

CHAPTER XVI.

THE COMMISSION OF 1776.

Towards the end of 1776, the Governor-General stated his proposals for the formation of the new settlement. Colonel Monson's death in September, 1776, had enabled the Governor-General to secure the adoption of his measures by the use of his casting vote. His proposals embraced the institution of a Commission of inquiry consisting of two covenanted servants and a native Diwan, assisted by officers selected either from the Khalsa or specially chosen for the business of the Commission. All orders in connection with the inquiry were to be written in the name of the Governor-General, who was to exercise an immediate control over the proceedings. The constitution of this body, therefore, lent itself readily to the misconstruction of Hastings' opponents, who at once cried out that the new Commission, dominated by the Governor-General, was designed to exclude the Council from their constitutional right of directing the revenue administration.

This Commission was not only to make elaborate inquiries into the value of the lands and the farmers' accounts, but was to give a very special attention to the protection of the ryots—"to secure to the ryots the perpetual and undisturbed possession of their lands,¹ and to guard them against arbitrary exactions." "This" Hastings went on to aver, "is not to be done by proclamations and edicts, nor by indulgences to the zemindars. The former will not be obeyed unless enforced by regulations so framed as to produce their own effect without requiring the hand of Government to interpose its support; and the latter, though it may seed the luxury of the zemindars, or the rapacity of the farmers, will prove no relief to the cultivator, whose welfare ought to be the immediate care of Government." In regard to the attempt to define the ryots' dues by *pattahs*, Hastings notes that what had been said by way of reproach on the score of the Committee of Circuit would apply with equal justice to the settlement of Burdwan formed by direction of the late majority in the present Government. Despite the peremptory orders of Government, not a single *pattah* had been granted in the Burdwan district, and without Governmental intervention,² the *pattahs* would never be issued. "Future effects may

¹ Hastings is here using terms in a loose sense, and without reference to the strict law of property. He refers to the Khudkasht ryots' right of occupancy not to any absolute property in the land.

² In regard to Burdwan, Francis retorts: "The time limited for granting such *pattahs* is not elapsed, and I do not yet despair of some degree of success. For the rest, I shall content myself with remarking, that the measures of a divided Council may be defeated by difficulties external to them, and that a failure proves nothing but that the entire strength and influence of Government did not accompany the execution. This, I fear, may happen in other instances, as long as the merits and success of one part of the administration can be interpreted as a reproach or viewed with dissatisfaction by the other." *Ibid.* p. 130.

be concluded from simple causes without the spirit of prophecy. It is the interest of the zemindar to exact the greatest rent he can from the ryots, and it is as much against his interest to fix the deeds by which the ryots hold their lands and pay their rents to certain bounds and defences against his own authority."

From the previous chapter it will have been seen that Francis had committed himself to a number of fixed principles, and his opposition to this new measure must not be assigned to a spirit of mere personal opposition. He had already laid it down as a doctrine of political economy that "the Government cannot descend to the ryot"—the relation of the zamindar to the ryot must be left to the law of economic competition to settle. The proposed inquiry into the value of the lands led him to ask what end would a valuation serve?¹ He had already stated his opinion that the amount of revenue to be gathered should be in accordance with the actual needs of Government, and deprecated an assessment which would yield more than a safe and moderate surplus to cover emergencies. Why make these inquiries, if it be not their object "to exact from the people the utmost they can possibly pay?" "I collect the avowed or implied principles of the Governor's plan from the enquiries he intends to make. The nature of the information he proposes to obtain suggests to me the only purpose to which it can be applied."

So Francis wrote in his minute of November the 8th, 1776. Surely, he argues, if it be an object to discover the utmost the country can yield in revenue, this must have been achieved by the Committee of Circuit, and has not the Governor-General and Mr. Barwell informed the Board on April 22, 1775 "the ascertaining of the values of the several districts has been sufficiently accomplished?" And from whom is all this intricate and bewildering information now to be obtained? From the farmers? Have not they been incessantly crying out for remissions, and if they produce any accounts at all, is it not certain that the accounts will have been deliberately falsified? From the Zamindars? Is it not the fact that the concealment of their property is the only resource our oppression has left them? These are the last people from whom we have the right to expect assistance. From the ryots? Why, the Governor-General and Mr. Barwell have themselves borne witness to the ryots' distrust of Government. It is the ryot's interest to exaggerate his distress, and "sink the amount of his actual payments, lest what he is able to pay in future should be determined by what he has paid heretofore." And supposing all the required information to come to hand, how can its examination and simplification be completed before April next? "The complex idea, which the whole operation gives me is a union of confusion and impossibility, through which I am confident no human penetration can find its way." Such a valuation could only be true at one given point of time: in Bengal, the incidence of floods,

¹ Soon after they arrived in Bengal, Francis and the majority had stopped an enquiry into the land tenures of the Dacca Zamindars by the Provincial Council.

etc., soon alters the validity of a valuation. We have already what we need to know. "We know the amount of our expences, and we know in general what the country can pay. We also know that in general it has been much over-rated. Our Provincial Councils are able to inform us what particular districts have been favoured or oppressed, in what parts the collections have been realized without difficulty, and what districts indispensably require relief. Our constant experience tells us that, upon the whole, there ought to be a remission." Here there is sufficient material for a new settlement, which if not perfectly accurate or equal, would only be subject to merely trifling inequalities which would soon "level of themselves." This material would suffice for a fixed jumma, and "without a fixed jumma I affirm that no other measures can save the country." In support of these points, Francis evokes the authority of Sir J. Stewart, Blackstone, Smith, Montesquieu, and Mirabeau.

Having made his objection to the inquiry into the value of the lands, Francis goes on to deal with the proposed protection of the ryot. "This language," he says contemptuously, "is popular, and has often been used without any apparent benefit to the ryot, to countenance and give colour to acts of violence and injustice against the Zemindars, and other superior ranks of natives." Let charity begin at home. A Government "which claims and exercises a right of arbitrary taxation, and whose professed object is to exact the greatest possible revenue from the country, cannot afford to preach tenderness for the cultivator." He goes on to plead for a policy of *laissez faire*, *laissez passer*. Zamindar and ryot, if left to themselves, will come to an agreement, in which each party will find his advantage. The Governor's plan resembles "an attempt to annihilate all intermediate profits between the ryot and Government."

On November the 12th following, the Governor-General proposed a fixed establishment (*i.e.*, salaries) for the members of the Commission. The total sum was to amount to Rs. 48,000, or more, per mensem. The Governor nominated David Anderson and George Bogle (the celebrated Tibetan traveller) as Commissioners, on a monthly salary of 1,200 each: Henry Vansittart he nominated to be Persian translator, and Gunga Govind Sing, to whom Burke has attached so sinister a reputation, as peshkar.¹ On the same day Barwell handed in a minute of a conciliatory nature, in which he stated that "the grand object, in which all our sentiments unite, and to the necessity of which we all subscribe is a solid establishment of the revenues upon an abated taxation." He claimed that on three important points the Governor-General and Mr. Francis are agreed:—

1. That a *fixed* valuation should take place in the revenues.
2. Some diminution should be made.
3. "And lastly we propose that this important settlement should be permanent."

Pesh=before a superior: kar=one who works. A "deputy manager."

But, he argued, it would be necessary to convince the Company that its interests have not been neglected, to cut off from a future administration any opportunity of censuring the present on the ground of having acted on obviously inadequate information, and to convince the Indian mind of the really equitable nature of the proposed measures. With all due deference to Mr. Francis' polished learning, he would suggest that what Mr. Hastings now proposed was a measure akin to the scheme projected by the great Duc de Sully in France. Barwell then goes on to defend the proposed measure for the protection of the ryots. "In this country," he urges, "where all territorial property centres ultimately in Government, and where the Zemindar holds his lands by a pottah, the same tenure by which his under-tenant holds them again from him, I think the public eye should have a watch upon these, as well as the former; and that it would tend as much to the interest of the State as to the satisfaction of the greater number of the inhabitants, that all pottahs should be equally well defined, and be guaranteed from all violation with an equal authority. Personal property ought to be held as sacred in the pittance of the poor as in the possessions of the rich; and, as I have said 'the welfare of the husbandman and manufacturer is the general ground-work of a well regulated state,' it follows that I deem it to be the first object of this government to fence and secure the ryots from the arbitrary power of their zemindars; otherwise no one regulation we may resolve on can, in its immediate or remote consequences, answer the beneficent design for which it was formed. The wealth of every country is to be found in the wealth of the commonalty alone, especially in this country, where the particular manners and superstitions of the higher class either influence them to secrete their acquisitions, to dissipate it in religious endowments out of the provinces, or in the ostentatious folly of giving daily food and subsistence to a number of idle dependants, who by such means are totally separated from the bulk of the people, and who must have otherwise been employed in the manufactures and cultivation of the country. I acknowledge the task is extremely difficult and arduous; but, unless the rights of the common people are well defined and secured, I am well persuaded all our speculations will only tend to enrich the zemindars, and either lock up a large portion of the current specie, or divert it to most pernicious purposes, and precipitate that very decay we are endeavouring to guard against."

On the same day (November the 12th), Hastings made his reply to Francis' minute of November 5th. "More used to the practice of business than speculation," Hastings asks to be excused the discussion of those abstract and general principles which are supposed to be applicable to *any* country, and to apply himself to the actual conditions of Bengal. The doctrinaire opinions cited by Francis might perhaps be justly applied to countries in which the land tax bears but a small proportion to the produce of the lands, but in Bengal where the land revenue may amount to nine-tenths of the produce, these abstract

principles do not apply.¹ Francis has contended that the inconveniences of an unequal assessment would be so trifling that they might well be neglected. Now suppose in England the rent claimed by Government is one-fifth part of the produce, the proprietor would have four-fifths (or 16/- in the pound) left for himself. If, owing to an inequality of the assessment, in some places one-eighth part were taken by Government, the proprietor would have left seven-eighths, or seventeen shillings and sixpence. But in Bengal "nine-tenths of the net produce or eighteen shillings in the pound, are generally supposed to belong to Government, and the remaining tenth to be the property of the land-holder. A Zamindar, whose land produces Rs. 1,00,000 pays Rs. 90,000 to Government, and has a right to the remaining Rs. 10,000. Should this land be over-rated at Rs. 1,05,000, or only one-twentieth part above its value, then, instead of Rs. 10,000, he would receive only Rs. 5,500, or a little more than half his just income. Another, inheriting a zamindary of equal value, reputed to be worth Rs. 95,000, or one-twentieth part under-rated, will, instead of Rs. 10,000, enjoy an income of Rs. 14,500. Thus the inaccuracy of a twentieth part in the valuation, more or less, will render the estate of one zamindar almost three times more profitable to him than that of another, whose lands are of equal value." Hastings then gives instances of the evil arising from the unequal assessment of lands.² He next describes "the ancient Tumar or Tuckseem, [taksim] or distributions of the land revenue" as a "mere object of curiosity" in a passage which has already been quoted. He goes on to deal with Francis' second position, *viz.*: the inconvenience of an unequal assessment is not capable of remedy, because it is impossible to obtain an accurate valuation of the lands. On the contrary, Hastings maintains "the present juncture is peculiarly favourable to the attempt, and that the work is work not undertaken without a fair prospect of success." It would be far too tedious to attempt to form a valuation of the lands by measurement or survey, but the accounts of the land revenue will supply the information required.³ As it is impossible to falsify the sum total of a parganah without falsifying all the parts of it,

¹ Francis in reply contends that distinctions drawn between England and Bengal are made to give an arbitrary government the right to exercise discretionary powers of an oppressive kind.

² The sale of zamindaris in the Dacca district, the proposed sale of the Raja of Nadia's lands, the ruin of wealthy farmers in Behar, and the recent sale of taluks by the Provincial Council of Murshidabad.

³ Hastings writes: "The accounts of the revenue in Bengal are kept with a regularity and precision unknown in Europe. They are drawn out, I understand, nearly on one uniform plan, and are balanced and adjusted at fixed periods. A separate account (or *Karcha*) is kept for every ryot or tenant, in which the different articles which compose his rent for one year are stated on the one side, and the payments which he makes are entered on the other. The whole of these accounts are afterwards annually digested into abstracts, which contain a particular state (ment) of the rent, the receipts, and arrears of each village. The abstracts of all the villages form the pergunnah accounts; and the general state (ment) of the zemindary, or capital division, is composed of the aggregate of the accounts of the pergunnahs....All these different accounts are publicly kept in their respective cutcherries. It is by them that the rents are collected, and they are always delivered over to such person as has the charge of collecting them, whether zemindar, sezawal, wadadar, or farmer."

it would not be necessary to examine the accounts of every ryot and village. It is possible that some of the petty zamindars may succeed in falsifying their accounts, but this is not at all likely to prove the case with the greater ones. "As the farmers are bound by their original engagements to deliver to Government an account of their collections; as the custom of the country requires that they should give up the Mofussil accounts at the expiration of their lease; and as they have little interests to withhold them, since they must yield up their farms at the end of the year, the present juncture is more favourable for procuring a true valuation, or hustabood, of Bengal, than any other. It would be almost impossible to form it afterwards, in the event of the lands being restored to the zamindars, and thus one of the great objects of the five years' settlement, the discovery of a rule for an equal assessment, would be lost."

From the defence of his own scheme, Hastings turns to carry war into the enemies' country, and to criticise Francis' plan of forming a settlement on the basis of the actual receipts of the past three years, corrected by the opinions of the Provincial Councils as to the lands which had been either over or under-rated. The plan has on its face the merit of extreme simplicity, but it is in fact fatally inadequate. It overlooks all adventitious circumstances, inundations, oppressive acts, the minority of zamindars, etc., etc., which would reduce the collections without impairing the value of the lands. A settlement formed on such a basis would be a concession to the unworthy, an encouragement for those who had made a fine art of keeping it in arrear, and a punishment for those who had paid their dues with punctuality and who would therefore be fully assessed.

Hastings then proceeds to give an illustration of the inadequacy of an assessment based on three years' receipts of revenue. In the spring of 1776 several talukdars of old standing in the neighbourhood of Murshidabad had fallen into arrears, and their lands had been sold to make good the deficiency. The Board had made inquiry from the Provincial Council to know whether the arrears had been due to the over-rating of the lands, or if the failure was the result of neglect or mismanagement on the part of the talukdars. To this inquiry the Council replied: "How far these balances have been owing to the neglect and mismanagement of the proprietors, or to the lands having been much over-rated, it is not in our power to determine; but, from the collections having been regularly kept up for three years and falling so much in arrears in the fourth, it affords room for supposing that the complaints of the zemindars of the drought of the season were not without some foundation, and this might be the cause of that year's deficiency."

This little anecdote gave Francis the opportunity for some hard hitting. Why did the Governor-General sanction so severe a measure as the sale of the talukdars' lands? Why did he not hunt up those precious mofussil accounts of which so much had been said in order to see whether or no there had been any over-rating? Allowing Francis his score, the instance given did bear out Hastings' contention that a three years' review

of actual receipts would be inadequate as the basis of a settlement, and that the inability of the Provincial Council to say whether the estates immediately under their eyes were over-rated or not showed that the test of the Provincial Council's opinion was of little value. "A Provincial Council, of which both the English members and the native officers in point of abilities yield to none in Bengal, are unable to say whether any particular district has been favoured or over-rated. For, if it is not in their power to give an opinion of the under or over-valuation of the rents of an estate in their own neighbourhood, which had been sold, how can we expect reports concerning the rents of the whole division, which amounts to fifty lakhs of rupees?" And, should it be admitted for argument's sake, that the *private* opinions of the members of the Provincial Councils are more reliable than the *public* accounts, were then the concurrence of the zamindar would be necessary in order to establish the new settlement. If we persist in enforcing an unequal assessment, the zamindar, (as was the case in Nadia) will, from fear of losing his zamindari, be constrained to enter into a bargain, the terms of which will in the end ensure his ruin.

On the general subject of a reduction of the revenue, Hastings writes more cautiously than Barwell had done. "If," he writes, "the commands and exigencies of the Company will admit of it, I shall be ready to join in lowering the revenue, but the peculiar necessities of this government will not perhaps allow of a considerable diminution of the rents; and, whatever it may be, it will be felt as a relief only according to the distribution of it, and the manner in which it is proportioned to the state and abilities of those who are to pay it." He concludes this lengthy minute by sweeping aside as irrelevant the constructions Francis had placed on his words about the "perpetual possessions" of the ryots, the supposed design of "destroying the intermediate grades of society," and of "raising the largest possible revenue."

Some of Hastings' arguments Francis attempted to meet by a profession of scepticism in regard to the facts alleged. Hastings had stated that in Bengal nine-tenths of the net produce, or eighteen shillings in the pound are generally *supposed* to belong to Government, and the remaining tenth to be the property of the landholder. As a matter of fact, Hastings had not put these proportions forth as a fixed standard for future collections, but only made use of hypothetical figures to elucidate his argument.¹ Francis, following his usual method, ignores the fact that the figures were made use of merely to illustrate a point

¹ "I do not mean these figures as a fixed standard. I offered them only as a general supposition, to shew the different state of the land-tax in this country and in Europe, and the very different effect which an unequal assessment must produce in each..... It is proved from facts, that the revenue imposed upon some lands does not leave anything to the proprietor, inasmuch that estates are frequently sold to pay the land-tax. The proportion of one-tenth was used only to elucidate my arguments. It was formed on the opinions of natives, on my own experience and belief, and on the custom of the neighbouring province of Behar, where the share, which each zemindar is allowed on the produce of the land is invariably fixed at one-tenth. This is called his *Malekana*, a term of long usage, and therefore a proof that the rule was neither derived from the practice of the British Government, nor that of the usurpation which immediately preceded it." Hastings' Minute, Nov. 29, 1776.

and, insisting that the Governor's real intention was to levy a revenue of nine-tenths of the produce, bursts into violent denunciation. "An endeavour," he exclaims, "to appropriate nine-tenths of the net produce of the country is prudently accompanied with an attempt to vilify the persons who are to be divested of their property. A violent and arbitrary reduction of some thousands of noblemen, gentlemen and freeholders (for such ranks there were in Bengal as well as in England) to a competent subsistence, that is, to the level of the peasantry, might perhaps excite some degree of remorse and compassion in England. The next step is to shew that they are incapable of acting for themselves, or that they deserve no mercy. The policy he attributes to Hastings is an intention to revive Nawab Kasim Ali's system or direct dealings between the Government and the cultivator. That the Mughal had ever taken nine-tenths of the produce as revenue was an idea, to which the former great wealth of the country gave the lie. As to the Governor-General's reference to a "general supposition" that nine-tenths represented the due to Government, "by whom this supposition has been formed I know not, nor on what evidence, except perhaps the practice of the British Government, or that of the usurpation, which immediately preceded it. Such fact is no proof of such right. The Honourable Court of Directors have now in their possession authentic documents, which shew that the assessment fixed by the Moghul Government on these provinces was light and moderate in comparison with ours."

In a minute dated November the 29th, 1776, Hastings addresses himself to the subject of the alleged lightness of the Mughal land-revenue. He argues that it is not sufficient merely to compare the amount of the total revenue received in past years with the amount received at the present day. "The price of coarse rice," he writes, "which forms the principal consumption of the people, was five and a half times cheaper in the time of Sujah Cawn than it is now.¹ If this be allowed a fair standard for estimating the value of

¹ Table shewing the purchasing power of the Rupee.

	At Murshidabad in Sujah Cawn's time.		At Calcutta 1776.	
	Mds.	Srs.	Mds.	Srs.
Rice, fine, called <i>Bansepoot</i> —				
First sort	1	10	0	16
2nd "	1	23	0	18
3rd "	1	35	0	21
Do. coarse, called <i>Doma</i>	4	15	0	32
" " <i>Poorbee</i>	4	25	0	37
" " <i>Mansurah</i>	5	25	1	0
" " <i>Kurkashallee</i>	7	20	1	10
Wheat—				
First sort	3	0	0	32
2nd "	3	30	0	35
Barley	8	0	1	13
Bhoot, a kind of grain for feeding horses	4	35	0	20 to 22
Oil—				
First sort	0	21	0	6½
2nd "	0	24	0	6½
Ghee, boiled butter—				
First sort	0	10½	0	3
2nd "	0	11½	0	4

money, which, being the rule for apportioning the value of property, must reciprocally derive its own value from it, the revenue collected from Bengal in Sujah Cawn's time, being Rs. 1,42,50,000 was equal to Rs. 7,83,75,000 of their present value. But if the dimensions of Bengal, and the state of its government in these different periods be compared, the disproportion will be greatly increased; for many frontier countries have been since added to its dominion, and the zemindars who yielded very different degrees of obedience to Sujah Cawn, are at this time reduced to an equal state of subjection to the government of the Company."

To this argument Francis objects that the value of money, "as the common and universal equivalent of all things alienable," may be raised or lowered in two ways:—(1) a great influx of gold or silver which would alter the nominal but not the real price: (2) heavy and insupportable taxation which compels the producer to raise his prices to enable him to pay his dues. Hastings and Barwell had admitted that the existing high prices were influenced by taxation, for in April, 1775, they had written: "The constant increase of taxes has been an immediate distress to the ryots, and must have ultimately affected the manufacturers and all other ranks of people, by raising the prices of the several articles produced by the labour of the ryots." It may be asserted, therefore, that "an increase in the price of the necessities of life does not necessarily prove a diminution in the value of money or an increase in the quantity of it."

As to the addition of new frontier districts, Francis says: "These, I suppose, are Tipperah, Ramgur, Pacheet, Nagpore, Palamow, and Cooch Beyhar. Until I see some proof produced of a direct improvement of the revenue by these acquisitions, I cannot admit that they justify an increase in the jumma of the provinces. If it were of any moment, I believe it could be easily proved, that at present they do not pay even the expence of their establishments."

Hastings had contended that the *ausil tumari jama*, which Francis identifies with Akbar's assessment, had become an "object of curiosity." "My information," retorts Francis, "obliges me to deny every one of the facts asserted by the Governor-General." The alterations made in the *ausil tumari jama*, he contends, were, until Ali Verdi Khan's time, little more than the changes of names which the deaths of the zamindars necessitated, and until Kasim Khan's time the idea of making a *hustabood*, or actual valuation of the lands was unheard of.¹ As an illustration he avers that, "in the year 1732, when the Governor and Council had in agitation the raising of the rents of their own zemindary of Calcutta, it being rumoured abroad, they received a peremptory *perwannah* from the Soubah forbidding them, in which the Soubah told them that they were presuming to

¹ Francis quotes Holwell: "Every additional tax on land, above 3 sicca rupees a *bega* per annum is contrary to the standing law of the empire; which until Aliverdi's usurpation had been held sacred and inviolable."

do a thing which he himself had not the power to do ; and that, if they persisted, they would, by the laws of the empire, forfeit their lands." If this fact be authentic,¹ it would mean that under the Mughal law, a zamindar was not entitled to increase the dues of his ryots, and it would cut against Francis' theory that the claims of the zamindar on the ryot might be left to the law of competition to decide. Francis' whole theory of the *ausil tumari jama* is in contradiction to historical facts.

That the Mughal system was, as Hastings asserted, enforced by "stripes and tortures," Francis professes to disbelieve entirely. Excepting the single instance of Murshid Kuli Khan's tyranny, what positive proof, he asks is there of any recourse to severities on the part of the Mahomedan government? The period following Sujah Khan's rule does not come into consideration, as by that time the Mughal government was notoriously on the decline. Scrafton may be quoted as affirming that until the time of Nadir Shah's invasion "there was scarce a better administered Government in the world" than the empire of the Great Mughal.² "The flourishing state of the country, before we had any influence over it, is the strongest presumptive proof of the lenity and moderation, with which the people had been treated, notwithstanding the particular severity of Jaffier Cawn's (Murshid Kuli Khan's) government, and the disorders which followed from the death of his successor. The millions, which have since been sent to Europe in every mode, and by every channel, through which wealth could be extracted, could not have existed among a people, whose government collected its revenues by stripes, by indignities, and by tortures even to death."

Francis' reply was made for the benefit of the Directors in England, for the question of the appointment of the Commissioners had already been decided by the Governor-General's casting vote. In the course of time the Court of Directors expressed their disapproval of the Governor-General's action, but their letter of the 4th of July, 1777, reached Bengal long after the Commission had completed its inquiries and presented its report. It is of interest, however, to notice the points of censure stated by the Directors in their letter. After saying that it had been their hope that all the information necessary for the formation of a new settlement might be obtained without alarming the inhabitants by new and unusual methods of procedure, they review, with marked dissatisfaction all the various steps which, during the last seven years had been taken to procure that information—the Supervisors, the two Revenue Councils of 1770 and the Committee of Circuit of 1772. The recent appointment of two junior servants, "to collect and digest materials, which had already undergone the collection, inspection of our servants of all denominations" was a measure that might be allowed

¹ The authority is J. Z. Holwell.

² Scrafton: *Reflections on the Government of Indostan*. Reprint, 1770, p. 25. Holwell claims that this little book was a print of one of his own mss. lost in the Siege of Calcutta; but Holwell is not a person to be readily believed in a statement of this kind.

to pass, if further information was really essential, but "we are sorry that the conduct of the majority of the Council on the occasion, has been such as must have our entire disapprobation." The Court had already expressed its disapproval of the conduct of the late administration in delegating separate powers to its President, and yet the Governor-General had taken advantage of his casting vote to create a commission to act in his name and under his control, and from which the Council was excluded. The distinction which he had drawn between preparing materials and issuing orders was not to be allowed. The Governor's right of separate control must for the future be held to be strictly limited to the issue of military orders in the Garrison of Fort William. As for the contention that the business could not be left to the Provincial Councils because it required uniformity in design and authority in execution, the Governor-General and Council had it in their power to render the proceedings of the Provincial Councils uniform, and the necessary authority might have been delegated to them with safety. If the native officers of the Khalsah were not competent for this work, that was a reason for dismissing them and not for instituting a new office. The *Rai Raian* was the proper channel of such communications as require the interposition of a native expert, and the appointment of Gunga Govind Sing, dismissed from the service by the Calcutta Committee, was objectionable. The idea of deputing natives to hold local inquiries, and thus to oust the members of the Provincial Councils from their jurisdiction was astonishing. The letter ends with declaring "the minutes of General Clavering and Mr. Francis leave us little to add on this disagreeable subject. Their reasons against delegating a separate power of control to the Governor are noted and judicious, and we are happy in declaring that their conduct on the occasion meets with our entire approval."

The Commissioners in their Report with natural modesty decline to enter into the question which Francis had brought into prominence—are the zamindars the owners of the soil; but as Harington remarks, they would have elucidated the problem if they had abstained from calling land revenue "rent." They hold that the ancient mode of assessment was by actual valuation, but that, in course of time, the Mahomedan Government substituted for valuations conjectural estimates, and "this innovation on the part of Government authorized the like practice by the zemindars, and every additional sum exacted from them was levied by accumulated taxes on their vassals and ryots." The consequence of this change had been severely felt in the continued desertion of the land by the cultivators, and increased taxes levied to cover deficiencies¹ caused by such desertion. The Report justifies Hastings' appeal for further information by the following considerations:—

1. Much had been advanced on behalf of a plea for a reduction of the revenue. The facts brought before the notice of the

¹ See what has been said above on the subject of *najai*.

Commissioners went to prove that "the prospect of the contingent and future benefit from the greater cultivation and improvement of the country¹ is hardly a motive sufficiently powerful to induce a zemindar to forego the immediate advantage which he enjoys by rack-renting his zamindaree, and exacting the greatest possible revenue from his tenants and vassals.....The instances, especially in large zemindarees, are not unfrequent, where a reduction in the demand of government has been immediately followed by new taxes and impositions."

2. Experience shewed that, unless the proportion of any tax to the total of the assessment of an entire district be first ascertained, the abolition of that tax rendered it impossible to determine what its amount had been.²
3. Claims for reduction of revenue were made on the ground of river encroachments, new markets, usurpations on the part of neighbouring zamindars. Information was not to hand to enable a decision to be made.
4. Relying on the Government's want of information, the zamindars and their officers had made alienations of their lands on a far too lavish scale. "It will hardly be credited that in the small district of Mahomedshahy, which pays only Rupees 2,90,000 to Government, no less than 1,61,000 appear thus to have been exempted from taxation. The very large proportion of land set apart for the maintenance of servants in some zemindarees give strong reason to believe that the name of *chakeran zemeen* has also been used to cover collusive grants and to diminish the public revenue."³

¹ On the fallacy of supposing that the zamindar was an "improving landlord", see Seton-Karr: *Cornwallis*.

² The Commissioners give the following cases in point. "1. In the year 1771, the *basee jumma* which was supposed to consist only of fines and forfeitures, was, in consequence of the Commands of the Company, ordered to be abolished. It was not then known that this extensive branch of revenue comprehended many taxes of an unexceptionable nature..... 2. In the year 1772, the *sayer chalunta*, or duties collected by the zamindars on goods passing through their districts was abolished, and a new system for the management of the customs established. To indemnify the zamindars for the loss which they sustained by this measure, a deduction from their revenue was granted them, but being possessed of no accounts by which an estimate of the whole sum collected throughout the provinces under this head, or of the respective proportions of each zamindar, could be formed, Government was reduced to the necessity of granting abatements according to the accounts then delivered by the zamindars themselves.....3. Similar inconveniences attended the abolition of *maroocha* or a tax on marriage; and claims on account of the abolition of these oppressive and impolitic taxes continue to be preferred, from the belief that it is impossible for the officers of Government to controvert them."

³ Harington refers to an abstract by the Commissioners in which it is stated that "the quantity of land held exempt from assessment in the districts to which aumils were deputed (about 2/3rds of the province of Bengal) to be 43,96,095 *begahs*, besides 12,04,547 of *chakeran* land assigned, for the maintenance of zeminary officers and servants. Of the latter, 1,43,416 *begahs* paid a small quit rent. amounting for the whole to Rupees 66,049 per annum; the remaining 10,61,430 *begahs* were not liable to any rent to the zemindars, the rent produce being appropriated in lieu of wages."

5. "The Mogul Government, from its greater vigour, the undivided authority which it possessed, and the severe examples of which it could make offenders, was able to detect and prevent collusions by means unknown to, and incompatible with the genius of our Government. The dread of the powers, with which the Mussulman Government were thus armed on the minds of a people long used to submission was alone sufficient to render the exercise of them seldom necessary. When the English obtained possession of this country, the revenues continued to be collected by the ordinary coercive means, and although the same severities were not practised, the idea of absolute undivided power continued to operate, and the force of that impression is not yet entirely spent. But under the present constitution, where every act of authority and right of government, is liable to be contested and litigated; it is perhaps only by regular systems and official checks that the public revenue can be secured; for it is evidently the interest of a zemindar to obtain a remission in the amount, or to evade the payment of the sum assessed on his district. In this case it is often necessary to divest him of the management, and either to collect the rents by officers immediately appointed by Government, when it is called a *khas* collection, or to farm it out for a certain sum to be paid into the public treasury. The farmer or the superior officer of Government, styled *sasawul* or *aumil*, stands instead of the zemindar, and receives from *muscorries*,¹ from *shaikdars*,² from *kutkenadars*.³ But without the possession of the accounts and knowledge of the revenue of the district, the interest of the zemindar will prompt him, and his superior influence will always enable him to obstruct the collections of a *sasawul* or farmer, in hopes ultimately to reduce the Government to the necessity of restoring him to the management on his own terms."

The Commissioners expressed the hope that the voluminous materials they had prepared would afford the materials necessary for the formation of a new settlement, and should the zamindars decline to enter into engagements, the Government, with the information now to hand, would be enabled to divide up the zamindaris and collect the revenue independently of the recalcitrant zamindars. With a view to the preparation of the settlement, the Commissioners made some observations in regard to the means of discovering whether or not, the lands were in reality in a state of decline and unable to bear their present

¹ *Maskuri* here means a talukdar who pays his revenue through a zamindar. Gladwin gives a different definition of the term.

² The Commissioners define: "The *Etaumdar* or *shaikdar*, is a temporary officer appointed to manage and collect the revenue of a *dhee*, turriff, or *purgunnah*."

³ *Katkinadar*. "The farmers are called *kutkenadars*, and stand exactly in the stead of *shaikdars* or *etaumdars*. The latter receive a salary and are accountable for what they collect, the advantages of the former depend on the bargain they have made."

burdens of revenue. The causes of an increase or decrease in the revenues of a district, they say, may be classified as (1) temporary, (2) fixed, and (3) progressive. A plan for the reduction of the revenue would have to take account of this distinction of causes leading to an alteration in the revenue receipts, but, as has been seen, Francis had taken it for granted that the districts of Bengal were one and all in the same condition of progressive decay. Wherever a close examination of the conditions of the country (to which Francis had objected) proved that an increase in the *nirik*, or rates of land revenue, had been accompanied by an increase in cultivation, the district could be said to be in a flourishing condition. On the other hand, where the *nirik* had been increased while the country became less populous, it might, unless no other cause could be found to account for the depopulation, be considered that the district was suffering from the incidence of a too heavy revenue demand. Where the ryots paid their revenue in kind, and cheapness of grain, or a severe drought had affected the payment of the revenue in a particular year, the causes of the variation were clearly of a merely temporary nature. The establishment of new villages, or markets, the abolition of taxes, on the one hand, or the encroachments of rivers on the other, would have a permanent or fixed influence. The progressive causes of increase or decrease, the Commissioners say would be difficult of explanation, "although understood by every native *mut-suddie* [mutasaddi]." A combination of an annual increase in the revenue and in the population, or a combination of depopulation with a lowering of the rates [expressly designed to encourage population] would suggest the existence of progressive causes, such as the want or abundance of specie, or the augmentation or decrease of taxation.

The arguments of Francis had practically taken it for granted that the zamindars were the cultivators, and that a reduction of the land revenue made in their favour would directly tell on the cultivation of the lands, or, as he would have put it, "ease the country." It is not difficult for us to realise how in a time of political unsettlement, overlordship would come to look like landlordship; and how the peasant, who by clearing the soil in the first instance and by continuous cultivation had acquired rights of status, under the oppression of an overlord or the distress occasioned by a famine, would, so far from claiming his permanent rights to the soil, welcome an opportunity of deserting with impunity. Those who believed that the zamindar was not merely the state-appointed collector of the revenue from peasant holders but the actual land-owner, would naturally credit the zamindar with a natural interest in the improvement of the cultivation of the lands yielding the revenue: but experience was always in opposition to this view. The zamindar might or might not introduce improved methods in his own particular nankar lands, but from those of the khudkasht ryot he expected just what the State expected from himself—an increasing yield of revenue. The Commissioners did not arrive at so radical an explanation, but they bordered on it when they said: "In those cases where it may be necessary to grant a remission, there is reason to believe that, unless a proportion of the *aboabs* [*abwabs*] or taxes

on the ryots, be at the same time struck off, the indulgence of Government, especially in the large zemindarees, will seldom be felt by the lower class of people."¹

Francis' objection to a Government being concerned with minute financial researches bore fruit in the directions given by the Court of Directors for the decennial settlement: that "minute examinations or new local investigations into the actual value of the lands" were discouraged. Lord Cornwallis, however, found it necessary to explain to the Board of Revenue,² that this direction was not meant "to preclude local investigations in order to obtain a knowledge of the actual resources of a district where a want of all good information or other circumstances might render it invaluable."³

The Court of Directors were as slow to express their opinion in regard to general plans for the collection of the revenues, as they were quick in finding fault with the doings of their Governor. On 3rd February they write:

"Para. 8. We apprehend that a sudden transition from one mode to another in the investigation and collection of our revenues in Bengal may have alarmed the inhabitants, particularly the Native Zemindars and Landholders, lessened their confidence in our stability, and been attended with other evils; yet as it is acknowledged on all hands to have produced the good effect of ascertaining, with a sufficient degree of precision, what revenue may be collected from the country without oppression, we shall avail ourselves of this information, and are well pleased to find it in our power to yield proper relief to the Natives, without involving the Company in the least inconvenience.

¹ As an illustration may be quoted a letter of the Supervisor of Rangpur in 1770: "The poor ryots who are the people who should receive every encouragement, especially in such hard times, benefited nothing by the allowance made account the drought; on the contrary it was of prejudice to them, as the zamindars and farmers, who were at first excused the sum of 1,49,000 collected that amount from them as well as 92,000 of *Mahtoot* account that deduction. Not that I believe he, the Amil, received any part of this: only the zemindars and creatures of Government employed in the collections I can imagine to have been concerned."

² 5th Feb., 1787.

³ Mr. T. Sisson, writing on April 2, 1815, comments: "The district of Rungpore, which fell so exactly under this exception, was unfortunately not exempted from the general principle. Thus, whilst the settlement of Dinagepore, the state of which district must have been precisely similar to that of Rungpore, was by the zeal, diligence, and abilities of Mr. Hatch, founded on the result of the minutest investigations into the state of the internal resources of every pergunnah, that of Rungpore was established on the uncertain criterion of preceding settlements, which had their basis in conjecture." "Mr. Hatch made a circuit of his district, and thereby ascertained the real state of the country, entered upon the arduous duty of settling what was all confusion with unremitting perseverance, and thus perfected a settlement which will hand down his name in honour to after ages. Mr. Purling yielded to the intricate confusion of the mofussil economy of Rungpore, and thus entailed upon future generations the evils, which it is now so difficult to remedy." In a letter written in 1787, D. H. McDowall pleaded for a "particular examination of the actual resources of the Rungpore District," but apparently was not encouraged. Glazier: *Further Notes on the Rungpore Records*, (1876).

- " 9. From the inequality of natural advantages possessed by the natives in the several Districts, from calamities experienced in a different degree by loss of inhabitants in the late famine, and from a variety of other local causes, we fear it will be difficult, if not impossible to lay down any plan which shall be found applicable in all cases, and equally beneficial to every part of the country; much must necessarily be left to your prudence, as your conduct on many occasions will be influenced by temporary circumstances. We shall therefore only point out such regulations as from the materials before us appear proper to be adopted in disposing of the lands of Bengal.
- " 10. Without entering minutely into the reports made by the Chiefs of Provincial Councils we are happy to find by estimates founded upon, and supported by accounts of actual receipts and disbursements, with other documents of decisive authority, that we need not entertain the least apprehension of a disappointment in any reasonable expectation formed by us respecting the revenues of Bengal, and of their sufficiency, under proper management, unless in times of public calamity, to support our Government, to provide the most ample investments, and to afford considerable assistance to our other Settlements.
- " 11. The distance of many districts from Calcutta will render it necessary for Zemindars or farmers to treat with Provincial Councils, or other agents of the Company on the spot; but it is our order, that no agreements for lands or revenues, wherein the stipulated amount shall exceed 30,000 rupees be finally concluded, until reported to, and authorized by the Governor General and Council.
- " 12. Having revoked our orders to let the lands to the highest bidders, and signified our pleasure to have them occupied by hereditary Zemindars where it can be done with security to the revenue, and being desirous that they should enjoy their Zemindaries on terms sufficiently moderate to enable them to maintain a degree of respect amongst their dependents. We direct that you keep this idea in every agreement to be made with the said Zemindars; we cannot however empower you to make a general reduction or abatement of any specific sum upon the whole Jummah, but rather wish you to be guided in such reductions, where they are absolutely necessary, by an enquiry into the amount of Mhatutes, Aboabs, or additional taxes or collections of any kind imposed upon the Districts since the Company's accession to the Duanny, and to abolish the whole, or such part thereof, as shall fully appear to be an oppression upon the Country.
- " 13. We think that the Sale of part of the Zemindaries is not always an advisable measure to realize any Balance incurred

by Zemindars, for as the lot to be sold must bear a proportion to the amount of such balance (it being unjust to sell more than necessary) the proprietor of a small tract may be subjected to difficulties from the exercise of the Zemindar's remaining authority in his own district; We are therefore of opinion that no Zemindary except of moderate extent, ought to be dismembered if it can possibly be avoided, but that it would be far more eligible for the whole to stand charged with the balance incurred, and that, if deemed necessary the Zemindar's authority and interest should be totally suspended, and a deputy appointed to manage his affairs till all his debts to Government are fully paid and satisfied, when the Zemindary should be restored entire to him or his heirs.

- "14. As the inhabitants of the Duanny lands, and particularly of the distant Provinces, are represented more indigent than those nearer the Seat of Government, you will be careful to yield them such relief as shall be requisite in their particular circumstances.
- "15. Although we do not for the present think it expedient to let the lands on leases for lives, or on terms more permanent than those already specified, it is nevertheless our earnest desire to impress the Zemindars and Renters with a full confidence in the justice of our proceedings, and particularly to convince them, that while they behave with honor to us and with kindness to their under-tenants and cultivators, they shall most certainly experience our favor, and that nothing but a contrary conduct can ever subject them to our displeasure. We therefore direct that wherever lands have been let at a reasonable rent, and the Zemindar or Renter has fulfilled his engagement to your satisfaction, no such person be dispossessed of lands, or compelled to pay an advanced rent, without the most substantial reasons for such advance; and even then he shall have the preference of all others, and be suffered to continue at a moderate additional rent; but in all instances where such increased value shall not be considerable enough to become an object of consequence to Government, no Zemindar or Renter shall be dispossessed or molested, but permitted to enjoy the fruits of his industry and improvements, and to renew his lease or agreement from year to year without any increase of rent.
- "16. We direct that in every agreement for lands care be taken that the principal Farmer or Zemindar be obliged to grant pottahs to his ryots or under-tenants, specifying the exact amount to be paid by each, and that every breach of this regulation shall subject the principal, if a farmer, to the loss of his farm, or if a Zemindar to the loss of his Zemindary; and it is our further order, that a proper form for pottahs be

prepared by you, and that no pottah be deemed legal or binding on the parties unless made out exactly in the form prescribed.

- “17. If the repairs of dams, banks and bridges, commonly called Poolbundy, cannot be safely entrusted to the care of Zemindars or Farmers you are to make an estimate of the expense that may be incurred on such service and to fix the Jumma accordingly; but when fixed, you are not to make any additional Assessment, or suffer any to be imposed, or any separate collection to be made on that account on any pretence whatever.
- “18. We direct that you endeavour to reform all abuses in grants of Charity Lands; and it is our order that no Zemindar's grant whatever shall exempt such lands from making good the Jumma, if the Zemindar shall at any time fall in arrear to Government.
- “19. If you are fully convinced that the establishment of Provincial Councils has not answer'd, nor is capable of answering the purposes intended by such institution, we hereby direct you to form a new plan for the collection of the revenues and to transmit the same to us for our consideration.”

On 23rd December, 1778, the Directors once more insisted on annual settlements¹ — a system which in earlier days they had condemned and which all experience had proved to be productive of conditions of uncertainty and distrust, and a well nigh fatal discouragement to the extension and improvement of cultivation.

¹ “130. In our letter of the 24th December, 1776, you were acquainted that, for many weighty reasons, we did not then think it advisable to authorize you to let the lands of the Provinces in leases for lives or in perpetuity. The same reasons still operate. We, therefore, direct that you relet the lands from year to year, on the most advantageous terms procurable, except by public auction, until you shall be duly authorized and empowered by the Court of Directors to adopt another system; and we further direct that you also continue to make the letter and spirit of our orders of the 8th of February 1777 the rule of your proceedings on this important subject.”
