

**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 attention 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.

PREFACE

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

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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.

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CHAPTER I

INTRODUCTORY: STATE OF AFFAIRS AFTER THE GRANT OF THE DIWANI¹

By the acquisition of the *Diwani* on 12th August,² 1765, from the Mughal Emperor, Shah Alam, the East India Company obtained³ in

¹ A portion of this Chapter is based upon a paper read by the author at the 17th Conference of the Indian Economic Association held at Chidambaram, Madras, in January, 1934, and published in the Conference Number (April, 1934) of *Indian Journal of Economics*.

² *Vide* the Proceedings of the Select Committee, Fort William, of 7th September, 1765; also Home Department (Public) O.C. No. 2, Fort William, of 9th September, 1765.

³ Prof. R. B. Ramsbotham has stated (*Studies in the Land Revenue History of Bengal*, Oxford University Press, 1926, p. 1) that in 1765 Lord Clive, acting on the advice of Raja Daulat Ram, obtained for the East India Company the *Sanad* or official grant of the Diwani of Bengal from the Mughal Emperor, Shah Alam. He has quoted an extract from a certain petition of Maharaja Raj Ballabh, son of Raja Daulat Ram, in support of his point. Raja Daulat Ram might have advised Lord Clive to ask for a *sanad* of the Diwani of Bengal from the Mughal Emperor when his Lordship paid a visit to him at Moorshedabad on his way to Allahabad in 1765, and sought his advice as to the representation he should make to the Emperor in regard to the affairs of the country. But Prof. Ramsbotham's statement seems to imply that, but for the Raja's advice Lord Clive would not have requested the Emperor to grant the Diwani to the Company, and that the Company's servants at Calcutta had not of themselves thought about the matter. This implication is not corroborated by what follows:—

At the meeting of the Select Committee held at Fort William on 21st June, 1765, Lord Clive, President, having acquainted the Committee that he intended to leave Calcutta in a few days in order to take upon himself the command of the army, and having desired that he might be entrusted with power 'in conjunction with General Carnac for concluding peace with Shujah Dowla and regulating the Company's Interests with the Country powers', it was resolved that 'the necessary powers and the Committee's sentiments respecting the Terms of pacification be drawn out and conveyed to his Lordship in the form of a Letter'. A draft of the proposed letter having been then prepared, it was read and approved at the meeting. It was also resolved that a fair copy of the letter should be sent to his Lordship and that the letter itself should be entered in the proceedings of the meeting. And this letter, dated at Fort William 21st June, 1765, contains the following sentiments of the members of the Committee, of whom Lord Clive himself was one:—

'And this My Lord would appear to us the most favorable

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effect 'the Superintendency', to quote the actual words of Lord Clive, 'of all¹ the Lands, and the

occasion that may ever occur for obtaining sunnuds from the King for the Dewanny of Bengal, a point of great consequence to the Company much desired and strongly solicited by General Carnac, but without effect, a price being expected and demanded that was thought by the Governor and Council more than equivalent to the advantage. Times are since altered, the King is now dependant on our Bounty, his whole hopes of protection and even subsistence rest upon us. It cannot therefore be supposed he will prove obstinate in denying a Request of little consequence to him in his present circumstances, but advantageous to us his greatest benefactors, we may say his only Friends. *We therefore beg leave to recommend this as one of the most important points to be negotiated*'. (The italics are mine.)

Lord Clive left Calcutta on 25th June, 1765 (Select Committee Proceedings of 4th July, 1765).

It is clear from the above that, before Lord Clive left for Moorshedabad on 25th June, 1765, on his way to Allahabad, the Select Committee of which he was the President, had authorized him to negotiate with the Emperor for the grant of the Diwani and that he would have acted accordingly even if there had been no advice given to him by Raja Daulat Ram. Lord Clive's visit to the Raja and his seeking of the latter's advice were, to my mind, more or less, formal matters of courtesy. Such an important decision as requesting the Emperor to grant the Diwani to the Company, could not have been taken by Lord Clive merely on the casual advice of the Raja, specially when the Governor and Council at Fort William had once refused the Diwani of Bengal offered by the Emperor, and that refusal had been approved by the Court of Directors (See Para. 58 of the General Letter from Bengal, dated at Fort William 12th November, 1761, and the Company's General Letter to Bengal, dated 9th March, 1763, para. 55).

¹ The adjective 'all' is not technically correct as what are known as the Company's Zemindary lands of Calcutta and the Twenty-four Parganas, and the ceded districts of Burdwan, Midnapore, and Chittagong were not included within the *Diwani* lands. At the time of the grant of the Diwani, both the Zemindari lands and the ceded districts 'were superintended by the covenanted servants of the Company' and the collection of revenue in those areas was either directly in their hands or under their control.—*Vide the Fifth Report from the Select Committee of the House of Commons on the Affairs of the East India Company* (1812); also Firminger's *Historical Introduction to the Bengal Portion of the Fifth Report*, Chapters IV, VI, and VII; also Ascoli, *Early Revenue History of Bengal*, p. 20.

It may be noted here that the Company had acquired the Zemindary rights (i) in respect of Calcutta and its adjacent villages, Sootanuty and Govindpoor, from Azeem-oo-Shan, grandson of Aurangzeb, in the year 1698; and (ii) in respect of the Twenty-four Parganas, under the Treaty (Article 9) with Mir Jafar in 1757; and that the three districts of Burdwan, Midnapore, and Chittagong had been originally ceded to the Company by the Treaty (Article 5) with Mir Kasim, of 27th September, 1760, 'for all charges of the Company and of the . . . Army, and provisions for the field'.—*Vide Harrington, Analysis of the Laws and Regulations enacted by the*

Collection of all the Revenues of the Provinces of Bengal, Bahar, and Orissa'. Under the relevant Royal *Farman*¹, dated 12th August, 1765, which conferred upon the Company in perpetuity the Diwani authority over the provinces of Bengal, Bihar and Orissa, and the Articles of Agreement between the Nawab of Bengal and the Mughal Emperor, dated 19th August, 1765, the Company had to be security for the regular payment by the Nawab of the sum of 26 lakhs of rupees a year as the royal revenue.² Payment was to be made every month³ at the rate of Rs. 2,16,666-10-9 per month, from the Factory of Patna to Raja Shitab Roy or to whomsoever His Majesty might think proper to nominate, that he might forward the amount paid to the (Imperial) Court. In case, however, the territories of the Nawab were invaded by any foreign enemy, a deduction was to be made from the stipulated revenue in proportion to the damage that might be caused by the enemy.

The Royal *Farman* also provided that, as the Company had to maintain a large army for the protection of the provinces of Bengal, Bihar and Orissa, it was to appropriate to its own

Governor-General in Council, Bengal, Vol. I, pp. 2-3; also, Firminger, *Historical Introduction*, etc., Chs. IV, VI, and VII; also Aitchison, *Treaties, Engagements, etc.*, Vol. I (1892).

It may further be noted here that on 12th August, 1765, a separate *Farman* was granted by the Emperor Shah Alam, confirming to the Company the possession of the Zemindary lands of Calcutta and the Twenty-four Farganas, and the ceded districts of Burdwan, Midnapore, and Chittagong.—*Vide* the Proceedings of the Select Committee, Fort William, of 7th September, 1765; also Home Department (Public) O.C. No. 9, Fort William, 9th September, 1765.

¹ 'Farman' was the technical term for a grant made by the Emperor himself.

² See the Proceedings of the Select Committee, Fort William, of 7th September, 1765; also Home Department (Public) O.C. No. 2, Fort William, 9th September, 1765, and also Home Department (Public) O.C. No. 8, Fort William, 9th September, 1765.

³ 'The first payment to commence from the 1st September' of 1765.—See *ibid.*

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use¹ whatever surplus might remain out of the revenues of those provinces, after remitting the sum of 26 lakhs of rupees to the Royal Sarkar and providing for the expenses of the Nizamat. And under an Agreement² with the Company

¹ In this connexion the following extracts from letters to the Court of Directors are worthy of note :—

‘The Allowance for the Support of the Nabob’s Dignity and Power, and the Tribute to his Majesty, must be regularly paid; the Remainder belongs to the Company . . . Your Revenues, by Means of this new Acquisition, will, as near as I can judge, not fall far short, for the ensuing year, of 250 Lacks of Sicca Rupees, including your former Possessions of Burdwan, etc. Hereafter they will at least amount to 20 or 30 Lacks more’.—Clive’s letter to the Court of Directors, dated at Calcutta 30th September, 1765, paras 12-13.

Also,—

‘I can now with the greatest pleasure inform you that the state of the Treasury is such and the Revenues of the Country since the acquisition of the Dewannee have flowed in so fast that we shall not through necessity draw upon you for a Rupee although we have determined to send £300,000 this year to China’.—Clive’s letter to the Court of Directors, dated at Calcutta 28th November, 1765.

Again—

‘The more we reflect on the situation of your affairs the stronger appear the reasons for accepting the Dewannee of these Provinces by which alone we could establish a power sufficient to perpetuate the possessions we hold and the influence we enjoy. While the Nabob acted in quality of Collector for the Mogul the means of supporting our Military Establishment depended upon his pleasure. In the most critical situations while we stood balancing on the extreme border of destruction his stipulated payments were slow and deficient . . . Whatever surplus may (now) remain in the Treasury after the stipends to the King and Nobob are discharged and all other more immediate demands are answered; this, together with the Revenues of Burdwan, etc. shall then be applied to relieve the wants of the other Presidencies, to pay off your Bonds and to such other purposes as may appear to us most conducive to your Interest’.—Letter from the Select Committee, Bengal, to the Court of Directors, dated at Calcutta 31st January, 1766, paras 2 and 3.

Lastly—

‘It was in the prosecution of our plan of giving permanency to your Influence, that obtained from the King a grant of the Dewanny and with the same view we entered into an agreement with the Nawab, the consequences of which are that the Revenues of the Three provinces being now entirely under Our Direction, We no longer depend for the support of our Military Establishment on the Subah’s bounty’.—Letter to Court (para. 3), dated at Fort William September 8th, 1766, and signed by Lord Clive, and Messrs. John Carnac and Harry Verelst.

² *Vide* the Proceedings of the Select Committee, Fort William, of 7th September, 1765; also Home Department (Public) O.C. No. 3, 9th September, 1765.

in consequence of its acquisition of the Diwani the Nawab of Moorshedabad consented to accept

It appears from two letters of Mr. Francis Sykes, dated at Moraud-baug (Moorshedabad) 24th and 28th July, 1765, and also from a letter of the Select Committee, dated at Fort William 10th August, 1765, that the terms of the Agreement referred to in the text, had in essence been settled by Mr. Sykes with the Nawab during his stay at Moorshedabad in July 1765. This was done by him in pursuance of the instructions he had previously received from Lord Clive and in anticipation of the grant of the Diwani to the Company. It also appears from the proceedings of the meeting of the Select Committee, held on 7th September, 1765, that Mr. Sykes sent a draft of the 'intended Agreement between the Nabob and the Company', to the Committee on 14th August, 1765, and that the Agreement was formally executed on the return of Lord Clive from Allahabad. But this final adjustment was more or less a formal matter. At any rate the Agreement was recorded in the proceedings of the meeting of the Select Committee held at Fort William on 7th September, 1765, and also in the Public Proceedings, Home Department, Fort William, of 9th September, 1765; and the relevant public O.C. is dated 9th September, 1765. (The proceedings of the Select Committee, Fort William, of 10th August, 1765, may also be seen in this connexion). In view of this it is rather difficult to justify the statement of the *Fifth Report* (1812) that 'by a further agreement, dated 30th September, 1765, the Nawab (of Bengal) recognized the grant of the Dewanny to the Company, and consented to accept a fixed stipend for the maintenance of himself and his household'; or the statement of Mr. F. D. Ascoli (*Early Revenue History of Bengal*, p. 21), obviously based upon the *Fifth Report*, that 'on September 30 the Nazim recognized the grant of the Dewani'. I do not know how far the word 'recognized' used both by the authors of the *Fifth Report* and Mr. Ascoli has been appropriate. An Imperial *Farman* would not require recognition by a subordinate authority like the Nawab of Bengal for its validity. However, this is a very minor point, regard being had to the then position of the Nawab of Bengal in relation to that of the Emperor.

The Agreement in question has been dated 30th September, 1765, also by Mr. H. Verelst (*A view of the Rise, Progress, etc., of the English Government in Bengal*, App. p. 174), the *Third Report* (of the House of Commons) *on the Nature, State, and Condition of the East India Company*, 8th April, 1773, App. 96, the *Further Report of the Committee of Secrecy appointed to enquire into the State of the East India Company*, London, 1773, Mr. C. U. Aitchison, (*Treaties, Engagements and Sanads, etc.*, 1892, Vol. I, Contents, p. II), and by Dr. Firminger (*Historical Introduction to the Fifth Report*, p. cliii). One would naturally hesitate to differ from such a formidable array of authorities. But, as has been stated above, the Proceedings of the meeting of the Select Committee held at Fort William on 7th September, 1765, the Public Proceedings, Home Department, Fort William, of 9th September, 1765, and the date of the relevant Public O.C. (Home Dept.) do not support the date of the Agreement as given by them. It appears, however, from the proceedings of the meeting of the Select Committee held at Fort William on 30th September, 1765, that the Secretary to the Committee having prepared a number of papers for dispatching them to London along with the

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the annual sum of sicca rupees 53,86,131-9-0 as an adequate allowance for the support of the

General Letter of that date, by the *Admiral Stevens*, presented them to the members of the Committee for signature, and that they 'accordingly agreed to sign them'. And in both Mr. Verelst's and Mr. Aitchison's books referred to above, several documents including the Agreement have been published over the signature of one Mr. Alexander Campbell, Secretary to the Select Committee, certifying them as true copies. The date of certification as true copies of these documents is 30th September, 1765. Unlike the other documents, however, the Agreement itself as recorded in the relevant Proceedings of the Select Committee, or the Public Proceedings (Home Dept.) or the O.C. mentioned above, does not contain any date, and the date of its certification as 'a true copy' by the Secretary to the Select Committee has in all probability been misconstrued to be the date of the Agreement by Messrs. Verelst and Aitchison. Perhaps this might have misled Dr. Firminger. The date of certification by the Secretary might also have misled the authors of the Parliamentary Reports (including the Fifth Report) alluded to before. At any rate, the evidence of the Proceedings of the Select Committee, of the Public Proceedings and the O.C., referred to above, is incontestable. Although the actual date of the Agreement cannot probably be obtained now from available records, owing, perhaps, to an initial clerical oversight, yet there cannot be any legitimate doubt about the fact that it must have been formally executed on a date in between 24th August, 1765, when Clive was on 'the Ganges near Benares' on his way back from Allahabad (Forrest, *The Life of Lord Clive*, Vol. II, p. 292), and 7th September, 1765, when, on his return to Calcutta, His Lordship laid before the Select Committee 'an account of his several negotiations with the Country Powers during his absence from the Presidency'.

I may state in this connexion that I am supported in my above view by—

(a) para. 32 of the General Letter to the Court of Directors from the President and Council, dated at Fort William 30th September, 1765, which says, "Lord Clive having arrived in Town and resumed his seat at the Board (i.e. the Council) the 9th instant laid before them an Extract from the Proceedings of the Select Committee held the 7th upon his Return, accompanying the Copy of a Treaty of Peace Concluded by him and General Carnac on the part of the Honble Company, and the Nabob, with Shuja doula, together with the Translation of a Grant & Sunnuds obtained from the King for the Dewanny of these Provinces and an Agreement subscribed to in consequence by the Nabob thro' the means of his Lordship and Mr. Sykes, etc. (the italics are mine)"; and

(b) the following extract from the Proceedings of the Select Committee, held at Fort William on 7th September, 1765 :—

"Resolved further that the Quadruplicate Originals of the very important Agreement executed with the Nabob, thro the prudent Conduct and mediation of Lord Clive and Mr. Sykes be deposited in the following manner, viz., One with the Honble Court of Directors, One with the Governor, One with the Council and One with M. R. Cawn and the Ministers for the Affairs of the Government. And 'agreed that the Treaty with Shuja Dowla, the Agreement with the Nabob and the several papers above specified be laid before the Council at their next meeting.

Nizamat.¹ It was to be regularly paid to him as follows—(a) the sum of sicca rupees 17,78,854-1-0 for all his household expenses, servants, etc., and

(b) the remaining sum of rupees 36,07,277-8-0 'for the maintenance of such Horse, Sepoys, Peons, Burcandasses etc.' as might be thought necessary for his sewarry,² and the support of his dignity, provided, however, that such an expense was found necessary to be kept up in future.

At any rate the total amount stipulated in the Agreement as annually payable to the Nawab, was on no account to be exceeded.

The functions of the office of Diwan were, since the Company had come into possession of it, exercised³ by its Resident at the Dur-

'Ordered that the Treaty, Agreement and Sunnuds be entered after the proceedings of this Day

I may add that the date of the Agreement was not 30th September, 1765, is also established from the following extract from Lord Clive's letter to his friend Sraffton dated at Calcutta 25th September, 1765 :—

'The Nabob's allowances are 53 lacs, which he signed and agreed to

See Sir John Malcolm, *The Life of Robert Lord Clive*, Vol. II, pp. 375-77, 1836.

¹ See glossary.

² I.e. the train of attendants who accompanied the Nawab on the road.—Bolts, *Considerations on India Affairs*, etc., 1772, p. xix.

³ Vide the Select Committee's letter to the Court of Directors, dated at Fort William 24th January, 1767.

It may be noted here incidentally that the functions of the President and Council at this time were the disbursement of money, the ordering, preparing and directing the Company's investments, the managing its Calcutta lands and Parganas, and the 'collecting the Revenues of Burdwan, Midnapore, and Chittagong together with the current business of the Presidency subordinate Factories and Aurungs with whatever may any way relate to the Trade and navigation of India'; and that those of the Select Committee were the power of making treaties, conducting negotiations and contracting alliances, ordering and directing everything relative to the operations of war, the defence of the country and its military affairs, 'settling the amount of the annual revenues and collecting them in quality of Dewan for the King of issuing orders to the Resident at the Durbar and corresponding with the Country Powers: in a word of carrying on whatever business

bar¹ who acted as the Collector of the King's revenues under the inspection and control of the Select Committee at Calcutta. His duties were manifold. In conjunction with Mahomed Reza Cawn² he, writes the Select Committee,³ 'superintends the whole collections receives the monthly payments from the Zemindars disburses the stated Revenues appropriated to the King and the Nabob inquires into the causes of deficiencies; redresses Injuries sustained or committed by the officers of the Revenue and transmits the accounts of his office, the invoices of Treasure, and a monthly account of the Treasury with every other occurrence of Importance to the President and Select Committee'. This arrangement was also in accordance with the desire of the Court of Directors. With reference to the question of Diwani and in reply to their letter of 30th September, 1765, the Court wrote to the President and Select Committee⁴ at Fort William on 17th May, 1766 :—' We observe the Account you give of the Office and Power of the King's Dewan in former times, was "the collecting of all the Revenues, and after defraying the Expences of the Army, and allowing a sufficient Fund for the support of the Nizamaut, to remit the Remainder to Delhi". This Description of it is not the Office We wish to execute; The Experience we have

may affect the Government or the political⁵ and military interest of the Company 'with this farther reservation of the power delegated to the Committee, of interfering upon such occasions as they may judge necessary to the good of the Company and the general welfare of the Country'.—*Ibid.*, paras 8-9.

¹ I.e. the Nawab's Court at Moorshedabad.

² I.e. Muhammad Reza Khan.

³ In its letter to the Court of Directors dated at Fort William 24th January, 1767.

⁴ And not to the *Council* at Calcutta as Miss Monckton Jones has stated on page 62 of her *Warren Hastings in Bengal* (Oxford University Press, 1918).

already had in the Province of Burdwan,¹ convinces us how unfit an Englishman is to conduct the Collection of the Revenues, and follow the subtle native through all his Arts to conceal the real value of his Country, to perplex and to elude the Payments. We, therefore, entirely approve of your preserving the ancient Form of Government in the upholding the Dignity of the Soubah². 'We conceive', the Court continued, 'the Office of Dewan should be exercised only in superintending the Collection and disposal of the Revenues, which Office, tho' vested in the Company should officially be executed by Our Resident at the Durbar, under the Controul of the Governour and Select Committee; the ordinary Bounds of which controul should extend to nothing beyond the superintending the Collection of the Revenues and the receiving the Money from the Nabob's Treasury to that of the Dewannah (*sic*) or the Company This we conceive to be the whole office of the Dewanny. The Administration of Justice, the Appointment of (*sic*) offices, or Zemindarries, in short whatever comes under the denomination of Civil Administration, we understand is to remain in the Hands of the Nabob or his Ministers'. In regard to the Resident at the Durbar the Court observed that being constantly on the spot, he could not long be a stranger to any abuses in the Government, and was always armed with power to remedy them. It would be his duty to stand between the Administration and the 'Encroach-

¹ Later on the procedure followed at Burdwan for the collection of revenue became a model for other districts—See pages 41 and 50n *post*.

² 'Souba' means province. Sometimes the term was loosely used in the sense of the ruler of a province.—See Ascoli, *Early Revenue History*, etc. p. 266.

Here it means the Subadar or Nawab of Bengal.

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ments always to be apprehended from the Agents of the Company's Servants, which must first be known to him'. He was to check all such encroachments and to prevent the oppression of the people of this country. Moreover, the Court directed that all his correspondence should be carried on with the Select Committee through the Governor; that he must keep a diary of all his transactions; that his correspondence with the people of this country must be publicly conducted; and that copies of all his letters sent and received, should be forwarded every month to the Presidency along with their duplicates and triplicates, for transmission to England by every ship.

The collection of revenues in the province of Bihar was placed under the immediate direction of the Chief¹ at Patna. He acted jointly with Shitab Roy and was subordinate to the Resident at the Durbar, to whom he had to make consignments of treasure, and to transmit monthly accounts of his office. The Resident was required to send the accounts to the Select Committee at Fort William.

With these preliminary remarks I shall pass on to describe the land revenue system as it obtained in Bengal and Bihar during the first few years of the acquisition of the Diwani by the Company.

The sources of the revenue of the Company after the grant of the Diwani were²—

- (i) ' Rents of lands,
- (ii) Duties and Customs,

¹ I.e. the Company's Chief Representative there.

² *Vide Further Report from the Committee of Secrecy appointed by the House of Commons in the Sixth Session of the Thirteenth Parliament of Great Britain, to enquire into the state of the East India Company, 1773.* This Report occurs after the 3rd Report of the said Committee of Secrecy.

- (iii) Farms of exclusive privileges, and
- (iv) Fines and forfeitures '.

Rents derived from lands constituted in those days the principal source¹ of *révenue*.² Duties or customs, however, were levied upon almost every 'article of life'. They were collected either at 'Chokies' or custom-houses, or at the 'gunges' or markets. Following the usual custom, the Company, as the Diwan, could, and actually did from time to time, make such alterations in those duties or customs, as it thought proper.

'Farms of exclusive privileges' were 'farms of privileges of exclusive trade'. As a source of revenue such farms had existed before the grant of the Diwani to the Company. This was a minor source of revenue.

Lastly, 'fines and forfeitures' constituted another minor source of revenue. They were inflicted on offenders for 'breaches of the law, criminal, civil, or religious', of the country.

I propose to deal in this treatise with the question of revenues derived from lands only. All the lands in Bengal and Bihar were considered as belonging to the Crown or Sovereign of the country, who claimed, subject to what follows, a right to collect rents or revenues from all of them. But no such claim could be made in respect of any lands which were appropriated to charitable and religious purposes. Having been granted by different princes, they were 'understood by the general tenor of such grants to be exempted from the payment of any rent to the sovereign'.

There were, besides, other lands, 'held by grants of different kinds', which paid 'only a fixed annual acknowledgment or rent' which

¹ See *ibid.*

² See App. A in this connexion.

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was generally much below the medium rate of rents in the provinces of Bengal and Bihar. These lands were called 'Jaghires'¹ or 'Talooks'² according as they were 'grants from the Crown to individuals' or 'grants from the Nabob or Prince to individuals.'³ According to Mr. Verelst,⁴ who was Governor and President of Bengal from after the departure⁵ of Lord Clive in January, 1767, till December,⁶ 1769, these 'Jaghires' and 'Talooks' differed in the nature of their tenure: the Jaghires were sometimes granted for life only and sometimes for the life of other persons in the same family; but the Talooks did 'more regularly descend to the heirs of the first grantees, than the Jaghires'.

Moreover, the Rajas and Zemindars of the time had 'certain lands, perquisites and allowances' which they used to 'hold by virtue of their offices for their support'.⁷

The rents in respect of all lands excluding those held by grants in the aforesaid manner, were paid in such proportion as would be settled annually by the Diwan with several Zemindars, farmers, or collectors who would hold the lands.

I shall now describe⁸ the manner in which revenues derived from lands were actually collected.

¹ See glossary.

² See glossary.

³ See the *Further Report of the Committee of Secrecy*, 1773.

⁴ See *ibid.*

⁵ Lord Clive embarked from Ingelee on 29th January, 1767, on board the *Britannia*.—General Letter to Court, Fort William, 16th February, 1767. According to Dr. Firminger, he started from Fort William on January 26th, 1767.—*Historical Introduction to the Fifth Report*, p. clixvi.

⁶ I.e. December 24th. Mr. Verelst 'resigned the government of Bengal, December 24th, 1769'.—See Verelst, *A View of the Rise, etc., of the English Government in Bengal*, App. p. 120, footnote.

⁷ See page 57 *post*.

⁸ This description applies to other sources of revenue as well. *Vide the Further Report of the Committee of Secrecy*, 1773.

The Diwan used to collect the revenues by farming them out, either to the Rajas or Zemindars who were considered as having had a sort of hereditary right, or at least a right of preference to the lease of the revenues of the province or district to which they respectively belonged—or ‘to other farmers under the name of Izodars and other appellations’—or to officers appointed by Government under the names of ‘Fouzdars’, ‘Aumils’ and ‘Tassildars’, with all¹ of whom the Government would enter, generally, into *annual* engagements for the revenues of the several districts. If a Raja or Zemindar proved a defaulter, he would be dismissed and lose his lands. Thus the Company once took into its own hands the collection of the revenues of the district of Nuddea (Nadia) when its Raja ‘fell in arrear of rent’. An allowance however was granted by the Company to the said Raja.²

¹ Izodars—probably Izerdars (farmers).

Fouzdar—the chief magistrate of a large district; sometimes employed as receiver-general of revenues.

Aumil—‘Agent, officer, or native collector of revenue.’

Tassildar—The officer in charge of a tahsil. His duties were both executive and magisterial. Also Indian collector of revenue.

Also see glossary.

² The position was as follows:—

‘The Rajah of Nuddeah’, says the Joint Letter of Mr. Verelst, Governor, and Mr. Becher, Resident at the Durbar, dated at Moorshedabad 30th June, 1769, ‘having behaved very ill in retaining a large sum from his Malguzzary, and (if the general voice is to be credited) having neglected the good of his country, and distressed the Ryotts, we were of opinion, the most eligible method to be pursued for the security of our employers and the welfare of the Ryotts of those Districts, would be to deprive the Rajah of power, and let the Country out to farm for three years. As a great part of the Nuddeah Country lies at no great distance from Calcutta, people of substance there were willing to become farmers and the Ministers, as well as we, judged it right to close with their proposals, which are to pay into the Treasury in the present year, Eight Laacks of Sicca Rupees; in the year 1177, Eight Laacks fifty thousand and in 1178, nine Laacks besides which they are to bear all charges of collection, pay the Rajah one Lack per Annum for his Expences and a proportion of the charges of the Khellatt etc. We hope this will meet your approbation; we think we have by this measure secured to our Employers an additional Revenue, promoted the welfare of the Country, and it’s inhabitants

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An annual rent-roll of the provinces of Bengal and Bihar, called the Bundibust,¹ was renewed and settled every year at a festival, called the Poonya,² which was usually held in the month of May for Bengal, and in the month of September for Bihar.³ In settling the rent-roll, the Government would first endeavour to treat, for the revenues of each province or district where there was a Rajah or Zemindar, with such Rajah or Zemindar; if, however, the Raja or Zemindar would not come to an agreement with the Government, an officer would be appointed to superintend the collections of the province or the district. The officer would have the collections made in the name of the Raja or Zemindar and his own,⁴ all public orders being issued in their joint names. But in districts, where there was no Raja or Zemindar, an endeavour would be made to treat with the existing farmer; and if such farmer failed to come to an agreement with the Government, the lands and revenues he had held would

and left the Rajah in a comfortable situation; and we have not a doubt but at the expiration of the three years, the same farmers, or others of as good credit, will be ready to farm the Nuddeah Districts, at an increase of at least two Laacks'.

This extract establishes the point that the Raja of Nadia had no inherent right to his lands and that he could retain the possession thereof only so long as he would pay his rent to the Government. 'A subsistence allowance' would be granted to a Raja or a Zemindar who would be ousted from his lands, more or less out of humanitarian considerations. Thus the Raja of Burdwan was also given an allowance for his maintenance when the collection of revenues in his lands was taken over by the Company, he having proved a defaulter. (Also see the Proceedings of the Controlling Committee of Revenue, Fort William, 15th October, 1771.)

As the above extract also shows, the farmers of revenue sometimes agreed to bear themselves all charges of collection in their lands.

¹ Bundibust—'A settlement of the amount of revenue to be paid or collected'. Also see glossary.

² Poonya—From Punyaha (holy day). 'The day when the settlement for the new year is made'. Also see glossary.

³ See App. B.

⁴ Vide the *Further Report of the Committee of Secrecy*, 1773.

⁵ See *ibid.*

be let out to some other person for the best rent that could be procured in the circumstances. Failing this, the Government would take such lands in its own hands for management.

After the general rent-roll had been thus settled between the Government and the several Rajas, Zemindars, farmers, and others under different names, these again would enter into 'agreements with those of lesser degree, either with the ancient occupiers or tenants, called Ryots, or with new tenants'. And, according to Mr. Verelst, under an ancient rule of the Government, agreements once made with Ryots for lands which they and their families held, would be considered as sacred, and the Ryots were not to be deprived of their possessions as long as they conformed to the terms of their original contracts. This rule, however, was not always duly observed.

The theoretical arrangement for the collection of land revenues, as described above, did not always work very satisfactorily in actual practice, so far as the interests of the Ryots were concerned. In a letter¹ addressed to Mr. Verelst, Governor and President at Fort William, Mr. Richard Becher, Resident at the Durbar, wrote on 24th May, 1769, that, when the English had received the grant of the Diwani their first consideration seemed to have been 'the raising of as large sums from the Country as could be collected, to answer the pressing demands from home and to defray the large Expences (*sic*) here'. The Zemindars not being willing or able to pay the sums required, Aumils² had been sent into most

¹ *Vide* the Bengal Select Committee Proceedings, 8th July, 1769; also pp. 37-40 *post*; also Dr. Firminger, *Introduction, Fifth Report*, Vol. 1, pp. clxxvi-clxxviii; also Dr. Sinha, *Economic Annals of Bengal*, p. 94.

² See glossary.

of the districts. These Aumils would enter into an agreement with the (Nawab's) Ministers at Moorsheadabad to pay a fixed sum for the districts they were to go to, and the man who would offer the highest sum would generally be preferred. 'What a destructive system', continued Mr. Becher, 'is this for the poor Inhabitants! the Aumils have no connection or natural Interest in the welfare of the country where they make the collections, nor have they any certainty of holding their places beyond the year: the best recommendation they can have is to pay up their *Kistbun-dees*¹ punctually, to which purpose they fail not to rack the country whenever they find they can't otherwise pay their *Kists* and secure a handsome sum for themselves. Uncertain in their office, and without opportunity of acquiring Money after their dismissal, can it be doubted that the future welfare of the country is not an object with them? Nor is it to be expected in human nature'. Moreover, these Aumils had no check on them during the period of their employment. They used to appoint those who would act under them, so that their power might be 'absolute' during the tenure of their office. There was no fixed *Hustabood*² by which they were to collect the revenue; nor was there any likelihood of complaint against their conduct till the poor Ryot was really 'drove to necessity by having more demanded of him than he can possibly pay'. 'Much these poor Wretches will bear,' remarked Mr. Becher, 'rather than quit their Habitations to come here (i.e. Moorshedabad) to complain, especially when it is to be considered that it must always be attended with loss of time, risk of obtaining Redress, and a certainty

¹ See glossary.

² See glossary.

of being very ill used should the Aumil's influence be sufficient to prevent the poor Man's obtaining Justice, or even access to those able to grant it to him. On this destructive plan, and with a continual demand for more Revenue have the collections been made ever since the English have been in possession of the Dewannee'.

Further, it appears from a Report¹ of the Committee of Secrecy 'appointed by the House of Commons in the Sixth Session of the Thirteenth Parliament of Great Britain, to enquire into the state of the East India Company' that, although the Rajas, Zemindars, farmers, or collectors had no right to levy, of their own authority, 'any new duties or augment the old ones', yet there was evidence in the books and correspondence of the Company 'of many instances of the country having been exceedingly distressed by additional taxes' levied by the Zemindars, farmers, or collectors—'but not so much by the two former as by the latter'. Mr. Verelst also corroborated this fact in his evidence before the Committee.

It may in fairness be noted here that, when the Committee of Secrecy, to which reference has been made above, was inquiring into the affairs of the East India Company, it found from the correspondence of the Company that the President and Council at Fort William had been endeavouring to ascertain the amount of the 'Muffusul collections' or the revenues levied by the Rajas, Zemindars, or farmers in the several districts of Bengal, in order to fix their profits at definite and reasonable amounts. The real object which the President and Council had had in their minds, was 'to prevent in future

¹ Published in 1773; previously referred to as the *Further Report of the Committee of Secrecy* (1773).

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undue charges in the collections, and to preserve the Ryott from oppression by undue, additional, and arbitrary demands'.

I shall now explain the nature of some of the arbitrary, additional demands which the poor peasant had to meet.

It appears from a letter¹ of Mr. Richard Becher, Resident at the Durbar, addressed to the Select Committee at Fort William on the 28th of March, 1770, from Moidapur (Moorshedabad) that certain cesses under the name of 'Mathute',² were raised in the province of Bengal and that certain expenses of the Sircar were met out of them *without the knowledge of the Company*. No information regarding either the cesses or the expenses had previously appeared on the public records of the Company, both being left under the management of the (Nawab's) Ministers³ at Moorshedabad. For reasons why these cesses were imposed, Mr. Becher referred the Select Committee to the following extract from a letter,⁴ dated 16th January, 1769, which his predecessor in office, namely, Mr. Francis Sykes, had written to him on resigning the office of Resident:—

'You will find there are collections made separate from the statement, viz. on account of the expences (*sic*) of the Poonah, called Khallaut Bha, Pooshtebundy and Resum Nezarut⁵; this mode of defraying these expences was established by Lord Clive and the Select Committee, and why they were not included in the statement, that the Company might have a fair account of their

¹ *Vide* the Bengal Select Committee Proceedings of April 28th, 1770.

² Or Mathote.

³ Obviously Mahomed (Muhammad) Reza Khan and Roy Dullub.

⁴ Entered in the Bengal Select Committee Proceedings of 28th April, 1770.

⁵ The terms have been explained later on.

gross collections at one view, I cannot conceive ; *it must, I think, have arisen from the fear the gentlemen of the Select Committee had, that the Company would not permit such an expence (sic) to be kept up at the Poonah,*¹ notwithstanding it is deemed so necessary in the eyes of the country people, and always held with the utmost veneration.—The Poochtebundy is a necessary expence. The Resum Nezarut might be abolished, yet as this allowance to the under-Mutsuddies and officers of the government is of an ancient standing, the abolition of it would have given disgust, and it was directed to be kept up, and divided as the Nabob thought proper.²

It will be clear from the above extract that the Mathute was divided into three heads, namely :—

Khilat Bha,
Poochtebundy, and
Resum Nezarut.

I shall now deal with the nature of these cesses and also explain how the income derived from them was distributed. Khilat (or Chelat) Bha was the name of the cess, or abwab,² which used to be levied 'for defraying the annual charges of the dresses presented to the people in public employments at the time of the Pooneah, and on their receiving any new appointment', Khilat meaning a dress of honour.³ The total amount

¹ The italics are mine.

² Abwab—'taxes which were imposed under the Muhammedan Governments in addition to the regular assessment on the land. Miscellaneous cesses, imposts and charges levied by Zemindars and public officers'. The regular assessment was called *assal*; the abwab was imposed in addition to it.

³ Khilat, corruptly, Khelaut or Killaut,—'A dress of honour; any article of costume presented by the ruling or superior authority to an inferior as a mark of distinction'. The meaning was 'often extended to the whole of a ceremonial present of that nature, of whatever it may consist'.

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of the cess raised in this way greatly increased since the Company had obtained the Diwani in 1765. Before the Company's accession to the Diwani, it was so small as Rs. 83,000. But since then, 'each year', to quote the words of the Select Committee,¹ 'had swelled the account till it exceeded all bounds'. For instance, the total amount² raised during the year 1766-67 was Rs. 2,16,870-10-10. This increase in the total amount levied from year to year was largely due to two causes. The first was the considerable charge of Khilats for English gentlemen. For example, the Khilat account for the year 1766-67³ shows that the total amount disbursed for the dresses, etc., of English gentlemen was Sicca Rs. 46,750. Out of this amount, the sum of Rs. 10,000 was spent on account of Lord Clive's dress, etc.; Rs. 6,000 on account of General

For instance, the Committee of Circuit, while at Cossimbazar, presented the following Khilats to Raja Goordas on 20th August, 1772, on his appointment as Diwan to the Nawab of Bengal's Household :—

'One elephant, one horse, one surpech and one kulgee (ornaments worn on the head), one dress of 4 pieces of cloth and one pearl necklace.'

Khilat Bha—'A cess or abwab, levied by the Muhammadan Government to defray the cost of honorary dresses presented at Court'.

¹ See the reply of the Select Committee, dated at Fort William 28th April, 1770, to Mr. Richard Becher's letter of 28th March, 1770, from Moidapur (Moorshedabad); also Proceedings, Select Committee, Fort William, 28th April, 1770.

² It was Sicca Rupees 2,63,139-12-0 in 1767-68; Rs. 3,24,247-11-10 in 1768-69; and Rs. 3,02,878-3-0 during the period from the 11th April, 1769, till the 28th March, 1770.

³ The sum of Rs. 2,16,870-10-10 raised in 1766-67 as Khilat Bha was spent as follows :—

	Rs.	A.	P.
For the English Gentlemen	46,750	0	0
„ „ Nezamat	38,800	0	0
„ „ Mutsuddies and Mohorees of the Cutchery and Canongoes	22,634	0	0
„ Nobkissen, etc.	4,357	0	0
„ Extraordinary Khilats	5,199	8	0
„ people belonging to the Nawab	22,525	0	0
„ Zemindars, collectors, etc.	76,605	2	10

The amount allotted for the Nawab was Rs. 10,100.

Carnac's ; Rs. 4,800 on account of Mr. Sumner's ; Rs. 3,950 on account of Mr. Verelst's ; Rs. 5,500 on account of Mr. Sykes's ; and so on. The second cause was as follows.

Formerly, the proceeds of this cess were applied to little else than the dresses of the Zemindars and collectors at the time of the Poonya, all occasional charges, which were much more considerable, having been defrayed from the Treasury or the Nawab's Consummany.¹ But since the Nawab's stipend was fixed at a definite figure² after the grant of the Diwani to the Company, he declined to bear any part of the occasional charges. The result was that the whole expense 'fell on the assessment'.

Thus was the poor peasant subjected to an undue, additional taxation for the benefit of those who could do without it. And Lord Clive who had attended the first Poonya after the grant of the Diwani justified the custom of giving dresses, etc., to the members of the Council at Calcutta on the ground that it was essential to the dignity of the administration.³

¹ Consummany—Corruption for Khansamani : 'the office or department which has charge of all expenses in a great man's house'.

² It was first Rs. 53,86,131-9-0 per annum ; it was then reduced to Rs. 41,86,131-9-0 on May 18th, 1766 ; further reduced to Rs. 31,81,991-9-0 on March 21st, 1770 ; and finally ordered by the Court of Directors to be fixed at 16 lakhs per annum (*vide* Court's letter to Bengal, dated 10th April, 1771).

³ In a joint letter addressed to Mr. 'William Brightwell Sumner and the Gentlemen of the Council at Fort William', Mr. Francis Sykes, Mr. John Carnac and Lord Clive wrote from Motijheel (Moorshedabad) on 30th April, 1766, as follows :—

'Gentlemen,

Yesterday we held the Puneah, agreeably to the Custom of the country, and to those Ideas, which we entertain of the Company's Honour and Interest. His Excellency the Nabob sat in Quality of Nazim, and the Right honourable the President took his Place, as Collector of the Revenues for His Majesty.

We thought it by no Means advisable to deviate, upon slight occasions, from the established Forms and Customs of this Anniversary ; and therefore accepted, for ourselves and for you, the

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Secondly, the Pooشتهبندی¹ was the name of the additional charges levied on the people for repairing bridges, banking the sides of the river in the neighbourhood of Moorshedabad and some other places, etc. It seems that the cost of supporting the banks of the river in the vicinity of Moorshedabad was very high. Before 1767 the expenses of supporting these banks, of repairing bridges, etc., were borne by the particular Zemindars whose lands were contiguous to them; and the Zemindars had been 'proportionately eased in their rents'; but even then, on extraordinary occasions, great assistance would be given by the Government. Things remained nearly on this footing during the first two years of the Diwani, any extra expense being borne by the Treasury. But owing to the inadequacy of this method of supporting the banks of the river and the neglect and inability of the Zemindars, the banks were found in 1766-67 to have gone greatly to decay, and in some places they even gave way. The result was that the country was flooded and that the city of Moorshedabad was in a great danger in September, 1767. For these reasons, an assessment which had previously been borne by particular Zemindars, and which they were no longer able to bear 'because of the racked state of their rents', was extended to other dis-

usual Present of a Dress and Elephant to each, which shall be forwarded by the first opportunity. This Expence hath formerly been charged to the Government; it must therefore, now of course, be brought to the Company's Account; but as the Amount is inconsiderable, it was scarce worth while to introduce any Innovation that might tend to lessen their Dignity in the Eyes of the People

It may be noted here that the expense was ultimately borne by the peasant in the form of a Mathute.

¹ Pooشتهبندی—'Pushtah—bandi.

Pushti—a prop or buttress; an embankment; bandi, making fast or repairing. I.e., repairing the embankments.'

tricts, and continued to be levied on them even though the necessity for the same had passed away.

Commenting on this cess in a letter addressed to Mr. Becher on the 28th of April, 1770, the Select Committee stated¹ that it saw no reason why the Pooshtebundy which was a new cess and which had been imposed in 1767 on account of 'an extraordinary calamity', should, after the banks had undergone one thorough repair, still have been levied, and even a larger amount should have been raised during the preceding two sessions than in that immediately succeeding the inundations.² Continuing, the Committee said that since the practice of Mathute was so evidently pernicious, and since the banks were represented to be in good order, the general tax should be abolished and the local one should be reimposed, as soon as a certain outstanding debt on account of the previous years was repaid.

Thirdly, the Resum Nezarut was the name of the *dustore* or fee of the Nazir, and the Resum of ten annas³ was the fee of the Muttasuddies, of the Khalsah⁴ Cutchery. The post of Nazir had formerly been of great repute. He was called the overseer and had under him all the Peons, Chubdars, etc., who 'on pretence of collecting, plundered the country'. The office of Nazir was later on abolished as it was found to have been burdensome rather than advantageous; but the

¹ See the Proceedings of the Select Committee, Bengal, of 28th April, 1770; also the *Further Report of the Committee of Secrecy*, 1773.

² The total amount raised on this account was sicca rupees 1,48,975-9-18-3 in 1767-68; Rs. 2,13,165-12-17 in 1768-69; and Rs. 2,10,547-15-10-2 in 1769-70.

³ According to Mr. Wilkins's Glossary appended to the Fifth Report, a commission of 10 annas per *mil.* was exacted by the Nazir Jammadar, or head peon, on the treasure brought from the Mufussil or interior.

The total amount raised on account of these cesses was sicca rupees 1,12,989-12-18-0 in 1767-68; the corresponding amounts for the next two years were Rs. 1,76,532-13-10-0 and Rs. 1,57,243-7-2.

⁴ See glossary.

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cess was continued for other purposes. The proceeds from the Resum of 10 annas were partly divided among the Muttasuddies and Mohorees of the Khalsa Cutchery and partly spent otherwise.¹

In this connexion I should like to refer to an interesting point in Mr. Becher's letter² to the Select Committee. On his arrival at Moorshedabad as the Resident at the Durbar, he found that his predecessor, Mr. Sykes, had received from the above-mentioned cesses an allowance of Rs. 2,000 per month, in addition to his salary of Rs. 3,000 per month obtained otherwise. Mr. Becher then applied to Muhammad Reza Khan for an explanation of the charge. He was told

¹ Proceeds from the Resum Nezarut and the Resum of 10 annas were spent on such varied objects as—

- (a) allowances and presents 'to Mutsuddies and Mohorees' (clerks);
- (b) the payment to the Resident at the Durbar, for the expenses of his table;
- (c) charges of bearers for the English Gentlemen (including the Governor) and others 'travelling backwards and forwards on public business'; and
- (d) charges for other bearers, coolies, boat hire, etc.

For instance—

Out of Rs. 1,76,532-13-10 raised from the cess called Resum Nezarut and the Resum of 10 annas during the Bengali year 1175 (i.e. during the period from 11th April, 1768, to 10th April, 1769)—

the sum of Rs. 23,500 was spent on sundry charges (such as allowances and presents to Muttasuddies, Mohorees, etc., of the (Khalsa) Cutchery);

Rs. 3,700 was paid into the Treasury;

Rs. 24,000 was advanced to the Resident at the Durbar for the charges of his table;

Rs. 8,543-5-0 was spent on the wages of peons, etc., kept up at the Cutchery for the business of collection;

Rs. 64,472-13-19 was spent as 'charges of bearers for English Gentlemen and others travelling backwards and forwards on business';

Rs. 626-7-0 was spent as contingent charges at the Cutchery; and

Rs. 15,588-8-11 was spent for the repayment of debts.

The balance left was Rs. 31,101-11-0.

Vide the Further Report of the Committee of Secrecy, 1773.

² I.e. his letter of 28th March, 1770. See the Proceedings of the Select Committee, Bengal, of 28th April, 1770.

that according to the custom of the country, Mr. Sykes's table had previously been supplied with several articles of provision from the districts near Moorshedabad. Certain inconveniences, however, having arisen from this mode of supply, Muhammad Reza Khan had proposed to Mr. Sykes that he should abolish the custom and receive 2,000 sicca rupees per month instead from the Poshdebundy and the Resum Nezarut. Mr. Sykes accepted the proposal and the allowance continued to form part of the remuneration attaching to the office of Resident. Mr. Becher was receiving it when he wrote his letter to the Select Committee. It further appears from his letter that Mr. Verelst did not, when he was informed of this allowance, disapprove of its being continued, 'as he was sensible of the great expence (*sic*) attendant on the situation of Resident at the Durbar'.

I have explained above the nature of the three extraordinary cesses referred to in Mr. Becher's letter to the Select Committee. I may mention here that the total amount spent in the course of five years from 1766 'under the different heads to which the taxes called Mathutes were applied', amounted to sicca rupees 21,72,102-9-19 as shown below:—

	Sicca Rupees
Khilat Bha	13,36,018 13 0
Poshdebundy	4,76,663 7 11
Resum Nezarut and Resum of 10 annas	3,59,420 5 8
	Sicca Rs. 21,72,102 9 19 ¹
	or
	£ St. 2,83,458 0 0

¹ This means 'Ganda'. Twenty 'gandas' make an anna.

Mr. Becher, be it said to his credit, had made a few suggestions in his letter for freeing the Ryot from the 'arbitrary oppression' caused by 'the destructive mathute plan'. The Select Committee accepted some of the suggestions and adopted resolutions accordingly.¹ The Committee felt that 'all arbitrary cesses must be so many instruments of oppression in the power of collectors' and more than suspected that a closer inquiry would 'lay open a most iniquitous scene of oppression and speculation'.

In adopting its resolutions the Committee had two objects in view: First, the total amount to be raised by Mathutes should be strictly limited; and, secondly, the total amount to be so raised should be equitably distributed² among all the Diwani districts on the basis of their contribution to the total revenue derived from the Diwani Lands of Bengal. In short, the Committee's aim was 'not so much to suppress the taxes, as to new-model them'. The consequence, it hoped, would be that the Ryot would not be 'exposed to sudden demands and perpetual alarms of new calls', and that 'the pernicious influence of the Mathute would be in all respects effectively restrained'.

In regard to the question of the Resident's allowance of two thousand rupees, the Committee decided that if it formed a part of his salary of Rs. 3,000 per month, it had no objection to it; but if it was to be in addition to that salary, it must be discontinued.

Having adopted these measures 'for the relief of the province of Bengal from the pernicious

¹ *Vide* the Proceedings of the Bengal Select Committee, 28th April, 1770.

² This should be taken subject to the specific resolution of the Committee regarding the Poochtebundy referred to before.

mode of taxation called Mathute', the Select Committee¹ considered it advisable to extend its inquiries to the province of Bihar, where there was reason to suppose that the same grievances were felt by the people. Accordingly, on the 9th of May, 1770, it wrote to Mr. James Alexander, Esquire, Supervisor of Bihar, inquiring whether any extraordinary charges, corresponding to the taxes called Mathute in Bengal, were levied in Bihar. If so, he was requested by the Committee 'to procure and transmit to it an exact statement of all such sums as were collected, exclusive of the Bundibust'. In reply, Mr. Alexander sent on the 24th of May, 1770,² a statement 'of all extra collections and taxes³ that are levied in the Bahar province exclusive of the Bundibust'. It appears from the statement that one heavy and 'injurious' item of expenditure which was charged to these extra cesses was the establishment of the Dawks (postal system) belonging to the English Company, the Nizamat and the Nawab of Moorshedabad. On receiving this reply the Select Committee directed that the Nawab's Dawks should be continued as a proper mark of respect to the Government; but the Dawks of the Nizamat should be allowed only in such places where the Company had none of its own. In regard to the retention of the other items of expenditure charged to the extra cesses, the Committee left it to the discretion of the Supervisor who must be the best judge of their propriety or impropriety.⁴

¹ *Vide* its Proceedings of May 9th, 1770.

² *Vide* the Proceedings of the Select Committee, Fort William, of 9th June, 1770.

³ The total amount raised for one year was sicca rupees 1,08,742-11-6.

⁴ It should in fairness be noted here that in a letter dated at Moorshedabad 16th March, 1771, the Council of Revenue wrote to the President and Council at Fort William that the latter's orders in regard

Before I conclude this chapter I should like to mention that more arbitrary cesses, under the name of Mathute, were actually levied by the collectors in different districts than what were accounted for to the Government at Moorshedabad, and that the poor Ryot had thus to pay much more in various additional 'taxes' or abwabs than what the authorities at Moorshedabad knew. The following facts,¹ revealed as a result of inquiries made by the Company's servants at the instance of the Select Committee, will illustrate my point.

Mr. Samuel Middleton wrote from Dacca on the 18th of May, 1771, that the district had paid

to the Pooشتهbundy that no further expense should be incurred than what was absolutely necessary, would be duly attended to; that the charges for boat hire, bearers, etc., which had usually been defrayed from the Resum Nezarut and the Resum of 10 annas, had been entirely discontinued; and that 'with respect to the expence of the Bha Chelat (khilat) at the ensuing Pooneah' they would only repeat that they would endeavour to reduce it to the standard prescribed by the Select Committee.

Further, in pursuance of an instruction of the Court of Directors the President and Council having directed the Council of Revenue at Moorshedabad on 18th March, 1771, to reduce the expenditure on Khilats to be given to different persons, Muhammad Reza Khan strongly objected to this reduction on the ground that it would lessen the dignity and authority of the Government. The objection of Muhammad Reza Khan was endorsed by the Moorshedabad Council in a letter addressed to the President and Council on 9th May, 1771. In their reply to the Moorshedabad Council, dated at Fort William 20th May, 1771, the President and Council ordered the expenditure on Khilats at the following Poonya to be reduced to Rs. 60,000 only. They also pointed out the categories of persons to whom the Khilats were to be given.

Lastly, the Court of Directors having been advised by its Counsel that 'the whole of the Mhatoot belonged to the Company and that it might recover from each of its servants separately what he had received by an action' in the Court of law, if there was evidence to prove the receipt, and by a suit in equity, if there was no evidence, it ordered, by a resolution of 3rd February, 1773, that prosecutions should be commenced against the several persons on whom the Company might be advised that it had 'demands on account of the Mhatoot tax in Bengal'.—*Vide the Further Report of the Committee of Secrecy, 1773*; also the Proceedings of the Controlling Committee of Revenue, Fort William, of 1st and 26th April, and 20th May, 1771; also O.C. Nos. 8 and 9, 26th April, 1771, Revenue Department: Controlling Committee of Revenue.

¹ *Vide the Further Report of the Committee of Secrecy, 1773.*

a large annual Mathute which would, according to a statement transmitted by him, appear to have amounted to Rs. 1,16,496-10-3¹; that part of the money so collected had been remitted in the previous year to Moorshedabad towards defraying the charges of Khilat Bha; and that the remainder had been disbursed and misapplied by the officers of the Government at Dacca. In another letter,² dated at Dacca 13th April, 1771, he had written that a Company of Sepoys and 40 Burgundasses,³ retained there 'for the use of the collections', had, till then, been paid from a fund accumulated under the denomination of Mathute; and that the expenses of the Dawks, established between that place (Dacca), Moorshedabad, Chittagong, and part of the way to Calcutta, had been defrayed in the like manner.

On the 17th of August, 1769, Mr. G. G. Ducarel⁴ wrote from Purnea to Mr. Richard Becher, Resident at the Durbar, as follows⁵:—

'The Company have received a very considerable Revenue from this country, but they have little known how it has been collected. You will be surprised to hear that by the established mode of Collections pursued for the three or four years past, the Putta or Agreement is never preserved between the Col-

¹ See *ibid.*

² See Proceedings of the Controlling Council of Revenue at Moorshedabad, 18th April, 1771.

³ Men armed with matchlocks.

⁴ He had been sent by Mr. Verelst, Governor, and Mr. Becher, Resident at the Durbar, to Purnea to assist Mahomed Ally Khan 'in settling such a plan for conducting the collections in that district as would best tend to the improvement of the country, the ease of the Ryots and the benefit of the Company'. *Vide* the Joint Letter of Mr. Verelst and Mr. Becher, dated at Moorshedabad 30th June, 1769, to the Select Committee at Fort William.

⁵ See the Bengal Select Committee Proceedings, Fort William, 12th October, 1769; also the *Further Report of the Committee of Secrecy*, 1773.

lector and the Tenant. At the End of the year wherever the Former knows that the latter has made any Gain, he surely seizes it notwithstanding the Agreement being justly paid; by these means all Industry is checked, and all Confidence destroyed, and neither Labourer, Farmer, Collector, and so upwards to the Foujedar having any trust in each other *has made the whole a chain of Rogues and Plunderers*; nor can any confidence be restored but by a long course of equitable government.'

Again in another letter, dated at Purnea 3rd December, 1770, he wrote: 'It has annually been the Custom here (Purnea), even long antecedent to our coming to the Dewanny, at the end of Poos, or the beginning of Maug¹ when the Ryots had nearly paid their Rents according to the Putta (or agreement), to lay on further Assessments (here called Bhari and Gundar)² either from real or pretended Deficiencies'.³

The Supervisor of Rangpore wrote to Mr. Becher on the 20th of August, 1770, that 92,000 rupees had been collected from the poor Ryots as Mathute and 'received by the Zemindars and creatures of Government employed in the collections'.⁴

On 22nd October, 1770, Mr. Robert Wilmont, Supervisor of Jessore, wrote to the Council of Revenue at Moorshedabad that, besides the avowed wages the aumils in his districts had

¹ I.e. about the middle of January. 'Paus' and 'Magh' are the names of two Bengali months.

² According to one copy, 'Bhoni' and 'Gunda'. These were words 'peculiar to Purnea and had the same meaning as the Mathute in Bengal'.

³ See Proceedings, Moorshedabad Council of Revenue, 13th December, 1770; also the *Further Report of the Committee of Secrecy*, 1773.

⁴ See the *Further Report of the Committee of Secrecy*, 1773.

numberless perquisites, the amount being totally unascertainable.¹

Mr. C. W. Boughton Rous, Supervisor of Rajshahy, in a letter² dated at Natore 4th June, 1771, enumerated several Mathutes (or cesses) which had been levied from year to year since the Company's accession to the Diwani, and then made the following remarks³:—

‘ I am firmly of Opinion that the multiplication of Mathotes, which has taken Place in this District since the Companies (*sic*) Accession to the Dewanny, has been attended with the most pernicious Consequences to Agriculture and the Country in general; and that the Continuance of such a System must inevitably end in it's Destruction . . .

. . . . These taxes, arbitrarily imposed, and oppressively collected, through the Rapacity and Licentiousness of the Aumils and their Agents, have accelerated the general Decline in Agriculture and Manufacture.’⁴

Lastly, I may quote an extract from the letter which Mr. Richard Becher, Resident at the Durbar, himself wrote to Mr. Verelst, Governor, on 24th May, 1769:—

‘ The present destructive scheme of adding Demand on Demand under the Name of Matute, has been a material Cause of the present distress'd state of the Country and

¹ See the Proceedings of the Moorshedabad Council of Revenue of 29th October, 1770. Mr. Wilmont's actual words were:—

‘ No. 3: is a(n) Abstract of the avowed Wages to the Aumils in my Districts (besides which they have numberless Perquisites; the Amounts totally unascertainable.’

² Addressed to the Controlling Council of Revenue at Moorshe-dabad.

³ See the Proceedings of the Moorshedabad Council of Revenue of 10th June, 1771.

⁴ The italics are mine.

I wish the word could be abolished and never heard of more.¹

The above extracts would indicate the position of the Ryots in Bengal and Bihar during the first few years of the Diwani, so far as the arbitrary cesses or abwabs were concerned.¹ During those years the Company, although invested with the office of Diwan, did not actually take upon itself the task of collecting the revenues of the Diwani lands. Nor were its European servants quite competent at this stage for the task. It was, therefore, committed as we have seen before, to the management of Muhammad Reza Khan² who acted, under the immediate inspection of the Resident at the Durbar, in conjunction with Shitab Roy³ (for Bihar) and Roy Dullab (for Orissa). The Company was, as Mr. Becher has stated,⁴ anxious, however, to have as large sums raised 'from the country as could be collected, to answer the pressing demands from home and to defray the large Expences (*sic* here'. The result was, as Miss Monckton Jones⁵ has rightly said, disastrous, 'The whole horde of minor officials, Muttasaddis, Kanungoes, Aumils, Zemindars,⁶ etc., were let loose to raise what they pleased from the cultivators and traders. If the victims appealed to the Naib Nazim or his Fauzdars, these had not the land-servants or peons by means of whom they had formerly enforced justice, and if complaints were addressed to the only man who had them, the English Resident, he could not tell right from wrong, and was

¹ Also see Chapters 2 and 3.

² See the Select Committee's letter to the Court of Directors dated at Fort William 24th January, 1767, para. 13.

³ He again acted under the superintendence of the Chief at Patna.

⁴ See page 39 *post*.

⁵ See *Hastings in Bengal, 1772-74*, pp. 63-64.

⁶ See glossary.

besides peremptorily forbidden to interfere. The peasants were without appeal, and many in despair deserted their holdings, becoming vagabonds or dacoits or merely starving.' This state of things continued practically till 1772, although, as we shall see later on, palliative measures, such as the appointment of Supervisors in 1769, and the institution, in 1770, of two Councils of Revenue at Moorshedabad and Patna under the direction of the Court of Directors, dated 30th June, 1769, had been adopted in the meantime.

CHAPTER II

SUPRAVISORS

In this and the following chapter I propose to deal with the position and functions of the Supravisors or Supervisors,¹ who were appointed in 1769 'with powers', to quote the words of the Fifth Report from the Select Committee of the House of Commons on the Affairs of the East India Company (1812), 'of superintending the native officers employed in collecting the revenue or administering justice, in different parts of the country'. It may be stated in this connexion that the term 'Supervisor' or 'Supravisor' had occasionally been used before 1769 in relation to certain appointments. For instance, it may be mentioned that at a meeting of the Select Committee held at Fort William on June 21st,² 1765, at which were present the Right Hon'ble Lord Clive (President) and Messrs. William B. Sumner, Harry Verelst, and Francis Sykes, it was resolved that Mr. Verelst should 'be appointed Supervisor of the Burdwan revenues and empowered to make such enquiry into the late deficiency and the present situation of the rents of that country as might enable the Committee to form a plan for regulating the future collections in such manner as would appear most conducive to the happenings of the people and the interest of the Company'; and that 'the Council of Burdwan should be advised of his appointment and directed to correspond with him accordingly, but without

¹ The terms 'Supervisors' or 'Supravisors' were used in the same sense.

² *Vide* the proceedings (Select Committee) of that date.

interruption to their intercourse with the Board'.¹ Again, in a letter, dated at Fort William 20th December, 1765, the Select Committee wrote to Mr. Samuel Middleton, Chief of Patna, as follows:—

'Sir,

You are hereby directed to take charge of the Collections of the Province of Bahar in quality of Supravisor of those revenues whereof you will send accounts as often as convenient to Mr. Sykes our Resident at the Durbar, to be inserted by him in the general Accounts of the Revenues, which he occasionally transmits to the Select Committee....'²

But I propose to deal here with the particular class of Supervisors or Supravisors who had been appointed in 1769 and who were later on designated 'Collectors'.³ As the decision to make these appointments is an important landmark in the evolution of the post-Diwani Land Revenue system in Bengal and Bihar, I shall first of all describe the circumstances that led to it.

Firstly, in a letter dated at Moidapore,⁴ 7th May, 1769, Mr. Richard Becher, Resident at the Durbar, wrote to the Hon'ble Mr. Harry Verelst, President and Governor at Fort William, the following among other things, while pleading very strongly for the removal of all restraints from trade⁵:—

'I now sit down to put on paper my Sentiments on the present Situation of the Affairs in these

¹ I.e. the authorities at Fort William; here the word obviously means the Select Committee. The term was used sometimes to mean the 'Council' and sometimes 'the Select Committee' at Fort William.

² Bengal Select Committee Proceedings, dated 20th December, 1765.

³ See page 159 *post*.

⁴ A suburb of Moorshedabad.

⁵ See Bengal Select Committee Proceedings (I.O. Copies), 18th September, 1765, to 16th August, 1769 (in the Imperial Record Department, Calcutta).—Proceedings of 8th July, 1769.

parts, and to point out what appear to me as necessary steps to be Immediately taken, for the Relief of the Inhabitants, the Cultivation of the Country, and the benefit of the Company. I must beg leave to remark at setting out, that my Idea of the Company's valuable possessions in Bengal, is that they should be esteemed permanent, and such measures pursued as will be most likely to make them so; and that measures that tend only to a present increase of Revenue or Investment, with an apparent Prejudice to future times are destructive to the Country, and not for the true Interest of our Employers. On this Basis I shall found my opinion as well on the present Mode of providing the Company's Investment, as on the Collection of the Revenues.'

Again, in another letter,¹ dated 24th May, 1769, Mr. Becher wrote to the Hon'ble President and Governor of Bengal:—

'The last Letter I had the Honour to address to you was on the subject of the present Mode of providing the Company's Investment² in Bengal which is so demonstrably prejudicial to the Welfare of this Country that there was no difficulty in treating the subject explicitly: but what I am now going to offer as my opinion on the Mode of Collecting the Revenues, I enter on with great Diffidence, and Apprehension that I may err. The Subject is intricate and altho' it admits not of doubt that many alterations are requisite for the well conducting the Collection of the Revenues yet Errors in a System are much easier pointed out than Remedies applied. However the Inclination I have to relieve the Distresses of the poor

¹ See Select Committee Proceedings (I.O. Copies), 18 Sep., 1765, to 16 Aug., 1769 (in the Imperial Record Dept., Calcutta)—Proceedings of 8th July, 1769. Some parts of this letter have also been quoted by Dr. Firminger in his *Introduction to the Fifth Report*.

² See glossary.

Inhabitants and to render service to my Employers, will not let me remain silent on a subject so important and so closely Connected with the office of Resident at the Durbar. I shall therefore proceed to give my sentiments in the best Manner I am able, and trust to Your Candour and Friendship for a favourable Reception.

‘It must give pain to an Englishman to have Reason to think that Since the Accession of the Company to the Dewannee the Condition of the people of this country has been worse than it was before; and yet I am afraid the fact is undoubted, and I believe has proceeded from the following Causes—the Mode of providing the Company’s Investment; the Exportation of Specie instead of importing large sums annually; the strictness that has been observed in the Collections; the Endeavours of all concerned to gain credit by an Increase of Revenue during the Time of their being in station, without sufficiently attending to what future consequences might be expected from such a Measure; the Errors that subsist in the Manner of making the Collections, particularly by the Employment of Aumils: These appear to me the principal causes why this fine Country, which flourished under the most despotic and arbitrary Government, is verging towards it’s Ruin while the English have really so great a share in the Administration

‘The Strictness with which the Collections have been kept up, and the destructive Method of employing Aumils, I shall now give my Sentiments on as fully as I am able, and then proceed to point out the Remedies that appear to me necessary and practicable in the present situation of Affairs. In Aliverdy Cawn’s Time the Amount of the Revenues paid into the Treasury was much less than what comes in at present,

but then the Zemindars, Shroffs,¹ Merchants Etc. were rich, and would at any Time when an Emergency required it, supply the Nabob with a large sum, which they frequently did, particularly when he was at War with the Marattoes. The Custom then was to settle a Mulguzzary² with the different Zemindars on moderate terms: the Nabob abided by his Agreement; the Zemindars had a natural Interest in their Districts, and gave proper Encouragement to their Ryotts, when necessary would wait for their Rents, and borrow Money to pay their own Mulguzzary punctually. There were in all the Districts Shroffs ready to lend Money to the Zemindars when required, and even to the Ryotts which enabled many to cultivate their Grounds, which otherwise they could not have done. This Mode of Collection and a Free Trade which was carried on in such a manner that the Ballance proved greatly in it's Favour, made this country flourish, even under an arbitrary Government, and at a Time when a large Tract of it was for years together annually invaded by the Mharattoes, who burnt and destroy'd all they could come at, the poor Inhabitants flying for shelter to the principal Cities, European Factorys Etc. The swelling of the Rivers at the approach of the Rains always obliged the Mharattoes to retire, and the Inhabitants were again secure till January. They having Encouragement set immediately to work, and endeavoured to get their crops in, and sent to Market before the Time return'd for the apprehended Invasion: inso-much that even under such circumstances the country was in a flourishing state, and the Zemindars etc. able to pay the Nabob his requisition (Account his extraordinary Expence in keeping

¹ See glossary.

² See glossary.

so large an Army to oppose the Mharattoes) the enormous sum of one crore at one time, and fifty Laacks at another, besides paying the Malguzary. I mention this only with a view of shewing what this fine Count(r)y is capable of under proper Management. When the English received the Grant of the Dewannee their first consideration seems to have been the raising of as large sums from the country as could be collected, to answer the pressing demands from home and to defray the large Expences here. The Zemindars not being willing or able to pay the sums required, Aumils¹ have been sent into most of the Districts. The Aumils on their appointment agree with the Ministers to pay a fixed sum for the Districts they are to go to and the man that has offered most has generally been preferr'd. What a destructive system is this for the poor Inhabitants! the Aumils have no connection or natural Interest in the Welfare of the country where they make the collections, nor have they any certainty of holding their places beyond the year: the best recommendation they can have is to pay up their Kistbundies punctually, to which purpose they fail not to rack the country whenever they find they can't otherwise pay their Kists and secure a handsome Sum for themselves. Uncertain in their office, and without opportunity of acquiring Money after their dismissal can it be doubted that the future welfare of the country is not an object with them? nor is it to be expected in human nature. These Aumils also have had no check on them during the Time of their Employment; they appoint those that act under them; so that during the Time of the year's Collection their power is absolute. There is no fixed Husta-

¹ See glossary.

bood¹ by which they are to collect, nor any likelihood of Complaints till the poor Ryott is really drove to necessity by having more demanded of him than he can possibly pay. Much these poor wretches will bear, rather than quit their Habitations to come here to complain, especially when it is to be considered that it must always be attended with loss of time, risk of obtaining Redress, and a Certainty of being very ill used should the Aumil's influence be sufficient to prevent the poor Man's obtaining Justice, or even access to those able to grant it to him. On this destructive plan, and with a continual demand for more Revenue have the Collections been made ever since the English have been in possession of the Dewannee. Many other Errors might be taken Notice of, but I am afraid of tiring your patience, and I hope what I have represented will convince you of the Necessity of Alterations in the plan of collecting the Revenues, as well as that of providing the Company's Investment Etc. I shall now proceed to point out what appear to me such improvements as are absolutely necessary to be carried into Execution immediately to save this fine Country from Ruin, and to preserve on a permanent footing, the Company's valuable possessions in these provinces. I offer my opinion with diffidence, and am sensible that there will still remain many Errors to be rectified which I hope may be effected in Time. In my opinion the plan we should at present adopt should be as simple and practicable as possible, and which may serve as a Basis for future Improvements. Permit me here, Sir, to assure you that I do not aim at acquiring credit to myself by an Increase of Revenue during the Time of my Residence

¹ See glossary.

at the Durbar, but to adopt such Maxims as will relieve this country from it's present oppress'd State, and put the Ryots in that state of Ease which will encourage Cultivation, the Benefit of which our Honble Employers will reap in future, and happy shall I be, if I can in any degree contribute to so desirable an object. Whenever the Court of Directors shall think proper to avow the Management of the Revenues, I think it cannot admit of Doubt, that the plan to be pursued through the whole country should be the same as is now practis'd at Burdwan; vizt. letting the Lands out to farm for at least three years, with an assurance that those who behave well, and give proper Encouragement to their Ryotts, should always have the preference in remaining Farmers of those Lands, when their Leases expir'd. This Method and English Gentlemen appointed to superintend the Collections, and the Administration of Justice has occasion'd the Province of Burdwan to flourish, when the countrys adjacent to it under the Government of the Ministers, are in a very declining state. In my Idea, the only probable way to induce a man of this Country employ'd in the Collections, to study the Welfare of the Country, is to make it his Interest to do so; and the nearer the plan you adopt for collecting the Revenues approaches to this Standard, the wiser it is. Other necessary steps to be taken, are, to have as great a Check on the Collector as you possibly can, and to endeavour to fix the Rate of Collection in such a manner, that the Ryott may know as early as possible in the season, what the Collector has a right to demand of him, and no further demand should be made on any Account whatever. The present destructive Scheme of adding Demand on

Demand under the Name of Matute,¹ has been a material Cause of the present distress'd state of the Country and I wish the word could be abolished and never heard of more. As we cannot at present proceed on the same Plan as is practis'd at Burdwan in the Districts under charge of the Ministers, in my opinion the Plan most likely to be prosecuted with success, will be to leave the Collections in the Hands of the Zemindars, where such Zemindars can find proper security for the Payment of their Mulguzzary. I cannot help thinking the Zemindars have a more natural Interest in the Welfare of their Districts and are of Course more likely to give Encouragement to the Ryotts than any Aumil that can be sent : I am at the same time sensible that many of them have behaved ill, and that they are most of them ruined men ; I am therefore not for putting the Revenues to Risk by trusting any Zemindar who cannot give sufficient security ; but where they can I think they have a more equitable claim than any other to Advantages that may arise from making the Collections. Still, I wish every check to be put upon them that can consistently be ; they should know that on proof of any oppression, they should forfeit their Zemindary for ever ; they should likewise settle Hustabood for their several Districts which should be made publick in them, and a Copy of it deposited in the Colcha² Cutchery, in case of Complaint to be referred to ; even a Man in behalf of the Government with the approbation of the Resident may be sent to watch the Zemindar, and observe the state of his country ; but, as in many districts there will still be a necessity of sending Aumils, I would recommend Care in

¹ See glossary.

² Khalsa. See glossary.

the choice of the Men, and every check that can be thought on to prevent their being guilty of Oppression on the Ryotts or defrauding the Sircar of it's just Revenues.

The importance of the above letter which reveals the contemporary condition of the peasantry of Bengal and which contains many valuable suggestions of Mr. Richard Becher regarding the future settlement of its land revenue system, will, it is hoped, excuse the length of the quotation. It materially influenced the Select Committee at Fort William in its decision to institute English Supravisors over the collection of land revenue in Bengal and Bihar.

In the third place, in a joint letter ¹ dated at

¹ There is an interesting—or rather puzzling—point in connexion with this letter. Dr. Firminger has written in his *Historical Introduction to the Bengal Portion of the Fifth Report* (p. clxxx): 'In June, 1769, Governor Verelst was visiting Murshidabad, and then in collaboration with Becher, he drew up a lengthy letter, dated June 30th, which appears on the Consultations of the Secret (this should have been "Select") Committee of 8th July following.' As the letter is dated at Moorshedabad 30th June, 1769, the quotation from Dr. Firminger seems to imply that Mr. Verelst was at Moorshedabad on 30th June, 1769. It is difficult to accept this implication in view of what follows. There is no doubt about the fact that a joint letter over the signatures of Mr. H. Verelst and Mr. Richd. Becher, dated 30th June, 1769, was addressed to 'John Cartier Esqre and the Gentlemen of the Select Committee'. There are so many references to this letter in the contemporary Proceedings of the Select Committee. The puzzling point is this. It appears from the Proceedings of the Meeting of the Select Committee held at Fort William on 5th April, 1769, that 'the Governor (Mr. Verelst) was on his journey to the City (of Moorshedabad)'. Mr. John Cartier therefore presided over this meeting. I also find a reference to this journey to the City both in Mr. Verelst's letter to the Court of Directors, dated at Fort William 5th April, 1769, and in the letter to the Court of Messrs. John Cartier, James Alexander and Charles Floyer, dated at Fort William 6th April, 1769. (*Verelst's View of the Rise, Progress, etc. of the English Government in Bengal*, Appendix, p. 97 and p. 120.)

It appears however from the *Body Sheets of Public Proceedings*, 1769, in the Imperial Record Office, that Mr. Verelst presided at a Public Consultation held at Fort William on Saturday, 17th June, 1769, having in the meantime returned from Moorshedabad. He also presided at the Public Consultations held at Fort William on June 27th and July 3rd, 1769. Further, he presided at a meeting of the Select Committee held at Fort William on 20th June, 1769. And there

Moorshedabad 30th June, 1769, Mr. Verelst, Governor, who had in the meantime gone to Moorshedabad, and Mr. Becher, Resident at the Durbar, wrote to 'John Cartier Esqre and the Gentlemen of the Select Committee' to say, among other things, that the Governor had generally concurred in the views of the Resident on the question of the mode of collection of revenues in future, as stated in his letter of 24th May, 1769.

Fourthly, Mr. Verelst delivered an important minute on the general state of the country and its commerce at a meeting of the Select Committee held at Fort William on August 11th, 1769.¹ The consideration of this minute was postponed till August 16th, 1769. The letters of Mr. Richard Becher, the minute of Mr. Verelst, and the joint letter of the Governor and the Resident were all 'maturely considered' by the Select Committee at its meeting² held at Fort William on Wednesday, the 16th of August, 1769.³ The Committee felt that the then state of the revenues, public

is no reference in the Body Sheets that he left for Moorshedabad after the meeting of 27th June, 1769. This is not likely, in view of the fact that he had only recently returned from Moorshedabad after a prolonged absence from Calcutta. The question then is how he could have signed the joint letter at Moorshedabad on 30th June, 1769. Presumably, he was at Calcutta on that date. The probable explanation of the whole difficulty is that, although the joint letter was dated 30th June, 1769, yet it had been actually written before that date and during the stay of Mr. Verelst at Moorshedabad; and that he had signed the letter before he left for Calcutta. This explanation is defensible in view of the further fact that it was addressed to Mr. John Cartier, who had acted as President at Fort William during the absence of Mr. Verelst, and the Gentlemen of the Select Committee.

¹ See the proceedings of that date.

² The following persons were present at this meeting:—

'The Honble Harry Verelst: President	
John Cartier	} Esqrs.
Richard Smith	
James Alexander	
Charles Floyer'	

³ See the proceedings of this date.

and private commerce, manufactures and agriculture were such as gave room for the most serious apprehension, and that the decline 'in Each of these grand concerns' had spread itself so as to have produced a crisis in the Company's affairs which, unless properly and speedily attended to (whilst there were resources left in the country, of which there could not be any doubt), must in a great measure disappoint the future expectations of the Company from its possessions (i.e., Bengal, Bihar and Orissa). On a further examination of the subject, however, the Committee unanimously agreed that the declining situation in the country was traceable to the causes as enumerated below¹ :—

In the first place there was 'the want of sufficient checks in the Instruments of Government who are generally adventurers from Persia, Educated in the manners and principles of a Government where Tyranny, Corruption and anarchy are predominant, who are strangers to the customs and indifferent to the welfare of this country, and who cannot by any vigilance be restrained or by any severity be deterred from practising their native oppressions over a timid, servile and defenceless people'.

The second cause was the 'delegation of a Trust and authority to one or to a few which require the abilities and activity of many to execute—an error which is not only the cause of those departments being worse administered, but give rise to a complex corruption which is difficult if not impossible to be detected'. As a result, 'the avenues of justice were by these means

¹ *Vide* the proceedings of the meeting of the Bengal Select Committee held on 16th August, 1769, (in the Imperial Record Office, Calcutta). Practically, the whole of the proceedings is also to be found in Mr. Verelst's book, *A View of the Rise, etc.*, Appendix.

obstructed, and the injured were frequently at a loss where to prefer their Complaints, and in whom the right of decision was invested'.

In the third place, there was 'the ignorance of the real produce and capacity of the country in which the Company was necessarily kept by a set of men who would first deceive it from interest, and afterwards continue the deception from fear of punishment and necessary regard to their own safety'.

Fourthly, there was 'the numerous train of dependents and underlings whom the collectors entertained; and whose demands as well as the avarice of their principals had to be satisfied from the spoils of the industrious Ryot who would thus lose all confidence in the Government, and seek protection in other places where he had better hopes to see his industry rewarded'.

Fifthly, there was the venality which, according to the Committee, 'forms part of the genius of the people and which is known to be openly exercised or tacitly allowed by Government without drawing any shame or discredit on the guilty or being thought any peculiar hardship on the injured'.

Sixthly, there was the collusion of the collectors with the Zemindars 'whom the collector employs as a Tool to screen his mal-practices or admits an associate in his fraudulent gains'.

The seventh cause was the oppressions to which the Ryott was subject 'from the multitude of Gomastahs and their dependents'.

Lastly, the Committee was convinced that 'this degree of power without controul, of knowledge without participation, and of Influence without any effectual counteraction, is too important and replete in the consequences to be

vested in any three ministers¹ or rather one single man,² who, allowing him the clearest preference for Integrity, ability, and attachment amongst his countrymen, cannot be supposed superior to Temptation and at least ought not in good policy to be trusted so extensively and independently as has been necessarily the consequence of the present system'. The Committee felt that, while the Company was in reality 'the principals in the Revenue of this country, and the most interested in the good conduct of its Government,' every bar should be removed that tended to preclude it from a knowledge of its real state.

In these causes and others deducible from them the Committee discerned with great regret 'the original source and present inveteracy of many of those evils under which these provinces are at present oppressed'. So far it had no choice of measures, nor any freedom of action or power of reformation, owing to the frequent and peremptory restrictions which the Court of Directors had thought proper to impose on it. Its 'line of conduct' had been defined by the Court and no deviation was permitted therefrom. Even the smallest departure from it was looked upon with jealousy. Fortunately, the letter³ which

¹ Obviously Mahomed Reza Cawn (Muhammad Reza Khan), Roy Dullub and Shitab Roy were meant here.

² I.e. Mahomed Reza Cawn.

³ Obviously, reference here is to the letter of the Court of Directors, dated 11th November, 1768. This is clear from the subsequent allusion to this letter in the proceedings of the meeting of the Select Committee, held on 16th August, 1769. The letter, however, is not at all explicit on the point in question. The only relevant paragraphs in it are paras 75 and 76. In those paragraphs, the Court of Directors commended the system of revenue administration which the Company had established in 'the Burdwan Province' and in 'the Calcutta Lands'. The system had produced beneficial consequences in those places. In view of this commendation on the part of the Court, the Select Committee felt that it would be justified in extending the system to the Diwani portion of Bengal and to Bihar, and that

the Committee had last received from the Court of Directors gave it authority for the adoption of such measures for the welfare and improvement of the provinces of Bengal, Bihar and Orissa as it might judge advisable to take. By this letter the Directors appeared to approve 'of the distribution and allotment of the country into farms', and of the appointment of European gentlemen for superintending the different provinces and for controlling the conduct of the agents of the country Government. From this permission the Committee felt that it had a well-grounded expectation of success to its design of introducing new regulations. It had always acted as far as the nature of the occasion would allow, with the most scrupulous regard to the rules prescribed to it by its employers, and, after the Company's first accession to the Dewanny, chose rather to assume 'the slow, but certain conviction of experience for its guide, than attempt innovations on the precarious foundation of opinion'. But now that the whole pages of its records were filled with so many incontestable evidences that great alterations were necessary in the mode of collection of revenues, which should be 'restrictive to the collector and indulgent to the Ryott', the Committee was happy in finding that the sentiments of its employers so aptly corresponded with its opinion and the necessity of the juncture. It had successively tried every person of any substance or character

the Court had, indirectly and by implication, given authority for such a step. This is the reason why the Select Committee has stated: 'By that letter, the Directors *seem to approve* of the distribution, etc. . . . Even Verelst, the chief author of the experiment of Supravisorships, has written in his book, *A View, etc., of the English Government in Bengal*, p. 75: 'The Committee therefore taking advantage of an *equivocal permission* in a letter from the Court of Directors, resolved to undertake this very arduous task.'

in this country in the Department of the Collection of Revenues. 'Fear, Reward, Severity and indulgence have,' the Committee continued, 'all failed and Ended in a short political forbearance, or additional acts of dishonesty and rapine. On an alarm of inspection, or at the annual Poonyah, they frame accounts to serve the occasion; or by involving them in confusion and ambiguity, waste time till it becomes too late to continue the process against them, without hazarding new losses in the revenue: and thus the culpable not only escape punishment, but often obtain a prolongation of their appointments. Many flagrant grievances reach our ears, but, in a country of such extent, there are, doubtless, many more concealed from us; and, what is equally true under our present disadvantages, they are, and must remain inexorable; *we can neither redress grievances, nor effect improvements.*¹ With regard to the former, our distance and our too indirect information through ministerial channels, set the offender beyond our reach, and the impossibility of having time and competent knowledge puts the latter out of our power.' Thus the established system of land-revenue administration was deficient in every particular that was 'requisite to defend and support the poor from the injustice and oppression of the strong.' Nor did it promote the industry of the Ryot and the manufacturer. And although the Committee had observed that these evils had been 'growing and preying upon the vitals of the country', yet it had so far been 'unable to stop their progress, or afford effectual protection to the people.' Lastly, the Committee felt that it could never hope 'to emerge from that uncertainty and ignorance into which

¹ The italics are mine.

the (established) system had thrown it, whilst it sat tamely and would admit of no variation in it.'

Contrasted with the Diwani lands, Burdwan and the rest of the Company's proprietary lands in which its own servants used to manage the business of collection, presented a more pleasing scene. 'Plenty, content, Population, increase of Revenue without increase of Burden', were the effects of the policy pursued by the Company in those lands, and formed 'so forceable an argument in the comparative views that nothing can strengthen and nothing can render it plainer and more convincing.' In view of this and also in view of what has been stated above the Committee unhesitatingly came to the 'decisive conclusion' that the same or similar regulations¹ should be established in every district throughout the provinces (of Bengal, Bihar and Orissa). It was expected that similar beneficial consequences to the country and the Company would follow from them, and that 'by an increased security to the property of individuals as also

¹ In view of this statement by the Select Committee and also in view of what Mr. Richard Becher wrote to the President in his letter of 24th May, 1769 (see page 41 *ante*), it is difficult to support the view of Dr. Firminger that the 'appointment of George Gustavus Ducarel to Purnea formed the precedent for the institution of Supravisors in the other districts of the Diwani Portion'. (See his *Historical Introduction to the Fifth Report*, vol. 1, p. clxxx). The extract which he has quoted in this connexion (see *ibid.*) from the joint letter of 30th June, 1769, of Mr. Verelst and Mr. Becher, is not convincing to me. To my mind, it was the success of the plan of collection and of the administration of justice followed by the Company's servants in 'Burdwan and the rest of the Company's Proprietary Lands' that, apart from the letters and minutes alluded to in the text, chiefly induced the Select Committee to adopt the resolution of 16th August, 1769. I may also state here that Mr. Gerard (and not George) Gustavus Ducarel was actually appointed Supravisor of Purnea on the 4th of September, 1769 (*Vide* Secret Consultation, Fort William, 4th September, 1769). I may add that I am supported in the above view by Miss Weitzman (*Warren Hastings and Philip Francis*, p. 70) and Miss Monckton Jones (*Warren Hastings in Bengal, 1772-74*, p. 65).

by an encouragement to cultivation and commerce', they might give 'a new flow to the circulation of specie which had become so limited as to affect every rank and profession.' The Committee was sensible that much application, integrity, good conduct and time would be necessary to retrieve the desolations of the collectors, to raise the sinking heart of the Ryot from despair to confidence and hope, to repeople and settle the deserted and uncultivated tracts, and to take every advantage of the abundant fertility of the lands. The progress towards this desirable change must be gradual as the Committee had as yet only 'an imperfect knowledge of the soil, the productions, the value, the capacity of the various provinces and subdivisions of the Country'. This, however, was the foundation on which alone it could build with success and 'direct its grand design with judgment'. To acquire this knowledge by means of the minutest local investigation should therefore be its first care, for no other method could give it an authentic record to refer to on every occasion as an established authority; nor could it 'judge of the lenity, rigour, or propriety of any of its resolutions respecting the country without such a work completely and accurately executed'. With a view, therefore, to 'pursuing the above work in the most effectual manner' and being induced thereto by the opinion of the Court of Directors as expressed in its last letter¹ of November 11th, 1768, the Committee adopted the following resolution unanimously:—

'That in every Province or district a Gentleman in the service be appointed with or without assistants in proportion to the Extent of the

¹ See footnote 3 on page 47, *ante*.

District whose office and Department is to (be) subordinate to the Resident of the Durbar, and managed as is expressly set forth and defined in the following letter of instructions which the President has prepared and submitted to our consideration with such additions as may occasionally be deemed necessary for¹ (*sic*) the Resident at the Durbar'.

The letter of instructions which the President had drawn up for the guidance of the future Supravisors and which received the unanimous approbation of the Select Committee, was intended 'to be issued by the Resident at the Durbar to the several Supravisors'. Its opening paragraph was as follows:—

'To

Mr.

Sir,

As the Board have judged it expedient to appoint Supravisors on behalf of the Company in each particular province with a view to investigate and ascertain in a minute clear and comprehensive manner a variety of circumstances which intimately concern the welfare of the country; The Province of is hereby placed under your inspection and the following objects are pointed out and distinguished under respective heads as a direction for Your conduct and an explanation of the services expected from You in your Department.'

The instructions which had been drawn up with clearness and precision, which were very elaborate and which indicated, on the part of

¹ In the copy given by Mr. Verelst (*A View, Etc., of the English Government in Bengal*, Appendix, p. 226), the word is 'by'. 'By' is more appropriate.

their author, a comprehensive knowledge of the subjects dealt with by them, were under as many as five different heads, namely, (I) 'A summary History of the Province'; (II) 'The state, produce and capacity of the Lands'; (III) 'The amount of the Revenues, the Cesses or Arbitrary Taxes, and of all demands whatsoever which are made on the Ryott either by Government, Zemindar or Collector, with the manner of collecting them, and the gradual rise of every new Impost'; (IV) 'The Regulation of Commerce'; and (V) 'The Administration of Justice'. We are concerned in this treatise, primarily, with the first three heads and, secondarily, with the fifth. As the instructions relating to these four heads together with the arguments on which they were based, are very long and detailed, I propose to give below only a short summary of them.

Under the head, a summary history of the province,¹ the Supervisor concerned was required to collect information in regard to the form of the ancient constitution of the province as compared with the present. He must give an account 'of its possessors or rulers, the order of their succession, the revolutions in their families, and their Connections, the peculiar customs and privileges which they or their people had established and enjoyed, and, in short, every transaction which would serve to trace their origin and progress, and which had produced any material change in the affairs of the province'. In this connexion, the Supervisor was required to examine records not earlier than those of the reign of Sujah Cawn.² These records were likely

¹ The word 'province' here means 'district': the area under the charge of a Supervisor.

² Nazim from 1725 to 1739. See Ascoli, *Early Revenue History*, p. 18; also Ramsbotham, *Studies in the Land Revenue History*, p. 134.

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to be found in the public Cutchery ; and if they had been destroyed or if they were in a mutilated condition he was asked 'to consult with men of the best understanding and longest experience in the districts' for obtaining satisfactory information.

In connexion with the inquiry into 'the State, produce and capacity of the lands', the Supervisor was instructed to procure a complete Hustabood¹ or Rent-Roll, with the number of Beghas,² or measures of land in his district, according to the original surveys and measurements, and the method in which they had been laid out and appropriated. He was also required to 'fix the ancient boundaries and divisions'. This being completed, he was to trace the alterations which chance, favour, art or oppression had gradually effected so far in the face of the country. Many portions of land had been added to, or separated from the ancient divisions; these were to be rigidly scrutinized and carefully noted. The Zemindars had been enjoying considerable tracts rent free on various pretences and for various purposes. The abuses in the bestowal and sale of Talooks³ were notorious, being generally the reward of the creatures of Government, obtained by unwarrantable means, and held with extraordinary immunities. The titles of the present possessors were to be examined and the real value of the Talooks were to be

¹ I.e. 'Rent-roll, of either a grand division or lesser districts of land'.—Verelst. See glossary.

² See glossary.

³ In connexion with the Talooks, Jagheers, and charitable or religious donations, the Letter of Instructions said, 'You are to call for a particular account of all lands which are held on these tenures; and that every motive to concealment may be destroyed, it should be particularly notified, that whatever proprietor delays reporting his name, and the state of his grants or purchases, after a time prefixed, is to forfeit them to the Government'.

determined. The Supervisor was further asked to 'diligently search into and report upon the true state' of charitable and religious donations¹ which successive princes had made, 'many through zeal, but most through vanity'. Moreover, he was required 'to particularize the extent, production and value of Jagheers' and the titles of their possessors as in the case of Talooks; of the lands called Coss² which were 'under the immediate superintendence of Government, for want of farmers'; of the Comar lands,³ i.e. lands which, having no native tenants, were cultivated by contract; of the Ryotty lands which were 'tenanted and cultivated by the natives on the spot'; and of the waste lands, distinguishing such as had been cleared, but neglected through a decrease of population, from such as were covered with jungle (i.e. wood, high grass, or reeds). The information on these points, provided that it was derived from genuine sources and confirmed by an accurate inspection on the part of the Supervisor, would, it was held, enable him 'to compute what the productions

¹ See footnote 3 on the previous page.

² In this connexion the Supervisor was to ascertain the produce of the lands under the last farmer before they had become Coss (Khas) and what had been received from then since.

³ The custom and terms of the contract in respect of these lands were different in different districts; but generally there was one settled rule. An advance in money would be made by the Zemindar to the cultivator who would thus be enabled to till and improve the Comar (Khamar) lands. When the crops were cut and gathered in, they would generally be divided between the cultivator and the Zemindar, the cultivator receiving from one-third to one-half and the Zemindar, the remainder. The cultivator would often have to pay a heavy interest for the advance of money he had received from the Zemindar who would generally undervalue the goods he would receive from the cultivator by way of repayment of his debt. The Supervisor was therefore required to ascertain what the cultivator really received for his labour and to what extent he was injured; and, secondly, to what extent the Zemindar 'embezzled and secreted from Government by an undervaluation of the productions of the soil which he received from the cultivator'.

of the country, deducting the consumption of the inhabitants, will yield for the purposes of commerce'; and how far its wealth and prosperity might be augmented by 'an encouragement being given to the culture of any particular article, either as a necessary of life, or as a material in manufactures'. In order that this object might be better fulfilled, the Supervisor was instructed to 'proceed to a local investigation of the quantity of lands and their rents', which he was to perform by visiting each division himself, and 'calling upon the Zemindar or head-collector for the Hustabood of the division under his management'. Further, he was not to be satisfied with this: he was asked 'to descend to the subdivisions of the grand district, and to the small Cutcherries of each collector, however inconsiderable'. This would enable him to secure 'a list of the Pottahs as distributed to every Ryott, and supposed to contain the quantity of land possessed by each, and the amount of rent with which it was charged'. Thus he would be in a position to ascertain how far the Hustaboods given in by the collectors of the grand divisions differed from the Hustaboods of the lesser, from the principal down to the smallest subdivision. Moreover, not only contemporary records but also those of the time of Sujah Cawn¹ and of Aliverdy² Cawn were ordered to be consulted. Besides, the Supervisor was asked to collate the Hustaboods given in by the Zemindars with those he would obtain from smaller areas so that he might ascertain 'the quantity of land' which they (i.e. the Zemindars) had usurped from the Government, and enjoyed for their own use and advantage

¹ 1725 to 1739—Ramsbotham, *Studies Etc.*, p. 134.

² 1740 to 1756—*Ibid.*

free of rent. All lands which would be found to have been illegally held by any person, was ordered to be immediately resumed by the Government. It may be noted here that, in addition to the advantages which the Zemindar possessed by the secret appropriation of lands, and which he had secured to himself by partial Hustaboods, he had 'an originally allowed title to the freehold of some lands, and to the enjoyment of some perquisites'. Abuses, however, had crept into them all. The object of indulging him with such exclusive possessions was to supply his family with the necessaries and conveniences of life. For instance, under the name of Nejaut¹ and Nankar,² 'one spot was to yield him rice, another was allotted to him as pasture; a particular tank was to afford him fish and water; and, in like manner, distinct spots were given up to him for every distinct article of consumption'. Though this indulgence had been confined to this purpose only, there was just cause for supposing that he had extended his claims, and availed himself of opportunities to lay hands on the revenues of the Government, and on the property of the Ryots where he had 'no foundation of right, nor colour of pretence'. The Nuzzeranna,³ which was called Sedee, and which consisted in the offer of both provisions and money, was an instance of this. Neither the Zemindar nor his attendants would move from one place to another without demanding and exacting it from the inhabitants of his district. All such abuses were ordered to be discontinued in future.

Finally, the Supravisor was directed to impress upon the Ryot in the most forcible and convincing

¹ See glossary.

² See glossary.

³ See glossary.

manner that 'the tendency of his measures was to his ease and relief; that every opposition to them would mean rivetting his own chains, and confirming his servitude and dependence on his oppressors; that the object of the Company was not the increasing of rents, or the accumulation of demands, but solely by fixing such as were legal, explaining and abolishing such as were fraudulent and unauthorized, not only to redress his present grievances, but to secure him from all further invasions of his property.'

Under the third head of instructions,¹ the Supervisor was required to inquire into 'the amount of the Revenues, the Cesses, or Arbitrary Taxes, and of all demands whatsoever which are made on the Ryot either by Government, Zemindar, or Collector with the manner of collecting them, and the gradual rise of every new impost'. In this connexion he was instructed 'to penetrate through the chicanery of those employed, and acquire an exact detail of every particular tax or cess, noting in what particular part of the country the burthen falls, where partial exemptions are allowed, and what is the equitable proportion to the whole'. He was also to inquire into the variety of demands which the collectors from the Aumil and Zemindar to the lowest Pyke, imposed without any colour or license from the Government. Some of these demands had been 'so long exacted and paid' that the Ryots began to imagine that the oppression had been sanctified by Government and was 'not the mere fraud of the collectors'. The multiplication of superfluous agents and inferior collectors might also be deemed a source of extortion; and it was to be a very essential part of the Supervisor's duty to inform himself in what

¹ See page 53, *ante*.

respect their number had been unnecessarily increased; to enumerate their perquisites; and to ascertain how much they had been receiving in excess of their legitimate remuneration. Darogahs,¹ Cutwalls,² and Pykes,³ maintained for the protection of the tenants were, it was feared, too often the instruments of their oppression, or, at least, fell very short of answering the end for which they had been appointed. Accounts were ordered to be taken 'of their number and expence, how they are arranged, and how paid'. Another important duty which was imposed upon the Supervisor was to fix the amount of what the Zemindar should receive from the Ryot as his income or emoluments, since the former used generally to exceed the bounds of moderation, taking advantage of the personal attachment of his people and of the inefficacy of the existing restrictions upon him. The presence of the Aumil more frequently produced 'a scene of collusion than a wariness of conduct' on the part of the Zemindar. It was argued that when the value of the produce of his lands and the nature and extent of each demand on the tenant were thus ascertained with certainty, the proportion of what remained to him for the support of his family and the encouragement of his industry would be evident; and that this would enable the Company to realize his real condition.

A considerable source of income of the Zemindar to which the attention of the Supervisor was drawn, was the levying of fines at will. This power was ordered to be 'totally extinguished'. He also used to raise large sums from duties collected in the markets, and to compel his Ryots

¹ See glossary.

² See glossary.

³ See glossary.

to work gratuitously for him. A poor labourer would thus often be taken away 'from his own immediately necessary duty, to attend the mere arbitrary pleasure of his Zemindar', who, however, used to receive 'large presents out of the various productions of the district'. These presents were originally intended for his own private consumption, but they were often sold by his dependants. Besides, the Zemindar frequently claimed a Batta¹ on rupees at an arbitrary valuation. 'The truth cannot be doubted', continues the Letter of Instructions, 'that the poor and industrious tenant is taxed by his Zemindar, or collector, for every extravagance that avarice, ambition, pride, vanity, or intemperance may lead him into, over and above what is generally deemed the established rent of his lands. If he is to be married, a child born, honours conferred, luxury indulged, and Nuzzer-annas, or fines, exacted, even for his own misconduct, all must be paid by the Ryott. And, what heightens the distressful scene, the more opulent, who can better obtain redress for imposition, escape; while the weaker are obliged to submit'. The Supervisor was therefore advised to obtain from the Ryot himself a statement of what he actually had to pay over and above his established rents. All illegal perquisites of the Zemindar were ordered to be retrenched and all his emoluments of every kind to be 'reduced to the fulfilling the purposes for which they were granted, and there bounded'. Steps were also ordered to be taken for the prevention of the oppression of the poor by Darogahs, Cutwalls, and Pykes.

Having by these means obtained an account of all public and private collections and imposi-

¹ See glossary.

tions on the Ryot and the trader, the Supervisor would have, according to the Letter of Instructions, a set of materials in his hands from which he might 'venture to form a real Hustabood; to contain the quantity, productions, and rent of all cultivated lands under government; and likewise the quantity, productions, and value of all Jagheers, Talooks, charitable and religious donations'. He was to draw up the Hustabood in a prescribed form and transmit it to the Resident at the Durbar 'with such annexed remarks, observations, and proposals of his own as he might judge important and conducive to the improvement of the lands, the content of the Ryot, the extension and relief of trade, the increase and encouragement of any useful manufacture or production of the soil, and to the general benefit and happiness of the province in every consideration and point of view'.

Fourthly, in regard to the administration of justice the Supervisor was told ¹ that his conduct

¹ The instructions which the Resident at the Durbar invariably used to give to the Supravisors on this point were as follows :—

'In the administration of justice I would recommend to you to follow the method I pursue at the City (i.e. Moorshedabad). Support the Court (of the Nabob) for the decision of matters of property, but be at the same time a check on their proceedings by sitting frequently yourself, and hearing any parties that think themselves aggrieved. Promote arbitration as much as possible it being the most equitable way of deciding disputes, particularly mercantile ones—in criminal cases and religious disputes keep strictly to the Instructions sent by the Board: they are excellent and I wish you may be able to put a stop to arbitrary fines which are destructive to good government and open a door for every degree of oppression. You may depend on every information and direction from me, that I think will tend to perfecting the great work you are engaged in, and I must desire you will constantly inform me of every local knowledge you are able to acquire, and from which further improvements may be made in the proposed plan for rectifying Errors in the administration of Government.'—From the Resident's Letter of Instructions, dated at Moidapore 20th December, 1769, to Mr. Jacob Ryder, Supervisor of Krishnagore (Nadia)—Proceedings of the Select Committee, 28th January, 1770; also see the Instructions of the Resident to Mr. Charles Stuart (Supravisor of Bishenpore, Beerboom and Pachest),

in all capital offences should be to enforce justice where the law demanded it, checking every composition by fine or mulct; and that where any dispute arose over property, he should recommend the method of arbitration as against any other. Besides, he must inculcate strongly in the minds of the people that the Company was not desirous of augmenting its revenue but of acquiring its confidence by the equity and impartiality of its proceedings and by its tenderness for its happiness. The arbitrators should be men chosen by the parties themselves, and of known integrity. Their circumstances should be such as to place them above venality and insure their rectitude. In a capital crime, the sentence was, before execution, to be referred to the Resident at the Durbar, and by him to the Ministers, that they might ultimately approve or mitigate it according to the peculiarity of the case. Further, regular registers of 'all causes and determinations' were ordered to be prepared. One of these registers was to be lodged in the principal Cutchery of the district, and an authenticated copy there-

dated at Moidapore 17th March, 1770; to Mr. Wm. Harwood (Suprvisor of Bawglepore and Rajamaul) dated at Moidapore 20th January, 1770; and to Mr. John Grose (Suprvisor of Rangpore) dated at Moidapore 10th April, 1770.—*Vide Copy*—Book of Letters of the Resident at the Durbar, Vol. I, Rev. Dept., Moorshedabad, in the Bengal Secretariat Record Room. The letters have also been published by the Government of Bengal.

The instructions of the Select Committee in regard to religious disputes referred to above, were :—

'The peculiar punishment of forfeiting Casts (*sic*), to which the Hindoos are liable, is often inflicted from private pique and personal Resentment amongst themselves; and requires to be restrained to those occasions only where there may (be) a regular process, and clear proofs of the Offence before the Bramins, who are their natural Judges. But when any man has legally forfeited his Cast, You are to observe that he cannot be restored to it, without the Sanction of Government, which was a political supremacy reserved to themselves by the Mahomedans; and which, as it publicly asserts the Subordination of Hindoos, who are so considerable a majority of subjects, ought not to be laid down (*sic*); though every indulgence and privilege of Cast should be otherwise allowed them.'

of was to be transmitted to Moorshedabad. The Ryot being freed from all burdens and demands except what were 'to be imposed by the legal authority of Government itself, and future Pat-tahs being granted him', specifying those demands, he should be taught that he was to regard the same as a sacred and inviolable pledge to him and that he was liable to no demands beyond what were mentioned therein. There could, therefore, be no pretence for suits on that account; 'no room for inventive rapacity to practise its usual arts'; all would be fair, open and regular. Every man would know what he could 'call and defend as his own'; 'the spirit of lawless encroachment would, for want of a field for exercise, be changed into a spirit of industry; and content and security would take the place of continual alarms and vexations'.

Moreover, it was impressed upon the Supervisor by the Letter of Instructions that he must convince the Ryot that he would stand between him and the hand of oppression; that he would be his refuge and the redresser of his wrongs; that the calamities he had already suffered, had sprung from an intermediate cause, and had neither been known to, nor permitted by, the Company; that honest and direct applications to him would never fail to produce speedy and equitable decisions; and that after paying his lawful dues to the Government, he might be secure in the enjoyment of his remaining property. The Supervisor was also to teach him 'a veneration and affection for the humane maxims' of the Company's administration.

Finally, laying emphasis on the importance of the object for which his office was instituted and also on the necessity of rightful conduct on his part in the pursuit of the same, the Letter of

Instructions solemnly declared to the Supervisor :—

‘ Your Commission entrusts You with the Superintendance (*sic*) and charge of a Province whose Rise or fall must considerably affect the public Welfare of the whole. The exploring and eradicating numberless oppressions, which are as grievous to the poor as they are injurious to the Government; the displaying of those national principles of Honour, faith, rectitude, and humanity which should ever characterise the name of an Englishman; the impressing the lowest Individual with those Ideas and raising the heart of the Ryot from oppression and despondency to security and joy; are the valuable benefits which must result to Our nation from a prudent and wise behaviour on your part. Versed as you are in the Language, depend on none, where You Yourself can possibly hear and determine. Let access to you be easy, and be careful of the Conduct of Your dependents. Aim at no undue influence yourself, and check it in all others. Great share of integrity, disinterestedness, assiduity, and watchfulness is (*sic*) necessary, not only for your own guidance, but as an example for all others; for Your activity and advice will be in vain unless confirmed by Example. Carefully avoid all interested views by Commerce, or otherwise, in the Province, whilst on this Service; for, tho’ ever so fair and honest, it will awaken the attention of the designing, double the Labour of developing Stratagems, and of removing burthens and discouragements with which the Commerce of the Country in general has been loaded. You have before you a large field to establish both a national and private Character; lose not the opportunity, which is to be temporary only, for Your whole proceedings will be quickly revised; a test which

the Board consider due to themselves, as a confirmation of the Propriety of their Choice; to You, as an act of Justice to Your Conduct; and to the public, for the Security of it's Interests. As the Extent and Importance of Your trust are great, so in Proportion will be the Approbation or Censure, arising from Your good or ill conduct in it, attended with unusual distinction or particular Severity. Sentiments which I¹ convey to You, to shew the Degree of Confidence the Board repose in Your Integrity and Abilities; but by which I mean not the remotest Suspicion, either in them or Myself, of Your disappointing their Expectations.

You are to be careful to acquaint me, or the Resident at the Durbar for the time being, with every material Circumstance worthy of remark. Your Correspondence² must consequently be regularly and closely kept up: and You are to follow all such further Orders as I may judge it necessary to send you'.

I have given above a brief summary of the Letter of Instructions which had been drawn up by Mr. Verelst and which received, as noted before, the unanimous approbation of the Select Committee at its meeting held at Fort William on August 16th, 1769. A careful perusal of the letter as a whole, and even of the summary as given above, will leave no doubt on the mind of the reader that the author of the letter was certainly moved by a deep sense of sympathy

¹ I.e. the Resident at the Durbar. The Letter of Instructions was, as has been noted before, intended to be issued by him.

² It appears from the letter of the Resident at the Durbar, dated at Moidapore 10th April, 1770, to Mr. John Grose, Supravisor of Rangpore, that it was intended that the Supravisor's correspondence with the Resident should be annually transmitted to Europe, for the information of the Court of Directors.—*Vide* Copy-Book of Letters of the Resident at the Durbar.

with the distress of the Ryot and that he wanted to give a substantial relief to him in many respects. The Select Committee unanimously agreed to place its sentiments and proposals as stated above, before the President and Council 'in order for their being carried into execution with all convenient expedition'. It also decided to send 'a copy of them' together with the following letter, to the Resident at the Durbar :—

‘To Richard Becher, Esq.
Resident at the Durbar.

Sir,

We have very attentively perused the joint Letter¹ from the president and You under date the 30th June last—and having given it that consideration which the importance of the subject required We now proceed to give you such directions as appear to us the most immediately necessary for enabling you to pursue without delay the business of the collections

We have considered this matter in every point of view which to us bears a tendency to relieve the oppressions under which the distressed native is now suffering ; to restore the country to its once flourishing state, and consequently to promote the real welfare of the Company—a Copy of our deliberations as they stand recorded upon our proceedings of this day is herewith transmitted to you and we request you will not only give us your sentiments at large on the several points we have already discussed but that you will send us from time to time such further information as your constant

¹ See pages 43-44, *ante*.

residence at the Durbar may enable you to obtain.

Fort William
the 16th August, 1769.

We are
Sir, Etc.'

It may be noted here that by its General Letter dated at Fort William 30th September, 1769, the Select Committee communicated to the Court of Directors its decision to appoint English Supravisors over the collection of revenues in Diwani lands, together with its reasons therefor. Among other things, the Committee stated in its letter :—

'The President and Resident at the Durbar having jointly and seperately (*sic*) represented to us in the most pathetic manner the declining state of these Provinces which has proceeded from the many evil Practices committed by the Officers of the Government in the Collection of the Revenues we could not in justice to you our Honble Employers, & to our reputations any longer defer making enquiries into a matter which so very essentially Concern your Interest. And exerting our endeavours to trace and assign the true causes of our Declining Situation, and having deliberated thereon with the utmost circumspection, we are unanimously of opinion that the Original sources of the Evil complained of have proceeded from the following imperfections in the formation & conduct of the system hitherto pursued.'

The Committee then proceeded to give a summary of the causes to which we have already referred.

The Committee also invited the particular attention of the Court to the proceedings of its meeting held at Fort William on August 16th, 1769.

CHAPTER III

SUPRAVISORS (*continued*)

I have described in the preceding chapter the circumstances that led to the institution of supravisorships in 1769 for the Diwani portion of Bengal. Before I deal with the subsequent history of the institution I should like to mention that Mr. Verelst, the author of the scheme, had really entertained very high hopes in regard to the beneficial consequences of the measure. This will be evident from the following extract from the letter¹ he laid before the meeting of the Council at Fort William held on December 16th, 1769 :—

‘The Supra-visorships will afford you a set of servants capable of succeeding, in their turn, to the first offices ; that station will introduce them to a perfect knowledge of the laws and customs of the country ; they will form a judgment upon the spot of the dispositions of the people ; they will see with their own eyes the prevalent abuses of office, the villainy of agents, and in short, the true spring of the misery or happiness of the country. Thus much may be advanced with confidence, that if this measure meets with the necessary support and encouragement, there cannot fail from being a regular succession of able and vigorous Administrators. The service, at present, affords many young men of promising parts and abilities. As the Supravisorships may be called

¹ The letter was addressed to ‘John Cartier Esq & Gentlemen of the Council at Fort William’. After the letter had been read, Mr. Verelst took his leave of the Council and withdrew.—*Vide* Public (I.O.) Consultation of 16th December, 1769, Home Dept. in the Imp. Record Office ; also see Verelst, *A View*, etc. . . . , App. No. XXVII.

a nursery for them in respect to the Government of the country, so in like manner their experience in commercial matters before they reach Council must bring them acquainted with our commercial interests and as these are the grand foundation and support of our prosperity, they must be deemed the Essential part of their Education.'

At a Secret Consultation held at Fort William on 4th September, 1769, the President and Council, after a careful consideration of the proceedings of the meeting of the Select Committee held on the 16th of August, 1769, together with the plan in regard to the appointment of the servants of the Company for the inspection 'of the state of the different districts of Bengal, agreed in opinion with the Committee', and decided that the plan should be immediately adopted. The Board (i.e. the President and Council) felt however that, although it had every reason to hope that the most beneficial consequences would ultimately result to the country and to the Company from the introduction and the steady prosecution of the measures advocated by the Select Committee, yet it, at the same time, considered it necessary 'to separate the idea of an immediate increase of revenue' from the plan suggested by the Committee. 'Lucrative advantages must follow' and could 'not precede the alleviation of burdens and suppressions of frauds. The progress towards a general reform must ever be slow and gradual'. The plan recommended was so complete and extensive and contained so much matter of weight and importance that much time, unwearying application and great assiduity on the part of the gentlemen who would be appointed to carry it into execution would be required before it could be perfected. 'It must be evident', continued the Board, 'that to effectually change an arbitrary

system of government established for centuries past, to a free, mild and lenient state, to eradicate venality and corruption and to introduce honesty and integrity, to relieve the timid inhabitant from the apprehension of despotic rulers, to convince him that the means of complaint and redress are open to him free from the dread of rapacity which those oppressions and natural servility of temper have so strongly impressed on him from his infancy. (*sic*) In a word to accomplish an entire reform in a government of such extensive dominions and to effect such a change in the manner of the people can only be the work of time and effected by degrees'. The Board resolved, however, 'to exert their utmost endeavours in accomplishing the views of the Select Committee' and therefore agreed that the following gentlemen should be appointed Supervisors of the districts mentioned below :—

<i>Supravisors</i>	<i>Assistants</i>	
'Dacca & the depending Zemindaries Chief (of Dacca).	} Mr. John Summer } Mr. William Holland } Mr. Archibald Staples	
Rungpore Mr. John Grose		} Mr. Robertson
Dinagepore Mr. George Vansittart		} Mr. John G. Haliburton } Mr. William Pye
Purnea Mr. Gerard Gustavus Ducarel	} Mr. David Anderson	
Radshy Mr. William Boughton		} Mr. Francis Gladwin
Rous Houghley Mr. John Graham	} Mr. Thomas Graham	

*Supravisors**Assistants*

Bierbhoom & Pachet	}	Mr. Mathew Dawson
Honble Mr. Chas. Stuart		
Lands North of the City	}	Mr. William Rooker
and West of the Ganges		
Mr. William Harwood	}	Mr. John Hogarth'
Nudeah		
Mr. Jacob Rider		

Besides, the Board ordered that its Secretary should inform the gentlemen concerned of their appointment as Supravisors and Assistants, as the case might be, and that they should be directed to proceed to Moorshedabad in order to receive their instructions from the Resident at the Durbar. Further, it agreed to write to Mr. Becher as follows :—

' To Richard Becher Esq
Resident at the Durbar

Sir,

The Gentlemen of the Select Committee having this day laid before us a plan for appointing servants of the Company to inspect the state of the different districts of Bengal which hath met with our unanimous concurrence & we have resolved that it shall be immediately adopted. In Consequence of which we have appointed the Gentlemen whose names are inserted in the enclosed list to act under your orders and directions in the different stations of Supravisors & Assistants.

We have enclosed to you copy of a letter of instruction, to be delivered to the Supravisors & we earnestly recommend to you to exert your utmost endeavours towards perfecting a plan which we deem of the utmost

importance to the Welfare of the country & the Company

We are Etc. . . .'

In reply to this letter Mr. Richard Becher wrote¹ from Moidapore on 14th September, 1769, assuring the Board² at Calcutta that his utmost endeavours would be exerted towards perfecting the proposed plan. He was entirely in agreement with the Board that if the plan were properly carried into execution, it would be of the utmost importance to the welfare of the country and the Company. He felt, however, that it could not 'be entered on immediately without imminent risk to the present year's collections'. He, therefore, requested that the execution of the plan should be postponed till that business was nearly completed. At the same time he also requested that he should be permitted to repair to Calcutta and take his seat in Council that he might more fully comprehend the extent of the proposed plan and communicate his sentiments thereon more at large.

Again, in a letter³, dated at Calcutta 10th October, 1769, Mr. Becher assured the Select Committee of his 'hearty concurrence and the exertion of his utmost endeavours' that its humane and noble design might be effectually carried into execution. He pleaded, however, for the delaying of the execution of the proposed plan 'until the close of the present year's collections', at least in the districts where Aumils were employed. Among the reasons he urged in support of his plea, he said that it was neces-

¹ See the Secret Consultation, Fort William, of 5th October, 1769.

² I.e. the Governor and Council at Calcutta.

³ *Vide* the Proceedings of the Select Committee dated (Fort William) 12th October, 1769.

sary for the success of the scheme to induce the Ministers to join heartily in it. 'That most of the dependents on the Ministers', he continued, 'will try every art to frustrate our endeavours admits not of a doubt, but their efforts will be weak and vain, if the Ministers, and the Nabob in particular, are hearty in our cause. I have since my Residence at the Durbar induced the Nabob to concur in measures that tended to lessen his authority. I doubt not of being able to effect the same in the present case if time is allowed to convince him of the propriety of the scheme, and a degree of delicacy observed'. He also felt at the same time that it was expedient, in the interest of the Company, to show Muhammad Reza Khan every mark of respect without deviating from the plan of reformation.

Moreover, Mr. Becher thought that the people who had undertaken the payment of revenues for the current year, being most of them likely to be sufferers by the very unfavourable season, would embrace every opportunity of 'evading payment or getting off their bargains'. The arrival of the European gentlemen in the districts would give them a fair opening, as it would unavoidably create a divided power, and they would plead that they had not sufficient authority to oblige those under contract with them to comply therewith. The people of the districts being naturally artful, 'will also catch at the opportunity of Gentlemen arriving in the height of the Collections to evade their payments by preferring numberless complaints to the Supravisors, the justness or impropriety of which the Gentlemen cannot be competent Judges of, not being sufficiently acquainted with the manner of making the Collections'. As a consequence much

inconvenience must arise, and it was feared that revenue might fall.

Finally, Mr. Becher urged that the people in the districts would then look at the Supravisors with jealous eyes, and withhold from them every information they possibly could; 'whereas by selecting proper men against the ensuing season, and holding forth to them the hope of reward and honor in case of good behaviour they might be of the most essential service to the Gentlemen in their enquiries'.

At a Secret Consultation held at Fort William on October 26th, 1769, the President and Council carefully considered Mr. Becher's letter of 10th October, 1769, and debated whether the plan of sending Supravisors into the several districts 'should immediately take place or be deferred for a few months'. The majority were of opinion that, as the Resident at the Durbar had expressed strong apprehensions that the collection of revenue would suffer if 'the Supravisors immediately proceeded to their several appointments', the execution of the plan should be postponed until the end of February, 1770, 'unless in those districts where the Resident at the Durbar thought that it might immediately take place without detriment to the collections'. It was therefore resolved that 'the Gentlemen appointed to Purnea, Nudea and Radshy Rajahmau(l) shall immediately proceed to the City (i.e. Moorshedabad) to receive their instructions from the Resident at the Durbar and that the rest remain in their present stations until the end of February (1770)'.

The Secretary to the Council was directed to inform the gentlemen concerned of this resolution.

At its meeting held at Fort William on the 10th of December, 1769,¹ the Select Committee approved of the plan which Mr. Becher had drawn up in his letter of 26th November, 1769, regarding the appointment of Supravisors, and wrote to him in reply, among other things :—

‘ We are of opinion you have propos’d a judicious Selection of such (districts) as should be annex’d together, and put under the Management of the different Supravisors to be sent up to the City ² when the Season of the present Collections will admit their entering upon the Business of their respective Departments; and as on this occasion we would wish to be as explicit as possible we shall hereunto annex the Districts which each Supravisor is to have under his charge together with the Gross amount of their present annual Revenues, as appears in the account now before us.

Houghly, the Salt Lands of Ingelee and Talooks (thereunto belonging)—

Mr. Graham .. Rs. 1029451-9-18-1.

Bishunpore, Beerboom and Pacheet—

Mr. (Charles) Stuart .. Rs. 1045501-11-0.

Rungpore—Edrakpore, Baharbund, Rangamatty, Etc.—

Mr. (John) Grose .. Rs. 923052-5-2-3.

Dacca and Silhet—

The Chief of Dacca .. Rs. 2412511-4-10-2.

¹ *Vide* the Proceedings of the Select Committee of 10th December, 1769; also the India Office copy of the same in the Imperial Record Office, Calcutta.

² I.e. Moorsshedabad.

Bawglepore and Rajahmaul—Mr. (William) Harwood—

The annual Revenue of the former does not appear in the account transmitted to us. The latter we perceive amounts to Rs. 374029-0-9-3.

Chunacolly, Etc. Futti Sing, Lushkerpore and such parts of Rajeshawy as lay to the West-(w)ard of the Ganges. The Resident at the Durbar—

The three named Districts we observe yield a Revenue of .. Rs. 1558216-9-16-1.

Jehanguirpoor and Dinagepoor—

Mr. (George) Vansittart Rs. 2038900-13-15-2.

The District laying (*sic*) to the Eastward of the Ganges—

Mr. (Boughton) Rous .. (not stated).

Tipperah—

Mr. Wilkins .. Rs. 133000.

Jessore—

Mr. Wilmot .. Rs. 730057-9-17.

We shall wait for your sentiments concerning the district of Rokunpore e'er we appoint any person to the care of it.'

The above extract from the letter of the Select Committee to Mr. Becher will indicate the arrangements that were finally made in regard to the appointment of Supravisors. These arrangements did not materially differ from those made by the President and Council on the 4th of September, 1769.

Regarding the nature of the authority with which it meant to invest the Resident at the

Durbar in relation to the Supravisors, the Select Committee wrote to Mr. Becher that he was to regard the Letter of Instructions which it had framed, as general directions for the pursuit of the measures necessary for effecting the extensive plan it had projected for the relief of the country and the improvement of the collection of revenue. As many essential points not mentioned therein, might later on occur to it, and to the Resident, the Committee empowered the latter to make such additions thereto as might appear to him and the Ministers more conducive to the fulfilment of its wishes. If the additions were of such nature as not to admit of any delay in giving effect to them, the Resident might carry them into immediate execution, taking, however, the earliest opportunity of communicating them to the Committee with his reasons for the same. If, however, they were not of an urgent character, he must first acquaint the Committee with his sentiments thereon and then wait for its decision. 'It is our Intention', the Committee continued, 'that the Supravisors shall act immediately under the Resident at the Durbar; and in case of any Misconduct on their parts that he shall have the power of recalling them from their Stations, making immediate Report of such his Proceedings to us, or to the Select Committee for the time being in order to have our final Determination. But this Power in the Resident is not meant to extend towards the Supravisor of Dacca,¹ whilst

¹ The position in regard to the Supravisor of Dacca was as follows:—

Mr. Thomas Kelsall, Chief of Dacca, was, as has been stated before, appointed Supravisor of Dacca. He was also like Mr. Becher, a member of the Board at Fort William, and as such was equal in status to Mr. Becher. On March 1st, 1770, he wrote from Dacca to the Select Committee at Fort William inquiring in effect what exactly his relation would be as Supravisor with the Resident at the Durbar. He also expressed a desire in his letter that he would like to be immediately

a Member of the Board whose appointment being more immediately by us, we will reserve to ourselves the Judgment of his Conduct: but the Resident at the Durbar, and such Supravisor of Dacca are mutually to correspond with each other; and his accounts and Information are to be sent to the Resident in order to preserve the Form of Government by their being laid regularly before the Ministers for their sanction and opinions'. The Select Committee also resolved at its meeting held at Fort William on 15th Decem-

subordinate to the Board and that a precise line might be drawn 'between him in quality of Supravisor of the Dacca Province and the Resident at the Durbar'. Mr. Becher also had previously written to the Select Committee from Moidapore on 22nd December, 1769, inquiring whether the Supravisor of Dacca should receive his first instructions and future directions from him or from the Board in Calcutta. He had felt, however, that, if the new scheme was to be a success and if the form of government established in the country was to be preserved, the Supravisor of Dacca should not be independent either of the Ministers or of the Resident at the Durbar. The Select Committee wrote in reply to Mr. Kelsall on 29th March, 1770, that on the first appointment of Supravisors it had not overlooked the distinction due to him as a member of the Board and that it had, therefore, expressly provided that the ultimate judgment on his conduct should rest with it, although his first instructions and future directions were to proceed from the Resident at the Durbar. Explaining the position further, the Committee stated that if in any matter the directions of the Resident coincided with his own opinion, he was to comply therewith. If, however, there arose a difference of opinion between them on any question, it must be referred to the Committee for its decision. On the same date the Committee wrote to Mr. Becher, Resident at the Durbar, on similar lines in reply to his letter of 22nd December, 1769, referred to before. The concluding portion of the Committee's reply to Mr. Becher was as follows :—

'That you will maintain all that delicacy to which as a member of the Board that gentleman (i.e. Mr. Kelsall) is entitled in the course of your correspondence and transactions with him, we do not doubt and we are persuaded it is unnecessary for us to point out or recommend it to you.'

Mr. Kelsall, however, was not satisfied with the reply of the Select Committee to his letter of 1st March, 1770. In a letter dated at Dacca 15th May, 1770, he wrote, among other things, that he did not see the force of the reasons which had induced the Committee to place him in subordination to the Resident at the Durbar. He assured, however, that mortifying as the distinction was to him, he must act with no less alacrity in the discharge of the important trust committed to him and that he would be happy if he acquitted himself to the satisfaction of the Committee.—*Vide* the Proceedings of the Select Committee (Fort William), dated 29th March, 1770, and 26th May, 1770.

ber, 1769, that extracts from the Letter of Instructions as framed by the President and approved by the Committee for the guidance of the Supravisors, should, as far as it might be necessary 'to impress the natives with our good intentions to promote their ease and happiness in particular and the benefit of the Country in general', be transmitted to the Resident at the Durbar in the Bengali and the Persian language; and that the latter should furnish each Supravisor with a copy of the said extracts and direct him, on his entering upon the business assigned to him, to make them as public as possible by distributing copies thereof at every Cutchery in his district. The copies must be signed by the Supravisor. The Committee hoped that every essential benefit would accrue to the country from the appointment of Supravisors 'by their destroying and preventing all monopolies and by their making commerce as diffusive as possible'. It was not the intention of the Committee to prevent the Supravisors from carrying on trade on their own account 'so long as it did not rise to the one or counteract the other'. Its desire, however, was to see the Supravisors carry on their researches and other salutary measures required of them, with as few embarrassments as possible.¹ As much would

¹ Also the following occurs as an Enclosure to the letter of the Resident at the Durbar to the Supravisor of Rangpur, dated at Moidapore 10th April, 1770 (*Vide Copy-Book of Letters of the Resident of the Durbar, Vol. I*):—

'That the Supravisors shall have as little as possible to do with the Collections at present in order that they may not be incumbered in the important Researches they will be directed to make but in order to give their Authority its necessary Weight and to prevent the Aumils or Zemindars from Counteracting their measures the Supravisors should have a controuling tho' not an immediate active Power over the Collections in other words, the Aumils Zemindars, or officers Superintending them should be order'd to consult and mutually act on every occasion with, and report all transactions to the Supravisor, and in case that points of difference should arise, the Supravisor should have a negative voice untill (*sic*) he can report his reasons for such

depend on their outward deportment towards the people of the country, the Committee further resolved that the Supravisors should be enjoined to avoid all appearance of pomp and parade whatsoever; that it should be recommended to them to pursue a system of economy in all their measures; and that each Supravisor should be directed to transmit every month an account of all his expenses to the Resident at the Durbar in order that the Committee might later on be in a better position to judge what allowance should be given to them in their respective stations. A copy of these resolutions was ordered to be transmitted to Mr. Becher. The Committee also wrote a letter to him on this date, instructing him to issue consequential directions to the Supravisors when they would proceed to their several stations.

Mention may be made in this connexion of the fact that when Mr. Richard Becher directed Mr. Jacob Ryder to proceed to Kishennagar (i.e. Krishnagar) as the Supravisor thereof, he issued to him a letter¹ of instructions which contained the following, among other things:—

‘It is necessary to acquaint you that it is not the intention of the President and Council to alter the present form of government, but that

negative to the Resident at the Durbar and receive from him the orders of the Ministry in the occasion. The Supravisors should also have the Same negative voice in all judicial Proceedings.’ Extract from the Proceedings of the Select Committee, dated 15th December, 1769. This extract does not occur, however, in the Proceedings of the Select Committee of this date in the Imperial Record Office, Calcutta. Perhaps this is due to a clerical mistake. In view of the fact that both Mr. Ramsay Muir and Miss Monckton Jones have also quoted this extract in their works (see *The Making of British India*, p. 96 and *Hastings in Bengal*, p. 89), we may presume that the extract formed a part of the Proceedings of the Select Committee of 15th December, 1769.

¹ The letter was dated at Moidapore 20th December, 1769.—*Vide* Proceedings of the Select Committee (Fort William), dated 28th January, 1770.

the gentlemen employed by them as Supravisors are to support the authority of the government's officers in whose names (or that of the Rajah) all orders are to be issued and proper respect to be paid to them—at the same time the Supravisors are to recommend such regulations as appear necessary for the welfare of the country and the benefit of our Employers—advising me whenever the officers of the government refuse to acquiesce in what you propose that I may if I find it expedient apply to the ministers to issue their orders for enforcing the measure.'

Mr. Becher's idea was that this should be the rule for the conduct of the Supravisors in relation to the officers of the Government. He also directed the following proclamation¹ to be made in every village :—

' To all whom it may concern.

' The English Sardars taking into consideration the present state of these provinces whose welfare they have much at heart, are come to a resolution to send into the different districts English gentlemen whose business it will be to give the strictest attention to the Ease and Comfort of the inhabitants—to prevent oppression under every denomination—to give due encouragement to the Ryotts and prevent anything more being exacted from Ryotts either by Zemindar or Talook(dar) or Aumill or any one employed in the collection of the revenues than what is justly due—to see that justice is strictly administered—property secured—dispute decided as much as possible by arbitration—fines in criminal cases put under proper restraint—trade rendered as free as possible—that the cultivator

¹ *Vide* the Proceedings of the Select Committee, dated 28th April, 1770.

and manufacturer may be encouraged in their labours—the districts flourish—the government receive its just revenue—the Zemindars, etc. be supported in their due rights and not suffered to exceed them—in short the Honourable Governor and Council mean by these appointments to secure the just dues of government to relieve the inhabitants from any degree of oppression to grant them the necessary Encouragement for their labours—to promote their ease and comfort and the general good of these provinces.

‘The gentlemen in the different districts will be ever ready jointly with the officers of the government to contribute to carry into execution the humane plan formed by the Governor and Council for the relief Ease and Comfort of these provinces.’

The Select Committee considered the form of the proclamation as well judged.¹

On the 2nd of June, 1770, however, Mr. Richard Becher wrote from Moidapore to the Select Committee² to inform it that the young gentlemen who had been appointed Supravisors were at a loss as to how to act, and that the Ministers had complained that their (i.e. the Ministers’) orders had not been properly respected in the districts because of their controlling power having been exerted by the Supravisors. He doubted whether ‘young gentlemen with little experience themselves attended by black dependents and bānians chiefly from Calcutta and of course unacquainted with the affairs of collection’, were capable of managing the revenues and counteracting the various obstructions that would be undoubtedly thrown in their

¹ *Vide* the Proceedings of the Select Committee, dated 28th April, 1770.

² *Vide* the Proceedings of the Select Committee, dated 9th June, 1770.

way. He did not think that they would be so capable, and therefore apprehended a loss of revenue. He added, however, that although he disapproved of 'the collections in general being put into the hands of the Supravisors', he would like the experiment to be made in one or two districts in which there might be gentlemen who had previously had an opportunity of gaining experience in the affairs of collection, such as Messrs. Graham, Vansittart, Stuart and Ducarel. The Select Committee, after a most careful consideration of the points urged by the Resident, resolved¹ that it could not think of receding from the measures which it had adopted with 'so much circumspection and such flattering hopes of success out of regard to the pretences and evasion of Aumils, Zemindars and Collectors'. It was of opinion that the controlling power delegated to the Supravisors might, 'if exercised with temper and conducted with judgment, answer all purposes'. As it would not increase that power without the most manifest necessity, so it would never consent to diminish it unless arguments of great weight could be urged in its favour. The Committee then communicated its decision to the Resident in its letter dated at Fort William 9th June, 1770. Among other things, it wrote that it had no doubt that the Resident would exert himself in overcoming the difficulties placed in the way of Supravisors by the 'desperate men who had long feasted on the spoils of the poor native', who therefore could not then endure the thoughts of resigning those advantages, and who perhaps dreaded a retrospection into their past conduct; and that, with the assistance of Mahomed Reza Cawn, he would succeed. Although,

¹ *Vide* the Proceedings of the Select Committee, dated 9th June, 1770.

however, the Committee was originally not in favour of withdrawing the controlling power from the Supravisors, yet it later on reconsidered its decision on further urgent representations being made by the Resident on the 18th of June, 1770. At its meeting held at Fort William on the 21st of June, 1770, the Committee resolved¹ to write the following letter to the Resident in reply to his letter of 18th June, 1770 :—

‘ That it was for the sake of consistency we recommended in our former letter a steady adherence to the original plan of investing the Supravisors with controlling power not being willing without the most conclusive arguments to annul it, as such a concession if hastily made might reflect on the firmness of government and if an association really existed inspire the accomplices with fresh courage and insolence. That whether in certain cases we should go a step further and convert the controlling power into an active one is another consideration. That the resident (at the Durbar) has advanced so many serious objections to the controlling power and the impracticability of conducting the revenues should we persist in our determination of confirming it, we are induced to acquiesce and hope in so doing all further difficulties will be obviated, and the currency of business and public credit renewed. That the experiment of an active power which the resident recommends may be delegated to particular gentlemen we approve, as thereby the danger that might be apprehended from a sudden and general introduction of so new a system will be avoided and experience acquired without risk’

¹ *Vide* the Proceedings of the Select Committee dated 21st June, 1770.

The controlling power was, however, restored to the Supravisors later on. This will be evident from the following extract from the Instructions¹ of the President and Council to the Controlling Councils of Revenue at Moorshedabad and Patna, agreed upon at a Secret Consultation held at Fort William on 16th August, 1770:—

‘ Experience convinces us that without a proper Degree of Authority all Researches will be fruitless, and that it is in vain to send servants into Districts to detect abuses if their Endeavours are liable to be counteracted by the Powers of men whose Interest it is to keep them Ignorant.

‘ For these Reasons we not only confirm² the

¹ See also O. C. Secret, No. 3, 16th August, 1770.

² In view of this the following extract from the General Letter to Court, dated at Fort William 31st October, 1770, from the Select Committee, is very interesting:—

‘ From the very serious Representations of the Resident at the Durbar and Mahomed Reza Cawn, We are at length with much difficulty induced to withdraw from some of the Supravisors that Controuling Authority which the Committee intended should be vested in them all. We thought an Adherence to the Original Plan more suitable to the Consistency & Dignity of Government than a Change, which might, if an Association really existed, inspire the Accomplices with fresh Courage and Confidence. The Resident at the Durbar, on the other hand, assured us that the Collections could not be carried on, if the Controuling Power was continued to those Gentlemen; that it would interrupt Business, and create Pretexs for Ballances, that the Active Power was the only effectual one, and that it was too great to be entrusted to all at once; . . . Many other forcible Arguments, which are recorded in our Proceedings (28th June) were urged on this Occasion, and we, thereupon, at length gave our Consent that the Controuling Power should for the present be only vested in Messrs. Kelsall, Graham, Vansittart, Ducarell, and Stewart. But in This our Intention has been frustrated by Orders since issued by the Council in their Secret Department confirming the Controuling Power to all the Supravisors which was originally vested in them.’ The letter was signed by Messrs. John Cartier, Claud Russell and Charles Floyer, and its original copy was despatched by the *Prince of Wales*. Was this difference of opinion between the Council and the Select Committee an echo of the conflict between them over the question of their respective jurisdictions over revenue matters? Perhaps so. The above extract has also been quoted by Dr. Firminger in his *Historical Introduction to the Fifth Report*—(p. cxcv). According to him the letter was dated 30th October, 1770. I find, however, in the relevant MS. record that it was dated 31st October, 1770. Besides, the text of his extract is slightly different from mine.

controlling Powers we gave to the Supravisors but should those be deficient to answer the Ends for which they were appointed you are to acquaint us what further addition you think necessary to their present Authority that we may judge and then give you our sentiments.

‘And we must here add that a Servant who is unworthy of this confidence is unworthy of the station to which we have appointed him.’

The Instructions were communicated by the President and Council to the Controlling Councils of Revenue at Moorshedabad and Patna on 11th September and 11th October, 1770, respectively.¹ At a Consultation held at Moorshedabad on 1st October, 1770, the Controlling Council of Revenue agreed to write a circular letter to the Supravisors of ‘Nuddea, Jessore, Rajeshahy, Rungpore, Rajemahal and Pacheet,’ confirming² to them the controlling power which had formerly been vested in them (but which, presumably, had subsequently been withdrawn).³ Moreover, the following Purwannah was issued by the Nabob Mahomed Reza Cawn to the officers of the Government in regard to the controlling power of the Supravisor :—

¹ See the Secret Consultations, Fort William, of 12th September and 11th October, 1770. Also see in this connexion footnote 2, page 110, *post*.

² It appears from Mr. Becher’s letter dated at Butram Gury 1st October, 1770, that one of the reasons which induced him to tender his resignation of the office of President of the Council of Revenue at Moorshedabad was this confirming of the Controlling power to the Supravisors.—*Vide* Secret Proceedings, Fort William, 30th November, 1770.

³ It may be noted here that the Council of Revenue at Moorshedabad wrote the following to the Governor and Council at Fort William on November 20th, 1770 :—

‘In consequence of your Orders of the 11th of September We Immediately on taking charge of this Department confirmed to the Supravisors in General the controlling power wherewith they were originally invested.’

Vide Secret Consultation, Fort William, of 3rd December, 1770.

' At this time the Gentlemen of Counc(il) having determin'd that the Collection of the Revenues, the Examination of accounts and the unravelling and exploring of all Transactions in the different Districts shall be under the Controul of the Supravisor of each Zelah you are hereby directed to attend on Mr. . . . whose orders you are to obey in regard to collecting the Revenues and managing the Business of the District within your Jurisdiction and whenever and whatever accounts of the Collections he calls for you are to deliver to him without Delay and knowing that he is invested with the Controlling Authority in your District do not deviate a Hairs Breadth from his orders for in such Case the Consequence will be unfavourab(le) for you.'

Copies of the English translation of this Purwannah were ordered by the Controlling Council of Moorshedabad to be transmitted to Supravisors.

I have so far dealt with the Appointment of Supravisors in Bengal. Supravisors were also appointed in the province of Bihar. At a meeting of the Select Committee held at Fort William on 9th June, 1770, the Hon'ble Mr. John Cartier informed the Committee that the Supravisor of Bihar (Mr. James Alexander) had in a private letter expressed a desire to have four gentlemen appointed to act as Supravisors in the province of Bihar. Thereupon the Committee recommended to the Council that Messrs. Lloyd, Holme, Palmer and Golding should be appointed Supravisors in Bihar. As four Supravisors would be 'too few to answer all the purposes of such stations in a province of such extent', the Committee requested the Supravisor of Bihar 'to transmit a plan for partitioning the province of Bahar into district Supravisorships for the fuller

and more satisfactory information of the Committee'.

At a Secret Consultation held at Fort William on 2nd August, 1770, the President and Council approved of the appointment of 4 Supravisors in the province of Bihar as proposed by the Select Committee in their Proceedings of 9th June, 1770. The Council added, however, one more name¹ to the list and asked its Secretary to direct the gentlemen concerned 'to proceed Immediately'. Mr. James Alexander was duly informed of this decision by a letter of this date.

It may be noted here that the Court of Directors approved of the institution of Supravisorships in its general letter² to Bengal dated 10th April, 1771. In para. 64 of this letter the Court stated :—

'It is with pleasure we observe that the appointment of Supervisors to examine into the state of the Provinces (under the Instructions which our late President has with so much judgment and fulness laid down for their guidance) may be productive of so general a reformation of the abuses which are the immediate objects of our concern that we have little to add to our preceding Orders and Regulations. We therefore wait with Impatience for the issue of the Supervisors Researches in full hope that our President and Council will have adopted such measures as shall unite with our views not only for the Company's Interests, but for the Good of a Country from which we receive so great advantages.'

¹ Mr. Keighley.

² Addressed to the President and Council at Fort William in Bengal. The original letter was sent by the *Colebrooke* and its duplicate was sent by the *Lord Holland*.

Within two years, however, the Court of Directors revised its opinion in regard to the Supravisors. In its general letter¹ to Bengal, dated 7th April, 1773, the Court wrote (para. 45) :—

‘As the sending our Junior Servants into the Provinces as Supravisors has not been attended with the wished for success but has enabled them to monopolise the whole Trade of the Country, We therefore direct that they be withdrawn as soon as possible and we leave it to You to substitute some other plan² for making yourselves

¹ Addressed to the President and Council at Fort William.

² Effect was given to this instruction by the Board of Revenue at Calcutta on 23rd November, 1773. I shall deal with this matter in detail in the second volume of this treatise. Here I shall touch only on salient points.

After having debated at several meetings on the various means which had occurred to it for carrying into execution the intention of the Court of Directors in regard to the future control and management of revenues and the removal of the Collectors from their stations, the Board of Revenue finally agreed upon a detailed plan for the future control and management of the revenues of Bengal, Bihar (and Orissa), together with another plan to be introduced immediately as a temporary measure pending the introduction of the first mentioned plan which was intended to be permanent.

Briefly speaking, under the temporary plan the provinces of Bengal, Bihar (and Orissa) were to be divided into six grand divisions. The first grand division was ‘to be managed at Calcutta’; the second at Burdwan; the third at Moorshedabad; the fourth at Dinajpore; and the fifth at Dacca. Each of these divisions was to comprise several districts. For instance, the Calcutta division was to consist of the Calcutta Parganas, Hughly Idgelle (Hidgelee), Mysadal, Tumlook, Nadia, Jessore, etc. The sixth grand division was to comprise the whole province of Bihar minus Mongheer, and was to be superintended by the then Chief and Council of Revenue at Patna. The districts of Chittagong and Tipperah were to remain under the management of a Chief.

A Committee of Revenue, consisting of two members of the Supreme Council and three senior servants of the Company, was to be instituted at Calcutta for superintending the first grand division. It was to have a Secretary, a Persian translator, an accountant and five Assistants. Councils of Revenue were to be established for superintending the second, third, fourth and fifth grand divisions, each Council being composed of a Chief and four senior servants of the Company. Besides, each Council was to have a Secretary, a Persian Translator, an accountant, and three Assistants.

The office of the Superintendent of the Khalsa was to be abolished after the establishment of the Provincial Councils. The Registry of the Khalsa was however still to remain and the Roy Royan (see

acquainted with the exact value of every district and for giving relief to the Inhabitants, till We

Chap. VI) was to act therein under the collective control of the Council of Revenue as before and the immediate control of the Governor.

A Diwan was to be appointed to each of the Provincial Councils. He was to be chosen by the Board of Revenue either from among the then Diwans of the districts or such other persons as the Board might deem well qualified for that office. The Roy Royan was to act as Diwan to the Committee of Calcutta. The Provincial Councils (including the Calcutta Committee) were to correspond with the Council of Revenue (i.e. the Board of Revenue), and their Diwans with the Roy Royan and 'to act under their orders in every respect as the Collectors do at present'.¹ The collection in the districts composing the grand divisions which were not the seat of the provincial Councils was to be managed by Naibs 'at such stations as they may judge necessary'. The Naibs were to receive their orders from the provincial councils. The Naibs of the districts under each provincial council were to hold Courts of Diwanny Adalat according to the existing regulations and transmit their proceedings to the provincial Council.

In order to carry the temporary plan into execution the Board of Revenue constituted a Committee of Revenue for Calcutta with Philip Milner Dacres as its President, and also formed provincial councils for Burdwan, Moorsshedabad, Dinajpore and Dacca, with Messrs. John Graham, Samuel Middleton, William Lambert and Richard Barwell as their Chiefs respectively. Moreover, the Board directed the Collectors of the districts comprised within each division to be recalled to the Presidency along with their Assistants as soon as they should have adjusted their accounts to the satisfaction of the relevant provincial Council or Committee, as the case might be. This order was not to apply to such Collectors as might be detained at their stations by the duties of other appointments they might have held.

Finally, the Board resolved that necessary letters and orders should be immediately issued in consequence of the resolutions referred to above. For instance, it wrote to the Calcutta Committee of Revenue :—

' Gentlemen

Having in consequence of the orders of the Honble Court of Directors thought it necessary to recall the Collectors and to establish a new mode of superintendency for collecting the Revenues of Bengal and Bahar We have resolved as a present Expedient to divide the provinces into six grand Divisions each division to be under the management of a Council consisting of a Chief and four members. The first of these grand Divisions is to be managed at Calcutta and to consist of
Or, for instance, it wrote to Mr. Henry Cottrell, Collector of Nadia :—

' Sir

We have now to advise you that we have thought proper to put your Collectorship under the management of a Committee which we have formed at the Presidency of which is appointed President Mr. Dacres.

We in consequence direct you to return to the Presidency with your Assistants whenever you shall have rendered your accounts

shall be able to send You compleat Regulations for conducting this important branch of our Affairs which we have now under consideration.'

The failure of the institution of Supravisorships was due to several reasons. Certainly there can be no doubt about the fact that the authors of the experiment were inspired by a sincere desire as much to contribute to the prosperity of the Company as to ameliorate the condition of the people of this country. At the same time it must be admitted that the task which they imposed upon the Supravisors, many of whom lacked wide administrative experience, was, as may have been noticed from the summary of their duties given before, as stupendous in its nature as it was varied.¹ Besides, great difficulties were placed in the way of the success of the experiment—and particularly, of the preparation of correct Hustaboods—by Zemindars, Naibs, Aumils, Kanungoes and others employed, or directly or indirectly interested, in the collection of revenues. It appears from the correspondence of Supravisors with the Resident at the Durbar that accounts were often purposely made confused and intricate; that necessary

and received orders to that effect from the Committee above-mentioned.'

Mutatis mutandis similar letters were addressed to other Collectors. —*Vide* Consultation, Board of Revenue, Fort William, of 23rd November, 1773; also O.C. No. A7, 23rd November, 1773, Revenue Dept., Fort William; also Harrington, *Analysis of the Laws and Regulations*, Vol. II, pp. 29-33; also Ramsbotham, *Studies*, etc., pp. 33-35.

In view of what has been stated above, Miss Monckton Jones's statement in this connexion, namely, 'The Collectors remained in their Districts' (*Hastings in Bengal*, p. 291) cannot be accepted as correct.

¹ Although I do not agree with Mr. C. D. Field in all that he has said on this point—rather sarcastically—in his *Landholding and the Relation of Landlord and Tenant, in Various Countries* (2nd Edn., 1885, pp. 468-69), yet I think he is right when he says that 'the successful performance of such manifold and difficult duties' as were imposed upon the Supravisor, could not 'lie within the compass of individual ability' and that the task committed to him was impracticable.

information was withheld; that 'every means used, and every art tried, to secret' relevant documents; and that even in some cases correspondence was intercepted by the Intrigues and chicanerie of some persons'.¹ In a word, they used² 'every art that either Villany or Abilities can suggest, to prevent if possible, their being disgraced'. Moreover, it was a mistake on the part of the Select Committee to permit them to continue their private trade.³ It was bound to lead to the monopolizing of trade and the abuse of power in the circumstances in which the Supravisors were placed. As Miss Monckton Jones has rightly observed, the system made 'these Englishmen (i.e. the Supravisors) the supreme lords each in his own district, for their complete control of trade was now reinforced by the powers of a judge and those of a tax-collector. Armed in this triple brass they could exploit the country unhindered'.⁴ Finally, the President and Council committed a great blunder when

¹ See the letters of 19th May, 23rd June and 14th July, 1770, from the Supravisor of Rangpore (Mr. John Grose) to Mr. Richard Becher, Resident at the Durbar; also the letters of Mr. J. Rider (Supravisor of Krishnagar) of 27th December, 1769, and 1st January, 1770, and the letter of 26th May, 1770, from the Supravisor of Dacca (Thomas Kelsall) to the same.—*Vide Copy-Book of Letters of the Resident at the Durbar*, Vol. 1, Revenue Dept., Moorshedabad in the Bengal Secretariat Record Room. The letters have also been published by the Government of Bengal.

² See *Ibid.*

³ See page 79, *ante*.

⁴ See her *Warren Hastings in Bengal, 1772-74*, p. 66.

'Will you believe that the boys of the Service are the sovereigns of the country under the unmeaning title of Supervisors, collectors of the revenue, administrators of justice, and rulers, heavy rulers of the people?' From Hastings' letter dated at Fort William 26th March, 1772, to the Hon'ble Mr. Josias Dupre (Gleig's *Memoirs of Warren Hastings*, Vol. 1, p. 234).

It is true that many of the Supravisors who had been first appointed, were comparatively junior servants of the Company. See in this connexion Dr. Firminger's Introduction to *The Letter Copy Books of the Resident at the Durbar at Moorshedabad, 1769-1770*, published by the Bengal Secretariat Book Depot.

they resolved¹ at their Secret Consultation, held at Fort William on 18th March, 1771, that, although the Supravisors in Bengal and Bihar should each receive an allowance of 1,000 sicca rupees per month from the dates of their first appointment till the 31st of March, 1771, they should each receive, with effect from 1st April, 1771, only an allowance of sicca rupees 1,800 per annum. Regard being had to the duties and responsibilities of the office, the allowance of 1,800 sicca rupees per annum for a Supravisor was too inadequate.² The Council made this reduction in allowance with a view to complying with the wishes of the Court of Directors, which had desired reduction in the salaries of subordinate officers. But the Council should have had the foresight to see that such a reduction in allowance would, regard being had to his position, power and influence in his district, make the Supravisor an easy prey to temptations, and would otherwise lead to corruptions. Mr. J. T. Wheeler is not wrong when he says,³ 'the measure of

¹ The Council also resolved on the same day that in view of the fact that Mr. Kelsall, Supravisor of Dacca, was a member of the Board, he should be given an allowance of 2,000 sicca rupees per month from the date of his appointment as Supravisor till the end of February, 1771, when Mr. Harris had taken over the charge of Supravisorship; and that Mr. Harris was to have the common allowance of 1,000 sicca rupees per month till the end of March, 1771. Thereafter his allowance was to be sicca rupees 1,800 per annum.

² It may be noted here that this reduction in the allowance of Supravisors naturally caused dissatisfaction amongst them, and many of them—for instances, the Supravisors of Purnea, Beerbhoom, Rangpur, Jessore, Nadia, Dinajpur and Rajmahal—sent strong representations to the Controlling Council of Revenue at Moorshedabad, soliciting its interference on their behalf. Thereupon, the Controlling Council not only sent extracts from those representations to the Controlling Committee of Revenue at Fort William, but also requested in a covering letter dated at Moorshedabad 30th April, 1771, the reconsideration by the latter of its previous decision on the question of the allowance to be granted to the Supravisors.—*Vide* Proceedings of the Controlling Committee of Revenue, Fort William, 7th May, 1771; also O.C. No. 2, 7th May, 1771, Revenue Dept.: Controlling Committee of Revenue.

³ See his *Early Records of British India*, 1879, p. 384.

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appointing Supravisors was a move in the right direction, but it proved a failure. An Englishman placed alone in a large district, surrounded by native influences of the worst character, was helpless to contend against the general corruption, and was often tempted to share in the spoil. Such appears to have been the fate of Verelst's Supravisors.'

CHAPTER IV

CONTROLLING COUNCILS OF REVENUE AND THE CONTROLLING COMMITTEE OF REVENUE

In the two preceding chapters I have dealt with the institution of supervisors. I shall now describe the origin, constitution and functions of the three bodies that were set up after 1769, both with a view to a better collection of land revenue in Bengal and Bihar and a more efficient administration of matters connected therewith, namely, the Controlling Councils of Revenue at Moorshedabad and Patna and the Controlling Committee of Revenue at Fort William. I shall first deal with the Controlling Councils of Revenue.

CONTROLLING COUNCILS OF REVENUE

In its letter,¹ dated 30th June, 1769, the Court of Directors wrote to the President and Council at Fort William :

‘ Para. 13:—We have attended to the several Informations and Proceedings on the Subject of the Revenues and from the result of our Observations we see reason to Flatter ourselves that with care and Industry great Improvements may be made in the Duannee Collections. We find the Revenues of the Calcutta Lands as well as of Burdwan, Midnapore and Chittagong have been considerably Augmented. And this encrease (*sic*)

¹ The letter was sent by the *Lapwing*. It was addressed to the President and Council at Fort William in Bengal. For the speedy accomplishment of the object which the authors of the letter had in view, the *Lapwing* packet was ‘dispatched express to the Bengal Presidency’.

gives us a sensible Pleasure, because we perceive the number of Inhabitants have increased at the same time, which we regard as a Proof that they have found in those provinces a better security of their Property and relief from oppressions. And it is with particular satisfaction We can attribute these Advantages to their being more immediately under the Company's management and under the Constant and Minute Direction of our Covenanted Servants the like abuses which we have corrected in these Districts are still severely felt thro' all the Provinces of Bengal and Bahar w(h)ere the numerous Tribes of Fougedars, Aumils, Sikdars etc., practice (*sic*) all the various modes of Oppression which have been in use so long as the Moorish Government has subsisted ; to correct abuses of so long a Growth will require much time and Industry and above all a patient and moderate exertion of the Powers Invested in us by the Grant of the Dewannee, for we do not mean by any violent and sudden reform to change the Constitution, but to remove the evil by degrees, by reducing that immense number of Idle Sycophants who for their own emolument and that of the Principals are placed between the Tenants and public Treasury and of which everyone must get his share of Plunder, the whole Mass of which must amount to a most enormous sum, among the various Informations we have received on this subject, We have particularly attended to Mr. Sykes's Letter relating to Denagapore entered in your Select Committee's Proceedings of the 10th February 1768 this Letter exhibits at one view a very ample description of the abuses we are speaking of and which we Wish to eradicate.

' Para. 14 :—Our intention is to proceed in this work without taking off from any of those Profits

and Emoluments which have usually accrued to the Zemindars who have inherited Lands from their Ancestors, much less to add anything to the Rents to be Collected from the Tenants, on the contrary we mean to better the condition both of the one and the other, by relieving them from many oppressions which they now labour under.

‘ Para. 15 :—But a Plan of reformation of so extensive a nature cannot be effected by one Man,¹ it must be the constant attention of many, and for this purpose we have Resolved to establish a Committee of some of our ablest servants for the management of the Dewannee Revenues at Muxadabad (i.e. Moorshedabad) for the Bengal Province, and at Patna for that of Bahar.

‘ Para. 16 :—The Gentlemen to be so appointed shall be Comptrollers for the management of the Duannee Revenues under *your* Direction and they are to have so many other of our Junior Covenanted Servants for Assistants as from time to time may be found necessary to be sent into the several Provinces to correct abuses & maintain the intended Reformation.

‘ Para. 17 :—The object of this Council must be first to inform themselves of the real state of the Collections in every part, that is to say, what Rents are at this time actually paid by the Tenants, and what was paid formerly what is the nature of the Cultivation and what the Chief Produce of each District & whether in that respect there seems a prospect of Improvement. They are next to inform themselves of the amount of the charges of Collection for some Years past in as particular a manner as possible & You are then to judge how many of the Aumils & other Officers, among whom those immense sums have been

¹ I.e. the Resident at the Durbar or the Chief at Patna.

divided, may be spared. This saving as far as it can reasonably be carried at the same time that it will be a Profit to the Company in point of Revenue, will likewise be a Relief to the Tenant for it cannot be doubted but that these numerous Instruments of Power lay the Inhabitants under Contribution in various secret ways over & above what appears upon the face of the accounts.'

Continuing, the Court of Directors advised the President and Council that in giving effect to this plan of reformation they must proceed 'with a moderate, steady and persevering Spirit of Enquiry, looking rather to the prevention of Frauds for the future than the punishment of those offences which have already passed, & which if not justified are at least much palliated by the immemorial Custom of the Moorish Government.' The Councils to be established at Moorshedabad and Patna were to have control over all business relating to revenue; but 'Mahomed Reza Cawn or some other principal Person of the country must be appointed Naib Duan for the Bengal Province (that is the Company's Deputy) and all the Business must be carried on thro' the Naib and under his Seal and Signing'. Similarly Shitabroy or some other principal person at Patna was ordered to be appointed Naib Duan for the Province of Bihar. The Council of Revenue at each place was directed to sit daily or as often as might be necessary 'for the most minute attention to this Important branch of Business' (i.e. Revenue). The Naib was to give 'his advice and opinion upon the measures necessary to be taken, the officers and Collectors requisite to be sent to the different Districts, and the Orders and Powers to be given them'; but the Council (of Revenue) was to 'consider and determine the whole,' and no

appointments were to be made, nor was the Seal of the Naib 'to be put to any Orders' without its approval. 'Copies of all such orders & appointments' were ordered to be entered in its Diary or in a separate Book, and to be transmitted regularly to England.

Further, the Court stated that, although it was opposed to any action which would be prejudicial to the rights of the Zemindars who held certain districts by inheritance, yet if any of them died leaving no heir, his lands should be 'lett for a term of years' and on such conditions as might encourage improvements in their cultivation. In regard to waste lands, its instruction was that the Governor and Council should 'propose Terms for settling them, giving the undertakers every advantage possible to enable them to proceed in a work so beneficial to the Community in general, and yielding to the Company in process of time a certain increase of Revenue.' 'To sum up the whole of this subject in few words,' the Court proceeded, 'our meaning is, to save what we can of the large salaries now paid to idle Dependents appointed to nominal but useless offices by the Country Government, and to lead you to such a knowledge of the real state of the Rents and Cultivation of the several Districts as may enable you to keep the Tenants free from Imposition & Extortion, and to give every possible encouragement to the Husbandman and the Manufacturer'.

In the same letter the Court also informed the President and Council at Fort William that it had decided to send three Commissioners to India 'with full Powers of superintending the Company's several Presidencies & directing their operations to one uniform Plan'; that it had accordingly appointed Messrs. Henry Vansittart,

Luke Scrafton and Francis Forde to be its Commissioners for the said purpose 'with Powers as Expressed more fully in their Commission'; that the Commissioners would 'have a superintending and controuling Power over the whole (i.e. all the Settlements of the Company in India) in like manner as if we the Court of Directors were ourselves present upon the spot'; and that they would have to proceed from Presidency to Presidency 'to make the desired Orders and Regulations'. Now it appears from the said letter of 30th June, 1769, and also from the Instructions of the Court to the Commissioners (dated 15th September, 1769,) relating 'to the Presidency at Fort William in Bengal' that one of the tasks entrusted to the Commissioners was 'the Establishment of a better mode of collecting the Duannee Revenues,' on the lines suggested by the Court in the letter. Not only was this necessary in the interest of the Company; but it was 'essential to the ease and happiness of the People, the security of their Property, and the consequent encouragement of Cultivation and Manufactures'. It appears from the Company's General Letter to Bengal, dated 10th November, 1769, taken along with its General Letter to Bengal, dated 15th September, 1769, that the three Commissioners embarked from Spithead on 30th September, 1769, on board 'His Majesty's Frigate *Aurora*'. As the Commissioners did not reach India within the usual time and as no intelligence was received about them although six months had elapsed since they had left the Cape of Good Hope,¹ it was naturally apprehended by the

¹ *Vide* Secret Letter to the Court of Directors, dated at Fort William 8th September, 1770; also the Postscript to the General Letter to the Court, dated at Fort William 28th June, 1770; also Secret Consultation, Fort William, of 6th July, 1770.

authorities at Calcutta that they must have met with some 'fatal accident' on their way. It was on this supposition that the Council at Fort William argued that, regard being had to the contents of the letter of 30th June, 1769, the execution of the powers vested in the Commissioners by the Court of Directors, did, so far as Bengal was concerned, devolve on it. After a prolonged controversy over the constitutional question whether the powers in relation to the management of the Diwani revenues, intended by the Court to be exercised by the Commissioners, should, in view of their non-arrival in India, owing perhaps to an accident, be exercised by the Council or the Select Committee—a controversy with which I do not propose to deal in this treatise¹ as not being relevant to its object—it was agreed by the Council by a majority of votes at a Secret Consultation held at Fort William on the 27th of June, 1770, as follows:—

'That it is the Meaning of the Court of Directors, the Governor & Council should put into Execution their Orders concerning the appointment of Comptrollers of the Dewanne Revenues who are to be under the Direction of the Council.'

At its Secret Consultation held at Fort William on 6th July, 1770, the Council resolved, again by a majority of votes: 'That the plan of an Appointment of a Council of Revenue at Muxadabad and Patna shall take place'. Thereupon the Council, having considered the question of appointing Councils of Revenue at Moorshedabad and Patna, agreed that at the former place the Council of Revenue should consist of four members, two of whom were to be members of the

¹ I propose to deal with the constitutional questions of this period in a different treatise.

Council at Fort William and two senior servants of the Company ; and that the Council of Revenue at Patna should consist of three members, one of whom must be a member of the Council at Fort William and the other two senior servants of the Company.¹ The following persons were then appointed to constitute the Council of Revenue at Moorshedabad :—

Mr. Becher	1st
Mr. Reed	2nd
Mr. Lawrell	3rd
Mr. Graham	4th.

And the following persons were appointed to compose the Council of Revenue at Patna² :—

Mr. Alexander	1st
Mr. Vansittart	2nd
Mr. Palk	3rd

At its next meeting held on July 13th, 1770, the Council agreed that the 'Gentlemen appointed to Compose the Council(s) of Revenue be ordered to prepare themselves for the delivery of their present offices by the 1st August and to take charge of these their several appointments by the 1st day of September next ensuing'.³ As it

¹ It may be noted in this connexion that in its General Letter to Bengal, dated 18th December, 1771, the Court of Directors directed as follows :—

'Observing that our Moorshedabad Council consists only of four Members, and that by the casting voice of the Chief an improper Majority may be formed ; we direct that you add another Member to the said Council, and that both at Moorshedabad and Patna, our Councils of Revenue do, in future, consist of not less than five Persons ; and it is our pleasure that no Important regulation do ever take place, until they shall have been first concurred and fully approved, by the Majority of our said Councils respectively, either at Moorshedabad or at Patna.'

² The President and Council informed the Court of Directors of the constitution of the two Councils of Revenue in their Secret Letter, dated at Fort William 8th September, 1770.

³ In a minute delivered at the Secret Consultation, held at Fort William on July 6th, 1770, the President, the Hon. Mr. John Cartier,

would be necessary for each Council of Revenue to have a Secretary and an Accountant it was resolved that the Council(s) of Revenue should 'nominate them from the Assistants at the Durbar'. It was also resolved that the Instructions to be issued to the Council(s) of Revenue for their guidance should be based upon the Company's letter of 30th June, 1769, and that the Secretary should prepare drafts thereof for the consideration of the Council at its next meeting. The Council further agreed to write two letters—one to the Resident at the Durbar and the other to Mr. Alexander at Patna—informing them of its decision to constitute two Councils of Revenue in pursuance of the instructions of the Court of Directors. Its letter¹ to the Resident was as follows :—

' To Richard Becher Esqre

Sir

The Honble the Court of Directors have thought proper to point out the Establishment of a mode for collecting the Dewanne Revenues, which they deem more eligible than the present Plan This mode is the Appointment of a Council at Moorshedabad for the management of the Bengal Revenues and of another at Patna for the management of the Bahar Revenues.

gave several reasons why he did not think it expedient that the proposed measure should be immediately carried into execution. This was perhaps the cause of the delay in the functioning of the two Councils. As a matter of fact, the Council at Moorshedabad held its first Consultation on 27th September, 1770.

¹ In his reply to this letter, dated at Moidapore 30th July, 1770, Mr. Becher assured the Council at Fort William that his best endeavours would 'continue to be exerted to promote the interest of his employers and the welfare of the country in conjunction with the gentlemen who had been appointed to form with him a Council for the management of revenues at Moorshedabad'—Secret Consultation, Fort William, 2nd August, 1770.

In obedience to these Orders we have formed a Council at each of these places who are Comptrollers for the management of the Revenues The Gentlemen we have appointed to reside at Moorshedabad are yourself Messrs Reed Lawrell & Graham. We have resolved that this plan of Collection shall take place the 1st of September next and have accordingly directed Messrs. Reed Lawrell and Graham to hold themselves in readiness to take possession of their Appointments at that time.

The necessary rules & regulations for your guidance in this important Trust are now framing and we shall take care to furnish you with them in due time.

Fort William
the 13 July 1770

We are
Sir

Your most obedient servants.'

A similar letter ¹ was written to Mr. Alexander at Patna, only with this difference that he was informed that Mr. Vansittart would be the second and Mr. Palk the third member of the Council of Revenue there.

At a Secret Consultation held at Fort William on 16th August, 1770, the Council finally approved of the following Instructions ² to be issued to

¹ In acknowledging receipt of this letter Mr. Alexander wrote from Patna on 12th August, 1770, to the Council at Fort William :—

'Whatever further Instructions you may be pleased to send for the conducting of this Business shall be duly attended to.'—Secret Consultation, Fort William, 23rd August, 1770.

² *Vide* Secret Consultation, Fort William, 16th August, 1770 ; also O.C. (Secret) No. 3, 16th August, 1770 ; also Moorshedabad Consultation (Controlling Council of Revenue), 27th September, 1770.

the two Councils of Revenue :—

‘Instructions to the Councils of Revenue at Moorshedabad and Patna

‘Gentlemen

‘The Honble the Court of Directors have thought proper to point out the Establishment of a Mode for Collecting the Dewannee Revenues which they deem more eligible than the present plan.

‘This mode is the Appointment¹ of a Council at Moorshedabad for the management of the Bengal Revenues and of another at Patna for the Management of the Bahar Provinces

‘In obedience to these Orders we have appointed you to be our Council at² And for your guidance in the Execution of this Important Trust we shall here lay down such rules and regulations as

¹ In regard to the allowances of the members of the Councils of Revenue the following information is available.

Up to the 31st of March, 1771, from the date of the commencement of appointment :—

Moorshedabad Council

- Chief of the Moorshedabad Council Sicca Rs. 5,000 per month.
- The Second of the Council so long as he was a member of the Supreme Council Sicca Rs. 3,750 per month.
- The third and the fourth member of the Council Sicca Rs. 1,875 per month.

Patna Council

- Chief of the Patna Council Sicca Rs. 3,750 per month.
- The 2nd and the 3rd member of the Council Sicca Rs. 1,875 per month.

After the 1st of April, 1771 :—

- Chief of the Moorshedabad Council Sicca Rs. 1,000 per month.
- The other members of the Moorshedabad Council & all the members of the Patna Council (including its Chief) Sicca Rupees 2,000 per annum each.

Vide Secret Consultations, Fort William, of 12th September, 1770, & 18th March, 1771.

² Moorshedabad or Patna as the case might be.

appear most consonant to the Intentions of the Honble the Court of Directors and best calculated to effect a reformation of the Abuses and oppressions which have been practised by the numerous tribes of Foujedars Aumils and Seekdars Etc as long as the Moorish Government hath subsisted.

‘Your first object must be to inform yourselves of the real state of the Collections in every part, that is to say what Rents are at this time actually paid by the Tenants and what were paid formerly, what is the nature of the Cultivation and what the Chief produce of each district, and whether in that respect there seems a prospect of Improvement.

‘You are next to inform yourselves of the amounts of the charges of collections for some years past in as particular a manner as possible and you are there to judge how many of the Aumils and other Officers among whom immense sums have been divided may be spared.

‘In this Reformation you are to proceed with a moderate steady and persevering spirit of Enquiry looking rather to the prevention of Frauds in future than the punishment of those offences which have already passed.

‘You are to have the control of all the business of the Dewannee Revenue But¹ must be Naib Duan and all the business must be carried on through the Naib & under his seal and signing.

‘You are to sit daily or as often as may be necessary for the most minute attention to this important branch of business. The naib

¹ Mahomed Reza Cawn in the case of the Moorshedabad Council and Shitab Roy in the case of the Patna Council.

is to give his Advice and opinion upon the Measures necessary to be taken the Officers and Collectors requisite to be sent to the different Districts and the Orders and powers to be given to them But you are to consider and determine the whole and no appointments are to be made nor the naib's seal put to any Order without your approbation, and Copies of all such Orders and Appointments are to be entered upon a Diary or book apart and transmitted regularly to us in order to be sent to England.

‘When any of the Zemindars who hold certain Districts by Inheritance die without heirs the Lands are to be let for a term of years and upon such conditions as may encourage Improvements in the Cultivation—In like manner where lands lie waste you should propose terms for letting them giving the undertakers every Advantage possible to enable them to proceed in a work so beneficial to the community in General and yielding to the Company in process of Time a certain encrease (*sic*) of Revenue.

‘The Authority with which we heretofore vested (the Resident at the Durbar Supra-visor of Bahar)¹ will no longer remain with him. It is to be exerted by you our Council and all transactions with the Country Government which were carried on through the Channel of the Resident at the Durbar (Supra-visor of Bahar),¹ will now be conducted by you.

‘And whatever the majority of the Council determine upon is to pass into an Act—but

¹ I.e. the Resident at the Durbar or the Supra-visor of Bihar at Patna as the case might be.

on a division of voices the Chief is to have the Casting Vote.

‘As you may find it requisite to send some of the Company’s covenanted servants into several other parts of the Bengal Provinces exclusive of those districts to which we have appointed Supravisors to correct abuses and to maintain the intended reformation we apprehend the number of Assistants which was appointed under the Resident of the Durbar will not be sufficient. However you will hereafter be the best Judges what encrease of servants will be necessary and we will Augment the number according to your application so far as the state of the service will admit.

‘We have said in a former part of these Instructions that we wish from your Enquiries to prevent frauds in future rather than punish those offences which have been committed. But we do not mean by this entirely to pass over offences or that you should not enquire into the characters and conduct of the officers of the Government from the highest to the lowest. On the contrary we would have you inform yourselves very particularly how far they have fulfilled the Important Trusts reposed in them, for by detecting past frauds we shall be the better enabled to guard against them in future and by being acquainted with the characters of the Officers of the Government we shall know what degree of confidence to repose in them.

‘It must be from a knowledge of the Cause of any abuse that we are to learn how to remedy the Effect.

‘Experience convinces us that without a proper Degree of Authority all Researches

will be fruitless, and that it is in vain to send servants into Districts to detect Abuses if their Endeavours are liable to be counteracted by the Powers of men whose Interest it is to keep them Ignorant.

‘For these Reasons we not only confirm ¹ the controuling Powers we gave to the Supravisors but, should those be deficient to answer the Ends for which they were appointed, you are to Acquaint us what further addition you think necessary to their present Authority that we may judge and then give you our sentiments.

‘And we must here add that a servant who is unworthy of this confidence is unworthy of the station to which we have appointed him.

‘You are to keep regular setts of Consultations on which are to be recorded all orders that are issued and all Rules & Regulations that are framed for the better management of the Business entrusted to your charge.

‘All Letters to and from the Supravisors & all those to & from the Officers of the Government of whatever Denomination must be carefully entered in Books apart & both the Consultations and Correspondence must be regularly transmitted to us every month.

‘The Books, which the Resident at the Durbar was ordered to keep, are to be brought up as soon as possible and the same Method of keeping them is to be observed by you. But should you propose any alteration which you deem an Improvement you must intimate it to us for our Approbation.

¹ See in this connexion pages 85-86 *ante*.

‘In all visits on public occasions paid to or Received from the Officers of the Government, The Chief of the Council shall be accompanied by one or more of his Council as it may be convenient.’¹

‘We enclose you an extract from the Company’s General Letter dated the 30th June 1769 on this subject that you may be informed of their Sentiments on this subject & we enjoin you to act up to the spirit of their Intentions as far as lies in your power.’

The above instructions together with a covering letter² and the relevant extracts from the General Letter of the Court of Directors, dated 30th June, 1769, were sent to ‘the Comptrouling (*sic*) Council of Revenue at Moorshedabad’ on the 11th of September, 1770.² And at a Secret Consultation held at Fort William on 11th October, 1770, the Secretary to the Council at Fort William having

¹ It may be noted here that Mr. Richard Becher, Chief or President of the Controlling Council of Revenue at Moorshedabad, interpreted this particular instruction as an expression of the lack of confidence in him on the part of the Supreme Council at Fort William. In a letter dated 1st October, 1770, addressed to the President and Council at Fort William, he not only expressed his strong resentment at the instruction, but also requested their permission to resign the office of President at Moorshedabad as a protest against the restriction imposed on him by the instruction, and to return to the Presidency where his rank would entitle him ‘to a much more creditable Station’. In a letter dated at Fort William, 3rd December, 1770, the President and Council permitted him to resign his station at Moorshedabad.—*Vide* Secret Proceedings, Fort William, of 30th November and 3rd December, 1770.

² The covering letter appears in the Secret Proceedings of the Council at Fort William, dated 12th September, 1770. But there is no date in the manuscript thereof in the Imperial Record Office. It appears, however, from a letter of the Moorshedabad Council of Revenue dated at Moidapore 22nd September, 1770 (*Vide* Secret Proceedings, Fort William, 11th October, 1770), from the Proceedings of the Controlling Council of Revenue held at Moorshedabad on 27th September, 1770, and from a letter of 20th November, 1770, from Moorshedabad, entered in the Secret Proceedings, Fort William, of 3rd December, 1770, that the covering letter and the Instructions which were sent to Moorshedabad, were dated at Fort William 11th September, 1770.

placed before it a fair copy of the Instructions to the Council of Revenue at Patna, which he had drawn up on the lines of the Instructions sent to the Council of Revenue at Moorshedabad, the Council (at Fort William) resolved that the said Instructions with the following addition should be 'immediately signed and dispatched' to the Council of Revenue at Patna :—

'You are regularly to transmit to our Controlling Council at Muxadabad for the Dewanny Revenues the Account at the Close of every Month as usual in order to be entered on their Books to present to us at one View the collection of the Dewanny, and at the close of the year your General Books are to be transmitted thro' our Comptrolling Council at Muxadabad, that they may be compared with the books of the Dewanny and every necessary adjustment made on the close of those Books.'

The additional instruction indicates the inferiority of the position of the Council at Patna in relation to that at Moorshedabad.

The Council of Revenue at Moorshedabad held its first Consultation on 27th September, 1770. Mr. Becher, Chief of the Council, being away at Balasore, on account of indisposition, Messrs. John Reed, James Lawrell and John Graham attended the first meeting. Mr. Reed presided over it. At this meeting the Council wrote, among other things, a circular letter to Supravisors, informing them of its constitution and functions and 'directing them to regulate their Correspondence accordingly'.¹ That is to say, they were informed

¹ It may be noted here that at its second meeting held on October 1st, 1770, the Controlling Council resolved to transmit to the Supravisors certain relevant extracts from the Instructions it had received from the Presidency & to direct them 'to attend to the Subject of that Part respecting the State and Improvement of the Country to give'

that henceforth they must correspond with the Council of Revenue and not with the Resident at the Durbar as the office of Resident had been abolished. At its first meeting the Council also resolved that the Nawab Muhammad Reza Khan should be requested to attend its next meeting in order that it might explain to him such portions of the Instructions received by it as it might appear necessary he should be made acquainted with. At the next meeting held on 1st October, 1770, the Nawab, after the translation of the relevant portions of the Instructions had been read out to him, desired to be informed how he was 'to conduct himself in future in the Administration of Justice in general & relative to criminal Cases in particular.' The Council of Revenue deferred¹ giving him any definite reply till it had received instructions on this point from the Supreme Council at Calcutta, and accordingly wrote to the latter on the same day, requesting it to let it know 'how far it was to interfere and what was to be left to the Country Government in those cases as well as in suits for debt and other matters of property'. Thereupon the Supreme Council in a Secret Department letter dated at Fort William 11th October, 1770, wrote to the Moorshedabad Council in reply as follows² :—

'We give it as our Opinion in reply to the Nabob's Application that the Administration of Justice should remain as usual—But that your Interposition is to be regarded³ (*sic*) in any case

it 'their Sentiments thereon in due time'.—Moorshedabad Consultation, Oct. 1st, 1770.

¹ See the Proceedings of the Controlling Council of Revenue at Moorshedabad, dated 1st October, 1770.

² See the Proceedings of the Controlling Council of Revenue, Moorshedabad, of 22nd October, 1770; also Secret Consultation, Fort William, of 11th October, 1770.

³ I.e. respected.

where You deem it necessary—Indeed We have already expressed in our Instructions to you, that every Transaction relative to the Government is ultimately to come before You; And, this We apprehend is fully sufficient for your Guidance.’

These instructions were not very clear.¹ The Council of Revenue resolved, however, at its Consultation, held at Moorshedabad on October 22nd, 1770, that the following Regulations should be adopted in regard to the administration of justice :—

‘ That, all criminal Cases be tried in the Adaulut established for that Purpose, but that the Proceedings of that Court be always Prior to the Sentences being put in Execution submitted to the Approbation of the Board (i.e. the Council of Revenue).

‘ That, Causes relative to Property in Land and to the Revenue be referr’d to the Khalsah Cutchery, and Causes for Debt to the judicial Adaulut; and that two Courts in Conformity thereto be established by us to revise the Proceedings of the Country Courts & finally determine thereon. In these Courts all the Members of the Board agree to sit for the present.

‘ Resolved further that the Nabob be informed of these Regulations . . . ’

We find, however, in a subsequent letter² of the Supreme Council addressed to the Council of Revenue at Patna that any action on the part of the latter which would make it ‘ appear too much as Principals in the Government of the Bahar Province and particularly in the adminis-

¹ *Vide* Secret Proceedings, Fort William, 17th January, 1771.

² Dated at Fort William 4th February, 1771. See the Secret Proceedings, Fort William, of 4th February, 1771.

tration of justice' would be 'repugnant to our (i.e. the Supreme Council's) Intentions'. *Mutatis mutandis*, the underlying principle of this restriction was, we presume, also to govern the conduct of the Moorshedabad Council.¹

I have briefly described above the origin and functions of the two Controlling Councils of Revenue. I may state in this connexion that, when Mahomed Reza Cawn was deprived² of the office of Naib Dewan in consequence of the orders of the Court of Directors sent by its General Letter of 28th August, 1771, to Bengal and that, as the Court had declared that it had determined to stand forth publicly in the character of Diwan, the Supreme Council at Fort William directed the Moorshedabad Council to take, for the time being, charge of that office and to perform the duties thereof until the former 'should have settled and digested a proper plan for the conduct and management of so important a trust'. Similarly when Shitab Roy was deprived³ of the office of Naib Dewan of the province of Bahar, the execution of the duties of that office temporarily devolved on the Patna Council of Revenue under an order of the Supreme Council dated at Fort William 7th May, 1772. It may be worthy of note here

¹ This does not mean however that the Supreme Council would not permit steps to be taken for the prevention of injustice. This will be evident from the following extract from the letter which the Council wrote on 21st May, 1771, to the Controlling Councils of Revenue at Moorshedabad and Patna :—

'Altho we wish to interfere as little as possible with the Business that appertains to the Nizamut and established by long usage of the country yet as we are desirous of checking the arbitrary Proceedings of the Moorish Courts of Justice from a duty we owe to the happiness and security of the Inhabitants, We must therefore desire that you will give the strictest attention to prevent Injustice as much as possible by proper Representations to Government as occasions offer.'—*Vide* Proceedings of the Controlling Committee of Revenue, Fort William, 21st May, 1771.

² See pages 136–38, *post*.

³ See *ibid*.

that, when on the recommendation of the Committee of Circuit, to the constitution and functions of which I shall have occasion to refer later¹ on, the Supreme Council decided in August, 1772, to remove the 'Khalsa with all the offices appertaining thereto', from Moorshedabad to Calcutta and place it under its immediate control at the Presidency, it ordered, as will be evident from the following letter, the dissolution of the Council of Revenue at Moorshedabad² :—

' To

Saml Middleton Esqre
Chief & Council of Revenue at
Moorshedabad

Gentlemen

Having judged it expedient to remove the Khalsa Etc. Offices of the Dewanee from Moorshedabad to Calcutta in Consequence of the Command of the Honble Company and the inutility of continuing the Revenue Establishment at Muxadabad without any charge being duly considered We this Day came to the Resolution of Recalling the

¹ See chapter VI.

² See Secret Proceedings, Fort William, 17th August, 1772; also the General letter (Revenue Department) to the Court of Directors, dated at Fort William 3rd November, 1772.

It may be noted here that, although the Council at Fort William agreed with the Committee of Circuit on the desirability of removing 'the Khalsa and Offices for the collection of Revenue' to the Presidency, yet it was not sure whether the removal *should* take place before necessary arrangements had been made 'for the future superintendence of the executive part of the Business in its Detail'. Lest, however, any delay in giving effect to the plan of the Committee should be attended with inconvenience, the Supreme Council sent its order for the withdrawal of the Council of Revenue from Moorshedabad and also its consequential circular letter intended for the several Collectors, to the Committee of Circuit, leaving it to the discretion of the latter to issue the order and the letter at such time as it might deem fit.—*Vide* Secret Proceedings, Fort William, of August 17th and 29th, 1772; also Proceedings of the Committee of Circuit, Cossimbazar, of August 24th and September 3rd, 1772.

Gentlemen of your Board to the Presidency and of Dissolving the appointment we made for managing the Business of the Collections at the City. On receipt of this You will therefore consider Yourselves no longer a Board of Revenue but finally Close your proceedings collect together your Records and convey them in the safest manner to us.

Fort William We are Etc.
17th August, 1772 ¹

The Supreme Council also sent in this connexion, through the Committee of Circuit,¹ the following circular letter to the Collectors of Rajmahal, Dinajpur, Beerbhoom, Radshai (i.e. Rajshahi), Purnea, Jessore, Rangpore and Dacca:—

‘ Sir

The Council of Revenue at Moorsheadabad² being withdrawn you are hereby directed to remit all your collections and transmit your accounts after the 1st day of September next to the Presidency.

Fort William
the 17th August 1772. We are Etc. . . .³

I may add that after the decision had been taken to dissolve the Council of Revenue at Moorshedabad, the Committee of Circuit proposed³ that, as Moorshedabad would still continue ‘to be the Seat of the Residence of the Nabob’, a

¹ See footnote 1 on page 115.

² The Council of Revenue at Patna continued to function till it was turned into, and renamed, the Provincial Council of Revenue at Patna under the relevant resolution of the Board of Revenue (i.e. the Supreme Council in its Revenue Department) of 23rd November, 1773. See page 89, *ante*.

³ See Secret Proceedings, Fort William, 29th August, 1772; also the proceedings of the Committee of Circuit, Cossimbazar, 20th August, 1772.

person should remain there 'in Quality of Resident at the Durbar'. His duties would be to superintend the transactions of the Nawab's Court, 'to keep an eye over the conduct of his Guardian' and his Diwan² in the care of his education & the management of his household, to furnish the advances of his stipend according to the orders of the President and Council, to receive and transmit the accounts of its application agreeably to the orders of the Court of Directors and to attend to the good Government of the City'. It was also suggested by the Committee that, as the situation of the Resident would enable him to conduct with regularity and success the collection of the Western Division of Rajshahi, it should be put under his superintendence. The Resident was also to be the Chief of the Factory at Cossimbazar. Finally, the Committee recommended that Mr. Samuel Middleton should be appointed to this triple office. The Supreme Council concurred in all these proposals. The Committee of Circuit officially wrote to Mr. Middleton on September 3rd, 1772, informing him of his appointment 'to the Stations of Resident at the Durbar, Collector of all the Lands of the Zemindarree of Rajeshahy, and Chief of Cossimbazar', and directed him to 'enter upon the charge of those several offices'.³

CONTROLLING COMMITTEE OF REVENUE

I shall now deal with the constitution and functions of the Controlling Committee of Revenue.

¹ Munnee Begum, widow of the late Nabob Jaffier Ally Cawn.

² Raja Goordaas, son of Maharaja Nund Comar.

³ See the Proceedings of the Committee of Circuit, Cossimbazar, 3rd September, 1772. It may be stated here that necessary directions had been previously issued by the Committee to the Collector of Rajshahi and the acting Chief of Cossimbazar to deliver over to Mr. Middleton the charge of their respective offices.—*Ibid.*

This Committee was a different body and should not be confused with the Controlling Councils of Revenue, the constitution and functions of which I have described above.

In para. 179 of its General Letter to Bengal, dated 23rd March, 1770,¹ the Court of Directors stated that one of the duties of the three special Commissioners it had appointed would be to carry out the following resolution of the Court :—

‘That the said (Bengal) Council should be formed into proper Committees that the Controul, Superintendancy and Direction of the Company’s affairs at the Presidency & Subordinates² may be faithfully and impartially transacted to their (i.e. the Company’s) greatest benefit & advantage.’

Again, in para. 96 of its letter³ to the Commissioners themselves, dated 23rd March, 1770, the Court directed that a Committee of Revenue should be appointed consisting of four⁴ members of the Council of Bengal for the entire management of all affairs relating to revenue in Bengal.

¹ Received per *Mansfield* on 31st October, 1770.

² I.e. subordinate factories.

³ *Vide* the Proceedings of the Controlling Committee of Revenue, Fort William, 1st April, 1771.

⁴ As will appear from the following, the Court of Directors changed its view on this point later on :—

‘By our Order to the Commissioners, we signified our pleasure, that our several Committees at the Presidency should consist only of four Persons each, but as we have thought proper since the date of those advices to make a very considerable addition to the number then appointed to compose our Council, we now direct that each respective Committee do consist of five Members of our Council, and that no Orders be conveyed to any of the persons under the direction of each Committee respectively, until such Order shall have been first approved, in Committee, by three or more of the said Members of Council, appointed to form such Committee.’—Company’s General Letter to Bengal, 18th December, 1771.

The Controlling Committee of Revenue, as ultimately formed, however, consisted of all the members of the Supreme Council at Fort William. See page 126, *post*.

This Committee was to examine all relevant papers, to report on 'Excesses and Savings', to 'point out neglect, misconduct and merit', and to frame regulations when they might be 'necessary for the better Improvement' of the revenues of the Company. 'The Inland Duties, Customs on goods, Imported and Exported', and 'The Trade in Salt, Beetlenut and Tobacco', would all be within the province of the Committee. The Committee was to consider and redress 'all Grievances and Oppressions of the Renters and all concerned in any shape in the Revenues'. It was to be open to their complaints. And this was directed to be announced by 'Beat of Tom Tom' once in every year, and 'posted up in all languages in the public bazars within its jurisdiction'.

Since no intelligence had been received of the Commissioners who had embarked from Spithead on 30th September, 1769, even up to 31st October, 1770, the President and Council at Fort William wrote to the Court of Directors on 1st November,¹ 1770, that, 'as not the least probable hope' then remained of the arrival of the Supervisors (i.e. the Commissioners), they would carry its 'several Commands (intended to be executed by the Commissioners) as far as in their Power into Execution'.

As we have seen before,² one of the duties entrusted to the Commissioners was the formation of several Committees from among the members of the Supreme Council. And the extracts from the Directors' Letter to the Commissioners, dated 23rd March, 1770, relating to the Presidency of Bengal, which the Select Com-

¹ *Vide* General Letter to the Court of Directors dated at Fort William 1st November, 1770.

² See page 118, *ante*.

mittee at Fort St. George (Madras) had sent¹ to Fort William by the *Minerva Sloop*, also contained 'the Plan of the new Method to be adopted by this Government,² and the Titles Powers and Instructions for the several Committees which are to consist of the Members of the Board and are to have the Controul and Direction of every Branch of the Company's affairs'.³ These extracts having been read by the Supreme Council at a Secret Consultation held at Fort William on 7th March, 1771, the Council resolved 'that these Committees do take place immediately and that the Board do meet again on the 14th Instant (i.e. March) to re-peruse and consider these Extracts and to issue the necessary Orders'. Accordingly, the Council considered the extracts at a Secret Consultation held at Fort William on 14th March, 1771, and resolved, among other things, to inform 'the several Councils of Revenue, Factories and Residencies of the appointments (*sic*)

¹ The following letter from the Select Committee at Fort St. George dated 20th February, 1771, will, it is hoped, explain the reason why the extracts in question were sent from Madras :—

'To the Honble John Cartier Esqr
President & Governor Etc. & Council at Fort William

Honble Sir & Sirs

In consequence of your Letter to the Board of 10th January it hath been referred to us to open the several Packets directed to the Commissioners left at this Place & to transmit to your Honour Etc Copies of such parts as relate to your presidency We now accordingly forward to you by the *Minerva* such Extracts as have least regard to the affairs under your Management . . .

In the Packet to the Commissioners by the *Mansfield* we found a Copy of a Letter from the Court of Directors to your Honour Etc. which we enclose.

Fort St. George
20th Feby 1771

We are Etc.

² I.e. the authorities at Fort William.

³ See the Secret Consultation, Fort William, of 7th March, 1771.

of the Controlling Committees' and to 'Command them to correspond with the Committees of Revenue and Commerce on the subject of Revenue and Investment'. It also agreed to direct them 'to obey in the same manner as if they came from us'¹ whatever orders may be sent to them from those Committees relative to the several Departments put under their Management'. Moreover, it ordered 'that the Secretary (to the Council) do also inform the several Heads of Offices of their being put under the Direction and Orders of the Controlling Committees whose commands they were punctually to obey and execute in the same manner as if they were the Commands of the Board'.² Lastly, it agreed upon the form in which the several Committees should be addressed. In accordance with these decisions the Council wrote a number of letters to its subordinate agencies. For instance, it wrote³ the following letter to the Chief and Council of Revenue at Muxadabad (i.e. Moorshedabad) :—

' Gentlemen

In Conformity to the Orders of our Honble Employers We have instituted Committees for the Controul and Direction of every Department of the Company's affairs in Bengal and Behar.

Under the Committee of Revenue is placed all Business relative to the Revenue and you are to correspond in future with this Committee on all such Matters as regard that Branch. And whatever Orders they may send, you are punctually to obey and execute in the same

¹ I.e. the Supreme Council.

² I.e. the Supreme Council.

³ See the Secret Consultation (Fort William) of 14th March, 1771.

manner as if they were sent by us. You are to address them as follows:—

To

the Honble the President &
Members of the Comptrolling Com-
mittee of Revenue.

Fort William

14th March 1771.

We are Etc. . . .'

Further, at the Secret Consultation held at Fort William on 21st March, 1771, the Council took up the question of the actual constitution and powers of the different Committees for its consideration. At the outset, however, the Hon'ble Mr. John Cartier, President, observed that, as the meeting of the Board (i.e. the Council) had been held with a view to forming Committees from among its members for controlling the different Departments of the administration, and that, as three of its members were absent, he thought that the final appointment of the members who would constitute the different Committees, should be postponed till they had come back and resumed their seats; that in the meantime the different Departments which those Committees were designed to superintend, should become the 'Duty of the Present Board' (i.e. the Board as then constituted minus the absent members); and that on that date the clerks and Secretaries to the different Committees should be appointed and the powers of the Committees clearly defined.

'So very enlarged and important a Branch as that of the Revenue',¹ he continued, 'I would

¹ It may be noted here that the management not only of the revenues of the Diwani lands, but also of those of Burdwan, Midnapore, Chittagong and the Calcutta lands was to be under the Revenue Committee.—See Mr. Reed's Minute, Secret Consultation, Fort William, 21st March, 1771.

recommend in the final settlement of that Committee the same be composed of the whole Board for as the Resolutions when formed of only a Part cannot be final and conclusive but must be referred to the Board in a collective body, Time may be lost before the sanction of the Board can be obtained and the Orders of the Committee in Consequence issued, which I apprehend will be saved if it should be determined to conduct it by a Committee of the whole Board.'

The Board unanimously agreed with the President that the several Committees should be composed of the whole Board pending the return of the absent members and that the appointment of particular members of the Board to the different Committees should be postponed till then. The Board also agreed by a majority¹ with the President's opinion that 'the Committee of Revenue should be composed of the whole Board and constantly remain so'. As, however, only five members including the President, were present at this meeting and as the consideration of many other matters of importance was postponed till the meeting of a fuller Board, it was decided, in view perhaps of the difference of opinion on the question of the constitution of the Revenue Committee, that the final decision thereon should be deferred till the return of the major part of the absent members. The Council thus formally formed itself into the following five distinct Committees, each consisting for the time being of all its members then at Fort William :—

the Committee of Treasury ;
 the Committee of Revenue ;
 the Committee of Commerce ;

¹ Messrs. Floyer, Reed and Hare concurred with the President.

the Military Committee ; and
the Committee of Accounts.

It also appointed a separate Secretary to each Committee, and issued Instructions to the different Committees, defining their respective duties. Further, it directed that its Instructions to each Committee should be accompanied by such extracts from the Letter of the Court of Directors to the Commissioners as might concern it. The Instructions which the Council issued to the Committee of Revenue with which we are concerned here, are contained in the following letter¹:—

‘ To

the Honble John Cartier Esqre
President & Members of the Comp-
trolling Committee of Revenue.

Honble Sir & Sirs

The Honble the President and Council have given me orders to inform you that in pursuance of the Honble the Court of Directors Commands in their Letter to the Commissioners they have been pleased to establish a Committee of Revenue for the Inspection Controll and Regulation of all affairs that come within the Honble Company's Revenue Department of which Committee they have appointed you to be the President and Members.

The inclosed Extract² from the above-mentioned Letter will inform you of the Extent of your Jurisdiction and of the Particular subjects to which the Directors

¹ *Vide* Secret Consultation, 21st March, 1771 ; also Consultation of the Controlling Committee of Revenue, Fort William, 1st April, 1771 ; also O.C. No. 1, 1st April, 1771, Revenue Dept., Controlling Committee of Revenue.

² See pages 118-19, *ante*.

expect you will turn Your attention and in which from Your Care and assiduity they hope for Improvement and Advantage.

To effect these purposes the Honble the President and Council have sent Orders to the Councils of Revenue at Muxadabad and Patna, to the Residents at Burdwan and Midnapore, to the Collector of the Revenue of the Chittagong Districts and to the Collector of the 24 Purgunnahs to correspond with You in future on every matter relative to the revenue and to obey Your Directions on that subject with as much precision and punctuality as if they were sent from the Board. The Custom Master has also received Orders to obey all Your Commands on whatever relates to his Department.

In consequence of this arrangement all applications that have hitherto been made by the above Councils, Residencies, Collectors and Custom Master to the Board will now be made to You so far as they relate to the Business of the Revenue. And you will issue your Orders and transmit your opinions in answer thereto without waiting for the Directions or Determination of the Board. The Honble the President and Council have taken a Resolution that for the present your Committee shall be composed of all the Members of their Board that no time may be lost to the Prejudice of their Employers by referring Matters relative to the Revenue to their Consideration before their being finally carried into Execution.

They have been pleased to honor me with the Post of Clerk ¹ (i.e. Secretary) to

¹ In the Proceedings of the Controlling Committee of Revenue of 1st April, 1771, the word 'Secretary' occurs.

your Committee and have directed that I deliver to you whatever papers you may be in want of from the Secretary's office.

I have the honour
to remain

Fort William
the 21st March 1771.

W. Wynne
Secy'

This letter was accompanied by the relevant extract¹ from the letter of 23rd March, 1770, from the Court of Directors to the Commissioners for the Forces and Affairs of the Company in India. As I have already given before² a summary of the extract, I do not propose to refer to it here.

It is evident from what has been stated before that the Controlling Committee of Revenue was, when it was formed, a Committee of the whole Council and that its decisions on revenue matters were to be final. In constituting this Committee the Supreme Council at Fort William made, for reasons already referred to,³ a departure from the original instruction of the Court of Directors to the Commissioners that the Committee of Revenue should be constituted of only four persons. As it was formed, it was the whole Council acting in a different capacity with a separate Secretariat of its own. Nor do I find any change effected in the underlying principle of its constitution even up to the date of its dissolution, to which I shall shortly refer. The first meeting of the Controlling Committee of Revenue was held at Fort William on 1st April, 1771, under the Presidentship of the

¹ Already referred to. See pages 118-19, *ante*.

² See *ibid*.

³ See the President's views on this point on page 123, *ante*.

Hon'ble Mr. John Cartier. Messrs. Thomas Kelsall, Charles Floyer, John Reed and Francis Hare attended this meeting. Mr. Wynne, Secretary, was also present. After the Letter of Instructions of 21st March, 1771, from the Supreme Council had been read out together with the relevant extract from the letter of 23rd March, 1770, from the Court of Directors to the special Commissioners, the Committee argued that, as 'every Branch of the Revenue' would in future come under its control and management, it was necessary that 'a full and clear state of that Department' as it then stood should appear in its proceedings, not only for the sake of form and regularity, but also for enabling the several gentlemen who might thereafter take their seats as members of the Committee, to have 'a clear and comprehensive view of this Branch of Business'. It was, therefore, resolved that letters should be written on that date to the Councils of Revenue at Moorshedabad and Patna as well as to the Collectors of Chittagong, Midnapore, Burdwan¹ and the 24 Purgunnahs, inviting their attention to the Order of the Supreme Council to them that they must obey such directions as they might receive from it as the Controlling Committee of Revenue, and requesting them to transmit to it 'a statement of the Collections to the End of the present Bengal Year 1177'². The Committee also directed them to send in future a statement of their collections for every month as early as possible in the following month 'particularizing each District and the Kistbundee due from each (farmer, etc.) for that month'. Moreover, they

¹ Presumably the Resident was meant in the case of Burdwan and of Midnapore.

² I.e. 1770-71.

were required to send a monthly account of all their charges of collection. Lastly, the Committee wrote ¹ :—

‘The Honble the Court of Directors having ordered that Publication be made by Beat of Tom Tom once in every year and posted up in all Languages in the public Bazars within our jurisdiction that those concerned may have notice that this Committee is open to their Complaints ; We direct that You do pay a strict obedience to the Regulation, and carry it immediately into Execution posting the same up in your public Cutchery, and that you do forthwith issue orders to this purport to all the Supravisors under Your authority.’

The Controlling Committee continued to function till the 10th of October, 1772. A new Board of Revenue, consisting of all the members of the Supreme Council, was constituted on 13th October, 1772, on the recommendation of the Committee of Circuit²; and letters were written on this date by the Council to the Committee of Circuit at Dacca, the Chief of the Council of Revenue at Patna and to the Collectors of Districts, informing them of the formation of a new Board of Revenue consisting of all its members, and directing that all correspondence relating to revenue matters, should in future be addressed to the President and Council of Revenue at Fort William. For instance, the following letter³ was addressed by the

¹ See O.C. No. 3, 1st April, 1771, Revenue Dept., Controlling Committee of Revenue, Fort William.

² *Vide* the proceedings of the meeting of the Committee of Circuit held at Cossimbazar on 20th August, 1772; also the General Letter (Revenue Dept.) to the Court of Directors, dated at Fort William 3rd November, 1772. Also see Chapter VI.

³ *Vide* the proceedings of the meeting of the Committee of Circuit held at Dacca on 20th October, 1772.

President and Council to the Committee of
Circuit, while the latter was at Dacca :—

‘ To

Philip Milner Dacres Esquire,

And

Gentlemen of the Committee of Circuit

at Dacca.

Gentlemen

This serves to advise you that we have
this Day form'd ourselves into a new Board
of Revenue consisting of the whole Members
of our Council for conducting the Business
of that Department at the Presidency &
we have in Consequence to direct that you
do regulate Yourselves accordingly in your
future Correspondence observing always to
Address us as President & Council of Revenue
at Fort William whenever the Business of
Revenue may be concerned.

Fort William

We are

October Y^o 13th 1772 Gentlemen Etc.

CHAPTER V

THE TRIENNIAL AND THE QUINQUENNIAL SETTLEMENT

In a preceding chapter ¹ I have described the system of land tenure as it obtained in Bengal ² and Bihar during the first few years of the acquisition of the Diwani by the East India Company. Among other things I have explained there the manner in which revenues derived from lands were actually collected, and also the nature of the various arbitrary, additional demands, known as 'Mathutes' or abwabs, which the poor peasant had to meet. The condition of the peasantry in Bengal and Bihar as described there, continued practically unaltered, if it did not grow worse in many respects, till 1772, although, as we have seen before, ³ ameliorative measures like the appointment of supervisors with powers of superintending the native officers employed in collecting the revenue, or in administering justice, in different parts of the country, and the institution in 1770 of two Controlling Councils of Revenue at Moorshebad and Patna under the direction of the Court of Directors, dated 30th June, 1769, had been adopted in the meantime. Moreover, the terrible famine of 1770 had produced its dreadful consequences, the reports of which had duly reached the ears of the Court of Directors. In a General Letter to Bengal, dated at London 28th

¹ I.e. chapter I.

² Excluding what are known as the Zemindary lands of Calcutta and the Twenty-four Parganas, and the ceded districts of Burdwan, Midnapore, and Chittagong.

³ See chapters II, III and IV.

August, 1771, the Court wrote that during the time when famine had been depopulating the country with which it was so immediately connected and in the prosperity of which it was so deeply interested, it could not but highly approve of every well meant and generous effort to relieve the miseries of its poor inhabitants. As, however, it enjoyed a very singular pleasure in commending those of its servants whose attention had been turned towards alleviating the general distress, so was it filled with the greatest indignation on finding a charge brought against many persons—'but especially natives of England'—of 'monopolising grain and thereby aggravating the woes, and, no doubt, increasing the numbers of wretched mortals, labouring under the most awful circumstances which could possibly happen to any people whatsoever'. The Court was led to these reflections by perusing the letters of Mr. Richard Becher and Mahomed Reza Cawn, which had accused 'the Gomastahs of English Gentlemen' not merely of 'monopolizing grain' during the famine, but of 'compelling the poor Ryots to sell even the seed requisite for the next harvest'. The Court was surprised that 'the strictest inquiry into the names and stations of all persons capable of such transactions' had not been immediately made, and that 'the most exemplary punishment' had not been inflicted upon all offenders 'who could dare to counteract the benevolence of the Company, and entertain a thought of profiting by the universal distress of the miserable natives, whose dying cries, it is said, were too affecting to admit of an adequate description'. The Court was also surprised to find that, while assuring the Resident at the Durbar of its concurrence in every measure that he might take 'to relieve the distress of the poor

in this time of dearth', the Supreme Council had rejected the only particular remedy which the Resident had rightly pointed out and recommended for that purpose, and which, it thought, would have operated more speedily and effectually than any other, namely, the remedy of 'totally prohibiting all Europeans, in their private capacity, or their Gomastahs, from dealing in Rice during the scarcity of that article'. And as one of the charges was that the Ryots had been 'compelled to sell their rice to these monopolizing Europeans', it naturally suspected 'that they could be no other than persons of some rank in our service'; otherwise, it apprehended, 'they would not have presumed on having an influence sufficient to prevent an inquiry into their proceedings, in case they were hardy enough to attempt the oppression of the natives, or to monopolize the necessaries of life' during a famine. It therefore enjoined on the Supreme Council to enquire impartially into the above charge—which it thought would not have been made, if there had been no foundation for it—and directed that whoever might be found guilty of an unworthy conduct, should be forthwith dismissed from the Company's service (or deprived of its protection, if not in its service) and sent to Europe, as a warning to all persons '*not to contribute towards oppressing the poor, which we are determined never to permit, whilst in our power to prevent it; nor to spare the offenders whenever we may be able to detect them*'.¹

The Court had also received information that even Mahomed Reza Cawn who had 'complained of a monopoly of rice being carried on by other persons' had himself, in the very height of the famine, 'been guilty of stopping the merchants'

¹ The italics are mine.

Boats, loaded with rice and other provisions intended for the supply of Muxadabad' and had 'forcibly compelled the owners to sell their rice to him, at a price so cheap as from 25 to 30 seers per Rupee and resold it afterwards at the rate of 3 or 4 seers per Rupee and all other eatables in proportion'. Although this conduct on his part had, it had been affirmed, 'operated in the destruction of many thousands of people', yet it had been 'overlooked by those in power who ought to have prevented him from acting in a manner so inhuman¹, and so very unworthy the station which he fills, as Naib Dewan of the Province of Bengal'. Apart from this, there was the further charge against Mahomed Reza Cawn that he had withheld the payment of a large balance due from him on account of the revenues of the Chucla² of Dacca which he had collected during the time he had been a renter of that district. The court was determined that he must either prove to it that he had not collected the unadjusted balance or that, if he had, he must refund the amount to the Sircar.³ Moreover, the Court held that of his own authority and in absolute defiance of the express orders of the Company, Mahomed Reza Cawn had granted Perwannahs to certain individuals for a monopoly of the trade in salt for three years, and that this had 'powerfully operated in reducing the Revenue arising from salt'. It was, therefore, impossible, 'after detecting him in such conduct' that the Company 'should any longer consider him as a proper object of that full confidence' which it had so far reposed in him.

Finally, the Court stated that, when it had expected that the influence and protection of the

¹ In one copy, "inhumane." ² See glossary. ³ See glossary.

Company would have such happy effects throughout the provinces of Bengal and Bihar as would ensure to the Company a 'considerable increase in the Revenues of the Dewanny', it could not but be deeply affected to see itself 'disappointed in that reasonable expectation and to see such a reverse as now appeared by the great diminution of those revenues, particularly in the province of Behar'.¹ 'Indeed', it continued, 'when we turn our view to the flourishing state of Burdwan and the increasing revenue of that province, under the immediate inspection of our servants, we cannot but conclude that the diminution of the Dewanny Revenues must have been owing to the misconduct or malversation of those who have had the superintendency of the collections'. Perhaps the Court of Directors was now feeling that all that had happened was largely due to the dual system of Government, with the consequential 'divided, and therefore confused, responsibility for administration, that had been obtaining in Bengal and Bihar from after the acquisition of the Diwani by the Company. At

¹ Also in para. 43 of the same letter (i.e. the letter of 28th August, 1771,) the Court stated :—

'While we were in full expectation of reaping all the advantages we had in prospect from the acquisition of the Dewanny revenues, and which were become the more essential to us, from our Compact with the Publick for a Participation of those Revenues, how greatly must we be alarmed at seeing the Duanny (Dewanny) Collections scarce answering any other purpose than defraying the civil and military charges of our Presidency of Bengal—Indeed, nothing but the most unhappy experience could have led us to suppose, that the amount of those Revenues would have not been sufficient both for the charges of your Presidency, and supplying us with annual Investments equal to our engagements with the Publick, the expectations of the Proprietors, the provision of Exports and every other demand to which the Company is subjected.'

The expression 'our Compact with the Publick' in this extract refers to the sum of £400,000 per annum which the Company had to pay to the British Government with effect from 1767 under Acts of Parliament (7 George III, Chap. LVII and 9 George III, Chap. XXIV).

any rate, it was in the circumstances I have described above that the Court of Directors sent the following well-known dispatch to Bengal on 28th August, 1771 :—

‘As we have further reasons to suspect that large sums have, by violent and oppressive means, been actually collected by Mahomet ¹ Reza Cawn, on account of the Dewanny revenues, great part of which he has appropriated to his own use or distributed amongst the Creatures of his Power and the Instruments of his oppressions, we should not think ourselves justified to the Company, or the Publick, were we to leave to him in future, the management of the Dewanny Collections; and as the Transferring the Like Trust to any other Minister could yield us little prospect of reaping any benefit from the change; we are necessitated to seek by other means the full advantage we have to expect from the Grant of the Dewanny. *It is therefore our Determination to stand forth as Duan (Dewan), and by the agency of the Company’s servants, to take upon ourselves the entire care and management of the Revenues.*² In confidence, therefore, of your abilities to plan and execute this important work, we hereby authorize and require you to divest Mahomet (Mahomed) Reza Cawn and every Person employed by or in conjunction with him, or acting under his influence, of any further Charge or Direction in the Business of the Collections, and we trust, that in the office of Duan you will adopt such regulations and pursue such measures as shall at once ensure to us every possible advantage and free the Ryot from the oppressions of Zemindars and petty Tyrants, under which they may have been suffered to remain, from the interested views of

¹ I.e. Mahomed or Muhammad.

² The italics are mine.

those whose Influence and Authority should have been exerted for Their Relief and protection'.

Further, as the Court had reasons for suspicion that Mahomed Reza Cawn had abused the trust reposed in him and been guilty of many acts of violence and injustice towards his countrymen, it ordered a minute investigation by the Council not only into the causes to which the decrease in the revenue was due, but also into Mahomed Reza Cawn's general conduct during the time the Dewanny revenues had been under his charge. Moreover, as the several complaints and accusations against him were of a nature too serious to pass over without the most rigid inquiry, the Court directed the President at Fort William 'to order him to repair to Calcutta, there to answer to the Facts which shall be alleged against him both in respect to his publick administration and private conduct'.

The letter¹ of the Court which contained the above instructions was received by the President and Council at Fort William by the *Lapwing Snow* on 23rd April, 1772, and on the same day the President himself received a letter by the *Lapwing's* packet from the Secret Committee of the Court, directing him to take steps for securing the person of Mahomed Reza Cawn and bringing him down to Calcutta. Accordingly, all necessary actions were taken by the President either acting alone or in concert with his Council, as directed by the Court. For instance, Mahomed Reza Cawn who was arrested on 27th April, 1772, under an order of the President, was removed from the office of Naib Diwan for the province of Bengal,² and Shitab Roy who was also arrested

¹ I.e. the letter of 28th August, 1771.

² *Vide* the Secret Consultations, Fort William, of 28th April and 16th May, 1772.

under an order of the President issued in pursuance of a resolution of the Council at Fort William,¹ was deprived of the office of Naib Diwan for the province of Bihar.² As we have seen before,³ the Council of Revenue at Moorshedabad and the Council of Revenue at Patna were directed by the Supreme Council at Fort William to take charge, for the time being, of the office of Diwan of their respective provinces until a proper plan could be settled 'for the conduct and management of so important a Trust'.⁴ The Council of Revenue at Moorshedabad assumed charge of the office of Dewan on 11th May, 1772, and, at the same time, 'proclaimed at the Kellah and at the Khalsah the dismissal of Mahomed Reza Cawn from his station of Naib Dewan'.⁵ It made 'this alteration public by affixing copies of its proclamation to the several gates of the City, Mootajil and the Cossimbazar factory'. It also issued orders to the Supravisors under it 'for making the alteration public in their respective districts'.⁶ *Mutatis mutandis*, a similar proclamation was issued at Patna by the Council of

In regard to Mahomed Reza Cawn Hastings wrote from Cossimbazar to the Secret Committee of the Court of Directors on 1st September, 1772 :—

'I knew that Mahommed Reza Cawn had enjoyed the sovereignty of this province for seven years past, had possessed an allowed annual stipend of nine lacs of rupees, the uncontrolled disposal of thirty-two lacs entrusted to him for the use of the Nabob, the absolute command of every branch of the Nizamut, and the chief authority in the Dewannee. To speak more plainly, he was in everything but the name the Nazim of the province, and in real authority more than the Nazim.'—Quoted by Gleig, *Memoirs of Warren Hastings*, Vol. I, p. 247.

¹ *Vide* Secret Consultations, Fort William, 28th April and 16th May, 1772.

² *Vide* Secret Consultation, Fort William, 28th May, 1772; also O.C. No. 1, Secret Dept., 28th May, 1772.

³ See page 114, *ante*.

⁴ See Secret Consultations, Fort William, of 28th April and 7th May, 1772, and the relevant letters therein addressed to the Councils of Revenue at Moorshedabad and Patna respectively.

⁵ See Secret Consultation, Fort William, 16th May, 1772.

⁶ See *ibid*.

Revenue there on 16th May, 1772. The Council also notified the change by letters to the Supervisors, and Perwannahs to the Aumils, throughout the province of Bihar.¹

I propose now to describe the measures which the President and Council adopted in 1772 for the future management of revenues, in consequence of the orders it had received from the Court of Directors. Before, however, I deal with them, I should like to refer to the state of affairs in Bengal—specially so far as matters relating to the revenue were concerned—when the commands of the Court of Directors alluded to above, were received by the *Lapwing*.

Although seven years had elapsed since the Company acquired the Diwani, 'yet', write the President and Council of Bengal in a letter,² dated November 3rd, 1772, addressed to the Court of Directors, 'no Regular Process had ever been formed for conducting the Business of the Revenue. Every Zemindaree and every Taaluk was left to its own Peculiar Customs. Those indeed were not inviolably adhered to. The Novelty of the Business to those who were appointed to superintend it, the Chicanery of the people whom they were obliged to employ as their Agents, the Accidental Exigencies of each District, and, not unfrequently, the just Discernment of the Collector, occasioned many changes. Every Change added to the Confusion which involved the whole, and few were either authorized or known by the Presiding Members of the Government. The Articles which composed the Revenue,

¹ *Vide* Secret Consultation, Fort William, of 28th May, 1772; also the relevant letter therein from Patna of 16th May, 1772.

² See the General Letter (Revenue Department) to the Court dated at Fort William 3rd November, 1772. It was received in England by the *Lapwing* on 17th April, 1773.

the form of keeping Accounts, the Computation of Time, even the technical Terms, which ever Form the greatest part of the obscurity of every Science, differed as much as the Soil and Productions of the Province. This Confusion had its origin in the Nature of the Former Government. The Nazims exacted what they could from the Zemindars, and great Farmers of the Revenue, whom they left at Liberty to plunder all below them reserving to themselves the Prerogative of Plundering them in their Turn, when they were supposed to have enriched themselves with the Spoils of the country. The Mutteseddees¹ who stood between the Nazim and the Zemindars, or between them and the People, had each their Respective Shares of the public wealth. These Profits were considered as illegal Embezzlements, and therefore were taken with every Caution which cou'd ensure Secrecy; and being consequently fixed by no Rate, depended on the Temper, Abilities or Power of each Individual for the Amount. It therefore became a Duty in every Man to take the Most effectual Measures to conceal the Value of his Property, and elude every Enquiry into his Conduct, while the Zemindars and other Landholders who had the Advantage of long Possession, availed themselves of it by complex Divisions of the Lands, and intricate Modes of Collection, to perplex the Officers of the Government and confine the knowledge of the Rents to themselves. It will be easily imagined that much of the current Wealth, stopped in its way to the Public Treasury.'

As we have already seen, there were different agencies for the collection of land revenues in different parts of the province of Bengal. A part of the lands which had been in the possession

¹ I.e. Clerks or writers. See glossary.

of the Company before,¹ such as Burdwan, Midnapore and Chittagong, continued subject to the authority of their Chiefs, who were immediately accountable to the President and Council in Calcutta. The Twenty-four Parganas, which had been 'granted by the Treaty of Plassey² to the Company, were theirs on a different Tenure, being their immediate Property by the Exclusion of the Zemindars or hereditary Proprietors'. Their rents were received by the agents of the Company appointed to each Pargana, and then remitted to the Collector who used to reside at Calcutta. And the rest of the province (of Bengal)³ was for some time 'entrusted to the joint charge of the Naib Dewan and the Resident at the Durbar, and afterwards to the Council of Revenue at Moorshedabad, and to the Supervisors who were accountable to that Council'.⁴ Thus, say the President and Council in their letter of 3rd November, 1772, 'the Administration itself was totally excluded from a Concern in this Branch of the Revenue'.

The internal arrangement of each district also varied. The lands which were subject to the same

¹ 'The Zemindary lands of Calcutta, and the 24 pergunnahs, and the ceded districts of Burdwan, Midnapore and Chittagong, which at an earlier period, had been obtained by special grant from the Nawab of Bengal, were superintended by the covenanted servants of the Company.'—*Fifth Report*, 1812.

Also see the Treaty with Mir Kasim of 27th September, 1760, Art. 5.—See Aitchison, *Treaties, Engagements, Sanads, etc.*, Vol. I, 1892, p. 46.

² I.e., Treaty with Mir Jafar (or Jaffir Ally Khan) of 1757, Art. 9.—See Aitchison, *Treaties, Engagements and Sanads, etc.*, Vol. I, 1892, p. 17.

³ In Bihar also there were at first a Chief at Patna and a Naib Diwan, and afterwards, a Council of Revenue at Patna and the Naib Diwan.

⁴ As we have seen before, in Bengal the appointment of Supervisors preceded the institution of the Council of Revenue. And, in both Bengal and Bihar, the Naib Diwans continued even after the appointment of Supervisors. The Supervisors in Bengal were originally made accountable for their conduct to the Resident at the Durbar.

collectors, were some held by Farm, some superintended by Shicdars¹ or agents on behalf of the Collectors, and some left to Zemindars² or Talookdars³ themselves under various degrees of control. Farmers would rack the lands held by them without mercy, because their leases were but of a *year's standing*. They had no interest or check to restrain them from exacting more than their lands could bear. The Collectors were not often able, with the greatest degree of attention on their part, to detect or prevent the embezzlement of rents by their Shicdars or agents. Nor were the lands left to the Zemindars or Talookdars free from the prevailing general corruption.

The administration of justice which has so intimate a connection with the question of revenue, was also in a very unsatisfactory condition, owing to the fact that the Nizamat and the Diwani were in different hands. Nor was any reformation possible so long as this state of things continued. The security of private property which 'is the greatest Encouragement to Industry, on which the Wealth of every state depends', could not exist in these circumstances. 'The Court(s) and Officers of the Nizamut were continued, but', write the President and Council of Bengal,⁴ 'their Efficacy was destroyed by the ruling Influence of the Dewannee. The Regular Course of Justice was everywhere suspended; but every Man exercised it who had the power of compelling others to Submit to his Decisions'. As a result, 'the People were Oppressed; they were discouraged, and disabled from improving the Culture of their Lands, and in Proportion as they had the Demands of Individuals to gratify, they were prevented

¹ See glossary.

² See glossary.

³ See glossary.

⁴ See Gen. Letter, Rev. Dept., to Court, dated 3rd November, 1772.

from discharging what was legally due to Government'.¹

Moreover, the poor ryot was, directly or indirectly, subjected 'to a variety of Taxes called Aboabs, which had been indiscriminately levied at different periods by the Government, the Zemindars, farmers and even by the inferior Collectors'.² Duties were also arbitrarily levied by 'the Zemindars and Farmers upon all Goods and Necessaries of Life passing by Water, thro' the interior part(s) of the Country'.³ For instance, a tax used to be levied at certain chokies 'on all boats loaded with salt. It was called Gully Mangan⁴ and was exclusive of the established tax of Rs. 30 for every hundred maunds of salt which the Government used to realise. The former tax was unauthorized as it had been the intention of the Government when it had imposed the latter tax that it would be in lieu of all other demands on the article of salt. Secondly, fines, known as the Bazee Jumma,⁵ were levied for 'petty crimes and misdemeanours'. Thirdly, there was a tax upon marriage. It was called the Haldarry.⁶ It used to be levied by the Government and was 'of the variable Rate of 3 Rupees, 3 Rupees 8 Annas and 4 Rupees 4 Annas on each'. Besides the Haldarry there were fees paid to the Cauzies and Mufties. The former used to 'receive from the principal Inhabitants 2 Rupees from the 2nd class 1 Rupee 8 Annas and

¹ General Letter, Rev. Dept., Fort William, to Court, 3rd November, 1772.

² *Ibid.*

³ *Ibid.*

⁴ See glossary.

⁵ *Vide* Proceedings, Controlling Committee of Revenue, Fort William, 24th April, 1771.

⁶ See General Letter, Rev. Dept., Fort William, to Court, 3rd November, 1772.

⁷ *Ibid.*; also see the Proceedings of the Committee of Circuit at Krishnagar, June 10th to 28th, 1772.

from the lowest class 1 Rupee'.¹ The fees of the Mufties were received from the Musicians, and the other people who would 'officiate at the (marriage) Festival'.² On the whole, says³ the Collector of Nadia, 'the fees of marriage may be estimated at 6 Rupees for each, exclusive of the Dues, or voluntary Benefactions of the Gentoos to their Brahmins'. A total fee of Rs. 6 for each marriage in 1772 was certainly a very heavy charge,⁴ and the result was that the Haldarry⁵ together with the fees of the Cauzies and the Mufties 'proved a heavy Grievance to the poor, and an Impediment to Marriage', and tended 'to the discouragement and decrease of population' in the country.⁶ Lastly, there was another impost of an arbitrary nature called *Najay*.⁷ It

¹ See *ibid.* (For the meanings of 'Cauzies' and 'Mufties' see glossary).

² See *ibid.*

³ See *ibid.*

⁴ It would be equivalent to, at least, Rs. 24 to-day, valued in terms of commodities. In 1772 the price of grain of the best sorts 'was upon an average 30 seers to 1 Maund per Rupee' in many places in Bengal.

⁵ The Haldarry, the fees for the Cauzies and Mufties, customs on goods passing by water, the Bazees Jumma and any other impost which had proved very oppressive to the people, were all abolished by the Committee of Circuit mentioned hereinafter. The Cauzees and Mufties were placed on the footing of monthly servants with fixed salaries.

In connexion with the abolition of the fees on marriage the Committee of Circuit wrote from Cossimbazar to the Council at Fort William, on 15th August, 1772, as follows:—

'We were led to this Resolution not only by the speculative advantages which it promised but by the Experience which this Country has already had of its Effects from a similar Institution of the Nabob Meer Cossim about the Beginning of the year 1763, which (as we are assured) was productive of more Marriages than had been known to take place for years before, and Instances have been even quoted of Men of 40 & 50 years of age who till then had led a Life of Celibacy immediately availing themselves of this Exemption to enter into a State from which they had been before precluded (.) by the Want of Means to support the various Expences attending it.'—

Vide Proceedings of the Committee of Circuit, Cossimbazar, 15th August, 1772.

⁶ See *ibid.*; also Gen. Letter, Rev. Dept., to Court, 3rd November, 1772.

⁷ See General Letter, Revenue Dept., Fort William, to Court, 3rd November, 1772.

was an assessment 'upon the Actual Inhabitants of every inferior Division of the Lands, to make up for the Loss sustained in the Rents of their Neighbours who are either dead or have fled the Country'. This tax, say the President and Council of Bengal, 'though equally impolitic in its Institution and oppressive in the Mode of exacting it, was authorized by the Ancient and general Usage of the Country. It had not the Sanction of Government, but took place as a Matter of course. In ordinary Cases, and while the Lands were in a State of Cultivation it was scarcely Felt, and never or Rarely complained of. However irreconcilable to strict Justice, it afforded a Reparation to the State for Occasional Difficiencies; it was a kind of Security against Desertion by Making the Inhabitants thus Materially responsible for each other; and Precluded the inferior Collector from availing himself of the Pretext of Waste or Deserted Lands to withhold any part of his Collections.' The tax became an insupportable burden upon the people after the famine of 1770. As it was not levied according to a fixed rate or standard, it 'fell heaviest upon the wretched Survivors of those Villages which had Suffered the Greatest Depopulation, and were of course the most entitled to the Lenity of Government'. Moreover, it afforded an opportunity 'to the Farmers and Shicdars to levy other Contributions on the People under Color of it, and even to Increase this to Whatever Magnitude they pleased, since they were in course the Judges of the Loss sustained and of the Proportion which the Inhabitants were to pay to Replace it'. Naturally, complaints against this tax were universal throughout the Province of Bengal, and it was feared that its continuance 'would be so great a Check to the Industry of

the People, as to impoverish the Revenue in the last Degree, when their Former Savings, by which it was supported, were gone'. Its oppressive character will be evident from the facts stated below.

The dreadful famine of 1770 which was responsible for the loss of at least one-third of the inhabitants of this Province did not, in spite of 'the consequent decrease of the cultivation', produce any noticeable effect upon the revenue of the Province. On the other hand the net collections of the year 1771 exceeded even those of 1768. This will be clear from the following Abstract of Accounts of the Council of Revenue at Moorshedabad :—

Bengal year.	Net Collections (in rupees).
' 1175—or 1768 ¹ ..	1,52,54,856 9 4 3
1176—or 1769 ² the year of dearth which was productive of the famine in the follow- ing year ..	1,31,49,148 6 3 2
1177—or 1770 ³ the year of famine and mor- tality ..	1,40,06,030 7 3 2
1178—or 1771 ⁴ ..	1,53,33,660 14 9 2' ⁵

It was naturally to be expected, say the President and Council of Bengal, 'that the diminution of the Revenue shou'd have kept an equal

¹ To be more correct, 1768-69.—See Ramsbotham, *Studies*, etc., p. 134.

² 1769-70. See *ibid.*

³ 1770-71. See Ramsbotham, *Studies*, etc., p. 134.

⁴ 1771-72. See *ibid.*

⁵ After deducting the amount of deficiencies of Rs. 3,92,915-11-12-3, occasioned in the Revenue by unavoidable losses to Government.

pace with the other Consequences of so great a Calamity (i.e. the famine). That it did not was owing to its being Violently kept up to its former Standard' with the help of such taxes as the Najay.¹

Such was the state of affairs when the commands of the Court of Directors were received by the *Lapwing*. As we have seen before, these commands directed, among other things, the abolition of the office of Naib Diwan and authorized the President and Council at Fort William to assume openly the management of the Diwani, without any foreign intervention. Moreover, they enjoined that in the execution of the duties of the office of Diwan, the President and Council would adopt such regulations and pursue such measures as would 'at once ensure' to the Company every possible advantage and free the Ryot from the oppression of Zemindars and petty tyrants. I have already referred to some of the administrative measures which the President and Council took on receiving the commands of the Court. Apart from these measures, and apart from a few others like the removal of the Khalsa from Moorshedabad to Calcutta to which I shall refer later on,² the points which principally claimed the attention of the President and Council were 'to render the Accounts of the Revenue simple and intelligible, to establish fixed Rates³ for the Collections, to make the Mode of them uniform in all parts of the Province, and to provide for an equal administration of Justice'.⁴ And they now took necessary steps for obtaining these ends.

¹ See Gen. Letter, Rev. Dept., to Court, dated at Fort William 3rd November, 1772.

² See chapter VI.

³ In one copy of the relevant letter, the word is 'Rules'.

⁴ See the General Letter, Rev. Dept., Fort William, to Court, 3rd November, 1772.

REVENUE REGULATIONS

Before I deal with the steps which the President and Council took for the settlement of land revenue in Bengal, I should like to describe the measures which they had authorized in 1771 to be taken for the settlement of land revenue in Bihar. As has already been stated,¹ during the first few years of the acquisition of the Diwani, an annual rent-roll of the provinces of Bengal and Bihar, called the *Bundibust*,² was settled every year at a festival called the *Poonya*, which was usually held in the month of May for Bengal, and in the month of September for Bihar. This system of annual settlement of land revenue led to, among other undesirable consequences, a severe rack-renting in both the provinces. In a letter dated at Patna 4th June, 1771, the Council of Revenue at Patna wrote to the Controlling Committee of Revenue at Fort William, requesting the latter's permission for the initiation of a triennial settlement of land revenue in Bihar.³ In reply the Controlling Committee stated in its letter⁴ dated at Fort William 24th June, 1771, that it was unable to give its sanction to the proposed measure until it had obtained a thorough knowledge of the value of each district in Bihar as ascertained by its Supervisors on the basis of the account of six years' mofussil collections. That is to say, the Controlling Committee wanted to 'obtain by an

¹ See chapter I.

² See glossary.

³ See the Proceedings of the Controlling Committee of Revenue, Fort William, of 24th June, 1771. Also see in this connexion the Proceedings of the Controlling Committee of 13th May, 1771, and the letter from the Patna Council of Revenue to the President and Council, Fort William, dated at Patna, 2nd March, 1771, entered in the Proceedings of the Controlling Committee of 1st April, 1771.

⁴ See the Proceedings of the Controlling Committee of 24th June, 1771; also O.C. No. 6, 24th June, 1771, Rev. Dept., Controlling Committee of Revenue, Fort William.

accurate Investigation the true value of the Province by ascertaining the amount of the Rents paid by the Ryots of each district to the different Collectors'. Thereupon the Patna Council sent on 14th September, 1771, to the Controlling Committee six years' accounts of the collections of the Bihar province prepared from the papers of the Pargana Canongoes.¹ These papers did not contain an account of what each particular Ryot had paid, but only of what had been collected² by the Renter from each petty Talookdar with whom he had entered into an agreement, or of what he had received from the Putwarry³ or the head Ryot of village where he had not entered into any agreement with any Talookdar, but kept the lands under his own immediate charge. In a covering letter of the same date, the Patna Council wrote to the Controlling Committee that four modes⁴ occurred to it for making the settlement for the province of Bihar. The first was to farm out the several Parganas in Bihar for a term of years either to Zemindars themselves where they were men of credit, or, where they were not, to whatever men of property and character were willing to engage for them. The second mode was to farm them out for one year. The third was to employ Collectors in the several Parganas to receive the rents from the petty Zemindars and Talookdars. The fourth method was to form a general Hustabood and keep the whole province *khas*; that is to say, to set aside the Zemindars and Talookdars, give them the established allowance for their support, employ collectors and under-collectors, etc., and

¹ See the Proceedings of the Controlling Committee of Revenue, Fort William, of 15th October, 1771.

² See *ibid.*

³ See glossary.

⁴ See the Proceedings of the Controlling Committee of Revenue, Fort William, 15th October, 1771.

‘ to receive the Rents on the part of the Government immediately from the Ryots themselves ’. The Council held¹ that the first method would be by far the most conducive to the welfare of the country and the interest of its employers. It, therefore, enclosed with its letter a statement of a settlement it had accordingly made for three years ‘ with the reserve of the Controlling Committee’s approval being necessary for its final confirmation ’. Under this settlement, the Company was to receive for the province of Bihar Rs. 49,43,577 in the first year (i.e. 1771), Rs. 53,10,249 in the second year, and Rs. 57,28,381 in the third year. The Council was confident that, barring extraordinary causes, the unrealised balance at the end of each year would be very trifling. It felt, however, that it would not be able to realize more than 43 lakhs of rupees if it adopted the second method (i.e. farming for one year). Besides, under the annual system of farming the province would continue to decline. The country, observed the Council, ‘ can never flourish under the charge of persons unconcerned in its future welfare and whose Interest it is to exact from it as much as possible during the present season ’. The third plan, said the Council, ‘ might answer very well were the petty Zemindars and Talukdars honest and guiltless and faithful to their Engagements, or were Collectors to be met with who would exert the same vigilance for the collection of the Rents and the Improvement of the Country from a motive of public spirit, as may be expected from farmers for their own private Interest, but as such characters are seldom to be found, we apprehend that on this plan the Revenue would not exceed 40 Lakhs ’.

¹ See *ibid.*

Under the fourth plan, observed the Council, the lands would 'go to ruin'. And it was natural that they would. There would be no one interested in their improvement, nor would there be any to furnish the Ryot 'with the many little helps requisite for their prosperity'. Raja Shitab Roy who had been consulted on these matters, agreed with the Council in its opinion of the revenue that would be realized under the first and the second plan. He thought, however, that under the third plan the Company would not be able to obtain more than 35 lakhs, and that under the fourth it would obtain only 20 or at most 25 lakhs.

In view of this representation the Controlling Committee, unwilling to sacrifice real immediate advantages to those which might be so only in speculation, modified ¹ its previous attitude, and empowered the Patna Council in its letter dated at Fort William 15th October, 1771, finally to conclude the settlement for three years as proposed by the Council in its letter of 14th September, 1771, as it was the only 'eligible plan' left for the advantage of its employers and the welfare of the country. Concluding its letter to the Patna Council, the Committee said:—'We depend Gentlemen on the exertion of your utmost efforts and those of the Supervisors for preventing any oppression of the Ryot or Exaction beyond the stated Rent and expect that the researches of the Supravisors and their endeavours to ascertain the real value of each District will be diligently pursued and the result appear on your Consultations, that at the Expiration of the present Leases we may be enabled to form a settlement with the greatest accuracy and precision.'

¹ See *ibid.*

Thus was the annual settlement of land revenue which had been producing pernicious consequences, replaced by a triennial settlement in the province of Bihar.¹

As will appear from what follows, the settlement of land revenue for a longer term than one year had previously been ordered to be made also in 'the Burdwan province'.² The leases of the farmers in Burdwan having expired, the Controlling Committee wrote³ to the Hon'ble Mr. Charles Stuart, Resident at Burdwan, in reply to several letters⁴ received from him that, as the farming system appeared to it the best calculated to promote the flourishing state of the country and the improvement of collection, the leases of the old farmers should be renewed *for five years*, and that the leases should be granted on the most advantageous terms the country would admit of. In his reply⁵ dated at Burdwan 5th September, 1771, the Hon'ble Mr. Stuart informed the Controlling Committee that he had finished the settlement of the (Burdwan) province 'upon a Lease of 5 years' and sent to the Committee a general statement of the settlement. In acknowledging the receipt of his letter and the statement sent therewith, the Committee wrote to the Hon'ble Mr. Stuart on 13th September, 1771, that the settlement he had made appeared to it very proper and on the whole, regard being had to

¹ For a copy of the Form of the 'Agreement of Renters' in the province of Bihar see Appendix E.

² See the Proceedings of the Controlling Committee of Revenue, Fort William, of 23rd April and 13th September, 1771.

³ On 23rd April, 1771. See O.C. No. 6, 23rd April, 1771, Rev. Dept., Controlling Committee of Revenue, Fort William.

⁴ See *ibid.*

⁵ See O.C. No. 7, 13th September, 1771, Rev. Dept., Controlling Committee of Revenue, Fort William.

the condition of the country, advantageous to the Company.¹

It may further be noted here that even before the settlement of Burdwan, Mr. Verelst, Governor, and Mr. Becher, Resident at the Durbar, had made, with effect from the Bengali year 1176 (i.e. 1769-70), a triennial settlement of Malguzzary² for the districts of Rajshahi, Beerbhoom and Nadia in 1769.³ One observation which they made in this connexion is worthy of note⁴ :—

‘The plan we wish to see generally followed is that of letting the lands to farm for a term of years, as we are persuaded that mode tends most to the welfare of the inhabitants, the improvement of the Country, and of course the benefit of our employers. We are happy to find the Honble Court of Directors seem to have adopted the same sentiments, and we flatter ourselves the beginning that is making in letting out to farm the Districts of Raje Shahy and Nudeah will in time be followed throughout the provinces of Bengal.’⁵

Their wishes were duly fulfilled in 1772 and I shall now relate how it happened.

In a letter,⁶ dated 16th April, 1772, the Controlling Committee of Revenue at Fort William

¹ *Vide* Proceedings of the Controlling Committee of Revenue, Fort William, 13th September, 1771.

² See glossary.

³ See the joint letter of Mr. Verelst and Mr. Becher to the Select Committee at Fort William, dated at Moorshedabad 30th June, 1769; also see the Select Committee Proceedings of 8th July, 1769.

⁴ See *ibid.*

⁵ Also see Mr. Becher's letter, page 41, *ante*.

⁶ As will appear from the following extract from the proceedings of the Controlling Committee of Revenue (Fort William) of 8th May, 1772, the letter of 16th April, 1772, being of an urgent nature was despatched during the recess of the Committee between 10th April and 8th May, 1772 (*vide* also O.C. No. 1, 8th May, 1772, Revenue Department: Controlling Committee of Revenue):—

‘Read and approved the Proceedings of the 10th April.

The Multiplicity of Public Business having for a considerable time past prevented the assembling the Committee, It was judged neces-

wrote to the Council of Revenue at Moorshedabad the following, among other things :—

‘The Bengal year 1178 (i.e. 1771-72) is now expired and the period near approaching for making a New Settlement of the Revenues ; but as We are desirous of effecting this upon a plan of greater Duration and Stability than the Settlements of late years have been, We would wish to proceed therein with proper deliberation and Attention. Farming the Lands upon long Leases, is a measure in which not only the prosperity of the Country and the Interest of Government, will be found materially to consist, but also in Conformity to the orders ¹ of the Honble the Court of Directors.’

The Council of Revenue at Moorshedabad was also directed by that letter to forbid the Supervisors either to hold the *Poonya* ² at the Sudder Cutcheries of the province, or to enter into any engagements for the new year’s revenue until it had received further orders from the Controlling Committee.

The Controlling Committee then took up the question of revenue for its consideration at a meeting held at Fort William on the 14th of May, 1772, and stated its arguments in support of the two points on which it had already decided, namely, ‘to dispose of the lands to farm’, and ‘on long leases’, in the following words ³ :—

sary in the intermediate space between the meetings to send immediate Orders to the Council at Moorshedabad forbidding for present the holding the Pooneah at the Sudder Cutcherries, and recommending them to use every means for preventing misapplication of the New Years Collections, for which purpose a Letter was written to that Council the 16th ulto., and there having been no meeting of the Committee since, it stands recorded upon this days proceedings as follows.’

¹ E.g. the Court of Directors’ General Letter to Bengal, dated 30th June, 1769, para, 21.

² See glossary.

³ *Vide* the Proceedings of the Controlling Committee, Fort William, 14th May, 1772 ; also O.C. No. 1, 14th May, 1772, Rev. Dept. : Con-

‘ It has already been resolved ¹ in Consultation of the 16th Ultimo, to lett the Lands of the Province in Farm, and for long Leases; and this Resolution has been communicated to the Court of Directors in the last General Letter: This, therefore, being the Ground-work of our Deliberations on the general measures which are to be taken for the Future Settlement of the collections, it may not be improper in this place to assign the Reasons which have induced us to form these Resolutions.

‘ There is no doubt that the mode of Letting the Lands in farm is in every Respect the most eligible: It is the most simple, and therefore best adapted to a Government constituted like that of the Company, which cannot enter into the detail and minutiae of the Collections. Any mode of agency, by which the Rents might be received, is liable to uncertainty, to perplexed and inextricable Accounts, to an infinity of little balances, and to Embezzlements. In a word, both the Interest of the State and the property of the people must be at the mercy of the agents; nor is it an object of trivial consideration, that the Business of the Service, already so great that much of it is unavoidably neglected, would be thereby rendered so voluminous and the attention of the Board so divided that nothing would be duly attended to. The current affairs would fall

trolling Committee of Revenue; also Monckton Jones, *Hastings in Bengal*, pp. 266-68. Miss Monckton Jones has published a part of the extract quoted in the text.

¹ Only a Secret Consultation was held on April 16th, 1772. There was no other Consultation held at Fort William on that day, either of the Revenue, Select or Home (Public) Department. The resolution referred to does not appear on the Secret Consultation of 16th April, 1772. It probably refers to the letter of 16th April, 1772, mentioned in Footnote 6 on page 152, *ante*. Also see in this connexion the Consultation of the Controlling Committee, Fort William, of 8th May, 1772.

into irrecoverable Arrears, the Resolutions upon them be precipitate and Desultory, the Authority of the Government set at Nought, the power which it must necessarily delegate to others would be abused, and the most pernicious consequences ensue, from the impossibility of finding time to examine and correct them. That such would be the Case we with confidence affirm, since we already experience the Existence of these evils, in part, from the great increase of affairs, which has devolved to the Charge of this Government, and the Want of a reduced system, no less than from a Want of immediate Inspection and Execution. This is a point well worth the Attention of the Board, in every proposition that may come before them as it essentially respects the Constitution and General Interests of the Company.

‘To lett the Lands for long Leases is a necessary Consequence of letting them. The Farmer who holds his Farm for one Year only, having no interest in the next, takes what he can with the hand of rigour, which even in the Execution of legal claims is often equivalent to Violence. He is under the necessity of being rigid, and even cruel; for what is left in arrear after the Expiration of his power, is at best a doubtful debt, if ever recoverable—He will be tempted to exceed the Bounds of right, and to augment his Income by irregular Exactions, and by racking the Tenants, for which pretences will not be wanting, where the Farms pass annually from one hand to another. What should hinder him? He has nothing to lose by the desertions of the Inhabitants or the decay of Cultivation. Some of the richest articles of Tillage require a length of time to come to perfection. The ground must be manured, banked, watered, ploughed, and sowed, or planted: Those operations are begun in one

season, and cost a heavy expence, which is to be repaid by the Crops of the succeeding year. What farmer will give either encouragement or assistance to a culture of which another is to reap the Fruits ? The discouragements which the Tenants feel from being transferred every Year to new Landlords are a great Objection to such short Leases—They contribute to injure the Cultivation, and dispeople the Lands : They deprive the Industrious Reiat of those Aids known by the Appellation of Tuccaabee so essentially necessary to enable him to purchase Cattle Seed and Utensils, which a more permanent Farmer will ever find it his Interest to supply, as a Means of promoting an Increased Cultivation ; and they of course prove an insurmountable Obstacle to bringing into an Arable State the immense Tracts of waste Land which overspread this Fertile Country.

‘The defects of Short Leases point out, as a necessary consequence, the opposite Advantages of long farms.

‘From these the Farmer acquires a permanent Interest in his Lands : He will for his own sake lay out Money in assisting his Tenants, in improving Lands already cultivated, and in clearing and Cultivating waste Lands. He will not dare to injure the Rents nor encroach in one year on the profits of the next because the future Loss which must ensue from such a proceeding will be his own. The Tenants will grow familiarised to his Authority ; and a mutual attachment is at least more likely to proceed, from a long Inter-course between them, especially when their Interests are mutually blended, than from a new and transitory connexion which is ready to expire before it can grow into Acquaintance.

‘Such are the Arguments which have occurred to us in support of the two Points on which we

have already determined, namely, to dispose of the Lands to farm, and on long Leases.

‘We are happy to reflect that the commands of our honourable masters in many of their late general letters, but especially¹ strongly inculcate the same opinion.’

I have quoted this long statement in view of its importance in the land-revenue history of Bengal. Indeed, it appears to me to be an important landmark in that history. It terminates the pernicious system of annual settlement of land revenue and introduces the beginning of the long-term settlement thereof. This will be evident from what follows.

After stating the arguments quoted above, the Controlling Committee proceeded ‘to the final consideration of the measures requisite for the settlement of the Collections’, and adopted twenty-four resolutions.² Mention may be made here of the most important of them.

In the first place, it resolved that farms should be let for the fixed term of five years commencing on the 1st of Bysac, 1179, ‘or the 10th (*sic*) of April, 1772’.

The only general principles which guided the determination of the Committee on this point were that the leases should not be too short, for the reasons stated above; nor too long, lest the farmer should acquire an influence so great in his lands as to injure the rights or authority of his successor, or lest the knowledge of their value should be confined to the person in possession, and lost to others. The Committee felt that

¹ There is a gap here in both the relevant Proceedings and O.C. of 14th May, 1772.

² See the Proceedings of the Controlling Committee of Revenue, Fort William, of 14th May, 1772; also O.C. No. 2, 14th May, 1772, Revenue Department: Controlling Committee of Revenue.

a longer term than six years might be liable to these objections, as a shorter term than three would not answer the ends it had in view. 'There are', it continued, 'no valid reasons for assigning a preference to any one particular term of years above another within these extremes of 3 and 6, since the causes which might operate in favour of any period for one place, from the consideration of the soil, crops, or any other local accidents, would not hold good in others'. It was of opinion, however, that, for the sake of regularity, and for facilitating the course of business, the same term of years, and the same period for their commencement, should be fixed for all the farms throughout the Province, and that, where the lands were already in farm, the leases should be extended, so that all the leases of the province might 'fall at one time'.

Secondly, the Committee resolved that farms should consist of entire Parganas, provided that they did not 'exceed the annual amount of one lack of rupees'. In the latter case they should be divided into such equal proportions as would reduce the amount of each considerably below that sum, unless the acknowledged responsibility and good character of the farmer should support his pretensions to rent the whole Pargana. The object of this resolution was to free the accounts of the revenue from intricacy, to prevent disputes amongst farmers, and to guard against the risk of losses by their negligence or embezzlements.

Thirdly, it was resolved that a smaller Committee should be constituted from amongst the members of the Controlling Committee 'to go on a circuit thro' the Province, and to form the Bundibust or settlement at the Sudder Cutcherry of each district'. Accordingly, a Committee, known as the Committee of Circuit, was formed

by another resolution. It was to consist of the President (the Hon'ble Mr. Warren Hastings) and four other members, namely, Messrs. Samuel Middleton, Philip Milner Dacres, James Lawrell, and John Graham. The Committee of Circuit was instituted with a view to studying by local inspection the peculiarities and usages of each district and the condition of its lands as these things could not be 'known with any degree of certainty by remote observations, or the interested and superficial scrutinies of the Natives'. Moreover, it was felt that if a part of the Administration were on the spot, they would run 'less hazard of being deceived in their intelligence or disappointed in their investigations' and that they would be 'better able to hear and redress any grievances which the inhabitants might prefer to them, and to form such particular regulations as might be necessary for the exigencies of each district, or even to superadd others to those, which would be generally and previously resolved on'.

Fourthly, it was decided that the settlement of the districts of Hughly, Hedgelee, Calcutta Parganas, Burdwan, Midnapore, Beerbhoom, Bissenpore, and Pacheet, should be made by the remaining members of the Controlling Committee. The reasons for excluding these districts from a local inspection were 'their proximity to Calcutta, the unimportance of the few which were distant from it, and the want of time to include the whole in the same mode of settlement'.

Fifthly, it was agreed that, as the Company had determined to stand forth as the Diwan, its servants employed in the management of collections should henceforward be styled 'Collectors',¹

¹ Although individual officers of the Company used to be addressed as 'Collector' before, yet the term had not so extensively been used then

instead of the then appellation of 'Supravisors'. It was argued that, as the business of the gentlemen stationed in the districts was solely to superintend and collect the revenue, they should, in the fitness of things, be styled Collectors. The Controlling Committee felt that so much depended on the just application of names that it would urge this alteration with a thorough conviction both of its utility and necessity.¹

Sixthly, it was resolved that a Diwan should be appointed by the Controlling Committee, for each district. He 'shall be joined with the Collector in the superintendancy of the Revenues' and 'shall keep separate accounts of the Collections according to the established forms of the country, countersign all orders circulated in the Mufussal, all Receipts granted to the Farmers, and all Invoices

as it was intended to be by this resolution. The origin of the designation of Collector as applied to the District Officer today, may perhaps be traced to this particular resolution of the Controlling Committee.

¹ Referring to this formal change in the designation of the Supervisor, Hastings wrote to his friend, Mr. Josias Dupre, in a letter dated at Fort William, 6th January, 1773:—

'Do not laugh at the formality with which we have made a law to change their name from *supervisors* to *collectors*. You know full well how much the world's opinion is governed by names. They were originally what the word Supervisor imports, simple *lookers on*, without trust or authority. They became *collectors*, and ceased to be *lookers-on*; but though this change had taken place two years before I arrived, yet I found, to my astonishment, that they were known to the Court of Directors only in their original character. It was necessary to undeceive the Company; and to that end we have called these officers by a title which will convey the true idea of the nature of their office'. —Gleig, *Memoirs*, etc., Vol. I, p. 268. A part of the above extract has also been quoted by Miss Monckton Jones in her *Hastings in Bengal*, p. 258.

By the words 'though this change had taken place two years before, etc. . . ' in the above extract, Hastings probably refers to the controlling power of the Supervisors over the collection of revenues.

Also in the Proceedings of the Controlling Committee of Revenue of 14th May, 1772:—

'The term Supervisor was properly suited to the Original Commission, which was to examine, inspect and Report. This office has been long since annulled, but we apprehend that the Continuance of the Name, and of many of the Residents in the same Stations which they now fill as Collectors, may have missed even our Honble Masters, who were never regularly Advised of the change.'

and Accounts transmitted to the Sudder'. The object of this resolution was to provide for a check on the Collector. It was also argued that the appointment of Diwans would be a certain means of counteracting that improper influence which the Banyans of Collectors were 'ever eager to assume in the management of their employ' and would provide against the loss of rents and confusion of accounts which the frequent removals of Collectors would otherwise unavoidably occasion. It was intended that the Diwans would be fixed to their offices, and thus be able to keep business always in train, notwithstanding any changes which might take place in their districts.

Seventhly, it was laid down that neither the Collector nor his Diwan should send Sepoys, Peons or any other persons with authority, into the lands belonging to the farmers, except on such occasions as would indispensably require it for the maintenance of the peace or the immediate execution of justice, and except when the authority of the farmer would prove insufficient. On these occasions, a warrant under the public seal, duly signed by the Collector, was to be given in writing to the officer employed. And it was to be recorded in the judicial proceedings with the reasons for the issuing of it. It was further laid down that no person should be summoned on ordinary occasions except by a Tullub Chitty¹ to the farmer, requiring him to produce the person summoned within a certain period of time. This regulation was intended by the Committee to be the greatest security for the farmer's rights, prestige and privileges against any illegitimate interference on the part of any Collector.

¹ See glossary.

Eighthly, having thus provided for the due and unmolested exercise of the farmer's authority, the Controlling Committee took into consideration the rights of those who would be subject to it. It then laid down, with a view to freeing the Ryot from undue exactions, that the farmer must not receive larger rents from the Ryot than the amount stipulated in his Pattah,¹ on any pretence whatsoever; that, for every instance of such extortion, the farmer must, on conviction, be compelled to pay back the sum which he might have so taken from the Ryot, in addition to a penalty, equal to the same amount, to be paid to the Sircar;² and that for a repetition of such an act or for a notorious instance of this oppression on his Ryots, his lease must be annulled. The Collectors were required to see that this regulation was duly observed.

In the ninth place, it was resolved that the amounts payable by farmers to the Government should be duly 'ascertained and established', and that no demand should be made upon them above what would be stated in the rent-roll delivered to them along with their lease.³

It was hoped by the Committee that this provision would necessarily prove a great encouragement to the farmer who would no longer be under the necessity of concealing the profits of his farm, nor be compelled to rack his tenants

¹ I.e. lease. See also chapter VI and Appendix D.

² See glossary.

³ This resolution would explain the decision of the Committee of Circuit later on in regard to the Aumalnama to be granted to the Farmer by the Government. While at Krishnagar in June, 1772, the Committee was convinced that written engagements entered into by farmers up till then had not been drawn up with sufficient precision and exactness, and that this had often led to the oppression of Ryots by them. The Committee therefore agreed upon a new Form of the Aumalnama. See chapter VI and also App. D.—*Vide* Proceedings of the Committee of Circuit at Krishnagar, 10th to 28th June, 1772.

for securing the means of purchasing an exemption from further claims on the part of the Mutaseddees¹ and officers of the Government. Moreover, the Committee felt that if the long term of his lease was also intended to act as an inducement to the farmer to improve his lands, the inducement would disappear if the fruits of his labour and the returns for his investments were not guaranteed to him, or if he were liable to fresh demands upon him as often as the Government or the Collector would consider that the improved state of his lands could afford this. But if the faith of the Government were once definitely pledged, it would be a source of ease to the farmer, and might add to the increase of cultivation and revenue.

Tenthly, it was resolved that no Mhatoots (Mathutes) or assessments, under the name of Mangun,² Baurie Gundee,³ Sood,⁴ or any other abwab or tax, should be imposed upon the Ryots; and that those abwabs which had been recently established, should be carefully scrutinized, and, at the discretion of the Committee of Circuit, abolished⁵ if they were found to be oppressive and pernicious.

This was a very important resolution. Its object was to give relief both to the farmer and the Ryot. 'It has been', says the Controlling Committee, 'the constant practice of the Mogul Government, on the slightest pretence, to Authorize the Exaction of new Taxes from the Zemindars and Farmers. In this impolitic conduct the View of remote consequences was lost in the temptation of Instant Gain. The princi-

¹ See glossary.

² See glossary.

³ See footnote 5, page 143, *ante*.

⁴ See glossary.

⁵ See glossary.

pals thus taxed having a fair pretext to indemnify themselves by an assessment on the Tenants, have never failed to extort from them a much greater amount than that which they themselves have been obliged to pay. Every dependant Agent of the collections endeavours on such occasions to get his share also of the general embezzlement, by which the poor Reiat is disheartened and often disabled from Attending to the Culture of his lands, which requires Money as well as Labour to bring it to perfection. When the husbandman knows exactly what he has to pay, and is sure of being left in the Undisturbed possession of that superfluity which his Industry can acquire he will chearfully apply himself to the Tillage and improvement of his lands. No Man will labour who is denied a share in the fruits of his labours'.

It is needless, perhaps, to point out that the Committee took a very statesmanlike view of the whole question.

In the eleventh place, all *Nazzars* and *Salamies*, which were usually presented at the first interview as marks of subjection and respect, were ordered to be totally discontinued, as well to the superior servants of the Company and the Collectors, as to the Zemindars, farmers and other officers.

These trivial presents—'the debts of vassalage'—would in themselves be undeserving of notice but for the fact that the practice ran 'through every degree of subordination', and became a 'weighty grievance'. These presents like the other levies, referred to above, on the principals were reclaimed with accumulated extortion on the Ryots, who were taxed as often as the Zemindar or the farmer had occasion 'to perform these expensive and ostentatious acts of duty'.

In the twelfth place, it was agreed that a *Mohrir* or writer of accounts, should be appointed by the Government to every farm, whose duty would be to keep an account of all the rents which the farmer would receive, and to transmit the same to the Collector at the Sudder Cutchery of the district concerned. He must not have, however, any authority to interfere in the collection of revenues. The object of this resolution was to obtain an exact knowledge of the farmer's receipts, so that the gross value of his lands could be accurately ascertained. It was left, however, to the Committee of Circuit to give effect to this resolution if it should be found practicable and not attended with too heavy a cost.

Another important resolution was that the Collector should be strictly forbidden, on pain of dismissal from his office, to be concerned, directly or indirectly, in the purchase or sale of grain. The Controlling Committee deemed it sufficient for the time being to confine this restriction to grain alone. It felt, however, that it ought to be extended to all the necessaries of life. 'Of all Monopolies', says the Committee, 'these are the most pernicious; and whatever the Collector, who, in effect, is the chief ruler of the country, trades in, will be a Monopoly in spite of all our endeavours to prevent it'.

Moreover, it was laid down that no Peshcar,¹ Banyan,¹ or other servant, of whatever denomination, of any Collector, or the relation or dependant of any such servant, should be allowed to farm lands, or, directly or indirectly, to have any concern in any farm, or to stand surety for any farmer; that the Collector should be strictly directed to prevent such practices; and that,

¹ See glossary.

if it were discovered that any one, 'under a false name, or any kind of collusion', had managed to evade this order, he should be punished with a heavy fine, proportionate to the amount of the farm concerned, and the farm should be relet or made *khas*.¹ And if it should appear that the Collector had countenanced, approved, or connived at a breach of this regulation, he would stand, *ipso facto*, dismissed from his collectorship. Nor should any European be permitted, directly or indirectly, to rent lands in any part of the country.

This was a very salutary regulation. 'If the Collector or any persons who partake of his authority are', argued the Committee, 'permitted to be the Farmers of the Country, no other persons will dare to be their competitors'. They would obtain farms on their own terms as a matter of course. 'It is not fit', the Committee continued, 'that the Servants of the Company should be dealers with their masters. The Collectors are checks on the Farmers. If they themselves turn Farmers, what checks can be found for them? What security will the Company have for their property, or where are the Ryots to look for Relief against their oppressions?'

Further, the Controlling Committee directed that it should be a special duty of the Committee of Circuit to find out some means of preventing the practice 'of lending money on Exorbitant usury' by which the Ryots were often involved in heavy debts, 'without the Hope, or scarce the possibility of Relief', and as a result of which not only the fruits of their industry, but often the farmer's dues—which, in effect, were those of the Government—became the property of the

¹ See glossary.

money-lenders; that meanwhile the Collector should be forbidden, on pain of removal from his office, either to lend money himself, or to allow his Banyan, or any other of his servants or dependants to lend money, to the Zemindars, Talookdars, farmers, Ryots or any other persons whatever within the district of which he would have charge; that similarly the Zemindars, Talookdars, Shicdars and other officers of the Government should be forbidden to lend money to the Ryots; and that all loans given contrary to the tenor of this order, after it had been published, would be void. This restriction was not, however, intended to prevent the farmer from affording the usual and necessary aids of Tuccau-vee to the Ryots, provided that the premium¹ of such advances was fixed at two per cent per month and repayment received, not in kind, but in money.

In justification of this regulation the Committee stated that every precaution ought to be taken and every restriction laid on the Collector, which would prevent his interest from clashing with the duties of his office. It was apprehended that the farmer who had the demands of the Government and of the Collector to meet at the same time, would be 'too apt to avail himself of such a situation to elude those of the former'. The Collector would naturally be inclined 'to allow a preference to his own claims, unless it be supposed that all men are proof against the Temptations of private Interest, and will seek that

¹ I.e. the rate of interest, which was 'rarely less than three and often as high as 15 per cent per Mensem' and which, 'with monthly accumulation and fees to agents, Banyans, Peons, and Seapoys' might amount to 200 per cent per annum. 'Every Rupee thus squeezed from the people', says the Controlling Committee, 'is in effect taken from the Government, which can receive from the people no more than they have to give'.—Proceedings, 14th May, 1772.

of their employers at the Hazard of losing their own Fortunes'. At any rate, the Committee thought that it was the duty of the Government 'to lay such restraints on the Natural Licentiousness of Mankind as shall make the Interest of Individuals coincide with their Duty'. 'To presume', continued the Committee, 'that all men are possessed of Integrity, and to trust entirely to this principle, is to leave a Door open for every species of Depravity; for many will abuse the Confidence thus tacitly reposed in them; their Example will influence others; and, under the specious appellation of Perquisites, the most flagrant corruption will be admitted, even by Men whose Natural principles, without such a Bias, would receive the offer of them with abhorrence'.

Members of the Committee seem to have been good students of Psychology.

Another salutary measure on which the Committee agreed was that the farmer's *Kistbundee*¹ should be so regulated in future that the *Kists* (instalments) might be made payable at the usual periods of the harvest, and that they should be proportioned to the estimated quantity and value of the crops raised. Local circumstances also were not to be ignored in determining the *Kists*. The object of this measure was not only to ensure regularity in the payment of revenue to the Government and ease to the Ryot, but also to relieve the farmer of the necessity of borrowing money for the payment of his *Kists*. The only losers by the measure would be the money lenders.

All Zemindaree Chokeys were ordered to be abolished, with the exception of such 'as immediately depended on the Government'. These Zemindaree Chokeys were 'places of customs

¹ See glossary.

erected in various parts of the Province on the Banks of the rivers'. As they were included in the farmed lands, the farmers extorted what they could get from passengers and merchants. It was 'one of the greatest oppressions of the country, and the principal obstruction to trade'. It may be noted here that the Court of Directors also had directed the suppression of the Chokeys on the same grounds.

In regard to the ancient institution of the Chakaran lands which were allotted to some of the inhabitants, whose office it was to preserve the peace of the country and to guard it against common robbers, the Controlling Committee resolved, with a view to enabling the Committee of Circuit to fix the necessary establishments in each district for its safeguard and protection and for the maintenance of its peace and tranquillity, that the Collector of each district should prepare and have in readiness accurate accounts of the Chakaran lands in his district together with a detail of the purposes for which they had been allotted.

Finally, the Controlling Committee directed the substance of these resolutions to be published by the Collector in each district, together with a list of the Parganas under his charge, or other divisions as proposed for farm by the second resolution,¹ and also ordered advertisements to be issued inviting sealed proposals from those persons who were willing to take farms. These proposals were to be delivered in at the Sudder Cutchery of each district, by the 10th and the 15th of June, 1772, in the case of the districts of Nadia and Jessore respectively, and by the 10th of July, 1772, in the case of other districts.²

¹ See page 158, *ante*.

² The actual wording of the relevant resolution was:—'To advertise for sealed proposals, from such as are willing to take farms to be

At its meeting held at Fort William on 15th May, 1772, the Controlling Committee confirmed the regulations it had framed on the previous day, and then resolved that a copy of them should be sent to the Council of Revenue at Moorshedabad with directions that it must have them circulated to all the Supervisors under it, and that it must itself give effect to them so far as the Huzzoor Zelahs¹ were concerned. Further, the Committee agreed that such parts of the new regulations as it was necessary for the people of the province of Bengal to know, should be translated into the Persian and the Bengali language and publicly advertised; and that copies of the translation should be sent to the Moorshedabad Council for circulation throughout the several districts within its jurisdiction. Moreover, as the Committee had decided on an earlier settlement of the districts of Nadia, Hughly, Jessore and the 24 Parganas, it agreed that the following advertisement² should be directly sent through its Secretary to the Collec-

delivered in at the Sudder Cutcherry of each district, by the 1st of Sawan (Sraban), or 10th of July, excepting the provinces of Nuddea and Jessore, the proposals for the former of which to be delivered in at Kishnagur the 1st of Assar, or 10th of June; and for the latter the 5th of Assar or 15th of June¹.

Presumably, the Committee meant the same date by the 1st of Sawan and the 10th of July; or by the 1st of Assar and the 10th of June; or by the 5th of Assar and the 15th of June. This is the usual interpretation when a Bengali date is given along with the corresponding English date. If this presumption is reasonable, then there are some difficulties in regard to the dates: According to the Chronological tables (1764-1900) compiled by Pandit Girish Chandra Tarkalankar and the late Pandit Pran Nath Saraswati, the 1st of Sraban (1179) corresponded with 14th July, 1772; the 1st of Assar, 1179, with 13th June 1772; and the 5th of Assar, 1179, with 17th June, 1772. At any rate, the dates are puzzling.

¹ I.e. the districts 'which paid their rents immediately to the general Cutcherry at Moorshedabad' during the early days of British rule in Bengal.

² *Vide* Proceedings, Controlling Committee of Revenue, Fort William, 15th May, 1772; also O.C. No. 1, 15th May, 1772, Revenue Department, Controlling Committee of Revenue.

tors of those districts, with orders for its immediate publication :—

‘ This is to give public Notice to all persons Natives and Subjects of the province of Bengal That the Lands of the District of will be let to Farm on Leases of Five Years— Sealed proposals for renting the Lands are to be delivered in by the Fifth of Assar ¹ to the Sudder Cutcherry at where the president with a Committee of the Board will be present to receive them and to grant the Leases.

‘ This Early publication is now made to allow such persons as are willing to offer proposals as much Time as possible for preparing the same against the Appointed Period—Advertisements in a few days will be published containing the general Conditions and Rules on which the Farms are to be let.

By Order of the Honble the President
and Council,
Fort William
14th ² May 1772.
Signed W. Wynne
Secy.’

The Controlling Committee then sent the following letter ³ to the Council of Revenue at Moorshe-
dabad :—

¹ In the case of Jessore. The date was the first of Assar in the case of Nadia. See the corresponding English dates on page 169, *ante*.

² This seems to be an obvious mistake as the draft advertisement occurs in the Proceedings of 15th May, 1772. It may not be a mistake if it is assumed that the advertisement had been drafted on the previous day and dated accordingly.

³ *Vide* its Proceedings of 15th May, 1772 ; also O.C. No. 2, 15th May, 1772, Rev. Dept., Controlling Committee of Revenue.

‘ To Samuel Middleton Esqr
Chief and Council of Revenue at
Moorshedabad.

‘ Gentlemen,

Having resumed the Subject of the New Years Settlement and adhering to our former opinion as to the advantage which must accrue both to the Country and the Company from the method of letting the Lands on the Terms of long Leases, We have determined the more effectually to carry this plan into immediate Execution to depute a Committee from this Board to consist of the Honble the president and four of the members—Mr. Middleton is appointed one of them and will accordingly join the Committee at Kishnagur the Nuddea province being the First that they will visit.

Our further Resolutions on this subject you will be informed of from the enclosed Copy of the Regulations which the Committee are to carry into Execution, and which we desire you will circulate to all the Supervisors for their Information; and such parts as relate to the Huzzoor Zilahs under your immediate management you will be careful to attend to.

‘ We shall in a few days transmit to you an Advertisement specifying such particular parts of these Regulations¹ as are intended to be made public throughout the Country, which you will publish at the City and Circulate throughout all the districts.

¹ The Bengali and Persian translations of the ‘advertisement containing the Regulations respecting the New Years Settlement of the Bengal province’ were dispatched to the Moorshedabad Council of Revenue by the Controlling Committee on 26th May, 1772, along with a covering letter—*Vide* Proceedings, Controlling Committee, 28th May, 1772.

‘ As We have fixed upon such Early periods as the 1st and 5th of Assar for the settlement of the districts of Nuddea, Jessore, and Hughly, We have with a View of saving Time sent immediately from hence to the supervisors of those places a general advertisement for publication throughout these districts, that the Inhabitants may be apprised as early as possible of our Intentions to enable them to prepare the proposals.

Fort William We are
 15th May 1772.

It may also be noted here that the Controlling Committee passed the following three additional Regulations at its meeting held at Fort William on 28th May, 1772 :—

First, such farmers as would so desire it, should be permitted to pay their Kists ¹ immediately into the Treasury of Calcutta, instead of at the Sudder Cutchery of his district, provided that all payments were made ‘ in ready money ’, and provided further that a longer delay should not be allowed for making payments, after the expiry of the stipulated terms of the Kists, than 20 days from the most distant parts of the province and a proportionate time from the rest.

Secondly, the then existing system for the administration of justice should be examined, and reorganised in such manner as would be ‘ most conducive to the security of property, and the general ease of the people, by facilitating the access to Justice, by expediting its decrees, and rendering

¹ Instalments.

equal right to all men'. And if the party in any cause were not satisfied with the decree of the district Court, he was to be permitted an immediate appeal to the Governor in Calcutta, where the cause would be re-heard and finally decided by courts duly constituted for the purpose.

Thirdly, all persons were to be permitted to have access to the papers of the Juma Wassil Baukee¹ at the Sudder Cutchery of each district and at the Collector's office at Calcutta.

Having framed these additional Regulations, the Controlling Committee sent on the same day copies thereof to the Council of Revenue at Moorshedabad, 'together with their Translations in the Persian and Bengalee Languages'. It also instructed the Council to communicate the regulations to the several Supravisors under it, and to have them published throughout all the districts. Further, it requested the Council to add the following to the 'advertisement to the New Years Settlement':—

'That all persons proposing to become Renters shall have free access at the Sudder Cutcherry of each District, to the Rent-Roll and Jumma Wassil Baukee of the several parganas dependant on the District.'

Finally, the Controlling Committee agreed that the following advertisement should be published at the Presidency and that the Collector of the 24-Parganas should be informed of it:—

'This is to give public Notice that the Rent Roll and Jumma Wassil Baukee of each of the 24 Parganas are laying (*sic*) at the Collector's Cutcherry where all persons, Natives and subjects of Bengal proposing to offer proposals for farming

¹ See glossary.

the Lands may have free access to peruse and examine the same.

By Order of the Honble the
President and Council
28th May 1772.'

Thus the annual system of land revenue settlement generally obtaining, up till May, 1772, in the Diwani portion of Bengal, was directed to be replaced by a *quinquennial settlement*. As, however, the settlement of the province of Bihar had already been made on a triennial basis¹ and as it, therefore, did not require any immediate alteration, the Board of Revenue² decided³ not to introduce any innovation into Bihar pending the completion of the settlement of land revenue in Bengal under the quinquennial plan. 'The only point', the Board of Revenue wrote,⁴ however, to the Court of Directors, 'on which we think we can give you any previous Intimation of our future Proceedings in those Parts, is that we deem it proper to unite the collections with those of Bengal, and establish the same Regulations in both Provinces, as soon as We can do it with conveniency, and without adding to our present Embarrassments'.

¹ See pages 150-51, *ante*.

² I.e. the Supreme Council at Fort William in the Revenue Department. See page 128, *ante*.

³ See its General Letter to the Court of Directors dated at Fort William 3rd November, 1772.

⁴ See *ibid*.

CHAPTER VI

THE NEW SCHEME IN OPERATION

In this concluding chapter I shall deal with some of the activities of the Committee of Circuit which was, as has been stated before, constituted by the Controlling Committee of Revenue at its meeting held at Fort William on 14th May, 1772, consisting of the following persons :—

the Hon'ble Mr. Warren Hastings (President),
Mr. Samuel Middleton,
Mr. Philip Milner Dacres,
Mr. James Lawrell, and
Mr. John Graham.

When the Committee of Circuit was ready to depart on its mission, the Controlling Committee decided to issue to it the following Instructions,¹ among others :—

‘ To

the Honble Warren Hastings Esqr.

President and Gentlemen of the Deputation for making the New Years Settlement in certain Districts of the Bengal Souba.

‘ Honble Sir and Sirs

Having thought it necessary to form you into a Committee to make a Circuit of

¹ See the Proceedings of the Controlling Committee of Revenue, dated 4th June, 1772; also the Proceedings of the Committee of Circuit at Kishen Nagar (Krishnagar) from the 10th to the 23th of June, 1772. These Instructions were read by the Committee of Circuit when it first entered upon its business at Krishnagar on 10th June, 1772.

the Districts to the Eastward of the Ganges for the purpose of effecting the settlement of the Revenues by farming out the lands for a term of five years you will be pleased with all suitable Expedition to proceed in the Route which may be most convenient to you and at the Sudder Cutchery of each district to enter upon the Business assigned to you in conformity to the Regulations that have been prescribed upon this occasion a copy of which is inclosed and to take such measures in consequence for making the Settlement as shall appear to be the best calculated for the permanent interest of the Country and of our Employers. You will on your arrival at the City take such preparatory measures as shall be needful for the new arrangement of the business of the Calsa¹ and the change which has been ordered to take place in the Dewanny as well as respecting the appointment of a naib for conducting the Business of the Nizamut and the regulation of the Nabob's household, on these points we request you will give us the fullest Information that can be collected from the lights you may be able to obtain at the City to lead to a final determination.

Fort William

4th June, 1772.

We are”

I shall touch here chiefly on such activities of the Committee of Circuit as related to the settlement of land revenue in Bengal under the quinquennial scheme described in the preceding

¹ Calsa (or Khalsa)—‘ Exchequer, the office of Government under the Muhammadan administration in which the revenue was transacted and which was continued during the early period of British rule ’.

chapter. Even in this connexion I shall refer mainly to the transactions at Krishnagar where the Committee first proceeded, since the plan on which the settlement at Krishnagar was made for the district of Nadia, 'may be regarded as the model' on which the settlement of the whole province of Bengal was based.

The Committee arrived at Krishnagar on 9th June, 1772, entered upon its business there on 10th, and finished it on 28th June, 1772.¹ The presence of Mr. Middleton being essentially necessary at Moorshedabad 'for securing the current collections and preparing materials for the settlement of the Huzzoor Zillas', he, although a member of the Committee, could not join it in its work before it had met at Cossimbazar on July 7th, 1772, for the transaction of its business there.

At Krishnagar, after it had considered a letter² of Mr. Jacob Rider, Collector of Nadia,

¹ It may be noted here that the Committee did its work—
 at Cossimbazar, from 7th July to 17th September, 1772 ;
 at Dacca, from 3rd October to 27th November (or rather, to be strictly correct, 28th November), 1772 ;
 at Rangpur, from 16th to 30th December, 1772 ;
 at Dinajpur, from 2nd to 26th January, 1773 ;
 at Purnea, from 2nd to 9th February, 1773 ; and
 at Rajmahal, from 15th to 18th February, 1773.

The Committee made these places its headquarters for the settlement of the districts round about them. It resolved at Rajmahal on 18th February, 1773, to close its proceedings and to return to the Presidency (i.e. Calcutta). It actually came back to Calcutta at the beginning of March, 1773.

Hastings had left for the Presidency on 15th September, 1772. As Mr. Middleton had to remain at Moorshedabad 'in the exercise of his new appointments' (Residency at the Durbar, etc.), the circuit was 'continued (after the business at Cossimbazar had been finished) by Messrs. Dacres, Lawrell and Graham for Compleating the Business of the Committee' in the other districts, Mr. Dacres acting as President in the absence of Messrs. Hastings and Middleton. —*Vide* the Proceedings of the Committee of Circuit at Cossimbazar on 14th September, 1772, and also the Proceedings of the Committee elsewhere. The Proceedings have also been published by the Government of Bengal. See in this connexion Mr. C. W. Gurner's *Preface* to the published Proceedings.

² Dated at Kishnagar (*sic*) 10th June, 1772.

together with various papers referred to in it, and taken necessary decisions thereon, the Committee proceeded to the consideration of the 'Proposals' for farming lands which had been tendered in response to the advertisement which the Controlling Committee had previously¹ directed to be issued. The Proposals had been 'expressed in so Vague and uncertain a Manner and differed so widely from each other, in form' that the Committee found it impossible to 'make a comparison, or to ascertain the Proportional Amount of each'. Besides, terms offered in many cases had been 'very low and disadvantageous'. Moreover, many other bidders with new terms had also made their appearance in the meantime. In view of all these, the Committee decided that the proposals first tendered should be rejected, and that the lands at Krishnagar should be put up to public auction. This was, it should be noted here, contrary to the original intention of the Committee. Prior to the commencement of the sale, however, the Committee found it indispensably necessary to prepare a new Hustabood² by deducting from the Hustabood of the previous year such articles of abwabs or taxes in favour of the Ryots as had proved most oppressive to them or as had been imposed upon them not long before. A new Hustabood having been thus prepared, the parganas of Nadia were separately put up to public auction and let to the highest bidders

¹ See page 169, *ante*.

² I.e. an 'explanation of the diverse and complex Articles which were to compose the Collections'. These 'consisted of the Assull or Original Ground Rent, and, a variety of Taxes called Aboabs, which had been indiscriminately levied at different periods by the Government, the Zemindars, farmers and even by the inferior collectors'.—*Vide* the General Letter (Revenue Dept.) to Court, dated at Fort William 3rd November, 1772.

For the meaning of the term Hustabood see glossary.

for five years. The total amount of rent payable by them in each successive year was as follows ¹:—

1st year ..	Rs. 10,64,530-10-8-2
2nd year ..	Rs. 11,50,995-10-8-2
3rd year ..	Rs. 12,24,070-10-8-2
4th year ..	Rs. 12,83,270-10-8-2
5th year ..	Rs. 13,19,695-10-8-2

It appears, however, from a General Letter (Revenue Department) ² to the Court of Directors that the Committee at Krishnagar exempted several Talooks in Nadia from the public sale as their possessors had agreed to abide by such settlement as should be deemed equivalent and just; and that an exact valuation was accordingly made of their lands.³ The terms offered by the Rajah

¹ See the letter of the Committee of Circuit to Mr. William Aldersey and the Council at Fort William, dated at Kiahen Nagur (i.e. Krishnagar) June 28th, 1772, in the Proceedings of the Committee of Circuit at Krishnagar, June 10th to 28th, 1772; also the General Letter to Court, Revenue Dept., dated at Fort William 3rd November, 1772, para. 20.

² Dated at Fort William 3rd November, 1772.

³ The principles which governed the conduct of the Committee in its treatment of Zemindars and Talookdars in Nadia and elsewhere and which were approved by the President and Council at Fort William, have been thus stated by the latter:—

‘Where it can be done with Propriety, the entrusting the collections of the Districts to the hereditary Zemindars, wou’d be a Measure We shou’d be very willing to adopt, as We believe that the people would be treated with more tenderness, the Rents more improved, and the Cultivation more likely to be encouraged, the Zemindar less liable to Failure or Deficiencies than the Farmer, from the Perpetual Interest which the former hath in the Country, and because his Inheritance cannot be removed, and it would be improbable he would Risk the Loss of it by eloping, from his District, which is too frequently practiced by a Farmer when he is hard pressed for the Payment of his Ballances, and as frequently pre-determined When he receives his Farm.

‘With respect to the Talookdarys, and inconsiderable Zemindarrys, which formed a part of the *Huzoor Zelahs* or Districts which paid their Rents immediately to the general Cutcherry at Moorshe-dabad, as well as many others of the same kind in Different parts of Bengal; all Arguments have been Weighed, whether in Favor of the just Claim Government has upon their Lands for a Revenue adequate to their Real Value, or of the Zemindars and Talookdars in Support of their Rights and Priviledges (*sic*), grounded upon the

of Krishnagar were, however, rejected by the Committee as they did not come up to the expect-

Possession of regular Grants, a long Series of family Succession, and fair Purchase. These being duly considered, there occurred to us only the two following Modes, which could be pursued in making their Settlement. The First was to lett their lands to Farm; to put the Renters in entire Possession and Authority over them, obliging them to pay each Zemindar or Talookdar, a certain Allowance or per centage for the Subsistence of himself and family. The second was to settle with the Zemindars themselves on the footing of Farmers, obliging them, first to enter into all the Conditions of a farmer's Lease; Secondly to pay the same Revenue that could be expected from Farmers; Thirdly to give Responsible Securities; and fourthly to admit a Reserve in favor of Government, for Making during the Course of their Actual Lease an exact *Hustabood* (Valuation from Accounts) or a Measurement of their Possessions, in order to ascertain their true Value at a future Settlement, shou'd the present Accounts be found to be falacious (*sic*) or Concealments Suspected. We have allowed a degree of Weight to the Arguments of the Zemindars and Talookdars in favour of their plea of Right, which by adopting the first Mode of Settlement wou'd doubtless be exposed to Risk; for as the Authority given to the Farmers wou'd Reduce the present Incumbents to the level of Mere Pensioners, and Greatly Weaken their Claims as Proprietors, so in the course of a few long Leases, their Rights and Titles might, from the Designs of the Farmers to Establish themselves in their Estates, the Death of the old Inheritors, and the Succession of Minors, be involved in such Obscurity, Doubt and Controversy, as to deprive them totally of their Inheritance. To expose the Zemindars and Talookdars to this Risk, is neither Consistent with our notions of Equity nor with your Orders, which direct, "that We do not by any Sudden change alter the Constitution nor Deprive the Zemindars &c. of their Antient Priviledges (*sic*) and Immunities". And their Argument, drawn from the Conduct Naturally to be expected from the Zemindars and Talookdars, Weighed Strongly with us, and proves an Objection to adopting the first Mode. From a long Continuance of the Lands in their Families, it is to be Concluded they have Rivetted an Authority in the District, acquired an Ascendency over the Minds of the Ryotts, and ingratiated their Affections. From Causes like these, if entire deprivation were to take place, there could not be expected less Material Effects, than all the Evils of a divided Authority, Prejudice to the Revenue, and Desertion and desolation to the Lands: Whereas from continuing the Lands, under the Management of those who have a Natural and Perpetual Interest in their Prosperity, Provided their Value is not of too great an Amount, solid Advantages may be expected to accrue. Every Consideration then Sways us, where it can be done with the prospect of the Advantage before Mentioned, to adopt the second Mode in Settling with the inferior Zemindars and Talookdars. First, an equivalent Revenue may be thereby Obtained with Security for its punctual Payment; Secondly the converting them into Farmers establishes the Government's Right of putting their Lands on that Footing, whenever they shall think proper, the Awe of which must constantly Operate to insure their good behaviour and good Management. Thirdly the Clause of Scrutiny, to which they are Subjected, will also have the same Tendency,

tations it had reason to entertain from the public auction of Farms, and as the faith of the Government had already been 'engaged to such Farmers whose offers had been formerly accepted'.

It should be noted here that with a view to securing the inhabitants in the quiet possession of their lands and preventing undue exactions from them in future, the Committee agreed upon a new *Azmulnama*² to be given to the Farmers of Nadia, 'in which the claims upon the Ryotts were precisely and distinctly ascertained, and the farmers restricted from making any further Demands, under the severest Penalties'. And lest the farmers should elude this restriction, they were directed by the Committee to grant new *Pattahs* or Deeds to the Ryotts, specifying the conditions on which the latter were to hold their lands and the dues payable by them. The Committee itself drew up the form of the *Pattah*³ and directed it to be published at the Cutchery, and in all the Parganas, of the district of Nadia.

Another principal object which the Committee of Circuit had in view was to reduce the charges of collection as low as possible. It felt that the retrenchment of improper and unnecessary ex-

at the same time that it may be strictly put in Force where there is Cause to suspect Concealments, or a Prospect presents of Increase to the Revenue.'

It may be added for the sake of clearness that after weighing the objections against the first mode and the arguments in favour of the second the Committee of Circuit determined without any hesitation that the latter should be followed.—*Vide* the General Letter (Revenue Department) to the Court of Directors, dated at Fort William 3rd November, 1772; also the Proceedings of the Committee of Circuit at Cossimbazar of 20th July, 1772.

¹ See the General Letter (Rev. Dept.) to Court, dated at Fort William 3rd November, 1772; also Proceedings, Committee of Circuit, Krishnagar, June 10th to 28th, 1772.

² See Appendix D. *Vide* Proceedings, Committee of Circuit, Krishnagar, June 10th to 28th, 1772; also the General Letter (Rev. Dept.) to Court, dated at Fort William 3rd November, 1772.

³ See Appendix D. *Vide ibid.*

penses would not only help to increase the revenue of the Government, but would be 'the most consistent with the ease of the inhabitants'. With a view to achieving this object the Committee agreed upon¹ a uniform and regular Establishment for the different districts and the necessary expenses to be incurred in their Cutcheries. It also directed that the expenses must not be exceeded without the knowledge of the President and Council at Fort William. It was to be a duty of the Auditor of the Company to see that there was no deviation from the arrangements made by the Committee.

The settlement² of the district of Nadia was thus finally concluded after ten days' action. Thereafter the leases and security bonds were executed by the farmers and the rent roll was signed by them. The leases on the part of the Government were executed at the same time by the Committee.³

The Committee then appointed⁴ a Diwan 'to be joined with the Collector in the Superintendancy (*sic*) of the Revenues', in conformity with the Regulations to which I have referred before. It also gave him detailed instructions⁵ for his guidance in the discharge of his duties. The name of the Diwan appointed was Lala Dher Singh Roy. Among other things, he was required to collect, in conjunction with the Collector, Mr. Jacob Rider, the *Kists* from the Farmers agreeably to the *Bundibust* which had been concluded

¹ See the General Letter (Rev. Dept.) to Court, dated at Fort William 3rd November, 1772; also the Proceedings of the Committee of Circuit at Krishnagar and elsewhere.

² See Appendix C in this connexion.

³ See Proceedings, Committee of Circuit, Krishnagar, June 10th to 28th, 1772.

⁴ See *ibid*; also the General Letter (Rev. Dept.) to Court, dated at Fort William 3rd November, 1772.

⁵ See Appendix F.

by public auction, and remit the same to the *Sudder*. He was also required to keep a separate account of all collections. Besides, he was directed not to demand more from the Ijardars than what they were required to pay by the terms of their *Pattah* and *Kistbundy*; nor was he to levy any *abwab* or fresh *Mathote* from the Ryots. Moreover, he was enjoined to be 'watchful and circumspect' that the Ijardars in their turn did on no account demand more from the Ryots than what had been mentioned in their own *Pattah* and *Cabooleat*¹ and in the *Pattah* of the Ryots. And if it were proved that they had received more, they must not only be directed to refund what they had so taken, but also to 'pay a proportional Fine to Government'. Further, if they were 'a second Time Guilty of any Oppression on the Ryotts their Farms must then be forfeited'. Thus steps were taken for the protection of the Ryots of Nadia.

From Krishnagar the Committee proceeded to Cossimbazar and arrived there at the beginning of July, 1772. It held its first meeting there on 7th July, 1772, and concluded its business there on 17th September, 1772. While at Cossimbazar the Committee concluded² the settlement of the Eastern and the Western Division of the district of Rajshahi with Rani Bhowani, the Zemindar of that district, as the terms offered by her were the most advantageous to the Government and as her 'Substance, Credit and Character rendered the conditions of her offer the most desirable'. The settlement of the Huzzoor Zelas and the

¹ The *Cabooleats* were given by the Ijardars and farmers in return for their *Pattahs*. See Appendix D.

² *Vide* the Proceedings of the Committee of Circuit at Cossimbazar from July 7th to September 17th, 1772; also the General Letter (Rev. Dept.) to Court, dated at Fort William 3rd November, 1772.

inferior Zemindarries and Talookdarries bordering on Moorshedabad and Rajshahi was also made on the same principles as that of Nadia, a preference being always given to the offers of the hereditary possessors thereof.¹ All these settlements were made for five years. It may be stated here that five additional Collectors were appointed to superintend the collection of revenues of the Huzzoor Zelahs.²

As we have seen before,³ the Court of Directors in its letter of 28th August, 1771, to the President and Council in Bengal, declared its determination to stand forth as Diwan, and, by the agency of the Company's servants, to assume 'the entire Management of the Revenues'; and that, having confidence in their abilities 'to plan and execute this important Work', expressed the hope that they would adopt such regulations and pursue such measures as would at once ensure to the Company every possible advantage and free the Ryot from the oppressions of Zemindars and petty tyrants 'under whom they might have been suffered to remain, from the interested views of those whose influence and authority should have been exerted for their relief and protection'.

With a view to giving effect to these wishes of the Court of Directors the Controlling Committee of Revenue 'instructed'⁴ the Committee of Circuit on 4th June, 1772, to take, on its arrival at the City,⁵ 'such preparatory measures as shall be needful for the new Arrangement of the busi-

¹ See *ibid.*

² I.e. the small districts near Moorshedabad which paid their revenues direct to the general Cutchery at Moorshedabad.

³ See page 135, *ante*.

⁴ I.e. the President and Council in their Revenue Department. See pages 117-126, *ante*.

⁵ See page 177, *ante*.

⁶ I.e. Moorshedabad.

ness of the Calsa¹ and the change which had been ordered to take place in the Dewanny’.

Accordingly, at a meeting held at Cossimbazar on 28th July, 1772, the Committee of Circuit deliberated on the steps which should be taken for carrying into execution the orders of the Court of Directors referred to above. The first point it considered in this connexion was whether² the business of the Diwani should be conducted, as it had hitherto been in part, by the agency of the Company’s inferior servants constituting a Board (i.e. Council) of Revenue at Moorshedabad, or be put under the immediate control of the Members of the Administration at the Presidency. Without any hesitation the Committee decided in favour of the latter course. ‘The Revenue’, said the Committee arguing in favour of the decision, ‘is beyond all question the first object of Government, that on which all the rest depend, and to which every other should be made subservient. There must be a controuling Power in this Department, it cannot be partially delegated; but, in whatever hands it is lodged, it must be absolute and independent. But The Superior Council³ which is constitutionally the controuling Power, having no Cognizance nor connection with the inferior Department,⁴ can have no Knowledge of what is transacted but from the information of the Board of Revenue,⁵ which however fair and impartial cannot possibly convey that intimate Intelligence which arises from daily practice and a direct Communication with the Servants

¹ I.e. Khalsa (see glossary).

² See the Proceedings of the Committee of Circuit, Cossimbazar, of 28th July, 1772.

³ I.e. the Supreme Council at Calcutta.

⁴ I.e. the Department directly concerned with the collection of revenue.

⁵ I.e. the Council of Revenue at Moorshedabad.

of the Revenue: Without such an Intelligence what Authority can the administration possess in the Affairs of the Collections? Or with what Confidence can they issue any Orders for their Improvement, impressed as they must be, with the Consciousness that they are but imperfect Judges of matters on which they dictate to others better informed? In Effect all authority and Command will rest with the Board of Revenue'. Thus under the system prevailing at the time the Members of the Administration at Calcutta had no 'Opportunity of acquiring that thorough and comprehensive Knowledge of the Revenue, which can only result from Practical Experience'.¹ Besides, it was hoped that the proposed change would afford a great relief to the inhabitants of the Province, 'in opening to them a more ready access to justice', inasmuch as appeals might now be made directly to the President and Council at Calcutta, whereas previously they had had to be made first to the Council of Revenue at Moorsheadabad, and then from the decisions of the latter to the President and Council at Calcutta.²

Moreover, the Committee felt that the public Treasury and the public records would be more secure at Calcutta because of the location of the fort there, than at Moorshedabad which was 'an open and straggling town', and 'which a few desperate dacoits might enter with ease and plunder at discretion, before any force could be collected to repel them'.

Another important consideration³ with the Committee was the possibility of a great increase

¹ See the General Letter (Rev. Dept.) to Court, dated at Fort William 3rd November, 1772.

² See *ibid*; also the Proceedings of the Controlling Committee of Revenue, Cossimbazar, 28th July, 1772.

³ See the Proceedings of the Committee of Circuit, Cossimbazar, 28th July, 1772; also the General Letter to Court, dated at Fort William

in the population and wealth of Calcutta and of the corresponding diminution of the importance of the City of Moorshedabad. 'The numerous officers and retainers of the Khalsa, and of the new Courts of judicature, with all their families, domestics, and dependants, will', said the Committee, 'increase the demand for the necessaries and conveniences of life, and of course require a number of tradesmen, artisans, and market-people, to supply it. This vast influx of people will be drawn to Calcutta, and with it a great increase of wealth. The Consequence of the Presidency will be much improved with its population, as it will lessen that of Moorshedabad, which will no longer remain the Capital of the province, having nothing to support it but the presence of the Nabob, and a few families of consideration who, possessing valuable property on the spot, will of course chuse to continue there. The consequence of the Nabob himself will sink in proportion, and the eyes of the people will be turned to Calcutta, as the center of Government, and to the Company as their Sovereign. Their manners, by a constant intercourse, will by degrees assimilate with ours, and breed a kind of new relation and attachment to us. This too will open a new source of trade, advantageous to the mother country, by the consumption of its most valuable manufactures'.¹ 'Nor is this,' the Committee continued, 'the mere suggestion of Fancy, since we already see that in their habits, in their equipages, in the Furniture of their houses, in their buildings, and in short in everything where their religion and the difference of climate will

5th September, 1772; also the General Letter (Rev. Dept.) to Court, dated at Fort William 3rd November, 1772; also the Fifth Report, Committee of Secrecy, House of Commons, 1773.

¹ The italics are ours.

permit it, they begin to affect the fashions of the English'.

For all these reasons the Committee was of opinion that 'the Revenue in all its branches should be put under the immediate control of the President and Council at the Presidency' and, therefore, it resolved 'that the Board of Revenue at Murshedabad be abolished, and that the Court of Calsa with all the offices appertaining thereto be transferred to the Presidency, and placed under the charge and Direction of the President and Council'. The Committee also resolved that a copy of the Proceedings of 28th July, 1772, should be immediately forwarded to the Council at Calcutta, and that it should be requested to furnish it (i.e. the Committee) with its opinion and to assist it in passing a final decision thereon'. Accordingly, it was agreed by the Committee to transmit immediately to the Council at Calcutta those proceedings together with a covering letter.¹

The Council unanimously 'concurred with the Committee in the propriety of removing the Khalsa to the Presidency and of vesting the immediate superintendence of the revenues in the President and Council'.² Thereupon the Committee framed such regulations as it judged would be necessary 'for conducting the general superintendence of the revenue-system at the Presidency, and the business of the Khalsa in its Detail'. The Diwani, the Committee held, might be considered as composed of two branches:—

- (1) The collection of revenues.
- (2) The administration of justice in civil cases.

¹ The letter was dated at Cossimbazar 28th July, 1772.

² See the Proceedings of the Committee of Circuit, Cossimbazar, of 20th August, 1772; also the General Letter (Rev. Dept.) to Court, dated at Fort William 3rd November, 1772.

For the regulation of the latter, a separate plan had previously been framed by the Committee and had since been waiting for the approbation of the Council for its being carried into execution. In regard to the former the Committee's idea was that the control and superintendence to be exercised by the President and Council would consist chiefly in issuing necessary orders to Collectors ; in inspecting, auditing, and passing their accounts ; and in occasionally visiting their districts for the purpose of making local investigations and inquiries into the state of them, and into the manner in which the collectors discharged their duties to the public as well as to their employers. The Committee was of opinion that this weighty and important trust could be nowhere so properly reposed as in the Members of the Council. For ensuring an effective control over the collection of the Diwani revenues and for the efficient management of the business of the Khalsa in all its details the Committee proposed several regulations. Mention may be made here of the important ones.

In the first place, the Committee suggested that the whole Council at Fort William should form itself into a Board of Revenue, and that it should meet twice a week, or oftener if occasion required it, for transacting all business relating to revenue.

Secondly, it suggested that the whole Council should also be ' styled auditors of the Diwani '. It should be the duty of one of the Members of the Council, in weekly rotation, to report on all accounts received from the Collectors of revenue, to check all unauthorized charges and remark upon all excesses over the sanctioned estimates of annual expenditure. The auditor for a particular week must complete his report on all

accounts received within the week ; and on the last Thursday of every month there was to be held a meeting of the whole Board ' for the sole purpose of passing all the accounts of the month preceding '.

The third regulation was that, as the President and Council had thought fit to appoint provincial Diwans to act jointly with the Collectors in all the districts, there should be appointed a principal Muttaseddee.¹ to superintend the conduct of those Diwans, to receive from them the accounts in the Bengali language, and to transmit to them ' a counterpart of the orders ' which the Board of Revenue would issue to the Collectors from time to time. This officer should be styled the Roy Royan. He was to attend all meetings of the Board of Revenue, ' to make reports, to answer to all enquiries, and to receive occasional instructions '. The Committee recommended that Rajah Raj Ballav, son of the late Raja Doolubram, should be appointed to the office of Roy Royan. As he was a young man of very promising abilities, it thought that he would ' do credit to the appointment '.

Fourthly, the Committee proposed that the business of the Khalsa should ' consist in receiving and examining all the accounts transmitted in the Bengali language, in comparing the remittances of revenue with the (corresponding) *Chalans* or invoices, in directing the payments to be made into the grand treasury, in realising the collections of the farmers who might avail themselves of the privilege of paying their rents at Calcutta, in preparing all grants and Sunnuds, and in expediting (*sic*) all Perwannas to the provincial Diwans ' ; that it should be conducted by a Member

¹ See glossary.

of the Council in monthly rotation, and the Roy Royan; and that on all these points and on such others as might arise in connexion with the transaction of the business of the Khalsa the Roy Royan should report daily to the President and receive his instructions. Further, the Committee suggested that the Roy Royan should also wait upon the Superintending Member ¹ of the Khalsa and intimate to him such instructions as he might have received from the President, so that they might jointly attend to their being carried into execution. The Roy Royan was also to see to the execution of such other business as the Superintending Member might think proper to direct. It was also suggested that the Superintending Member and the Roy Royan should submit to each meeting of the Board of Revenue a joint report, stating everything transacted by them in relation to the business of the Khalsa.

Fifthly, in order to enable the Roy Royan to discharge that part of his duty which required him to transmit a counterpart of the Board of Revenue's orders to provincial Diwans, the Committee proposed that a covenanted servant of the Company (with one or more Assistants) should be appointed Translator to the Khalsa, and that his duty would be 'to attend every day on the breaking up of the Board of Revenue and translate into the Persian language the substance of the orders issued to the Collectors'. With such translations the Translator was to wait upon the Superintending Member of the Khalsa who would see that the Roy Royan issued, under the public seal of the Diwani, his orders to the Diwans in conformity therewith, and reserved regular copies

¹ Presumably the Member of the Council, conducting the business of the Khalsa.

of the same. The Translator of the Khalsa was also to translate, and enter in a Book, all letters received by the Roy Royan and the Book was to be laid before every meeting of the Board of Revenue.

In the sixth place, the Committee recommended that a Covenanted Servant of the Company should be appointed to the Office of Accomptant General of the Diwani¹ and suggested in this connexion the various duties which the Accomptant General should execute.

Next, the Committee proposed that the following offices should be established for conducting the business of the Khalsa and suggested necessary establishments therefor :—

1. The Roy Royan's Office.

To this office all accounts, statements and papers were to be first transmitted, and then they were to be sent from there to relevant offices after they had been received by the Superintending Member of the Khalsa and the Roy Royan. All other offices of the Khalsa were to furnish whatever papers might be required by this office and they were to be considered as subordinate to it. The Superintending Member of the Khalsa and the Roy Royan were to preside in it.

2. Moonshee's Office.

Copies of all letters received and sent by the Roy Royan were to be kept in this office.

3. Karkoon's or the Accomptant's Office.

In this office were to be kept all 'accounts of settlements, kistbundeeds, the several monthly accounts of the districts, the general accounts of

¹ The Committee recommended to the Council at Calcutta that Mr. Charles Crofts, the then Accomptant of the Board of Revenue, should be appointed Accomptant General (i.e. Accountant General).

the year and other necessary papers'. The servants employed in this office were to be under the orders of the Accomptant General.

4. Sherista Amaunut and Mauzooley or Office of Inspection.

It was to be the business of this office to examine and adjust all accounts that might be referred to it for inspection, particularly 'those of the dismiss'd Officers of the Revenue and Old Farmers'.

5. Zemeen Navessee or Register Office.

All grants or Sunnuds 'for Zemindarees, Talookdarees and other public Services' were to be prepared, formed and registered in this office.

6. Huzzoor Tahsil Office.

The collections of all those districts the farmers of which would avail themselves of the privilege of paying their rents at Calcutta, were to be made in this office. The Naib of the Roy Royan was to preside in it.

7. Khazana or Treasury Office.

All remittances of revenue were to be received in this treasury that they might be compared with the relevant chalans. From there they were to be conveyed into the Grand Treasury of the Khalsa.

8. Canongoes'¹ Office.

9. The Nazir's Office.

This office was to consist of peons employed in summoning the dependants of the Khalsa, in pressing payments and for other like services, and of the other menial servants of the different

¹ The Canongoes usually had the care of the Sudder and Mufassal records; and all papers attested by Canongoes would be received as authentic and decisive in all disputes relative to lands and their boundaries.

offices who were under the jurisdiction of the Nazir.

The Committee of Circuit further suggested that there should be three keys of the Diwani Treasury—one to be kept by the President, one by the Superintending Member of the Khalsa and one by the Roy Royan; that the Diwani Seal should be kept with the Superintending Member of the Khalsa 'to be affix'd to the Letters and Perwanas expedited by the Roy Royan'; and that the latter also should sign all such letters and perwanas. Moreover, it recommended that there should be a separate house to be known as the Khalsa for the accommodation of the various offices referred to above and for the preservation of old records.

The collection of revenues in Burdwan, Midnapore, Chittagong and the Calcutta Parganas was to be comprehended within the plan of general superintendence described above. All remittances of money in connexion therewith were to be made to the Diwani Treasury and their accounts were to be kept by the Accomptant General in a separate set of books.

Lastly, the Committee resolved that the entire proceedings on the above subjects should be transmitted to the Council at Fort William with a forwarding letter.¹

It may be noted here that the Council, in its letter dated at Fort William 29th August, 1772, informed the Committee of Circuit² that the whole plan proposed by the latter for the general superintendence of the collection of revenues upon the removal of the Khalsa from Moorshedabad to Calcutta, had met with its 'entire approbation

¹ The letter was dated at Cossimbazar 20th August, 1772.

² See its Proceedings of 3rd September, 1772; also the Proceedings, Secret Dept., Fort William, 29th August, 1772.

and concurrence'.¹ The Council also agreed that it would be expedient to give effect to the plan immediately and it, therefore, recommended to the Committee to take necessary measures for that purpose.

Accordingly, at its meeting held at Cossimbazar on 3rd September, 1772, the Committee resolved, after the letter from the Council referred to above, had been read, that 'necessary Measures be immediately taken for the Removal of the Khalsa Cutchery with all papers and Records to the Presidency'. It also sent to the Council at Fort William a plan of the Establishment which it had judged necessary for the Khalsa in its various branches, suggesting at the same time the monthly allowances to be paid to different officers. For instance, it recommended to the Council that the monthly allowance of Rajah Raj Ballav, the Roy Royan, should be Rs. 5,000. The recommendation was accepted by the Council.

Having finished its work at Cossimbazar on 17th September, 1772, the Committee of Circuit left immediately for Dacca. It reached Dacca on 1st October, 1772, and entered upon its business there on 3rd October. While at this place it concluded the settlement of Dacca, Sylhet, Tipperah, Luckypore, and Sundeep and its subordinate islands² on the quinquennial basis. Having

¹ Also :—'The Board (i.e. the Council at Fort William) concurring with the Committee of Circuit in the propriety of the several appointments above mentioned, Resolved to confirm them"—Proceedings, Secret Dept., Fort William, 29th August, 1772.

² It appears from the Proceedings of the meeting of the Committee of Circuit held at Dacca on November 18th, 1772, that the Committee of Circuit referred the whole question of the settlement of the district of Chittagong 'to the Determination of the Honble the President and Council' (at Calcutta) as the season had then 'too far advanced to admit of our (i.e. the Committee's) proceeding to Chittagong and of our completing also the Circuit of the remaining Districts'.

The Committee wrote to this effect both to the Collector of Chittagong and to 'the President and the other Gentlemen of the Council of Revenue at Fort William.'

thus completed its business at Dacca on 28th November, 1772, it left for Rangpore on the next day.¹

The Committee held its first meeting at Rangpore on 16th December, 1772, and concluded, for the term of five years, the settlement of the areas which composed the Collectorship of Rangpore, on 30th December. It left for Dinajpur on the following day. It reached this place on 1st January, 1773, and first assembled for the dispatch of business there on the next day. At this place it concluded on the usual lines the settlement of the lands of the districts of Dinajpur and Silberris on 26th January, 1773, and started for Purnea on 27th January. The settlement of this district was concluded between the 2nd and the 9th of February, 1773.²

The Committee then proceeded to Rajmahal where it finished the settlement of the districts of Boglepore (Bhagalpur) and Rajmahal between 15th and 18th February, 1773.³

Having thus completed the settlement of the revenues of the several districts which had been allotted to it, the Committee resolved on 18th February, 1773, to close its proceedings and to return to the Presidency. As has been noted before,⁴ it actually returned to Calcutta at the beginning of March, 1773. In the meantime the Controlling Committee of Revenue at the Presidency, composed of the members of the Council other than those who constituted the Committee of Circuit, had concluded the settlement of the districts of Hughly, Midnapore, Beerbhoom,

¹ See the Proceedings of the Committee of Circuit at Rangpore.

² See the Proceedings of the Committee of Circuit at Purnea.

³ See the Proceedings of the Committee of Circuit at Rajmahal, 15th to 18th February, 1773, published by the Bengal Secretariat Book Depot.

⁴ See page 178, *ante*.

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Bissenpore, Pacheet¹, Jessore, Mahomedshahy and of the Calcutta lands on the quinquennial basis. Thus the new system of the land revenue settlement was brought into operation in the whole of Bengal, excluding the district of Burdwan, where the lands had already been 'let in farm on leases of five years' and where these leases would not expire before the end of the Bengal year 1182 (i.e. 1775-1776).²

¹ To the west of Burdwan and the north-west of Bissenpore.

² I propose to deal with the subsequent history of the land revenue system in Bengal and Bihar in Volume II of this book.

APPENDIX A

GROWTH OF TERRITORIAL REVENUES

The following figures will indicate the gradual growth of the net ¹ amount of the territorial revenues ² of the Company derived from Bengal and, later on, also from Bihar :—

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

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.³

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 £92,250 and £28,926 respectively.

³ 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

Sirkars, Purgunnahs, Mahals, Moozas, etc.	Fongedars, Ennaindars, etc.	September, 1766.	October.	November.	December.	January.	February.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
Sirkar Shawbad	Noorul Hossein Cawn ..	40,000	40,000	60,000	70,000	70,000	24,639 9 6
(Other names follow)	(Other names follow)	(Other amounts)	(Other amounts)	(Other amounts)	(Other amounts)	(Other amounts)	(Other amounts)

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.

March.	April.	May.	June	July.	August.	Total amount.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
40,000	40,000	60,000	70,000	70,000	24,629	6,09,268 9 6
(Other amounts)	(Other amounts)	(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

Charges to

Jumma or Rent Ascer- tained by the Public sale.	Allow- ance to the Farm- ers for the Ex- pences of mak- ing their Collec- tions, the Lands being farmed on a Husta- bood Jumma 5 p ^r Cent the Amt. for this Year.	Collec- tor's Al- lowances and Cut- cherry Officers and Ser- vants Wages as p ^r Arrrange- ment Settled p ^r month is p ^r Annum.	Cut- cherry Conting- ent Charges p ^r An- num.	Amount ready money al- lowance to the Es- tablish- ment of Tonna- dars and Pykes p ^r An- num.	Allow- ance to the offi- cers of the Adawlet	Dawk charges.	Allow- ance of the Can- ounges at Moor- sheda- bad.
1064530 10 8 3	51397 14	30768	1560	9922 14 3	1800	2568	4340 10 6 2

* '20,000' in pro-

¹ Proceedings of the Committee of Circuit at Krishnagar. 10th to 28th June, 1772. These pro-
manuscript in the Bengal Secretariat Record Office in connexion with this Appendix. In pre-
given on pages 24-25 of volume 1 thereof since what has been published on those pages is an exact

C¹

Nuddea Containing 50 Purgunnahs &^{ca} for the Bengali Year 1179
Dewanny Cutcherry—Vizt.

be Deducted.

Peshkush to the Tanna Cutwa.	Peshkush to the Merzaw- nagur.	Jagher of Mirza Erich Cawn	Charges General includ- ing Charges of Re- mittan- ces and Charges Repairs.	Poonea Charges.	Allowance to the Za- mindar Rajah Kishen- chund p ^r Annum.	Total Charges.	Nett Revenue.
2301 10 8	250 15 19 2	1778 8 10	3500	100	200000*	310288 9 7	754242 1 1 3

ceedings volume.

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

APPENDIX D¹

FORMS OF THE AUMULNAMA, CABOOLEAT 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 (..)ced 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 Purgannah 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 Secreay 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 held 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 mofussul 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 Purgunnah, 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-

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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 Tucarry¹ advanced to the Ryots in the Mofussul You will receive at the rate of 2 Rupees P^r Cent P^r 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 Sheristeh, 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 Drynefs 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 exclusive 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, tucaveu.

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 Acc^{ts} 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 consolated (*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

W^m Redfearn, P^a Tran^r.

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

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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

W^m REDFEARN P^a Trans^r.

Patta for PYKASHT LAND

For the Jumma and ground which you before held in the Village of.....in thePergunnah 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

'AGREEMENT'¹ 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, Fongedarry, Nuzzeranna, Dettarry and Chucklydary, Mamany etc . . . of pergunna exclusive of Maddadmaush Altomgaws, Jaghires, Beramohter Kyraut Aymas 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 Maund, 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 Tallokdars 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 agreebly 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 Muccudemy 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.

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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 F¹

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

To Dher Ding Roy Health. You having been appointed by the Committee, Dewan of the Purgunnah 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 M^r Jacob Rider to collect the Kists from the Farmers agreeably to the Bundibust which has been concluded by publick Outry 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.

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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, Annul 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 p Cent p 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 &^{ca} 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 ¹

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.
- (ii) *A View of the Rise, Progress and Present State of the English Government in Bengal, Glossary, 1772*, by Harry Verelst.
- (iii) *A Glossary of Judicial and Revenue Terms*, by H. H. Wilson.
- (iv) *Hobson-Jobson (A Glossary of Colloquial Anglo-Indian Words and Phrases, etc., 1903)*, by Col. Henry Yule and A. C. Burnell.
- (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.

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- 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

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Furrukhsaer, 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.

Malguzzary : 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.

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- Munshy (or Moonshee):** Secretary for the Persian language ; also a letter-writer.
- Musnud :** A throne.
- Muttaseddee (or Mutseddy) :** 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.

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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 ' *stamp* ' 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.

Sunut (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.

Tuccabee (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.

Yessawul : 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.

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