EARLY LAND REVENUE SYSTEM
IN
BENGAL AND BIHAR

VOLUME I
1765–1772

BY

D. N. BANERJEE

Reader and Head of the Department of Economics and Politics
and Member of the Executive Council, University of
Dacca; formerly Professor of Economics, Dacca
College; Author of 'The Indian Constitution,
and Its Actual Working' and 'The
Reforms Scheme: A Critical
Study.'

LONGMANS, GREEN AND CO., LTD.
LONDON - NEW YORK - TORONTO
CALCUTTA - BOMBAY - MADRAS
1936
'I hope that among those who are carrying on......
researches some will be able to concentrate their atten-
tion on the economic history of Bengal. This is a
subject which, studied superficially, is apt to give rise to
strong feelings that must of necessity colour the point of
view of a student. I feel, however, that there is all the
more need for a truly dispassionate and scholarly study
which will present in its true colours and in its true
proportions the real economic history of a province that
for so long was recognized as the treasure house of
India.'—From the Convocation Address (July 29th,
1936) of His Excellency Sir John Anderson, Governor of
Bengal and Chancellor of Dacca University.
The object of this volume is to describe the land revenue system which the East India Company gradually built up in Bengal and Bihar during the first seven years (1765–1772) of its acquisition of the Diwani. During those years the Company in its natural ignorance of the customs and institutions of this country tried various experiments with a view to evolving such a system of land revenue administration as would increase its revenues derived from lands and at the same time prevent the oppression of the ryot. Many of these experiments naturally failed to achieve these two rather incompatible objects that their authors had in view. Indeed, not infrequently steps taken for gaining one of these objects would frustrate the other. But it should in all fairness be admitted, as the following pages will bear out, that, although subordinate officers of the Company here and there were often guilty of acts of indiscretion, and even of oppression on the ryot, the Court of Directors in London and the superior servants of the Company who constituted the Council and the Select Committee at Fort William, were, on the whole, as much anxious to protect the ryot as to increase the revenues from lands. They really strove hard to save the ryot not only from the rapacity of his landlord and money-lender, but also from the tyranny on the part of any European servant of the Company or his Indian agents called Gomastahs.

In volume II of this work I propose to carry the history of the land revenue system in Bengal and Bihar from 1773 down to 1793. The present volume is based upon manuscript records in the Imperial Record Office and the Bengal Secretariat Record Office, Calcutta, and the materials for volume II will also be drawn from the same sources. It embodies in it some of the results of the researches which I have carried on during the last six years in the two record offices.
mentioned above and in the Imperial Library, Calcutta. And, with the exception of one or two corroborative quotations, it does not contain any statement based upon information derived from second-hand sources. I have stated facts as I have found them recorded in manuscript documents and have interpreted them in an impartial and scientific way. In doing this I have in many places had to differ from the views of authorities of established reputation. I may observe that there are many things in this volume in regard to the early land revenue system in Bengal and Bihar which have been published here for the first time. They would, I trust, throw some light on an important chapter in the Economic History of Bengal and Bihar, which has hitherto not received adequate attention from scholars.

In the spelling of Indian words I have generally followed the modern usage, except in the extracts I have quoted from manuscript documents. One abbreviation which I have frequently used in footnotes is O.C. It means Original Consultation.

I take this opportunity of offering my sincere thanks to my esteemed teacher Dr. J. C. Sinha, now Senior Professor of Economics, Presidency College, Calcutta, who first suggested to me six years ago, while he was at Dacca, the idea of examining manuscript records in the Imperial and the Bengal Secretariat Record Office, for the purpose of collecting materials for an original work on the early administrative and financial system of the Company in Bengal. The present volume is the first fruit of that suggestion and forms only a small part of a comprehensive treatise on the subject, at which I have been working for the last few years. I should be failing in my duty if I did not also acknowledge here the genuine sympathy and encouragement which I have, while engaged on this work, received from Mr. A. F. Rahman, B.A. (Oxon), M.L.C., Vice-Chancellor of Dacca University. To Mr. J. N. Chaudhury of the Department of English in this University I owe a deep debt of gratitude. He has, in spite of his heavy pressure of official duties, kindly gone through all the proofs with great care and made many
valuable suggestions. I must also express my sense of obligation to Mr. P. K. Guha of the same Department for the kind assistance I have received from him. Finally, I must thank the Keeper of the Records of the Government of India, the Keeper of the Records of the Government of Bengal, the Librarian, Imperial Library, the Librarian, Calcutta University Library, as well as the members of their staff, for the facilities they granted to me for carrying on my researches during the last six years.

D. N. Banerjee.

Dacca University,
24th July, 1936.
## CONTENTS

<table>
<thead>
<tr>
<th>CHAPTER I</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introductory: State of Affairs after the Grant of the Diwani</td>
<td>1</td>
</tr>
</tbody>
</table>

| CHAPTER II                                                               |     |
| Supravisors                                                            | 34   |

| CHAPTER III                                                              |     |
| Supravisors (continued)                                                 | 68   |

| CHAPTER IV                                                               |     |
| Controlling Councils of Revenue and the Controlling Committee of Revenue| 95   |

| CHAPTER V                                                                |     |
| The Triennial and the Quinquennial Settlement                            | 130  |

| CHAPTER VI                                                               |     |
| The New Scheme in operation                                             | 176  |

| APPENDIX A                                                               |     |
| Growth of Territorial Revenues                                          | 199  |

| APPENDIX B                                                               |     |
| Form of the *Bundibust*                                                  | 200  |

<p>| APPENDIX C                                                               |     |
| Abstract of the Settlement of the District of Nadia for the Bengal Year 1179 (1772-73) | 202  |</p>
<table>
<thead>
<tr>
<th>CONTENTS</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>APPENDIX D</strong></td>
<td></td>
</tr>
<tr>
<td>Forms of the Aumulnama, Caboolat and the Pattah (Bengal)</td>
<td>204</td>
</tr>
<tr>
<td><strong>APPENDIX E</strong></td>
<td></td>
</tr>
<tr>
<td>Form of the Agreement of the Renters in the Province of Bihar</td>
<td>209</td>
</tr>
<tr>
<td><strong>APPENDIX F</strong></td>
<td></td>
</tr>
<tr>
<td>Instructions to the Diwan of Nadia</td>
<td>211</td>
</tr>
<tr>
<td>Bibliography</td>
<td>214</td>
</tr>
<tr>
<td>Glossary</td>
<td>215</td>
</tr>
<tr>
<td>Index</td>
<td>225</td>
</tr>
</tbody>
</table>
APPENDIX A

GROWTH OF TERRITORIAL REVENUES

The following figures will indicate the gradual growth of the net amount of the territorial revenues of the Company derived from Bengal and, later on, also from Bihar:—

<table>
<thead>
<tr>
<th>May to April</th>
<th>Lst.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1761-1762</td>
<td>677,832</td>
</tr>
<tr>
<td>1762-1763</td>
<td>635,199</td>
</tr>
<tr>
<td>1763-1764</td>
<td>631,416</td>
</tr>
<tr>
<td>1764-1765</td>
<td>606,132</td>
</tr>
<tr>
<td>1765-1766</td>
<td>1,681,427</td>
</tr>
<tr>
<td>1766-1767</td>
<td>2,550,094</td>
</tr>
<tr>
<td>1767-1768</td>
<td>2,451,255</td>
</tr>
<tr>
<td>1768-1769</td>
<td>2,402,191</td>
</tr>
<tr>
<td>1769-1770</td>
<td>2,118,294</td>
</tr>
<tr>
<td>1770-1771</td>
<td>2,009,988</td>
</tr>
<tr>
<td>1771-1772</td>
<td>2,380,165</td>
</tr>
</tbody>
</table>

From 1761-62 to 1764-65 the territorial revenues of the Company in Bengal were derived from Calcutta, 24-Parganas, Burdwan, Midnapore, and Chittagong. But from 1765-66 they were derived from these areas as well as from the Diwani lands. As a matter of fact, the major portion of the territorial revenues after the grant of the Diwani was derived from the Diwani lands. 8

1 I.e. 'clear of charges of collection, commission to the Company's servants, stipends and Jaghire'.

2 In 1767-68, 1769-70, 1770-71, and in 1771-72 the territorial revenues included a small amount of revenue derived from duties on salt and betelnut. For instance, the revenue derived from these duties was £2,812 in 1770-71 and £10,125 in 1771-72. In 1767-68 and 1769-70 it had been £82,250 and £28,926 respectively.

8 See Further Report from the Committee of Secrecy appointed by the House of Commons to enquire into the state of the East India Company, 1773.
APPENDIX

A FORM OF THE

'Revenues arising from the different Provinces and Purgunnahs of
from September

<table>
<thead>
<tr>
<th>Sirkar, Mahals, Moozas, etc.</th>
<th>Fougedars, Enamadars, etc.</th>
<th>September, 1786</th>
<th>October</th>
<th>November</th>
<th>December</th>
<th>January</th>
<th>February</th>
</tr>
</thead>
<tbody>
<tr>
<td>Noorul</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs. A. P.</td>
</tr>
<tr>
<td>Hussain</td>
<td></td>
<td>40,000</td>
<td>40,000</td>
<td>60,000</td>
<td>70,000</td>
<td>70,000</td>
<td>24,639 9 6</td>
</tr>
<tr>
<td>Shawbad Cawn</td>
<td>(Other amounts)</td>
<td>(Other amounts)</td>
<td>(Other amounts)</td>
<td>(Other amounts)</td>
<td>(Other amounts)</td>
<td>(Other amounts)</td>
<td></td>
</tr>
<tr>
<td>(Other names follow)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

App. 1 to the Further (Fourth?) Report from the Committee of Secrecy Great Britain, to enquire into the state of the East India Company, 1773.
B

**Bundibust**

Soobah Bahar for the year 1173 to August 1174, Bengal Style, or 1766 to August 1767.

<table>
<thead>
<tr>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
<th>July</th>
<th>August</th>
<th>Total amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs. A. P.</td>
</tr>
<tr>
<td>40,000</td>
<td>40,000</td>
<td>60,000</td>
<td>70,000</td>
<td>70,000</td>
<td>24,629</td>
<td>6,09,268 9 6</td>
</tr>
</tbody>
</table>

(Other amounts) (Other amounts) (Other amounts) (Other amounts) (Other total amounts)

appointed by the House of Commons in the sixth session of the 13th Parliament of
APPENDIX

"Abstract of the Settlement of the Revenue of the Province of
Deducting all Charges and Exhibiting the Nett Revenue Payable at the

<table>
<thead>
<tr>
<th>Jumma or Rent Ascertainment by the Public sale</th>
<th>Allowance to the Farmers for the Expenses of making their Collections, the Lands being farmed on a Husabal Jumma 5p¢ Cent the Amt. for this Year</th>
<th>Collector's Allowance and Cutcherry Officers and Servants Wages as $ monthly Arrangement Settled is $ Annum.</th>
<th>Cutcherry Contingent Charges p¢ Annum.</th>
<th>Amount ready money allowance to the Establishment of Tonnaders and Pykes p¢ Annum.</th>
<th>Allowance to the Officers of the Adawlet</th>
<th>Dawk charges</th>
<th>Allowance of the Cangourgoes at Moorshedabad</th>
</tr>
</thead>
<tbody>
<tr>
<td>1064530 10 8 3</td>
<td>51397 14</td>
<td>30768</td>
<td>1560</td>
<td>9922 14 3</td>
<td>1800</td>
<td>2568</td>
<td>4340 10 6 2</td>
</tr>
</tbody>
</table>

1 Proceedings of the Committee of Circuit at Krishnagar, 16th to 28th June, 1772. These manuscript in the Bengal Secretariat Record Office in connexion with this Appendix. In pre-given on pages 24-25 of volume I thereof since what has been published on those pages is an exact
Nuddea Containing 50 Purgunnahs &ca for the Bengali Year 1179
Dewanny Cutcherry—Vizt.

be Deducted.

<table>
<thead>
<tr>
<th>Peshkush to the Tanna Cutwa</th>
<th>Peshkush to the Morzaw-nagur</th>
<th>Jagher of Mirza Erich Cawn</th>
<th>Charges General including Charges of Remittances and Charges Repairs</th>
<th>Poonea Charges</th>
<th>Allowance to the Zamindar Rajah Kishen-chund pfr Annum</th>
<th>Total Charges</th>
<th>Nett Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>2301 10 8</td>
<td>250 15 19</td>
<td>1778 8 10</td>
<td>3500</td>
<td>100</td>
<td>200000*</td>
<td>310288 9 7</td>
<td>754242 1 1 3</td>
</tr>
</tbody>
</table>

ceedings volume.'

ceedings have been published by the Government of Bengal. I have examined the relevant paring it, however, I have followed the published Proceedings of the Committee of Circuit as copy of the relevant manuscript.
APPENDIX D

FORMS OF THE AUMULNAMA, CABIOLEAT AND THE PATTAH (BENGAL)

The Committee being of Opinion that the written Engagements hitherto enter'd into by the Farmers of (. . . .) have not been drawn up with sufficient Exactness, (. . . .) precision, and having considered this as the principal (. . . .) of the Oppressions which have been too frequently (. . . .) by these Men on the Riots. They have a (. . . .)eed on (. . . .) Forms for the Amulnama or Lea(. . . .) to be granted by (. . . .)ment, and for the Cabooleat or Agreement to be inte(. . . .) by the Farmer, and order them to be made Public a(. . . .) Cutcherry-

AUMUL NAMA given to the Farmers of Nud(dea)

1st. The Purgunnah of . . . . having been let to you in for the term of 5 years You are to pay the Malguzzary at Kishenagur agreeably to the Rates of the Pottah and Kistbundy of the Chucklah.

2dly. You are not to Usurp or take possession of any lands under the Denomination of Chakeran, Dewoter, Bermoter, Mahateram, Khana Barry, Chyrate &ca exclusive of the original Revenue Land in the Mofussul.

3d. Whenever any Chakeran Lands are resumed you are to pay the Malguzzary upon them including the Batta.

4th. The Government having granted a Remission of Bazey Jumma & Haldarry Morocha you are to Collect no Impositions of this Sort nor of Selammy, Haldarry, or Morocha from the Mofussul.

5th. You are to give Immediate Information of hidden Wealth & of Effects escheatable to Government from a Defect of Heirs as well as of all Murders Thefts and Robberies which may be committed.

1 Proceedings of the Committee of Circuit at Krishnagar, 10th to 28th June, 1772; also the Fifth Report from the Committee of Secrecy appointed by the House of Commons to enquire into the state of the East India Company, London, 1773.
6th. You are to be constantly watchful and circumspect with Respect to the Chokies and Limits of each Division and Sub-Division & make a timely report of every thing that may Occur.

7th. You are to make no new Grants of Bermoter &ca without a Sunnud from the Presence (i.e. Huzzoor), nor are you to cut down Trees.

8th. Should any part of the Bazee Zumin be left without Legal Heirs to possess it, & that it be clandestinely hold or enjoy’d by another You are to make a report of the same to the Presence in order to it’s being resumed. If any Heir should afterwards prove his Title to the Ground, You are to put him in possession of it, on his producing a fresh Sunnud for the Same.

9th. Upon all Lands cultivated by the Ryots in the mo-fusul You are to collect the original Jumma of the Last & foregoing Year & the Abuab which has been established in the present. On no Account you are to demand more.

10th. You are to encourage the Cultivation of all deserted & Waste Lands, & for such Portion of Lands as the Ryots voluntarily undertake to cultivate, You are to give them potta on satisfactory terms agreeable to which You are to receive their Rents. The rents of such Grounds as are cultivated by Ryots without any Potta You are to Collect according to the rates of the Furgunnah, You are not to force the Jumma of those who have deserted upon the remaining Ryots.

11th. You are to let the rates of the former Malguzzarry and the Potta for the present Years Cultivation be the Standard of your Collections from the Ryots; should it be known that you exact more, You will not only have to repay the Ryots the sums which you have so exacted, but also make a proportional forfeiture to Government & if it is represented that you a second time are guilty of any Oppression on the Ryots your Farm shall then be made Khas and You shall pay a fine to Government.

12th. You are to adjust your Kistbundy with the Ryots according to the Season of the Harvest & not make untimely Demands on them to put them to an expence of Interest.
13th. You are not to levy any Fresh Tax of Mangon Mahote, Batta, or Sood, from the Ryots.

14th. You are not to receive any Nuzeur or Selammy or Parbunny from the Ryots in the Mofussul nor give any yourself to any person.

15th. The Interest upon the Tucarry\(^1\) advanced to the Ryots in the Mofussul You will receive at the rate of 2 Rupees Pr Cent Pr Month, & let the Tucarry be repaid in specie, not in Kind.

16th. A Mohrur having been appointed with you in Behalf of the Government, you are to suffer him to take comparative Accounts of your Sherista & by no means make any Secret or Clandestine Collections. Should this be proved You will not only have to pay what you have so Secreted to the Government but also be fined proportionably. Whatever Sheristadar may be appointed by the Government he will only take comparative Accounts of your Sheristehe, He will have no Concern in the Management of the Businefs or with the enforcing of regulations.

17th. If there are any outstanding Ballances due from the villages, You are to make an Equitable adjustment of them agreeable to the Accounts in the presence of the Ryots on the Spot, For the Ballance so adjusted You are to draw out a Kistbundy agreeably to which Let it be paid.

18th. For the Jumma at which You have taken Your Farm You are to be responsible to Government You are to make no Complaints of Innundations Drynes of the Season Waste Land or of Desertion, All Lofses incur'd by these Accidents will be your Own. On the other hand if by promoting Cultivation & Agriculture, You can by any legal Means reap any advantage from your Farm. You having nothing to pay to Government exusive of the Malguzzarry that advantage will be your own.

19th. Should any of the Revenue Land be encroached upon by the River on its being properly inquired into & ascertained in the Mofussul, You shall be allowed a proportional abatement for it. If on the other Hand the River leaves an Addition of a fresh Quantity of Land which is cultivated, it shall be ascertained & taken by Government.

\(^1\) Presumably, tucauve.
APPENDIX

20th. Attending to the Preservation & Prosperity of the Country You shall pay up the Malguzzarry, Whenever you shall relinquish your Farm You shall give in a Hustabood of its then State agreeable to the Rates of the potta & Jumma at which you took it, You shall even give an Account (of) what Improvement You have made in Cultivation.

21st. You are to give the Ryots a Dackilla for every Kist which they pay & after clearing Accs with them at the end of the Year a Farcutty or Acquittance.

22nd. The former Potta's of the Ryots having been disapproved You are to collect them all from the Ryots & tear them. A new Form of a Potta has been establish'd at the Presence agreeable to which Form you are to distribute Pottahs to every Ryot.

23rd. To resume the Subject of the 9th Article regarding Assil and the Abuab. Whatever Jumma was formed in the Year 1172 by the Assil and Abuab, And the Abuab which agreeably to the Records of the Sudder has been accumulated thereon since the Year 1173 those being consolidated (sic) together what Jumma they may now form, You are to let that be the Standard of your Collections. On no Account You must demand more.

A true Translation

Wm Redfeearn, Pn Tran®-

A true Translation, Cabooleat or Agreement given by the Farmers of Nuddea, is exactly in the same Terms with the Aumul Nama mutatis mutandis.

The Form of the Pottah to be executed by the Farmers to the Ryots being now prepared according to a former Resolution—

AGREED that a Translation be enter'd, & that it be made public at the Cutcherry, and in all the Purgannahs of the District.

PATTA for RYOTTY LAND.

For the Jumma and Ground which You hold in the Village of........in the Pergunnah of........a Pottah (for) the present Year is now made out & given You containing the different rates as specified underneath which You are to pay and no more. No demand of Muthoot Punchuk, or
Derenk will be made upon You. The Haldarry upon Marriages & Bazee Jumm(a) of the Sudder have also been remitted, these You will not have to pay; Whatever You was before in possession of, & the Ground together with the Trees upon it, which before belonged to You, that you are now to keep Possession of, & exerting Yourself towards Cultivation pay your Rent agreeable to the Kistbundy for the Bengal year 1179.

RATES TO BE PAID

The Assil Jumma for each Begah of Ryotty Land according to the rates of the Pergunnah.

Abuab according to whatever may be the rates of the Chucklah and Pergunnah.

A true translation

Wm REDFEARN Pn Transr.

Patta for PYKASHT LAND

For the Jumma and ground which you before held in the Village of ....... in the Pergunnah of ....... a Potta for the present Year is now made out and given You containing the Different rates as specified underneath which You are to pay & not a Cowrie more. No demand of Muthoot Punchuk Dereenk will be made upon you. Whatever Land and trees before belonged to You, You are to keep possession of, & exerting Yourself in Cultivation pay your Rents according to the Kistbundy — — — For the Bengal Year 1179.
APPENDIX E

'AGREEMENT1 OF THE RENTERS IN THE BAHAR PROVINCE.

I . . . . . having rented for the sum of . . . . . from the commencement of the year 1179 till the end of the year 1181, being the amount for three years in full of Maul, Abwab, Fougedarry, Nuzzeranna, Dettarry and Chucklydary, Mamany etc . . . . . . of pergunna . . . . . . exclusive of Maddadmaush Altomgaws, Jaghires, Beramohter Kyraut Aynas . . . . . . do hereby voluntarily agree, and give in writing that I will pay into the Treasury of the Government the above sum year by year, Harvest by Harvest, and kist by kist, notwithstanding all accidents, and without Excuses or delays.

Whatever Ryotts, Tallookdars or Zemindars shall make agreements with me for their Lands, I will give them Pattahs and collect from them accordingly and make no further demands on them. From those who will not make agreements I will take according to the share allowed by the Government, being twenty-two and a half seer of Grain in each Maud, and leave them seventeen and half seer clear of all expenses, and I will make no further demands on acct. of Cessess,—whatever Zemindars or Tallookdars shall give up their Talooks to be sur’d (surrendered), I will allow them ten p cent on account of Mallikanna including Nonkar, Muccademy, and Zemindarry Rights.

The Muscooraut, that is, the usual allowances of the Caujees and Canongoes, both of the Sudder and of the Muffusal, and pensioners I will pay to the several proprietors, according to the custom of four years agreeably to the separate paper, and I will deposit their Receipts in the publick office of the Government, sealed by the Cauzy and attested by the Canongoes.

Whoever shall make agreements shall receive Nonkar and Muccadey according to Custom and what may be Expected in their agreements and to those who give up their Lands to be sur’d I will pay ten per cent as abovementioned.

Whatever shall be collected as fines and the Effects of persons dying without Heirs, I will bring separately to the

---

1 See Proceedings, Controlling Committee of Revenue, Fort William, 31st December, 1771; also see Proceedings, Patna Council of Revenue, 28th November, 1771.
credit of the Government not including it in the amount of my Agreement.

I will give such Encouragement and satisfaction to the Ryots, that the number of Inhabitants and the quantity of cultivated Land shall continually increase.—I will be answerable to the Government that those places which were formerly Inhabited and cultivated, shall not be deserted, and I will pay the Rent, Kist by Kist. The profit and loss of the whole year shall be mine.

I will not cut down any Topes or fruit Trees and I will prevent others as far as is in my Power.

I will transmit to the Government whatever papers may be required of me attested by the Canongoes.

If the Government shall order me to rent the Purgunnah a fourth year I will do it without delay at the rate of the year 1181.

In the above articles I will make no Evasions and I moreover agree that I will not demand more than the fixed Rent from such as are entitled to hold muccurary Talooks either by Grants from the Nazim or by having possessed them as such for these four years successively.

Translated

(Signed) Henry Richardson.'
APPENDIX F

‘INSTRUCTIONS TO DHER SING ROY, DUAN OF (NADIA)—

To Dher Ding Roy Health...... You having been appointed by the Committee, Dewan of the Purgnnah of Aukerah &ca the Zemindary of Muha Rajah Kishen Chund Behader in behalf of the Company the following articles are laid down as Directions for your Conduct.

1st. All the Lands have been farmed out for the Term of 5 years commencing from the 1st of Bysauk 1179 equal to the 10th April, 1772.

2dly. You having been appointed Dewan you are in Conjunction with the Collector Mr Jacob Rider to collect the Kists from the Farmers agreeably to the Bundibust which has been concluded by publick Outcry and remit them to the Sudder. You are also both for the Security of the Revenue and agreeable to established Custom to keep a separate Account of the Collections. And, all Orders which may be issued into the Mofussul, all receipts given to the Farmers, & all Accounts & Papers whatever which may be transmitted to the Sudder you are to sign.

3dly. The Collector is not to circulate any Orders in the Mofussul under his own Seal but under the Dewanny Seal of the Company. The Seal must remain with him & according to the Custom & Mode of transacting the Government’s Business he will affix the Seal to all the Company’s Papers, & attest them with his own hand.

4thly. No Sepoys or Peons &ca are to be sent by the Collector or Yourself into the districts of the Farmers, except when the Power of the Farmers is insufficient to enforce Justice or maintain the Peace of the Country; in which one Person may be sent with a writing under the Company’s Seal and signed by the Collector & Yourself. And all Cir-

1 Proceedings of the Committee of Circuit at Krishnagar, 10th to 28th June, 1772; also the Fifth Report from the Committee of Secrecy appointed by the House of Commons to enquire into the state of the East India Company; London, 1773.
cumstances on which People have been so sent, You are to register in the Awdawlet Proceedings. Whenever it is requisite that any Person should be sent for; it must be done through the Igaradar by sending the Tullub Chitty to him requiring him to send the Person wanted to You.

5th. The Igaradars are on no Account to demand more from the Ryotts than what is mentioned in their own Potta and Cabooleat and in the Potta of the Ryotts. Should it be proved that they have received more, they must not only refund what they have so taken, but also pay a proportional Fine to Government. If they are a second Time Guilty of any Oppression on the Ryotts their Farms must then be forfeited, On this Occasion do You be watchful & Circumspect.

6th. Agreeable to the terms of their Potta & Kistbundy the Ijaradars are to pay their Revenues You are not to demand more of them.

7th. You are to levy no Abuab or fresh Muthote of Mungun Sood &ca from the Ryotts.

8th. No Nuzzurs or Selammys are to be taken either by the Collector or any other Gentleman their Mutsuddies or any other Servant of the Government nor by any Aumils Zemindars Ijaradars or any other Dependant. This Practice has been entirely abolished.

9th. The old Farmer is to settle his Accounts with the Ryots on the spot in the presence of the New Farmer, & for whatever Ballances is outstanding the new Farmer is to be responsible.

10th. With every Farmer & Mohrur must be appointed in Behalf of the Government who as well as the Farmer must take an Account of the Daily Collections, & transmit his Accounts monthly to the Sudder Cutcherry. He is however to have no concern with the Management of the Business of the Country.

11th. The Mutsuddies or Servants of the Collector nor any of their relations or Servants are by no means whatever allowed to hold a Farm nor to be concerned with the Farmer either as his Security or otherwise. Should it be proved that any of them Artfully conceal their own Names, & hold a Farm under cover of another, they shall not only forfeit their Farm but pay a fine to Government proportioned to
the Jumma. No European whatever either in his own Name or in the Name of another is allowed to hold a Farm.

12th. No Mutsuddy, Aumil or Servant of the Collector nor any Person concerned in the Revenue is allowed to lend Money to any of the Zemindars Talookdars Ijaradars or Ryotts, nor are the Zemindars Talookdars or Farmers to lend Money to the Ryotts. For the purpose of Cultivation Tucavy is to be advanced to the Ryotts at the rate of 2 Rupees per Cent per Month Interest which is to be recovered in Specie & not Kind.

13th. In order to obviate the Necessity of the Farmers borrowing Money to pay up their Rents the Kists in the Kistbundy are to be proportioned according to the Season of selling the Grain after the Harvest, by which means the Malguzzary may be discharged with Ease. Agreeable to this Mode the Tojee is to be adjusted & the Rents received from the Ryotts.

14th. All the Zemindary Chokies excepting the smaller Land Chokies have been abolished & only the Chokies of the Nizamut, Chunacolly, Mihal Pachonterah Buksh Bunder & Saha Bunder are to remain.

15th. Such Farmers are desirous of paying their Rents at Calcutta separately from the Pergunnah may do it.

16th. The Administration of Justice is to be put upon another footing, At the Cutcherry of every Zillah there will be a Derogha & appointed before whom all Causes are to be adjusted & decreed Such persons as are not satisfied with their Decrees may take Copy thereof & be allowed an Appeal to Calcutta, where their Cause will undergo a re-Examination.

17th. You are to conduct the Business with Integrity & Fidelity to give in the necessary Papers at the End of the Year according to Custom & keep all Professions satisfied & contended with your good Conduct. Whatever Regulations may be hereafter issued you are to be acquainted with by the Collector & taking a translation of them for Yourself carry them into Execution.
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GLOSSARY

Abwab (or Aboab) : Miscellaneous cesses, imposts and charges levied in addition to the regular assessment on the land.
Adaulut (or Adawlut) : A Court of justice.
Altamga (or Althamga) : A royal grant in perpetuity; perpetual tenure.
Anna : The sixteenth part of a rupee.
Aumeen (also Amin) : An officer 'employed by the Government to examine and regulate the state of the revenues of any district'; also a supervisor.
Aumil (also Amil) : An officer of the revenues, inferior to both an Aumeen and a Zemindar. Superintendent of a district or division (chucla).
Aumildar: The same as the above.
Aurungs : Places where goods were manufactured for sale.
Assal: Original or principal. Original rent exclusive of subsequent cesses.

Banyan : A Hindu servant 'employed in the management of commercial affairs'. 'A Banyan is a person ...... by whom the English gentlemen in general transact all their business. He is interpreter, head-book-keeper, head-secretary, head-broker, the supplier of cash and cash-keeper, and in general also secret-keeper.'—Bolts, Considerations on India Affairs, p. 84.

1 This glossary is based upon the following works:
(i) Considerations on India Affairs, Glossary of Hindostan Words, as used in Bengal, 1772, by William Bolts.
(v) Glossary, 1813, to the Fifth Report (1812) from the Select Committee on the Affairs of the East India Company, by Charles Wilkins.

Some of the terms given in this Glossary have various meanings. I have given here only such meaning or meanings as have relevancy to the text of this volume.
Batta: Difference in exchange. Discount ‘on coins not current, or of short weight’.

Baurie Gundee: An extra cess imposed on the ryots in Bengal. It was abolished by the British Government.

Bazar: A daily market.

Begah: A measure of land equal (in Bengal) to about one-third of an acre.

Buckshbunder: The office of customs at Hughly.

Bundibust (or Bundobust): A settlement. A settlement of revenue to be paid by the Zemindar, renter, or farmer to the Government, or by the tenant to the Zemindar. It would include the names of Sircars, Parganas, Mahals, Mouzas, etc. to be leased, the names of Fouzdars, Enamdars, etc. and the total amount to be paid per year, and the amount to be paid each month or kist.

Burgundasses (or Burcandasses): Men armed with matchlocks.

Canongo: A registrar of a Subah or province appointed by the Government. An officer of the Government, whose duty was ‘to keep a register of all circumstances relating to the land revenue, and, when called upon, to declare the customs of each district, the nature of the tenures, the quantity of land in cultivation, the nature of the produce, the amount of rent paid, etc. etc.’

Cauzies (or Kazies): Muhammadan judges administering justice in all causes to Muhammadans according to their written law, particularly in matters relating to marriages, the sales of houses, etc.

Cawn (or Khan): A lord, a title given to every man of rank.

Choukeydar (or Chokeydar): A watchman; also the officer ‘who keeps watch at a custom-house station and receives tolls and customs’.

Chokey (or Choukey): A watch-house; also a place appointed for the collection of customs, tolls, etc.

Comar (or Khamar) lands: Lands cultivated by contract. Lands, ‘the ryots of which do not pay a money rent, but divide the produce at certain rates of share with the Zemindar; contradistinguished from rioty lands, in which the Government dues are paid in money’. Also lands originally waste, but which, having been brought under cultivation, were retained by the Zemindar in his own hands, or were let out at a grain rent.
Coss (or Khas) lands: Lands under the immediate superintendence of Government, for want of farmers. Estates retained in the hands of Government. Also lands held by Zemindars and cultivated by themselves for their own benefit.

Chuklah (or Chucla or Chakla): A division of the country consisting of several parganas and serving as the unit of administration; also the jurisdiction of a Fouzdar who would receive rents from the Zemindars and account for them to the Government. A district.

Colcha: See Khalsa.

Cutchery: A Court of justice; also the office into which rents were delivered or in which any other public business relating to revenue was transacted. Also office of administration or a Zemindar.

Cutwall: An inferior officer of the police whose business was to try and decide petty misdemeanours.

Dadny (or Dadney): Money paid in advance for goods.

Dallal (or Deloll): A broker.

Dawks: Postmen stationed at stages, of about 10 miles distance from one another for the conveying of letters.

Daroga (or Droga): An overseer or superintendent of any department; the chief native officer in various departments under the Indian Government. Also, later on, the head of a police, customs or excise station.

Dufter-Khana: An office for keeping the Government-accounts.

Durbar: The Court of any great man; specially the Court of the Nawab.

Dustore (Dustoor): A customary fee or commission or allowance.

Dustuck: A passport or permit or order. It usually meant the passport issued by the Governor at Fort William or the Chiefs of English factories, for the goods of the Company or of their servants, which exempted them from the payment of duties.

Farman (Firmaun): An order, grant, decree, or command of the Emperor. In Bengal it also meant the charter which the East India Company obtained from the Emperor.
Furrukhseer, granting to the English the privilege of trading duty-free.

Fouzdar (or Fowzdar): The Chief Magistrate of a large district called Chuklah. Also an officer who would receive rents from the Zemindars and account for them to the Government; also an officer in all great cities in charge of the police and having power to take cognizance of all criminal matters.

Gomastah: An Indian factor or agent. The term was generally used in reference to an agent who would be sent into the country to purchase goods, on monthly wages.

Gunge: A market principally for grain; also commercial depôts.

Hustabood (or Hoostabud): A rent-roll of either a grand division or of a lesser district; also a detailed inquiry into the value of lands financially considered; also a comparative account, showing the present and past produce of an estate; also a detailed statement of any lands yielding revenue. It also meant the rent-roll of a village prepared annually by the Putwari; and its common form would be 'an abstract of each ryot's account, specifying his tenure, the amount of revenue payable by him, the quantity of land in or out of cultivation, and the amount of revenue realized or in arrear'.

Ijardar (or Ijaradar): A farmer of any item of public revenue, whether from land, customs or any other source; also the renter of a village or estate at a stipulated rate.

Investment: A certain portion of the revenues of Bengal was set apart for many years for the purchase of goods to be exported to England, and this was called the Investment.

Jaghire (or Jagheer): An assignment of the Government share of the produce of a portion of land to an individual, generally for military services.

Jammadar: An officer of horse or foot. Also the head of the Peons in the train of any great man; also a military commander.

Jumma: Valuation. The total assessment (for land revenue) from any particular area.
Jumma (or Jama) Wassil Baukee: The amount of the collections and outstanding balances: an account in three columns showing the particulars of the revenue to be paid, of the instalments actually discharged, and of the arrears outstanding.

Jummabundy: Rent-roll. A settlement of the total assessment or a written statement of the same.

Kazies: See Cauzies.

Khalsa (or Calsa or Colcha): The exchequer; 'the office of Government under the Muhammedan administration in which the business of the Revenue Department was transacted, and which was continued during the early period of British rule'. According to Wilkins's Glossary, when the term was applied to lands, it signified lands the revenues of which were paid into the exchequer, as contradistinguished from Jaghire, or from other descriptions of lands, the Government share of the produce of which had been assigned to others.

Khodkasht: Ryots who cultivate lands in the village in which they reside; also the lands so cultivated.

Kist: Instalment of rent; the amount of stated payment.

Kistbundy: An agreement for the stated payments of a sum of money, to be discharged at different times; settlement of the instalments of the revenue both as to time and amount. It also meant the document given at the beginning of a year to the revenue-payer by the Collector or Zemindar, in which the time and amount of the instalments to be paid were specified.

Mahoree (or Mohooree): A writer or clerk in an office.

Malgazzary: Revenue assessment; the payment of land-revenue. The term was also applied to assessed lands, or to the rents thereof.

Mangan (or Manghan or Mangon): A cess or tax levied by officers of Chokeys and ghats (landing-places), as perquisites for themselves and Zemindars; an unauthorized exaction by officers at landing-places and customs-stations for themselves or Zemindars.

Mouza: A village.

Mufassal (or Muffassal or Muffasil): The interior of the country as opposed to headquarters; the country, as opposed to town.
Munshy (or Moonshee): Secretary for the Persian language; also a letter-writer.

Musnud: A throne.

Muttaseddee (or Mutsheddy): Writer in a public office; also a general name for all officers employed in keeping the accounts of the Government, or of any person of consequence.

Muscooraut (or Muscoorat): Customary deductions allowed to Zemindars from their collections at the close of their settlements.

Nabob (Nawab): By pre-eminence it was generally used to signify the Nazim. The Governor of a province under the Mogul Government. This title was also given by courtesy to persons of high rank or station.

Naib: A Deputy.

Naic (or Naik): A petty military officer of the rank of a corporal.

Nankar (or Nancar): An allowance, or an assignment of land, for the subsistence of Zemindars, or of others connected with the collection of revenues; an assignment of a portion of the land or revenue of an estate, made to the occupant or Zemindar as an allowance for his subsistence, usually amounting to about five, or sometimes ten per cent. on the assessment payable to the state.

Nazim: The first officer of a province, also styled Nawab or Subahdar, in whose hands the executive power was vested.

Nazir: A supervisor or inspector.

Neabut: A deputyship, vicegerency. The office or jurisdiction of a Nawab or a Naib.

Nejaut (or Nij-jot): Lands cultivated by the proprietors or revenue-payers by themselves and for their own benefit; also lands allowed to be set apart for the private maintenance of a Zemindar, on which, before the decennial settlement in Bengal, no revenue was assessed.

Nizamat (or Nizamut): The office, or jurisdiction of a Nazim; also the administration of criminal justice.

Nuzzer (or Nuzzar): A ceremonial present or offering to a superior.

Nuzzeranna: Anything given as a present, or any sum paid to the Government, as an acknowledgment for a grant of lands or any public office.
Pargana (or Purgunnah or Pergunnah): The largest division of land in a Zemindary; also a small district comprising several villages, being a subdivision of a chuklah.

Peon: A footman, a foot-soldier, or an attendant, generally armed with a sword and a shield.

Perwannah: An order, warrant, grant, or even a letter from a superior to an inferior or dependant.

Peshcush: A tribute, quit-rent, fine, or a present paid to Government, as an acknowledgment for any tenure.

Poddar: A money-changer.

Poonya: Literally, a holy day. The day when the settlement for the new year is made.

Pottah (or Pattah): A lease stating the quantity of land let out to a farmer, the rent payable by him and the conditions of his tenure, etc.

Putwary: A village accountant whose duty was to keep and to produce, when required by the Government revenue-officers, all accounts relating to the lands of the village and their previous assessments.

Pyke: A foot-messenger; also a watchman employed as a guard at night.

Pykhast: An inferior tenant or an under-tenant. When applied to a ryot, the term also means a tenant who cultivates lands in a village in which he does not reside; and when applied to lands, it means lands cultivated by a tenant who belongs to another village.

Rowana: A passport or permit or certificate from the Collector of the customs.

Roy Royan: The principal officer under the Diwan, in charge of the Crown lands.

Rupee: A silver coin worth about 2s. 6d. (during the time to which this volume relates).

Ryotty Lands: Lands tenanted and cultivated by natives on the spot; also lands for which the Government dues were paid in money.

Ryot (or Reiat): A tenant or peasant.

Salamies: A ‘free gift made by way of compliment or in return for a favour’.

Sepoy: A soldier.
Sezawaul (or Sazawal or Sezawal): An officer employed on a monthly salary for the collection of revenues; the same as Tahsildar.

Shahbunder: A harbour-master, a customs-master. It also meant the Government custom-house at Dacca.

Shicdar: See Sicdar.

Shroff: A banker or money-changer.

Sicca: Any new coin. It meant 'stampt' or 'sealed'. The term was used to imply the standard silver rupee of the Bengal mints. (For further details, see Sinha, Economic Annals of Bengal.)

Sicdar (or Sikdar): The Collector of the rents of a village or an estate, appointed either by the Government or by a Zemindar.

Sircar (or Circar or Sarkar): Head of affairs. The State, the Government, or the supreme authority. Also under-banyans of European gentlemen; also a domestic servant who is a kind of house-steward, and keeps the accounts of household expenditure, and makes miscellaneous purchases for the family.

Sood: Interest; also an extra tax 'exacted from the cultivators in Bengal under the native Government, and in the early period of British rule, on pretext of defraying the interest due by the Zemindars on arrears of revenue'.

Subah: A province, such as Bengal; also sometimes loosely used as the ruler of a province.

Subahdar: The Viceroy or Governor of a province. Equivalent to Nawab or Nazim.

Sudder (or Sadar): The presidency; also the chief seat of Government or the headquarters as contradistinguished from the Mufassal or the interior of any district or area.

Sunnud (or Sanad): A grant or charter or patent from any person or persons in authority.

Sunot (Sunnut): Rupees of old dates, on which a discount was allowed. (For details, see Sinha, Economic Annals of Bengal.)

Tahsildar: An officer employed on a monthly salary for the collection of revenues.

Talook: A small Zemindary; also a subdivision of a Zemindary, held by a Talookdar.
Talookdar: The Zemindar of a small district; a renter under a Zemindar, of the subdivision called Talook. Talookdars 'are petty Zemindars; some of whom pay their rent, or account for the collections they make from the ryots, through a superior Zemindar; and others direct to Government'.

Tom Tom: 'A name vulgarly given to the Indian drums used in proclamations, and rejoicings.'

Tope: A grove of trees.

Tucaubee (or Tuccavy): Money advanced to a ryot to enable him to carry on his cultivation, and recoverable with his rent.

Tullub Chitty: A warrant, a summons, a writ, a written demand for arrears of revenue.

Yessawaul: A State messenger.

Zemin (or Zemeen): Land.

Zemindar: A land-holder accountable to Government for revenue.

Zemindary: The office, jurisdiction or lands of a Zemindar.
| Abwab, 19n, 130. |
| Accoimtant General, 193, 195. |
| Aitchison, C. U., 5n, 5n, 6n, 140n, 214. |
| Aldersey, William, 180n. |
| Alexander, James, 27, 43n, 44n, 87, 88, 102, 103, 104. |
| Aliverdy Cawn, 37, 56. |
| Anderson, David, 70. |
| Asooli, F. D., 6n, 11n, 53n, 214. |
| Auditors, 190. |
| Aumils, 13, 16, 39, 58. |
| Aurangzeb, 2n. |
| Aurora, 100. |
| Azeem-oo.ahan, 2ft. |
| Baharbund, 75. |
| Bajasore, 111. |
| Banerjee, P. N., 214. |
| Barwell, Richard, 9On. |
| Bawglepore, 62n, 76. |
| Bazee Jumma, 142. |
| Becher, Richard, 13n, 15, 16, 18, 20n, 23, 24, 26, 29, 31, 32, 35, 36, 43, 44, 50n, 56, 71, 72, 73, 74, 75, 76, 77, 80, 81, 82, 86n, 92n, 102, 103, 110n, 111, 131, 152. |
| Beerboom, 61n, 71, 75, 116, 152, 158, 198. |
| Bishenpore, 61n, 75, 159, 198. |
| Board of Revenue, 128, 129, 190. |
| Boughton Rous, C. W., 31. |
| Bundibust, 14, 147; a form of, 200-201. |
| Burdwan, 2n, 42, 50, 89n, 90n, 127, 130n, 134, 140, 151, 152, 159, 195, 198, 199. |
| Calcutta, 2n, 3n, 130n, 140, 146, 195, 199. |
| Calsa, 189. |
| Campbell, Alexander, 6n. |
| Canongo, 194. |
| Carnac, John (General), 1n, 2n, 4n. |
| Carter, John, 43n, 68n, 85n, 87, 102n, 120n, 122, 124, 127. |
| Caunies, 142, 143. |
| Chakara lands, 169. |
| Chakeran, 204. |
| China, 4n. |
| Chittagong, 2n, 127, 130, 140, 195, 196n, 199. |
| Choknes, 215. |
| Churnasilly, 76. |
| Claud Russel, 85n. |
| Clive, Lord, 1n, 2, 4n, 5n, 12, 18, 21. |
| Colbrooke, J. E., 214. |
| Comar, 55. |
| Commissioners, Instructions to, 100, 119, 126, 127. |
| Committee of Accounts, 124. |
| Committee of Circuit, 20n, 115n, 116, 117, 142n, 143n, 168, 166, 176, 185, 195, 196. |
| Committee of Commerce, 123. |
| Committee of Revenue, 123. |
| Committee of Treasury, 123. |
| Council of Revenue, 98, 101, 147, 153, 171. |
| Controlling Councils of Revenue, 98, 102; Instructions to, 105-110. |
| Comptrollers, 97. |
| Cosimbazar, 116n, 117n, 178n. |
| Cottrell, Henry, 90n. |
| Dacca, 75, 90n, 116, 178n, 196. |
| Dacres, Philip Milner, 90n, 129, 159, 176, 178n. |
| Darogahs, 59, 60. |
| Dawks, Nawab's, 27. |
| Dawson, Mathew, 71. |
| Dinagepore, 70, 76, 90n, 96, 116, 178n, 197. |
| Diwan, functions of, 7, 135. |
| Diwani, 1, 1n, 2n, 5n, 8, 10, 37, 141, 189, 190, 193, 195. |
| Divisions, six grand, 89n. |
226 LAND REVENUE SYSTEM IN BENGAL & BIHAR

Ducarel, G. G., 29, 50n, 70, 83, 85n.
Dullab Roy, 32, 47.
Dupre, Josiah, 92n, 160n.

Edrakpore, 75.

Famine, 130, 144, 145.
Farman, 3.
Farming, annual system of, 149.
Field, C. D., 91n, 214.
Firminger, W. K., 3n, 5n, 6tn.
Floyer, Charles, 123n, 127.
Forde, Francis, 100.
Fouzdare, 13.
Futty Sing, 76.

Gleig, G. R., 137n, 160n, 214.
Gladwin, Francis, 70.
Golding, 87.
Graham, John, 70, 75, 83, 85n, 90n, 102, 104, 111, 159, 176, 178n.
Graham, Thomas, 70.
Good Hope, Cape of, 100.
Goordas, Raja, 20n.
Grose, John, 62n, 70, 75, 92n.
Gullymangan, 142.
Gurner, C. W., 178n.

Haldarry, 142, 143, 204.
Hare, Francis, 123n, 127.
Harris, 93n.
Harrington, J. W., 2n, 91n, 214.
Harwood, Wm., 62n, 71, 76.
Hedgelsee, 159.
Holland, William, 70.
Holme, 87.
Houghley, 70, 159, 170, 173, 197.
Huzzoor Zelabs, 170, 172, 178, 184, 185.

Inspection, office of, 194.
Instructions, Resident at the Durbar’s, 61n; Letter of, to the Supervisors, 63-65; Letter of, to the Committee of Circuit, 176-177; to Dher Sing Roy, 211-213.
Izodars, 13.

Jaghires, 12, 54.
Jehanguirpoor, 76.
Jones, Monckton, 8n, 32, 50n, 80, 91n, 92, 153n, 214.

Karkoon, 193.
Kelsall, Thomas, 77n, 78n, 85n, 93n, 127.
Khallaut Bha, 18.
Khalses, 59n, 113, 146, 189, 192, 193, 195, 196.
Khazana Office, 194.
Khitl Bha, 19.
Krishnagore, 61n, 142n, 178.

Lambert, William, 90n.
Lawrell, James, 102, 104, 111, 159, 178, 178n.
Lloyd, 87.
Lucypore, 196.
Lushkherpore, 76.

Maharaja Raj Ballabh, 1n.
Mahomed Roja Cawn, 8, 8n, 24, 25, 28n, 32, 47, 73, 83, 85n, 98, 106n, 112, 114, 131, 132, 133, 135, 136, 137, 137n.
Mahomedshahy, 198.
Malcolm, Sir John, 7n, 214.
Marriage, fees of, 143.
Mathotes, 31.
Matute, 42.
Mathote, 23, 26, 130, 163.
Mauzooley, 194.
Mhatoots, 142; also see Mathotes, Matute, and Mathute.
Midnapore, 2n, 127, 130, 140, 140n, 195, 197, 199.
Military Committee, 124.
Mir Jafar, 2n.
Mir Kasim, 2n, 140n.
Moidapore, 35, 61n, 62n, 103n, 110n.
Mooneshee, 193.
Moraudbaug, 5n.
Moorsheedabad, 1n, 18, 25, 74, 75, 89n, 90n, 98, 103, 110n, 116, 130, 145, 146, 153, 186n, 189.
Mufeties, 142, 143, 143n.
Mulguzzary, triennial settlement of, 152.
| Nabob, 6n, 7n | Resident at the Durbar, 7, 9, 10, 13n, 26, 53, 61, 65n, 66, 67, 71, 74, 76-77, 79, 80, 85n, 97, 103, 107n, 109, 117, 131, 152, 178n. |
| Nabia, 13, 13n, 152, 170, 171, 173, 183, also see Nudesa. | Resum Nezarut, 23, 24, 26. |
| Naib Dewan (Duan), 98, 106, 114, 137, 140n, 146. | Robertson, 70. |
| Naib, 98. | Rookken, William, 71. |
| Najay, 143. | Rou, William Boughton, 70. |
| Nankar, 57. | Roy, Dhar Sing, 211. |
| Navesse, 194. | Roy Royan, 89n, 90n, 191, 192, 193, 195. |
| Nawab, 3, 4n, 5, 9n, 20n. | Russel, Claud, 85n. |
| Nazzars, 164. | Ryder, J., 61n, 71, 92n, 211; also spelt: Rider. |
| Nejaut, 57. | Ryotty, lands, 55, 207. |
| Nizamat, 137n, 141. | |
| Nudea, 71, 74, 86, 203; also see Nadia. | |
| Nuzzeranna, 57, 60. | |
| Pacheet, 61n, 71, 75, 86, 159, 193. | Salahmies, 164; also see Salammy. |
| Palk, 102, 104. | Saraswatig, Pandit Pran Nath, 170n. |
| Palmer, 87. | Scrafton, 7n. |
| Pattah, 182, 207, 208. | Sedee, 57. |
| Plessey, 140. | Settlement in Bihar, 147, 151. |
| Poonya, 14, 21, 147. | Shah Alam, 1, 3n, 3n. |
| Pye, William, 70. | Sherista Amaunut, 194. |
| Fykaasht Land, 208. | Short leases, defects of, 156. |
| Quinquennial Settlement, 175. | Shuja Dowla, 1n, 6n. |
| Raj Ballav, Raja, 196. | Silberris, 197. |
| Raja Daulat Ram, 1n, 2n. | Sinha, J. C., 15n, 214, 222. |
| Raja Goordas, 20n. | Spithead, 100, 119. |
| Raja of Nadia, 13, 13n. | Staples, Archibald, 70. |
| Rajmahal, see Rajmaul. | Sujaugh Cawn, 53, 56. |
| Rajmaul (Rajemahal), 62n, 74, 76, 86, 116, 178n, 197n. | Summer, William, 21, 34. |
| Rajeshwary (Radeshy, Rajahahi, Rajeshwary), 70, 74, 76, 86, 116, 117, 152, 184. | Sundeen, 196. |
| Ramasay Muir, 50n, 214. | Supersisors, 34, 35, 52, 53, 55, 58, 61, 63, 64, 120, 160n. |
| Ramebotham, R. B., 1n, 53n, 56n, 91n, 145n. | Sylhet, 196. |
| Rangamasty, 76. | Sykes, Francis, 5n, 6n, 18, 21, 24, 25, 34, 35, 96. |
| Rangpore (Rangpore or Rangpur), 62, 70, 75, 79n, 86, 116, 178n, 197. | Talooks, 12, 54, 54n. |
| Rani Bhowani, 184. | Tarkalankar, Girish Chandra, 170n. |
| Redfearn, Wm., 207, 208. | Tashil Office, 194. |
| Reed, John, 102, 104, 111, 123n, 127. | Tasildars, 13. |
| | Territorial revenues, growth of, 199. |
| | Tipperah, 196. |
| | Translator to the Khalsa, 192, 193. |
| | Treasury, Committee of, 123. |
LAND REVENUE SYSTEM IN BENGAL & BIHAR

Triennial Settlement, 151, 175.
Tuocaubee, 156, 167.

Vansittart, George, 70, 76, 83, 85n, 102, 104.
Vansittart, Henry, 99.
VereIst, Harry, 4n, 5n, 6n, 12, 13n, 15, 17, 21, 29n, 31, 34; 35, 43n, 44, 45n, 48n, 50n, 52n, 68, 94, 152, 214.

Weitzman, Sophia, 50n, 214.
Wilkins, Mr., 76.
Wilmont, Mr., 76.
Wheeler, J. T., 93, 214.
Wynne, W., 126, 127, 171.

Zemeen Navesses, 194.
Zamindars, 12, 58.
Zamindary Chokies, 213.

CALCUTTA:—Published by Longmans, Green & Co., Ltd., and Printed by P. Knight, Baptist Mission Press, 41a, Lower Circular Road.