imposed poll-tax, hoe-tax and house-tax. Elephant mahals were leased out, coal mines, lime quarries were also leased out and fisheries were auctioned. To increase their revenue, they even established monopoly in poppy cultivation.

Revenue administration required different categories of persons. The post of goanbura was already there. The Government simply accepted the goanburas for the collection of vital statistics and also as the leading man of the village. The goanbura even helped in the collection of revenue. The mandal helped in the collection and also in the measurement of land. But the Government found it difficult to control the mandal effectively. The reason was, of course, low pay. But there was probably another factor which stood as a hurdle for the effective control of mandal : the character of the Assamese people to stick to their home and not to go to other places for any kind of occupation. The mauzadar as a collecting agent and also as a link with the rural community was very much effective. But the Government wanted to effect economy. So they created the post of tahsildar. The tahsildars were made salaried officials and not commission agents like the mauzadars. They were entrusted with the task of collecting revenue. But soon they realised the loss they sustained in the shape of political influence, due to the appointment of tahsildars. The period 1883 to 1896 may be regarded as a period of experiment of new method of collection of revenue. In 1904, the Mauzadari System was re-introduced. The extension of the Tahsildari System was stopped even in 1896. The post of supervising Kanungo, Registrar Kanungo etc. were introduced by the British. The supervising Kanungo had to supervise the work of the mandals.

In the matter of appointment of these various categories of officers family was taken as the most important consideration. In case of appointment of goanburas, originally there was no uniformity in the principle of appointment. Elliott wanted that goanburas should be elected in an informal way. Informal election had the advantage of electing the son of a deceased

goanbura. Fuller was also in favour of a modified hereditary principle for the appointment of goanburas. Ultimately, of course, elective principle was accepted. But stringent conditions were laid down to make the elected candidate acceptable to the Government. Moreover, the D.C. was given the overriding power to reject the elected candidate. In the case of mandal, Settlement Rules of 1870 laid down the elective system. The mandal was to be ordinarily elected by the villagers and mauzadars, subject to the confirmation by the D.C. This principle had its advantages. But the greatest disadvantage was that the election at that time was nothing but a mere formality. Because the mauzadar who was a man of great influence and power in the villages could get his man elected as mandal. In the case of mauzadars, appointment was made from the impoverished Assamese families having influence over the local people. The hereditary principle was observed in the appointment of mauzadar also.

The Government was always in favour of the hereditary principle in the matter of appointment. The reasons were obvious. In the case of goanburas, this principle would add very greatly to the value of the goanbura's selection and would tend to deter him from misconduct. Secondly, it would tend to give the office of goanbura the character of a real village institution. Thirdly, it would simplify the decision of the D.C. in succession cases and lessen the interference of subordinate officials. In the case of mandal, the recognition of a hereditary claim would provide a deterrent against misconduct on the part of an incumbent. In the case of a mauzadar, this principle would help in getting the loyalty of the mauzadar. This was needed to keep a link with the people. Because the mauzadar had great influence over the local people. The Government did not insist too much on higher educational qualification in the matter of appointment. They insisted on minimum qualifications which would enable the various office-holders to discharge their responsibilities. This was due to the fact that it was difficult to get qualified men. It was also a fact that educational qualification was not the only criterion to judge the ability of a person to hold an office.

The three branches of the Government, namely, administrative, judiciary and legislature had their role to play in the revenue administration of the Province. During the period under review, the administrative branch was the most important branch. In the Hill Districts the administrative branch carried on the revenue administration without any interference from the judiciary and legislature. In the plains districts, judiciary played an important role. The judicial decisions affected the actions of the administrative branch. In 1876, when the Judge of the Assam Valley ruled that the annual lease-holder had no heritable and transferable right, the Government had to introduce the periodic lease to give the right of inheritance and transfer to the ryots. Again on another occasion the Judge ruled that the tenants of the Nisf-Khirajdars were the tenants-at-will and continuous possession of land for any period of time would not confer on them the right of inheritance and transfer. This ruling brought the consolidation scheme to a standstill. The Government had ultimately, to abandon the consolidation scheme. From 1906, the legislature also came to play a role in the revenue administration. But the role of the legislature was very limited upto 1909. The rules framed under the Indian Councils Act, 1909 enhanced the deliberative powers of the legislature to move resolutions, to discuss the budget and to ask questions. In case of certain subjects, the legislature had no jurisdiction. The President might also disallow the introduction of any resolution ; on the ground of its being opposed to public interest. Nevertheless, the discussions made in the legislature helped in many ways in understanding the moods of the people and measures of the Government.

The revenue administration had its effect on the economic, agricultural and social condition of the Province. The economic condition of the Province improved. There was development of tea industry, coal industry and improvement of the communication system. But the benefits of improvement were not received by the local people. The import and export trade of the Province was entirely in the hands of the Marwaries. The tea gardens provided markets for labour. But the labour market could not attract the local population. The reason was the

unattractive wages paid. The creation of the Department of Land Records and Agriculture in 1882 did not improve the condition of agriculture materially. The Department mainly devoted its attention in making crop experiments and related activities which was deemed necessary for evolving a method of assessment which would enable the Government to get more revenue. The Government classified all the holders of land into three categories, namely, proprietors, land-holders and settlement-holders other than land-holders. From the point of view of status, proprietor comes first, then the land-holder and thereafter the settlement holder other than land-holder. But the relationship between the landlord and tenants was not defined. At that time, it was considered unnecessary to define the relationship between landlord and tenants.

Finally, the foundation of the long-term lease of land was laid. The Government which found it difficult to introduce even a decennial settlement, was obliged to introduce a twenty-years settlement. The legal basis of revenue administration was also provided. Further, there was also the introduction of a scientific methods of land valuation and assessment.

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