

KAZIANA : A COMMUNAL TAX UPON THE MUSLIM SUBJECTS OF TRIPURA

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The Kaziana tax proved an extraordinary source of revenue to the princely State of Tripura. It was a communal tax levied by the Hindu native State upon its minority Muslim subjects for every kind of marriage solemnized within the State. The revenue accruing to the state exchequer was extremely low,¹ which had been only Rs.125 in 1874-75. The revenue position did not improve much till 1880. During these years the annual revenue on this head varied between Rs. 300 and Rs.350. The discontent among the Muslim minority had been simmering against this discrimination, possibly against the farming system of collection. The Kazai Mahals (a certain village or a group of villages demarcated for the registration of marriages by the Muhammadan Kazis or marriage registrars in the instant case) were farmed out to the Kazi with the state authorisation to collect nazar and marriage registration fees.² The excess or the rapacity of the Kazis was not ruled out in the system. The official review of the system confirms it.

Yet the state administration did not initiate any action to allay their genuine grievance. Weighing the discontent against the insignificant amount of revenue, the balance tilted in favour of the total abolition of³ the tax, as was disclosed in the official review. But the political situation that had obtained in the State was not much favourable for such action.

Towards the end of 1880-81 a caste movement was launched for raising the status of certain persons, and amongst others the Raja as Kshatriya, held a distinguished position in Hindu society, which the orthodox Hindus were unwilling to concede. This social movement in which the Raja was in the

vanguard, rocked the State and its fury had not subsided till 1885-86, leaving the state exchequer badly affected by the infructuous expenditure in the wildgoose chase.⁴ In the face of heat generated by the caste movement and the opposition built up among the influential sections of the people in and outside the State, both politically and financially the time for the abolition of the Kaziana tax was not considered very opportune. The state action was therefore limited to the re-organisation of the system of tax collection on the one hand and the reduction of the tax on the other.⁵

The system of farming out the Kazai Mahal to the Muhammadan Kazis was immediately discontinued and towards the end of 1881-82 it was⁶ brought under Khas management of the State. Under the new system the management of the Kaziana tax was placed under the Divisional Officer who exercised administrative control and supervision through the Thanas. This arrangement continued till Thanas had been relieved of the Tahsil functions in the first decade of the present century. Soon after the separation of magistracy and collectorate functions of the Divisional Officer was effected and the Collector was put in charge of the revenue management in the Division. The new system worked well under the Khas management and the Kaziana tax as a source of revenue showed the sign of expansion as will be seen from the table below.

Revenue on Kaziana tax for selected years

Reference years	(in rupees)	
	Kaziana revenue	
1910-11	1,336	
1911-12	1,491	
1912-13	1,743	
1913-14	1,711	
1914-15	1,832	

Source: Tripura Administration Reports for those years

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

Applicability

As hinted earlier, the Kaziana was a communal tax imposed upon the minority Muslim subjects, for the solemnisation of every kind of marriage. According to the royal decree of 1291 T.E. (1881-82 A.D.), the tax was payable to the State by the parent or guardian, the bride or the groom, as the case may be. But there was no mention whether the decree was applicable to the marriage in which the bride and the groom belonged to the other State or to the marriage in which the bride and groom of the State were united in the other State. As a result, the legal interpretation largely varied. This provision of the decree was made elaborate and comprehensive in the new enactment on the Kaziana tax. The place of solemnisation of marriage was made the cardinal point in the legal construction. Every marriage or Nikah (marriage as one contracted with a widow or divorcee), irrespective of the residential status of the prospective bride or groom, solemnised within the territorial jurisdiction of the State would alone attract the provision of the enactment. The parent or guardian of the bride coming under its application was required to obtain marriage

registration certificate on payment of the Kaziana tax before the marriage was solemnized. Any departure from this practice was deemed as the violation of law, and the resident of the State at whose house or under whose care the marriage was solemnized would be held responsible for the payment of the outstanding Kaziana tax due to the State.

Nazar and Rate

This provision against the tax evasion may appear to be extremely stringent by any modern standard when the total amount of the Kaziana tax was considered payable to the State. According to the royal decree of 1881-82, a sum of rupees one and half was uniformly assessed as tax for every kind of Muhammadan marriage solemnised in the State. The assessment was pure and simple on the solemnisation of marriage, and not upon the economic consideration of the bridal party. There was no revision of the rate when the royal decree of 1881-82 was replaced by the enactment of 1913, and the same rate continued till its total abolition in 1940. The tax though collected as single dues, had two parts: Nazar and registration fee. The nazar was levied at double the rate fixed for the registration, which was annas eight only.

The reason for the collection of the Kaziana tax on two distinct counts may be explained in the light of the official review. It was contemplated in the royal decree that the realisation of marriage registration fees would be spent for the welfare of the Muslim community.¹⁰ But, in reality this thinking had never materialised and remained a pious wish on record to cloak over the communal taxation.

Penalty

The penal measures relating to the Kaziana tax were, often severe and draconian in some provisions. The Kazi or his associate was restrained from

effecting the matrimony if the party failed to produce the required registration certificate at the venue of the ritual.¹¹ If any marriage or Nikah was held contrary to this provision the bride and the groom or their guardians, as the case may be, the performing Kazi or his associate and others related were deemed to have committed criminal offence, and liable to be sued in a court of law.¹² Even the State officials found in complicity with them came under the purview of Criminal Penal Code of the State. The award of punishment for minor omissions was left to the departmental executives.¹³

The draconian character of punishment is best reflected in Section 19 of the Kaziana enactment which provided that the Kaziana tax must be realised from the accused, no matter whether the person was convicted or acquitted of the offence by the court.¹⁴ If the public demand that was recoverable under Section 19 was not voluntarily paid, the certificate could be issued in accordance with the provision of the enactment to recover the state dues. The issue of certificate for recovery was restricted to such persons who were either dead or untraceable. But once the certificate was decreed against the defaulter for the recovery of the public demand neither the death nor the insolvency of the person could exempt his successor from the payment of the state dues. The arm of the law was extended to the property bequeathed by the deceased defaulter or transferred by him to somebody else.¹⁵ In other words, the State was ruthless on the recovery of the Kaziana.

Abolition of the Tax

During the reign of Birvikramakisor Manikya (1923-47) the Kaziana tax was abolished. The Kaziana tax was anachronistic in the context of modern time. The evil practice of levying the Kaziana tax upon the Muslim subjects for every kind of matrimony dated back to the distant past. Its communal purport

grew as a cancerous tumour; instead of its being removed immediately, the operation was delayed under the excuse of politics. The royal decree proclaimed in 1881-82, in order to streamline the collection of the Kaziana tax, had itself admitted the impropriety of this communal tax in its official review, but it still lingered upto the time of Birvikramakisor Manikya. Its abolition effaced the darkened spot of communal tax discriminating against the Muhammadan subjects. On the occasion of the Yuvaraji investiture ceremony of Kiritavikrama, the heir-apparent, the total abolition of the Kaziana tax¹⁶ was proclaimed in 1940. This bold measure of the Raja bears a testimony not only to his political wisdom but also the catholicity of mind.

Significance of Kaziana Tax

Such a testimony to secularism in this small Hindu native State of Tripura is praise worthy indeed, especially at the time when the toxin of communalism tended to affect the age-old good relations between the Hindus and the Muslims in India. To the serious student of history the Kaziana tax deserves more than a passing treatment. It is interesting to study how it stayed on in this tiny Hindu native State till the fourth decade of the twentieth century when strict secularism of the British administration was spelt and practised in India, under a British model administrative practice in the State.

There is no evidence, however, to show that the Rajas of Tripura of the period 1862-1947, bore any communal hatred¹⁷ against their Muslim subjects. On the contrary, during the medieval period a vast portion of Tripura plains was annexed to the Mughal empire. In the land settlement and revenue papers, Sarkar Udaipur, the former capital of Tripura, is frequently mentioned. This legacy of the Mughal Revenue Division about Sarkar Udaipur can be traced even to the earlier records of the reign of

Birachandra Manikya¹⁸ (1862-96). It is quite reasonable to hold that the Mughal administration was introduced in the State with utmost efficiency. The Kaziana is redolent of the Marocha, (written differently as Moraca, Moracha, Marucha and Marcha) a tax on marriage levied in Bengal by the Mohammedan government or a present exacted on marriage by the zamindars when a ryot's son or daughter was married.¹⁹ It is possible that the Marocha practice got metamorphosed in the alien Hindu climate of the State when the grip of the Mughal rule slackened in Hill Tipperah. It was time shorn of its original character and strictly confined to the Muslim subjects during the period of complete revival of Hindu traditions. Whatever may be the case, the control of the Hindu native State over the marriage of a particular religious faith itself is unique in its historical significance. The most objectionable part of the Kaziana was that it was a tax or fee to be paid by the Muslim tenants even on the marriage of their sons and daughters, the practice of which savours of serfdom.

Notes & References

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9. **Ibid.**, Sections 3-4, pp.5-6.
10. **Official Review, Op.cit.**, para 8.
11. **Kaziana Bidhi, Op.cit.**, Section 12, p.7.
12. **Ibid.**, Sections 13-15, pp.7-8.
13. **Ibid.**, Sections 17-18, p.8.
14. **Ibid.**, Section 19, p. 9.
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