

Summary View of Charges in Organisation of the Revenue Administration, 1769-1787.

Date	Supreme	Intermediate	Subordinate	Notes.
1769	<p>THE SELECT COMMITTEE.</p> <p>The Hon'ble John Cartier, <i>President.</i></p> <p><i>Members.</i></p> <p>Richard Becher.</p> <p>General Sir Robert Barker.</p> <p>James Alexander.</p> <p>Samuel Middleton.</p>	<p>THE RESIDENT AT THE DURBAR, MURSHIDABAD.</p>	<p>EUROPEAN SUPERVISORS OR SUPERVISORS.</p> <p><i>Resolution of the Select Committee, 1769, August 16th.</i>—"That in every province or district, a gentleman in the service be appointed, with or without assistance in proportion to the extent of the district, whose office is to be subordinate to the Resident of the Durbar." Instructions for management to be found in Select Committee's proceedings of 1st December, 1769.</p>	<p>The Select Committee was a general executive body and not merely concerned with revenue administration. It had been the instrument by which Lord Clive had carried out his reforms in the Company's civil service in 1764-65.</p>
1770, 13th July.	...	<p>THE CONTROLLING COUNCIL OF REVENUE AT MURSHIDABAD.</p> <p>(Constituted by the President and Council of Fort William by letter of July 13th).</p>	...	<p>"Mr. Becher was ill at Balasore when the orders arrived, and the Council met under the presidency of Mr. Reed for the first time on the 25th September, 1770. Mr. Becher arrived at Murshidabad on the 12th November, 1770, and presided for the first time at the</p>

ate	Supreme	Intermediate	Subordinate	Notes.
<p>1771, April 1st.</p> <p>THE COMPTROLLING COMMITTEE OF REVENUE sits for the first time.</p> <p>The Hon'ble John Cartier, <i>President</i>.</p> <p>Thos. Kelsall } Chas. Floyer } <i>Mem-</i> John Reed } <i>bers.</i> Francis Hare } W. Wynne, <i>Secretary</i>.</p>	<p>Richard Becher. <i>Chief.</i> John Reed } <i>Mem-</i> Jas. Lawrell } <i>bers.</i> John Graham } Mahomed Riza Khan, <i>Naib Diwan.</i></p> <p>THE COMPTROLLING COUNCIL OF REVENUE AT PATNA. (Constituted by letter of the President and Council, dated the 11th October, 1770).</p> <p>James Alexander. <i>Chief.</i> George Vansittart } <i>Mem-</i> Robert Palk } <i>bers.</i> Raja Shitab Ray, <i>Naib Diwan for Bihar.</i></p> <p>...</p>	<p>The Naib Diwans at Murshidabad and Patna removed; the Supervisors are termed Collectors, a fixed Diwan being attached to them "in the Superintendency of the Revenues." The Khalsa, or Exchequer removed to Calcutta.</p>	<p>Council of 15th November, 1770. He retired from his post on 24th December, 1770."</p> <p>The Comptrolling Committee of Revenue was constituted by order of the Court of Directors, 23rd March, 1770.</p> <p>In the General Letter of 28th August, 1771, the Court express the determination to "stand forth as Dewan and by the agency of the Company's servants to take upon them-</p>	

1772.

...

...

selves the entire care and management of the revenues." 1772, April—Warren Hastings assumes office as President and Governor of Fort William.

June.—The Committee of Circuit appointed consisting of—

The Hon'ble Warren Hastings, *President.*

Philip Milner Dacres.

James Lawrell

John Graham

Samuel Middleton.

[7]

Members.

1772, Sep.

...

The Comptrolling Council at Murshidabad sit for the last time. The Resident at Murshidabad (S. Middleton) corresponds with the Collectors of—

Chunakhali,

Lashkarpur,

The Chief and Council at Patna retained their jurisdiction as a Comptrolling Council of Revenue until the abolition of the Provincial Council in 1781.

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Oct. 13th	REVENUE BOARD, consisting of the whole Council, first meet.	Rokanpur, Rajmahal, Purnea, Dinajpur, Jahangirpur, till 1773. Direct dealings with local officers.	...	In 1775 Edward Baber, the then Resident at the Durbar, became Chief of the Provincial Council of Revenue, and the Resident became merely a Political Agent.
1773, Nov.	...	Five Provincial Councils created, replace Eng- lish Collectors and substitute for them native amils in the districts.	European Collectors recalled and native amils sent back to the districts.	The Revenue Board, consisting of the whole Council, was consti- tuted in accordance with the recommendation of the Com- mittee of Circuit at Cossim- bazar, 20th August, 1772. The Patna Council continued making a sixth Provincial Council. Chittagong and Tip- pera remained under their respective chiefs.

bers of Council and three senior servants below Council, with the Ray Rayan as diwan. Revenue jurisdiction—

Calcutta Parganas.

Hughli.

Hijli.

Mysadel.

Tamluk.

Nadia.

Jessore.

Mahmudshahi.

Taluks of Kantu-
nagar.

Lands belonging "to persons of credit whose constant residence is in Calcutta."

Date	Supreme	Intermediate	Subordinate	Notes.
		<p>2. Murshidabad Council of Revenue jurisdiction— Rajshahi, east and west divisions. Rokanpur. Chunakhali. Lashkarpur. Ichanguripur. Khas Taluks. Rajmahal. Bhagalpur (with annexations from Monghyr). Currikpore. Jungleterry. Districts under Captain Brooke.</p>	<p>...</p>	<p>The Provincial Councils at Murshidabad, Burdwan, Dinajpur and Dacca consisted of a chief and four senior servants with a native diwan.</p>

3. The Burdwan Provincial Council jurisdiction—

Burdwan.
Midnapur.
Vishnupur.
Pachete.
Birbhum.
Rangarh.
Districts under Captain Camac.

4. The Dinajpur Provincial Council jurisdiction—

Dinajpur.
Silberis.
Purnea.
Rangpur.
Edrackpore.
Baharband.
Cooch Behar.
Rangamati.

5. The Dacca Provincial Council jurisdiction—

Dacca.
Sylhet.
Attya.
Cogmary.
Barbazu.

Date	Supreme	Intermediate	Subordinate	Notes.
1774, Jan.	GOVERNOR- GENERAL AND COUNCIL.			
1781, Feb.	<p>COMMITTEE OF REVENUE.</p> <p>Subject to the Governor-General and Council forming the Revenue Board and consisting of five senior servants of the Company. In reality not a supreme body, as the making suggests, but replacing Provincial Council.</p>	<p><i>Provincial Councils abolished</i>, but to obviate evil consequences of too sudden a change, the chiefs were directed to remain in temporary charge of their divisions until recalled by further orders. The Khalsa was transferred to the Committee of Revenue.</p>	<p>...</p>	<p>“ On the expiry of the five years settlement in 1777, annual settlements were made year by year with farmers until 1781, with a preference to the old zamindars even though not the highest bidders. But the Provincial Councils were gradually found to be too weak in numbers, and too widely scattered over the country, to be capable of exercising an effective superintendence. Again the pendulum swung back to the system of a direct British agency in the collections, under a strong British central control. Accordingly in 1781, the Provincial Councils were superseded, and a Committee of Revenue (which shortly changed its name to the Board of Revenue) was reconstituted in Calcutta. It consisted of five experienced European servants of the Company and</p>

BRITISH COLLECTORS

re-established.

"The plan of managing the whole business of the revenue at the Presidency without the assistance of responsible local agents was soon found to be impracticable, and the withdrawal of the Collectors to have been a mistake. Mr. Shore, writing in 1782, expressed his opinion that the real state of the districts was then less known and the revenues less understood than in 1774. The Committee of Revenue were accordingly instructed (7th April, 1786) on proceeding upon the ensuing year's settlement, to divide out the Huzuri mahals [*i.e.*, paying their revenue direct into the Government Treasury] into Collectorships in such manner that no one Collectorship

worked under the immediate inspection of the Governor-General in Council. The President of several of the Provincial Councils continued to act for a short time as a sort of Commissioner of a Division under its orders and the direct management of the district revenues was definitely entrusted to British Collectors. It should be remarked, however, that although 1781 is the accepted date of the recognition of the change, the process had been going on for some time previously, and it was not until some time later that it was completely carried out." (Sir William Hunter: *Bengal Ms. Records*, vol. i, pages 19-20.)

On December 20th, 1776, Messrs. David Anderson, Charles Croftes and George Bogle were deputed to inquire into the value of the lands, and they reported on 25th March, 1778.

After the expiry of the quinquennial settlement, in accordance with the orders of the Court of Directors, annual settlements

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		<p>should exceed in <i>jama</i> the sum of eight lakhs of rupees. In pursuance of these instructions, the provinces of Bengal and Orissa were divided into more than twenty Collectorships, exclusive of those which had already been established in Behar, making thirty-six in all. In the following year a new division was proposed and approved by the Governor-General and Council (21st March, 1787), under which the number was reduced to twenty-three, or, including the salt mahals, twenty-four. Immediately afterwards (8th June, 1787) rules were made for the Collectors, and those rules were subsequently re-enacted with the amendment</p>		<p>were made, the Court of Directors having rejected the proposal for life settlement with the zamindars. In a letter, dated July 1st, 1784, the Governor-General (Warren Hastings) in Council expresses surprise "at the settlement being so far advanced, and its having been concluded for five years" and quotes the orders of the Court of Directors forbidding leases to be granted for a term of years, and orders that "the clause lately introduced in the <i>amalmamas</i> for Sarkar Saran, limiting the term to one year only, be inserted in all the present year's engagements in Bengal." Hunter: <i>op. cit.</i>, p. 98.</p> <p>Pitt's India Act, August, 1784, requires the Court of Directors to give orders "for settling and establishing, upon principles of moderation and justice, according to the laws and constitution of India, the permanent rules by which the tributes, rents, and services of the</p>

Rajas, Zamindars, Poligars, Talukdars, and other native land-holders should in future be rendered and paid to the United Company.

Letter of Court of Directors (22nd December, 1785). The Government of Bengal to be conducted by—

1. The Board of the Council.
 2. Military Board.
 3. Board of Revenue consisting of one of the junior members of Council and "four others of the most intelligent of the senior servants of the Company," the Governor-General being entitled to attend its meetings.
 4. Board of Trade.
- The Court has it in view "to arrange a final system for transacting business with the zamindars and other landholders."

1786. The Court sends out final orders.

1. An assessment be fixed for ten years in every practicable case with the zamindars.
2. At the end of ten years, if proved satisfactory, the settlement to become permanent.

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1786, 12th June.	<p>THE BOARD OF REVENUE <i>consti-</i> <i>tuted.</i> John Stables, <i>President.</i></p> <p>1. William Cowper. 2. T. Graham. 3. J. Evelyn. 4. John Mackenzie. 5. Richard Johnson.</p> <p style="text-align: right;"><i>Members.</i></p>	
1787	<p>Extract from a letter of the Right Honble the Govern- General in Council, 5th February, 1787 :—</p> <p>“The Court of Directors having determined that it will tend more to simplicity, energy, justice, and economy to re- invest the Provincial Chiefs or Collectors with the superinten- dency of the Courts of Dewany Adalut, it is our resolution that their determination shall take effect at the commence- ment of the ensuing Bengal year 1194...The Collectors are to continue to act under</p>	

your immediate orders in all revenue matters, and to correspond with us on any subjects relating to the administration of justice or the general government of the country. In order to prevent the interference of private banyans, or agents of any denomination, who have no official employ or responsibility, as well as for other considerations the Court of Directors have ordered that official Dewans shall be stationed with each Collector, upon the principles of the Regulations of 1773. We deem it advisable to permit the Collectors to recommend the persons stationed with them as Dewans, subject, however, to your confirmation, under this special restriction, that the persons so recommended by them shall not serve them as their private banyans, or in any capacity. It is not our meaning that the Dewans are to hold or exercise any authority independent of the Collectors, but in all respects to act under their immediate orders and control. The power of apprehending in criminal cases, which by the

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			<p>Regulations of Justice, is vested in the Judges of the Adawlut in their capacity of Magistrates, will of course be transferred to the Collector in his judicial capacity."</p>	