



**PROCEEDINGS OF
NORTH EAST INDIA
HISTORY ASSOCIATION**

SEVENTH SESSION

PASIGHAT : 1986

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NORTH EAST INDIA
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PREFACE

It gives us great joy to find that the Association has been growing in strength over the years as the premier research organisation in North East India. Our strategies of grass-root research, inter-disciplinary approach, and group orientation for an objective understanding of the nature of socio-economic developments and social formations at different points of time have started to yield the cherished results. The membership of the organisation has been steadily increasing. Our more than three hundred members today are the researchers from the Surveys and research departments and the teachers in the Universities, Colleges and Schools spread over all the seven States in the North-East, besides a few from outside the region. Our members are not from History but also almost all the Social Sciences and Humanities streams, and this is because of our faith in the study of history as a science for socio-economic development. Our annual sessions are major academic gatherings in the region, attended on an average by hundred and fifty delegates from all over the region. A large number of research papers are presented and discussed in the annual session each one of which is a substantial addition to the existing literature. Our proceedings volumes are acclaimed as major references on North East India. We get requests for copies of current as well as back volumes from all over the country and even abroad.

We have also been able to create some enthusiasm about research in the history of the region. The researches in the history of North East India are going on in all the Universities in the region. A large number of M. Phil. and Ph. D. candidates are working in regional history. There are on-going individual research projects by teachers and professional researchers. The seminars are occasionally organised in various institutions. A fair number of research publications have come out in recent years and many more must be in the pipe lines. The under-graduate and post-graduate level courses in the history of North East India are offered in the Universities in the region. Some of the State departments are planning to introduce the study of the history of the concerned State in the schools, and some of our members are cooperating with the SCERTs in preparing the text books. The emerging important functions of this Association are to coordinate the on-going researches, to design a perspective for research, to develop appropriate tools and methodologies, and

to create literature in the history of the region so that it may be possible to prepare a Comprehensive History of North East India in the next few years.

The present volume is the Proceedings of the Seventh Annual Session of the North East India History Association held at the Jawaharlal Nehru College, Pasighat on November 11-13, 1986. Professor J. B. Ganguly, Director, Calcutta University Post-graduate Centre, Agartala presided over the Session which was inaugurated by Shri Khapriso Krong, Minister of Education, Government of Arunachal Pradesh. Shri B. K. Kakoty, Principal, and Dr. S. Dutta, Head, Department of History, Jawaharlal Nehru College, Pasighat did us great honour as Chairman of the Reception Committee and Local Secretary of the Session respectively. Besides its high academic contents, the delegates shall cherish the fond memory of the session for warmth of the reception extended by the organisers and the colourful entertainment programme. Our thanks are due to the authorities of the Jawaharlal Nehru Colleges Pasighat and the Government of Arunachal Pradesh.

I am personally thankful to my colleagues Dr J. P. Singh, Dr. O. P. Kejariwal, Dr. Milton S. Sangma, Dr. D. R. Syiemlieh and Mr. Abhijit Choudhury for the help in editing and publishing this volume. We are also thankful to the Indian Council of Historical Research and the North Eastern Council for financial assistance.

Shillong

The 25 September 1987.

(J. B. Bhattacharjee)

General Secretary,

North East India History Association.

CONTENTS

	Page
1. Presidential Address — <i>J. B Ganguly</i>	1
2. The North-East in Indian Historiography : the need for a Corrective — <i>O. P. Kejariwal</i>	17
3. Vetalapanchavimsati : Source of a Burmese Law Tale — <i>Jai Prakash Singh</i>	25
4. "Kachari Buranji" : Myth of a Chronicler Source of the History of Cachar — <i>J. B. Bhattacharjee</i>	33
5. Memoirs of James Howard Thornton : Content Analysis of a Non-official review of the Jaintia Rebellion — <i>D. R. Syiemlieh</i>	41
6. Famines in the Valley of Manipur as Recorded in the Cheitharol Kumbaba — <i>M. Jitendra Singh</i>	48
7. Historiography in Manipur : Some Problems — <i>L. B. Verma</i>	53
8. Assam Tea-Garden Labour Strike of 1920-21 : a Fresh Appraisal — <i>Sanat Bose</i>	57
9. A Newly Discovered Silver Imitation Gupta Coin — <i>S. K. Bose</i>	61
10. Unakoti Carvings : Problems of a Perspective — <i>Gautam Sengupta</i>	65
11. Historical Evaluation of the Rock-cut Sculp- tures of Unakoti — <i>Priyabrata Bhattacharyya</i>	77
12. Role of Prachya-Desha in Indian History — <i>Ambika Prasad Morarka</i>	87
13. The Ancient Patal — <i>N. C. Nath</i>	93
14. The Concept of Ka Ri Khadar Dolo (Jaintia Hills) : A Critical Assessment — <i>L. S. Gassah</i>	99
15. The Intra-clan Equation in the Village Formation Processes in early Angami Society : A case study of the Origins of Khowoma village — <i>Visier Sanyu</i>	109

16. The Shella Wahadadarship: The Roots of Polity Formation in the War Area of East Khasi Hills District.	— <i>E. Warjri</i>	115
17. Social Stratifications in the Ahom State	— <i>R. Buragohain</i>	125
18. Political Evolution of Arunachal Pradesh	— <i>A. C. Talukdar</i>	131
19. The Anglo Adi Relation (Upto 1922)	— <i>S. Dutta</i>	137
20. Murder of Capt Williamson and the Mc Mahon Line	— <i>Jogendra Nath</i>	159
21. An Account of Rani Banaitongi: A Lushai "Chieftainness"	— <i>Suhas Chatterjee</i>	171
22. A Study on the Organisation of Armed Force of Tripura	— <i>Debabrata Goswami</i>	175
23. Law and Legal System in Tripura in Nineteenth Century	— <i>Pratap Choudhury</i>	183
24. Princely Tripura's Constitution Act, 1941	<i>Maharaj Kumar Sahadev</i> — <i>Bikram Kisor & J. Gan Choudhury</i>	192
25. North-Eastern Province and its Viability	<i>Bimal J. Dev &</i> — <i>Dilip K. Lahiri</i>	201
26. Growth and Functioning of Panchayat Raj in Arunachal Pradesh	— <i>Tanya Dabi</i>	209
27. Aspect of the Nepalese Recruitment from Bhutan to the Assam Rifles	— <i>A. C. Sinha</i>	216
28. Manipur : A Ritual Theatre State	— <i>Lokendra Arambam</i>	221
29. Seng Khasi and Idealization of Khasi Religion	— <i>Soumen Sen</i>	239
30. The Rong Khli (Tiger Festival) of the war Jaintias	— <i>M. P. R. Lyngdoh</i>	245
31. Early Hinduisation of the Ruling Tribes of North-East India	— <i>D. Nath</i>	253
32. Two Major Themes in Socio-Religious Reform Movements in North-Eastern India	— <i>Sushil Ghandra Dutta</i>	259

33. Attempts to Christianize the People of Arunachal
by the American Baptist Missionaries
— *M. S. Sangma* 263
34. Origin and Growth of Christianity among the
Boros of Assam
— *R. N. Mosahary* 273
35. Role of Missionaries in Mizoram Education
— *John V. Hluna* 283
36. Evengelisation of the Konyak Nagas : Role of
Reverend Longri Ao.
— *S. K. Barpujari* 291
37. Some Empirical Evidence on the Changing Marri-
age System among the Riangs of Tripura
— *Malabika Das-gupta* 301
38. From Tradition to modernity : Changing Position
of Women in Tripura
— *Binapani Majumdar* 309
39. The Kolois of Tripura
— *Sudhanshu Bikash Saha* 315
40. A Critical Study of the Cultural Evolution of
Arunachal Pradesh
— *Talom Rukbo* 325
41. An Etymological study of the Word "Mizo".
— *Sangkima* 333
42. Identity and Crisis of Identity : A Case study of
Manipur — *Soyam Lokendrajit* 337
43. Some Methods in Agriculture of Medieval North-
East India — *Jahnvi Gogoi* 357
44. Agriculture Development in the North-Eastern
Region since Independence
— *M. C. Pandey* 363
45. The Process of Detribolisation and the Question of
Fendalism in Medical Assam
— *Ratanlal Hangloo* 381
46. Historical Studies in the Agrarian Problem of
North-East India
— *M. N. Karna* 393
47. Tripura in 1886 : A Socio-Economic Profile
— *Dipak Kumar Choudhuri* 400
48. British Taxation Policy in Assam
— *Shrutidev Goswami* 407

49. Capital Labour relation ; A Study of Tea Plan- tation in Assam	— <i>Subhas Saha</i>	413
50. Tea Cultivation in Tripura (1917-47)	— <i>J. C. Dutta</i>	421
51. Labour Strike in the Surma Valley Tea Gardens	— <i>Sujit Kumar Ghosh</i>	427
52. Tea and Tea Plantation Workers of Tripura	— <i>Mahadev Chakravarti</i>	435
53. Anandaram and Maniram : (A Brief Comperative Study)	— <i>Rajendranath Saikia</i>	445
54. Language, Class and Superstructure : A Study in Aspects of Nationality Formation in 19th. Century Assam.	— <i>Sajal Nag</i>	453
55. The Impact of Non-Cooperation Movement on Tripura	— <i>Ranjit Kumar De</i>	465
56. The Muslim League Politics in Assam	— <i>D. Pandey</i>	474
57. Growth of National Politics in Assam and the role of Assam Chatra Sanmilian	— <i>S. Bora</i>	480
58. Student Movement in Assam : The Roots of its Continuity and Sustenance	— <i>Meeta Deka</i>	490
59. The Evolution of the Congress Movement in Assam and Its Redicalisation : 1885-1945	— <i>Amalendu Guha</i>	493
60. Appendices		
A. Minutes of the Executive Committee		511
B. Minutes of the Annual Business Meeting		513
C. General Secretary's Report		517
D. Treasurers' Report		520
E. Audit Report		522
F. Members of the Seventh Session		524

British Taxation Policy in Assam : Some Observations

Shrutidev Goswami

Taxation in India is always regarded as an evil for it implies the "subtraction of so much wealth from individual enjoyment or use." It is seldom possible to hit upon a good tax, a tax "that is not open to some very grave objections,"¹ and however nominal in incidence it is bound to produce irritation in the minds of the tax-payers. While all taxes are unpopular, a tax with which the people become familiar causes less indignation and bitterness than the one which is entirely new. It is this psychological fact which accounts for the saying—"an old tax is no tax."² In the history of taxation in Assam this analogy proved extremely relevant. In Assam while some taxes were borne by the masses without opposition some others, viz. opium, income-tax, house-tax (in Khasi and Jaintia Hills in particular) produced widespread dissatisfaction. In any case, be it in Assam or in India as a whole, the first requirement of a good tax is that the people must be accustomed to it, and that "it should be collected with the minimum chance for oppression on the one hand and for evasion on the other."³ Unfortunately, however, in India, in the nineteenth century, this primary requirement was totally absent. Way back in 1880 Sir William Hunter observed,

Men must have enough to live upon before they can pay taxes. The revenue yielding powers of a nation are regulated, not by its mere numbers, but by the margin between its national earnings and its requirements for subsistence. It is because this margin is so great in England that the English are the most taxable people in the world. It is because this margin is so small in India that any increase in the revenue involves serious difficulties.⁴

Compared to many other provinces of India scope of taxation was certainly limited in Assam. Some of the important sources of state revenue were non-existent here. For example, the revenue derived from salt, supplied to Assam for consumption, was not credited to Assam. Customs duties, abolished in 1835, had not been revived in the nineteenth century. In the absence of these two the Government had to depend to a great extent on the land revenue, the rate of which was revised a number of times during the nineteenth century. Needless to say that land had been the mainstay of the British Government, having alone contributed the lion's

share of the state income.⁵ With the consolidation of their authority the British discovered that land revenue alone was not enough for the growing requirements of the state and the necessity of exploiting the natural resources for the advantage of the rulers had become imperative. *Abkaree* (excise) was one such tax to which the attention of the Government was immediately drawn. Broadly speaking there were two different sources of *abkaree* revenue in Assam – revenue derived from opium and revenue derived from all types of intoxicating drugs and spirituous liquors including *ganja* (a narcotic preparation made from the flowers and leaves of the Indian hemp plant). Opium, which alone contributed nearly five sixths of the total *abkaree* revenue in Assam was an item of almost daily consumption for a large section of the native population. In the early part of the last century there was practically no restriction on its growth, every man was at liberty to grow it in his garden. On their arrival in the province the British did not interdict the home cultivation of opium but decided to restrict its inordinate use by making available large quantities of government (excise) opium with the avowed objective of placing this vile drug “beyond the means of all but the most wealthy.”⁶ In doing this the authorities were believed to have been influenced more by revenue considerations, viz. supply of greater quantity of *abkaree* opium with a view to undersell the local product (*kaneer*). “There can be no doubt”, the Board of Revenue, Lower Provinces, argued, “that the use of opium as all other stimulants is a legitimate subject of taxation in Assam as elsewhere, and there is no way in which the tax can be so conveniently and on the whole unobjectionably imposed.”⁷ In 1860, the home cultivation of poppy was banned throughout Assam, forcing thereby the opium-eaters to depend entirely on the opium supplied by the Government. Unfortunately, notwithstanding the repeatedly declared official policy of ‘maximum of revenue with minimum of consumption’, consumption in Assam had not actually decreased. In reality between 1875 and 1920 the Government steadily enlarged its opium revenue and by the end of the latter year it had grown by almost 350 per cent, whereas consumption during the same period had declined by only 13 per cent.⁸ As far as intoxicating drugs and liquors were concerned, duties were originally levied in the district of Goalpara. The introduction of duties on such articles were gradually extended to other districts of the province. The excise duty in Assam, as elsewhere, was not a mere tax levied through private manufacturer and retailer, but like salt and opium, “a species of Government monopoly.”⁹ Being

a creation of the British there could be hardly any doubt in regard to its object, that it was to raise a revenue for Government by taxing the manufacture and sale of all kinds of intoxicants in order to "discourage intemperance as far as it is possible to do so without interfering with the ordinary requirements of those classes of the people who are in the habit of using the articles thus taxed."¹⁰ Moreover, under the existing system of excise management the Government desired to make liquors and drugs as expensive as possible, and to make the *abkars* pay as high a license-fee as liquors and drugs would bear without making their price prohibitive to the consumers. "We can not tax the materials", wrote the Officiating Commissioner of Excise for Assam in 1890, "from which country-spirits are made, and we adopt the only possible method to prevent liquor from being sold cheap. A large revenue is quite compatible with high priced liquor and a small consumption. Indeed, the more we endeavour to obtain this end by improving our system, the larger our receipts, upto a certain limit, will be."¹¹ Despite this, the *abkaree* administration in Assam could not fully achieve its object. It is a pity that side by side with the increase of *abkaree* revenue consumption of almost all excised articles marked a steady increase. This is chiefly due to the fact that *abkaree* matters in Assam in the nineteenth century were in a chaotic condition, and the *abkaree* laws, for all intents and purposes, extended to the headquarters only and not to the interior. The position was worse in the hill areas, where the *abkaree* laws could make very little impression on the hill people.

Forests in Assam were considered the property of the Government and their utilisation for revenue purpose had been the principal concern of the authorities. This, however, does not mean that forest matters in Assam had received the attention they actually deserved. The forest resources of the province were boundless and they could have been harnessed to produce a considerable revenue; but compared to Madras, Burma and other forest-rich provinces of India very little had been done here to introduce an efficient system of forest management. Unfortunately, the control of the Assam forests was left in the hands of the district civil officers and its transfer to the hands of the officials of the forest department was unnecessarily delayed. It was quite possible that a considerable portion of the forest revenue "sticks to the pockets of *mouzadars* and other collectors."¹² It is true that the indigenous agricultural population of Assam did not to any great extent depend on the forests for supply of their domestic requirements. The splen-

did bamboo plantations and groves of trees furnished the ryots with all the materials they needed for building and other purposes. The use of timber and wood was, therefore, certainly limited with the exception of building of canoes and boats etc. Hence a well developed forest department in Assam was necessary not so much to provide permanently for the domestic requirements of the agricultural ryots than to provide the wood and other forest produce necessitated by the growth of trade and development of the means of communication and also by the expanding tea industry.¹³

Of the various miscellaneous revenues, the house and the poll taxes were the relics of the Ahom system of taxation. The British did not abolish them altogether, but retained them in certain places in a modified form. The lime quarries in the Khasi and Jaintia hills were the properties of the native rulers. With the establishment of the British imperialism the quarries fell in the hands of the English who made certain arrangements with the rulers for appropriating the profits. Gold washing had been a very profitable industry during the Ahom period, but in the second half of the nineteenth century it nearly died out. Fisheries and the salt wells yielded considerable revenue for the Ahoms. Under British rule the former was steadily developed, and the latter became an item of secondary importance as a result of the increasing supply of the Bengal salt. Obnoxious inland and customs duties were abolished with a view to introduce free and fair trade, but income tax, stamp and ferry funds were levied to meet the increasing demands of the state.

It must, however, be kept in mind that the English in India were essentially a commercial community and their primary concern was to expand their commercial activities. "The British power in India after 1800 came to be regarded as no more than an accessory, an instrument for ensuring the necessary conditions..... by which the potentially vast Indian market could be conquered by the British Industry."¹⁴ It was therefore obvious that their fiscal policy in Assam was directly linked with their commercial programmes in rest of India. In order to achieve this broad objective in view the British, in stages, converted Assam into a vast colony. Most of the indigenous institutions were either abolished or recasted, and certain new arrangements which suited them most were introduced. The abrupt change in policy was bound to create internal instability and this in turn led to great social unrest. Mills' remark that the revenue affairs during the first few years of the Company's rule had "retrograded than improved"¹⁵ was extre-

mely revealing. The Collectors failed to work under a system which was entirely new to them. The Government demand went on accumulating in huge arrears, vast areas of land were thrown out of cultivation and the ryots were exposed to the rapacity of the revenue officers whose extortion had then become proverbial. It is deplorable that throughout the nineteenth century the Government had been primarily guided by financial considerations; priority was always on quicker and larger collection of revenue rather than on increased production and efficient distribution. Adequate encouragement was rarely given to induce the ryots to extend and improve their holdings. Complete protection of the peasants from oppression had been a mere dream in Assam under the British. Undoubtedly, there were perhaps very few people in India whom nature had bestowed a more fertile soil, and a country better adapted for the production of almost all kinds of articles of trade, but there were very few people in the nineteenth century whose conditions had been more deplorable. It is true that as a body the ryots of Assam were better off than their counterparts in Bengal where they were subjected to the caprices of the *zamindars* and were "beyond any control from the European representative of Government in charge of the district."¹⁶ But this itself cannot be a true index of the general conditions of the Assamese peasantry. Even a man like Anandaram Dhekial Phukan had to admit that the authorities had failed "to improve in any material degree the condition and prosperity of the country or even to repair the loss it had lately sustained from the domestic wars and foreign invasions."¹⁷

To sum up, the fiscal policy of the Government was the cause of great social tension in Assam. In the fast changing situation, the peasants, the worst sufferers of the British rule, were forced to live in the most dissipated manner, and in the absence of any comprehensive plan to mitigate their growing grievances their conditions worsened with the progress of the British rule. Frequent enhancement of land revenue added fuel to the fire. All this eventually led to a wide-spread peasant movement which terribly rocked the Assamese rural society in the last part of the last century. Though quelled with brute force these uprisings not only exposed the defects of the British rule but also proved beyond doubt that any attempt at socio-economic reconstruction without corresponding improvement in the moral and material conditions of the people was bound to be abortive. What was needed in Assam was the infusion of energy and enterprise into individual chara-

cter', and not malicious disregard for the problems of the ryots.

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