

The Revenue Administration
of Sylhet District
1765 - 1792

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ABSTRACT

The acquisition of the right to the revenue of Bengal by the East India Company in 1765 altered fundamentally the nature of the British connection with India. An important branch of Mughal government was now taken over by a trading corporation. But the change was not as dramatic as it might have been, for the British were content at first to work with the old Mughal system. Subsequently, they introduced a series of changes in revenue administration, but there was always a gap between policy as it evolved in Calcutta and practice in the districts of Bengal. This thesis seeks to examine the factors which contributed to create that gap with reference to one unit of the Bengal Presidency - Sylhet district.

The opening pages deal with the remnants of the Mughal system in Sylhet and the peculiar environmental characteristics of the district. The scene having been set, the main body of the thesis is devoted to a consideration of the influence on the nature of revenue administration in the district of a succession of district officers. The interaction of these local officials with the central authorities at Calcutta on the one hand, and with their Indian subordinates and Sylhetti society on the other, is fully explored. The importance of the process of revenue settlement has been duly recognized and the several revenue settlements of Sylhet in the period 1765 to 1792 have been described.

This study is concerned with day to day revenue administration in a difficult and remote frontier tract in a formative period of British rule. British experience in

ii.

Sylhet had no recognizable impact on general policy, but, by the same token, plans or directives and resolutions emanating from the centre were not as influential in Sylhet as might be thought.

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AUTHOR'S NOTE

In quotations from contemporary sources the original spelling and punctuation have generally been preserved; capitalization has been modernized. Indian terms have been underlined when they first appear.

In footnote references to unpublished records, the date of the source is given followed by the Range number (where appropriate), the volume in Roman numerals and the page. Where the volume has not been paged, both the date of the source and of the relevant proceedings are given to facilitate reference.

The following abbreviations have been used in the footnotes:

Add. Mss	Additional Manuscripts, British Museum.
BOR	Board of Revenue, Bengal.
BP & P	<u>Bengal Past and Present</u> , Calcutta.
BP Cons	Bengal Public Consultations.
BRC	Bengal Revenue Committee.
BR Cons	Bengal Revenue Consultations.
BS1C	Bengal Select Committee.
CC	Committee of Circuit.
CCR	Calcutta Committee of Revenue.
CM	Crawford Manuscripts, John Rylands Library, Manchester.
COD	Court of Directors.
CPC	Calender of Persian Correspondence.
DFR	Dacca Factory Records.
DPCR	Dacca Provincial Council of Revenue.
encl.	enclosure.
ext.	extract.
HMS	Home Miscellaneous Series.
JAS	<u>The Journal of Asian Studies</u> , Ann Arbor.

JASB	<u>The Journal of the Asiatic Society of Bengal,</u> Calcutta.
JASP	<u>The Journal of the Asiatic Society of Pakistan,</u> Dacca.
JRAS	<u>Journal of the Royal Asiatic Society,</u> London.
LCB	Letter Copy Books of the Resident of the Durbar at Murshidabad. (Firminger, W.K. ed.)
MCR	Murshidabad Committee of Revenue.
MFR	Murshidabad Factory Records.
nd.	not dated.
np.	not paged.
Parl. Coll.	Parliamentary Collection, India Office Records.
PCCD	Proceedings of the Committee of Circuit at Dacca, vol. iv (Firminger, W.K. ed.)
Proc.	Proceedings.
R	Range.
Rs.	Rupees.
SDR	Sylhet District Records (in four vols. Firminger, W.K. ed.)

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CHAPTER I

INTRODUCTION

A number of Bengal district studies have appeared within the last decade designed to draw attention away from policy to practice, from the doer to the done to, from the perhaps rash or facile generalisation to the more exact and firmly rooted local detail. It is hoped that this work, by clarifying another individual trend, will contribute towards the emergence of a new synthesis of Bengali rural history in the first years of British rule, which is becoming increasingly possible.

Sylhet district invited attention for two main reasons. Firstly, on the surface Sylhet appeared to have been very different from what might have been thought of as a typical Bengal district. Though in truth there was no such thing since each district displayed a number of unique characteristics, Sylhet was nevertheless more unique than most. One expected, therefore, that a study of Sylhet would provide some kind of divergent trend in the light of which the overall picture might be re-examined and modified or

simply seen in better relief. At the least, it was thought, such a study by concentrating on a remote frontier district would demonstrate how the sinews of government responded when the arm was fully outstretched. Secondly, the district had been so patently ignored by historians. There is no history of Sylhet comparable to the studies of Chittagong, Jessore or Murshidabad districts;¹ in fact Sylhet seldom figures even in the provincial works, ostensibly one of the hazards of a too rigorous specialisation. The district was at one time included in the old Kamrup empire and was later incorporated into the Mughal subah or province of Bengal; in 1765 as a part of Bengal it came under British jurisdiction. In 1874, however, Sylhet was transferred to the newly-created Chief-Commissionership of Assam. Then, in 1905 the district was included in the province of Eastern Bengal and Assam which was dismantled only seven years later; thereupon the district reverted to Assam. In 1947 Sylhet was partitioned and about 553 square miles comprising the northern margins

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1. Cotton, H.J.S., Memorandum on the Revenue History of Chittagong;
 Westland, J.A., Report on the District of Jessore: its Antiquities, its History and its Commerce;
 Walsh, J.H.T., A History of Murshidabad District.

remained in Assam while the core, some 4,785 square miles, passed to East Pakistan.¹ The district now forms part of the Chittagong division of Bangladesh, occupying that north-eastern horn which juts into Indian territory, and is certain to be of enormous importance to the new state.² This shifting of provincial boundaries appear to have resulted in a juggling of responsibility. Except for passing references, usually of a general nature, historians of Bengal have left it to those writing on Assam to deal with the district and those writing on Assam have reciprocated the compliment.

Hence, a great deal of the district's past remains obscure. While included in the Kamrup Empire, the area was known as Srihatta - a fair market - of which the modern name is perhaps an abbreviation.³ It would appear that under the Hindus the area was divided into a number of petty chiefships, the most important of which were Gor, comprising most of the present central Sylhet, Laur in the north-west and Jaintia in the north-east.⁴ The local traditions regarding Sylhet during this period are scanty and deal mostly with the unusual birth and magical powers of the last Hindu raja of Gor, Gaur Gobind. He was said to have been the son of the god of the sea and a neglected wife of Gai Gobind, raja of Jaintia. His

1. Census of Pakistan, 1961, vol.2, sect.1,22.
2. Sylhet was undivided Pakistan's most important tea producing region. Pakistan Year Book, 1969, 481. Tea estates in Sylhet are spread over some 78,000 acres. The district has reserves of gas, estimated at 0.28 million cubic feet around Sylhet town and 1.28 million cubic feet at Habiganj. Ibid., 237. Coal deposits have also been discovered.
3. De, S.C., Sylhet: what I have Seen, Heard and Read of It, 39.
4. Imperial Gazetteer of India, xxiii, 191.

extraordinary powers, however, were not enough to secure him from defeat at the hands of the Muslim general, Sikander Shah, who was also reinforced with occult strength in the person of the fakir Shah Jalal.¹ The date of the Muslim conquest is a matter of controversy; some historians prefer 1303 and others 1384.² The occasion for war fortunately raises less dispute, except in matters of detail: a piece of beef from a cow killed by a Muslim is picked up either by a kite or other bird and dropped on the palace or with more telling effect on the house of a brahmin; the raja punishes his Muslim subjects who thereupon appeal to the Sultan for redress.³ Gaur Gobind, it is said, built a magical fort of seven towers to which he retired on the approach of the Muslim forces, but each day Shah Jalal offered a prayer and one of the towers collapsed. The distraught raja surrendered on the fourth day.⁴

During the reign of Fakhr-ud-din Mubarak Shah (1338 - 49) The traveller Ibn Batuta, making a detour during his voyage to China, visited the Muslim-controlled part of Sylhet to see a holy man who had settled there. Ibn Batuta was impressed with what he saw. According to his account,

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1. Allen, B.C., Assam District Gazetters: Sylhet, 25. Shah Jalal became a focus of local tradition. See J. Wise, "Note on Shah Jalal, the Patron Saint of Silhat" JASB 1873, 278 - 81.
 2. For the controversy, as well as the vexed question of Shah Jalal's origins, see M. Saghir Hasan, "Sylhet as a Centre of Islamic learning" JASP Dec.1965, 63 - 76.
 3. Sarkar, J.N. (ed) The History of Bengal ii, 79 - 80.
 4. Allen, 25. The memory of this encounter seemed to have long survived. Blochman writing in 1873 stated that Sylhet like Kamrup was often spoken of as the land of witches and lizards, and that the fame of its witchcraft was still remembered. H. Blochmann "Contributions to the Geography and History of Bengal" JASB 1873, 209 - 278.

the country was in a flourishing condition, rice was plentiful and prices were low.

'We travelled down the /Surma/ river for fifteen days [he wrote] ...just as if we were going through a bazaar; on its banks there are water-wheels, orchards and villages to the right and left....¹

In the sixteenth century the Mughals granted sanads² relating to lands on the inner frontier of Sylhet, recognising that such lands had to be acquired by force. Though Sylhet is mentioned in the Ain-i-Akbari the district was not in Akbar's reign (1556 - 1605) under Mughal control but divided among a number of Afghan chiefs; this probably explains why Ab'ul Fazl's account of the area is brief and devoted largely to a description of birds. In 1612 a Mughal expeditionary force defeated Bayazid Karrani of Sylhet, the foremost Afghan chief in Eastern Bengal, who surrendered all his elephants and was brought back to Dacca by the victorious general Shaikh Kamal to render homage to the subahdar or provincial governor Islam Khan.³ Laur also passed into Mughal hands at this time. Gobind Singh, the last of its line of Hindu princes, judiciously changed his religion after being subjugated by Mughal arms and was allowed to remain in possession of his estates as a jagirdar.⁴ The Jaintia Kingdom in the north-east, however, was never conquered by the Mughals and did not

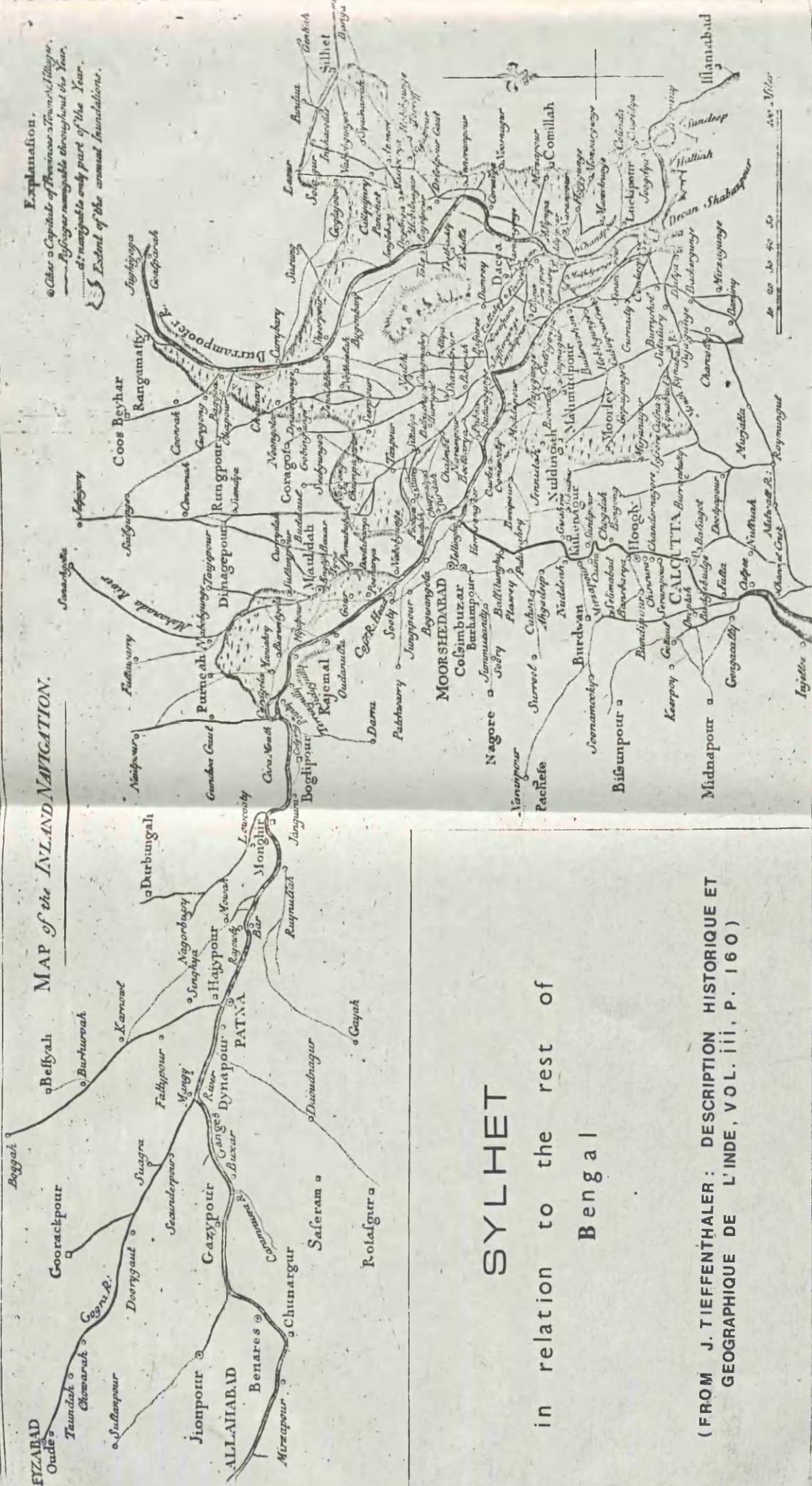
1. Quoted in Sarkar, 103.

2. Documents conveying to individuals the state's rights to revenue from land.

3. Sarkar, 281.
For an account of the campaign, see Roy, A.C. History of Bengal, 1526 - 1765, 103 - 5.

4. Allen, 25. A jagirdar is the holder of a jagir or an assignment of revenue.

MAP of the INLAND NAVIGATION.



Explanation.
 ○ Other Capitals of Provinces & Towns of Illage.
 ○ Rivers navigable throughout the Year.
 ○ Rivers navigable only part of the Year.
 ○ Extent of the annual inundations.

SYLHET

in relation to the rest of Bengal

(FROM J. TIEFFENTHALER: DESCRIPTION HISTORIQUE ET GEOGRAPHIQUE DE L'INDE, VOL. III, P. 160)

form part of the Sylhet district acquired from them in 1765 by the British. The plains portion of the Kingdom, later known as the Jaintia Parganas and measured at 484 square miles¹, to the north stretched along the base of the Jaintia hills from Thariaghat to the Cachar border and was roughly bounded by the Surma river on the south: it continued to exist as part of a separate kingdom until 1835 when it was annexed by the British in retribution for the kidnapping and sacrifice to the Goddess Kali of three British subjects.²

When Sylhet was wrested from the Afghan chiefs it was constituted into a Mughal faujdar or military district, mainly, it would appear, because of its remoteness. True, the capital of Bengal was removed in 1612 from distant Rajmahal to Dacca, which Islam Khan had made his base for the subjugation of Cachar and his abortive incursions into Ahom territory,³ but an eight-day journey was still required to get to Sylhet town.⁴ (The distance between Dacca and Sylhet town was measured in the 1780's at 260½ miles in the dry season, and at 227¼ miles in the wet season when an inner route was navigable).⁵ Care was taken to remove the principal Afghan chiefs from the district; they were sent to the imperial court and the task of administration and of preserving

1. Assam Land Revenue Manual, xcvi.
2. Imperial Gazetteer of India xxiii, 192. Upon the British annexation of the plains the Jaintia raja surrendered his hill territory too.
3. Sarkar, 283.
4. Diary of William Hedges i, 43 - 4.
5. Rennell, J., A Bengal Atlas, 37. The distance from Calcutta to Sylhet was measured at around 630 miles in the dry season and 597 miles in the wet season. Ibid, 28 - 9. The route from Murshidabad to Sylhet, through Dacca, was 536 and 530½ miles in the dry and wet seasons respectively. Ibid 45.

law and order in Sylhet was entrusted to one of Shaikh Kamal's officers.¹ But the district was never regarded as an important one for imperial purposes; it was considered merely as a source of elephants and eunuchs. Thus, after the first wave of expansion, Mughal dominance was allowed steadily to wane and during Shaista Khan's reign (1664 - 77; 1680 - 8) as Nawab of Bengal the district actually slipped from Mughal control. William Hedges in his Diary recalled that he witnessed the Nawab despatching officers at the head of an army "to regain those places, Sylhet and Asham [Assam]." ² Apparently, the expedition was successful and thereafter the Mughal presence grew firmer though never firm enough totally to discourage the guerrilla-like operations of the neighbouring hill tribes.

With the re-organization of the administrative system during Murshid Quli Khan's reign (1700 - 27) Sylhet was made into one of the thirteen Chaklas or sub-divisions of Bengal and together with Chaklas Islamabad and Jahangirnagar was put in charge of the Dacca naibat.³ Though by itself Chakla Sylhet corresponded roughly with the old sarkar holding the same name, this was no indication that the district had grown out of a position of minor significance for the government. Politically, of course, the district could only

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1. Rayachaudhuri, T., Bengal under Akbar and Jahangir, 20.
 2. Diary of William Hedges i, 44. Hedges' audience with the Nawab took place on 29 Oct. 1682. Bhuyan, S.K., Anglo-Assamese Relations, 62.
 3. Karim, A., Dacca, the Mughal Capital, 58. Naibat is the office of a naib or viceroy.

be ignored at peril. Chittagong, as a frontier district too, also had something of this quality; it had been vital from Shaista Khan's day onwards as a bulwark against Magh inroads. Though the Khasis on the Sylhet frontier were less seriously regarded, a defence establishment had nevertheless to be provided. This was really a source of irritation in most years, especially as the public revenues of Sylhet were hardly adequate to meet the cost of defence. The government came to expect little more "than a few choice elephants, some chunam, oranges, and birds of handsome plumage" from the district.¹ To the faujdar, however, Sylhet was a prize posting. The district was considered somewhat as his jagir and he was in a position to alienate lands to his clansmen, followers and dependents under rent-free tenures, no doubt in the process ensuring presents for himself on appropriate occasions from the profits of those lands. In fact it was mainly owing to the liberality of the several faujdars in bestowing grants, usually of lands of the best quality and least exposed to flooding, that the public revenues were so disproportionate to the size of the district.² The faujdar of Sylhet, like his counterpart in Chittagong, also enjoyed monopoly rights in the trade of certain articles such as beetlenut, chunam, saltpetre and wax. The only drawback to this lucrative post was its uncertain tenure. The faujdars were frequently changed,³ possibly from the need to

1. Lindsay — BOR, 24 Nov. 1787, SDR ii, 198.

2. Ibid. (Sylhet was one of the largest districts of Bengal in size and one of the smallest in terms of revenue yield).

3. Gait, E.A., History of Assam, 278.

find appointments of higher status for mansabdars at each step in their promotion, or as a means of spreading the rewards of the post or of avoiding too much concentration of local power on the frontier.

It was the trade privileges of the faujdar, especially the chunam monopoly, which prompted Vansittart in 1760, before he broke with Mir Jafar and began to negotiate with Mir Kasim, to request for the Company the faujdari of Sylhet. Mir Jafar, however, felt obliged to refuse.¹ Three years later the faujdari was on the verge of passing outside Mughal control by force and not by gift. The Jaintia raja threatened to attack the district and the faujdar sought help from a British force consisting of five companies of sepoy which was passing through southern Sylhet on its way from Chittagong to Manipur, to restore Raja Jai Singh who had been deposed by Burmese invaders. Harry Verelst, commander of the detachment, suspecting that the Jaintia raja not only had designs on Sylhet but aimed also to harass his troops and cut off their provisions, responded to the faujdar's plea by diverting his march towards the small town of Bhanga on the Surma river.² The Jaintia raja, apparently taken aback by the appearance virtually on his door-step of so large a force, retreated into quiescence.

Within Sylhet itself by 1763 Mughal authority had broken down over extensive areas. The Nawab had to

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1. CPC No.456. Vansittart had also asked for Chittagong.
 2. Long, Rev. J., Selections from the Unpublished Records of the Government of Bengal 1748 - 1767 i, 323.

admit, when the Resident at Murshidabad complained to him on behalf of "the gentlemen of Chittagong, Dacca and Luckipore /Lakshmipur/" whose boats had run into trouble at various chaukis or toll-stations in Sylhet that he had little authority over the "distant parts of the country". He himself preferred a complaint, however, against the gomasthas or Indian agents of European traders, accusing them of unfair and illegal practices in Sylhet, Rangamati and Rangpur especially, where the East India Company had "no government to restrain them, and his was too weak" to do so.¹ The more powerful landowners in Sylhet were taking matters into their own hands and the Khasi chiefs to the north-west, emboldened by the recession of Mughal control, were extending their influence outwards from the hills into Mughal territory. As the maps of the geographer James Rennell showed, by the late 1760's the frontier tribes had acquired about three hundred square miles of nominally Mughal territory between the Khasi hills and the Surma river. For the most part, this area was legally within the Laur jagir,² the seat of which had been removed some twenty years earlier from an exposed position on the frontier to Baniachang in the south-west of the district.

Despite the wavering boundaries of the district, Sylhet basically was a clear cut geographical unit. Rennell's maps of north-eastern Bengal are rather bare of detail. Had he had modern contour methods at his disposal, he could have shown that Sylhet district occupied most of the Surma valley,

1. Board - COD, 14 Feb 1763, Fort William - India House Correspondence iii, Sethi, R.R. (ed.), 473 - 4.

2. Shaw, T. and A. B. Smart, Brief History of the Surveys of the Sylhet District, 1.

a broad plain about 125 miles long and in places up to sixty miles wide,¹ dissected by myriad rivers and spotted with numerous hoars or depressions of silt and water. The level of the plain was irregular but generally higher in eastern Sylhet, and around Sylhet town, especially to the north and north-east, the landscape was dotted with tilas, low hills of clay and sandstone. Except for these tilas and for six spurs hardly rising above eight hundred feet which extended from the Tippera ranges into the extreme south-west of the district, there were no real stretches of high ground. The Khasi and Jaintia hills on the northern border lay outside the district. To the north-west they contained no low outer ranges such as usually break the descent of a mountain system to the plain; the change was sharp and abrupt with the cliffs west of Thariaghat dropping four thousand feet and more from the plateau above. Although to the north-east there was no such sharp demarcation, for the Jaintia hills descended in an easy slope towards the plain, the higher ground here ^{was} in the eighteenth century part of the Jaintia raja's domain.

The Surma valley itself is part of the great low-lying embayment - the Meghna-Surma valley - which is bordered on the north by the Shillong plateau and on the west and south by the parallel ranges which extend just east of Comilla to beyond the Burma border.

This tract of land is similar to the active delta across the estuary, but it is backed by the Madhupur Jungle, a much dissected older alluvial

1. Goswami, D.N.D., Geology of Assam, 9.

terrace rising some forty feet above the general level. This interruption of the slope down to the sea, the ponding back of local water by the main Ganges-Brahmaputra current, and the high rainfall combine to make the Meghna-Surma embayment perhaps the most amphibious part of Bengal during the rains.¹

From June to October the western half of Sylhet district, called bhatta country from its lowness, is converted into a sea of water. At first the ground adjacent to the river banks which is for a few miles somewhat higher than the surrounding area, serves to separate the waters of the inundation from those of the rivers, but eventually this ground too is submerged.² Usually the period of flood starts slowly with the advent of the monsoon in the middle of June and within a month the plains become a sheet of water. Sometimes, however, flood conditions could begin before June and continue beyond September. In 1788, John Willes, collector of Sylhet (1788-93) reported that during two-thirds of the year all intercourse even from village to village had been by water only;³ and in 1840, Thomas Fisher who earlier had surveyed large parts of the district, reported that the western areas which were in most parts always marshy, were generally under water from April to mid-November.⁴ Willes' predecessor in Sylhet, Robert Lindsay, recorded in his autobiography how on re-entering the district

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1. Spate, O.H.K., India and Pakistan, A General and Regional Geography, 2nd ed., 534 - 5.
 2. Ahmad, N., An Economic Geography of East Pakistan, 25.
 3. Willes - BOR, 29 Oct. 1788, SDR iii, 80.
 4. T. Fisher, "Memoir of Sylhet, Kachar, and the Adjacent Districts" JASB 1840, 808 - 43.

at the height of the floods after a trip to Calcutta, he pointed his course towards Sylhet town as though he was on an open sea. The homesteads built on higher ground, usually along the river banks or on artificial mounds, seemed to him forlorn and cast adrift.¹ Fisher too commented on this in the following words:

the houses are in clusters, huts for men, temples, mosques, and sheds for cattle, being huddled together in a manner that gives to them the appearance rather of the temporary abode of fugitives, than the settled residence of a people.

Normally the floods are almost at a standstill for some days during the middle and end of August, and then slowly begin to subside. The water sinks back into khals or creeks, streams and the big rivers, and

disappears partly by seepage and evaporation, leaving the land covered with fertile silt and fit to produce the pivotal crops of winter rice and later on jute.²

The very regularity of the floods, and the deposition of silt which yearly renews the land, perhaps explain the continued adherence to long established methods of cultivation. For in the eighteenth century as nowadays much depended on the monsoon. Agriculture relied critically not only on the quantity of rainfall but also its timeliness and distribution. Rice, by far the largest and most important crop in Sylhet, depended in this district directly upon the weight and quality of the monsoon. And the semi-isolation of the district meant that the cultivators in their turn depended to an unusual degree upon the weight and quality of their rice output.

1. Lindsay, R. et al., Oriental Miscellanies, 26.

2. Ahmad, 22.

The cultivator was not, however, the only one to look with an anxious eye at the monsoon sky and at the mirroring rice field: the fortunes of the revenue contractor and collector also turned upon the rice crops. The Mughal faujdar or British collector might seek his private fortune in elephants or chunam, but his public reputation turned upon securing to government a due share of the rice yield. And since what is known of the agricultural resources of the district and of its landholding society is derived from the records of the revenue administration it seems proper at this point to turn to an examination of its structure.

The revenue administration properly fell in Mughal days under the jurisdiction of the diwani as distinct from that other major branch of government, the nizamat which was concerned with police and criminal justice. However, the distinction between the diwani and the nizamat must not be taken as having been always scientific or entirely rigid. The Mughal principle of separate functions did not apply everywhere, and in any case it did not always extend to the provision of separate officers. In the orthodox administrative set-up as devised during Akbar's reign, revenue management at district level was the task of the amal-guzar and his subordinate staff¹ while the nizamat functions of maintaining peace, keeping the roads free from robbers and enforcing imperial regulations were the responsibility of the faujdar.² In addition, though, the faujdar was required to assist the amal-guzar in the work of revenue collection. A careful,

1. Srivastava, A.L., The Mughal Empire 1526 - 1803, 192.

2. Ibid., 191.

check was kept on the faujdar through regular inspection by officials of the central government and through the reports of spies and informers. At the level of the pargana, the lowest fiscal and administrative unit, both diwani and nizamat functions were performed by the shiqdar, though he was sometimes joined by an amil who reported directly to the amal-guzar.¹ In Sylhet the faujdar had to execute in addition to his usual nizamat functions the duties specifically associated with frontier stations; these included watching over the frontier, punishing rebellious chiefs for violating Mughal territory and conquering whenever possible new areas, as well as receiving visits from vassal chiefs and collecting the revenues from such as had acknowledged imperial authority and had agreed to pay a tribute. This payment was seldom realised without recourse to coercion.² Unfortunately there is but scant information available about either the civil establishment in Sylhet under the Mughals or the military strength at the faujdar's disposal. In a brief mention in the Ain-i-Akbari, this is put at the level of 1,100 cavalry, 190 elephants and 42,920 infantry.³ It would seem that the full complement of district officers was not provided in Sylhet; perhaps, owing to the district's meagre revenue yield and its jagir-like relation to the faujdar there was little inclination or need to set up the usual elaborate administrative apparatus. The first British official deputed to Sylhet encountered in 1771 an acting faujdar, a diwan,⁴ qanungos and other unspecified officers. Qanungos

1. Srivastava, A.L., The Mughal Empire 1526 - 1803, 193 - 4.

2. Saran, P., The Provincial Government of the Mughals 1526 - 1658, 228.

3. Allen, 27.

4. Chief financial officer.

were intended as a check on other officers in keeping records and accounts; they corresponded directly with the two sadr or head qanungos at Murshidabad,¹ but in distant Sylhet they seldom performed their proper function and were usually tools of the faujdar. Under the later Nawabs and in the first years of British rule, the faujdar of Sylhet, though technically still an officer of the nizamat, was supervising revenue collections in the same way as the amils who were employed in other districts.²

The functions of the diwani were defined for the British in 1770 as follows:³

The appointing of amils [amils] into Muffussul [mofussil or interior];

The collections and whatever belongs thereto;

The settling a bundibust⁴ of the pergunnahs [parganas];

The examining of dewanny sunnuds [sanads, which were issued] under the signature of the Nazim for taloks [taluks], charity lands and religious donations of Berhameter [Brahmottar] and Deoter [Devottar].

The investigating the districts and forming a hustabood [hastobud, or rent-roll];

The uniting and separating one district from another.

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1. P.J. Marshall, "Indian Officials under the East India Company in Eighteenth-Century Bengal", B P & P Jan - June 1965, 95 - 120.
 2. Under the Mughals, faujdars were responsible for the collections in other frontier districts too, such as Midnapur, Purnea and Rangpur. Sinha, N.K. Economic History of Bengal ii, 6.
 3. Muhammad Reza Khan's statement, 3 Dec 1770, MFR i, 429.
 4. Bandobast, adjustment of revenue to be paid by zamindars and renters.

The placing and displacing the zemindars
 [zamindars] with consent of the Nazim;
 The cultivation of the country and whatever
 tends to increase its revenue.

The examining [of] complaints against aumils
 and zemindars [about their] making illegal demands.
 The limiting the boundaries of a zemindary and
 adjusting complaints not deserving of capital
 punishment.

The examining ⁱⁿ of taloks, and adjusting the rights
 of talokdars [talukdars];

The writing of perwanas [parwanas or writs] to
 enforce payment of revenue and the recalling of
 aumils from the muffussul on any complaint.

This list of "what belongs to the duanny [diwani]" makes it
 clear that revenue administration consisted of three distinct
 but related processes - assessment, collection and a third
 catch-all process of ensuring that those conditions were
 maintained which made possible and facilitated the realization
 of the revenues. Each of these will be examined in turn.

The first phase of assessing the jama or demand
 from the district was referred to variously as the formation
 of the settlement, the settling of the lands, or simply the
 settlement. This in itself consisted of two steps, - an
 overall assessment of the entire district, and the imposing of
 individual demands on zamindars, revenue farmers or other
 persons who became immediately responsible for the revenues.
 It was not always necessary to carry out both these steps
 every year, as sometimes the overall assessment might have
 been fixed previously for a term of years, as in Sylhet
 between 1772 - 3 and 1774 - 5, and again between 1775 - 6

and 1780 - 1. Deciding on the overall assessment was a task of the first importance: as Thomas Munro perceived, "In India whoever regulates the assessment of the land, really holds in his hand the mainspring of the country."¹

Some senior officials of the Company were very early aware of this. The corollary, they felt, was that neither junior civilians nor Indian officers, though they might be depended on for accounts of the state of cultivation and other related matters, could be relied on to assess the true value of the lands. More positively, especially during Warren Hastings' administration, it was widely supposed that they would act in concert with the landholders to defraud the Company of its rightful share of the revenues. Hence, the first stage of assessment was usually carried out at provincial headquarters (Murshidabad, and after 1771, Calcutta), or by central officers deputed from the capital as in 1771 and 1781, or by senior officers from the provincial councils. The issues associated with this first stage - the duration of the settlement and its type, that is, farming or zamindari or a variation of mixture of both - all had profound implications and were usually decided at the highest level, by the central revenue bodies or even on occasions by the Court of Directors.

The individual engagements of the zamindars and other revenue intermediaries were settled and taken in an annual ceremony known as the punya, where the total demand due from each party and his kistbandi or list of monthly instalments was fixed, as also the terms to which the party

1. Selections from Revenue Records of the N.W. Provinces iii, 65

was required to adhere and the functions he was to perform. There was, too, a symbolic, almost feudal side to the punya - the attendance of the zamindars to render homage and fealty by offering nazrs or presents and agreeing to carry out specified duties, and the reciprocal gifts of dresses of honour, titles and distinctions by the emperor through his representative. Prior to 1771 the punya was held at Murshidabad; afterwards the collector presided over the ceremony in the district and apportioned the demand within the framework set by the total assessment and by a variety of local factors, such as the amounts previously paid, the state of the lands, and the relative strength or tractableness of the various landholders. For the individual district concerned this second step was of no less importance than the first; indeed, for individual landholders it was more crucial. But from the viewpoint of the centre, except where very large zamindaris were involved, the second step seemed of secondary importance.

Revenue collection was simply the act of receiving or enforcing the payments from the parties who had signed engagements at the punya. But it was not a simple affair. The payments were supposed to conform to the list of monthly instalments agreed upon and were made in cash or by bills of exchange. It was the concern of the zamindar whether he produced every month the requisite cash or bills by saving from the last harvest sales or by advances made at interest, by money-lenders, against the security of the next harvest. If the zamindar did not pay either from his own or borrowed resources, coercion followed. This usually took the form of threats, of confining recalcitrant zamindars until they paid, and especially after 1776 of exposing a portion of their lands

for sale. Some of the intricate negotiation and tangled bargaining which marked the punya were continued throughout the year and some landholders were adept at discovering or devising means to withhold the revenues. The landholders who collected the rents from under-tenants and the cultivators encountered the same kind of stratagems that they themselves employed in relation to the collector. While the collector was bound by regulations, the landholders were bound by custom (and sometimes, by written agreements), but both laws and usage could be bent or flouted. At the close of the collections, the balances were divided between those considered recoverable and those deemed irrecoverable, and sometimes but not without much heart-searching in Calcutta the latter were written off. This was more often than not, but especially where floods or famine had occurred, making a virtue out of necessity,¹ for the irrecoverable arrears, by definition, could not be collected. At the close of the collections especially if it had been a successful year, there was in the district headquarters something like euphoria but this did not take long to dissipate as the business of making arrangements for the new year began to claim attention.

The third process of revenue administration could probably be thought of as pacification and settlement, in the orthodox use of that term. In a frontier district it naturally involved dealing with frontier chiefs but there was also a great deal of interior pacification - taking care of rebellious zamindars, protecting the roads and rivers, and the revenue shipments. Other matters were also involved, such as

1. As has been noted in the case of Mughal remissions. Habib, I., The Agrarian System of Mughal India, 250.

encouraging cultivation, fostering land reclamation by administering grants for bringing waste under cultivation and affording redress to the injured or exploited. Not surprisingly, there was a gap between formal accession to power and effective sovereignty, and this third process would involve the closing of that gap.¹

This more or less general framework of revenue administration on closer examination would hold true for each district concerned only with significant modifications. These have to do largely, as might be expected, with the environmental situation and the other peculiar characteristics of the district involved. For example, not all the Sylhet landholders had the means to attend the annual punya, even when it was held at Sylhet town; their engagements had to be taken by shiqdars sent into the mofussil. Again, it was not always possible in Sylhet to realise the revenue due from obdurate landholders by confining them until they proved more amenable or by publicly auctioning a part of their holdings, and other measures had to be devised. Local circumstances were not always taken into account at the centre even when the collector made special and repeated representations. Regularity was devoutly desired; it made matters much easier, and indeed if the resolutions and directives of the central bodies are taken as always having been binding, some amount of uniformity would be seen apparently to have been achieved. In fact, however, the effect of local conditions on the general pattern of administration could not easily be neutralised. It is the effect of local factors in shaping the administrative system in Sylhet which is explored in the following chapters.

1. See Chapter 6.

Sylhet was a problem district and part of the problem was that both in Calcutta and in the district capital reliable information was scarce. It is true that in each district there were special conditions that demanded special attention, but initially perhaps less was known about Sylhet than any other district and it took correspondingly longer for the British to learn to make the necessary adjustments. It is indicative of the general vacuum in which the British had to operate that they were unaware even of the true extent of the district. Their information was based on Rennell's maps which a later survey, in 1823 - 5, found to be misleading especially in the south-west of the district. Rennell did not visit the south-west and here many of his positions were from ten to forty miles too much to the north.¹ Another example of unfamiliarity with local conditions was that in April 1771 and 1772 the Committee of Revenue at Murshidabad complained that huge arrears were due from Sylhet and had to be reminded that the new year in Sylhet began on 13 September, not 14 April as elsewhere in the province. The records at headquarters - those which were sent to Murshidabad and taken later to Calcutta when the Khalsa or exchequer was removed there in 1771 - were not always trusted. Hence, inquiries were instituted from time to time into various aspects of the districts in Bengal but these did not extend always in practice to Sylhet: for example, Sylhet did not figure in the famous Amini Report of 1777 for the commissioners did not visit the district. When local Indian officials were asked to provide information, they were not always able or willing

1. Fisher, JASB 1840, 808 - 43.

to do so. The diwan of Sylhet, asked in 1777 for the revenue accounts of the previous ten years, could furnish records only for a couple of years, that is, from the date of his appointment: the other accounts, he argued, were not in his possession.

If Chittagong became a byword for intricacy and complications, it really usurped an attribute more properly applicable to Sylhet. Admittedly, most officials were inclined to attest that their own local appointment was the most taxing in the Company's gift. But others did not match the tone of near despair which sometimes escaped from the Sylhet collectors. In May 1787 Lindsay told the Revenue Board, "although my collections are small, the accounts are more complicated and attended with more trouble than six other collectorships if united."¹ In October the following year, Willes made the same complaint in the following words:

In this district, tho' the revenue is small, yet the collection is very troublesome and the number of divisions into small pergunnahs occasions so much writing that I find that a collector and assistant are not equal to the business.²

Revenue administration was in fact a very literate (and 'numerate') affair. The most detailed accounts were expected and the central agencies often complained to the Sylhet and other collectors that their reports were too general. It is easy to imagine with the tight schedule which came to be imposed on the despatch of revenue accounts (and which the Sylhet collector usually failed to meet), the collector even in distant Sylhet feeling the central authorities in Calcutta breathing down his neck. The fury of letter writing sometimes

1. Lindsay - BOR, 10 May 1787, SDR ii, 119.

2. Willes - BOR, 16 Oct. 1788, SDR iii, 76.

caused letters to cross, though, remarkably, despatches hardly ever went astray. Close reporting, however, did not mean close control.

When the settlement was concluded the jamabandi or statement showing the particulars of the public revenue of the district would be submitted and throughout the year, the tauji (literally, running) or monthly accounts together with treasury receipts would follow. The monthly accounts would be compared in Calcutta with the list of monthly instalments agreed to at the punya. All deficiencies had to be explained in an accompanying statement from the collector. The treasury receipts would show how much money had been remitted or was on its way to the Khalsa and how much on hand in the district treasury. In the end the tauji accounts and the treasury receipts would tally, and all balances on the jama would have to be carefully explained. In the preparation of these accounts and of the final jama wasil baki¹ the collector was assisted by the district staff, which varied in size from time to time but which always included a number of Indian clerks. The head clerk or Sarishtadar enjoyed a position of considerable importance, though nothing like that which his counterpart entrenched in Guntur district in Madras has been described as enjoying in the 1840's.² In the first decades of British rule in Bengal most civilians travelled not only with their banian - an Indian trader who managed their money concerns in a confidential capacity - but also with their own senior (and sometimes junior) Indian officers.

What accounted for the extreme volume and complexity

1. Statement showing wasil or receipts and baki or balances.
2. See Frykenberg, R.E., Guntur District 1788 - 1848. A History of Local Influence and Central Authority in South India.

of the Sylhet accounts was the pattern of landholding. In 1787 Lindsay reported that the district consisted of 137 parganas.¹ These were rarely compact units; they usually comprised disjointed parcels of land sometimes great distances apart. Lindsay estimated that generally around one-quarter of each pargana was held (upon the "most moderate computation") by about ten zamindars and the rest of the pargana shared among a number of talukdars.² He drew up an "account settlement" for 1786 - 7 which revealed 259 taluks, "the proprietors of which execute separate engagements to government." Lindsay noted, however, that there were many partners to these taluks.³ In 1791 Willes, who surveyed and separated the shares, reported that "in the district of Sylhet there are 7,327 villages and 24,243 talooks...."⁴ The "account settlement" for 1786 - 7 gave the following picture for the first five parganas on the rent-roll, the taluks being listed presumably under the name of the biggest talukdar:⁵

Parganas (Total Jama)	Taluks	Jama
Lakai (14730)	Neej	14431
	Muktaram	299
Kusiarkul (6795)	Muhammad Ali	1521
	Huqtaram (?)	1289
	Masud Nagar	1087
	Ab'ul Masud	2898
Egarsati (6206)	Ab'ul Aziz	6206
Buran (1893)	Masud Nagar	1531
	Anandaram Qanungo	362
Pratabgarh (6548)	Karam (?) Muhammad	5673
	Radha Ram	875

1. Lindsay-BOR, 29 Mar 1787, Proc. 27 Apr 1787, BOR R70, xxvii, np
2. Ibid.
3. CM 30/5/6 folios 15 - 22.
4. Willes - BOR, 24 Oct 1791, SDR iv, 288.
5. Dated 20 Jun 1786, CM 30/5/6, f.15. Figures in kahons of cowries. (approx. 4 kahons make 1 rupee).

Asked to prepare a list of zamindars and talukdars in Sylhet, Lindsay wrote on 1 April 1787 that it "would be a work of much delay" as there were between two and three thousand such landholders.¹ On 10 May he revised his estimate, saying that there were "upwards of 8,000 individuals under this description and many of their titles [were] disputed...."² The list was never completed and when the names of the zamindars of other districts were entered in the proceedings of the Calcutta Committee of Revenue the entry for Sylhet ran: "The whole is in possession of a variety of petty zamindars and talookdars of no note."

These small landholders may be described for the most part as primary zamindars, that is, they were "for all practical purposes the holders of proprietary rights over agricultural as well as habitational lands."³ (Ahmad Reza, descendant of the old Laur family, was described in 1791 as the only real zamindar in Sylhet.) Some of the talukdars especially, but for "being too tenacious of their consequence to gain a livelihood by manual labour,"⁴ were scarcely distinguishable from some of their more prosperous ryots or cultivators. Bearing in mind that there were many proprietors to a pargana, the limited financial standing of the Sylhet landholders may be deduced from the following table, compiled from the rent-roll of 1771 - 2 which listed

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1. Lindsay - BOR, 1 Apr. 1787, SDR ii, 107.
 2. Lindsay - BOR, 10 May 1787, SDR ii, 119.
 3. S. Nurul Hasan, "Zamindars Under the Mughals" in Frykenberg, R.E. (ed) Land Control and Social Structure in Indian History, 17 - 31.
 4. Lindsay - Cornwallis, nd. 1786, CM 30/5/9 1/2 f.22.

142 parganas:¹

	<u>Annual Jama (Rs)</u>	<u>No. of Parganas</u>
under	100	35
"	500	66
"	1,000	89
1,000 -	2,250	38
over	2,250	15
"	5,000	7
"	10,000	1

In addition to revenue-paying landholders there was a considerable number of people who held rent-free tenures of various kinds. Lindsay estimated in 1779 that in all there were almost 1,500 individuals who held "small portions of land [which had been] allotted for particular services done to government."² This estimate did not include a large group of people who possessed lands under charity sanads. The large number of petty proprietors misled Hunter into claiming that under the Mughals there were only two classes of people in Sylhet - officials and peasants³ - and that the Permanent Settlement was made with the actual tillers of the soil.⁴ Such an error was understandable, especially if Hunter deduced too much from the pattern of landowning in Sylhet at the time he wrote. Holdings were continually fragmented from the time of the Permanent Settlement onwards. In 1874 an Indian magistrate who had served in Sylhet noted:

1. Proc. of CC at Dacca 10 Oct 1772, R70, xv, 346 - 53.

2. Lindsay - DPCR, 14 July 1779, SDR i, 66.

3. Hunter, W.W., The Thackerays in India and Some Calcutta Graves, 94.

4. Imperial Gazetteer of India xxiii, 199.

...no other country in Bengal has so much lowered the position of Zamindars and Talookdars as this strange land of peasant proprietors. Even the commonest man...finding it hard to live by honest means...does not hesitate to call himself a Mirasdar [or landowner]....I have come to know that there are very many Mirasdars here who do not pay more than an anna to the Collectorate in the shape of revenue.

By the end of the nineteenth century, as the 'Introduction' to the Assam Land Revenue Manual disclosed, out of 49,916 estates 20,285 paid not more than one rupee annually; only thirty-three estates paid between 500 and 1,000 rupees, and only twenty-six from 1,000 to 3,500 rupees.²

The roots of this tenurial structure have to be sought in the Kamrup experience of the district, which also accounts for the close resemblance between the landholding pattern in Sylhet and that in Assam. It would seem that in the Kamrup empire the land was held by the village community or bhaiyachara,³ and the tenure was based on a grant from the ruler to a body of proprietors who were thus formed into a corporation called a raj. The terms of the grant bound the proprietors in joint responsibility for the revenues of the whole estate.⁴ As the Muslims advanced into Sylhet grants of land were made to Muslim chiefs and settlers who found it in their interest to limit their titles to a portion of what was the raj land instead of

having the whole thrown on their hands denuded of cultivators, who rather than remain on their hereditary estates in the reduced condition of Ryots, would emigrate to the eastward.⁵

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1. De, 90 - 1.
 2. The Assam Land Revenue Manual, cx.
 3. From the Sanskrit bhaiya, brother (also metaphorically) and achara, fraternal establishment.
 4. Fisher, JASB 1840, 808 - 43.
 5. Ibid.

The lands surrendered to the grantees would consist of portions of taluks rather than consolidated blocks of land. This would account for holdings being territorially dispersed. The Raj system was undermined when the Muslims took engagements for the revenues from individual proprietors.¹ But a new kind of corporation developed as the heirs of each proprietor, according to the custom of the district, retained shares in the ancestral land. The zamindars who held coparcenary rights in the same estate were thus usually of the same clan or ancestral line. The talukdars were in general people who had bought lands from the zamindars. Some of them remained in a subordinate station to the zamindars but others disassociated themselves altogether.² Under the British some talukdars discharged their revenues through zamindars in the mofussil and others paid at the sadr or district headquarters without intermediaries.

After the Kamrup period the Mughals granted lands to settlers and to people who undertook to perform certain services. The garrison troops maintained for the protection of Sylhet received their pay in small allotments of land, as in Chittagong and Rangpur,³ and became in effect small jagirdars. The practice of making grants of land revenue-free on terms of military service was carried to extremes in Sylhet: the lands so bestowed were known as sega or mujrai lands. By the first quarter of the eighteenth century, substantial tracts in Sylhet were assigned to jagirdars.

1. Fisher, JASB 1840, 808 - 43.

2. Lindsay - BOR, 29 Mar. 1787, Proc. 27 Apr. 1787, BOR R 70, xxvii, np. Murshid Quli Khan attempted to consolidate estates but was not very successful in this. Sinha, N.K., Economic History of Bengal ii, 17.

3. Firminger, W.K., The Fifth Report i, xxiii.

The assignments of service lands from Sylhet were usually combined with other grants from the neighbouring districts and were made under a number of headings, namely jagir anla-i-ahsam,¹ anla-i-nawara,² amir-ul-umra,³ and kheda-i-afiyal.⁴ Forty-eight parganas in Sylhet, rated at 1,79,166 rupees, were assigned as faujdaran⁵ to whoever occupied the office of faujdar. Half of this jagir was a grant for which in exchange the faujdar was obliged to defend the district against the incursions of the hill tribes; the other half was bila sharat or unconditional, that is, it did not involve the performance of any precise duties by the faujdar. In addition, nine parganas assessed for 25,927 rupees were granted as salianadaran⁶ or annual allowances to some petty zamindars.

The several faujdars of Sylhet created still more landholders by favouring their followers and servants with lands which were made kharij jama or exempt from the payment of state revenues.⁷ As with other grants, these were seldom consolidated parcels of land. (The jagir of a local doctor

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1. A jagir for the support of officers of the irregular militia under the Mughals.
 2. "Naval establishment of 768 armed cruizers [sic] and boats principally stationed at Dacca, to guard the coasts of Bengal against the incursions of the Moggs [Maghs] and other foreign pirates or invaders." J. Grant, "Analysis of the Finances of Bengal" in Fifth Report ii, 203.
 3. A Jagir assigned to the commander-in-chief of the empire for his personal remuneration.
 4. To defray the expense of catching elephants.
 5. For the remuneration of faujdars.
 6. From salianadar, a pensioner.
 7. Lindsay - CCR, 18 July 1782, SDR i, 115.

was a good illustration: he received nine hundred kulbas¹ of land situated in seven parganas²). Other rent-free tenures arose as zamindars alienated portions of their land "for trifling considerations of ready money"³ to persons upon charity sanads which were afterwards validated by the faujdar or his diwan. So widespread had these practices been that in 1779 Lindsay formed the impression that not even an eighth of the cultivable area of the district was revenue-paying, "the rest being either jaghire [jagir], burmutre [brahmottra], muddut moasah [madad-i-ma'ash] etc, lands untaxed under different denominations by government."⁴ Three years later, in response to a query from Calcutta about the extent of rent-free lands in Sylhet, Lindsay admitted that since no register of such lands had been kept it would be impossible without a general survey to state with any degree of certainty what proportion of the district was rent-free. He added, however, though with obvious exaggeration:

there is not a person, even of the most inferior rank, in Sylhet, who is not possessed of lackage [lakhiraj or rent-free/ land of some denomination or other, and the best richest [sic] lands in the province are exempt from the revenues.⁵

Clearly, the extent of revenue-paying lands in Sylhet was seriously restricted by the profusion of rent-free tenures; but, the revenue yield of the taxed lands was

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1. Literally, a plough. In Sylhet, an area of 1,008 by 144 cubits.
 2. For a copy of the sanad, see SDR iii, 174.
 3. Lindsay - PCRD, 1 Oct 1779, DFR xxi, 76.
 4. Ibid.
 5. Lindsay - CCR, 15 July 1782, SDR i, 115.

limited in turn by the extensive stretches of waste, estimated in 1780 at half the area of the taxed lands themselves.¹ Efforts in the 1780s to encourage land reclamation were to meet with almost no response from the landholders, partly owing to disputes and anticipated difficulties about legal rights to waste, and to the low man to land ratio. Those estates which were taxed depended almost wholly upon the sale of their rice to discharge their revenues. There were three harvest periods during the year. In the eastern half of the district ploughing began in mid-January in the low damp areas and about a month later in the higher lands when the earth had been softened by the first showers. Sowing was completed before the end of March. The high lands were reaped in August (aus), and sown again with transplanted rice to be harvested together with the lower areas in November (aman). In bhatta country to the west, the higher lands were ploughed and sown when the floods begin to subside and usually before the end of November; the harvest was gathered in April (boro) and a second crop was produced by November or December.²

The boro crop was the most abundant produced in Sylhet but it was the coarsest in quality, even more so than the aus, and was generally consumed locally.³ Aman had the greatest significance for the revenues; however, it was the crop most exposed to destruction. Either too early or too

1. Waste areas were particularly noticeable in parganas bordering on Jaintia and Cachar. Lindsay - DPCR, 1 Feb. 1780, BR Cons R50, xxiv, 146.

2. Fisher, JASB 1840, 808 - 43.

3. Lindsay - CCR, 4NN.1783, SDR i, 172.

much rain could create local crises; too early and too much rain, as in 1784 and 1787, resulted in disaster. Unfortunately, total production figures are lacking and there are no population estimates which would give a clue to the level of consumption. There is no statistical information either which would show how much surplus cash was generated by the sale of a good harvest and how helpful that was in enabling the zamindars to meet their revenue obligations in less fruitful seasons. The only recorded estimate was Lindsay's statement in November 1783, compiled from "the most authentick [*sic*] information" he could obtain, that apparently the district had not exported for some years past more than thirty thousand maunds of rice annually.¹ At that time, however, Lindsay was trying to secure for himself a contract to purchase and ship that quantity of rice from Sylhet to Madras, then in the grip of a famine. Given that a revenue demand of two lakhs of rupees could be met in some years and that the selling price of rice as quoted by Lindsay himself in November 1783, a fair season, was 1 $\frac{1}{4}$ to 1 $\frac{1}{2}$ maunds per rupee,² it would seem that his estimate was far below the mark. At the other end of the scale, the difficulty experienced in making the collections whenever the crops were even slightly affected by untimely weather would suggest that not much of a surplus was ever produced. This was borne out by the following observation of Willes in July 1788:

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1. Lindsay - CCR, 4 Nov. 1783, SDR i, 172. Lindsay did not say what his information was. CCR had asked him to tour Sylhet to discover what quantity of grain was produced but Lindsay declined to do so, plausibly arguing that a circuit of the district would cause hoarding by giving the impression of famine conditions. Lindsay - CCR, 23 Dec 1783, Proc. 5 Jan 1784, CCR R68, xxix, np.
 2. Lindsay - CCR, 4 Nov 1783, SDR i, 172.

In this district, whenever inundation or any other calamity occasions a loss of the crops of /sic/ the ground, the Company's revenue will, of course, suffer. There is no accumulated wealth to supply the temporary deficiency or remunerate the exertions of the husbandmen. /Revenue/ Balances cannot, therefore in truth be recorded and whatever may be brought to account under this head will be fictitious and will be only a drain from the resources of the existing year.

Zamindars in south Sylhet supplemented the produce of their lands by engaging in slash and burn cultivation in the wooded Tippera hills. The right, known as jum,² to practise shifting cultivation in this area was of long standing, and was a point in support of the British case when in the early nineteenth century the demarcation of the border with the state of Hill Tippera developed into a controversial issue. Rice and a small amount of cotton were the main crops raised by the jum cultivators but their labour was not always rewarded, as sometimes the standing crops were destroyed by roving bands of elephants or as was the case in 1789 - 90 stolen by the people of Tippera.³

In the south-west some zamindars remitted the greater part of their revenue in the form of elephants caught in the Tippera hills. The method of elephant-catching was described

1. Willes - BOR, 5 July 1788 SDR iii, 57.
2. Defined in 1868 as the right to occupy a given quantity of land, generally not exceeding one hal (around five acres), wherever the cultivator might please within a certain tract of waste land, and to change the same from year to year, or whenever the occupier chose. (The land was abandoned in a year or two, and another parcel brought under cultivation. The same land came under slash and burn again after eight or ten years). Report of the Commission appointed to enquire into the State and Prospects of Tea Cultivation in Assam, Cachar and Sylhet, 19.
3. Willes - BOR, 29 May 1790, Proc. 30 July 1790, BOR R71, xxvii, np.

as follows by a British official deputed to Sylhet in 1771:

The zamindars of two or three pergunnahs join in sending seven or eight hundred men to the hilly and woody countries, and they travel five or six and sometimes twelve days before they meet with their haunts; then, surrounding them they, by keeping the animals in perpetual apprehensions for some days together by noises and fires, are enabled to dig ditches and throw up the earth around to confine them, and by means of tame elephants, they are afterwards secured and brought in.

This account was based on second-hand information. Evidence from the later 1770's and 1780's makes it clear that the scale of operations was much larger. Willes in February 1788 gave the numbers involved in elephant-catching as the zamindars of "six or eight" parganas with "two or three thousand" ryots.² Some zamindars, especially along the Cachar border to the west, specialised in the hunting of single elephants, as the "largest or finest beasts" roamed by themselves.³ All the zamindars involved in capturing elephants depended on their rice crop for meeting part of their revenues. They were in a position to argue, though, that the hunting of elephants had affected the cultivation of the lands by requiring the ryots to be otherwise employed, and they usually made it "an excuse for their other revenue falling short".⁴ The size of the elephant catch, like that of the rice crop, fluctuated from year to year. One report placed the number of elephants usually caught at around forty;⁵

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1. Sumner - Kelsall, 18 Feb. 1771, SDR i, 5.
 2. Willes - Cornwallis, 29 Feb. 1788, SDR iii, 13.
 3. Sumner - Kelsall, 18 Feb. 1771, SDR i, 6.
 4. Ibid, 5.
 5. Ibid.

in 1777 - 8, however, the number was 112.¹ The Mughal practice was for the zamindars to give an undertaking to make up in a subsequent year for any deficiency in the revenues arising from a poor elephant catch. Under the Mughals the elephants were sent to the Nawab, and because of this the British at first took the view that notwithstanding that the elephants were revenue in kind, they should be considered as nizamat business. Some amount of confusion prevailed for the first few years of British rule, especially over the responsibility for the upkeep of the tame elephants used in the capture and training of others. By 1777 an arrangement equally satisfactory initially to both the Nawab and the Company was reached.² The Nawab appointed a darogha³ of elephants at Sylhet who, as it turned out, supervised the entire operation. He advanced the zamindars such sums as he thought necessary from the Sylhet treasury, giving in exchange bills on the Nawab. The zamindars were credited "for a certain stipulated amount according to the size of each elephant" they had caught, and at the end of the year the elephants were equally divided between the Nawab and the Company, the former "accounting to the Sylhet Treasury for one half the sums paid to the zamindars and the Company accounting in like manner to him for one half of the charges he has incurred."⁴ The Company, paying half the expenses, took half of the elephants which were turned over to a private contractor at Dacca. Thus, for 1777 - 8, the Company's bill

1. P^{roc}DPCR, 3 Nov. 1778, DFR xx, np.

2. P^{roc}DPCR, 2 Dec. 1777, DFR xvii, 677.

3. A manager or superintendent.

4. DPCR - Board, 18 Aug. 1778, DFR xx, np.

was as follows:¹

Charges for catching and feeding elephants	Rs. 3,312
Paid to the zamindars for elephants received	" 7,463
Total	" 10,775

Out of 112 elephants captured that year, the Company received fifty-six which were sold to the contractor at two hundred rupees each.²

This arrangement placed the darogha in a very influential position. His specific duties were never carefully defined and friction was bound to occur between him and the collector. The contractor himself was not always happy, either about the price he was called upon to pay or about the goods he received. In September 1778, for example, he complained about the underhand way in which the elephants had been shared and petitioned for a fresh division as the Nawab's agent had managed to secure all the larger animals.³

There was one other curious though accepted way in which the revenues were paid, not indeed by the zamindars to the Company but by the ryots to the landholders. This was by surrendering oneself or selling one's children as slaves to make up for arrears of revenue. Jahangir had promulgated an edict forbidding Sylhettis from making eunuchs of themselves or their sons⁴, but he did not interfere with debtor slavery. There is no mention of this practice in the district records of the late eighteenth century and only one

1. Lindsay - DPCR, 14 Nov. 1778, Proc. DPCR, 1 Dec. 1778, DFR xx, np.

2. P^{rog}DPCR, 3 Nov. 1778, DFR xx, np.

3. P^{rog}DPCR, 22 Sept. 1778, DFR xx, np.

4. Gait, 278.

reference to slavery in Sylhet in this period: this followed an incident on 15 March 1790 involving a slave boy of a European trader who sought refuge by sitting himself down in the grounds of the collectorate and refusing to return to his master.¹ There is no reason to suppose, however, that the practice was suspended in the first years of British rule. On the contrary, the evidence speaks of continuity. On 12 March 1813 in a letter to the registrar of the nizamat adalat at Fort William, the second judge at Dacca observed that trafficking in children had been long practised in Sylhet, that the trade was considerable, and that the number of slaves in the district was about one-sixth of the total population.² According to the traveller, William H. Hamilton, debtor-slavery or mortgaged-labour was extensive in Sylhet in times of distress.³ The Indian Law Commission Report of 1841 noted that self-sale to liquidate revenue balances was of long standing in Sylhet, and in 1862 the number of slaves in the district was estimated at 361,240.⁴ Indeed, so numerous were the slaves in Sylhet and Lower Assam, that the high cost of compensation, reckoned at

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1. The trader, a John Marshall from Dacca, went into a lengthy explanation of why he thought the boy had run away and asked Willes to 'return' him. The Collector's reply was terse: "Sir, As Government do not allow of natives of Bengal and Owde [Oudh] being forcibly detained as slaves, I cannot oblige your boy to return to you. I have advised him to continue in your service, but, as he refuses, I cannot afford you any assistance." Willes - Marshall, 16 Nov. 1790, SDR iv, 241.
 2. R.K. Dick - M.H. Turnbull, 12 Mar. 1813, quoted in Banaji, D.R., Slavery in British India, 54.
 3. Hamilton also noted the practice in other parts of Bengal. Quoted in Banaji, 69.
 4. Quoted in Banaji, 199. The population of the district at the 1872 census was 1,719,539. Imperial Gazetteer of India xxiii, 192.

from thirty to forty lakhs of rupees for the two districts, was one argument against abolition.¹

This naturally raises the question of the condition of the ryots in the late eighteenth century. Like their counterparts everywhere, they were usually silent and information about them can only be obtained from what others wrote. Nevertheless, two points seem well-established; the ryots were in this period extremely mobile and their margin of existence was such as generally to provoke remarks about poverty and indigence.

After a decade in the district, Lindsay made the following comment about the ease with which the ryots migrated:

They have no hereditary habitations or [sic] are attached to there [sic] native homes as in other parts of the country. Their dwelling consists of a wretched hovel which together with their family they move at pleasure, and a purgannah covered with small yillages today often appears depopulated the next.²

Though Lindsay added, "The inhabitants remove without assigning any cause, often without other reason than to evade payment of their rents"³ both he and other collectors

1. Banaji, 280. The Draft Abolition Act of 1843 elicited a petition from 580 Hindu landholders mainly from Sylhet in which it was argued that if the Act became law, "it would tend to the ruin of all India, especially that of the respectable part of the population of Sylhet. From time immemorial slaves of both sexes were engaged in the services of respectable men and performed drudgeries of various descriptions." The petitioners also said that since they were "men of poverty" they could not employ paid servants to do the work ordinarily done by slaves. A similar petition was sent by about 700 Muslim landholders of Sylhet. The slaves "were alienable by sale, purchase and gift." See Banaji, 401 - 3.

2. Lindsay also referred to the "whim, caprice and unsettled disposition of the ryotts." Lindsay - BOR, 24 Nov, 1787, SDR ii, 199.

3. Ibid.

noted that the impulse to migrate usually came from anticipated or actual Khasi inroads, and from abnormally severe flooding which had destroyed not only the cultivators' homes but also their crops and cattle. There were also some references to zamindars having "depopulated" their lands by bad management and oppressive practices. The number of ryots involved in these shifts of residence was not recorded but the direction was usually away from the northern border and towards the east. The distinction between khud-kasht or settled cultivators and paikasht or non-resident ryots was not mentioned by the Sylhet collectors and perhaps was not a meaningful one for Sylhet in this period.

Though it was certainly possible for individual families to migrate with the purpose of evading revenue payments, it must have been more difficult for whole villages to do so, as Lindsay asserted sometimes occurred. But then he was explaining revenue balances. It would have seemed impossible to conceal any large scale exodus from the landholders who doubtless would have made strenuous efforts to prevent it. The general shortage of cultivators meant that there was competition for their labour and there was at least one recorded instance of a zamindar luring away ryots from his neighbours.¹ This competition and the ryots' tradition or reputation of mobility must have given them some amount of bargaining power in relation to the landholders. In Sylhet as over much of north India the so-called tenants-at-will were not always in a worse position than their settled brethren. The Dacca Provincial Council of

1. See page 322.

Revenue commented on this in July 1777, in the following remark which applied as a whole to the Dacca division which then included Sylhet:

...all ryots do not hold their lands upon hereditary tenures; and tho' they often remain in the same spot, son after father cultivating the same piece of land, this is owing to the perfect agreement between them and the talookdar, to whom they can scarce be considered in any other light than a day labourer....The ryot being the immediate cultivator of the land, the talookdar's interest is intimately connected with his, since if he is oppressed he will immediately desert so that the talookdar or other hereditary under-tenant who, holding the actual proprietary of the lands is most concerned in the cultivation of them, is under a necessity of permitting him to enjoy his small rights.

How does one reconcile these "small rights" with the general state of impoverishment of the cultivators? The answer would lie in the fact that the proprietors making concessions to their ryots were as a whole themselves relatively impoverished in comparison to proprietors elsewhere in Bengal. Also, apart from the limits imposed by the precariousness of agricultural outturn owing to unstable weather conditions, the ryot wherever he went would presumably have found himself having to support much the same sort of group of petty landowners. As Lindsay put it in 1779:

A great difficulty attending the collector of the revenue is owing to the multiplicity of zemindars and proprietors to each purgunnah, who consume the rents collected from the ryots in the maintainence of themselves and family in all its branches, who though many generations removed from the original stock are, according to the custom of the province /Dacca division/ all considered as joint partners and as such,

1. DPCR - Board, 21 July 1777, DFR xvii, 144 - 5.

claim their respective proportion.¹

In 1787 with over seven further years' experience in Sylhet he attacked the obnoxious system whereby minor landholders who considered themselves of too great consequence to condescend to participate in the actual cultivation of the lands played the role of parasites and left the ryot just a sufficient pittance to maintain a wretched existence.² The ryot would hardly be tempted to move into waste areas on his own. In the first place, the outlay required to bring waste lands under cultivation usually would be beyond his means. But more significantly, uncultivated land was not necessarily not owned. The trouble, as a matter of fact, was that there were too many claimants. There was every likelihood that as soon as the cultivator began his labours, or rather when he was on the point of reaping their fruits, he would be confronted with a zamindar, accompanied by his retainers, claiming the land as his own and able to produce sanads to support his contention. The unfortunate cultivator might strike a bargain with his unwelcome caller but soon would be visited by another zamindar, also claiming to be the owner of the land and also able to produce title-deeds. Not unnaturally, the landholding pattern in waste and in settled areas too bred a certain disincentive to industry, not only among the coparceners themselves but also among the actual tillers of the soil. For all these reasons, as well as because economic opportunities outside of agriculture were virtually non-existent, the Sylhet cultivators

1. Lindsay - DPCR, 1 Oct. 1779, DFR xxi, 76.

2. Lindsay - BOR, 29 Mar. 1787, Proc. 27 Apr. 1787, BOR R70, xxvii, np.

were pegged to a relatively low margin of existence.

During the wet season some ryots from the western half of the district were employed as boatmen and were engaged in transporting grain from eastern Sylhet to Dacca. Apart from rice and paddy, the only items of trade in which there was any kind of general participation were sukti or dry fish and gazzies a coarse cotton cloth perhaps so called from being a gaz in width.¹ Under the Mughals the more lucrative articles of commerce had been monopolized by the faujdar. Chunam was a case in point; so too was timber, which, thanks to the system of rivers, could be easily floated down to lower Bengal and which, during the Nawabi period, was used in building the nawara or navy.² The first British collectors, perhaps patterning themselves on the faujdars, cornered the more profitable branches of commerce. Some amount of trade was carried on with the hill tribes but that concerned the district or rather Sylhet town only as an entrepôt and was mainly in the hands of a dozen or so Armenians, plus two English brothers - William and Henry Raitt - and a few Frenchmen.

The European merchants generally found means to avoid the payment of duties on goods - wax, ivory and muga dhotis³ for example - bought from the hill tribes and

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1. Lindsay - Hastings, 24 Sept. 1784, SDR i, 195.
 2. J. Beames "Notes on Akbar's Subahs, with References to the Ain-i-Akbari" JRAS 1896, 83 - 136.
 3. Cloth spun from the silk of the muga worm (antheroea Assamoea). It is brownish-yellow in colour and assumes a fine gloss after being washed. See Allen, B.C., Monograph on the Silk Cloths of Assam, 14.

from Cachari merchants. This evasion of taxes together with the small volume of trade within the district itself meant that the sair revenue, composed of levies at toll-stations and rents on stalls or shops in bazaars, was an insignificant item in the total assessment of the district. In May 1790 Willes reported there were no less than six hundred ganjs and bazaars in Sylhet, "many of which do no yield above ten cowries per mense and this received in kind."¹ Not much attention was paid to these ganjs; the larger bazaars such as those at Bhangra and Ajmiriganj, the former on the upper and the latter on the lower reaches of the Surma, were usually held in farm. No doubt there was a great deal of truth in Willes' assertion that "it was impossible for any collector, however active and well-versed in the Bengal language, to enter into the minutae of bazar [sic] accounts."² But the result of neglect was abuse of power even in Sylhet town itself. Here, the darogha of bazaar duties, by seeing that the tax on betel leaf was rigidly enforced and "that the clothes of every person were searched, and a fine exacted if only two leaves were found upon them" became the sole purveyor of that commodity.³

It was upon the administration of a district which was 'excentric', half-mastered, not very productive, subject in more than usual degree to natural and man-made disasters that

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1. Willes - BOR, 8 May 1790, SDR iii, 235.
 2. Willes - BOR, 24 Oct. 1791, SDR iv, 288.
 3. Ibid. Because of the relative insignificance of the sair revenue - and the lack of information about it - this study will hereafter deal only with land revenue.

the East India Company entered in 1765. The change of political masters could not affect its frontier isolation, nor, very noticeably, the very individual quality of its society and economy. Indeed, it could almost be argued that Sylhet affected its administrators more strongly than they it: the first British resident in Sylhet was prudently provided with an escort for the safety of his person, the second escaped an assassin's dagger¹ and the last in our period suffered the indignity of being forcibly parted from the public seals of his office. Individual character, or foibles, developed markedly in solitary Sylhet. And to the young British official moving slowly up from Dacca by boat across western Sylhet, more desolate than ever in the rains, his posting must have seemed almost exile. About the seventh day out from Dacca, with Sylhet town still thirty miles away, the Khasi hills to the north with their waterfalls would come into view, appearing at first "as a dark cloud at a great distance, interspersed with perpendicular streaks of white,"² and his spirits would rise. The character of the scenery changed, "vast sheets of cultivation, extending for miles along the banks of the Surma and other streams, intersected by splendid groves of trees and bamboos, forming shelter for extensive villages, and occasionally by low ranges of hills, and backed always by mountains either near or distant, form an endless succession of gratifying scenes on which the eye rests with pleasure".³ Whether that lifting of the

1. Lindsay - BOR, 14 May 1787, SDR ii, 123.

2. Oriental Miscellanies, 27.

3. Fisher, JASB 1840, 808 - 43.

heart would survive the first view of his headquarters town as it rose above the muddy river banks - "an inconsiderable bazaar...the houses of the inhabitants being fantastically built and scattered upon the numerous hills and rising grounds, so buried in wood as to be scarcely discernible"¹ - was another matter.

1. Oriental Miscellanies, 27.

CHAPTER IIEARLY EXPERIMENTS 1765 - 1772

Sovereignty, like slavery, is a concept incapable of compromise; there can be no half measures. Though in the years immediately following the acquisition in August 1765 of the diwani of Bengal¹ the East India Company continued to wear the garb of a merchant corporation, that served only to drape the increasingly visible form of regal authority. But the Company were fully attentive to the effect which too dear a demonstration of governmental power might have on the activities of their European rivals in India; they also needed to maintain "the farce of the Country government so as to resist the British government's claims to the territorial revenues of Bengal and the demand of the rival merchant groups within the City of London for a free trade to India and the ending of the Company's monopoly."² Hence, they endeavoured at first to exploit the diwani grant through the established form of government and through the agency of Muhammad Reza Khan, acting as naib

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1. For the terms of the firman, dated 12 Aug. 1765, from Emperor Shah Alam to the Company granting the diwani, see Banerjee, D.N., Early Land Revenue System in Bengal and Bihar, 1 - 7.
 2. Khan, A.M., The Transition in Bengal, 212. They also wanted to conceal from Indian powers the magnitude of the change, and lacked sufficient experienced servants to assume direct responsibility. Mahmood, A.B.M.U., The Land Revenue History of the Rajshahi Zamindari, 1763 - 1793 (Unpublished London Ph.D. Thesis), 36. For the slightly different question of the British government's reluctance openly to declare its authority over Bengal - for political as well as practical reasons - see Marshall, P.J., Problems of Empire: Britain and India, 1757 - 1813, 22 - 4.

diwan.¹ A Resident accountable to the Select Committee was appointed to Murshidabad as a watchdog over Reza Khan's administration. But progressively, through developments in revenue administration, the substance behind the cloth became clearer.

This gradual unveiling of where true power resided may be traced in Sylhet district, where in the period of tentative probing prior to 1772 three different systems of revenue management were tried in turn. Until his recall in 1771 the faujdar of Sylhet was immediately answerable for collecting and remitting the revenues. Thereafter, immediate responsibility for the collections passed to the supervisor of Dacca and a new bandobast was settled when the Company through John Sumner, assistant to the Dacca supervisor, interfered in the actual mechanics of settlement work in Sylhet for the first time. Finally, in June 1771 the district was farmed by a senior servant of the Company on a one-year lease beginning from September of that year. The Company had assumed charge of the revenue administration in all but name.

In 1765 the faujdar of Sylhet was Syed Muhammad Ali Khan, an elder brother of Muhammad Reza Khan by a different mother. Previously he had served at Chittagong during Reza Khan's faujdari from 1760 - 1. The exact date of his appointment to Sylhet is doubtful but it certainly occurred during the years 1763 - 5 when his half-brother held the naibat of Dacca from which the administration of Sylhet was controlled.² The faujdar was assisted in revenue matters

1. Though never formally installed as such. See Khan, 103.

2. Khan, 184 n.

by Muktaram, a native Sylhetti holding the post of diwan. Though discharging the functions of a revenue collector, Muhammad Ali cannot be considered in the light of an ordinary amil.¹ Such amils, as Richard Becher from his vantage point as resident at the Durbar at Murshidabad perceived, were mere instruments, not members of the old Mughal governing class. Often they had no connection or interest in the districts to which they were appointed; they relied on the punctual discharge of the revenue instalments as the best means of ensuring their continued employment, and to this end as well as to line their own pockets, they used their uncontrolled power while in office to rack the lands.² Muhammad Ali, however, was a member of an old service family, and the faujdari of Sylhet which he enjoyed was a highly coveted appointment usually bestowed on a close relative of the nawab of Bengal.³ In fact, the faujdar of Sylhet was known locally as a nawab.⁴ Muhammad Ali himself impressed Becher as "a man of character and credit". Despite the resident's serious reservations about amils as a class, dependence upon which he considered "destructive...for the poor inhabitants", he warmly commended Muhammad Ali to the

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1. These amils, said Philip Francis, were "people of lower rank.../who/ executed a contract for a stipulated sum for the district to which they were appointed, and /who/ in effect may be considered as farmers of the revenue." Francis' Plan, 22 Jan 1776, Parl.Coll. 16A, 918.
 2. Becher - President, Select Committee, 24 May 1769, Parl.Coll. 16A, 932.
 3. Willes - Board, 29 Feb. 1788, SDR iii, 13.
 4. Gait, E.A., History of Assam, 277. (Coveted because of the grant to the holder of exclusive trade privileges in beetlenut, chunam, saltpetre and wax).

supervisor of Dacca¹ and left him much to his own designs in Sylhet.

Muhammad Ali's rank, his good connections, the favour he enjoyed at Murshidabad, together with his relative isolation, saved Sylhet from "that period of delirium," as Francis labelled the first years of the diwani, "during which it was asserted by some and believed by many, that the resources of Bengal were inexhaustible...."² The need "to answer the pressing demands from home, and to defray the large expenses" in India, might lead the Select Committee to squeeze what revenue they could from Bengal.³ But if they looked for aid to Sylhet, they were soon disillusioned by the poverty of the district. In 1768 the Court of Directors, noticing that the Sylhet revenues were paid in cowries, asked for an explanation.⁴ The answer they received was to condemn Sylhet to the back of the stage for the next couple of years. As the Board wrote:

The reason assign'd by Mahomed Reza Cawn for collecting the revenues of Sylhet in cowries, is that this district being a boundery [sic] of the kingdom, and contiguous to the hills and an enemies [sic] country is only inhabited by the poorer sort of people who without effects of property cultivate their grounds which produce grain merely for their subsistance [sic] and for procuring the necessaries of life, this grain they sell for cowries, and consequently are oblig'd to pay their rents in them.

Nothing of considerable value is produc'd in this country, nor do any merchants or people of property reside there, or maintain any commerce with the

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1. Becher - Kelsall, 31 May 1770, LCB, 98.
 2. Francis' Plan, 22 Jan. 1776, Parl. Coll. 16A, 918.
 3. Becher - President, Select Committee, 24 May 1769, Parl. Coll. 16A, 932.
 4. CCD - Select Committee, 11 Nov. 1768, Despatches to Bengal E/4/619, 229.

inhabitants so as to cause a circulation either of gold or silver....¹

The remittance from Sylhet in fact never exceeded two per cent of the collections of Bengal as a whole.

The asal or original jama made by Raja Todar Mal in 1582 assessed the public revenues of the district at 1,67,000 rupees.² How much weight should be attached to this valuation as an accurate picture of the district's revenue paying capacity, is, however, not at all clear, since Sylhet was still under Afghan domination. It is true that the sarkar was described as comprising a few parganas only, which might suggest that the Mughals had already gained a foothold on the west bank of the Surma river; yet even so the area would have been too recently conquered for a complete settlement to have been formulated. In the asal tumar jama³ fixed in 1772 during the reign of Murshid Quli Khan the total demand from Sylhet, then consisting of 148 parganas, stood at 3,26,079 rupees; the net revenue payable to government, however, amounted to only 1,27,618 rupees⁴, revealing that substantial tracts in the district were assigned to jagirdars. In the period of abwabs or general increases from Shuja Khan's rule (1727 - 39) onwards the most significant item of increase for Sylhet was the faujdari abwab, levied by the faujdars but brought to the public account by Shuja Khan: this abwab amounted to almost a quarter of the total jama of 4,85,614 rupees. But in all not more than 1,25,000 rupees reached

1. Letter to COD, 30 Sept. 1769, quoted in Fort William - India House Correspondence v, Sinha, N.K.(ed), 600.

2. Grant's "Analysis" in Fifth Report ii, 178.

3. Original rent-roll as subsequently modified.

4. Grant's "Analysis" in Fifth Report ii, 252 - 3.

the imperial treasury in any one year.¹

While the demand (though not the net collections)² from the rest of Bengal went on increasing the jama of Sylhet was apparently reduced from 1,17,075 rupees in 1767 - 8 and 1768 - 9 to 1,10,289 rupees in 1769 - 70.³ It is not known who ordered the reduction but even the lower jama, based on the private papers of Hari Krishen, faujdar of Sylhet during Nawab Kasim Ali's reign (1760 - 3), was thought to be an overrated assessment. Hari Krishen had made an "exaggerated statement to the Nabob with a view to emulate a rival in his master's favour" and to secure the Sylhet appointment.⁴ His personal papers were found to contain "a list of sundry extortions made from different people"; these levies were later made "established demands of revenue", though the people so taxed were "not to be found".⁵ It is not surprising therefore that the public revenues were never totally realized. Reza Khan was said to be acquainted with the situation, and according to a statement made by Muktaram in January 1771 an annual remission of 16,500 rupees had been granted for the previous seven years.⁶

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1. Principal Heads of the History and Statistics of the Dacca Division, 292.
 2. There are no clear figures giving the amount of the Sylhet collections in the early period. The net collections from Bengal fell from £2,550,094 (1766 - 7) to 2,451,255 (1767 - 8) to 2,402,191 (1768 - 9) to 2,118,294 (1769 - 70) and still further to 2,009,988 (1770 - 1) but then recovered to 2,380,165 (1771 - 2) Banerjee, Early Land Revenue System, appendix A, 199.
 3. General Abstract, Add.Mss.29086, f.52.
 4. Sumner - Kelsall, 22 Jan. 1771 and 25 Feb.1771. SDR i, 3 and 8.
 5. Harris - MCR, nd. Oct.1771, MER iv, 1841.
 6. Sumner - Kelsall, 22 Jan. 1771, SDR 1, 2.

In so far as the Sylhet collections always fell short of the assessment the district was in step with the rest of Bengal. As Becher remarked on 24 May 1769, the bandobast settled for Bengal as a whole exceeded the collections by many lakhs of rupees every year and only a small proportion of the arrears was ever recovered since "in reality the settlement.../was/ merely chimerical."¹ Becher suggested that the jama for Bengal should be fixed at the amount of the actual receipts of any one year subsequent to the diwani.² He was supported in his plea for a reduction of the demand by Reza Khan. At the punya, in April 1769, demand was reduced by something over two lakhs. Such moves in the direction of moderation were undone, however, by the demands of the Court of Directors, mulcted of some £600,000 a year by Parliament and pressed by their shareholders, for greater returns. The cry was taken up by many of the Company's servants in Bengal who, seeking freedom and opportunity for themselves, argued that increased revenues could only be secured under British supervision. As Francis put it in 1776,

the resources of the country being thought at that time much greater than they have since proved, and a strong prejudice operating against Mahomed Reza Cawn and his officers, who were suspected of concealing the true value of the lands, and perhaps might be guilty of some embezzlement, a general opinion prevailed that a greater revenue might be collected by employing Company's servants in the detail....³

President Verelst, lacking the backing of the Directors, had to give way to the majority on his Council.

1. Becher - President, Select Committee, 24 May 1769, Parl.Coll. 16A, 932.

2. Ibid.

3. Francis' Plan, 22 Jan. 1776, Parl.Coll. 16A, 918.

and to agree to appoint Company supervisors in the districts.¹ In this Reza Khan could only acquiesce. Not wishing to yield entirely, he could only fight a rearguard action. At first he offered to make Bhagalpur district available for the experiment with supervisors, hoping to save Bengal "by surrendering the only Bihar district still directly administered from Murshidabad." Then he presented "the dryness of the season" as grounds for postponing the innovation, and indeed it was the increasing seriousness of famine towards the end of 1769 together with the adverse effect it was having on the collections which were mainly responsible for the delay in the implementation of the scheme.² There were other reasons too, such as "the administrative problem of demarcating the territorial jurisdiction of the supervisors" and the question of "the status of the different supervisors vis-à-vis the Resident at Murshidabad" in which the supervisor of Dacca especially was to be involved.³ But the die was already cast and the delaying tactics of the Khan could not, nor indeed were they intended to reverse a decision that had already been taken.

Verelst himself was not happy about the innovation; he "sponsored the scheme under pressure" and sought to restrict the scope of the supervisors' activity to a programme of research, the terms of which he himself drafted.⁴ The supervisors were commissioned to prepare a history from the days of Shuja Khan onwards of the important

1. For a detailed analysis of the debate, see Khan, Chapters 7, 8 and 9.

2. Khan, 229 - 30.

3. Ibid.

4. Ibid., 200.

families in the districts for which they were responsible, to report on the conditions and prospects of the lands, and to inform themselves about the amount of revenue that was paid, the method of collection, and the pattern of commerce and the administration of justice. Reza Khan could depend ultimately only on Verelst's assurance that the supervisors would be concerned only with research. It was soon to become apparent, however, that those "who sought to extend the power and opportunities of the English in Bengal," in particular, the junior members of the service who regarded the holding of governmental authority as the most effective way of monopolising trade, "were not content with so limited a position."¹

More fuel was added to the whole controversy over the powers with which the supervisors should be vested, when in March 1770 the first four of them were actually posted to their stations.² For the moment Becher reminded them that it was not the intention of the President and Council to alter the present form of government, but soon after, by the end of the month that is, he was changing his tune. Writing to the Select Committee, he professed he saw no necessity either of retaining the *smils*, a "severe scourge" to the people, or of settling the revenue demand annually at Murshidabad since the supervisors could make arrangements locally. He visualized that an officer of the Mughal government might be necessary "nominally to conduct affairs," but thought that "the English gentlemen should...be the

1. Khan, 231.

2. Har wood in Rajmahal and Bhagalpur, Rider in Nadia, Rous in Rajshahi and Stuart in Birbhum and Bishnupur.

spring of every action."¹ On this point, the supervisors themselves were at one with Becher and therein lay the seeds of conflict between the supervisors and their banians on the one hand, and the old Mughal order on the other. Indeed, when in April the rest of the supervisors were sent out to their respective districts, they soon began to clash with Mughal officialdom or "those instruments of government whom it was their duty to support and maintain."²

The case of Dacca and Sylhet was one of especial significance since these districts had been so closely linked with the rise and prestige of Muhammad Reza Khan and his family. When Verelst had reluctantly agreed in August 1769 to the appointment of supervisors, he had made them subject to the control of Becher, the resident at Murshidabad and a defender of Clive's dual system. This proved the occasion, however, for a protest from Thomas Kelsall, chief of the Dacca factory since May 1767 and now supervisor-designate of Dacca and Sylhet. Kelsall was a prickly, difficult man, one of four Madras civil servants brought up to Bengal in 1765 to replace those civilians whom Clive thought to be either corrupt or incompetent. (As Clive had explained to the Court of Directors on 28 November 1765, "luxury, extravagance and corruption together with an independent way of thinking and acting have arisen to such a height [sic] in

1. Quoted in Khan, 234.

2. Although officially they were not yet intended to assume any active power. Khan, 237.

this settlement that the most vigorous measures are absolutely necessary.")¹ These Madras men were held by Clive to be "a strong reinforcement of those necessary virtues which are wanting" in the Bengal establishment.² They were seen in Calcutta, however, most notably by the junior civilians, as intruders and usurpers who had taken the bread of promotion from their mouths. So strong was this antagonism that some Bengal civilians, "entering into associations unbecoming at their years and destructive of that subordination without which no government can stand", even undertook to treat "the gentlemen called down...from Madras...with neglect and contempt."³ Under these circumstances Kelsall was particularly touchy and sensitive about his status as at once chief and supervisor at Dacca and a member of the Bengal Council. So, when Verelst made all supervisors subordinate to Becher, Kelsall wrote to Calcutta, flattering himself, as he put it, that the Select Committee would draw a distinction between him and the other supervisors, and that he, as a member of the Council, "should act not otherwise than immediately subordinate to.../the/ Board." But self-flattery proved a disillusioning occupation. By 1769 some of the Bengal civilians he had superceded had arrived on the Board, and Kelsall found his pretensions sadly deflated. The orders transmitted to him in September 1769 were quite at odds with his own idea of his status and

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1. Quoted in Srinivasachari, C.S.(ed.), Fort William - India House Correspondence iv, 362.
 2. Clive - COD, 1 Feb. 1766, Fort William - India House Correspondence iv, 392. (The Madras men were Kelsall himself, William Aldersey, Charles Floyer and Claud Russell).
 3. Select Committee - COD, 31 Jan. 1766, Fort William - India House Correspondence iv, 388. The Select Committee added: it "becomes a fair struggle whether we or the young gentlemen shall in future guide the helm of government." Ibid.

dignity.

Had the supervisors at once taken up their work the matter might have ended there. But the delays sought by Reza Khan gave time to the Select Committee for reflection. On 10 December 1769 they reversed the earlier position, declaring that Kelsall should not be subordinate to Becher at Murshidabad. This, as Majed Khan has argued, was "a covert attack on the influence of Reza Khan, exercised through Becher."¹ Becher clearly realised this and he protested that the Committee's decision would overthrow the structure of the Dacca naibat which was linked with Reza Khan's name.² To this, in turn, Kelsall replied in a letter of 1 March 1770 to Cartier and the Select Committee, pressing for a definition of his exact position.³ In the event the Committee when they handled the request on 29 March supported Becher, directing Kelsall normally to act in accord with his advice. But the meeting of 29 March was made the occasion, by Charles Floyer, one of Kelsall's former Madras colleagues, for an attack upon Reza Khan, the Mughal system, and any dependence of Kelsall or any other English supervisor upon Mughal officialdom. It was doubtless encouraged by this dissension within the Committee that Kelsall wrote again on 15 May, stressing that he could not see the force of the reasons which had moved them to place him under the resident. He thought "it an hardship... that any the least distinction should be made between servants of the same standing", and he argued that it would be more

1. Khan, 231.

2. Ibid.

3. Kelsall - Select Committee, 1 Mar. 1770, ICB, 58.

appropriate to his rank that he should treat "with Rajah Mah-Sing [Mahasingh of Dacca] in the same manner in which the chief of Patna acted with Rajah Shitab-roy [Shitab Rai]". He went on to signify that, mortifying though his position was, he would nevertheless act "with not less alacrity in the discharge of the important trust committed" to him.¹ But these proved only pious words: Kelsall never got over his resentment in spite of rejoining the board in Calcutta in February 1771 and on 15 November 1771 he sought permission to retire from the service.²

From the wider view-point, Kelsall's protest about being made dependent upon Murshidabad, as developed by Floyer, was the more significant, but Kelsall also opened an attack upon the traditional structure of the Dacca naibat by asking that Sylhet should be made a separate charge. Under Verelst's scheme Sylhet had not rated a local resident of its own,³ and the naibat structure had been retained. Kelsall argued, however, that the burden of work thus imposed upon him was too great and his responsibilities too vast to permit their efficient handling. Like all the supervisors he was faced initially with the problem of working virtually in the

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1. Kelsall - Select Committee, 15 May 1770, LCB 59.
 2. Firminger mistakenly states that Kelsall had "a position superior to the other supravisors, and in fact had a supravisor under his orders for Sylhet. Fifth Report i, clxxxii.
 3. Incidentally, this means that information concerning the first years of British rule in Sylhet is extremely scanty. There was no local official to submit the kind of detailed accounts which were forthcoming from other districts.

dark.¹ It is true that he enjoyed the advantage of some past acquaintance, as chief at Dacca since 1767, with the trade and geography of the district. But this was an extremely limited advantage for what was now required was expertise in revenue matters in which he had not been involved at all (unless covertly, through his banian). And in other respects he was at a comparative disadvantage. United, the two districts of Dacca and Sylhet formed an exceptionally unwieldy area - the dak or post from Dacca to Sylhet town took six to eight days one-way, and became even slower and more irregular in the rains.² Moreover the two areas - the one half-subdued frontier, the other distinctly more metropolitan - differed vastly from place to place in their administrative arrangements. It could well have been with this dual charge in mind that the Board later wrote to the Directors in 1772 that "The lands subject to the same collectors ...were some held by farm, some superintended by shicdars [shiqdars] or agents on the part of the collector, and some left to the zemindars or talookdars themselves, under various degrees of controul."³ Certainly Kelsall's dual charge exhibited every possible variety of revenue practice. Moreover

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1. Cf. "For most of the English officers sent out to the districts to manage the collection of the revenues, it was a journey into the unknown in more than one sense." Guha, R., A Rule of Property for Bengal, 13.
 2. Cf. "In this district [Sylhet] there is no defined measurement of distances. Dacca is said to be five munzil [manzil, a stage] from hence, and the cossid [kasid, a courier] employed in conveying letters are generally twelve days' absent, but, from the beginning of April or May, according to the season, there is no communication with Dacca but [by] water, which as it is much affected by the weather is very uncertain indeed." Willes - BOR, 29 Oct. 1788, SDR iii, 80.
 3. Board. - COD, 3 Nov. 1772, Parl. Coll. 7, 301.

in Dacca, and to a greater degree still in Sylhet, land-holding was subdivided to an enormous extent, so that to variety was added a most burdensome quantity of revenue accounts for the supervisor to examine and settle. Since he continued to be charged with heavy commercial responsibilities as chief of the Dacca factory, Kelsall could scarcely be blamed for protesting, on 9 June 1770, that he failed to see how "the great and laudable ends...expected from the new system" of supervisorships could be attained unless he was given relief by "a local residence [in Sylhet] of some gentlemen."¹ The additional expense, he argued, would be "absolutely compensated for by the advantages that would result to the country and to our employers."² However, his protestations were ignored and the merger of Dacca and Sylhet was allowed to continue.

An example of the sort of saving which Kelsall had in mind occurred in 1770. He was present at the Sylhet punya for 1769 - 70 but other than calling the parties involved before him in an attempt to assure himself that the settlements were fairly made, he did not meddle in the proceedings.³ (He had little information, in fact, on which he could have based any interference). As usual the public revenues of that year fell short of the assessed demand. But all Kelsall could do was to follow the customary procedure of obtaining a parwana from Reza Khan to "stimulate" the faujdar to recover the arrears. The failure of the collections for 1769 - 70 was not due, as might be assumed, to the great

1. Kelsall - Becher, 9 June 1770, SDR i, 1.

2. Ibid.

3. Kelsall - Sumner, 21 Dec. 1770, MFR ii, 138.

famine which had most of the province in its grip.¹ On the contrary in the first nine months of the Sylhet year 1769 - 70 conditions were ideal for the full realization of the revenues of the district. For while Bengal as a whole was severely distressed and some areas, such as parts of Hugli district, were almost totally devastated, Sylhet and other eastern border districts such as Chittagong were hardly affected. According to Reza Khan, Sylhet and Dacca together with Dinajpur, Rangpur and Silbaris suffered least of all the districts and exported grain very profitably to the more stricken areas.² But the boom period for Sylhet ended abruptly with the breaking of the monsoon in June 1770 when flood waters began to rise suddenly and ominously in the district. In the following months the aus harvest was lost and the young aman crop partially destroyed.³

The natural calamity which had befallen Sylhet was not something which Kelsall could fail to see, even down in Dacca. What he did not know, and could scarcely have discovered at that distance, was that the faujdar and his diwan had managed to collect in all more than the whole government jama, and had then proceeded to use the floods and protestations that the rent-roll was overrated as explanation for the considerable deficit in payments to the treasury. It

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1. The famine seemed to have had no immediate effect on the Bengal collections. Reporting in 1772 that the net collections of 1771 surpassed that of 1768 the Board commented that the influence of the famine on the revenues was as yet unnoticed. Board - COD, 3 Nov. 1772, Parl. Coll. 7,300. (Later figures, however, reveal the net collections of 1771 - 2 to be marginally less than that of 1768 - 9. See page 52n).
 2. Proc. MCR, 13 Jan. 1772, MFR vi, 44.
 3. Sumner - Kelsall, 22 Jan. 1771, SDR i, 3. Parts of Rajshahi were also affected by flood. Becher - Har wood, 24 July 1770, LCB 48 - 9.

was precisely this kind of thing that the supervisors were supposed to detect and prevent. The public revenues could have been totally discharged but this would have meant the faujdar surrendering a share of his kifayat or perquisites. Strictly speaking, the faujdar was not guilty of embezzlement for collections on his kifayat, though drawn from the same resources and therefore made on occasions at the expense of the public revenues, were separate from the receipts on the government's jama. But Muhammad Ali and the diwan had never reported how much they collected on their own account, and if they conspired to conceal the value of the lands, Kelsall in Dacca was certainly in no position to do anything about it.

Meanwhile in Calcutta important developments were under way. The Court of Directors had judged that the encouraging results which had been obtained in the jagiri districts of Bengal, as distinct from the diwani areas, were primarily attributable to direct British administration¹ and had ordered the replacement of the Resident at Murshidabad and his counterpart for Bihar at Patna by Committees of Revenue. The Directors had also instructed that as many junior covenanted servants as ~~were~~ required should "be sent into the several districts to correct abuses and maintain the intended reformation." The Directors were highly critical of the native establishment, "that immense number of idle sycophants who for their own emolument and that of their principals are placed between the tenants and the public

1. There were in fact other reasons such as the migration of peasants from the adjoining diwani lands which explained the results. See Khan, 248.

treasury, and of which every one must get his share of plunder, the whole mass of which must amount to an enormous sum."¹ Such sentiments naturally gladdened the hearts of the members of the Council in Calcutta, and of the supervisors, their assistants and their banians and gomasthas: they saw themselves gradually succeeding to that position from which "the older agencies of administration were to be ousted."²

The Calcutta Council on 3 July 1770 voted on the implementation of the Directors' orders and on 27 September 1770 the Committee of Revenue at Murshidabad met for the first time.³ Before the new body was a letter from the Calcutta Council to the effect that the supervisors were to be invested with controlling powers.⁴ Reza Khan was informed of this development on 1 October 1770 at the second meeting of the Murshidabad Committee, and he was instructed to send out parwanas informing the amils and zamindars of the decision reached at Calcutta. Also on 1 October, the Committee relayed orders from Calcutta to the supervisors to prepare reports on their districts.⁵ The subjects on which information was sought were for the most part within Verelst's original terms of reference except for one significant new item which reflected how opinion on the usefulness of Mughal officialdom was moving: the supervisors were asked to judge

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1. COD's letter, 30 June 1769, quoted in Khan, 248.
 2. Khan, 248.
 3. The members were Becher as President, John Reed, James Lawrell and John Graham.
 4. The Council had replaced the Select Committee as the preeminent organ of government. Khan 251.
 5. MCR - Supervisors, 1 Oct 1770, MER i, 28 - 9.

how many of the amils and other officers "among whom immense sums have been divided, may be spared."¹

The whole affair was carried a stage further when on 29 October the Murshidabad Committee considered a letter from Robert Wilmo t, supervisor of Jessore, in which it was alleged that the amil there had been misappropriating funds.² The Committee considered this "fresh and convincing proof of the defective conduct, and unprofitable services of Government amils" and on being informed by Reza Khan that in case of a deficiency in the revenues, amils had neither the intention nor the ability to make themselves answerable, concluded that both the Company and the country would be better served by dispensing with the amils.³

The Committee informed the Calcutta Council of their views on the amils and on 10 December 1770 received a reply from the President and Council in the Secret Department empowering them to recall the amils from the various districts and to "discontinue any future appointment of them" except at Dacca, Hughli and other places where there were European factories, "as we would have the appearance of the country government preserved wherever [sic] it may have any connections with the other European powers."⁴ Reza Khan, sensible of the confusion which would result from uniting "natives and Europeans in the management of the collection" and of the adverse way in which the whole issue of continuing

1. MCR - Supervisors, 1 Oct. 1770, MFR i, 28 - 9.

2. Khan, 255.

3. Ibid.

4. President and Council in Secret Dept. - MCR, 3 Dec. 1770, MFR i, 480 - 1.

Clive's dual system had been resolved, prepared the necessary parwanas to recall his officers. The parwanas were sent out on 13 December 1770 together with letters to the supervisors, informing them that an additional degree of confidence had now been reposed in them.

Reza Khan's recall of his officer from Sylhet marked the emergence of that district as an administrative unit really distinct from Dacca, and made the ultimate appointment of a separate collector inevitable. Kelsall was told by the Committee that now "our chief dependence for the revenue of Sylhet is on you, and you will of course take every measure for realizing it to the greatest advantage."¹ But Kelsall was convinced that that was an impossible charge. He realised that the information called for in October could not be obtained but by a long residence on the spot,² and felt that the recall of the faujdar would make the residence of a Company servant at Sylhet, which he had already urged, even more necessary. He therefore deputed his assistant, John Sumner,³ to Sylhet as an acting supervisor but uncertain how far that would meet with approval he confined Sumner's commission to a "few general heads." All the same he hoped that the Committee would confirm Sumner's appointment.⁴ However, the Committee, while sanctioning Sumner's deputation, refused to confirm him as supervisor of Sylhet:

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1. MCR - Kelsall, 13 Dec. 1770, MFR i, 528.
 2. Kelsall - MCR, 17 Jan. 1771, MFR ii, 135.
 3. Arrived in India as a writer, 26 Aug. 1764; first appointed an asst. to the Sec. in the Secret Dept. In 1766 he was made an asst. at the Dacca factory and later an asst. to the supervisor of Dacca. Afterwards he served as Collector of Birbhum and Panchet, and on the Board of Trade in Calcutta. Bengal Civilians, 0/6/28, 1825.
 4. Kelsall - MCR, 17 Jan. 1771, MFR ii, 135.

that would mean "branching out the supervisorship," they remarked, and an alteration of Kelsall's own original appointment.¹ Faced with this logic Kelsall replied on 13 February 1771 that while he was aware that it was not for him to subdivide the supervisorship that had been committed to his care, he had felt obliged to make a distinction between Dacca and Sylhet. The frontier district was too distant for his immediate inspection, he insisted, and that was why he recommended that Sumner should be confirmed in the office of supervisor.² The Committee did not budge and it was not until October 1772 that Sylhet was made a separate collectorship independent of Dacca.

On his deputation Sumner received the following instructions from Kelsall:

You are in the first place to obtain an account of the collections for the last year [1769 - 70], that is to say, a bundibast or settlement for the year, a statement of the collections and balances outstanding, on the last day of Bhadun [August - September], and finally, an account of the charges collections for the year.

You are in like manner to procure a compleat [sic] bundibust for the present year [1770 - 1]; showing in what manner the different purgunnahs or lesser districts have been farmed out; and these several accounts you will be pleased to transmit as soon as they can be collected.

Further; you will be pleased to furnish me a sebundy [sibandhi] account or list of all officers and servants of every denomination, their different functions and salaries, or other allowances; and as the like abuses probably have crept into the charges of this as in most other provinces I desire you will after a convenient time give your opinion how far the number maintained may be requisite and whether you think they will admit of any reduction. This account I would have accompanied with a

1. MCR - Kelsall, 4 Feb. 1771, MFR ii, 142.

2. Kelsall - MCR, 13 Feb. 1771, MFR ii, 276.

particular account of all other charges attending the collections.¹

These instructions revealed how little the Company knew of Sylhet and of the local administrative machinery which controlled it, and also how much they distrusted the information which they did have. They marked at the same time the point at which the district began to come under the general pressure for an increased revenue yield. The Court of Directors in their despatch of 11 November 1768 had noted with satisfaction the "good effects" obtained by retrenchments in the Dacca charges and had remarked that: "The reduction of unnecessary charges is of all the most eligible mode of increasing the revenues...."² That was the formula Sumner was about to apply to Sylhet and it was already clear that he would be doing so at the expense of the Mughal officers. As was evident from Kelsall's instructions regarding the settlement of 1770 - 1 there was as yet no thought of enlarging the revenue yield from Sylhet by increasing the rate of taxation or by imposing additional demands on the bandobast. Though Kelsall had received no news of the settlement, he believed that Sumner would almost certainly find on his arrival in the district that the punya had already been completed.³ If that was not the case, Sumner was to be guided by his superior's procedure the year before and was not to interfere unduly in the settlement.⁴

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1. Kelsall - Sumner, 21 Dec. 1770, MFR ii, 137 - 8.
 2. COD - Select Committee, 11 Nov. 1768, Despatches to Bengal E/4/619, 237. (The reduction in the Dacca charges had been the work of Francis Sykes, then resident at Murshidabad).
 3. Kelsall - Sumner, 21 Dec. 1770, MFR ii, 138.
 4. Ibid.

Sumner arrived in Sylhet town on 11 January 1771 to discover that the punya had been held the previous October; but only "the ceremony of it was carried through." The diwan had been ill and unable "to settle the rents throughout the Chuckla [Chakla]", and was now "busy in completing the Bundibust."¹ Exercising his limited supervisory duties, Sumner

recommended to him points of general encouragement to all ranks of people engaged either in the rents or collections, to stimulate the zemindar in his cultivation with assurances he shall reap his lawful advantage, to clear in its source any obstructed channel of the revenue, and to instigate every collector to be mindful of his duty both to Government and to the landholders.

In short, reported Sumner, he urged the diwan "to use all caution against any future pretence to unlawful exaction and every check to embezzlements of the established revenue."² In less than a month, though, Sumner's restricted brief was to be enlarged and it then fell to him to carry through his own recommendations.

Sumner had some initial difficulty in procuring the relevant papers for his researches and found it necessary "to refer to five different cutcherries [kacharis or offices] for the Bundibust of some purgunna, as there is [sic] so many cutcherries established here for the collections of this small province."³ But in the end he did not collect enough information to induce James Harris, who succeeded Kelsall.

1. Sumner - Kelsall, 22 Jan. 1771, SDR i, 3.

2. Ibid.

3. Ibid., 2.

at Dacca on 28 February 1771 to write to the Murshidabad Committee, "the clear view that will shortly be laid before you will sufficiently evince this gentleman's merit and recommend him to your future notice."¹ (Sumner evidently had acquired by this time some Persian; it is not known whether he was accompanied to Sylhet by his banian or any other servant who could have helped him through the relevant papers). Sumner also impressed Samuel Middleton, a senior member of the Murshidabad Committee, as having obtained "a thorough knowledge" of Sylhet.² But neither Harris nor Middleton had any personal experience of the frontier district and it is to be wondered how much of the information acquired by Sumner, a relatively inexperienced (in revenue matters) officer on his first assignment in the mofussil, was thrust upon him by the pargana patwaris and zamindars who were only too anxious to frustrate any real enquiry into the state and potential of the lands and who were not averse to consenting to pay an extra sum if that would forestall an investigation.³ As for the diwan, he certainly convinced Sumner that the district could pay no more even though his ability or need to indulge in the concealment of assets was severely curtailed half-way through the investigation by

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1. Harris - MCR, 24 June 1771, MFR iii, 1125.
 2. Middleton - MCR, 18 May 1771, MFR iii, 972.
 3. See Oscar Lewis' present-day attempts at an analysis of patwari accounts and his remark that government officials were dependent on the patwaris themselves for an explanation of these accounts. Lewis, O., Village Life in Northern India, 329. (Cf. "In everything except purely military operations the Englishmen in the districts had to depend on the native amils - on their local contacts, their familiarity with the language, their expertise in matters concerning the land revenue and agricultural practice. These, however, were a precious knowledge which the amils were not keen to share with others." Guha, 14).

orders for his recall.

Sumner had begun cautiously: the Committee had ordered that initially the supervisors should proceed with circumspection so that the collections might not be affected, but that after mid-February, when the "period of heavy collections would be over", they could be more enthusiastic in their researches.¹ As it turned out Sumner did not have to wait quite that long. On 7 February 1771 he received from Dacca Reza Khan's parwana of recall, addressed to the naib faujdar in the faujdar's absence, with instructions for Sumner to take upon himself the "whole charge of the revenues as collector" under Kelsall.² On 10 February he delivered the parwana to the naib faujdar, and the document was read in the presence of the officers employed in the revenue branch. On the face of it that simple act was an important turning point in the revenue administration of the district. Sumner was pleased to note that the Mughal officers immediately acknowledged Kelsall's authority, and as he reported to him, "without hesitation...submitted to the full controlling powers vested in you."³ The several buildings in Sylhet town which housed the Company's cowries, as well as the stores of arms and ammunition were quietly turned over to Sumner.⁴ But such simple resignation was perhaps carefully studied: the Mughal officers of Sylhet more than anyone else,

1. MCR - Kelsall, 21 Jan. 1771, MFR ii, 112.

2. Sumner - Kelsall, 18 Feb. 1771, SDR i, 4. (In acknowledging this letter from Dacca Sumner recorded his surprise at the words "as collector". Kelsall was being over-optimistic about the changes of his recommendation of Sumner as collector of Sylhet bearing fruit.)

3. Ibid., 5.

4. Ibid.

were aware that in the remote frontier district Clive's dual system could not be dismantled overnight.

Sumner then returned to his researches with what seemed like added zest. At first he had been prepared to consider the annual remission of 16,500 rupees granted on the bandobast for the previous seven years as a dead balance. The diwan had informed him that sometimes a portion of the remission was collected; indeed for 1769 - 70 about 2,000 rupees had been raised, but the diwan expected no more.¹ However, with unimpeded access to the district records now, Sumner was soon reporting that the "cutcherry papers differ from their first accounts" and that

The deductions required by Mahomed Ally...appeared at first reasonable, but on a closer inspection I find that tho' this sum of.../16,500 rupees/ has chiefly failed, there are two branches of collections made in the province unknown at Moorshedabad which more than make up for the sums that fall short.²

The collections Sumner referred to were made, firstly, under the head of kifayat-i-faujdari, a part of which had been brought to the credit of government by Kasim Ali Khan, and secondly, on a private impost of the faujdar. Arrangements like these whereby sums were being collected of which the government was totally unaware were, as Becher suspected, in

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1. Sumner - Kelsall, 22 Jan. 1771, SDR i, 3.
 2. Sumner - Kelsall, 25 Feb. 1771, Proc. MCR, 6 Apr. 1772, MFR vi, np.

force all over Bengal,¹ and were in fact a natural part of the system the British had inherited. Most of the payments to officials in Mughal India were not made from the central or provincial treasury but were collected direct by the official at the source - the haq of the zamindar, the allowance of headman and patwari, the jagir receipts of the mansabdar. In return officials were expected to provide their own staff, offices and office equipment, and local military forces if appropriate. Custom dictated what these officials should receive by way of salary, and it was easy for a powerful official under weak central control to bend custom upward, in which case it was the government that was the loser. The revenue-payers themselves conspired with officials in this process, for as Sumner explained: "It is known that a zemindar will rather consent to pay...sums... on a private account than have them brought on the Mustabood or Rent-Roll of his country."² The zamindar's attitude was based presumably on his expectation that for any haq or perquisite incorporated into the rent-roll, another would soon be invented. In Sylhet neither of the two sums mentioned by Sumner was ever collected in full, but "so large a perquisite" arose from them that the diwan "agreed to make up the whole balance due" for 1769 - 70.³

1. See Becher's remark quoted in Banerjee, Early Land Revenue System, 18. Cf. "Europeans assumed that all officials accounted for less than they collected and that the illegal alienation of land, that is the exemption of land from paying revenue, nominally for charitable purposes but actually for the official's profit, was very widely practised." P.J.Marshall, "Indian Officials Under the East India Company in Eighteenth-Century Bengal", BP & P Jan - June 1965, 95 - 120.

2. Sumner - Kelsall, 25 Feb. 1771, SDR i, 8.

3. Ibid.

The amount (not specified) by which the first faujdari haq fell short was "near as much as the whole of the latter", leaving Sumner to conclude that perhaps the district yielded as much revenue as was possible and suggesting to him a "scheme" which he offered "upon the strictest enquiry into the state of the Pergunnahs."¹ This was to incorporate the entire kifayat-i-faujdari into the government's jama and to abolish altogether impositions on the faujdar's private account. He could not recommend, he said, a plan more necessary for the good of the district or a "more eligible or cheaper purchase" of the good-will of the inhabitants.² He was convinced that both sums could not be collected and that it was impossible to add them both to the bandobast "without totally dispriting the raiyats and zemindars, who never paid more...than private and public demands have of late obliged them."³ Abolish the faujdar's private collections, he argued, and "it will have the effect to annihilate the very name, and in time, ...the idea of private collections on the poor raiyats", and give the zamindars "even no pretence to exactions" from their ryots on that account. Sumner's proposal had the advantage of being "totally consistent with the plan of collection adopted by the Board" which was to remove as far as possible all

1. Sumner - Kelsall, 25 Feb. 1771, SDR i, 8.

2. Ibid.

3. Ibid.

mathauts or arbitrary exactions,¹ and it was approved by his superiors.

Sumner remained in Sylhet until April 1771 to supervise the collections on his bandobast. The final returns were only marginally different from those of the previous year when the faujdar was responsible for the revenues,² but for Sumner's achievement to be judged fairly the difficult conditions under which he worked, as well as the revenue short-fall in 1770 - 1 all over Bengal must be taken into account. When the bandobast was ultimately adjusted about half the Sylhet year had already elapsed, and if other districts could point to the continuing effects of famine Sylhet could point to the partial destruction by flood of the important November harvest.

The famine and flood problems of 1769 - 70 everywhere sucked British officials more quickly into interference in district affairs than might otherwise have been the case. They were required in their first year to report on the issue of granting remissions, to control grain movements, to prevent (or participate in) profiteering. Within six months Sumner had passed from overseeing a Mughal bandobast to very direct interference.

Towards the end of 1770, the naib faujdar, fearing famine in Sylhet and justifiably alarmed at the large purchases

1. Cf. "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 I wish the word could be abolished and never heard of more." Becher - Verelst, 24 May 1769, quoted in Banerjee, Early Land Revenue System, 31 - 2. The emphasis was more on arbitrariness than on the exactions, for if they represented a response to rising prices and to an extension of cultivation, they were in general acceptable.
2. The balance of 1770 - 1 was 64,350 kahons or about Rs. 16,090 as compared with the customary remission of Rs. 16,500.

of grain which were being made in the district by the gomasthas of Europeans had protested vehemently and had accused the gomasthas of oppressive conduct.¹ He had told Kelsall that the export of grain from Sylhet should be prevented or there would be "a considerable failure in the revenues."² Kelsall, so far from the scene, was unable to assess the truth of this representation; but at the same time he was aware that the price of labour was cheaper in Sylhet than in other districts, and that "if the necessaries of life...[were] not in proportion the inhabitants must suffer hardship."³ He therefore ordered Sumner in December to investigate the naib faujdar's allegations and to apply in concert with that official "such remedies" as the exigencies required. The measures that Sumner might take were not specified but Kelsall warned him to proceed with caution, since though restriction of exports might relieve Sylhet, scarcity was almost general.⁴ It is difficult to imagine what kind of action Sumner could have taken other than a partial or general embargo on the export of grain: but it was only on 17 January 1771 that Kelsall sought authority from the Board to prohibit the export of grain from Sylhet if it should appear necessary from his assistant's findings. The delay in making this request suggests that Kelsall foresaw no difficulty in obtaining the authority he sought, but he was to be disappointed. For his part, Sumner was

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1. Sinha, N.K., Economic History of Bengal, i, 59.
 2. Kelsall.-MCR, 17 Jan. 1771, MFR ii, 136.
 3. Ibid.
 4. Kelsall - Sumner, 21 Dec. 1770, MFR ii, 142.

completely won over by the force of the naib faujdar's arguments, and by observing that on his arrival in Sylhet rice was "four times as dear as it was two years ago."¹

Like other supervisors, Sumner quickly came to argue for his district and to defend its interests. On 22 January he addressed Kelsall as follows:

The management of the rice crop is ever the first object of every one who has an interest in a province: for on it depends primarily a great moiety of every country's revenue and secondarily of every rupee the Zemindar gives. It is that by which most of the raiyats pay their rent; and on it the entire food of every native more immediately depends than in any country in the world. The head of a country is obliged to watch over this, then, as his single hope, in policy as well as in humanity.²

As the head of the country, Sumner said, the diwan and the naib faujdar had already expressed their apprehensions.³

Sumner then recounted the damage caused by the flood and added:

...it has often weighed with Government to send their Perwannahs [parwanas] in support of the Phousdars [faujdars] here against exporters. The reason is this - the country is almost half surrounded by hilly countries inhabited by a hostile people; there is only one river [which] communicates with the rest of Bengal...so that imports are not to be hoped for in this distant and separated corner of the kingdom; in consequence the raiyats would desert their habitation on an appearance of scarcity.⁴

Before Kelsall could submit Sumner's assessment of the situation he received a letter from the Murshidabad Committee in which they confessed themselves unable to appreciate the diwan's point of view: they could not envisage

1. Sumner - Kelsall, 22 Jan. 1771, SDR i, 3.

2. Ibid.

3. Ibid.

4. Ibid., 4.

how the revenues could be possibly affected by grain exports.¹ No doubt they believed that the purchase of grain from Sylhet would facilitate the realization of the district's revenues, but it is possible also that powerful personal and commercial interests were involved. Thus, the Committee ordered Kelsall to "suffer a free purchase and sale of" grain.² It is not known what effect this order had on the situation nor, indeed, on the validity of the fears expressed by the diwan and the acting faujdar. The absence of any report of severe hardship or of migration by the ryots in subsequent months, suggests either than any scarcity was minor and local, or that a good boro crop restored the food situation to something approaching normality.

There were other difficulties in making the collections of 1770 - 1, notably, the prevailing state of disorder and lawlessness. To some extent, scarcity was a contributing factor to the situation. At the beginning of 1771 Kelsall found himself confronted with a roving band of about fifteen hundred fakirs and sanyassis in the northern part of Dacca district and on the borders with Rajshahi. He applied for two companies of sepoy from Murshidabad, requesting one urgently, to supplement the two companies normally stationed at Dacca, so that he could deal with the raiders and "secure the collections". The Company replied that they could not spare the troops and advised Kelsall to

1. MCR - Kelsall, 4 Feb. 1771, MFR ii, 142.

2. Ibid.

employ to the best advantage the force which was attached to the factory.¹ Kelsall was reluctant, though, to engage the marauders with a force that was insufficient to the task, and he was understandably peeved when

upon Captain Rennel's [sic] representation of the ravages they [the fakirs] were committing in that part of the country where he was surveying, you [the Committee] have assembled from different quarters some Companies to act under the₂ orders of that Gentleman independently of me.

Furthermore, it appeared to Kelsall extraordinary that he was not informed of the detachment being supplied to Rennell especially since the troops would probably operate chiefly within the districts under his jurisdiction. He could not but regard that as an ill compliment, and since he thought himself entitled to a greater share of the Committee's confidence, he could not avoid remonstrating on the occasion.³ The Committee were unmoved by Kelsall's disquiet, and calmly though somewhat unconvincingly explained that they had cause to believe that the fakirs, when attacked, would have retreated into either Dinajpur or Rangpur, and that if they had contrary to expectations entered the Dacca districts instead, Rennell would doubtless have advised Kelsall of that development and of the orders he had been given. They also pointed out that the force assembled for Rennell was sent to Rajshahi, "which was bare of troops and in a manner defenceless" and there did not appear the same urgency to

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1. MCR - Kelsall, 11 Feb. 1771, MFR ii, 235.
 2. Kelsall - MCR, 21 Feb. 1771, MFR ii, 344.
 3. Ibid.

despatch an additional company to Dacca where there were troops already stationed.¹

Rennell was apparently successful in disbanding or at least compelling the raiders to move on, and Harris was able to report in March 1771 that all his districts were "free from any depredations of the synassis at present."² Soon after, however, he was complaining about the activities of dacoits and echoing Kelsall's request for more troops. "The dacoits have become so numerous and hardy in these and other adjacent districts," he wrote, "that we cannot trust a sum of money to an aurung,³ without an escort, nor do Europeans pass unmolested."⁴ He noted that the dacoits seemed to have an efficient spy network so that open measures against them could not hope to be successful. On 23 July 1771 Harris repeated his request for troops, "or the Dacca province will be wholly plundered."⁵ When it seemed unlikely that this request would be met, he suggested that he be allowed to raise a company of able-bodied men to serve under the officer then commanding the troops attached to the factory.⁶ This proposal, too, did not meet with favour in Murshidabad: the Committee informed Harris that they did not have the authority to sanction an increase in his military establishment "or a change therein by his...forming an additional company of regulars." Like his predecessor, he

1. MCR - Kelsall, 28 Feb. 1771, MFR ii, 345 - 6.

2. Harris - MCR, 8 Mar. 1771, MFR ii, 479.

3. Aurang, a place where any article of trade is manufactured and collected for wholesale or export.

4. Harris - MCR, 24 June 1771, MFR iii, 1123 - 4.

5. Harris - MCR, 23 July 1771, MFR iii, 1355.

6. Harris - MCR, 5 Aug. 1771, MFR iii, 1359.

was advised to make the best use of the* forces at his disposal.¹ The problem of disorder in the Dacca districts was incapable of any easy solution and in Sylhet especially, successive collectors had for many years to contend not only with dacoits but also with rebellious zamindars and troublesome frontier tribes.

Any contingency such as a dacoit raid naturally affected the receipts from the zamindars and ryots and also increased the charges of administration which in Sylhet ran very high, approaching fifty per cent of the gross collections. The high level of expenditure is clearly seen in the following revenue account for 1770 - 1:²

<u>Gross Demand (rs)</u>		<u>Charges (rs)</u>	
land	1,23,621	thanas etc.	53,138
zamindari ghats, sair, etc.	<u>51,424</u>	office and collector	<u>34,385</u>
total	1,75,045	total	87,523
deduct charges	<u>87,523</u>		
net revenue	87,522		

The principal part of the expenses was incurred in the defence of the northern frontier which was almost a hundred miles long. The Committee remained unhappy about this even though Harris informed them that a retrenchment in expenses was not possible in the existing conditions. He was certain that if any cuts were made in defence expenditure and part of the frontier force was withdrawn or disbanded in consequence, the ryots in the northern areas of the district

1. MCR - Harris, 12 Aug. 1771, MFR iii, 1361.

2. Holland - DPCR, 1 Nov. 1775, DFR x, 482.

would desert the lands and the zamindars "would have a plea for falling short of their rents."¹ Even though the frontier tribes might not make an incursion into the district, yet the zamindars could present the constant threat of an attack as an excuse for defaulting on the revenue. In any case, as Harris submitted, the expense of keeping the frontier force of 1,532 men was really very moderate; many of the men, who were peasants with a liability to serve when required, were maintained at "the low rate of one sicca rupee and a half, and one rupee four annas per month."²

Though in the civil expenses, some savings arose from the recall of the faujdar and from "a strict scrutiny into the disbursements" of other officers, these were but little more than sufficient to pay for an additional writer, "an increased allowance of 75 sicca rupees per month to the dewan and a few other inconsiderable charges."³

Further savings were not possible, said Harris, because of the "prolixity in cowrie accounts."⁴ Cowries, as the Dutch traveller Stavorinus observed in 1770, were the medium of exchange of the mass of the people in Bengal. Small money changers or potadars were to be found in all markets; in the more important ones, such as Chandpara hat in Murshidabad district there were often one or more cowrie

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1. Harris - MCR, nd. Oct. 1771, MFR iv, 1840. (Harris was making use of information which Sumner had supplied).
 2. Ibid.
 3. Ibid. 1840 - 1.
 4. Ibid.

shops permanently established.¹ When the market opened the potadars sold cowries for silver at the rate of about 5,760 cowries to the rupee, and when the market closed they bought back the cowries from the vendors and retailers at about 5,920 cowries to the rupee, thus making a profit of 160 cowries on each rupee.² But while cowries might be ideal for small, ordinary transactions, it was a different matter when the entire revenues of a district were paid in that medium, as was the case in Sylhet. The cowries had to be counted, stored and guarded; handling them was a difficulty in itself because of the sheer bulk, that went to make up one rupee. For transporting them to Dacca, a fleet of boats had to be procured, and there were numerous complaints from the supervisors about the scarcity of boats, and from the Murshidabad Committee about the excessive charges for "boat hire". Then, too, since it was impossible to conceal a shipment of cowries, armed escorts had to be provided, further increasing the charges on the collections. And as a final irritation, the cowries were collected at four kahons to the rupee, a rate fixed according to custom in Sylhet, but they could be converted into specie only at the rate of exchange then current in Dacca: since the dumping of the Sylhet revenues on the Dacca market had the effect of lowering the price of cowries beyond the customary rate, in the process of conversion the Company incurred a varying but substantial loss.³

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1. Mohsin, K., A Study of Murshidabad District, 1765 - 1793 (Unpublished London Ph.D. Thesis) 190.
 2. Hamilton, W., Description of Hindostan i, 40 - 1.
 3. On 20 May 1775, eg. it was reported that the current rate of exchange in Dacca was 4 kahons 8 pun to 1 rupee. Thackeray - Board, 20 May 1775, DFR vii, 53. (16 puns make 1 kahon). The Company also lost some cowries owing to chipping and splitting: this loss was written off as "unavoidable wastage."

Speculation as to where the cowries originated but more importantly how they came to be the only medium of exchange in a district so distant from the sea was the subject of a lively exchange between Warren Hastings and Robert Lindsay, the Company's resident in Sylhet from 1777 to 1787. The Governor General thought that the cowries were imported into Sylhet from beyond the Khasi and Jaintia Hills for they differed in appearance from the shells in circulation in lower Bengal. Lindsay assured him that he was well acquainted with the goods brought to Sylhet from Assam and cowries were not among them. He himself was inclined to believe that they came from the Maldives, especially after he had compared while on a visit to Calcutta a handful of cowries taken at random from the Sylhet treasury with some he found on board a ship which had recently returned from the Maldives and found no more difference between the two sets of shells than what was caused by age and constant friction.¹ Like Reza Khan, he believed that it was the poverty of the country and of the inhabitants in general which accounted for cowries being the sole currency in the district. As he explained, there was little apart from chunam to attract specie into the district: each ryot carried his produce to market by water and the buyers at the bazaars found it more convenient to deal in cowries than specie, "since the cargo of these poor people does not amount to more than two or three cawns [kahons]."²

1. Lindsay - Hastings, 24 Sept. 1784, SDR i, 195.

2. Ibid.

The "multiplicity of landholders in all the subordinate gradations" was also to blame, for some of the landholders were assessed for such small amounts that they could pay their instalments only in cowries.¹ The collections perforce branched out in a number of kacharis and there was no way of cutting down expenses until the system could be "reduced to the compactness of one collecting catcherry."²

Hence, Sumner, who had been asked in December 1770 to look into government expenditure in Sylhet was unable to make any significant retrenchment except in relation to the charges for elephant-catching. These charges were customarily part of the expenditure of the diwani but in 1770 the Court of Directors ruled that the Company should be put to no further expense for the capture and feeding of elephants. When Kelsall was informed of this he sought directions about what was to be done with those elephants which were sent down to Dacca annually from Sylhet and Tippera and which formed "a part of the revenue" of these districts.³ At the same time he expressed concern about the adverse effects on conditions within Sylhet which could proceed from the new regulation. As an example of what he feared, he gave the case of the pargana of Bhowal where in 1763 some elephants kept in stockades by the Mughal government had since then multiplied and "depopulated" the whole pargana, causing the

1. Lindsay - Hastings, 24 Sept. 1784, SDR i, 195.

2. Harris - MCR, nd. Oct. 1771, MFR iv, 1841. (The revenues of the district were paid in cowries until 1813).

3. Kelsall - MCR, 20 Dec. 1770, MFR ii, 11.

area to revert to jungle.¹ Kelsall's graphic presentation of the fate of Bhowal drew the following reply from the Murshidabad Committee:

as it appears that the revenue may be affected by entirely discontinuing to catch these animals, and also that they may by multiplying overrun and lay waste the province of Sylhet, we must desire you will furnish us with an account of the expenses incurred from the time of catching them until their delivery at Dacca and we shall endeavour² to settle it to be defrayed by the Mizamaut.

But Sumner apparently worked on the assumption that the charges were still the liability of the Company and with some deductions he continued them on the Company's account.³ The savings Sumner made amount⁹⁰ to 28,445 kahons or about 7,110 rupees and were added to the bandobast under the head of aisadat or surplus.

In March 1771 with the Bengal year 1177 drawing to a close, the Murshidabad Committee turned their attention to making arrangements for the new year and considered the usefulness of a tour of the districts. Reza Khan, when asked for his opinion, submitted that because of the recent famine the time was not right for such a circuit: if the Committee went into the mofussil, he said, the ryots would desert their cultivation in order to present their distress

1. Kelsall - MCR, 20 Dec. 1770, MFR ii, 11 - 2.
2. MCR - Kelsall, 3 Jan. 1771, MFR ii, 12 - 3.
3. Apart from fil-khana (elephant stables) expenses there was some expenditure "for the destruction of straggling elephants, that wander into the plains, and destroy the cultivated lands." Harris - MCR, nd. Oct. 1771, MFR iv, 1843.

to the members.¹ The Committee were not sufficiently impressed by Reza Khan's reservations to postpone their tour, and they decided that their Chief, Samuel Middleton, should proceed as early as possible to Dacca where "an investigation of the revenues, an equivalent settlement, and many necessary arrangements" were thought to be urgently wanted.²

Meanwhile in Calcutta a controlling Committee of Revenue was being set up, in accordance with the orders of the Court of Directors, for the regulation, inspection and control of all affairs respecting the revenues.³ The establishment of this new committee swept aside the untidy arrangement whereby the revenue administration of the diwani districts was entrusted to the Select Committee and that of the pre-diwani areas to the Council. The friction between the Select Committee and the Council was one of the factors which had "made the emergence of a unified policy almost impossible."⁴ The new committee were determined to keep a tight rein on affairs. One of their first resolutions was that a full and clear account of the revenue department as it stood should appear on their proceedings in order that the members might have before them a clear and comprehensive view of that branch of business. This resulted in yet another

1. Proc. MCR, 11 Mar. 1771, MCR ii, 446.

2. Ibid.

3. Proc. 1 Apr. 1771, CCR R67, liii, 159. The members were Cartier as President, the four Madras men - Aldersey, Floyer, Kelsall and Russell - and John Reed. The Committee first met on 1 Apr. 1771 and continued to function until 10 Oct. 1772. See Banerjee, Early Land Revenue System, 126 - 8.

4. Guha, 15.

request for information from the supervisors of the state of the country so that the Committee might "judge of its ability or inability to bear the weight of an enhanced revenue and.../be enabled/ to issue the necessary orders for the better government of this important department."¹ The Committee then ruled that monthly statements should be sent to them "as early as possible in the ensuing month" showing the revenue instalment due from each district with the corresponding receipts and charges.² Also, while they asked the subordinate committee at Murshidabad for their ideas on the settlement for 1771 - 2 they specifically forbade them to conclude any arrangements or permit any of the supervisors to make settlements in their districts.³

Both the committees at Calcutta and Murshidabad were agreed that the best interests of the Company would be served by farming the lands, though the former wished to reserve to themselves the option of deciding upon any final settlement. To this end they made it plain that they expected the supervisors to submit estimates for their approbation before any settlement took place. This intended approach astonished the Murshidabad Committee who saw that such a plan would serve to delay unduly the conclusion of arrangements. Moreover, if the estimate expected was, as seemed to be the case, the *sadr bandobast* or the settlement made for some districts at Murshidabad between the zamindars and government, then the very procedure they had sought to abolish would be continued and their aims defeated. The

1. Proc. 1 Apr. 1771, CCR R67, liii, 159.

2. Ibid., 160.

3. Ibid., 160 - 1.

Murshidabad Committee's objectives were plainly expressed in the following address to their superiors at Calcutta:

In short, gentlemen, it has been our wish to see the settlement effected as early and as advantageously as possible, and our plan was simply this - to adopt the farming system in its fullest extent, to explode the defective practice of settling the revenues with the zemindars at the City [Murshidabad], upon conjectural estimates so liable to error and deception, and to establish a real settlement in each district upon the produce of the lands, that is to say, the most they would rent for.¹

If the Calcutta Committee approved of their plan and therefore of "a settlement of the lands being first effected as the basis whereon to form the settlement with the zemindars" (or farmers), then the officers on the spot had to be invested with "the authority to settle the lands to the best advantage and report the engagements they make."² The obstacles to a policy of centralisation were already beginning to emerge. As the Murshidabad Committee plainly stated:

the nature of the service absolutely requires that an authority be delegated and a confidence be reposed in [the men on the spot]..., for as the season of cultivation is short and precious, unless the farmers are put in possession of the lands so as to reap the full benefit of it, they will infallibly recede from their first offers, or diminish them in proportion to the delay occasioned by the reference for our approbation and yours.³

The Calcutta Committee were still showing themselves reluctant, even as late as mid-May, that any settlement should be concluded before they had had a chance to examine the terms, even for Satsyka district, under the supervisor of Hughli, which was in a state of devastation following the

1. MCR - CCR, 9 May 1771, CCR R67, liii, 388.

2. MCR - CCR, 27 May 1771, CCR R67, liii, 457 - 8.

3. MCR - CCR, 23 May 1771, CCR R67, liii, 435.

famine and which the Murshidabad Committee considered ought "to be let as soon as possible...to restore it from its present state of decay and desolation."¹ They were displeased that Lawrell of the Murshidabad Committee had farmed a part of Dinajpur while on a tour of that district: however, "as the public faith was pledged" they decided that Lawrell's settlement ought to stand.² By this time Middleton in Dacca had already received proposals which he considered satisfactory for farming Sylhet.³ His judgements were based on information supplied to him by Sumner who had been recalled from Sylhet early in April 1771 for that purpose. Middleton told the Murshidabad Committee on 18 May 1771 that he would have already farmed Sylhet had he not been prohibited from doing so by their restrictions. Repeated arguments from Murshidabad concerning the "evil consequences that would result from delaying any longer the conclusion of the settlements for the present year" finally forced the Calcutta Committee by the end of May to authorize Murshidabad to enter into engagements for the revenues on the best terms that they could obtain, with the proviso that the contracts must not exceed one year in duration.⁴

The Calcutta Committee made it plain that this delegation of authority was not to be considered a precedent and was only prompted by the exigencies of the situation.

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1. MCR - CCR, 9 May 1771, CCR R67, liii, 386.
 2. CCR - MCR, 20 May 1771, CCR R67, liii, 390.
 3. "...and ought not to be rejected by you on the part of Government". Middleton - MCR, 18 May 1771, CCR R67, liii, 454.
 4. CCR - MCR, 30 May 1771, CCR R67, liii, 463.

They had hoped that the supervisors would have reported the results of their research in time for the Committee themselves to form a just and adequate settlement; that expectation had not been fulfilled and they must now depend on their subordinate agency at Murshidabad "for the execution of this important business...which we must always think should have ultimately been determined by us."¹ The one-year limit on the settlements for 1771 - 2 was specifically designed to enable the Calcutta Committee to discharge their proper responsibilities in the following year.

Sylhet was finally farmed by Middleton for the stipulated year on what he considered favourable terms. The conditions were not disclosed in Middleton's report and except for scattered and brief references do not appear in the proceedings. The farmer was later revealed to be Shadrak ul nur Manik² but nothing is known for certain about him except that he was an inhabitant of Dacca. He consented to clear off the arrears due for 1770 - 1 and by 5 February 1772 had already remitted a great part of it.³ He agreed also to meet defence costs from the gross collections, and it was not until September 1775 that the Company resumed responsibility for defence expenditure.⁴ The gross bandobast went up from 7,00,180 kahons or about 1,75,045 rupees in 1770 - 1 to 8,03,150 kahons or about 2,00,788 rupees in 1771 - 2, but this does not reveal much as gross sums give but little clue to the total collections especially when farmers are involved.

1. CCR - MCR, 30 May 1771, MFR iii, 1024 - 5.

2. Encl. in DPCR - Board, 22 Aug. 1774, BR Cons R49, xlvii, 2366.

3. Harris - MCR, 5 Feb. 1772, MFR vi, 215.

4. Holland - DPCR, 1 Nov. 1775, DFR x, 482 - 3.

The net jama or the revenues payable to the Company after defraying defence and administrative costs stood at 98,621 rupees in 1771 - 2, exclusive of Sumner's elephant surplus of 7,110 rupees.¹ Middleton therefore secured an increase of about twelve per cent over Sumner's net jama for 1770 - 1.

It is difficult to follow the progress of the Sylhet collections during 1771 - 2. The supervisor in charge of the district could not draw up his accounts with the despatch recommended by the Calcutta Committee and achieved by the other supervisors;² hence, in the monthly accounts entered in the Calcutta Committee's proceedings, there are usually no entries for Sylhet. And though the Murshidabad Committee regularly complained that the collections were behind hand, the accounts in the books at Murshidabad did not tally with the Sylhet treasury accounts. This was because, as Harris explained, the revenues of Sylhet "must unavoidably be outstanding beyond the regular periods of payment merely from the length of time it takes to transport cowries, they being months on their way to the City."³ Towards the end of March 1772 Harris said he had no reason to doubt that the farmer would fulfill his engagements. Murshidabad continued to urge Harris' successor, William Lambert, who took over in April 1772, to use his best efforts

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1. Abstract account, 13 July 1772, PCCD, 42.
 2. Harris was especially remiss; from Feb. 1771 to Mar. 1772 he communicated only infrequently with MCR. On 10 Oct. 1771 he was upbraided for "a want of that punctuality so essential for the success of the revenue system." His excuse was that he had "all the offices to regulate". Harris - MCR, nd. Oct. 1771, MFR iv, 1838.
 3. Harris - MCR, 27 Mar. 1772, Proc. MCR 6 Apr. 1772, MFR vi, np.

to secure the revenues. In the end a balance of 36,977 lahons, or about 9,250 rupees was left.¹

The one-year farming settlement of 1771 -2 thus appears to have been more successful than Sumner's settlement the previous year when on the net revenue of 87,522 rupees there had arisen a balance of 16,090 rupees. Whether or not the better outcome in 1771 - 2 was simply owing to a short-term farmer exacting the most he could from his post and was therefore artificial, it did match the trend in Bengal as a whole. The net collections of the province for 1771 - 2, just emerging from the ravages of famine, surpassed that of 1770 - 1 by almost eleven lakhs of rupees, an increase of some seven per cent. That this was the case, said the Board, was because the revenue was "violently kept up to its former standard."² As regards Sylhet district itself, when it was being farmed in October 1772, Shadrak ul nur Manik was not interested enough to make an offer.

Before 1772 was out, then, two important new directions had been charted. Controlling power in the districts had passed out of the hands of Reza Khan and his officers, and it was now generally held that farming the lands was the best method for securing the revenues. A unified approach to revenue management, the lack of which the Board had been lamenting in November 1773,³ seemed possible at last. But if the clash at district level between British power and the upper levels of Mughal officialdom had been resolved, it

1. Barwell - Thackeray, 2 Dec. 1773, DFR vii, 21.

2. Board - COD, 3 Nov. 1772, Parl.Coll.7, 300.

3. Ibid.

was only replaced by a new kind of conflict, the true dimensions of which were obscured in Sylhet district by the personal friction between Kelsall and the Board. Local officials were not seeing eye to eye with their superiors at the centre. Differences of opinion over such issues as the export of grain, the need for more troops or the curtailing of administrative expenses were warning signs of the tussle ahead. The battle could be expected to grow more intense as more substantial moves were made towards centralisation.

CHAPTER IIITHACKERAY AND THE SYLHET REVENUE FARM, 1772 - 5.

At first sight it would seem strange that the Committee of Circuit's settlement for Sylhet, instituted in 1772, actually worked for the two years it was allowed to run, while the settlements made by that same committee for the other districts of Bengal were marked by recurring annual arrears and came to be considered generally much overrated.¹ When the settlement for Sylhet was discontinued, moreover, it was not because the terms were considered harsh or exploitative, but because it became necessary to remove the farmer. For the first time since the acquisition of the diwani, and indeed since many years before that, the jama of Sylhet had been fully realized. Yet the truth was that this had been made possible not because of wise leniency or assessment but because the Committee of Circuit, by combining the farmer's authority with that of the collector, had imposed on the district a machinery for exacting the revenues more stringent than any previously known. Indeed, the new arrangement was worked so rigorously that, when considered in its wider implications and with reference to stated goals, and not merely with regard to immediate revenue yield, the settlement must be pronounced a total failure. Furthermore, the settlement produced administrative conditions the opposite of those intended. Instead of tending to centralize

1. For a general account of the farming system from 1772 to 1777, see Sinha, N.K., Economic History of Bengal ii, Chapter iv.

authority at Calcutta the Committee of Circuit left behind in Sylhet a situation in which the power of the local resident was increased and confirmed, so that William Thackeray, who held that office, was for more than two years virtually unchecked.

The discrepancy demonstrated in Thackeray's career between policy as it was conceived in Calcutta and practice in the district, and the consequent gulf between aims and results, prompts a reassessment of the role of the junior servant of the Company. In the prevailing notion, he is seen as one - and the least important - of three influences that shaped the direction of early British rule. Noticeably more attention has been paid to the other two forces, namely, the policy makers, the senior officials of the Company, anxious at first to secure as much revenue as possible and later as much as could be obtained without injuring the prospect of future yields; and the native officialdom, striving with diminishing vigour after Reza Khan had recalled the amils, to salvage such parts of the old system as they could. Conflict has often been viewed as a clash between an emerging order and a decaying one, personalized as the Calcutta Council on the one hand and the great native officials on the other.¹ But the battle lines were not so simply drawn. Conflict, not always open, also arose between the Company as the supreme authority and its junior servants in the mofussil,² and sometimes the latter won the skirmishes if ultimately losing

1. See, eg. Khan, Chapter 10.

2. Especially when the Company tended to become a vehicle for the achievement of private ambition. See Furber, H., John Company at Work, Appendix A, 327 - 42.

the war. The evidence suggests that in some circumstances, which obtained in special measure in distant Sylhet, the role of the junior servant could be so dominant and his influence and power so great as to preclude the Company from interposing any real directing hand in the affairs of the district. What mattered was not the revenue system itself but the way the Company official on the spot employed the apparatus of that system in pursuit of his masters' aims or, as it turned out not infrequently, in pursuit of his own. In such a situation the substance of the Company's central authority receded, although paradoxically the local official was the Company's representative and sanctified his position with the halo that crowned every Company servant. Effective control by the Company was affirmed only by periodic commissions of inquiry. It will therefore be the purpose of this chapter to examine, for Sylhet, the third force at work in the Bengal countryside - that of the Company's local representative.

The years 1772 - 5 may be seen as a test case in any argument about the location of power within the revenue system for to the ever present tendency to bureaucratic centralization was added the powerful influence of Hastings, who took over from Cartier as governor of Bengal in April 1772. His stand on this issue was conditioned by his well-known distrust of the supervisors and by his idea of what should be the structure of the Company's government in Bengal. He considered the supervisors a "capital defect in our constitution" and was convinced that they were manipulated, to the detriment

of the country, by their unscrupulous banians.¹ As for the existing administrative system, it seemed to Hastings that the Supreme Board in Calcutta exercised no efficient control over the subordinate functionaries.² He wrote of the Government in Bengal as consisting of the supervisors in the districts, the Revenue Committees at Murshidabad and Patna, and the Council at Calcutta and ruefully commented: "the order in which I have named them is not accidental, but consonant to the degree of trust, power and emolument which they severally possess."³ He added that all trust, power and profit were in the hands of the Bengal government's deputies and that "the degree of each [was] proportionate to their want of rank in the service."⁴

As a means of asserting the authority of the centre, the Calcutta Committee of Revenue which had only grudgingly allowed the subordinate Committee of Revenue at Murshidabad to settle the revenues for 1771 - 2, decided in May 1772 that they would make the new settlement themselves. They formed themselves into a Committee of Circuit to tour the districts in order to obtain a better idea of the capacity of the lands and to farm the revenues on the spot.⁵ This was not the

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1. Hastings called the banians "devils". Quoted in F. M. Sachse, "Thackeray's Apologia", BP & P Jan. - June 1931, 41 - 50.
 2. Gleig, G.R., Memoirs of the Life of the Right Hon. Warren Hastings i, 213.
 3. Quoted in M. E. Monckton Jones Warren Hastings in Bengal 1772 - 1774 148.
 4. Ibid., 146. cf. "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?" Hastings - Josias Dupré, 26 Mar. 1772, quoted in Gleig, i, 234.
 5. Resolution 3, 14 May 1772, CCR R67, liv, 253.

first time such a tour had been proposed: the year before the Murshidabad Committee had decided to send their members on a circuit of the districts to arrange the settlements locally but lack of time prevented the full execution of that plan. When the Calcutta Committee now put forward their proposals for a circuit a prime consideration was the desire to fix the revenue engagements after enquiry on the spot, and not as had been the case at Murshidabad, centrally to decide the demand for all the districts upon conjectural estimates of the value of the lands. It was specifically resolved in the proceedings that the members would make the individual district settlements at the sadr kachari of each district.¹ But it was perhaps never seriously intended that all areas should be visited, and for some districts like Sylhet, therefore, the idea of a local investigation, the *raison d'être* of the whole affair, was a dead letter from the start.

The Calcutta Committee's deliberations on the circuit and farming of the districts took them two months into the new Bengal year, 1772 - 3. In April 1772 the Committee at Murshidabad complained that although the new revenue year had begun they had received no instructions regarding the settlement and were fearful that a delay in adjusting the revenue engagements would have an adverse effect on the collections.² But the Calcutta Committee were determined to make the new settlements "upon a plan of greater

1. Resolution 3, 14 May 1772, CCR R67, liv, 253.

2. MCR - Supervisors, 16 Apr. 1772, MFR vi, np.

stability and duration than the settlements of late years had been" and to proceed with "proper deliberation."¹ They hoped that their new settlements when finalised would work so well as to obviate any ill effects that might be caused by a late start.² The supervisors were in the meantime to encourage cultivation of the lands on which the rents depended but they were prohibited from holding the punya at the sadr kachari or from entering into any engagements for the new year.³ The intention was obviously to prevent the Company from being subjected to claims for preference from the incumbent farmers before it was ascertained whether more favourable terms might not be obtained for the Company.

That the system should be one of farming rather than of direct management was a decision already taken. No one in the Calcutta Committee raised it as an issue. Rather, the members simply restated, in May 1772, their conviction that farming the lands was the best course open to a Company, which could not itself enter into "the detail and minutiae" of the collections.⁴ If the Company undertook that task, then

the business of the service already so great that much of it is unavoidably neglected would be rendered so voluminous and the attention of the Board so divided that nothing would be duly attended to. The current affairs would fall into irrecoverable arrears, the resolutions upon them [might] be precipitate and desultory, the authority of the Government set at nought.⁵

1. CCR - MCR, 16 Apr. 1772, MFR vi, np.

2. Ibid.

3. CCR - MCR, 6 May 1772, CCR R67, liv, 172 - 3.

4. Proc. 14 May 1772, CCR R67, liv, 247.

5. Ibid., 248.

But more significantly, the Committee considered that the power which the Company must necessarily delegate would invite abuses, and "the most pernicious consequences" would ensue from the impossibility of finding time to examine and correct them.¹ The point was well made. However, since delegation must occur whether farmers or other agents were employed it might be thought that in rejecting the use of supervisors the Company had merely been choosing between evils, but there is no evidence that the members thought in these terms. It would be fairer to deduce that under Hastings' influence the Committee as a whole were primarily concerned to restrict the scope of the junior civilians in the districts.

The main issue on which the members of the Committee had to make up their minds was that of the length of the farming leases. Their decision was in favour of long leases. The four main reasons advanced in support of such leases were cast for the most part in the form of objections to short leases. To let the lands on a long lease, it was stated, was for many reasons a necessary consequence of letting them.² Firstly this was so because the farmer who held a one-year lease took what he could "with the hand of vigour" and in his dealings with the lesser talukdars and ryots was often "necessarily rigid and even cruel" since the arrears after his lease had expired were "at best a doubtful debt if ever recoverable". He was tempted to exceed "the bounds of right" and to "augment his income by irregular exactions", for there was nothing to restrain him since he had nothing to lose if

1. Proc. 14 May 1772, CCR R67, liv, 248.

2. Ibid.

the inhabitants deserted the lands and the crops were neglected. Secondly, some of the "richest articles of tillage require/d/ a length of time to come to perfection"; the outlay of one season was repaid by the crops of a succeeding year, and no farmer would render either aid or encouragement to "a culture of which another is to reap the fruits". Thirdly, the annual transfer of responsibility for the revenues was a source of discouragement to the ryot since it deprived him of takavi, those government loans which were necessary to enable him to buy seed, cattle and implements. Fourthly, a short term farmer would do nothing to reclaim "the immense tracts of waste land" which were spread over the country.¹ The reverse of these arguments was taken as truth: a long lease farmer would invest in reclamation; he would not risk causing desertion of the lands by oppressing the ryots; the cultivators would grow familiar with his authority and that might breed a mutual or understanding attachment.² Nobody raised any question about what was likely to happen in the last year of a long lease: that would have raised the question of permanent settlements everywhere, a slightly premature consideration.

The Calcutta Committee of Revenue decided that the settlement should run for five years.³ Though the members were aware that from local considerations of soil and crops a quinquennial term might not be suitable everywhere, regularity was thought desirable, and it was instructed that

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1. Proc. 14 May 1772, CCR R67, liv, 248 - 50.
 2. Ibid., 250.
 3. Resolution 1, 14 May 1772, CCR, liv, 251.

where engagements had already been entered into they should be extended so that "the whole leases of the province... [might] fall [in] at one time".¹ The five-year term, it was thought, was long enough to be immune from the many criticisms that could be levelled against a short lease but not so long that the farmer might "acquire an influence so great in the lands as to injure the rights or authority of his successor, or lest the knowledge of their value be confined to the present possessor and lost to others."²

The plan of farming the districts was cemented in a number of resolutions³ some of which bear a special relevance to the events which later unfolded in Sylhet. These events were extraordinary, it is true, but they almost certainly reflect something of what was happening in the other districts. It was almost as if the members of the Calcutta Committee were endowed with the ability to prophesy and sought to frame regulations to belie their own portents. Resolution 7, for example, provided for a diwan, chosen by the Board, to assume a joint responsibility with the collector in superintending the revenues. The diwan was to keep separate accounts of the collections and to countersign all orders circulated in the mofussil, all receipts granted to the farmers and all invoices and accounts transmitted to the sadr.⁴ In other words, the diwan was envisaged as a check

1. Resolution 1, 14 May 1772, CCR, liv, 252.

2. Ibid., 251.

3. For a list of the resolutions, see Banerjee, D.N., Early Land Revenue System in Bengal and Bihar, 157 - 69.

4. Resolution 7, 14 May 1772, CCR R67, liv, 253.

upon the collector. This, of course, was good Mughal practice and might have been borrowed by the Committee as a natural consequence of working with Muhammad Reza Khan and other Indian officials of the old school. Resolution 9 forbade the collector or diwan to send sepoys, peons or other persons "with authority" into the farms except where there was a clear threat to justice or peace, and where the farmer was unable or his authority insufficient to deal with the situation.¹ Resolution 10 was a straight prohibition against extortion. The farmer was to demand from the ryots no more than the sum specified in their pattas or written leases.² Resolution 16 was intended to prevent the collector from engaging in the grain trade on the justifiable assumption that if the collector were to trade in any article he would create, either intentionally or otherwise, a monopoly in that article in his district.³ Hastings thought that this prohibition should apply to all the "necessaries of life" but it was confined for the time being to grain.⁴

Another resolution, the seventeenth, had an immediate bearing on what became Thackeray's practice in Sylhet. This stated:

That no peshcar, banian or other servant of whatever denomination, of the collector or relation or dependent of any such servant, be allowed to farm lands, nor directly or indirectly to hold a concern in any farm; nor to be security for any farmer. That the collector be strictly enjoined to prevent such practices; and that if it shall be discovered that any one under a false name or

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1. Resolution 9, 14 May 1772, CCR R67, liv, 254 - 5.
 2. Resolution 10, 14 May 1772, CCR R67, liv, 255.
 3. Resolution 16, 14 May 1772, CCR R67, liv, 257.
 4. Banerjee, D.N., 165.

any kind of collusion hath found means to evade this order, he shall be subject to a heavy fine proportionate to the amount of the farm, and the farm shall be relett /sic/ or made khas; and if it shall appear that the collector shall have counternanced, approved or connived at a breach of this Regulation, he shall stand ipso facto dismissed from his collectorship. Neither shall any European directly or indirectly be permitted to rent lands in any part of the country.¹

The Calcutta Committee were well aware that if collectors were allowed themselves to farm the lands, they would obtain them upon their own terms, as it was unlikely that anyone would compete with them.² But their objections went further. It was not fit, the Committee said, that the servants of the Company should be dealers with their masters, adding:

The collectors are checks upon 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 oppression/?³

The effort to forestall specific abuses contained in these regulations reveals immediately the Calcutta Committee's awareness of the substantial problems that it faced in revenue administration. Unhappily, at the same time, it reveals no less clearly the Committee's failure to recognize that the framing of regulations was of little utility unless there was some machinery to check that the responsible officials in fact adhered to the regulations. This was the real Achilles' heel of the Company's government. Without

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1. Resolution 17, 14 May 1772, CCR R67, liv, 257 - 8.
 2. Banerjee, D.N., 166.
 3. Quoted in Banerjee, D.N., 166.

institutions to follow the regulations through to the point of implementation, the centre of necessity gave immense opportunities to the local officials, both European and Indian, to twist and thwart orders carrying the sanction of the highest authority. For example, in Sylhet resolution 7 was subverted and resolution 9 disobeyed; resolution 10 was honoured more in the breach than in the observance since it was only rarely that pattas were granted and resolution 16 more in the letter than in the spirit as it did not prevent Thackeray from monopolizing the salt trade, while resolution 17 was honoured not at all.

The last of the twenty-four resolutions authorized the Committee of Circuit to "regulate" the structure of the Dacca supervisorship. It was noted that the supervisorship of Dacca "not only from the extent of its limits, and the magnitude of its revenues, but also from its being entirely composed of a multitude of inconsiderable zemindarrees" was a charge too complicated to be handled by the chief of Dacca. The subsidiary districts attached to Dacca were so distant, said the Committee, "as to be liable to... inconveniences".¹ This point of view had been impressed on the Committee by John Harris both during his term as chief of Dacca with responsibility for Sylhet and since April 1772 as a member of the Board. On 15 May 1772 he took up the question again, saying:

...the Sylhett [*sic*] collections are considerably in arrear, and subject to many irregularities from the want of a local resident, its distance from Dacca rendering it impossible for the present

1. Resolution 24, 14 May 1772, CCR R67, liv, 261 - 2.

supravisor to pay the necessary attention or constitute such regulations which might secure to the Company its full revenue; that the chunam contracts which are of such immediate and serious consequence to this government have very materially failed from the mismanagement and jealousies of the contractors; that it being a frontier province, wherein the nature of the Company and its rules of government are very superficially known, and scarce a rule for conduct exists, each zemindar considering himself as independant [sic] is continually raising insurrections and committing all kinds of depra-dations [sic] on his neighbour, by which the collections frequently suffer, and the chunam works are totally deserted.¹

There is no report, incidentally, of Harris ever having visited Sylhet while chief of Dacca. However, his bleak but substantially convincing picture of conditions in the district led the Committee to recommend that a servant of the Company should reside at Sylhet though leaving it to the Committee of Circuit to determine finally on the expediency of such an appointment. In the meantime, in order to provide evidence for the Committee of Circuit and to improve matters in the district generally and at the chunam works in particular, they decided to send Thackeray to Sylhet as an amin.² His specific brief was to

make the strictest enquiries...and furnish himself with every necessary material for the assistance of the Committee [of Circuit] in forming a plan for the future conducting of the collections and the chunam business on the most advantageous and permanent footing and...prepare a rent-roll of the province to be laid before them on their arrival...[at Sylhet].³

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1. Harris' representations concerning Sylhet, 15 May 1772, CCR R67, liv, 268 - 9.
 2. Proc. 15 May 1772, CCR R67, liv, 269.
 3. Ibid.

The post of amin was certainly less than Thackeray had coveted and what John Harris, his brother-in-law, had hoped to help him to secure. However, though less grand than an up-country collectorship, it was as much as Thackeray had any right to expect. His career in the service had hitherto been distinguished only by his flair for moving in the right circles, where he had no doubt found it an advantage to have two eligible sisters.¹ Born in 1749, the youngest of sixteen children of the Archdeacon of Surrey and the daughter of the Lord of the Manor of Butler's Marston, Warwickshire,² his background was not markedly different from that of other aspirants to the Company's service. His father died when he was eleven and a few years later his mother "thankfully accepted" a writership in the Company for him.³ At fourteen, Thackeray went through the usual step of enrolling with a writing-master to learn book-keeping. He graduated in 1765 with a lukewarm recommendation from his teacher that he had gone through "a regular set of merchants' accounts and the practical rules of arithmetic" and understood what he had learnt "as well as most young gentlemen of his age and experience".⁴ He arrived in India in June 1766 and was first appointed to the secretary's office. The next year he was promoted to assistant treasurer or

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1. One married James Rennell, the surveyor, the other John Harris.
 2. Hunter, W. W., The Thackerays in India, 66.
 3. Ibid., 67.
 4. Recommendation of J. Sharpe, writing-master, Writers Petitions, J/1/6, 56.

cash-keeper under Verelst.¹ His first real break came in 1769 when Cartier employed him as a secretary, though he served more as a personal assistant to the governor.² Cartier had spent his whole inland service at Dacca and he knew what opportunities existed there for a young civilian. In 1771 he appointed Thackeray a factor and fourth in council at Dacca with a monthly salary of 495 rupees.³

An appointment as an amin, though hardly the summit of Thackeray's ambition, placed him, as a one-man commission of inquiry, in a strong position. The Board had played straight into Thackeray's hands and he was too shrewd not to realize it. When he was called upon by the Committee of Circuit to present the result of his investigations into conditions in Sylhet, he did so in such a way as to emphasise the pressing need for a local resident at Sylhet and his own suitability for the post. The only check on what Thackeray had to say about Sylhet was Harris himself, and there was no danger that they would disagree too much with each other. In fact, Thackeray's report read suspiciously like Harris' statement of 15 May 1772.

On 1 October 1772 the Committee of Circuit arrived at Dacca which was to be their headquarters for dealing with the settlement of Dacca, Sylhet, Lakshmipur and Sandwip.⁴

1. Hunter, 69.

2. Ibid., 70.

3. Ibid., 83.

4. Previously, the Committee had sat at Krishnagar (9 June - 28 June 1772) and at Kasimbazar (7 July - 17 Sept. 1772).

The Committee was already reduced in numbers; Hastings had returned to the Presidency two weeks earlier and with the dissolution of the Murshidabad Committee of Revenue on 8 September¹ Middleton had also withdrawn, posted at Murshidabad with triple duties as Resident at the Durbar, chief of Kasimbazar and supervisor of the Western division of Rajshahi. The remaining members, Philip Milner Dacres, President, John Graham and James Lawrell, anticipated no difficulty in following the pattern established at Kasimbazar where a settlement had been made for Nadia; the procedure was to settle the revenues with the zamindars where they were willing to agree to the terms the highest bidder had offered, or else, to rent the lands to the highest bidder and grant the dispossessed zamindar a percentage of the annual revenue as an allowance.

But at Dacca the Committee immediately ran into a stumbling-block. They had been preceded by an advertisement inviting tenders for the farm of Dacca and of Sylhet but none had been received.² Another notice was put out on their arrival requiring prospective farmers who could produce acceptable security to "deliver in seal'd proposals specifying

1. The MCR was dissolved on 8 Sept. 1772 as a further centralizing measure (Khan, 239); so too was its equivalent for Bihar, the Patna Committee of Revenue. At the same time the Khalsa was transferred to Calcutta. (Hastings was not enamoured of the subordinate Committees at Murshidabad and Patna any more than he relished having to work through supervisors. He saw the Committees at Murshidabad and Patna as "lords of those capitals, and of the districts annexed to them, .../disposing/ of the first offices of the state." Hastings - Josias Dupré, 26 Mar. 1772, quoted in Gleig, i, 235).

2. Proc. 3 Oct. 1772, PCCD, 1.

the annual rent they [would agree to] give for each pergunnah separately," the closing date for tenders being extended to the fifth of Kartik, that is, late October.¹ The Committee of Circuit then turned to the specific task they had been commissioned to perform regarding Sylhet and asked Thackeray, who had been in Sylhet since 26 July 1772 but had returned to Dacca to await their arrival, to produce the result of his researches.²

In his report, which the Committee considered on 10 October 1772, Thackeray dealt with law and order generally, the revenue charges and collections, and the chunam works. He paid special attention to the last two subjects, knowing full well the importance the Board attached to them, and he took every opportunity to argue for a local resident.

He claimed that "heretofore neither regulations, law or equity...[had] existed in this wretched province [Sylhet]".³ It was not surprising, of course, that the district was in a state of disorder, for the decay of Mughal rule, which had never been particularly secure in Sylhet, had not been made good by the firm imposition of the Company's authority. Some zamindars obviously had taken advantage of the power vacuum and as Thackeray complained, considered themselves "in a manner independent" and behaved as though the Company scarcely existed.⁴ This applied especially to Ahmad Reza, zamindar of Baniachang and Laour, the most powerful landholder in the district. To make matters worse,

1. Proc. 3 Oct. 1772, PCCD, 1.

2. CC - Thackeray, 3 Oct. 1772, PCCD, 2.

3. Thackeray - CC, 25 Sept. 1772, PCCD, 31.

4. Ibid., 32.

there were even some zamindars, especially those whose lands lay near the northern foothills, who though within the legal limits of the Company's jurisdiction regarded themselves as subjects of the neighbouring Jaintia Raja or of the petty Khasi hill chiefs instead. If this state of affairs were not corrected, Thackeray said, these zamindars could only become more troublesome.¹ As an example of the independent spirit of the zamindars, he recounted the case of a Garro² woman whose land was apparently rich in chunam and was consequently despoiled because of the demand for lime. After appealing to the diwan at Sylhet for redress she was granted a new plot just south of the Surma river, but the zamindar of the pargana involved refused to allow her to take possession of the land. In retaliation the angry hill people stopped the chunam boats and only the presence of the Company's chunam agent prevented more serious conflict.³

Further, Thackeray complained, even those who acknowledged the Company's presence distorted and misused their position: "Every man assuming the title of an English gomasta comits [sic] the greatest crimes with impunity". Thackeray reported that numerous complaints had been made to him on that score and that many more people had been deterred from complaining because they knew that he was only an amin.⁴ "From whence is justice to proceed but from a resident residing on the spot/?/" asked Thackeray. The poor natives

1. Thackeray - CC, 25 Sept. 1772, PCCD, 32.

2. Thackeray probably meant a Khasi or a Bengali-Khasi.

3. Thackeray - CC, 25 Sept. 1772, PCCD, 32.

4. Ibid., 33.

were subjected to the greatest oppression, he commented, and he cited the specific example of a gomastha who had had people confined for refusing to buy his salt and who had forced others to purchase his tobacco at a price far above that current in the bazaars.¹ Thackeray neatly concluded that part of his report with the reflection, "this one instance of many I could mention sufficiently points out the necessity of a local resident."²

Thackeray's picture of lawlessness in Sylhet was meant to reflect no doubt on the poor capabilities of the diwan and in all probability he exaggerated a great deal. The intractability of some Sylhet zamindars is not disputable. But the story about the Garro woman is unlikely, for the chunam deposits were in the hills outside the Company's jurisdiction and there was no reason why a hill woman should have had to be compensated with a plot of land in Sylhet district; in any case, the authority of a diwan to alienate lands within a zamindari is questionable. Thackeray, it appears, also exaggerated the oppressive practices of the gomasthas; the day after his arrival in Sylhet, he said, he had had to release "several men who...had been long confined for refusing to purchase salt of a gomasta."³ As an amin, though, Thackeray had no authority to interfere if people were confined. One also wonders how Thackeray knew that because he was simply an amin many people were put off from submitting

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1. Thackeray - CC, 25 Sept. 1772, PCCD, 33.
 2. Ibid.
 3. Ibid.

their complaints.

In setting out the revenue charges Thackeray once again revealed his anxiety to advance his own appointment as collector of Sylhet. The greatest expense, as has been shown, was in maintaining the outposts on the frontier. Harris had been adamant when he was supervisor of Dacca and Sylhet that the charges though heavy were necessary. Thackeray, however, asserted that the cost of running the thanas had "swelled enormously to no purpose."¹ Yet the evidence rather was that more mud forts were needed, the established number being insufficient to contain the periodic incursions of the hill tribes. The frontier, as Harris had said, was a hundred miles long, and vast stretches were unguarded. What was needed also was proper supervision of the existing thanadars who were prone to turn a blind eye to the activities of the invaders and even to act in concert with them. Thackeray, however, chose to argue that when proper laws were established in the district, by a local resident, it would be no difficult matter to keep peace with the neighbouring tribes, and if they still made trouble "a few seapoys would strike more terror and more effectively suppress it" and at less expense than the thanadars and their barqandazes.² But sepoys, though they might be used effectively in an invasion of the hills, as indeed they were used two years later, were not suitable for policing the frontier and suppressing disorder there. In any case, the connection that Thackeray suggested

1. Thackeray - CC, 25 Sept. 1772, PCCD, 32.

2. Ibid.

between good order in Sylhet and the good behaviour of the hill tribes was largely illusory; even fifty years after Sylhet had been under the Company's jurisdiction and the district had been pacified it was still not as easy to control the hill tribes as Thackeray had imagined.

The papers relating to the collections which Thackeray submitted to the Committee of Circuit included an abstract tahud¹ of Sylhet and a statement which showed that on 3 June 1772 the Sylhet collections were in arrears by 58,938 rupees, some sixty per cent of the total demand up to that point.² Thackeray's intent was clearly to show the collections in an unfavourable light. But when the accounts with which he presented the Committee were drawn up the Sylhet year had not yet ended and the diwan had promised that all outstanding sums would be collected. Thackeray did not report what had happened to the collections between June and September. Instead he argued that it was unlikely that the diwan could have made good his promise since he did not have sufficient authority over the zamindars to induce them to pay the instalments at the stipulated times and since the zamindars were continually evading payment and on the look-out for "every opportunity which might serve to retard the collections"³. There was some truth in Thackeray's assertions: some

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1. An account of stipulated rent. The net jama was Rs.98,621.
 2. This total demand was made up of Rs.67,913 (that part of the net jama due by June), Rs.10,069 (still to be collected for 1770 - 1) and a small sum which Sumner had added to the demand.
 3. Thackeray - CC, 25 Sept. 1772, PCCD, 32.

zamindars were indeed beyond the authority of the diwan and reports of a new chief being appointed to Dacca and of a resident coming to Sylhet might have affected the collections.¹ In fairness, however, it ought to be stated that the revenues of Sylhet never were paid in strict accordance with the list of instalments. Nor was it the case, as Thackeray implied, that a collector would easily succeed in establishing the Company's authority over the zamindars where a diwan had failed.

Thackeray had made a special detour on first going out to Sylhet to inspect the chunam works at Laour in the north-west of the district, and he reported to the Committee of Circuit that the mismanagement of that branch of the Company's business was equally the fault of John Galloway, the Company's agent in charge of producing the chunam, and of John Blair, a private contractor responsible since 1769 for shipping the chunam to Calcutta. Thackeray had little cause to invent: the two parties did not work well together and blamed each other for deviating from previously agreed arrangements.² Galloway charged that Blair did not produce boats, either in the number or at the time stipulated in Blair's contract; for example, Galloway said, Blair ought to have ensured that by 20 November 1771 there were enough boats at the works to take on 30,000 maunds of chunam but the boats arrived only at the end of the month and then only

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1. Whether these reports would have been enough, as Thackeray said, to put a total stop to the collections is debatable. Thackeray - CC, 25 Sept. 1772, PCCD, 32.
 2. See Blair's contract, dated 28 Sept. 1771, CCR R70, xv, 428 - 31.

eight of them, all of small burthen.¹ Blair sent his boats not in a fleet, Galloway further charged, but just a few at a time which involved "a daily delivery, and ruffles the temper of working people."² The contractor was also accused of keeping the chunam for long periods at Ajmiriganj, a town on the southern course of the Surma river, and of causing Galloway to be blamed for the late arrival of supplies at Calcutta.³ For his part Blair maintained that the agent did not have the chunam ready for transport at the agreed time which meant that often the boats had to be sent out when the rivers were low; at that time only small boats could be used but it was still necessary to lighten the cargo two or three times between the works and the depot at Ajmiriganj.⁴

There can be no doubt that Galloway worked under difficult conditions. He did not have the means of enforcing the government monopoly in the production of chunam. Blair himself had built a kankarkhana⁵ and offered more than the rate of 7 puns for 100 maunds of the raw stone which Galloway on the part of the Company was authorized to pay.⁶ The people who fetched the stone from the hills preferred to do business with Blair and thus production at the Company's

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1. Galloway - Thackeray, 26 June 1772, PCCD, 34.
 2. Ibid., 35.
 3. Ibid.
 4. Blair - Thackeray, 1 July 1772, PCCD, 36.
 5. Chunam works, from Kankar, coarse limestone, and khana, a house or place.
 6. Galloway - Thackeray, 26 June 1772, PCCD, 35.

works suffered.¹ Apparently, to add insult to injury, Blair kept two gomasthas at the Company's works who were continually causing disturbances in Galloway's absence, as if, Galloway charged, "out of spite and malice to annoy my business."² In addition, the local zamindars were at best unco-operative. Ahmad Reza, in whose zamindari of Laour most of the chunam was burnt, was especially troublesome. Thackeray described his behaviour in the following words:

He exerts his utmost endeavours to make the people desert his [Galloway's] works, interrupts the wood cutters, will not admit of the establishment of a common haut [nat] and in short puts every obstable [sic] in the way of the contractors and chundhasses....³

Even the thandars acted in concert with the hill chiefs to disrupt the chunam trade. Rai Ram Khan, thanadar at Pandua, for example, helped the Khasi chief of Pandua by levying extraordinary customs dues at the passes. He had thus contrived to stop eighty people from transporting stone from the hills for five days in August and fifteen days in September 1772 at the precise time when the raw chunam had to be brought from the hills, the rivers then being at a favourable height.⁴

As for the contractor, if he was less than efficient in adhering to the terms of his contract, it was partly because of his growing dissatisfaction. The remuneration he received, he had complained to Harris, was not equal to

1. Galloway - Thackeray, 26 June 1772, PCCD, 35.
2. Ibid.
3. Thackeray - CC, 25 Sept. 1772, PCCD, 31. Chundhasses were wood gatherers.
4. Galloway - Thackeray, 26 June 1772, PCCD, 34.

the risk and danger involved in his work.¹ At the end of 1769, the first year of his contract, all his boats had been rendered useless, their hulls having been eaten away by worms and salt water. Nevertheless, the next year, the year of the great famine, he had managed to transport all the chunam produced in spite of the dearness of boat stores and the scarcity of provisions. At the beginning of 1771 he had built a number of new boats in the hope that his pay would be increased² but he had been disappointed.

To remedy matters at the chunam works and to increase production, Thackeray offered his predictable solution. What was needed, he pressed, was proper supervision and that could only come from a local resident. He assured the Committee of Circuit as follows:

...when I am properly confirmed in my station at Sylhet all these inconveniences will be avoided, and the Company might have their present quantity /of chunam/ increased [sic] to 1,50,000 or 1,60,000 maunds p[er] annum, for I was an eyewitness that the materials are in the greatest abundance, and I am well.../persuaded/ that to prevent any future complaints or deficiencies in this article, there only wants proper encouragement and protection to the chundhasses with a proper influence over the jamindars, zanadars &c.³

Thackeray's report contained an even more powerful 'plug' on his own behalf. On his arrival at Sylhet, he said, he ordered Ahmad Reza to the kachari but the zamindar had taken a month to comply with the summons. Thackeray

1. Blair - Harris, 8 Oct. 1772, PCCD, 36.

2. Blair hoped for an increase of Rs.7 per 100 mds., i.e. from Rs.38 to Rs.45 per 100 mds. Ibid., 37.

3. Thackeray - CC, 25 Sept. 1772, PCCD, 31.

surmised that Ahmad Reza acted "from a consciousness of having nothing to apprehend from a want of full authority in me..."; this news "naturally spread over the province" and rendered his position "irksome".¹ He did not see, therefore, any point in his returning to Sylhet as an amin "without any authority". To do so would be ineffectual; with his hands so tied, he "could only hear, not redress...grievances;" and furthermore, his presence in that capacity would furnish the diwan with an additional excuse to explain why the collections were not up to date.²

With no objective check on Thackeray's statements, it was hardly possible to resist the force of his arguments. The Committee, considering the various points he had raised, decided unanimously

that the nomination of a Company servant to reside in quality of collector at Sylhet will be eligible for the following purposes; first, to forward the regular payment of the collections, which owing to the distance of any immediate inspection appear to be extremely [sic] backward; secondly to investigate the exorbitant charges which it appears may admit of considerable retrenchment and produce an handsome increase of revenue. Thirdly, to establish a regular judicial authority to which the inhabitants may be amenable and have an opportunity to rely for redress of their grievances. Fourthly, to ingratiate thereby the affections of the ryats and bring them to a state of more civilized subjection to the Company's government. Fifthly [sic], to facilitate and increase the provision of chunam an article so greatly wanted for the service of the Company...³

They nominated Thackeray as collector and asked the Board to confirm the appointment.⁴ They also authorised a list of

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1. Thackeray - CC, 25 Sept. 1772, PCCD, 32.
 2. Ibid., 32 - 3.
 3. Proc. 10 Oct. 1772, PCCD, 43.
 4. Ibid.

public officers and appointed a diwan to the district.

Thackeray was given fresh instructions¹ and ordered to return to Sylhet immediately. He was to "stimulate" the farmer's agent to collect the outstanding revenue, and, since the Committee thought it likely that the district would pass to new farmers with the impending settlement, he was to ensure that no encroachments were made on the revenues of 1772 - 3. Thackeray was ordered to undertake another inquiry into the revenue charges to see how much reduction was feasible: the Committee thought that the charges were "extravagantly high" in comparison with the jama.² They wanted this report before the settlement was concluded in order to make the new farmers accountable for the revenue charges. Galloway was to act under the collector in the manufacture of chunam and they were to aim at maximum production. Thackeray was also empowered, prior to the establishment of a diwani adalat, to hear and redress grievances that required immediate attention and was asked to look particularly into the conduct of the gomasthas.³ The Committee were insistent on this last point, returning to it on 3 November 1772 when they recommended to Thackeray the publication of "an advertisement enforcing a free and spontaneous purchase and sale in all articles of merchandise

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1. CC - Thackeray, 10 Oct. 1772, PCCD, 43 - 5.
 2. They did not think it expedient, however, to radically alter the defence arrangements as Thackeray had suggested.
 3. There is no record of Thackeray taking up the case against gomasthas, further proof perhaps that he overdid their oppressive practices.

and notifying to the country that the court of adaulut will be open to grant redress and relief from all acts of violence and oppression."¹

Six days after Thackeray had been appointed collector and while he was still at Dacca, he informed the Committee that "Dessyram and inhabitants of Sylhet" had submitted proposals to him for farming the district.² According to the terms of the proposals, the prospective farmers would give an increase at the end of the first year of 20,000 rupees on the net jama of 1771 - 2 of 98,621 rupees, an increase of twenty per cent, together with a rasad or accumulating increase of 2,500 rupees for each of the four succeeding years.³ At that rate the increase for the fifth year would be 30,000 rupees on the jama of 1771 - 2, while the total additional payment over the five years would amount to 1,25,000 rupees, almost the equivalent of an additional year's revenue. In addition the farmers would bear the cost of the thanas⁴ and would be responsible for the arrears of 1771 - 2.⁵

The Committee of Circuit appear to have been delighted with these proposals, especially since they seemed to have been tendered by inhabitants of the district whose ties to the area might "be expected to bind them to promote

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1. CC - Thackeray, 3 Nov. 1772, PCCD, 94.
 2. Thackeray - CC, 16 Oct. 1772, PCCD, 65.
 3. Thackeray - CC, 16 Oct. 1772, PCCD, 65. Sylhet had been affected by the famine of 1770 only marginally: a rasad lease was therefore not strictly relevant.
 4. CC - Board, 3 Nov. 1772, PCCD, 97.
 5. This appeared to have amounted to Rs. 9,249. Barwell - Thackeray, 2 Dec. 1773, DFR vii, 21.

the prosperity and improvement of the lands and the welfare and ease of the reiat's."¹ The farmer of Sylhet in 1771 - 2 had been a resident of Dacca. The Committee accepted the proposals but made no investigation into the exact identity of these inhabitants of Sylhet, a district noted for the absence of men of wealth. The names of the prospective farmers did not appear on the rent-roll of the district for 1771 - 2 which Thackeray had submitted, so it should have been obvious to the Committee that they were neither zamindars, nor erstwhile petty farmers, nor securities. Thackeray later admitted that the names he had submitted were invented and that he was the farmer. But in October 1772 either the full implications of the proposals were lost on the Committee, who seemed to have regarded Sylhet as a troublesome distraction from the main business of dealing with Dacca, or the members were too swayed by the additional revenue offered to ask questions; or there was some collusion between Thackeray and at least one of the members of the Committee. There is some evidence of collusion; the proposals were not made in the prescribed manner, that is, in sealed envelopes with the revenue for each pargana separately specified; the contract was concluded before the Committee received the report on revenue charges for which they had asked; and Lawrell and Thackeray, it was later revealed, were involved in business together.² The casual manner in which the Sylhet settlement

1. Proc. 20 Oct. 1772, PCCD, 66.

2. See Sinha, N.K., ii, 81. Thackeray and Lawrell, as was disclosed from an examination of the Khalsa books, were later involved in a deal in elephants. Thackeray had supplied elephants to the Company as the "farmer of Sylhet." He steadfastly refused to disclose the identity of his agent in Calcutta despite repeated questioning by the majority on the Board who were intent on discovering whether Hastings, who had accepted the tender of elephants in Sept. 1774, knew at that time that Thackeray held the Sylhet farm. See Board's Proc. 14, 18, 21, 25 and 28 June and 2 July 1776, BR Cons 349, lxii, various paging.

was concluded is striking. The formula devised at Kasimbazar and which the Committee had proceeded to apply to Dacca was abandoned in the case of Sylhet. Instead, the entire district was treated as a single zamindari and let in a general farm. And even the Board asked no questions when on 17 November 1772 they ratified the settlement.¹

The Committee of Circuit concluded their business at Dacca on 27 November 1772 and the next day they moved on to Rangpur. Meanwhile, towards the end of October, Thackeray had arrived at Sylhet town to take up his new position as collector. His first move was to get rid of Samunderam, the diwan appointed by the Committee to Sylhet.² That much is clear, though the dismissal was enmeshed in charge and counter-accusation. It was almost three years before Thackeray reported and attempted to justify his action. Samunderam, he then said, had offered him a bribe of 15,000 rupees in exchange for "full and unlimited powers" in the mofussil.³ Thackeray explained that he recognized the true character of Samunderam and thought it best to remove him and entrust

1. Board - CC, 17 Nov. 1772, PCCD, 143.

2. It was vital that Thackeray should remove the diwan if he wanted a free hand: this is evident from Hastings' description of the diwan as a person deliberately "charged with authority" and "placed nearly on an equality with the collectors, inferior indeed in name and appearance, but of superior importance in the actual direction of the collections." Hastings - Harris, 13 July 1772, Add.Mss. 29125, 108. (No evidence is available regarding Samunderam's previous career).

3. Thackeray - Board, 15 Jun. 1775, BR Cons R49, lv, 77.

the collections to Shyam Singh, the agent of the farmers.¹ He did not explain his delay in reporting Samunderam's dismissal, which must cast more than a little doubt on the truthfulness of the charge, but attempted to give his action greater credibility by arguing that in any case when Sylhet was re-annexed to the collectorship of Dacca in June 1773 the Sylhet kachari was ordered to be closed and the diwan removed.² He failed to mention, though, that on his own representations that the collections would be impeded, it was agreed on 17 January 1774 to have the kacheri re-established on "the former footing."³ Samunderam's story was that he was never allowed to take charge of his office; he was confined by orders of Shyam Singh.⁴ But he too did not complain for nearly three years and his silence is inexplicable unless he was detained for that length of time. If that was the case, it was odd that for three years no one at Dacca or at Calcutta noticed that no papers were coming from the diwan; however, the forging of Samunderam's signature on the relevant documents would not have been a difficult matter.

With the only institutional check in the district removed, Thackeray and his banian Raghu Malik proceeded

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1. Thackeray - Board, 15 Jun. 1775, BR Cons R49, lv, 78.
 2. Ibid. In truth, it was not specified that the diwan should be removed. The re-annexation took place in July when Richard Barwell, a member of the Board, was appointed to the Chiefship of Dacca. Sec.Public Dept - Sec.Board, 24 July 1773, BR Cons R49, xl, 2312.
 3. P^{rcc} DPCR, 17 Jan. 1774, DFR vii, 126 - 7.
 4. Petition nd, Proc., 15 Aug. 1775, BR Cons R49, lv, 64.

vigorously to enforce the collections, in which they had a personal stake.¹ Richard Barwell who took over from Nicholas Grueber as chief of Dacca on 24 July 1773 allowed Thackeray a free hand, although the separate collectorship of Sylhet was abolished and Thackeray was made an assistant of Barwell's. Barwell was aware of Samunderam's removal and that Raghu Malik was de facto diwan of Sylhet, but he took no action.² Indeed, it appears that Thackeray and Barwell, and Raghu Malik and his brother Hari Malik, diwan of Dacca, formed a close association and zealously supported each other. Meanwhile, in Sylhet Thackeray had further strengthened his own position. He employed an undisclosed number of armed retainers ostensibly to meet the threat of an attack from sanyassis in alliance with the Jaintia Raja. When the attack failed to materialize Thackeray ventured that the enemy had probably been deterred by the preparations he had made.³ One cannot but wonder, however, whether it was not contumacious revenue payers whom Thackeray had been seeking to deter. There is no evidence, other than the accusations of some zamindars, that Thackeray used his retainers to assist Raghu Malik in collecting the revenues; but none either to disprove that plausible charge. In any case, the entire jama for 1772 - 3

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1. Cf. Ascoli, F.D., Early Revenue History of Bengal and the Fifth Report 1812, 48 - 9. While mentioning Thackeray, he says that there is no evidence that any servant of the Company acquired any fortune at the expense of land revenue.
 2. ... "from my consideration to you, [the Diwan] holds but a nominal office as Ragoo Mullick Circal officates." Barwell - Thackeray, 26 May 1774, (from Barwell's letters) SDR i, 19.
 3. Thackeray - Board, 20 May 1773, BR Cons R49, xl, 2025.

amounting to 1,18,621 rupees was collected,¹ something, as Thackeray said later, that was never known to happen in Sylhet.²

But early in the second year of the farm, 1773 - 4, Thackeray ran into difficulties. Hastings in Calcutta took a new initiative towards centralization, the long-term aim being to "bring the superintendency of the collections in their detail immediately to Calcutta."³ As an intermediate step he recalled the collectors⁴ and grouped the districts into six divisions, each under a Provincial Council of Revenue subordinate to the Board. Barwell was named chief of the Dacca division which comprised the districts of Dacca, Sylhet, Attya, Cogmari and Barbazu.⁵ Thackeray, who had remained in Sylhet by Barwell's leave, was nominated in November 1773 third on the Dacca Provincial Council and ordered to Dacca to take his seat. No doubt he regarded the prospect of leaving Sylhet with dismay. It must have seemed to him that his plans were ruined for without his presence in the district he could neither successfully exploit the farm nor effectively supervise the various trading ventures in which he had become

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1. Thackeray - Board with encl., 15 June 1775, BR Cons R49, lv, 88. For Bengal and Bihar as a whole, there was a balance of ten per cent of the jama at the end of 1772 - 3.
 2. Thackeray - DPCR, 3 July 1774, DFR viii, 819.
 3. Hastings - Sullivan, 10 Mar. 1774, quoted in Introduction to The Fifth Report, ccxxxvii.
 4. Said Hastings: "I have always considered the collectors as tyrants, because the local advantages which they possessed...made it difficult for the Council to restrain them effectually, especially as the same interests by which these offices were acquired, would be always employed ...to protect them." Ibid., ccxxxviii.
 5. Ibid., ccxxxvi.

engaged. As an excuse to remain at Sylhet Thackeray shrewdly raised the bogey of the Jaintia Raja's designs on the district. Barwell of course would not press Thackeray to return to Dacca and it was not until January 1775 when Broughton Rous succeeded Barwell as chief, that Thackeray first sat at a meeting of the Dacca Council.¹

One gets the impression that Thackeray exaggerated the Jaintia Raja's threat to Sylhet and transformed what was merely an annual occurrence into a special event. On 4 January 1774 he wrote to the Provincial Council at Dacca that he would leave Sylhet as soon as possible in accordance with the Board's orders recalling collectors but that the farmers were much alarmed at the situation, the Jaintia Raja having marched a body of men to the border with Sylhet.² He confessed then that he did not know what lay behind the Jaintia Raja's action but he thought it his duty to remain at Sylhet until the farmers were "perfectly satisfied."³ Four days later he informed Dacca that he was convinced that the Jaintia Raja was determined to plunder Sylhet and he requested a company of troops.⁴ Dacca immediately sent the troops and on 27 January wrote that he should remain on the defensive.⁵ That order could not arrive in time to curb

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1. Proc. DPCR, 31 Jan. 1775, DFR ix, 38.
 2. Thackeray - DPCR, 4 Jan. 1774, DFR vii, 124 - 5.
 3. Ibid, 125.
 4. Thackeray - DPCR, 8 Jan. 1774, DFR vii, 125 - 6.
 5. Proc. DPCR, 27 Jan. 1774, DFR vii, 160.

Thackeray's ardour. The sepoys had arrived at Sylhet town on 24 January and the next day Thackeray engaged them in an inconclusive skirmish with the enemy in the Jaintia Raja's territory.¹ He replied to injunctions to remain on the defensive by arguing that such a posture would avail the Company nothing and that it was necessary to bring the Jaintia Raja to submission or the Company would obtain "little benefit" from Sylhet.² In a private letter to Hastings, Barwell found it necessary to "acquit Thackeray of any intention to inflame" the situation, and added that it was in Thackeray's particular interest to be on good terms with the Raja. He further informed Hastings

...he [Thackeray] has, and may, suffer still more from the incursions of the hill people, and can have no prospect of advantage in continuing the quarrel.³

But Thackeray was urging conquest and annexation of the Jaintia Raja's territory in the plains. He prompted an invasion which took place in March 1774 and the Jaintia Raja quietly submitted. The Board had never had any intention of annexing his territory⁴ and restored the Raja to his possession on the conclusion of a treaty in which he promised to pay 15,000 Arcot rupees to the Company and undertook not to impede navigation on the Surma.⁵ Thackeray negotiated

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1. Thackeray - DPCR, 27 Jan. 1774, DFR vii, 171 - 2.
 2. Thackeray - DPCR, 21 Feb. 1774, DFR vii, 297.
 3. Barwell - Hastings, 22 Feb. 1774 (from Barwell's letters) SDR i, 12. (This also raises the question of how early Hastings knew that Thackeray held the Sylhet farm.)
 4. Board - DPCR, 28 June 1774, BR Cons R49, xlvi, 1795.
 5. Thackeray - DPCR, 12 June 1774, BR Cons R49, xlvi, 1793. The Jaintia Raja was well placed to interfere with shipping on the Surma as he owned a tract of land on the southern bank.

the treaty in April and May, and in June 1774 Dacca told him he could remain at Sylhet until perfect tranquility was restored.¹ The Jaintia Raja died soon after the conclusion of the treaty and Thackeray immediately began to question his son's good faith, or lack of it, as an excuse to remain at Sylhet.² He was, as Lindsay later suggested, following the practice whereby the official responsible for Sylhet used the Jaintia Raja and the other hill chiefs as a whipping-boy when things went wrong in the district. And things were going wrong, for the revenues had begun to fail.

It was possible that there had been some of the habitual looting of the northernmost parganas by the hill tribes and no doubt some of the ryots had deserted the frontier tracts during the troubles. Thackeray had reported on 18 January 1774 that Sylhet town itself was for some days "almost destitute of inhabitants."³ But with only Thackeray's testimony on which to rely, it must have been impossible to gauge the extent either of the plunder or of the desertion of the lands, since it was in his interests to make matters seem worse than they were. He despatched a petition signed by the 'farmers' to Dacca on 3 July 1774, stating that for three months, from January to March, "the hill people of Jaintia entered our purgannahs and by the depra-dations they

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1. DPCR - Thackeray, 20 June 1774, DFR viii, 625.
 2. There was really no precedent for the attack on Sylhet which Thackeray had said he feared. Incursions into the district were made by roving bands, not by the Raja at the head of an army.
 3. Thackeray - DPCR, 18 Jan. 1774, DFR vii, 156 - 7.

committed every [very?] great loss has accrued to the collections."¹ The petition further stated that the farmers found it necessary to maintain a force for their defence, costing 21,000 rupees, which was defrayed from the collections. The farmers requested that this sum should be deducted from the jama, as had been the custom in Sylhet, adding that when they engaged to farm the district on an increased jama, they "did not apprehend that during your [the Company's] administration the like disturbances would have happened."² Thackeray as collector wrote a covering letter to the petition in which he naturally underlined fully the plea for a remission. He affirmed that what the 'farmers' had "set forth...is but too true" and added:

...[the] expense in keeping a great number of burghundasses besides those employed at the different thanas...added to the number of villages which were burnt and plundered with the many purghannas which were entirely deserted and the total stop which was put to all business for some months must make it evidently appear that the farmers do not now complain [but] with every just cause.³

Thackeray concluded by assuring the Provincial Council at Dacca that if the 'farmers' were given some "encouragement" and granted some indulgence for what they had suffered through the "calamities of war" the future instalments of revenue would be regularly paid.⁴ In fact, the collector-farmer was in a dilemma for it was also not in his interests to make

1. Petition encl. in Thackeray - DPCR, 3 July 1774, BR Cons R49, xlvii, 2366 - 7.

2. Ibid., 2367.

3. Thackeray - DPCR, 3 July 1774, DFR viii, 819.

4. Ibid., 820.

the situation appear so desperate that the Board might be prompted to send someone to investigate or even to cancel the farm. He had nothing to fear from Dacca, though; the Provincial Council was entirely sympathetic and noted that since Thackeray had forwarded the petition, he must be convinced in his own mind that the plea was a just one.¹

The Provincial Council added that from the propensity of the hill people to plunder "being bred up from their infancy to thieving and frequently making inroads without the knowledge of their rajahs...[it was] more than probable that...[Sylhet had] severely suffered" and ordered Thackeray himself to report on the losses the farmers had sustained.² As it turned out Thackeray - for the moment - had nothing to fear from the Board in Calcutta either for they left Dacca to deal with the plea for remission.³

At the end of October 1774 Thackeray submitted a report claiming that the farmers of Sylhet had lost 10,052 rupees through plunder and had spent 21,372 on defence. The latter sum, said Thackeray, included payments to 344 horsemen with ten horses, 258 bargandazes with singalls,⁴ a further 1,380 bargandazes, 58 messengers, the cost of powder, copper and paper for cartridges, and the wages of four clerks employed to keep accounts relating to the force.⁵ Thackeray

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1. DPCR - Thackeray, 22 Aug. 1774, BR Cons R49, xlvi, 2367.
 2. Ibid., 2368.
 3. Board - DPCR, 30 Aug. 1774, BR Cons R49, xlvi, 2372.
 4. Long tapering guns, borne on the shoulders of two men and fired by a third.
 5. Encl. in Thackeray - DPCR, 28 Oct. 1774, DER viii, 1103 - 4.

suggested that the farmers should bear a proportion of the losses, and commented that if they were allowed a remission of the increase for the second year, that is, 22,500 rupees, that would be adequate and "they ought to be well satisfied with it".¹ The Provincial Council at Dacca was especially indulgent, and without questioning Thackeray's figures, replied:

From what you represent and what is set forth in the petition of the farmers we think the remission of the rissud /rasad/ of last year cannot be denied them. We therefore authorize you to allow them a deduction of srs. 22,500...."²

The amount of the remission is suspiciously close to the amount the 'farmers' claimed to have used from the revenues for the defence of the district, and in the revenue accounts it is shown therefore that the total jama of 1773 - 4 was collected.³ Just how much the ryots paid will never be known, of course; the bandobast agreed between the Company and a farmer gave no real clue to the amount the farmer actually collected. But if Thackeray could suggest that the 'farmers' should bear a part of the loss arising from the events of the year it is perhaps fair to assume that the amount he collected was in fact more than the stated jama. But if in ordinary circumstances it was scarcely possible to collect the revenues of Sylhet without some form of compulsion, then the degree of force used in 1773 - 4 must have been greater than anything the petty zamindars and ryots had

1. Thackeray - DPCR, 28 Oct. 1774, DFR viii, 1102 - 3.

2. DPCR - Thackeray, 14 Nov. 1774, DFR viii, 1105.

3. Encl. in Thackeray - Board, 15 June 1775, BR Cons R49, lv, 88. The arrears for the whole of Bengal and Bihar at the end of 1773 - 4 was about fifteen per cent of the jama.

experienced earlier. If any credibility is to be attached to Sumner's pronouncement in 1771 that Sylhet was over-assessed, then it is hardly surprising that in 1773 - 4, with the operation of the rasad or accumulating increase, the petty zamindars of Sylhet should have conformed to the pattern beginning to emerge in the other districts and made loud complaints. There was no question of poor harvests giving rise to special difficulties for the weather that year had been favourable. Nor did the zamindars complain about their inability to pay the agreed revenues. What they complained about, and not in a direct attack on Thackeray but by one upon his banian, was that sums were being demanded of them in excess of those they had agreed to pay. But their appeals to Barwell and the Council at Dacca went unheeded. The zamindars thereupon took the only course left open to them. By February 1775, vakils were presenting their complaints directly to the Board at Calcutta.

It is possible that if Hastings and Barwell had had no opposition in the Board Thackeray himself might have been asked to investigate the complaints of the zamindars. But the whole affair came to be dominated by the internal politics of the Board where Hastings and Barwell faced a vigilant and assertive majority in Clavering, Francis and Monson.¹ On

1. See L.S. Sutherland, "New Evidence on the Nandakumar Trial" EHR July 1957, no. CCLXXIV, 438 - 65. Sutherland argues that in the in-fighting on the Board the majority did not lack for accusations against the régime over which Hastings had presided, and that though the plaintiffs were sometimes notoriously indifferent to truth, the complaints nearly always contained some element of truth.

8 February General Clavering laid before the Board three petitions submitted by the vakils representing the Sylhet zamindars. The first, entitled "Petition of all the zemindars, talookdars, senapattiyans,¹ sigdars² &c of the province of Sylhet" stated:

...that they have been greatly oppressed by Rago Mullick, banian to Mr. Thackeray ever since his arrival in the province of Sylhet. That Rago Mullick has increased and extorted from them a much more considerable revenue than was allowed by their pottahs, that this was effected with such rigour and cruelty so as to leave them destitute and unable to pay the Government's revenue, which has been the cause of the country being depopulated and the inhabitants leaving it for safety. That Rago Mullick forces salt half mixed with sand and damaged tobacco upon them at a most extravagant and [sic] almost double the rate at which the same might have been obtained good and merchantable in the markets. That on their refusal to comply with these rates, severity is exercised, and for the payment peons are put over them by which means the petitioners are utterly ruined.

The petitioners added that they had applied to Barwell for redress but "by means of the influence of Hurry Mullick...they did not obtain any."³ The second petition was signed by Muhammad Chaudhuri of pargana Dinajpur who claimed that his brother had died after being assaulted by one of Raghu Malik's servants: his brother was a salt merchant to whom Raghu Malik had sold salt mixed with dirt at an exorbitant price and the beating was administered to compel him to pay his debt.⁴ The third was a petition from Samunderam appealing for redress

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1. Senapati, a holder of land on condition of performing military duties.
 2. Sardar, a head-man.
 3. Petition, Proc. 8 Feb. 1775, BR Cons R49, 1, 546 - 7.
 4. Ibid., 547.

against Raghu Malik for preventing him from taking up his post of diwan.¹

After considering the petitions the Board decided to meet the petitioners' request and to send a civilian from Calcutta to investigate the complaints. (Provision had been made, on the establishment of Provincial Councils, for deputing commissioners to conduct local inquiries.) The task fell to Harry Palmer.² Whatever preconceived notions he might have had on the case and whether or not he was at the outset inimical to Thackeray are not known, but since the majority on the Board could have vetoed Palmer's appointment, it seems safe to assume that he belonged to their camp rather than to that of Hastings and Barwell. Thackeray, meanwhile, had gone to Dacca at the end of January 1775 to be present when Broughton Rous succeeded Barwell as chief. On 15 February Dacca was informed of Palmer's forthcoming investigation and Thackeray immediately 'disclosed' that the Jaintia Raja was stirring up trouble and his presence was necessary at Sylhet.³ By the time the vakils had heard that Thackeray intended to return to Sylhet and had got the Board to send the necessary orders to Dacca to prevent him from so doing, Thackeray had already left. However, the Provincial Council sent an

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1. Petition, Proc. 8 Feb. 1775, BR Cons R49, 1, 548.
 2. Palmer had arrived in India in 1763 and was initially placed in the Accountant's office. From 1770 - 2 he served as a supervisor in Bihar. At the time of his deputation to Sylhet, he was a member of the Board of Customs. Bengal Civilians O/6/27, 1413.
 3. Proc. DPCR, 15 Feb. 1774, DFR ix, 129 - 30.

express to Thackeray informing him of the Board's orders,¹ and noted themselves that there was no confirmation of the threat to the district reported by Thackeray.² The express arrived at Sylhet on 13 March, the day after Thackeray himself, and the collector had no option but to return to Dacca immediately.

Palmer's inquiry began in March and lasted until the end of June 1775. Thackeray found himself in deep trouble, though not so much from the investigation as from another quarter. A complaint was made to the Board by Khoja Kaworke about the improper interest of some of the members of the Provincial Councils in salt farms and on 7 April the following circular was despatched to all Provincial Councils:

Having reason to believe that extra advantages have been enjoyed by Provincial Councils exclusive of their salaries and that farms have been set apart, the profits of which have been or were intended to be appropriated to the emoluments of the members of the Council, we desire and expect you will give us a fair state of any such emoluments if they have existed, or do exist, together with the names of the farms if any have been set apart for such purposes.³

Clavering was the chief instigator behind these proceedings and his main aim was to discover to what extent Barwell when chief of Dacca had been involved in the salt farm of Sandwip.

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1. The Board said that any intention on Thackeray's part to return to Sylhet "will meet with out highest disapprobation considering the ...circumstances." Board - DPCR, 10 Mar./sic/ 1775, DFR ix, 199. (Though the Board's letter is datelined 10 March at Fort William it is entered in the Dacca proceedings of the same date).
 2. Proc. DPCR, 10 Mar. 1775, DFR ix, 200 - 1.
 3. Board - All Provincial Councils, 7 Apr. 1775, BR Cons R49, liii, 148 - 9. Khoja Kaworke was dispossessed of the salt farm of Dakhin Shabazpur by Barwell who then let it to another person. See Sinha, N.K., 79 - 80.

On 20 April the Dacca Council sent a general reply stating that no farms or extra advantages of any kind were set apart for council members.¹ The members also sent individual letters affirming that they were unconnected with any farms: all except Thackeray, that is, who replied:

...I...think it incumbent on me to acknowledge, that I have had an interest in the Silhet farm tho' I cannot at present state the advantages arisen therefrom as the accounts are not yet closed...²

At first the majority hot in pursuit after Barwell seemed to have considered Thackeray an insignificant catch: it was not until 19 May 1775, over Hastings' initial objections that Thackeray's statement was confidential and tendered in reply to a query from the Board, the object of which was not to have civilians implicate themselves,³ that the Board summoned Thackeray to Calcutta to answer charges regarding the Sylhet farm.

Thackeray had been less than truthful in his statement of 20 April and seemed to have thought that the Board would overlook his involvement in the farm. As he had said:

I flatter myself I shall be less liable to reprehension for enjoying any benefits from the farm, since the settlement of the district was never made by me; therefore it was not in my power to have lessened the Company's revenue by an attention to my own interest. Had the farm

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1. DPCR - Board, 20 Apr. 1775, BR Cons R49, liii, 598.
 2. Thackeray's statement, 20 Apr. 1775, BR Cons R49, liii, 600.
 3. Hastings' minute, 19 May 1775, BR Cons R49, liii, 19 - 20.

been in any other hands the same advantages would have arisen to the tenants and the Company, could not in any greater degree have benefitted.

He must have been anxious, though, lest Palmer's inquiry point him out not as having had an interest in the farm but as the incumbent farmer and the sole one at that. Banned from Sylhet, he apparently tried to abort the investigation by claiming, through a petition he sent in early May that since Palmer's arrival in Sylhet the farmers were unable to collect any revenue and had "it not...in their power to pay the monthly kists."² But Thackeray was clutching at straws. The Dacca Council, headed now by Rous, simply asked Palmer to use his best efforts to secure the revenues. Palmer replied that he could only try to persuade the zamindars and ryots to resume payment of the instalments but they absolutely refused to deal with the farmers' agent, Shyam Singh, whom they knew to be an assistant of Raghu Malik's.³ The zamindars assured Palmer that if the rent-roll then in force was replaced by the settlement Sumner had made for 1770 - 1 and if someone independent of Raghu Malik were entrusted with the collections they would willingly meet their obligations.⁴ Palmer considered himself unauthorized to accede to the zamindars' request,⁵ and Dacca, awaiting further instructions⁶

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1. Thackeray's statement, 20 Apr. 1775, BR Cons R49, liii, 600.
 2. Petition from the "Farmers of Sylhet," Proc. DPCR, 8 May 1775, DFR ix, 453.
 3. Palmer - DPCR, 20 May 1775, DFR ix, 592.
 4. Ibid.
 5. Ibid.
 6. In reply to their query of 25 May 1775, whether "to absolutely persist in enforcing the payments...from the zemindars, leaving them to their claims upon the farmers for surplus collections...or whether an entire suspension must be allowed,"until Palmer's report was available. DPCR - Board, 25 May 1775, DFR ix, 552 - 3. The Board typically replied that Dacca should insist on payment. Board - DPCR, 23 June 1775, DFR x, 3.

from the Board, decided to let the matter lie for the time being.

Having failed in his apparent attempt to foreclose the investigation Thackeray wrote on 15 June 1775 a lengthy explanation of his conduct in Sylhet. This letter was not taken up by the Board until 15 August 1775 when they also had before them the major part of Palmer's report. When he first went to Sylhet, Thackeray explained, he found he had been "much deceived by the accounts...of advantages arising from the trade in that district."¹ His salary was only 150 rupees per month; he had served the Company for more than six years "without having made the least progress towards acquiring an independency" and he was about "to sacrifice a further part of.../his/ life for their interest."² In those circumstances, when he heard that the district was to be farmed, he thought it was an opportunity

not to be neglected to make myself some amends for being deprived of all socceity and friends, and living in an unhealthy place, without a prospect of ever returning to my native country, or even keeping out of debt....?

If he had not taken the farm, he added, it would have passed to "black men" and he had reason to believe that that would not have been to the Company's advantage.⁴ He considered himself "as much entitled as an individual, to the just advantages to be made from the farm as any other person."⁵

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1. Thackeray - Board, 15 June 1775 [sic], BR Cons R49, lv, 71.
 2. Ibid., 72 - 3.
 3. Ibid., 71 - 2.
 4. Ibid., 73.
 5. Ibid.

Thackeray enclosed accounts of the collections to show that in the first two years of the farm the Company had secured the full demand from Sylhet as proof that the Company's interest was in all points his "first consideration."¹ He also argued, without giving figures, that through his influence, production at the chunam works had been increased.²

Thackeray had a special word for his attackers, and he tried to convince the Board that the complaints made in Calcutta were merely part of a private vendetta in which he was the victim. Those complaints, he said, sprang from "the disappointments of two, or three men at Silhet," especially Samunderam, and it was these men who had presented their "pretended grievances" to Palmer. It was at this point that Thackeray levelled the accusation of bribery against Samunderam. He went further and charged Samunderam with the embezzlement of public funds. Thackeray submitted that Samunderam and his allies were so set against him that they were compelling people to complain and were presenting "the most trifling circumstances" as acts of "the greatest oppression." The charge of bribery was not substantiated and that of embezzlement³ never proven. Palmer reported, though, that Samunderam had spread the rumour that he was still the diwan

1. Thackeray - Board, 15 June 1775 [sic], BR Cons R49, lv, 74.

2. Ibid., 75.

3. In his defence Samunderam alleged that Thackeray had given him verbal instructions to take money out of the Sylhet treasury to pay clerks employed to prepare the bandobast papers. DPCR decided that the "charge... cannot be fixed without a further explanation from Mr. Thackeray" but that was not forthcoming. See P^{ROC} DPCR, 25 Apr. 1776, DFR xii, 390 - 3.

of the district and that the Board had honoured him with a khilat or ceremonial dress and that he had "prompted many to complain that had no previous intention...by menacing some with his approaching authority and feeding others with profound [proffered?] promises of his favours."¹ Evidently, Samunderam was using the trappings of office to organise the resistance to Thackeray and his banian but it was perhaps an exaggeration to claim, as Palmer did, that he had forced people to complain. It was unlikely that the zamindars would have complained against Raghu Malik, situated as they were almost at his mercy, without just cause. Indeed, Palmer disclosed on 30 June 1775 that some zamindars, apprehensive that Raghu Malik would be left in charge of the collections, wished to withdraw their complaints fearing that he might then "perpetrate such unwarrantable projects as may best suit and satiate his present suffocated spirit of revenge."²

All along Thackeray seemed to have had great faith in his connections on the Board and to have felt that if the revenues were in fact realized, that that would soften the majority's displeasure. His alternative strategy to securing an abrupt end to Palmer's investigation was an attempt to have the collections enforced; both plans were pursued simultaneously. The petition Dacca considered on 8 May had requested that Palmer should assist the farmer's agent in

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1. Palmer - Board, 8 June 1775, BR Cons R49, lv, 59. At the same time Palmer said he had received "great assistance from Samunderam in procuring the several papers that were necessary" for the inquiry. See P^{roc}DPCR, 25 Apr.1776, DFR xii, 390 - 3.
 2. Palmer - Board, 30 June 1775, BR Cons R49, lv, 68.

making the collections. On 15 May Dacca had to consider another petition from the farmers, alleging that they laboured "under many inconveniences from the English aumun's residing so long at Sylhet" and stating that they feared if they were "not supported by Government and authorized to carry on their business as formerly" no further collections would be forthcoming.¹ On 27 May Palmer wrote that Shyam Singh, "being... [he supposed] instigated by the influence of the farmers to use forcible means,... [had] lately seized upon some of the zemindars in order to bring them to a settlement." Whether the confinement of the zamindars was meant also to disrupt Palmer's inquiry was not clear but it certainly was "in some measure...an impediment."² In late June another petition from the farmer's agent was delivered to the Dacca Council; this time Samunderam was charged with obstructing the payments, and the vakil who had brought the petition to Dacca argued at the council meeting of 3 July 1775 that if the former diwan was expelled from Sylhet the collections would be resumed.³ It appeared, though, that while the vakil was presenting his case at Dacca, Samunderam was already in confinement in Sylhet

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1. Petition signed by "Ramsunker", P^{roc}DPCR, 15 May 1775, DFR ix, 497 - 8. Ram Shankar, Thackeray's vakil, was apparently well-connected. When Thackeray left Dacca, the Rai Rayan, Raja Gurdass, requested that Ram Shankar be employed as his peshkar or cash-keeper and be invested with a khilat of four cloths. The Board agreed. Board's Proc. 12 Dec. 1775, BR Cons R49, lviii, 239 - 40.
 2. Palmer - Board, 27 May 1775, BR Cons R49, lv, 55.
 3. Proc. DPCR, 3 July 1775, DFR x, 5 - 6.

and some zamindars had begun to pay their revenues.¹

But Thackeray was not about to be let off lightly. Palmer's investigation was not as rigorous as it might have been; the commissioner was plagued throughout with illness² and living in the mofussil he might have developed some sympathy for what had been Thackeray's aspirations and for the way in which the collector had attempted to realize them. The investigation never revealed Thackeray as the farmer. Apparently, Raghu Malik had declined to disclose the farmer's identity. Palmer's only remark on that question, contained in his letter of 27 May, was as follows:

Who these farmers are I am yet at a loss to know, but imagine if Mr. Thackeray is called upon he will inform.³

Palmer's inquiry did throw up certain charges, though. These were that Thackeray had been involved in compelling people to buy his salt and tobacco at unfair prices, and that he had caused an increased sum to be levied on the district exceeding the jama or the authorized amount payable. On 15 August the Board informed Thackeray of these charges and asked for a statement.⁴

Thackeray replied on 27 August 1775, and ill

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1. Postscript, Palmer - Board, 30 June 1775, BR Cons R49, lv, 69. There is no evidence as to when Samunderan was released from his original confinement or when he was re-confined. Eventually, in accordance with Dacca's parwana of 20 July 1775 (in response to the vakil's plea of 3 July 1775) Samunderam was sent down to Dacca.
 2. On 30 June 1775 he reported that he was in "a very weak and languid state."
 3. Palmer - Board, 27 May 1775, BR Cons R49, lv, 57.
 4. Board's Proc. 15 Aug. 1775, BR Cons R49, lv, 89.

repaying his banian's reticence he declared that had he been fortunate to have good servants he would not have been subject to so much anxiety and uneasiness. He could not be held responsible, he ventured, for oppression committed by his servants without his knowledge, or by the under-farmers in the mofussil. He denied that he was concerned in the sale of tobacco and he enclosed a copy of a proclamation he had made regarding the salt trade to prove that he was not guilty of forcing people to buy his salt. He also submitted that the extra imposts he had added to the jama were trifling. He concluded by saying that he had often repented having the Sylhet farm as it had been a source of anxiety and trouble, and he hoped that his candid confession and the lamentable situation in which he was placed would induce the Board to grant him the favour of permitting his return to Sylhet for a few months to settle his private concerns.¹

The members of the Board delivered their judgement on 12 September 1775, with Hastings and Barwell on the one hand and Clavering on the other representing the two extreme views. Hastings and Barwell in their joint statement found Thackeray "innocent of oppression," described his conduct as moderate and noted that his collections were duly kept up. His crimes, they said, were "the crimes of a deviation from the public regulations, and a violation of the rigid line of

1. Thackeray - Board, 27 Aug. 1775, BR Cons R49, lv, 380 - 94. Incidentally, Firminger notes that Thackeray "probably for technical reasons was exempt from the restriction made by the Committee of Circuit" regarding the holding of farms by civilians; if that was the case, Thackeray did not mention it in his defence. See Firminger's introduction to The Fifth Report, ccxxvi.

propriety, crimes productive of no ill consequence in themselves, but of a bad example."¹ Clavering was scarcely so generous. According to him, it was established that Thackeray had farmed the district, that much more was collected in the revenues of the district than the stated jama, and that under Thackeray's authority people were compelled to purchase bad salt and tobacco. In the General's view what remained to be decided was how far Thackeray was immediately concerned or could be "held answerable for the conduct of his banian, whom he invested with the power of collecting the rents after he had procured the recall of Samunderam." On this point Clavering maintained that the irregularity of Thackeray's conduct could not "be justified nor extenuated by the improper conduct of Ragoor Mullick" and that Thackeray's "ingenious confession" did not acquit him "of being answerable for the conduct of his banian who was authorized by him to act officially as his servant."²

The two other members of the Board were more restrained. George Monson was willing to believe that Thackeray knew nothing of the oppression carried out in his name but he blamed the collector for allowing his banian an "unrestrained authority". He added that Thackeray knew he was violating the regulations in holding the farm of Sylhet or he would not have done so under an assumed name, and for that he deserved to be censured.³ For his part, Francis

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1. Minute of Hastings and Barwell, Board's Proc. 12 Sept. 1775, BR Cons R49, lv, 581.
 2. Clavering's Minute, Board's Proc. 12 Sept. 1775, BR Cons R49, lv, 583 - 6.
 3. Monson's Minute, Board's Proc. 12 Sept. 1775, BR Cons R49, lv, 589. - 0.

considered Thackeray's conduct "highly blameable" and did not doubt that the Directors would be much displeased. From what he knew of Thackeray he was ready to accept that the collector never gave "any direct countenance to the misconduct of his servants," but all the same, added Francis, Thackeray could not have been ignorant of the violence and oppression which his banian committed. If his own banian had not been involved, Francis concluded, Thackeray would probably have inquired into and redressed the grievances of the ryots.¹

The Board by a majority decided to remove Thackeray from the Sylhet farm and from the Dacca Council. They agreed to permit him a short return to Sylhet to tie up his personal matters and even asked the Dacca Council to assist him.² Thackeray's removal from Sylhet meant that his banian lost all authority there. However, no separate action was taken against Raghu Malik. The Board felt that he would have had to be tried at Calcutta and that it would be too much trouble to summon witnesses from distant Sylhet. Thackeray remained in India until the end of 1776 attending to his private concerns which included a successful suit for the recovery of a debt owed to him by the Company which he, as the farmer of Sylhet, had supplied with elephants. Apparently, Thackeray tried to secure a posting in the service after Hastings and Barwell gained control of the Board following Monson's death in September 1776, but he was "put...off with promises."³ However,

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1. Francis' Minute, Board's Proc. 12 Sept. 1775, BR Cons R49, lv, 592.
 2. Board's Proc. 12 Sept. 1775, BR Cons R49, lv, 599 - 601.
 3. See extract from the diary of Joseph Farington, entry datelined 16 July 1806 at New Lodge near Hadley (where Thackeray had retired) in H.E.A. Cotton, "The Farington Diary" BP & P Jan - Dec. 1922, 5 - 48.

his tenure as farmer of Sylhet and his private trade seem to have been more lucrative than he had given the Board cause to suspect. When he left India he had acquired about £20,000.¹ He was still only twenty-seven.

The kind of thinking which Thackeray demonstrated in his defence was certainly characteristic of his colleagues at a comparable level in the service. His career in Sylhet was perhaps exceptional chiefly because of the peculiar circumstances of that district.² For two years Thackeray was literally lord of all he surveyed. True, he was dependent on Indian servants but as his employees they could hardly constitute a threat to his position. He was very much a law unto himself and the policy decisions of Calcutta were so many pieces of paper. The Board in Calcutta were disposed to comment only when the collections were in arrears and the powers that counted at Dacca were on Thackeray's side. The only danger to his position could come from native society in the district and that appeared disorganized and impotent. Yet, when Thackeray went too far, that same native society was able to draw upon surprising resources of strength to resist him and his banian.³

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1. See extract from the diary of Joseph Farington, entry datelined 16 July 1806 in H.E.A. Cotton, "The Farington Diary" BP & P Jan - Dec. 1922, 5 - 48.
 2. There was one other notorious case of a collector being involved in a land revenue farm - that of Nathaniel Bateman who held the farms of the parganas of Kharakpur and Monghyr while collector of Monghyr. Sinha, N.K. ii, 81.
 3. It was not only in the larger zamindaris such as Rajshahi that the "procedure of farming was...stonewalled by the authority of the zamindar." Guha, 60. The same kind of thing happened where small zamindars were involved, as in Sylhet and in Chittagong. Cf. Serajuddin's study of Chittagong.

In retrospect it is astonishing how the sources of Thackeray's greatest strength also fostered the major weaknesses of his position. The remoteness of Sylhet, while keeping him away from the immediate scrutiny of the Board also kept him out of touch with events in Calcutta, and he seemed to have been surprised that complaints were being made against his banian at the Presidency. His possession of powerful connections on the Board, Hastings and Barwell, which many a junior servant would have considered a profound advantage, marked him off as an object for attack by Clavering and his party. The dismissal of the diwan removed the only institutional check in the district on his authority but created at the same time a focus for dissension and discontent. And the very widespread abuse of authority in the service which might have induced his seniors to take a lenient view of his irregular conduct and even perhaps altogether to disregard it, prompted the inquiry which forced him to admit that he held the Sylhet farm. Thackeray was in a very real sense hoist with his own petard. Yet, his greatest mistake was undoubtedly to under-estimate the depth of local resistance and the sources on which it fed.

CHAPTER IVHOLLAND'S ZAMINDARI SETTLEMENT 1775 - 80.

After Thackeray's dismissal from the Provincial Council at Dacca the Board sent William Holland, another member of that Council, to Sylhet to supervise the collections of the Sylhet year 1184 (13 September 1774 - 12 September 1775) which had less than a week to run and to form a new settlement for the ensuing year.¹ Holland probably owed his deputation to the mofussil, which carried a monthly allowance of 1,500 rupees, to his friendship with Francis and therefore with the majority on the Board. It is possible, however, that he was chosen simply because the revenues of the district were comparatively so meagre that the Board considered the assignment suitable for the most junior member of the Dacca Council. If Holland was appointed as a majority man, the local effect was unfortunate, for his departure for Sylhet on 8 October 1775 left Broughton Rous, chief of the Dacca Council, outnumbered by Charles Purling² and John Shakespear,³ (second and fourth respectively in the Council) who must be counted as Hastings

1. Board - DPCR, 8 Sept. 1775, DFR x, 287. Holland arrived in India on 11 July 1767 as a writer; appointed in 1768 asst. to the Secretary, in 1770 asst. to supervisor of Dacca, in 1774 fifth in DPCR. Bengal Civilians 0/6/24, 919. Appointed chief at Dacca, 15 Sept. 1780.
2. Arrived in India 16 July 1765 as a writer, appointed in 1771 supervisor of Rangpur, in 1773 collector of Coch Behar, in 1774 second in DPCR. Bengal Civilians 0/6/27, 1526.
3. Arrived in India 11 July 1767 as a writer, appointed in 1768 asst. to the Governor, in 1770 asst. at the Durbar, in 1772 sec. to Board of Inspection, in 1773 asst. at Dacca and in 1774 fourth in DPCR. Bengal Civilians 0/6/28, 1702. Afterwards, in 1778, chief at Dacca.

men. The minority position of the chief was emphasised further when John Hogarth,¹ appointed to fill the vacancy created by Thackeray's removal, took his seat on the Council in November 1775. The polarization of the members of the Dacca Council into two opposing groups had an unhealthy effect on the working of that body. The Council was marked throughout its existence by jobbing and intrigue, related to and reflecting the in-fighting on the Board itself.² The alignment of power at Dacca was a serious handicap to Holland, engaged as he was in an inherently difficult assignment, and his problems were not eased but rather complicated by the vagueness and ambiguity of the orders transmitted from Calcutta. But Holland was a peculiarly able servant of the Company, with definite ideas about revenue management and a demonstrable capacity to grow in office. In the end, and in the face of much obstruction from his colleagues at Dacca, he would complete his work in Sylhet by substantially reducing the huge arrears amounting to one-third of the jama of 1774 - 5³, the last year

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1. Arrived in India 20 June 1766 as a writer, appointed in 1767 asst. to the Secretary, in 1770 asst. to supervisor of Krishnagar, in 1774 fourth in Council at Murshidabad. Bengal Civilians 0/6/24, 914.
 2. Rous was supported by Philip Francis while Purling and Shakespear were friends of Richard Barwell. See Mss. Eur. F4, 175 where Francis writes to Rous on 11 Aug. 1777: "You see what a special move has been made to take Purling out of your way. The other gentlemen I presume have received proper intimations not to be troublesome. The power seems to be intrusted [sic] to you alone." Purling's removal took Rous by surprise. (Mss. Eur. F4, Rous - Francis, 19 Aug. 1777, 183). See also Kaye and Johnson, 358 where Francis writes in his Journal on 16 Jan. 1778: "Shakespear appointed chief of Dacca, in the room of Rous, who resigned a month sooner than he need do, to accomodate the Parties. I oppose it....So now Barwell has got Dacca in Fee simple."
 3. The jama for 1774 - 5 on the rasad system worked out by the Committee of Circuit was Rs. 1,23,621. The balance for that year, according to accounts submitted by Thackeray, was 1,58,750 kahons or Rs. 39,690, over one-third of the jama. Proc. DPCR, 15 Jan. 1776, DFR xii, 73.

of Thackeray's farm, and by devising a settlement which his superiors at Calcutta would regard as just and equitable and would consider a standard for subsequent revenue arrangements in the district.¹ Holland's settlement lasted for six years until the revenue system was overhauled by Hastings' "permanent plan" of 1781. In truth, however, except for the first two years of its operation when the jama was almost fully realized the settlement was by no means successful. In the long run it was the first flush of success that proved the settlement's undoing as the Board continued to regard the jama set by Holland as a realizable assessment and rigidly refused to deviate from it even when circumstances were markedly altered. Consequently, as will be shown, by 1781 the collections were in a shambles.

Holland's achievement in overcoming the opposition of the majority on the Dacca Council, and acting in Sylhet as he saw fit was nevertheless of great significance for it demonstrated, as clearly as Thackeray's career at Sylhet, how much influence and authority a junior official of the Company could possess and exercise. Holland no less than Thackeray showed that in many essential details what mattered were the ideas and motivations of the man on the spot and not the policy directives emanating from Calcutta. The establishment of Provincial Councils, while placing obstacles to independent action, narrowed in no significant way the scope

1. Robert Lindsay, nearing the end of his ten-year experience as the local official in charge of Sylhet, pronounced Holland's settlement "with a few alterations...the most equitable that can be formed." Lindsay - BOR, 12 June 1787, SDR ii, 130. It was a judgement he expressed on several occasions and with which the Board would concur, though John Willes, Lindsay's successor, would disagree.

which Holland's predecessor in Sylhet, for example, had enjoyed for a time. The experience of Sylhet district as a unit of the Dacca division suggests that the administrative system was still like a line solidly connecting a series of power circles while leaving others only marginally integrated with the whole. Virtually unsupervised powers in certain spheres such as revenue policy or private trade or the exercise of patronage in certain geographical areas, therefore, were waiting to be picked up by the person able to acquire the necessary local knowledge and contacts and prepared to take what amounted to calculated risks. The fact was that the junior official on the spot or on deputation to the mofussil was often the only person in any position to acquire or usurp those powers. Holland, for example, manipulated the system with great adroitness in carving out areas in which to operate. After him, Robert Lindsay¹ who was also deputed to Sylhet, though only an assistant to the Dacca Council and the most junior one at that, showed a similar skill to the same purpose.

From the beginning Holland was aware of the complexity of his assignment. There was an irreconcilability between his two main tasks of presiding over the close of the collections and forming a new settlement. He was not inclined to embark on the latter step without a prior enquiry

1. Born 1754, the second son of the Earl of Balcarres. Oriental Miscellanies, 5. Arrived in India 30 July 1772 as a writer, appointed in 1773 an asst. to the Khalsa, in 1775 an asst. to the Burdwan Provincial Council and in 1776 an asst. to DPCR. Bengal Civilians 0/6/25, 1096.

into the value of the lands,¹ and while pursuing that investigation he could hardly expect to collect any of the sums outstanding on the past year's account. As he pointed out to the Dacca Council:

...an examination of the collections of a province, however unavoidable, must of necessity occasion obstructions in recovering the revenues thereof, every landholder's time and attention being employed upon the examination while it lasts instead of being bestowed upon the means of paying their rents.²

It was both impractical and inexpedient to pursue his two tasks simultaneously, especially in Sylhet where the landholders would clutch at any excuse to evade payments. But the problem was true of the whole of Bengal, and when from time to time the Company ordered an investigation into the state of the lands it had always to urge its servants to proceed cautiously and with circumspection so as not to jeopardise the collections. Palmer's lengthy examination of the charges against Thackeray and his banian had brought the Sylhet collections to a standstill for more than six months and had been primarily responsible for the heavy balance at September, 1775.³ Holland himself was now forced to report on 24 November that his own enquiries had put a stop to the realisation of the arrears.⁴

Even in the best of circumstances, liquidation of balances was difficult and the petty zamindars of Sylhet scarcely needed the excuse afforded by an enquiry to withhold

1. Holland - DPCR, 12 Dec. 1775, DFR x, 657.

2. Holland - DPCR, 2 Jan. 1776, DFR xii, 66 - 7.

3. Ibid., 67.

4. Holland - DPCR, 24 Nov. 1775, DFR x, 561 - 2.

payments for they were in many cases genuinely unable to meet their obligations. Once the payments fell behind they were not easily made up, and if there were instalments or portions of instalments still outstanding at the end of the year, then, as Holland noted, those arrears might "almost be considered as desperate and ranked under the head of zemindar's debts" which were "scarce recovered."¹ This was the case even with "responsible" zamindars owning large estates and Holland invited the Dacca Council to consider how much more difficult the situation was in Sylhet where the greatest monthly payments of many co-partners of the largest parganas did not exceed eight hundred rupees and where in general most instalments did not amount to a third of that sum.² "The compulsion of confinement might have been exercised" upon defaulters Holland admitted, but the landholders of the district were seldom prosperous enough to keep cash in hand and the persons who stood as securities were hardly better off. Hence, he said,

confinement would...have only obstructed them from making collections in the mofussil....[It] would [not] have had the same effect as the confining of the Dacca zemindars and securities, many of whom have both money and credit as well as a character to support.³

A recourse in Sylhet to the public sale of lands to recover debts was also no real solution for from the general lack of men of substance in the district it was usually impossible

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1. Holland - DPCR, 2 Jan. 1776, DER xii, 67.
 2. Ibid., 66.
 3. Holland - DPCR, 12 Dec. 1775, DER x, 657.

to find buyers. For example, on 30 July 1776 Holland sought permission to sell the lands of Saibram, a salt merchant who had been involved in deals with Thackeray and who, observed Holland,

has such pressing demands upon him, by different people, that I can have no dependence upon him, or expectation of securing from him payment of the Company's revenue.¹

Permission was granted but Holland found it impossible to conclude a sale. Would-be purchasers were probably put off by the threat of harassment by the dispossessed zamindars and their followers, and from the government's point of view the cost of maintaining new owners in possession seemed unlikely to be covered by the land revenue received. Moreover, with almost all the landholders in arrears and unable to pay, it would have been necessary to put up most of the district for sale. However, in the circumstances, Holland appears to have disapproved of any widespread sale of lands to recover arrears. There seems little doubt that he sincerely believed that "from motives of justice and humanity" it would be wrong to subject lands to sale so long as it was uncertain whether or not they were "valued beyond their [re]sources."²

It was only in the closing stages of the 1780s with the advent of more settled conditions in the district that dispossession of landholders, the ultimate punishment for failure to liquidate arrears, became readily applicable

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1. Holland - DPCR, 30 July 1776, DFR xiv, 235.
 2. Ext. Proc. DPCR, Holland's Minute, 27 June 1780, BR Cons R50, xxv, 1121 - 2.

to the district. In the 1770s moderation was more productive than the dispossession or confinement of proprietors. Thackeray, whom the Board had permitted to return to Sylhet in a private capacity to wind up his concerns¹ quickly became converted to this view when he found it impossible to collect any money.² As the farmer involved he was really responsible for the balance and was anxious to do all in his power to reinstate himself in the Board's favours. He impressed Holland with his new-found conviction and suggested as a way out of their mutual dilemma that instead of insisting on ready money Holland should accept bonds from the zamindars not for the amount to which they were indebted, as far as that could be ascertained from the farmer's accounts, but for whatever sums that they might be induced to consent to pay. Thackeray promised to be answerable himself for the remaining amount not covered by the bonds.³ Holland proceeded to act on this suggestion and by January 1776 had taken bonds totalling 1,04,000 kahons or 26,000 rupees. In effect he had adopted a device for extinguishing arrears forbidden by the Board's explicit orders that the revenues of one year should not encroach on those of another. It was clear, as Holland himself informed the Dacca Council, that the zamindars could honour their bonds only from the surplus of 1775 - 6, the

1. Board - DPCR, 8 Sept. 1775, DFR x, 287 - 8.

2. He found "the collecting of debts...slow and tedious." Thackeray - Holland, 20 Dec. 1775, DFR xii, 70.

3. Ibid., 70 - 1.

year then in progress.¹ Neither the Council at Dacca, however, nor the Board themselves seemed to mind that Holland had acted contrary to standing regulations; questions of policy often disappeared before considerations of revenue gain.

In September 1776 Holland was able to report that he had collected 1,15,892 kahons on the balance account for 1774 - 5, or about seventy-five per cent of the original balance. More would probably have been collected, he said, but it was late in the year when the accounts had been finally adjusted.² It is evident, then, that the zamindars more than redeemed their engagements although they were not able to liquidate the whole of the balance. Holland's moderation and initiative had been repaid by good weather and a good harvest.

Having evaded the pitfall of his double assignment by postponing the attempt to collect the arrears of 1774 - 5 Holland was able to concentrate on forming the settlement for 1775 - 6. Here, for an official of Holland's strong convictions, there could be no easy way out. Settlement work was difficult and intricate, as John Sumner, the first civilian to be deputed to Sylhet, had discovered in 1770 - 1. The formation of a just settlement was even more difficult. Holland, like other collectors, had to contend with the

1. By this arrangement Thackeray would be responsible for only Rs.7,500 as from the original balance of 1,58,750 kahons, 15,000 kahons had been paid at Sylhet and 300 kahons at Dacca from the four most southerly parganas of Sylhet district after the accounts were closed. See Proc. DPCR, 15 Jan. 1776, DFR xii, 73.

2. Holland - DPCR, 18 Sept. 1776, DFR xiv, 398 - 9.

deliberate attempts of the landholders and the ganungos to conceal the extent and value of the lands. But what was certainly even more irritating was the constant interference of the Dacca Council. This contained elements of a clash of personality, an instance of job-hunting and intrigue, and possibly evidence, too, of the interestedness of some members of a Provincial Council. More significantly for the development of revenue policy, it was also the result of the opposition of different ideas on revenue administration and on what contributed to the public benefit.¹ These policy differences were pinpointed later, in June 1780, in the debate over whether the cess from Dacca district should be reduced, when Holland found it necessary to address his colleagues as follows:

It is scarce a good policy for the proprietors of an extensive kingdom to be influenced by the same confined principles with the proprietors of a petty state - the latter is entitled to the full produce of the soil, but the former should act upon a more enlarged and liberal plan - not only every gradation of landholders down to the tiller of the soil, should be allowed to earn a comfortable livelihood, but the monied man also by means of a confidential intercourse established between him and the landholder, equally beneficial to each and to the prosperity of the country should be enabled to reap an income indirectly from the lands.²

However, subordinate officials had to come to terms with the orders from the Court of Directors and from the Board at Fort William which if they mentioned "the welfare and ease of the inhabitants" usually proceeded to stress "the best interests of the Company." And though, indeed, the two should have coincided, more often than not the interpretation of what constituted the public good emphasised inordinately

1. Holland - DPCR, 12 Dec. 1775, DFR x, 658.

2. Ext. Proc. DPCR, Holland's Minute, 27 June 1780, BR Cons R50, xxv, 1120 - 1.

the Company's interests. The majority on the Dacca Council were typical in doing just that.

Holland, with Rous' support, favoured a settlement in Sylhet with the zamindars, or as he put it in reference to the various small landholders in the district, with those persons who held "a kind of feudal tenure immediately of Government."¹ He was firmly opposed to the farming system where it could be avoided.² On the other hand, Purling, Hogarth and Shakespear preferred to farm the district to the highest bidder, despite the continuing failure of the Committee of Circuit's settlements all over Bengal and the abuses which arose from the auctioning of farms, instances of which all the members of the Provincial Councils had certainly encountered. Doubtless, they believed that there was still much concealment of assets and that there was still a real surplus which could be safely and properly extracted, and that an accurate survey by British agency being impossible, they must and could rely on the business-like shrewdness of the revenue farmer to set realistic targets and bring in the surplus. They were convinced that their plan was the most advantageous course that could be pursued and were properly indignant when Holland, who was inclined to take a less short-term view of things, suggested that that might not be the case.

In Holland's view it was essential to "rate the

1. Holland - DPCR, 1 Nov. 1775, DFR x, 480.

2. Ibid.

lands equitably and impartially"; that was "the principal object...in the formation of a settlement."¹ He did not believe that a fair assessment could be arrived at through an auction since that would produce, as the Committee of Circuit's settlements had shown, only conjectural and mostly inflated estimates. The ideal approach would have been to carry out a general measurement, taking care to exercise a strict supervision over the Indians employed in the project. However, that method would have been tedious and expensive and really feasible only if conditions had been more settled and European officials less scarce on the ground; in any case, the Board were hardly in a mood in 1775 to consider a general survey of the district. But the value of the lands could still be assessed, though admittedly with less accuracy than by a general measurement, through an examination of the records of past collections and of the various accounts in the possession of the qanungos, together with something like a personal tour, an important ingredient in the formula. This was how Holland proceeded in the end. He spurned the farming system which could only provide an impressionistic estimate from the top, in favour of a more painstaking measure which would rate the lands from below. He argued that if a fair assessment was reached the zamindars would be willing to hold the lands on those terms for two reasons: firstly, in ordinary circumstances they preferred to enter into engagements instead of suffering a temporary loss of their lands, even if they were granted their rusum,² and secondly, they were aware

1. Holland's Minute, 21 July 1777, DFR xvii, 152.

2. Perquisites.

that if they rejected equitable terms the Company would have no difficulty in obtaining farmers on those same conditions.¹ Holland admitted that some zamindars might put up a show of refusal even to terms which were demonstrably just in order to force a reduction in an assessment which, as they knew from experience, would be taken as a precedent for future settlements. But his experience was that these very zamindars, faced with the farming of their lands, would make this "the subject of loud complaints and they would gladly recover them by engaging to pay an increase even upon the terms offered by the farmer."² The conclusion was inescapable, Holland believed, that if the lands were rated fairly the landholders would be inclined to conclude engagements and to pay the revenues. If persistent arrears occurred, then, of course, these could be blamed on mismanagement and the Company would be morally justified in dispossessing the defaulters.

The majority of the Council, however, would not allow Holland the freedom to act in the way he desired. From the first, Shakespear was piqued that the Board had not selected him for the task which they had entrusted to Holland; on 11 September 1775 he publicly recorded his hope that the choice of his junior was not based on any adverse opinion of his integrity³ and on 8 November, he admitted that the appointment was one to which he "had in

1. Holland's Minute, 21 July 1777, DFR xvii, 152.

2. Ibid.

3. Shakespear's Minute, 11 Sept. 1775, DFR x, 289.

some measure preferred a claim."¹ But the real trouble came when Purling, who had been absent from Dacca when the original orders regarding Holland's deputation were received from Calcutta, returned to the Council. He arrived about ten days before Holland's departure for Sylhet² but chose to wait until 19 October, eleven days after Holland had left, to suggest that though the Board had sent Holland to the district, they did not mean to preclude the Council from taking any measures thought necessary for "the security of the Sylhet revenues."³ He proposed that the Dacca Council should not allow Holland finally to conclude the settlement until it was ascertained whether better terms could not be secured from any "responsible" person in Dacca, and that an advertisement should be published at Dacca inviting proposals for the farm of Sylhet district. It is possible that Purling had been put up to this by Shakespear who did not want to appear as the prime instigator. Broughton Rous' objections that Holland should have a free hand and that any such advertisement at Dacca would be a stab in the back⁴ were waved aside. Purling and Shakespear admitted that the implementation of their proposal might be "a control" on Holland's action in Sylhet but they did not agree that that would amount to a reflection upon Holland's abilities.⁵

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1. Shakespear's Minute, 8 Nov. 1775, DFR x, 487.
 2. Holland himself had not proceeded immediately to Sylhet on receiving the order of his deputation, but had remained at Dacca until 8 October 1775, awaiting the arrival of Thackeray whom he considered "the only European that could furnish me with any lights that might enable me the better to execute my commission." Holland - DPCR, 1 Nov. 1775, DFR x, 479.
 3. Purling's Minute, 19 Oct. 1775, DFR x, 416.
 4. Rous' Minute, 19 Oct. 1775, DFR x, 417.
 5. DPCR'S Minute, 19 Oct. 1775, DFR x, 418.

Accordingly, it was carried, by a majority of two¹ to one, that sealed proposals should be submitted to any member of the Council before 15 November 1775 for the farm of Sylhet for two years. The majority went even further to wrest the initiative from Holland. They informed him of their advertisement and ordered that any proposals he might receive in consequence should be sent to them with his opinion thereon, and that he should await their "further instructions."² This move threatened to reduce Holland to little more than a posting-box. The exasperated chief at Dacca, outmanoeuvred and outvoted, could only refer the dispute to Fort William, but not before charging the majority with disobeying the orders of the Board.

The deep split in the Council caused some furious activity in the evening and night of 19 October, after the meeting had broken up. Purling and Shakespear sought to replace the joint minute which they had delivered at the meeting, presumably because it did not answer sufficiently the accusation of disobeying orders, with another statement stressing that they were activated only by the interests of the Company. They could not recollect, they added, "one instance where a member of a body deputed from that body" had been "independent of its control,"³ and this was the assumption on which they were proceeding. Rous refused their

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1. Hogarth was absent ill, but on 8 Nov. 1775 he entered a minute supporting Shakespear and Purling's position. Hogarth's Minute, 8 Nov. 1775, DER x, 490 - 1.
 2. DPCR - Holland, (Rous dissenting), 19 Oct. 1775, DER x, 419.
 3. Purling and Shakespear - Rous, 19 Oct. 1775, DER x, 421.

request to change the original minutes¹ and took the occasion to reaffirm that he highly disapproved of the measures adopted by the Council that day as they "set at nought the orders of the Hon'ble Governor General and Council." The majority tenaciously held to their belief that a measure which would benefit the Company could not be seen as defeating the Company's orders, especially since in any case the Board would have to approve finally of any settlement.²

Holland's reply to the Council's orders of 19 October was characteristic of the impatience of a man suddenly interrupted in his work. Since the majority had acquiesced in Rous' proposition that the dispute should be referred to the Board, Holland supposed that they were actually in some doubt as to whether they were entitled to proceed as they had. He suggested that he too might be allowed some skepticism and though stating that he would follow the majority's orders until the situation was clarified by the Board, he went on to impugn the disinterestedness of both Purling and Shakespear. He recalled that he had remained at Dacca for almost a month after receiving the order for his deputation to Sylhet, and though the Sylhet year 1185 (1775 - 6)

1. Because the joint minute of Purling and Shakespear was entered, he said, with his objections before them. Rous - Purling and Shakespear, 19 Oct. 1775, DER x, 421. The duo replied: "...in many and repeated instances we have seen every member of this Board /DPCR/ permitted to alter and amend his minutes upon maturer reflection and we cannot but think it a hardship to be denied it, in an instance of such material consequence as that of clearing ourselves from any assertion we are confident we could never intentionally deserve." Purling and Shakespear - Rous, 19 Oct. 1775, DER x, 422.

2. Ibid., 423.

had begun in that interval,

nevertheless no publication was issued for receiving proposals for farming the province nor any directions given me in all that time concerning the settlement of it.¹

Shakespear had casually remarked once at the Council table, recollected Holland, that he knew a person who would farm Sylhet at a high jama whereupon Holland had stated his objection to the farming system.² But, Holland said:

Nothing further past [*sic*] whilst I was at Dacca...nor was it thought necessary to give me any directions when I took my leave of the Board [*the Dacca Council*] nor even any intimation that you would afterwards furnish me with your instructions.³

However, no sooner has he arrived at Sylhet, he commented,

than directions are issued to me and a publication made for proposals to be delivered for farming the Sylhet province, which measures, as it would have considerably expedited business...would have been with more propriety taken while I was at Dacca.⁴

He was treated, he said, in a way he did not deserve, and he was convinced that Rous had nothing to do with it for the Council's orders were "directly repugnant to the sentiments" the chief had expressed to him while he was at Dacca.⁵

Purling and Shakespear both attempted to reply to this careful attack: the former lamely insisted that he had returned to Dacca only about ten days before Holland's

1. Holland - DPCR, 1 Nov. 1775, DFR x, 480.

2. Ibid.

3. Ibid.

4. Ibid., 481.

5. Ibid.

departure and had brought up the subject at the first convenient opportunity,¹ but Shakespear was much more frank. After expressing his alarm that Holland had stooped to recount openly a private conversation (an example he would not chose to follow and no man was safe if the expressions of an unguarded moment were to be brought against him in public argument) Shakespear candidly admitted that he did not raise the matter earlier because he would have been outvoted by the Chief and Holland, but that when Purling "thought it expedient to propose the measure" inviting tenders for the farm of the district he had of course lent his support.²

The vagueness of the original orders of the Board presented the opportunity which the majority in the Dacca Council exploited in an attempt to control Holland's actions in Sylhet. Why they did this is arguable. The most generous explanation would be that they hoped to guard against a repetition of the Thackeray debacle now that Sylhet was no longer an independent collectorship but under the jurisdiction of the Dacca Council. At the other extreme and more probably, they might have wished to secure the farm for one of their Indian dependents. Or it could be that they wanted to demonstrate their zeal and commitment to the service by ensuring that the Company secured the best possible terms.

The Board had failed to demonstrate the extent of Holland's authority. Purling and Shakespear could claim,

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1. Purling's Minute, 8 Nov. 1775, DFR x, 486.
 2. Shakespear's Minute, 8 Nov. 1775, DFR x, 487.

therefore, that as a member of the Dacca Council Holland was responsible to that body. On the other hand, Holland seems to have taken the position that he had been personally entrusted with the formation of the settlement and that the powers necessary for settlement work had been delegated to him by the Board. There was a similar confusion or uncertainty about the duration of the settlement which Holland was to make. The Board's original orders were written on 8 September 1775 and they required Holland to "take charge of the collections of the present year and to form a settlement for the ensuing year." Holland took this to mean the collections for the Sylhet revenue year, 13 September 1774 - 12 September 1775 and a settlement for the ensuing year. The Dacca majority preferred to believe that the Calcutta Board had had the Bengali year in mind - which began on 14 April - and that they intended Holland's settlement to end when the Committee of Circuit's settlement expired in the other districts of Bengal, that is, in April 1777.¹ It is quite conceivable that the Board had mixed up the date. It would have been easy for a hurried and fully occupied Board, not much acquainted with the remote frontier district and apt to consider it of little consequence, to overlook its deviant dating system.² Indeed, it would not have been the first occasion that a like misunderstanding had

1. DPCR - Holland (Rous dissenting) 19 Oct. 1775, DFR x, 419.

2. Common to the province of Bihar and the Bengal districts of Bhagalpur, Midnapur and Rangpur.

occurred.¹ It permitted the Dacca majority, however, to argue that the Board intended simply to continue the Committee of Circuit's method and strengthened their resolve to farm the district.

But if the Board at Calcutta had not made themselves clear, the majority at Dacca were equally confused in their turn. It was a confusion forced upon them by Holland as he proceeded to manipulate the system to rid himself of their interference. In reply to the Council's letter of 19 October 1775, informing him of the decision to farm the district, Holland confronted Purling and his associates with a request for clarification. His query was a simple one but he must have realized that because of their unfamiliarity with conditions in Sylhet the majority were not competent to answer it. Holland asked the Council to specify whether they would "chuse to let all the purgunnahs in the province together with the sair in one general farm, or whether [they] would chuse to let the several purgannahs in distinct farms and the different gunges & that compose the sair in distinct farms."² The proposed advertisement referred, of course, to the "farm of Sylhet district;" Holland's game was therefore clear, especially as he went on to inform the Council about the dangers involved in letting the district in a general farm. Holland pointed out that if they wanted to farm the district

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1. The Murshidabad Committee of Revenue had made this error. See page 22. Holland disagreed with the majority over the duration of the settlement which he thought the Board intended for 13 Sept. 1775 - 12 Sept. 1776 only. Holland - DPCR, 1 Nov. 1775, DFR x, 484.
 2. Holland - DPCR, 1 Nov. 1775, DFR x, 483.

as a single unit the transaction would have to be carried out at Dacca as there were only one or two persons in Sylhet who were capable of undertaking such a contract.¹ But, warned Holland, whatever proposals were tendered at Dacca would be "of a desperate nature" and most likely would ultimately be reduced to that of Samunderam, former diwan of the district. There was no one at Dacca besides Samunderam, Holland argued, who could offer terms which were based on any real knowledge of the resources of the district.² "So void are our offices there, both country and Europe, of papers relative to this province," he added, "that any other person who should give in proposals for farming it must do so upon the most wild conjecture."³ Holland's case against a general farm had the desired effect; the majority, thrown into disarray, were both reluctant and unable to decide on how to rent the district. A settlement with Samunderam was out of the question as he stood accused at that time of corruption and embezzlement while in office in Sylhet. On the other hand, as the majority no doubt recognised, their agreement to let the district in separate farms would be a concession of total victory to Holland as arrangements on that miniature scale would have to be made in the mofussil and could not be effectively supervised from Dacca.

Holland had calculated well, and in an unconcealed

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1. Holland - DPCR, 1 Nov. 1775, DFR x, 483. He did not say who these persons might be.
 2. Ibid. (Even Samunderam, Holland disclosed, had already made offers to him privately which were unrealistic.)
 3. Ibid.

though subtle prod, had ventured to assert that given the general dearth of information about conditions in Sylhet

...the interests of Government will be equally well taken care of if it is left to me to make the settlement; as from my local residence I must be the best judge, tho' perhaps very far from a perfect one, what assessment of revenue the province will bear.¹

But the majority would not accede to Holland's gentle suggestion. Obviously stalling for time they replied on 8 November that they could not choose between a general and separate farms until the proposals were delivered!² Furthermore, they insisted that:

With regard to Mr. Holland's assertion that whatever proposals may be made at Dacca must be of a desperate nature.../they/ have obviated this as much as possible by their publication which directs that none but principals and men of responsibility shall deliver proposals.³

And they added:

...it is well known that there are in Dacca many men of very large property and it is hardly probable if any such should offer that they will risk their fortunes and characters in a purgunnah the sources of the revenue of which they are unacquainted with, nor can they allow that even a person taking the farm who should be only informed of the gross produce can detriment /sic/ the country or the collections since they /there?/ are established sources upon which only he must engage to collect.⁴

It might be thought that confusion had here deepened into a startling naivete, but the truth was that the majority had been

1. Holland - DPCR, 1 Nov. 1775, DFR x, 483.

2. Proc. DPCR, 8 Nov. 1775, DFR x, 485.

3. Ibid.

4. Ibid.

trapped in the peculiar strait-jacket of a system which stifled initiative by its uncompromising attitude to failure with the collections.

On 20 November the majority claimed that they were convinced it would be more profitable to the Company to let the entire district to a single farmer "of credit and substance" rather than to parcel out the lands to a variety of persons. Separate farms, they considered, would have the effect of "only increasing the number of collectors and multiplying extortions and abuses."¹ Yet the majority, set wavering by Holland's letter, still would not decide firmly in favour of one or the other. "We were cautious how we instructed Mr. Holland," they confessed, "because had we tied him down to a particular mode we might have laid ourselves open to just censure had any failure happened."² Purling and his two colleagues had elected to discount the culpableness of equivocation. The majority had claimed, as their prerogative, the interpretation of the Board's orders, since they were responsible for their execution.³ Yet, faced with a question of signal consequence, affecting the whole basis of the settlement, they were crippled by fear of making the wrong decision and retreated into evasion and inconclusiveness.

The Dacca Council's proceedings of 20 November 1775 were taken up almost entirely with the now overdue settlement. The deliberations had begun with a remark by the chief that

1. Proc. DPCR, 20 Nov. 1775, DFR x, 533.

2. Ibid.

3. Proc. DPCR, 8 Nov. 1775, DFR x, 485-6.

the time set for receiving applications from prospective farmers had expired five days earlier; he had then surmised that no additional proposals were to be expected and had commented that it would be pointless to await any from Holland as the Council had never replied to his enquiry about a general or separate farms. Rous had disclosed that five proposals had been submitted but he was still unwilling to retract his support for Holland's position. He went on to suggest that it would be more reasonable to relay the proposals that had been received to Holland with instructions to settle with the zamindars, if in that way more favourable terms could be obtained, and if not, to transmit his comments on the farming proposals to Dacca. Rous repeated his insistence that Holland was the most competent person to conclude the settlement, by reason of his local experience in Sylhet, and expressed his belief that Holland would secure better terms for the Company from the zamindars than those terms which had been received in reply to the Council's advertisement. Rous was sticking out his neck, but as he said, he was prepared to stake his own reputation upon Holland's professional abilities.¹ It was evident that Rous, like Holland, preferred a settlement with the zamindars but the way in which he cast his argument, with the implicit undertaking to acquiesce in farming the district should the farmer's terms prove more attractive, demonstrated that he too was a prisoner of the dilemma that posed an option between the

1. Rous' Minute, 20 Nov. 1775, DFR x, 527 - 32.

highest revenue and the most constructive settlement.

Though fearful of taking a decision themselves the majority were reluctant to permit Holland, who had no qualms about accepting the consequences of his programme, to proceed with a zamindari settlement as from the outset he had intended. They had gone too far to retire gracefully. They dismissed Rous' suggestion that Holland should be allowed to go ahead with his zamindari plan by maintaining that Holland could not scrutinise the relevant accounts and papers and form a bandobast before the current heavy aman (November) harvest was completed;¹ the implication was that by that time the zamindars would no longer be able to pay. They then at once contradicted themselves by saying that

[they] have little apprehension that the delay necessarily arising in reletting the district can be prejudicial to Government since the usual mode upon these occasions is to collect upon the proceeding [sic] year's jumma till the new arrangements can be made and perfected.

They went on to suppose that

Mr. Holland does and will continue to secure the revenues upon that jumma till a final settlement may be made.²

This was really more than a contradiction; if seriously intended it was also ignorance and a lack of comprehension of the revenue business. As Holland had to explain, there was no existing government jama in Sylhet ("excepting what respected the whole amount revenue [sic] of the province") other than Thackeray's discredited jama and it was unrealistic to expect the zamindars to pay on that assessment. Furthermore, as they

1. Proc. DPCR, 20 Nov. 1775, DER x, 532.

2. Ibid., 534 - 5.

should have known, it was usual practice to stop all collections while a settlement was being made.¹ Nevertheless, on the easy if unreal assumption that collections would somehow continue, they again stalled for time, by extending the date for receiving tenders for the farm of the district.

They thus made plain that if they were not satisfied with the five proposals received, they continued to support farming as a system. The question whether that system was not an invitation to exploitation of the ryots was raised, but they managed to convince themselves that since the ryot "doubtless now pays to the utmost" settling with the highest bidder could not increase his burden.² To set the issue aside so glibly might have indicated naivete or lack of experience, but neither could easily be attributed to Purling, Shakespear and Hogarth, none of them a novice in revenue matters. It must be assumed that it was amour propre which drove them forward, and the wish to secure the greatest gain for the Company, and so to improve their own standing in the service, which blinded them to the possibility of extortion by the revenue farmers.

By the end of the meeting of 20 November, though the majority had dealt aggressively with Rous and had ostensibly driven forward confidently with their own policy, they were really on the defensive. By then only the Board could rescue them from the situation in which they had too easily entangled themselves - and an urgent note was

1. Holland - DPCR, 12 Dec. 1775, DFR x, 657.

2. Proc. DPCR, 20 Nov. 1775, DFR x, 535.

accordingly sent reminding the Board that they were still awaiting a clarification of the Board's original instructions. Meanwhile they did what they could to avoid any blame which might fall.

If slow to assume the responsibilities of directing policy Purling and his colleagues were nevertheless quick in defence, a mark both of their embarrassment and of its natural outcome, their heightened sensitivity to criticism. When Holland wrote on 24 November 1775 that the Council had not answered his query on the nature of the farm and that their silence on the matter was obstructing his work and causing delay, the majority swiftly replied that his protest had in it "more of petulance than reality"; they were more entitled to complain, they declared, since it was Holland's withholding any proposals which he might have received that was responsible for the drawback!¹ They cautioned him that the blame would rest with him should the Company suffer any loss, and reiterated that their "measures...were calculated ...to procure a speedy and an advantageous settlement."² But as Rous intimated in declining to add his signature to the reply, the majority were side-stepping the issue; their reply to Holland left his query still unanswered and they were simply repeating the old order that he should transmit to Dacca any farming proposals delivered to him.³

The stalemate continued until 11 December 1775 when the Dacca Council received the clarification they had sought from the Board, with an unsolicited expression of dismay that "so frivolous an occasion should have furnished so much debate

1. DPCR - Holland, (Rous dissenting) nd, but Proc. DPCR 30 Nov. 1775, DER x, 564.

2. Ibid., 564-5.

3. Rous' Minute, Proc. DPCR, 30 Nov. 1775, DER x, 565.

and loss of time." The original intention, the Board explained, was that Holland should form the settlement and then submit it to the Dacca Council to be ratified. The Board directed that the five proposals which the Council had received should be sent to Holland with instructions to form the settlement as quickly as possible "in such a mode as shall be most consistent with the interests of the Company and the ease of the inhabitants."¹

These latest orders were a complete victory for Holland. The Provincial Council had retained the right to approve the settlement but that was merely an administrative nicety. The crucial point was that they were denied any interference in the formation of the settlement. The level of the demand and the kind of settlement, farming or zamindari, were to be determined by Holland.

As it turned out the Board's decision was a fortunate one for both the Company and the majority. Had the decision gone against Holland and the majority had been able to overcome their timidity they would have had to select one of the five proposals submitted. There was not much to choose between them. Four of the bidders were ready to farm the district according to the terms laid down by the Committee of Circuit and the fifth offered an increase of 2,000 rupees on the Committee's bandobast for 1776 - 7.² But the arrangements made by the Committee of Circuit for Sylhet and indeed for most of the other districts had already proved

1. Board - DPCR, 4 Dec. 1775, DFR x, 621 - 2.

2. For details of the proposals, see Proc. DPCR, 11 Dec. 1775, DFR x, 624 - 6. None of the bidders were known protégés of Purling or Shakespear.

unworkable and had provoked strenuous complaints of over-assessment from the zamindars. It is hardly conceivable that a settlement in Sylhet with one of the five prospective farmers would have proved successful. The inhabitants of the district would have regarded such a settlement as a reimposition of the system they had complained against and so effectively resisted, and most likely they would have conspired again to withhold all payments. Holland unceremoniously put the proposals aside and concentrated instead on examining the accounts of previous years in order to gain some knowledge of the sources from which the revenue was drawn.

By 5 January 1776 Holland had completed his investigations and had drawn up a rent-roll of the district.¹ The total jama was 8,00,101 kahons or 2,00,025 rupees, about eighty per cent of which was to be paid from lands held by zamindars; the rest of the jama was to be drawn from the sair and other miscellaneous sources. The settlement aimed to secure for the Company over 50,000 rupees more than the farmers had offered or an increase of about thirty per cent on their terms. The striking thing about the extra demand was that Holland levied no additional imposition on the district. On the contrary, he reduced the amount some of the zamindars had been obliged to pay in the previous three years.² Holland had seemingly totally vindicated his position that it was senseless to conclude a settlement, especially with farmers, without first investigating the relevant accounts. His plan presented the Company with the prospect of a handsome profit

1. For details of Holland's rent-roll see Proc. DPCR, 15 Jan 1776, DER xii, 83 - 8.

2. Holland - DPCR, 5 Jan 1776, DER xii, 76 - 7.

and the Provincial Council at Dacca had no option but to approve of his arrangements. Purling however could not remain totally silent and impetuously expressed his "doubts" whether Holland's jama would be realized.¹

It was principally by reducing the excessive charges which had always proved a drain on the Sylhet collections that Holland was able to increase the Company's profit from the district. Under Mughal rule the expenditure on Sylhet, chiefly for defence, had exceeded the income from the district and the central government had been forced to remit money to close the gap. Before and during Sumner's settlement, the charges had absorbed about half the revenues. During Middleton's one-year farming settlement of 1771 - 2, the "established charges" defrayed from the collections again amounted to more than half of the gross jama. After 1772 Thackeray, as the farmer, undertook to bear the cost of maintaining the thanas on the frontier and when the newly established Provincial Council at Dacca ordered the dismantling of the collector's establishment at Sylhet in 1774 he willingly offered to meet the expense of continuing it. Now that Holland had settled with the zamindars the Company was responsible once again for the charges of the thanas and the diwani kachari, and for other miscellaneous items of expenditure which included the following: the salaries of the three vakils who were stationed with the hill rajas and of the officers of the faujdari adalat and the qanungo's daftar, and the customary disbursements towards charity and food for

1. Purling's Minute, 15 Jan. 1776, DFR xii, 90.

prisoners.¹

From his investigations Holland discovered that the thanadar charges amount to 1,17,240 kahons or 29,310 rupees annually.² He assumed that the defence establishment could be cut drastically since the Jaintia Raja had pledged himself by treaty with the Company to keep the peace. By early November Holland had dismissed all the bargandazes retained by Thackeray and the guards in Sylhet town and had decided to abolish all the thanas.³ He was aware, though, that it would be unwise to proceed to dismantle all the thanas at a stroke since good relations with the Jaintia Raja did not preclude forays into the district by the followers of the other hill chiefs or even by the subjects of the Jaintia Raja acting without their ruler's knowledge. Nevertheless, by 5 January 1776 only the two main thanas at Laour and Bangong were left; Holland thought it was necessary to retain these as the hill people in those areas were especially troublesome; they not only plundered the adjacent parts of the district but also harassed and robbed merchants trading in the vicinity.⁴ Holland limited the charge of the two remaining thanas, however, to a little under 10,000 rupees per annum, a sum equivalent to the revenue of the Laour pargana. This was a measure of pure expediency for it was impossible to make any collections in Laour. As Holland reported, the ryots of that pargana had never paid any revenues to the sadr but were "accustomed

1. For an abstract of the charges, see Proc. DPCR, 15 Jan 1776, DFR xii, 88 - 9.

2. Holland - DPCR, 5 Jan 1776, DFR xii, 79.

3. Holland - DPCR, 1 Nov. 1775, DFR x, 483.

4. Holland - DPCR, 5 Jan. 1776, DFR xii, 80.

to pay them by maintaining a number of" armed retainers at the two thanas.¹ Actual disbursements from the Sylhet treasury for defence were written off.² In the event, though, Holland had gone too far and had dangerously exposed the northern frontier.

Holland fixed the yearly expenditure on the diwani kachari at 6,300 rupees. In his view that was the irreducible minimum when one considered that

the revenues tho' small are collected from a greater number of principal...landholders than the revenues of the Dacca province and of consequence there is more writing and a greater number of accounts to keep; and there being an infinite number of partners to each purgunnah more attention and pains are required on every account....³

The sum of 6,300 rupees provided for the usual officers of the diwani kachari in addition to a clerk whose special task was apparently to write letters to the hill chiefs and a vakil who was stationed at Dacca presumably to explain the accounts of the district to the Provincial Council.

Holland did not tamper with the charity grants, a total annual payment of 7,730 rupees divided between Muslim maulvis and Hindu priests in the ratio of about two to one. The Muslim recipients were concentrated chiefly around Shah Jalal's tomb in Sylhet town, an object of pilgrimage and ceremony on three or four special days and on the anniversary of the Saint's death. Holland realized that a certain amount of odium would be directed at the person

1. Holland - DPCR, 5 Jan 1776, DFR xii, 81.
2. Ibid.
3. Ibid. 79.

who interfered with the grants and that whatever little saving might be made would not be worth the resultant uproar.¹

A comparison with expenditure in former years would reveal the extent of the retrenchment effected in 1775. In the revenue account for 1770 - 1 the amount of the charges was shown as 87,523 rupees,² and in the abstract tahud of 1771 - 2 as 1,02,167 rupees.³ There are no accounts to show how much Thackeray spent. Holland reduced the amount to a mere 22,033 rupees or about eleven per cent of the total jama. It is true that the figures for previous years included transport charges for which Holland made no provision, fil-khana charges⁴ which were discontinued on instructions from the Board, and punya charges which had been cut to a token 100 rupees, again by orders of the Board. It is also true that had it not been for the success of the expedition against the Jaintia Raja a severe reduction in the thanadar charges could not have been contemplated.⁵ Nevertheless, Holland did make a conscientious if over-thorough appraisal of expenditure in Sylhet; he did so largely on his own initiative. The result was an increased profit to the Company notwithstanding a simultaneous reduction in the revenues

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1. Holland warned the Council that if they decided to annul the grants, it had better be done "at Dacca, in the presence of the wakil of the objects of these charities, that the odium might be taken off the diwan as he would be the acting person that must stop the payment." Holland - DPCR, 5 Jan. 1776, DFR xii, 81. The Dacca Council decided to continue the payments.
 2. See Page 86.
 3. PCCD, 42.
 4. For catching and feeding elephants.
 5. As Holland himself acknowledged. Holland - DPCR, 5 Jan. 1776. DFR xii, 78.

payable by some zamindars.

The closure of the thanas enabled Holland to impose an assessment on some of the service lands, both sega and mujrai. These estates were distributed throughout the district but were to be found in greater number in the north. They had been granted under sanads from the former faujdars to various persons on the condition that they maintained a stipulated number of bargandazes and archers for the defence of the district.¹ These lands therefore paid nothing to the khalsa; their revenues were utilised in the upkeep of a defence force which manned some of the thanas. Holland ascertained from the sanads that the value of the jagirs was upwards of 1,50,000 kahons or 35,000 rupees.² However, it seems that the jagirdars had never been compelled to adhere strictly to the terms specified in their sanads; many of them had not found it necessary therefore to occupy the entire area allocated to their grant, and others who received waste or jungle tracts had been under no pressure to reclaim and cultivate them. Holland persuaded about two hundred jagirdars whose lands were widely dispersed in small parcels all over the district to pay to the Company as revenue twice the amount they spent on their retainers whose services were now no longer required.³ The operation caused "a great deal of clamour" but it added 69,101 kahons or 17,275 rupees to the jama,⁴ (about eight per cent of the

1. Holland - DPCR, 5 Jan. 1776, DFR xii, 77.

2. Ibid.

3. Ibid., 77 - 8.

4. Proc. DPCR, 15 Jan. 1776, DFR xii, 87.

total demand) and was the second significant way in which Holland procured an increased profit from the district. But the sega and mujrai lands remained unevenly rated in comparison to the rest of the district and there was some doubt as to the neatness and justice of the operation. It was later pointed out that Holland had not really resumed the lands but had placed an assessment on the sanads¹, or in other words, that Holland had based the demand not on the amount of land actually held and cultivated but on the quantity mentioned in the grant.

Thackeray never submitted a rent-roll of the district for his years as farmer and when he left the district he took away most of the public records. Hence, it is impossible to gauge in detail the extent of the remissions Holland granted to various zamindars. However, the early success of the settlement made it clear that the level of Holland's demands was based on his view of the "more enlarged and liberal plan" of government that allowed the poorest tiller of the soil a comfortable margin of existence. Holland's notion of the amount the Company should claim as revenue contrasted sharply with the opinion held by the majority that the ryot must pay to the utmost. The majority believed that the ryot could only be freed from extortion by leaving him no surplus to attract the despoiler. Holland obviously considered that an intolerable idea. The protection should come rather from a diwani court within easy access of the

1. Willes - BCR, 1 Sept. 1789, SDR iii, 161, and Willes - BCR, 23 Nov. 1789, SDR iii, 183. Willes agreed that Holland had created a confused situation which, it is to be suspected, facilitated attempts to evade payment.

inhabitants of the district. Holland thought that the collections should be "blended with the administration of redresses to the injured"¹ and visualized the establishment of a separate diwani adalat for Sylhet as a matter of urgent necessity. He raised the issue on 6 October 1775 just before he left for the district, and the court was established on 1 February 1776 despite strenuous objections from Purling and Shakespear who were opposed to Indian officers superintending the court.²

The thinking behind Holland's settlement was well in advance of the times, though of course there were a few officials who also thought like he did. Zamindari settlements did not return to Bengal until 1777 and even then large sections of various districts were left under the management of farmers or made khas. Holland was quicker than most to see the writing on the wall. As early as 1775 it was being discovered that the lands were overrated, that the bidders at the auctions had been prompted by the eagerness of competition to engage for a much higher revenue than the districts could afford, that they had racked the lands mercilessly and still had failed to meet their obligations to government.³ It was already evident that "far from discovering the real value of the lands, and providing

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1. Ext. Proc. DPCR, 6 Oct. 1775, BR Cons R49, lviii, 240.
 2. For the debate on this, see Ibid., 240 - 56.
 3. Serajuddin, A.M., The Revenue Administration of the East India Company in Chittagong, 79. See the reports of Vansittart, Middleton, Dacres, Ducarel, Hurst, etc. cited in Ramsbotham, R.B., Studies in the Land Revenue History of Bengal 1769 - 1787, 59 - 74.

any sound basis for a future settlement of land revenue, the policy of the Committee of Circuit had succeeded only in breaking down the existing system and creating a chaotic situation."¹ Nevertheless, Purling and his associates were still wedded to the idea of farming the lands. They were prepared to ignore the lessons of the previous three years in the hope that a higher demand would still prove feasible. Their chances of advancement in the service had priority over the welfare of the ryots over whose fortunes they presided. But it was not altogether their fault. Revenue administration was the pivot of the Company's government and it is not surprising therefore that the worth and abilities of an official were tested by how much revenue he could extract from a given area and how small the arrears from the region under his jurisdiction were at the end of the revenue year.² The norm of efficiency and expertise was traceable in the revenue accounts; this was without doubt one of the most objectionable features of the Company's administrative system.

Holland's readiness to base the settlement on his convictions probably had to do both with his disinterestedness and his sense of "high honour and principle."³ He was not a needy civilian out to gain an 'independency'; he already possessed a considerable fortune which he had inherited from his father.⁴ He believed that his plan was the only sensible

1. Serajuddin, 79.

2. For example, Lindsay confessed that for the first nine months of his appointment to Sylhet, revenue affairs occupied his special attention, to impress and win favour with the DPCR. Oriental Miscellanies, 33.

3. The phrase is Lindsay's. Oriental Miscellanies, 22.

4. Ibid.

and just one. He seemed to have had a deep understanding not only of the revenue business but of Indians also. His adversaries at Dacca were timid and vacillating, their initiative suspended not so much by caution as by fear of jeopardising their reputation in the service and by ignorance of the real conditions in Sylhet. The chief at Dacca who shared Holland's ideas on revenue policy supported him to the hilt; the Board at Calcutta were distant and turned no more than a cursory eye to the frontier district. In those circumstances the arena for personal action by Holland was almost limitless.

Holland's work in Sylhet, according to the account in Lindsay's autobiography, was held in derision by his adversaries on the Dacca Council.¹ Purling had voiced his reservations about the settlement but Holland, upon returning to Dacca about the middle of January 1776, vigorously defended himself in the following statement:

It is difficult to fix the revenues of every division of land in a province in such exact proportion to the capacity of each as that some landholders shall not fail in their payments, and some small deficiencies may arise from accidents that could not be foreseen, but I will affirm that so much care has been taken in proportioning [the] revenues of the Sylhet province that they will not fall short either this year or in a course of years in a sum exceeding twenty thousand cawns of cowries, that is five thousand rupees and even allowing of this

1. Oriental Miscellanies, 22.

failure a vast increase comparing it with the former year's revenue is obtained for Government.¹

He added that it was impossible to guard against deficiencies, given even the most accurate settlement, unless one landholder was forced to be "accountable for the losses occasioned by the malversations of another."² Holland had mentioned the sum of 20,000 kahons not because he expected the revenues to fall short by that or any other amount, but lest Purling's remarks from "being so very general might appear justified...should there be any the least deficiency in the collections...."³

In July 1776 it seemed as though fate was being partial to Purling's doubts. Holland had to seek urgent permission to return to Sylhet when he learnt of the death of both the diwan⁴ and the head peshkar. He arrived at Sylhet at the end of July 1776 to discover that only 1,14,790 rupees, a little more than half the jama, had been collected. Though there were less than two months to the close of the revenue year, Holland confidently forecast that the jama would be realized, "allowing for small balances" which would

1. Holland's Minute, 27 Jan. 1776, DFR xii, 128.

2. Ibid.

3. Ibid.

4. Muktaram, "in whom I had the greatest confidence from the thorough knowledge he had of the revenue of that province [Sylhet] which he acquired by the experience of his whole life." Holland - DPCR, 11 July 1776, DFR xiv, 171. Muktaram was a native of Sylhet and had been employed in different capacities in the Revenue department, "and for about ten years back till the province was farmed as diwan." Holland - DPCR, 5 Jan. 1776, DFR xii, 80. Holland had called him "the most able person to conduct the business properly" and had said he was "perfectly acquainted with the state and with the landholders of it who are very well pleased with him."

"unavoidably" arise in every settlement. In the end his optimism proved well-founded: out of the total jama of 8,00,101 kahons, 7,86,104 kahons was collected, leaving a trifling balance of about 3,500 rupees.¹ With the exception of the first two years of Thackeray's farm it was the first time that such a small sum had been outstanding at the end of the revenue year.

The settlement was extended to September 1777, partly by a misunderstanding, and thereafter to September 1781 through deliberate policy. When the Dacca Council informed the Board on 18 July 1776 that Holland had gone to Sylhet to supervise the collections following the untimely death of the two senior Indian officers, the Board replied on 16 August as follows:

We have received your letter...advising of your having deputed Mr. Holland to form a settlement of that district, which we desire may not exceed the term of one year.

Clearly, the Board were not paying much attention. The Dacca Council could only deduce that Holland was to form a settlement for 1776 - 7 and they advised him accordingly. The new 'settlement' did not occupy much of Holland's time since he chose merely to make some minor adjustments. At first he proposed simply to reduce the jama by the amount of the arrears of 1775 - 6 but he then added that sum to the assessment on the sega and mujrai lands so that the jama

1. Holland - DPCR, 18 Sept. 1776, DFR xiv, 398.

remained at 8,00,101 kahons.¹ From 1777 - 8 to 1780 - 1 Holland's settlement was renewed annually in accordance with the Court of Directors' letter of 24 December 1776 which set the guidelines for revenue arrangements on the expiration of the Quinquennial Settlement. The Directors had indicated that the time was not ripe to conclude arrangements in perpetuity or for a term of years,² hence the annual settlements. But the dominant theme in their instructions was that the zamindars should be conciliated and should be impressed with the idea that while they acted justly in regard to their under-tenants and ryots they would enjoy the Company's favour.³ Since Holland's zamindari settlement was based upon these principles no alterations were thought necessary in Sylhet.

Having made his second settlement - in which he reaffirmed his faith that his judgement of the district's capacities was well-founded - Holland then withdrew from Sylhet on grounds of ill health.⁴ It was left to another, therefore, to test the correctness of the demand upon the district. The person who contrived to have himself appointed to renew the settlement in 1777 was Robert Lindsay, a younger

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1. DPCR - Board, 7 Oct. 1776, DFR xiv, 429. The following are examples of the minor adjustments which Holland carried out: he reduced the sair mahal by 1,220 kahons, the bazaar taxes in Sylhet town by 1,000 kahons, and deleted an assessment of 1,230 kahons on some lands for which Muhammad Ali, the former faujdar of Sylhet, held a sanad; these lands had been improperly resumed the previous year because Muhammad Ali was absent from Sylhet and could not produce his sanad at the time of the settlement.
 2. Board - DPCR, 22 July 1777, with ext. from COD's general letter, 24 Dec. 1776, DFR xvii, 163.
 3. Board - DPCR, 29 July 1777, DFR xvii, 187.
 4. Oriental Miscellanies, 22.

son of the Earl of Balcarres and a junior assistant to the Dacca Council. He won Holland's friendship, secured a promise of support from Rous, and arranged for Shakespear to nominate him at a Council Meeting; in return, he pledged to assist two of Shakespear's Indian dependents.¹ Lindsay's deputation was justified on the grounds that it was impossible to renew the settlement from Dacca because of the large number of landholders involved and that it was impossible to spare a member of Council since there was a heavy schedule of business.² Lindsay's duties were officially confined to the taking of obligations from the zamindars as in the previous year,³ but he remained in the district to supervise the collections for the next decade.

Incidentally, Lindsay did not at first find his appointment a particularly arduous one. In the two years 1775 - 6 and 1776 - 7 the only real recalcitrance in paying the revenue came from the Pandua lands on the northern border, which had been part of the 'resumed' sega and mujrai establishment. In 1775 - 6 Gobind Ram, the thanadar at Pandua, demanded on behalf of the Company the jama of 3,400 kahons due from the Pandua lands but less than a quarter of that sum was forthcoming. To enforce payment the thanadar seized some servants of Obo Singh, Raja of the Khasis at Pandua, whereupon the European traders in the area,

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1. Oriental Miscellanies, 25.
 2. Rous' Minute, 11 Aug. 1777, DFR xvii, 193.
 3. DPCR - Lindsay, 11 Aug. 1777, DFR xvii, 194. Lindsay was also asked to work out in conjunction with the diwan a suitable plan for the introduction of pattas in Sylhet (Ibid., 195) but no more was heard of that.

fearful lest a reprisal should damage their business, paid the revenues. When calmer times were restored they asked the Dacca Council to return the money that had been forced out of them by the "precarious state of affairs,"¹ but the Council ruled that the traders had had no right to interfere and threw out their request.² The revenues of 1776 - 7 were secured through the same strategy; in that year a relative of the Raja served as a hostage.³ The total balance at the end of 1776 - 7 was even smaller than that of the previous year, amounting to only 3,877 kahons or about 969 rupees.⁴

From 1777 - 8 onwards, however, slowly but with increasing clarity, a new trend began to emerge. It became more and more difficult to collect the revenues. The figures for arrears - 10,055 kahons, 40,745 kahons, 26,484 kahons and 60,000 kahons for the years 1777 - 8 to 1780 - 1 respectively - do not give the whole story. Lindsay personally supplemented the collections of 1777 - 8 in a successful effort to retain his posting to Sylhet. His deputation was threatened by the arrival of George Hatch as a member of the Dacca Council. Hatch claimed the Sylhet posting on the grounds of seniority, and over Holland's strenuous objections he was appointed to Sylhet on 8 September 1778. Meanwhile Lindsay, having

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1. Proc. DPCR, 16 May 1776, DFR xii, 458 - 9.
 2. Ibid., 460.
 3. Lindsay - DPCR, 24 Nov. 1777, DFR xvii, 636.
 4. DPCR - Board, 13 Oct. 1777, BR Cons R50, v, 107 - 8. 1775 - 6 and 1776 - 7 were in the rest of Bengal the last two years of the quinquennial settlement: the total arrears for Bengal and Bihar were in both years over 10% of the jama.

heard through a friend in Dacca of Hatch's bid for Sylhet, had balanced the district's accounts though three revenue instalments were outstanding and had sailed for Calcutta where he was to argue that he was being unjustly treated.¹ The Board agreed with Lindsay and overruled Hatch's appointment to Sylhet.² The accounts for the subsequent years, too, were almost certainly not as straight-forward as they might have been.³ A truer picture must be constructed from Lindsay's letters to Calcutta.

On 24 November 1777 after the conclusion of his first punya Lindsay recommended to the Council that they should consider a remission in the revenues payable by the Pandua lands.⁴ Presumably, Lindsay's recommendation stemmed from the clear impossibility of collecting the Pandua revenues without forcible measures. It is likely that this was impressed upon Lindsay when the Pandua landholders failed to turn up to renew their engagements. However, the Council took the view, in which they were supported by the Board, that while Lindsay should not as a rule employ force in making the collections, the Company could not be expected to yield any part of its claim to the Pandua revenues.⁵ By December 1777 the kedah mahal zamindars were complaining that they were in difficulties because of the Company's insistence that their balances should be paid in ready money.

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1. The incident is described in Oriental Miscellanies, 34 - 6.
 2. Hatch thereupon chose to 'decline' the Sylhet appointment since his health required he should have recourse to the Chittagong air. Hatch's Minute, Proc. DPCR, 5 Oct. 1778, DFR xx, np.
 3. For Lindsay's padding of accounts, see page 67.
 4. Lindsay - DPCR, 24 Nov. 1777, DFR xvii, 636.
 5. Board - DPCR, 12 Dec. 1777, BR Cons. R.50, v, 379.

They had been accustomed, they said, to give an undertaking to liquidate their arrears from the proceeds of the sale of the succeeding year's elephant catch.¹ As a solution to their problem they requested that the Company should pay a higher price for elephants but the Dacca Council replied that no increased rate could be contemplated.² Trouble also arose in another quarter during the year; the zamindars of Taraf pargana refused to pay the revenues levied on the sega and mujrai lands which they held and Lindsay had to send in sepoy to enforce the collections.³ In July 1778 at the start of the period of heavy instalments some zamindars had already absconded.⁴ Admittedly, those who deserted their lands and went into hiding such as the zamindars of Barraparrah, Chauallis, Ita and Mandarkandi parganas were traditionally among the most defiant landholders in the district but their deviant behaviour, following a period of quiescence during the first two years of Holland's settlement, was symptomatic of the acute dissatisfaction felt by the Sylhet zamindars as a whole.

Some of the landholders had been distressed by the decision of the Board not to accept securities for the payment of the revenues and by the Board's expressed intention to treat the lands as surety for the rents. Others perhaps had not been altogether unhappy to see the securities go, because of the way in which the system had operated. As the

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1. Petition of zamindars of parganas Chapghat etc. encl. in Lindsay - DPCR, 21 Dec. 1777, SDR i, 24.
 2. DPCR - Lindsay, 17 Jan. 1778, DER xix, Proc. DPCR, 17 Jan. 1778, np.
 3. Lindsay - DPCR, 4 Sept. 1778, DER xx, Proc. DPCR, 18 Sept. 1778, np.
 4. Lindsay - DPCR, 21 July 1778, DER xx, Proc. DPCR, 30 July 1778, np.

Dacca Council explained to the Board:

The security considers all the zemindars /of a pargana/ as jointly and separately bound to him, and therefore collects from them agreeably to their abilities to pay him. Hence, a zemindar of one fourth of a purgunnah, who has not only continued his zemindarry in a flourishing state, by refraining from making unlawful exactions from his under-tenants, but has also improved it by bringing waste lands into a state of cultivation, is often compelled to pay a third proportion of the revenues, in order to supply the deficiency of a zemindar holding another fourth of the purgunnah, who by having observed the very reverse conduct has defaulted his share of it.¹

Yet even these industrious landholders must have been concerned about the prospect of their lands being exposed to auction upon any default. About two hundred had put their names to a petition pointing out that as they were a "numerous body of men" they could not discharge their instalments punctually as prescribed "without the agency of some creditable and respectful person."² The Board, however, saw no reason to make a special case of the Sylhet zamindars.³

A still more significant cause of dismay was that while there had been an abatement in 1777 in the standing jama of most of the districts of Bengal, as an adjustment of the acknowledged inflated demands of the previous five years, no such relief was extended to Sylhet. Holland's settlement in 1775 had rescued Sylhet from the worst ravages of the

1. DPCR - Board, 21 July 1777, DFR xvii, 144.

2. Petition nd. Proc. 28 Nov. 1777, BR Cons R40, v, 113. Some zamindars of Dacca had the same complaint, arguing that it had been the custom since the time of their forefathers to pay their revenues through a potadar and stating: "...if that ancient custom is to be abolished and discontinued your petitioners are apprehensive it will be a hard and very difficult matter to pay their cazana /khazana/ to the sircar by the zamindars themselves..." Ibid., 115.

3. Ibid., 113.

Quinquennial Settlement but had also denied the district any participation in the moderate relief measures of 1777. This remained a sore point for almost the whole duration of Lindsay's residence at Sylhet and one to which he returned time and again in his efforts to get the jama lowered.

Lindsay began his second year in Sylhet by submitting a list of proposed deductions in the jama. He said that he had been "fortunate" to collect almost the total demand for the past year and that some of the zamindars had been "much distressed to pay their rents."¹ He assigned their difficulties to mismanagement and to the desertion of the ryots as a consequence of the ravages of elephants and tigers in some areas and of crop failures in others.² Some estates, he added, were in "a very waste state" and could not recover unless the level of assessment was reduced.³ The total abatement proposed by Lindsay amounted to only 25,000 kahons; he believed that that sum, divided among the most afflicted parganas, would be of "considerable relief to the country."⁴ But Lindsay's arguments did not impress the Board; he was informed by the Dacca Council in their letter of 17 November 1778 that the Board would not consent to a remission.⁵ The immediate result of the Board's unyielding stand on the revenues was the refusal of the zamindars of

1. Lindsay - DPCR, 27 Oct. 1788. SDR i, 47.

2. Ibid.

3. Ibid.

4. Ibid.

5. DPCR - Lindsay, 17 Nov. 1778, SDR i, 54.

Barraparrah, Bhanga and Chauki to renew their engagements with the Company. Thus, early in his second year Lindsay was forced to begin appointing sazawals in the mofussil.¹

The early onset of heavy rains in March 1779 gave Lindsay another occasion to seek a reduction in the jama. The boro crop in the low-lying parganas adjacent to the town of Azmiriganj in the western half of the district was destroyed by flood.² It was not to be expected that any revenues would be forthcoming from much of the bhatta country and by the first week of April the shiqdars responsible for various tracts in that region, finding it not worth their while to remain in the interior, had returned to Sylhet town.³ But the Provincial Council at Dacca thought that Lindsay's account of the ruinous effects of the flood was not detailed enough to warrant any easing of the revenue demand. Instead, while they did not mean that any extraordinary severity should be exerted over such zamindars as had actually suffered, they urged the resident to aim at realizing the total jama.⁴ Any such aspirations that Lindsay himself might have entertained had already been severely shaken and by the end of June 1779 they were as good as buried. There had been a lull in the

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1. Lindsay - DPCR, 1 Dec. 1778, DFR xx, Proc. DPCR, 8 Dec. 1778, np. DPCR approved of Lindsay's move but told him that if the zamindars wished to resume the lands on the terms on which they held them, the sazawals should be recalled. DPCR - Lindsay, 8 Dec. 1778, DFR xx, Proc. DPCR, np.
 2. The rains had set in on 20 March and when Lindsay wrote on 8 Apr. they were still falling. Lindsay - DPCR, 8 Apr. 1779, SDR i, 61.
 3. Ibid.
 4. DPCR - Lindsay, 20 Apr. 1779, DFR xxi, Proc. DPCR, 20 Apr. 1779, np.

rains for about twenty days during which the ryots had sown the high ground but the rains had then returned with increased fury to wash away the seedlings.¹ Added to that, the cattle were succumbing to an "infectious disorder"; apparently, the affliction was as widespread as it was sudden and in some areas before June was out there were not enough surviving cattle to cultivate the lands.² Presumably, however, Lindsay's superiors considered his latest reports also too general; no relief was granted.

During 1778 - 9 Lindsay also found it increasingly difficult to collect the revenues from the sega and mujrai lands where numerous disputes over boundaries had arisen.³ Before the 'resumption' of the sega and mujrai lands the sanad holders had never bothered to ascertain the territorial limits of their grants, and while some jagirdars had been content to occupy only enough land for their own immediate needs others had managed to encroach on and usurp lands belonging to others.⁴ But Holland's method of assessing the sega and mujrai tracts, by imposing a tax on the quantity of land specified in the sanads without regard to whether or not the land was cultivated caused each proprietor to look for his rightful share.⁵ The problem was complicated

1. Lindsay - DPCR, 29 June 1779, SDR i, 65.

2. Ibid.

3. Lindsay - DPCR, 14 July 1779, SDR i, 66.

4. Ibid., 66 - 7.

5. Ibid., 67.

by the suspicion held by the proprietors that the tax on the tankhaws was the thin edge of the wedge and that the Company intended to restore their "hereditary" lands to the zamindaris from which the lands had been separated.¹

When he came to assess the prospects for 1779 - 80 on 1 October 1779 Lindsay claimed that several of the parganas were overrated.² What he really meant was that conditions had changed to such an extent in some areas that what had been a moderate demand in 1775 - 6 and 1776 - 7 had become an oppressive burden. The familiar circle produced by the equally familiar chain of events which started with pressure being exerted on the zamindars by the Company and ended with the flight of the ryots in reaction to the shifting of the burden on to their shoulders was now tightly closed. The "exertions" employed in collecting the revenues in the past two years, Lindsay said, had forced many talukdars and ryots to desert their lands.³ And, as might be expected, the greater the number of ryots who moved away the heavier was the burden on those who remained. The

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1. Lindsay - DPCR, 14 July 1779, SDR i, 67. There seems to have been some grounds for this suspicion. Towards the end of 1779 - 80 the Board declared that the lands belonged originally to the zamindars, acknowledged that the sanad holders had some claims since they had been in possession for some time and had improved the state of the lands, and stated as follows: "They /the sanad holders/ should...be supported so long as they continue to pay up their revenues regularly, but in the event of their falling in arrears, or absconding, the Board are of opinion that the property of these lands reverts properly to the zamindars upon their making good the balance that may be due at the time of obtaining possession." Encl. in DPCR - Lindsay, 14 Sept. 1780, SDR i, 94.
 2. Lindsay - DPCR, 1 Oct. 1779, SDR i, 76.
 3. Ibid.

jama which could be met with reasonable ease by estates reasonably well inhabited could not be realized from less populated lands without harsh treatment of the ryots. As for the zamindars, they were disaffected and a number of them were even "clamorous."¹ Apparently, the latter group were convinced that the relief measures of 1777 had not been extended to Sylhet because Lindsay had failed to make the necessary representations.² Lindsay again recommended a remission of 20,000 to 25,000 kahons and was successful this time in securing the backing of the Dacca Council. The Council explained their turn-about by referring to Lindsay's long residence in the district and his assiduity in attending to its affairs; he could not therefore be mistaken in his recommendations.³ Moreover, their "knowledge of his character" gave them the "full assurance that he would not recommend a deduction unless he was convinced that the zamindars really required it."⁴ An attempt to make the case attractive by emphasising that the recommended deduction was extremely small and that the Company now obtained "a greater revenue from the Sylhet province than ever it did formerly"⁵ had not the slightest effect on the Board. On 17 December 1779

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1. Lindsay - DPCR, 1 Oct. 1779, SDR i, 77.
 2. Ibid.
 3. DPCR - Board, 21 Oct. 1779, DFR xxi, Proc. DPCR 21 Oct. 1779, np.
 4. Ibid.
 5. Ibid.

they affirmed once more that they would not allow any reduction in the jama of Sylhet.¹

In October Lindsay had mentioned his apprehension that some zamindars might not renew their engagements with the Company and that farmers would not come forward under the standing assessment.² On 20 December 1779 he reported that his fears had been realized. The zamindars of Barraparrah, Betal, Jayanshi, Mandarkandi and Muscurei parganas had refused to sign qabuliyats; farmers could not be procured and Lindsay had to send in sazawals to make the collections directly from the ryots.³

The jama of 1779 - 80 was not fully realized for other reasons apart from the overrated demand. In April and May 1780 the Chantala hill people on the north-western border of the district carried out a number of raids in the frontier parganas of Belal, Chhatak, Dulali, Ichha-Kalas, Nygong and Tetwah, which resulted in an irrecoverable balance of about 5,000 kahons from those areas.⁴ Some parganas, such as Bhanga and Ranigatch on the Surma suffered from floods⁵ while the kedah mahal zamindars in parganas Dandi, Kusiarkul, Pratapgarh and Tuffergur had a poor elephant catch.⁶ Also, further difficulties were experienced in making the collections from the sega and mujrai lands.⁷

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1. The Board did, however, remit the balance due from Sylhet for 1778 - 9. See Ext. Board's letter dated 17 Dec. 1779, SDR i, 86.
 2. Lindsay - DPCR, 1 Oct. 1779, SDR i, 76.
 3. Lindsay - DPCR, 20 Dec. 1779, SDR i, 80.
 4. "Particulars of balance..." encl. in DPCR - Board, 8 Sept. 1780, BR Cons R50, xxx, 51.
 5. Ibid.
 6. Ibid., 50.
 7. Ibid., 52.

By their refusal to consider an abatement in Holland's jama the Board had succeeded towards the end of 1780 in alienating a significant section of the Sylhet zamindars. This development was not confined to Sylhet district alone, as may be deduced from Holland's declaration in June 1780 that the revenues of Dacca district had been extracted by threats and the occasional sale of lands.¹

Holland stated:

In fact the Company have swallowed up the riches of every individual in the province, and now there is scarce a responsible man in it.²

And he added:

We may justly conclude that the province will not now yield a larger revenue than it did before it came into the hands of the English, when it was indisputably in a far more flourishing state.³

He and Shakespear were able to sink their differences and plead jointly for an abatement in the settlement for Dacca for 1780 - 1. In their reply the Board indicated why their stand on the collections was so firm. The Board said:

...we must remark that if a temporary failure shall in any instances be admitted as a ground for reducing the jumma and that it shall be in no instances augmented, the whole must necessarily sink to nothing in a long process of time by progressive abatements.⁴

Ironically, however, it was the reluctance to grant temporary remissions which posed one of the greatest threats to the collections in the end.

1. Holland's Minute, 27 June 1780, Proc. 21 July 1780, BR Cons R50, xxv, 1117.

2. Ibid., 1118.

3. Ibid., 1121.

4. Board - DPCR, 21 July 1780, BR Cons, R.50, xxv, 1129.

CHAPTER VROBERT LINDSAY IN SYLHET1781 - 1787

Despite administrative changes directed at centralizing power in Calcutta the years 1781 - 7 witnessed in Sylhet district the steady increase, following a brief decline, in the authority and influence of Robert Lindsay. The degree of independence achieved by and permitted to Lindsay was perhaps not matched in any district of Bengal during this period. The accumulated strength of his position, in itself a testimony to the gulf between the aims expressed in Calcutta and what really went on in the district, was used to subvert the policy directives of his superiors. The intentions of the Board foundered on a false assumption and a fatal defect in planning. It was taken for granted that a general plan was workable, that something like a standard situation, a typical district could be discovered and kept in mind when general arrangements were being formulated and that these arrangements could then be applied ready-made to the whole of Bengal. When confronted with regional variations the Board had no real option but to abandon their general schemes and fall back upon the local agent they were trying to curb. They would refer to the peculiar conditions in Sylhet when sanctioning deviations from standard practice in Lindsay's case in the hope that the collections would be improved. The defect was in institutional machinery, or the lack of it; the Board never devised proper means to ensure that their policies were

implemented. Lindsay therefore continued to consolidate his position even though at no stage could he be seen as delivering the goods.

Early in 1781 the Board decided it was time to proceed further with their declared policy of centralization, the cure perceived by Hastings for the afflictions of the administrative system. He had visualized the six Provincial Councils created in 1774 and charged with immediate responsibility for the districts as temporary establishments only, with the primary purpose in the overall plan of cushioning, as it were, the impact of change. The idea was that ultimately the collectors would be removed from the districts and the revenue business would be supervised instead by a group of the Company's ablest servants, functioning as a Committee stationed at Calcutta with swift and easy access to the Board.¹ The clue to the timing of this new phase in the strategy of centralization was to be found in the worsening state of the Company's finances. The average annual collections for 1777 - 80 were less than those for the previous five years, the period of the quinquennial settlement in Bengal as a whole, and the returns for 1780 - 1 had given the Board no cause to expect an improvement in that trend. At the same time administrative costs had soared and the Company was involved in war, and was being pressed for remittances to England.² In these circumstances an

1. See Gleig i, 383-4.

2. Cotton, 30.

improvement in the land revenue collections seemed eminently desirable.

Towards this end the Provincial Councils were abolished in February 1781 and their power transferred to a new Committee of Revenue.¹ As a stop-gap arrangement the chiefs of the defunct Councils were to continue at their respective headquarters. Immediate responsibility for Sylhet remained therefore with Holland at Dacca. Technically, Lindsay was on deputation from the Dacca Council and a member of Holland's subordinate staff; not yet a collector, he was nevertheless treated as one and permitted to remain at Sylhet instead of being ordered back to Calcutta.

The appointees to the Committee of Revenue were indeed among the most experienced of the Company's servants.² They decided to meet three times a week or more often as the volume of business dictated. The President was authorized to issue in the intervals between meetings such orders as were necessary to ensure efficiency; for instance, he might summon persons to give evidence before the Committee, or cause briefs to be prepared for the Committee's investigation. He was allotted a casting vote but where there was a division on an important matter the case was to be referred to the Board. To enable the Committee to cope the records of the Khalsa were deposited with them - but with these came also the functions and duties of that office. And presumably to cultivate zeal and secure their attention

1. Proc. 20 Feb. 1781, CCR R68, vi, 4.

2. David Anderson as President, John Shore, Samuel Charters, Charles Croftes.

to their task a complicated commission system was instituted, with rewards amounting to two per cent of the collections of huzuri lands and one per cent of the collections of lands under collectors, in lieu of all salaries or other perquisites.¹

The first task of the Committee was to draw up an establishment for themselves. Their second - to draw up one for the chiefs and collectors - showed that one aspect of the lesson to be learnt from the previous seven years was being ignored. Under Provincial Councils of Revenue the collector's power had continued to increase, instead of diminishing. To be sure, collectors had been recalled from the districts when the Councils were first established but by various means they had found their way back into the mofussil.² Lindsay's posting to Sylhet in 1777 was only one example of an "invasion of the system of Provincial Councils for the gratification of some individual."³ Hastings was undoubtedly right to claim that the collectors had powerful connections both in England and in India. He could have deduced that if under the operation of Provincial Councils the objective of restraining the collectors and hence centralizing the administration had not been attained, then the next step - of rolling all the Councils into one distant Committee - could hardly of itself be more successful.

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1. For the functions and constitution of the Committee, see Proc. 20 Feb. 1781, CCR R68, vi 4-9.
 2. For example, Gladwin was posted to Silbaris in Feb. 1776, Purling to Rangpur in 1777, Peiarce of the Burdwan Provincial Council to Midnapur in 1778, and Graeme to Sarkar Saran, Champaran and Hajipur in 1779. Sinha, N.K., 185-6.
 3. Board's Minute, quoted in Sinha, N.K., 186.

Instead, the opposite conclusion was drawn, namely, that tighter centralization was the answer. Here was a paradox of almost limitless possibilities, never seriously considered perhaps because of its sheer simplicity: the more centralized the direction, the more decentralized did implementation have to be. What was being centralized, all that could be centralized, was the formation of policy; implementation remained a matter of local politics, of the collector threatening, persuading, defrauding or indeed retiring before zamindars and landholders of inferior rank. Even for policy-making the members of the Committee had no experience of Sylhet: while at least one member of the Dacca Council had toured and worked in Sylhet, none of the Committee had done so. The wider the gap between deceptive centralization in Calcutta and real local control, the more scope was there for the official on the spot to exercise his initiative according to his own inclinations and the easier was it for the Committee, looking from the top, to delude themselves that they were supervising affairs.¹

The new set-up would guarantee quicker communication between the revenue authorities and the Board, but beyond a certain point speed was not a problem; the reorganization might ensure the zeal of the Committee members but the dedication of senior servants was not in question. What needed attention were the possibilities open to the collector

1. A delusion short-lived in Shore, one of the more percipient members of the Committee. He argued that immediate attention to detail which could not be provided by remote control was necessary for the success of the collections. See Shore's Minute, 13 Jan. 1782, quoted in Serajuddin, A.M., The Revenue Administration of the East India Company in Chittagong, 1761-1785, 105.

for abusing his position, and though it might appear that that was being tackled such was not the case.

The dislike of senior civilians for the junior members of the service other than their ^{own} dependents or protégés was still intense. Cornwallis' remark in August 1781 that through their personal or indirect involvement in commerce collectors became "the most dangerous enemies of the Company's interest"¹ summarised a sentiment that had pervaded the upper echelons of the service ^{for} more than a decade before he pronounced it. Nobody in authority at the centre in 1781 would question seriously a plan intended to restrict the power of the local officials, but centralization was proceeding along a path that led away from rather than toward the desired goal. The realities of power on the ground would not be upset.

From hindsight it can be seen that the whole drift of thinking in London and in Calcutta was misdirected. It would have been more conducive to a sound administration, though difficult, to acknowledge the indispensibility of the man on the spot and to arrange for workable checks on him. All that was forthcoming, however, was an admonition from the Board to the Collectors on 9 February 1781 that they should treat the Committee's orders as if coming from the Board.² This was accompanied by hints that the collectors might be removed soon; according to the Board, they would remain at their stations "during such time as we may think fit"³

1. Quoted in Sinha, N.K., 186.

2. Board - all collectors, 9 Feb. 1781, CCR R68, vi, 10

3. Ibid, 9

according to the Committee they would stay "until recalled".¹ Yet in one of their first proposals, regarding the settlement for 1781-2, the Committee almost stood the whole scheme on its head by proposing to leave the details of the settlement in some circumstances to the collectors.

The Committee wasted little time in attending to the settlement of 1781-2. Their overriding consideration was to secure an increased revenue yield. The ways in which they considered this could be done, as stated in their report of 14 May 1781 on the settlement, were

first to reduce the expenses of collection with which the revenue was encumbered, and secondly to restore the revenue wherever the circumstances of the districts could bear it, as nearly as possible to the former standard, from which it had in the course of years been gradually reduced by successive deductions and remissions. ²

In pursuing the objective of cutting down expenses the Committee reduced the number of Indian officials involved in the collections and estimated that for Bengal as a whole the savings would amount to twelve lakhs rupees. For Sylhet itself it was proposed to cut the revenue charges by almost half, from 40,752 to 20,430 rupees.³ But the Committee envisaged that further reductions were possible throughout the province and would arise in two ways. Firstly, the Board had ordered that zamindars and farmers should be induced to make their payments directly to the Khalsa; as soon as it was clear how far this was feasible the Committee would consider a reduction in the establishment

1. Proc. 20 Feb. 1781, CCR R68,vi, 4.

2. CCR - Board, 14 May 1781, CCR R68,vii, 1038

3. It was proposed to reduce the collection and general charges from Rs. 29,966 to Rs. 11,396 and the zamindari charges from Rs. 10,511 to Rs. 9,034. HMS vol. 351, 158-9.

of the chiefs and collectors involved.¹ In addition, the Committee noted that many zamindars whose lands had been restored to them continued to withhold a sum equivalent to ten per cent of the jama of their lands, which they had been granted as an allowance when their lands had passed to farmers. According to the Committee, such perquisites had encouraged only extravagance and "by holding out an apparent object of security to the creditors have perhaps enabled them [the zamindars] to involve themselves more deeply in debt."² To counter this and increase the revenue yield the zamindars were made responsible in the new settlement for the total assessment imposed on their lands.³

Given the Committee's overriding aim, three key questions for its implementation arose: from whom should engagements be taken, for how long, and who should make the settlement. The first two were easily dealt with. Engagements would be taken where possible from zamindars and for one year in the first instance, with a guarantee of extensions for subsequent periods provided no balances were outstanding. Where zamindars refused to execute qabuliyats or were judged incapable of managing their lands, farmers were to be called in. This had been the practice during the past five years, but the Committee made a significant alteration with special implications for Sylhet. They decided that where the landholders were no more than petty

1. CCR - Board, 14 May 1781. CCR R68, vii, 1040.

2. Ibid., 1041-2.

3. Ibid., 1043.

talukdars the lands should be let in a consolidated farm, so as to save themselves from having to attend to the details of a number of small talukdars and farmers.¹ In general farming tenures were fixed for two years. As for making the settlement the Committee decided that they themselves should perform this task in as many cases as they could, but added that "in some instances it will be most expedient to leave the detail of this with the collector or the officer of government."² It was the detail that was crucial, though. The distribution of the jama among the landholders, in effect, the mofussil settlement, was a matter of no less consequence than the determination of the total jama. Indeed, considering that an increase in the total demand from a district need not affect the entire district, the mofussil settlement could be of more importance to the landholders than the sadr settlement. The Board, possibly led by Hastings, perceived that the Committee's intention of delegating responsibility for the mofussil settlement to the collector would leave him with immense power in the district. Hence, though approving of the plan for the settlement of 1781-2 as a whole, they killed any suggestion of the collector's involvement in the distribution of the demand with the following declaration:

1. CCR - Board, 29 Mar. 1781, HMS vol. 351, 176.

2. Ibid., 176-7

Of this we cannot approve in any case, as we conceive it to be inconsistent with the office of the person who is to have the collections of the settlement...that he should have any connection in the formation of it. We therefore direct that for such Mhals Mahals as cannot be immediately settled by you..., persons be expressly deputed from the proper offices to form the settlement upon the spot and these settlements be...finally confirmed by yourselves. ¹

It is to be regretted that the principle of separation of powers contained in the Board's statement did not surface earlier, and now that it had done so, that it was destined to be so short-lived. The Committee proceeded themselves to make the settlement of all but the Dacca district, to which they deputed one of their members.² Where they did not actually make the mofussil settlement, as in Sylhet and Chittagong, they devised a formula by which that might be done. But so defective was that formula on several counts, as will be shown, that it is fair to claim that as far as Sylhet district was concerned, important details of the settlement were left undetermined.

What the Committee did, in the attempt to restore the revenue to its "former standard", was to investigate all the records at their disposal, including those of the accountant-general relating to past settlements, receipts and balances from 1771.³ They also examined all correspondence relating to remission or abatement of revenues,

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1. Board - CCR, 30 Mar. 1781, HMS vol. 351, 177-8.
 2. John Shore was sent to Dacca with orders to look into the condition of Tippera district, which the Controlling Council understood might double its yield under proper management. CCR - Shore, 9 Apr. 1781, CCR, R68, vi, 575
 3. CCR - Board, 14 May, 1781, CCR R68, vii, 1044.

specifically to discover why they were made, whether they were intended as temporary relief only and whether they could be resumed.¹ They lacked, however, the detail of local *patwari* records as well as the personal acquaintance with local conditions available to collectors in the districts. Displaying an extraordinary amount of faith in the records and other evidence submitted to them, they claimed:

...from these materials, and the information of the most intelligent persons from all parts of the country, we believe we have in general been able to judge with accuracy on the capacity of each district and have proportioned our demand accordingly.²

Settlements formed in this way had already been discredited, though not in the same degree as those made by exposing the revenues to public auction. If it was hard to achieve a just and equitable assessment of the revenue-paying capacity of the lands in the field, without accurate surveys, land mapping and records of rights, it was much more difficult to do so from inside an office. The records on which an assessment could be based were often highly inaccurate; the details of former settlements included fabricated and contrived evidence. The "important" persons who testified before the Committee naturally placed their own interests or those of their constituents first. The *vakils* of the Sylhet zamindars who agreed to an increase of 25,000 rupees,³ for example, could hardly claim to represent the inferior landholders, still less the *ryots*. Perhaps they calculated that their principals could manage to shift the increase on to the smaller zamindars, or in

1. CCR - Board, 14 May, 1781, CCR R68,vii, 1044.

2. Ibid.

3. Holland - Lindsay, with encls., 24 May 1781, SDR i, 97.

any case on to their own ryots. Then, too, the Committee's intransigent stand certainly affected the settlement proceedings. The Committee started with the aim of increasing the revenue yield to its former standard without considering whether that level was fair or not. The fact that that level had once obtained was precedent enough for it to be insisted upon. In this situation many of the zamindars and their vakils might have considered it tactful to agree to an increase rather than risk losing possession of their lands; whether at the same time they intended to pay the increase was another matter.

The Committee disclaimed any intention of heightening the burden on the people as a whole, "although such a measure may be fully justifiable whenever the necessity of the state requires it."¹ Their aim, they declared, was chiefly to bring into the coffers of government those profits which have been enjoyed by the zemindars and intermediate collectors" and the additional revenue that might arise from an expansion of cultivation.² A proclamation was issued to this effect but this public declaration of the intention to tax new cultivated areas was a considerable obstacle to the growth of cultivation, even in a district like Sylhet with extensive tracts of waste. Apart from difficulties caused by disputed titles to waste and by a shortage of ryots, there was a general reluctance to reclaim lands, when people believed, as Lindsay asserted, that the fruits of their labour would be

1. CCR - Board, 14 May 1781, CCR R68, vii, 1056

2. Ibid.

appropriated by government.¹ In their announcement the Committee also made it clear that no new taxes were to be levied on the ryots.² But they did not follow this up with any safeguards to ensure that the increase they demanded came from the profits of the zamindars. The experience of former years had shown that the zamindars would dip into their own pockets only as a last resort and would first pass on any new imposition to the ryots. As a matter of fact many of the Sylhet zamindars had no pockets into which to dip. The Committee's declaration that the ryots should not be made to pay more coupled with the absence of any real attempt to prevent further extortion from the ryots suggests that the Committee were not concerned to any significant degree with how the increase was met. To justify their existence they had to put up the level of the collections and that was what mattered most. They declared that the country could "bear with ease" the additional assessment estimated at twenty-seven lakhs rupees for Bengal as a whole;³ the reason they gave for this conviction in their final report on the settlement was that they had "spared no pains" in studying the records of the last ten years and deciding upon the increase.⁴

Having disposed of the question of the size of the revenue demand, the Committee turned, with equal

1. Said Lindsay: "...nor are the inhabitants of Sylhet who have hitherto had little communication with Europeans and [who are] unacquainted with the present system of government divested of the idea that their rents will be raised as agriculture is extended." Lindsay - DPCR 1 Feb. 1780, BRCons 250, xxiv, 147.
2. CCR - Board, 14 May 1781, CCR R68, vii, 1057.
3. Ibid.
4. CCR - Board, 19 Nov. 1781, Proc. 19 Nov. 1781, CCR R68, xi, np

confidence, again misplaced, to settle the mode of collection. On 23 April 1781 the Committee's diwan reported that a number of Sylhet zamindars had requested that a settlement be made with a wadahdar or revenue farmer, presumably on the grounds that they were unable to make their payments directly to the Khalsa.¹ The Committee themselves had been thinking along these lines - of employing wadahdars - though their reasons were different. Writing on 9 April 1781 about the numerous small zamindaris in Dacca, they had stated:

...an idea suggests itself that if these petty zemindars could be united into hoodas /hudas or estates/ either under a hoodadar /hudadar, or office holder/ or one of the zemindars, that the collections would be managed with greater facility and the government obtain a greater security of having their rents paid.²

At that stage no definite instructions were given to Shore regarding the appointment of a wadahdar for certain areas of Dacca, but two weeks later, following the diwan's report on Sylhet, the Committee were quite amenable to the idea of a wadahdar in Sylhet and decided to appoint someone to that office. The Sylhet zamindars had requested that the duration of the wadahdar's tenure should be five years but the Committee decided on a term of two years to conform to the farming leases that had already been sanctioned.³

On 19 November the Committee explained the appointment of a wadahdar to Sylhet by pointing out that the Sylhet

1. Proc. 23 Apr. 1781, CCR R68, vi, 763. (Wadahdar is derived from wada, Hindi for an engagement or farm).

2. CCR - Shore, 9 Apr. 1781, CCR R68, vi, 576.

3. Proc. 23 Apr. 1781, CCR R68, vi, np

zamindars were a great distance away from Calcutta and that they paid small amounts;¹ it would not do therefore to insist that they pay their rents directly to the Khalsa. So much was true. At the same time, the wadahdar was described as "nearly the same" as a farmer,² but a more correct definition of his role was given in the Committee's proceedings of 29 April 1781 where he was described as a mutahid or contractor. He was more than a treasurer or someone authorised to accept the payments of the zamindars in Sylhet and so save them from having to arrange themselves for the transmission of their revenues to Calcutta. However, he did not supplant the talukdars on their estates. He was "directed to receive the cabooleats [gabuliyats] or written engagements of the zamindars...and transmit them to the Committee for their approbation"³ and he was made answerable for the total revenue. In other words, the wadahdar was responsible both for the mofussil settlement and for the collections. In receiving the engagements of the zamindars he would be deciding whose rents, should be increased. It was not clear what Lindsay's function was to be, apart from having to submit monthly accounts. That the wadahdar would be involved in a part of the settlement and would be the person making the collections, a position that directly contradicted the principle of separate functions

1. CCR - Board, 19 Nov. 1781, Proc. 19 Nov. 1781, CCR R68, Xi, np.

2. Ibid.

3. Proc. CCR 28 Apr. 1781; 97. There was no mention in the proceedings of the wadahdar's remuneration. His counterpart for Chittagong got 3% of the collections. Serjuddin, 100.

which the Board had so recently espoused, was ignored.¹

The wadahdari scheme ran into difficulties from the start, as may be concluded from the mysterious circumstances surrounding the appointment of a person to that office. On 28 April 1781, five days after the decision had been taken to appoint a wadahdar, the post was given to a certain Chait Singh.² By 20 May, however, Lindsay was complaining that rumours that the district had been farmed to one Gayaram Mitra were intensifying his difficulties with the collections.³ Ten days later one Ramshankar Sen appeared in the Committee's proceedings as their choice as wadahdar of Sylhet and it was resolved that the settlement with him should commence from September 1781, the start of the Sylhet year.⁴ On 11 July 1781 when the diwan submitted the bandobast for the coming year Ramkrishen Sen was stated to be the wadahdar with Ramshankar Ram as his security.⁵ On 6 August, however, Shore as acting president of the Committee in the absence of David Anderson delivered the following report:

I beg leave to mention to the Committee some circumstances, relating to the farm of Sylhet for their decision...: on enquiry I have reason to doubt the sufficiency of [Ramkrishen Sen's] security who is in fact the son of the farmer. The latter will give no other security. Gayaram Metre [Gayaram Mitra] is ready to take the farm on the same terms as Ramkrishen Sein. I consider

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1. There was the same disregard of this principle in Chittagong too. See Serajuddin, 100.
 2. Holland - Lindsay with encls. 24 May 1781, SDR i, 97.
 3. Lindsay - Holland, 20 May 1781, CCR R68, vii, 1299.
 4. Proc. 30 May 1781, CCR R68, vii, 1302-3.
 5. Proc. 11 July 1781, CCR R68, viii, 150.

him as a much more responsible person and independent of this, he offers as his security Sirukant Banirjea /Srikant Banerjee/. The Committee will decide which of the two shall be put in possession.¹

The upshot of this was the replacement on 6 August of Ramkrishen Sen by Gayaram Mitra.²

Because the records do not reveal exactly who these persons were, or how they were connected, it is not possible to ascribe reasons for the apparent intrigue surrounding the appointment. Shore's testimony concerning the unsuitability of Ramkrishen Sen and the reliability of Gayaram Mitra can only be taken at face value, for if there was any debate on the issue it was not entered in the Committee's proceedings. In his autobiography written in 1822 more than forty years after the event Lindsay said that the farmer, whom he remembered as Gunga Govind, "was privately under the immediate patronage of" one of the members of the Committee of Revenue.³ It is impossible either to corroborate this or to identify the member involved. (Shore was still acting president when Gayaram was later dismissed from the Sylhet farm.)

While these developments were taking place in Calcutta, Lindsay was labouring in Sylhet with the collections of 1780 -1. The administrative changes of February 1781 had been intended to reduce the power of the collector in the district. This in Sylhet they did, but in ways unforeseen by Calcutta though entirely predictable, given the historical experience of the district. News of the changes and

1. Proc. 6 Aug 1781, CCR R68, viii, 617-8.

2. Ibid. 618

3. Oriental Miscellanies, 101 and 106.

of the appointment of a wadahdar were sent back to Sylhet by the Vakils of some of the principal zamindars.¹ The information naturally spread over the countryside, merging no doubt in the process with the rumour that the collector was about to be recalled, and seriously undermined Lindsay's authority. As he explained on 20 May 1781, under the Mughals the zamindars of the district had reacted to any news of new appointments by retiring to the hills or other inaccessible places and withholding revenue payments. In this way, they had usually obtained from the incoming resident concessions, or abatements of revenue. The resident, instead of admitting the tenuity of his position which had forced him to make concessions would explain the ensuing deficiency in the revenues by referring to the ravages of the hill tribes.² Lindsay disclosed that during his three years at Sylhet, the zamindars, acting on reports that he was being replaced, had gone into hiding on several occasions, and did not think it "proper to return to their duty, till they found [that] these reports were without foundation."³ Lindsay attributed this aspect of the behaviour of the Sylhet zamindars to their meagre contact with Europeans and their slender knowledge of the way government operated,⁴ and added:

At present many of the zamindars were in possession of delasha khuts [delasha khats], or letters promising redress [sic] of all grievances from Goyaram Metre, said to be the farmer. It is not therefore surprising that the zemindars should

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1. Lindsay - Holland, 20 May 1781, CCR R68, vii, 1299.
 2. Ibid., 1300-1.
 3. Lindsay - Holland, 20 May 1781, CCR R68, vii, 1301.
 4. Ibid., 1300.

embrace this opportunity of withholding their revenues, when upon much more frivolous occasions they were used formerly to act in the like manner, not only with impunity but with great advantage to themselves.¹

More often than not the amount of power the zamindars thought Lindsay possessed was more relevant than the amount of power Lindsay truly had. In fact the sum of Lindsay's authority depended heavily on the perceived notion of that authority held by the zamindars. In the circumstances, therefore, Lindsay was finding it difficult to deal with the zamindars, and he applied to Holland at Dacca for a parwana to reinforce his authority.² In forwarding Lindsay's request to the Committee on 25 May, Holland supported Lindsay in his complaints by stating that "the Sylhet zemindars are a very refractory people" and were indeed able to abscond with facility to the hills.³ The response of the Committee to Lindsay's appeal was predetermined. The power of the collector must be buttressed to guard against revenue deficiencies. The parwana was issued in Calcutta on 30 May, immediately on the receipt of Lindsay's request,⁴ and was announced in Sylhet about a fortnight later. But it appears that the parwana had less than the desired effect, even though it was specifically stated that the wadahdar would not take up his post until September. Perhaps the credibility

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1. Lindsay - Holland, 20 May 1771, CCR R68, vii, 1301-2.
 2. Ibid., 1302.
 3. Holland - CCR, 25 May 1781, CCR R68, vii, 1299.
 4. Proc. 30 May 1781, CCR R68, vii, 1302-3.

of Lindsay's position had been too seriously impaired to be mended by a parwana. On 6 August 1781 he wrote again of his difficulties, bemoaning that even those zamindars who had been punctual in their payments heretofore had now succumbed to the temptation of absconding and, he feared, would not reappear during the current year. From many of the parganas three revenue instalments were still outstanding, with only a little more than one month to go before the close of the revenue year, and Lindsay warned that unless an example was made and the lands of the ringleaders in default exposed to public sale, there was "the greatest possibility ... of a very unusual balance being outstanding at the close of the year."¹ On receiving this news on 15 August, the Committee of Revenue again reacted swiftly and predictably. The diwan was directed to inquire whether there were any Sylhet zamindars in Calcutta, and if there were, to order them to the mofussil.² Through Holland in Dacca, Lindsay was authorised to issue a notice summoning the zamindars to the district headquarters on a fixed day to give reasons for their arrears and declaring that the zamindars absented themselves on pain of having their lands sold.³ This directive was to have unforeseen and major consequences for the structure of landholding in the district. Together with similar subsequent authorizations, delivered on Lindsay's request, it endowed him with an immense amount of power through which about half the district would change hands, ending up in the possession of his servants.

1. Lindsay - Holland, 6 Aug. 1781, CCR R68, ix, 904-5.

2. Proc. 15 Aug. 1781, CCR R68, ix, 907.

3. ~~CCR~~ Holland, 15 Aug. 1781, CCR R68, ix, 907.

Before Lindsay could receive the Committee's directive of 15 August, he wrote again, on 20 August, reporting that arrears of revenue had accumulated to the tune of 17,000 rupees. The problem of absconding zamindars was compounded, he said, by the approaching Bengali holidays. For the past five years these holidays had fallen towards the end of Aswin (September-October), by which time, said Lindsay, he had been "hitherto fortunate in realizing and rendering an account of almost the net revenue of the province."¹ But in the current year the holidays were scheduled to begin in early Aswin, and Lindsay argued that "a very great and unusual impediment will be thrown in the way of my business." He added that he had the "greatest reason" to believe that the sum of 17,000 rupees would remain outstanding at the close of the year.² In the end he managed to reduce the arrears for 1780-1 to 15,000 rupees or about 7½ per cent of the jama.³ This arouses suspicion that he exaggerated his difficulties with the collections in his letters of May and early August in order to secure wider ranging powers. It is fair to note, however, that although it was always a good ploy to point out difficulties during the year as an insurance against the reprimands of the Calcutta authorities should difficulties arise, exaggeration was a tricky business for the collector must not present himself as inept, inefficient or not in control. It is possible that some of the zamindars, deciding that Lindsay

1. Lindsay - Holland, 20 Aug. 1781, CCR R68, ix, 40-2.

2. Ibid., 42.

3. Lindsay - Holland, 24 Sept. 1781, Proc. 5 Oct. 1781, CCR R68, x, np.

was not going to be removed after all, paid up their outstanding sums, and that others took the threat of the loss of their lands seriously and settled their accounts. No actual sale proceedings were recorded and it does not appear that Lindsay sold any lands at this stage.

What Lindsay was careful to do - and this was important if he was to keep up the image of a good administrator - was to give detailed reasons why the jama was not fully realised. This he did in a letter of 24 September 1781 in which he again mentioned the habit of the Sylhet zamindars of taking every opportunity, "even so trifling a circumstance as the appointment or removal of a public officer", to withhold revenues. He referred again to the early onset of the holidays and said that it had caused the collections to be closed almost a month sooner than was usual. To these valid reasons he added that attacks by the hill-men on the lands along the Surma had caused the zamindars involved to withhold their last instalment and he had felt unable to enforce payment because of the losses they had suffered. Then, he asserted:

The malignant distemper which lately carried off numbers of the inhabitants of Calcutta, is now raging with the greatest fury at Sylhet, many of the zamindars and naibs having fallen a sacrifice to this disorder. The others have in a body deserted the town and retired to their respective homes when¹ their personal attendance was absolutely necessary.

Though some looting by the hill-men nearly always occurred during the course of the year, there were no other reports of the incident to which Lindsay alluded; perhaps

1. Lindsay - Holland, 24 Sept. 1781, Proc. 5 Oct. 1781, CCR R68, x, np.

he was simply following the practice of erstwhile Mughal residents, which he had described on 20 May, of using the tribesmen as an excuse for revenue short-falls. Nor were there any other references to disease in Sylhet town though, admittedly, Lindsay's successor was to describe the place as unhealthy.¹ In any case not all the Sylhet zamindars came into the town for the year's end² and the mention of naibs conflicts with Lindsay's own later statement that the zamindars were too poor to afford them and so conducted their business themselves.³

Nevertheless, the Committee accepted Lindsay's submissions without reserve; they were fully satisfied that he had "exerted every endeavour to realize the revenues of Sylhet" and could only recommend his continuing to do so.⁴ He was given permission and indeed urged to use "every means" to realize the outstanding sum.⁵ No doubt the Committee were impressed by Holland's testimonial, when he forwarded Lindsay's letter of 24 September, that Lindsay had "from his first appointment to Sylhet, conducted the business of that province

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1. Willes - BOR, 19 Oct. 1789, SDR iii, 174-5.
 2. The contention that arrears had arisen because the zamindars had left Sylhet town could be turned around easily; it might be argued that the revenues failed because the zamindars had stayed at Sylhet town and neglected their duties in the mofussil.
 3. Lindsay - CCR, 1 Aug. 1782, SDR i, 117.
 4. CCR - Holland, 5 Oct. 1781, SDR i, 102.
 5. Ibid.

with great assiduity, ability and regard to the public welfare."¹ No doubt, too, they were fully aware that the reasons Holland had abscribed earlier in the year for the then huge arrears in the collections of Dacca district² were equally valid for Sylhet. Holland had explained that in Dacca, a district of so many parganas, a large number of which were divided among "innumerable partners", it was impossible to prevent arrears in some degree.³ It was not in the interests of government to insist on the punctual discharge of instalments. Severe measures to extract payments on time led to disruption; for example, the sale of lands involved changes in ownership which created confusion and further delay in the collections.⁴ Payments were seldom voluntary, Holland remarked, and it was only to be expected that the measures which had to be taken in consequence should lead to further delay.⁵

The Committee had no other way to verify what Lindsay had said regarding the arrears from his district but to refer to Holland who was not exactly a disinterested party. Lindsay was operating with Holland's settlement. When he formed it in 1775 Holland had declared that over a period of

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1. Holland - CCR, 29 Sept. 1781, Proc. 5 Oct. 1781, CCR R68, x, np.
 2. The arrears at the end of Phagun (mid-March) for Dacca were Rs. 3,32,604 or more than half the demand at that point. Proc. 4 Apr. 1781, CCR R68, vi, 476-7.
 3. Holland - CCR, 2 Apr. 1781, CCR R68, vi, 517.
 4. Ibid., 517-8.
 5. Ibid., 518.

years the collections would not fall short by more than 5,000 rupees;¹ he had, perhaps precipitately, staked his reputation on the success of the settlement. Moreover, on 7 March 1781 in a follow-up to the changes of the previous month, the chiefs of the former Provincial Councils had been entrusted with the choice of their assistants² and Holland had retained Lindsay. It is not surprising, therefore, that Holland should concur with the reasons for the arrears put forward by Lindsay and back him to the hilt.

What the Committee had shown within the first nine months of their existence was that with the aim of securing a greater revenue yield they would champion and support the local official even though they were committed to a policy of centralisation. This was clearly implicit in authorisations to Lindsay to sell lands and use all other means to reduce arrears. In a sense all through their first months the Committee had demonstrated their reliance on the collector in the district. Yet they had made arrangements for a wadahdar to take over the collections of Sylhet from Lindsay and to render the collector largely redundant.

The promises from Gayaram Mitra which had inspired the Sylhet zamindars to withhold their rents had probably been delivered with the aim of securing their support in his bid to oust Ramkrishen Sen from the farm, but those pledges could hardly be kept. It is difficult to see how the hope of redress of grievances which Gayaram held out could have been translated

1. Holland's Minute, 27 Jan. 1776, DFR xii, 128.

2. CCR - all chiefs, 7 March 1781, CCR R68, vi, 190-1.

into anything other than reductions in revenue demand, but by the terms of his contract he had offered to collect an increase of 17 per cent upon the 2,00,101 rupee jama of 1780-1, a sum which Lindsay had had great difficulty in realising. Moreover, Gayaram had accepted the Kistbandi which the diwan had prepared on the basis of earlier lists and delivered to the Committee on 11 July 1781. The list of instalments, about which Gayaram was later to complain, was as follows:¹

		Rs.			Rs.
Aswin	(Sept. - Oct.)	795	Chait	(Mar. - Apr.)	25,319
Kartik	(Oct. - Nov.)	795	Baisakh	(Apr. - May.)	25,319
Aghan	(Nov. - Dec.)	19,259	Jeth	(May - June)	25,319
Pus	(Dec. - Jan.)	19,259	Asarh	(June - July)	25,319
Magh	(Jan. - Feb.)	21,314	Savan	(July - Aug.)	25,319
Phagun	(Feb. - Mar.)	21,314	Bhadon	(Aug. - Sept.)	25,694
Total					2,35,025 rupees.

Caught between his promises on the one hand, and his contractual obligations on the other, Gayaram produced a rent-roll that illustrated the worst aspect of farming, namely, the arbitrariness of additional impositions. According to the formula laid down by the Board the increase of 25,000 rupees was to be distributed in proportion to the asal jama, the figures for which could be discovered, said the diwan, from the ganungos' records. No great store, however, could be set by the papers of the Sylhet ganungos who,

1. Proc. 11 July 1781, CCR R68, viii, 150. (Figures given to the nearest rupee).

it had always been suspected, were in league with other landholders generally and thus went to great lengths to conceal the real state of the lands. To distribute the increase in proportion to the asal jama was not a satisfactory way of proceeding: it would have been so only if the relative capacities of the different taluks and parganas had remained constant since the formation of the asal jama, but during the intervening years of wars, floods and desertions, not to mention rack-renting, the relationship had doubtless been altered markedly. The Committee were prepared to admit that the manner in which they proposed the increase should be distributed left much to be desired but they stood by it on the grounds that it was more certain and expeditious than any other means which might be devised.¹ An analysis of the rent-roll gives the impression that Gayaram did not in practice relate his increases to the asal jama and that he did not inquire into the capacity of the various parganas to absorb an extra impost. Nor did he investigate the value of the various assets of the district, subsidiary to the revenues of the 137 established parganas. Appointed in Calcutta in mid-August he had no time to make a worthwhile investigation of the state of the lands before the start of the Sylhet year, and it does not appear that he consulted Lindsay over the mofussil arrangements. A good indication of the arbitrary nature of his increases are the rounded figures by which the demand upon the secondary assets was raised: for example, the demand on the resumed mujrai lands

1. See Serajuddin, 98.

was increased by 14,000 kahons, on the chak lands - small estates not included in parganas - by 6,000 kahons and on the Petty Mahals by 400 kahons.¹ The haphazard formula of increase by a rounded figure might be discerned in the assessment of the parganas too. The following figures extracted from the rent-roll are typical. (Figures for Holland's subsequent years have been included).²

PARGANAS	JAMA IN KAHONS OF COWRIES			
	HOLLAND:1775-81	GAYARAM:1781-2	LINDSAY:1784-7	PROPOSED:1787-8
1	5891.11. 2.-	6891.11. 2.-	6794.11. 2.-	5794.11. 2.-
2	1893. 5. -.3	2393. 5. -.3	1893. 5. -.3	1700. 4. -.-
3	5548. 4. 9.1	6548. 4. 9.1	6548. 4. 9.1	5348. 4. 9.1
4	65.12. 7.3	75.12. 7.3	75.12. 7.3	10. 8.14.-
5	72. 4.10.3	172. 4.10.3	172. 4.10.3	72. 4.10.3
6	88.15. 5.-	288.15. 5.-	288.15. 5.-	88.15. 5.-
7	41. 5. -.-	166. 5. -.-	41. 5. -.-	41. 5. -.-
8	120. 8.17.-	220. 8.17.2	120. 8.17.2	120. 8.17.2
9	-.11. 7.2	300.11. 7.2	300.11. 7.2	-.11. 7.2
10	3. -. 5.-	303. -. 5.-	303. -. 5.-	3. -. 5.2

This method of levying the increase naturally affected most those parganas which in Holland's settlement had paid the smallest amount. For example, the demand on Indranagar and Gulachura parganas was increased by a startling 300 per cent.

It is not surprising, then, that the wadahdari tenure of Gayaram Mitra was a dismal failure. Scarcely a

1. CM 30/5/6 folio 7.

2. Ibid., folios 3-7. Pargana 1 - Kusiarkul, 2 - Barran, 3 - Pratapgarh, 4 - Baghat, 5 - Khord Panchkand, 6 - Akbarpur, 7 - Ita Pansal, 8 - Havili Sona Ita, 9 - Indranagar, 10 - Gulachura. (Figures in kahons, puns, gandas, cowries).

month had elapsed from the commencement of the Sylhet year when the Committee were presented with a petition from the wadahdar indicating that he was in considerable difficulties. Gayaram frankly acknowledged that not all the zamindars could bear an additional increase. Some had borrowed money to meet the balances they owed on the accounts of former years and were by this time heavily in debt.¹ The wadahdar shrewdly realized that if he were to have any chance at all of collecting the total jama he would have to make inroads into resources of the district hitherto untapped by the Company, and he would also somehow have to enhance his authority. Towards the former end, he sought permission to measure the lands, including kharij and bazi zamin holdings, of those zamindars whom he thought could be made to pay more; after measuring the lands he intended to grant the zamindars an allowance and appropriate the surplus towards the increased jama.² Similarly, he proposed that the assets of the Sylhet qanungos, including madad-i-ma'ash and nankar lands, should be resumed and that the proceeds, after the deduction of the allowances of fifty per cent of the outturn settled on qanungos in the rest of Bengal, should be added to the collections.³ He also proposed that he be given a free hand to examine the sanads of various officers such as the darogha and the munsif of the adalat, and some other public officers whom he believed held rent-

1. Proc. 12 Nov. 1781, CCR R68, xi, np.

2. Ibid. (In Chittagong where landholding patterns were similar and where a wadahdari settlement was also in force, collector Sumner, who had served briefly in Sylhet, was urging measurement as the only safe way of enlarging the demand. Serajuddin, 96.)

3. Proc. 12 Nov. 1781, CCR R68, xi, np.

free lands under false pretences.¹ He also suggested the partial resumption of the tankwah or assignment of revenue to the Baniachang zamindars for equipping and maintaining forty armed boats for the protection of shipping on the Surma. All those boats were no longer needed, the farmer said, as the river pirates had been dispersed.² No immediate decision was taken on any of the above proposals except that dealing with the tankwah of the Baniachang zamindars, which was turned down.³ In the event, no further decisions were necessary.

In attempting to strengthen his authority, Gayaram solicited powers that would have made him as strong as Thackeray had been or as Lindsay was to become. He requested a party of sepoy's under his immediate orders to protect his treasury and money convoys and to render further assistance from time to time.⁴ The Committee acceded to this request in part: Gayaram could have the services of the sepoy's but Lindsay would determine when their use was necessary.⁵ Gayaram was less successful with his other pleas. He argued for the re-establishment of chaukis along the Surma on the grounds that the robbers had a free passage on the river, but the Committee noticed that he here contradicted his previous assertion that the pirates had been dispersed and turned down the suggestion.⁶ Gayaram also insisted that the jurisdiction over Sylhet of

1. Proc. 12 Nov. 1781, CCR R68, xi, np.

2. Ibid.

3. Ibid.

4. Ibid.

5. Ibid.

6. Ibid.

the diwani adalat at Sultansi would render his job difficult since the zamindars would be called away to attend the court. He therefore asked that all complaints should be referred to him and that he be authorised to settle disputes relating to land claims.¹ The Committee replied that they could not interfere in the running of the adalat, nor could they allow him to do so: if the parties to a dispute consented, Gayaram might act as an arbitrator, but he could not be empowered to pronounce judicial decrees.²

Having failed either to appropriate previously untaxed assets to the collections or effectively to strengthen his authority Gayaram was in a hopeless situation. The only result of his appeal to the Committee was to be their order to Lindsay to assist the wadahdar.³ But Lindsay doubtless regarded Gayaram as his rival for control of Sylhet, and if the latter is to be believed, the collector actively conspired in causing the eventual failure of the farmer. Gayaram complained that Lindsay had put at his disposal an altogether insufficient force, consisting of one havildar and four sepoy, especially inadequate in view of the fact that many zamindars, as he said, never paid their rents until they were forced to do so.⁴ He also charged that the collector made unreasonable demands on him, but in his defence Lindsay could claim that he was sticking to the letter of the Committee's orders. For when the instalment for Aswin, the first month

1. Proc. 12 Nov. 1781, CCR R68, xi, np.

2. Ibid.

3. Ibid.

4. Proc. 27 Dec. 1781, CCR R68, xi, np.

of the Sylhet year and the lowest rated, had not been realized on time the Committee had urged Lindsay to put pressure on the wadahdar to pay the balance.¹ From his own experience Lindsay no doubt recognized the vulnerability of the farmer on this point. He knew that in Sylhet the instalment of one month was never fully paid within that month. As he wrote in July 1783, "there are never any collections made at Sylhet till the latter end of the current month, or the beginning of the ensuing ...". Compounding the problem was "the great delays [which] attended the transportation of cowries from the mofussil."² It appears, however, that Lindsay was less than sympathetic. In December 1781 in another petition to the Committee, Gayaram asked that Lindsay should "consider the convenience of the ryots and not insist on their rents to a day",³ but the Committee replied that it was up to Gayaram to suspend or enforce his demand upon the ryots for the revenue when it was due, but he must deliver the revenues according to the Kistbandi.⁴

Only a revision of the jama and the Kistbandi could extricate Gayaram from his difficulties. In his earlier petition in November he had sought a revised wadabandi⁵ on the increase from April to September 1782, the months with the heaviest instalments.⁶ In December he asked that the

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1. CCR - Holland, 29 Nov. 1781, Proc. 29 Nov. 1781, CCR R68, xi, np.
 2. Lindsay - Accountant General, nd. July 1782, SDR i, 114.
 3. Proc. 27 Dec. 1781, CCR R68, xi, np.
 4. Ibid.
 5. An agreement, especially for the payment of money at a stipulated time.
 6. Proc. 12 Nov. 1781, CCR R68, xi, np.

demand for November 1781 to February 1782 should be reduced to the instalments settled for those months in the previous year.¹ Clearly, Gayaram could not collect the increase but the Committee were adamant. They would not allow any variation in the Kistbandi.²

In his second petition, in December 1781, Gayaram repeated his request that Matthew Day, the Magistrate at Sultansi, should not summon Sylhet zamindars to the court, at least until they had settled their monthly accounts, and that chaukis should be re-established along the Surma.³ That he should make these demands at all indicate how little he knew of the working of the district before he applied for the farm. That he should repeat them after they had been flatly rejected indicate his deepening despair. It was a despair which embarrassed and irritated the Committee, who had insisted in their final report on the settlement that they had spared no pains to rate the district according to its capacity. It would not do for the Committee to admit, therefore, that the wadahdar's problems were connected in any way with the defects of the settlement. Nor did they consider that some of his difficulties were inherent in the situation, even though Khosal Chand, the wadahdar in Chittagong, also applied for sepoys and complained too about the interference caused by the local court's proceedings. As the Committee saw it, Gayaram's problems sprang from his personal incompetence.

1. Proc. 27 Dec. 1781, CCR R68, xi, np.

2. Ibid.

3. Ibid.

Lindsay continued to draw up and transmit his running accounts in strict accordance with the kistbandi and with a strict regard to the deadline set by Calcutta - the fifth day of the ensuing Bengal month. (When he had been responsible for the collections, it may be noted, the central authorities had complained repeatedly that his accounts failed to arrive on time and Holland had had to come to his defence.) Hence, on 3 January 1782 the Committee received the following account for Aghan (November-December) which Lindsay had drawn up in late December.¹

Balance Outstanding	Kist Aghan	Total Demand	Collected	Balance
Rs. 1,590	Rs. 19,259	Rs. 20,849	Rs. 1,625	Rs. 19,224

From this it appeared that the arrears at the end of Aghan were almost equal to the instalment for that month. Noting the lack of progress in the collections and the many pleas Gayaram had put forward in his petitions the Committee concluded that the farmer had engaged in an undertaking which he found himself incapable of managing.² The truth was that collecting the revenues was no easy task, even when the person involved was crowned with the halo of a district officer. As Lindsay remarked: "it requires a man vested with authority and who knows how to exercise it to collect any rents whatever."³ Without the aura surrounding a district officer, and saddled

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1. Proc. 3 Jan. 1782, CCR R68, xii, np. (The account is entered in Proc. CCR, 21 Jan. 1782).
 2. Ibid.
 3. Lindsay - BOR, 24 Oct. 1787, SDR ii, 184.

with a hastily and ill-imposed demand, success with the collections was that much more elusive.¹

Although Shore and the Committee had considered Gayaram's security reliable at the time of his appointment, they now were concerned that mismanagement might result in a larger balance than the security could discharge, and might also jeopardise future collections. "We do not think it advisable," they declared, "to run the risk of a loss in the revenue by continuing the management of it in his/[Gayaram's]/ hands."² Consequently, on 3 January 1782 Lindsay was directed to dismiss the farmer and to take the collections immediately under his own charge.³

The brief, unsuccessful stint of Gayaram Mitra as wadahdar of Sylhet redounded substantially to Lindsay's advantage. After the abolition of the Dacca Provincial Council in February 1781 Lindsay continued to communicate with Calcutta through Holland. Strictly speaking up to January 1782 Lindsay had never been a collector, though he had been so styled in the official correspondence; on a few occasions he had been addressed, more correctly, as the resident. In practice there was no real distinction between him and the other collectors but his salary was considerably less than a full collector's pay.⁴ When Gayaram was dismissed, the Committee ordered Lindsay to communicate directly with them,

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1. The wadahdari settlement of Chittagong also failed and Khosal Chand ended up in gaol. See Serajuddin, 107.
 2. CCR - Lindsay, 3 Jan. 1782, SDR 1, 105.
 3. Ibid.
 4. A collector's monthly pay was Rs. 1,200; Lindsay's only Rs. 500.

thus rendering him independent of Holland in form as well as in practice.¹ To put him on the same footing as other collectors the Committee sanctioned the addition to his staff of a writer and some Indian servants² and suggested to the Board that he should draw a collector's salary. The Board assented to these proposals on 22 January 1782.

When Lindsay assumed responsibility for the revenues in the middle of January 1782, 19,224 rupees were outstanding from a demand of 20,849 rupees. For the next five months - Pus to Baisakh - Lindsay remitted 25,000 rupees at a time, so that of the total demand from the beginning of the revenue year to the end of Baisakh of 1,33,374 rupees only 6,749 rupees by late May remained outstanding.³ But Lindsay then began to run into difficulties. The zamindars and their ryots as a whole were seriously affected at the close of the Jeth (May-June) instalment when they could find no sale for the first of the aus crop. An unusually good harvest throughout the province generally accounted for this. By June rice was being offered at the various bazaars in Sylhet town at the comparatively low price of three and a half maunds per rupee but even at that rate there were few buyers.⁴ The produce of the land remained unsold, Lindsay reported, and the ryots were unable to pay their revenues.⁵

It appears that Lindsay had been pressing the zamindars too hard, and when problems arose over the sale of

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1. CCR - Lindsay, 3 Jan. 1782, SDR i, 105.
 2. Including 12 cowrie checkers with 6 coolies.
 3. Proc. 14 Feb. 1782, CCR R68, xii, np; 14 Mar. 1782, R68, xii, np; 24 Apr. and 23 May 1782, R68, xiv, np; 19 Aug. 1782, R68, xvi, np.
 4. Lindsay - CCR, 25 June 1782, SDR i, 112-3.
 5. Ibid., 113.

the aus harvest they began to resort to subterfuge to evade paying the revenues. The difficulties that Lindsay encountered in the succeeding months in realising the revenue suggest that though Gayaram was perhaps incapable the failure of the farm was caused chiefly by the haphazard assessment.

On 28 June 1782 Lindsay admitted that he was having more difficulties with the collections than at any time during his previous five-year residence at Sylhet.¹ The payments he had extracted from the landholders had forced them into the hands of money lenders who were clamouring for repayment.² The shroffs or money lenders were prosecuting the zamindars in the diwani adalat at Sultansi and Lindsay now echoed Gayaram's complaint that the interference of the court was a major obstacle to the realization of the revenues. In fact Lindsay labelled the court "the immediate cause of heavy balances arising in many of the pergannahs."³ Apart from cases involving shroffs and debtors, there were numerous proceedings involving land, stemming from the complex tenures of Sylhet, from patterns of inheritance which resulted in a "continual dissiltion" [sic] of family property, and from the uncertain boundaries of many holdings.⁴ Disputed property was apt to be left untilled and if the dispute was prolonged, the lands could revert to jungle; the collector was "in the meantime ... at a loss to determine [to] what party to apply for the rents and the whole remains in a state of confusion."⁵

1. Lindsay - CCR, 28 June 1782, SDR i, 111.

2. Ibid.

3. Ibid.

4. Ibid., 112.

5. Ibid.

Apparently, the authority of the court at Sultansi was not fully established over those parts of the Dacca district which were theoretically subject to its jurisdiction, so that the court was mainly concerned with cases relating to Sylhet.¹ As matters stood, the zamindars and ryots were summoned to Sultansi, almost a hundred miles away, upon the "most frivolous complaints."² Since most of the zamindars, unable to afford naibs, conducted the mofussil business themselves no rents were forthcoming while they were absent from the lands. And when they returned they claimed that because they had been absent, they were unable to pay.

Matthew Day, judge at Sultansi, tried to assist Lindsay by getting cases involving zamindars under detention out of the way but the multiplicity and intricate nature of the disputes prevented speedy decisions.³ The combined energies of the collector and the judge were not sufficient to thwart the determination of the landholders to avoid paying the revenues. The zamindars, too, were capable of manipulating the administrative machinery. In exasperation Lindsay wrote that they had devised a scheme which was "perhaps not practised in any other parts, and which nothing but a most litigious disposition could have invented."⁴ In reality, though, the plan was simple: the zamindars commenced suits against themselves in the name of their talukdars or ryots for "encroachments and other plausible pretences."⁵

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1. Lindsay - CCR, 3 Aug. 1782, SDR i, 118.
 2. Lindsay - CCR, 1 Aug. 1782, SDR i, 117.
 3. Ibid. (Matthew Day had been on the Dacca Provincial Council but had not been a supporter of the Rous-Holland-Lindsay faction. Oriental Miscellanies, 18-9.)
 4. Ibid.
 5. Ibid.

The court had no option but to summon the zamindars. On 3 August 1782 Lindsay reported that the zamindars of Ita, Bejura, Chamallis and other important parganas had been removed by peons of the court to answer complaints.¹ The effect was the same as if the zamindars had absconded or gone into hiding; furthermore, they could claim that their absence was legitimate. This did not prevent Lindsay from putting up some lands for sale in order to break what he suspected was "a general combination to avoid paying the increase." However, "from the poverty of the inhabitants ... no purchasers appeared."²

The final accounts for 1781-2 disclosed a balance of 21,921 rupees, but that was to the end of April 1782, at which date Lindsay was ordered on 26 June 1782 to close his books. The demand for the preceeding seven months and twenty days was 95,227 rupees so about 22 per cent remained uncollected.³ The order to close the accounts at the end of April came from the office of the accountant-general where a new system "for the better adjustment of the revenue books" was being instituted.⁴ Henceforth, annual accounts would be closed on 30 April. Lindsay at first thought that he would have to alter the entire Kistbandi, and though on 5 August 1782 the Committee explained that only his treasury accounts

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1. Lindsay - CCR, 3 Aug. 1782, SDR i, 117.
 2. A contributing factor, said Lindsay, was the "low estimation" in which lands were held at Sylhet. (Lindsay - CCR, 1 Aug. 1782, SDR i, 117.) This should not be taken to mean that lands were not prized but that investment in land under the conditions then prevailing was not an attractive financial proposition, especially as in most cases the purchaser would have to rely on the constant support of government, which could not be guaranteed, to retain his acquisition.
 3. Lindsay - Accountant-general, nd. July 1782, SDR i, 114.
 4. Accountant-general - Lindsay, 26 June 1782, SDR i, 113.

were to be affected and that the kistbandi was to remain as formerly,¹ henceforth the Sylhet style of dating was dropped.

Lindsay later reported that the zamindars had withheld a large part of the last or Chait (April-May) instalment.² The extent to which the zamindars did not meet their obligations from a sheer inability to pay is difficult to determine. Lindsay, like Gayaram, recognized that there were some landholders who were genuinely unable to pay their assessment; this he reported to the Committee in November 1782, stating, "It is highly equitable to distinguish such as have not [the] ability to pay from those who have but will not"³ Understandably he was chiefly worried about the latter group. Whenever they resisted the collector's authority their standing in the district increased at his expense. As Lindsay ruefully commented, they "consider themselves, and are considered by others, in a light superior to the other landholders, from being able almost in every instance to evade the orders of government."⁴ Every successful evasion of Lindsay's orders blew progressively larger holes in his power image and rendered further resistance easier, on the part not only of the traditionally difficult zamindars but also of those who were inclined perhaps to be more obedient. The remedy for the situation, argued Lindsay, was to sell the lands of the defaulting zamindars, a proposal to which the Committee agreed on 11 November 1782, with the proviso that

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1. CCR - Lindsay, 5 Aug. 1782, Proc. 5 Aug. 1782, CCR R68, xv, np.
 2. Lindsay - CCR, 12 Sept. 1783, SDR i, 166.
 3. Lindsay - CCR, 2 Nov. 1782, SDR i, 122.
 4. Ibid.

zamindars who were distinctly unable to pay should not be dispossessed.¹

Both Lindsay and the Committee had tacitly acknowledged, then, at the close of the first year of the settlement, that the jama was unevenly distributed and in some cases burdensome. Yet no relief measures were taken apart from the Committee's orders that indigent zamindars should not be dispossessed. It was up to Lindsay, however, to distinguish the impoverished from the recalcitrant and his discretion could be easily abused.

The Committee decided to retain for 1782-3 the demand that had been settled in 1781 but authorised Lindsay to make the detailed mofussil arrangements and to offset any reductions in the assessment of individual estates by proportionate increases on other holdings. This move the Committee reported to the Board on 11 November 1782. They justified the departure from the principle of separation of functions by referring to "the situation of the district, the turbulent and refractory state of many of the zemindars," and added that as it was already November it would be difficult and imprudent to summon the Sylhet zamindars to Calcutta, while it would weaken Lindsay's authority if a member of the Committee were deputed to conduct the settlement, and it was difficult to procure "any person of ability and responsibility," to act as wadahdar.² This last difficulty had been solved in the case of Chittagong where, after the failure of the wadahdari

1. CCR - Lindsay, 11 Nov. 1782, Proc. 11 Nov. 1782, CCR R68, xviii, np.

2. Proc. 11 Nov. 1782, CCR R68, xviii, np.

system, the district was farmed for 1782-3 to Audhiram Das Datta of Calcutta.¹ In Sylhet, on the other hand, the power of which the Committee had divested Lindsay in September 1781 and had conferred on Gayaram Mitra had come full circle back to Lindsay, and with added strength.

But Lindsay still found it difficult to collect the revenues. In his Aghan (November-December) account, he omitted any explanation for the arrears that had arisen but at the close of the subsequent instalment he stated that he could submit no reasons for the balance outstanding - considered by the Committee "too considerable"² to overlook - other than the heaviness of the demand. The Committee judged Lindsay's explanation inadmissible and directed him to sell the lands of defaulting zamindars.³ It is not clear whether at this stage Lindsay sold any lands. In any case the collections did not improve and Lindsay could only repeat that the cause was the burdensome demand. The authorities at Calcutta were not convinced, partly because other districts were doing better than Sylhet. Towards the end of the revenue year the Board told the Committee that they regarded Lindsay's excuses as "mere words" and added:

... you will communicate to him that this is clearly our idea on the subject, and that we accordingly expect that he will find means speedily of realizing the whole.⁴

Lindsay replied to the unyielding stand of the Board by

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1. Serajuddin, 108.
 2. CCR - Lindsay, 10 Mar. 1783, SDR i, 137.
 3. Ibid.
 4. CCR - Lindsay, with encl. 14 Apr. 1783, SDR i, 145.

insisting that it was impossible for him to collect the full demand.¹ On 9 June 1783 he maintained:

... it is not in my power, without fabricating and excuse for the zamindars, to assign any other reason /For the balance/ than inability to pay more than they actually have done.²

According to Lindsay's accounts the arrears for 1782-3, computed from May to 30 April, stood at 58,353 kahons or about two per cent of the jama.³ But it would be misleading to accept Lindsay's accounts at face value and it is certain that the arrears were in fact more substantial than this. Lindsay later admitted that throughout his term in Sylhet he had been in the habit of padding his accounts to retain the favour of the Calcutta authorities.

Apparently the greater part of the arrears of 1782-3 arose in the parganas bordering Jaintia and Cachar. The ryots had migrated beyond the Company's jurisdiction as a reaction to the attempts of the zamindars, despite the injunctions of government, to levy new imposts in order to meet the increased demand.⁴ Lindsay confessed he was powerless to prevent either the extortion or the subsequent desertion of the lands by the ryots, given the number of zamindars and their inaccessibility.⁵ To induce the ryots to return, he requested a deduction in the standing jama in the approaching settlement for 1783-4 of 50,000 to 60,000 kahons to be spent, presumably, mainly on the border lands.⁶ This proposal was

1. Lindsay - CCR, 29 Apr. 1783, SDR i, 146.

2. Lindsay - CCR, 9 June 1783, SDR i, 153.

3. Ibid.

4. Lindsay - CCR, 29 Apr. 1783, SDR i, 147.

5. Ibid.

6. Ibid.

based on the handy but hardly fool-proof formula of estimating an equitable jama which was to settle the demand for a given year by subtracting the amount that remained outstanding from the jama of the previous year. Doubtless, Lindsay would have liked to have suggested a more substantial remission, for the smaller the demand, the easier was his task, but a greater figure might have landed him in trouble with the Board.

One of the two basic assumptions behind the method that Lindsay followed for estimating the demand of 1783-4 was that whatever had been collected in any one year could be collected in the subsequent year. Depending on the ease with which the rents were paid an addition might be made to the jama for the following year. The zamindars were aware of the implications of this kind of thinking - no doubt they approached their own ryots with similar considerations in mind - and considered it good policy, not to pay with seeming facility or fully, provided they could get away with it, even if they could afford to liquidate their jama.

The second assumption, the obverse of the first, was that if deficiencies arose then the district must be overrated. On 29 April 1783 Lindsay wrote to the Committee in support of his proposal for a remission, pointing out that in 1777 and 1778, following the quinquennial settlement, several districts had received a considerable abatement in their jama while Sylhet "never experienced the smallest indulgence."¹ In addition, Lindsay argued, the increase

1. Lindsay - CCR, 29 Apr. 1783, SDR i, 147.

of seventeen per cent levied on Sylhet by the Committee in 1781 was out of proportion to the general increase of ten per cent settled on Bengal as a whole.¹ The result, said Lindsay, was that the Sylhet zamindars were saddled with an increase which was twice that imposed on the zamindars in neighbouring districts.²

In spite of Lindsay's arguments the Committee preferred to keep faith with their assessment of 1781. Their view of the matter from distant Calcutta was that the deficiency in the collections was attributable to the oppressive conduct of the zamindars which had driven the ryots to flight. It was not necessary, in their estimation, to reduce the jama to prompt the ryots to return; that objective could be secured if Lindsay prevented the increase being passed on to the ryots, which could be accomplished, they insisted, by the collector paying "a regular attention to complaints preferred, and by [his] making severe examples of offenders."³ It was overlooked that in many instances it was easier for the ryots to desert than to complain; those in the parganas adjacent to the frontier with Cachar always had a strong inducement to abandon the district.⁴ For ryots in remote parganas it was often physically impossible to complain to the sadr. The cultivators also had a keen awareness of the strong position of their own zamindars and recognised that it was only rarely the case that the collector

1. Lindsay - CCR, 29 Apr. 1783, SDR i, 147.

2. Ibid.

3. CCR - Lindsay, 19 May 1783, SDR i, 149.

4. If they settled in Cachar they paid no revenue for the first year. See Lindsay - CCR, 28 Sept. 1784, SDR i, 197.

could protect them. Finally, in Sylhet district the ryots were at a legal disadvantage in trying to prove extortion as they had never been given pattas or written leases. The Committee declined to sanction a lump sum remission such as Lindsay had proposed but left the door open for specific reductions in particular parganas if a convincing case was presented.¹ It is impossible to see, however, what more compelling or accurate reasons for a reduction of the jama Lindsay could have advanced than those he had already submitted.

Lindsay was not happy with the Committee's response to his proposal, especially as he was facing a collapsing situation. One of the reasons he had given for his failure to collect a larger amount than he had done for 1782-3 was that for that year twenty-five per cent more had been collected than in any previous year.² This was not altogether true; none the less, the revenue yield of 1782-3 was impressive when compared with that of former years. Heartening figures had come from Chittagong, too, where the farmer liquidated the whole demand for 1782-3; he confessed, however, that the results had not been achieved without stern measures.³ In Sylhet likewise the zamindars had viewed the situation with alarm and during the year a large number of them had asked Lindsay to manage their lands rather than risk the loss of their estates through sales to recover arrears. This Lindsay did, and found that in many cases the lands barely yielded a profit of ten or fifteen per cent which was "by

1. CCR - Lindsay, 19 May 1783, SDR i, 149.

2. Lindsay - CCR, 9 June 1783, SDR i, 153.

3. Serajuddin, 109.

no means adequate to the charge of collections, interest of money [borrowed by the zamindars] and expenses, without making any allowance for the numerous proprietors." The poor yield of the lands was nevertheless attributed by Lindsay "to the bad management of the zamindars which has obliged many of the ryots to abandon the district."¹

Thwarted in his bid to secure a remission for 1783-4 Lindsay asked for authority to by-pass the zamindars and collect the revenues directly from the talukdars and ryots. This proposal was based probably on his experience in managing estates the previous year. He admitted that it would be an unpopular measure and would cause a general outcry, but stated that it would benefit the district "by obliging several thousands of indolent people to attend to cultivation of the lands or to follow some other occupation to gain a livelihood..."² On 16 June 1783 the Committee considered Lindsay's proposal and agreed that it should be tried in Sylhet but limited the experiment only to such areas as were in arrears owing to the mismanagement of zamindars or "where they have forfeited their pretension to the management of their lands from the oppressions they have exercised."³ Lindsay was to judge which areas fell within the scope of this remark and the Committee urged him to exercise caution.⁴

In acknowledging the Committee's reply of 16 June Lindsay stated that it was never his intention to make the entire district huzuri even though the Sylhet zamindars as

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1. Lindsay - CCR, 9 June 1783, SDR i, 153.
 2. Ibid., 153-4.
 3. CCR - Lindsay, 16 June, 1783, SDR i, 154.
 4. Ibid.

a whole "cannot be considered in any other light but as the immediate servants of government,"¹ and were liable therefore to removal. He only wished "to put the zamindars upon their guard" and did not want to make an example without Calcutta's approbation.² On 12 July he reported that he had rendered some taluks huzwri where the zamindars had been making collections "in the most arbitrary and oppressive manner."³ This seemed to have had the desired effect of making the zamindars more heedful of their obligations to the Company. For half-way through the revenue year 1783-4 Lindsay was able to calculate that two-thirds of the district had "been given by the proprietors in farm to individuals who are far better able to conduct the business than the zamindars, who have reserved to themselves certain portions of lands for their maintenance."⁴

In Bengal the calling-in of farmers usually suggests a comfortable rather than a narrow margin and the surrender by zamindars of part of their potential profits in exchange for gentlemanly leisure. The petty zamindars of Sylhet were not capable as a whole of such aspirations. The resort to farmers, as the approach to Lindsay in 1782-3 to take over the management of estates, seemed to have proceeded from an attempt to avoid the loss of holdings. But throughout 1783-4 the Committee maintained a firm line on the collections. As the monthly accounts came in and they noticed the parganas in

1. Lindsay - CCR, 12 July 1783, SDR i, 162.

2. Ibid.

3. Ibid.

4. Lindsay - CCR, 10 Sept. 1783, SDR i, 166.

arrears they took stringent measures. For example, on 25 September 1783 on receiving the Savan account the Committee ordered Lindsay to instruct the proprietors of Doady and Betal parganas to terminate their quarrels and pay their outstanding rents, and required him to sell their lands if they did not obey.¹ Again, on 10 November 1783 upon receipt of the Bhadon account which disclosed a balance of 11,400 rupees the Committee instructed Lindsay to place the estates of the zamindars of Mandarkandi, who were under prosecution at Sultansi, under a sazawal.²

This unrelenting approach was bound to have disastrous consequences. The figures for 1783-4 disclosed a final balance of only 46,765 kahons or five per cent of the jama, but when Lindsay came to deal with the settlement of 1784-5 he was forced to admit that there were parganas "daily going to decay, because the revenue with which they are cessed is far greater than the zamindars can possibly afford to pay without ruining their talokdars and ryotts with exorbitant exactions."³ This must have been a difficult confession for the collector of a district to make. It was probably all the more distressing for Lindsay who had been responsible for distributing the demand, especially as the following six parganas, which he considered "more immediately distressed than the rest", were ones in which he had increased the jama in November 1782 when he adjusted the settlement made with Gayaram Mitra.

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1. CCR - Lindsay, 25 Sept. 1783, SDR i, 169.
 2. CCR - Lindsay, 10 Nov. 1783, SDR i, 173.
 3. Lindsay - CCR, 31 May 1784, SDR i, 183.

JAMA IN KAHONS OF COWRIES ¹

PARGANA	GAYARAM	LINDSAY	PROPOSED
	1781-2	1782-4	1784-5
Betal	4,721	5,221	4,421
Dinajpur	19,761	24,761	22,761
Chauallis	36,719	42,919	39,919
Langla	25,858	38,858	30,358
Chapghat	18,485	23,685	22,685
Bejura	41,719	47,719	45,719

Part of the reason for this gloomy picture was the destruction by floods of the April or boro crop. This Lindsay had first reported on 18 May 1784, requesting at that time a deduction of 3,000 rupees in the demand for 1784-5. The Committee agreed to this remission on 24 May but told Lindsay, "in granting this indulgence, we expect you will apply it with caution, and that you will inform the renters it will be again annexed in the jumma in the ensuing or following year."²

The condition of the district deteriorated significantly during the monsoon of 1784. The floods Lindsay had reported in May continued to rise and by 25 June 1784, when he was on leave in Calcutta, William Hyndman, his assistant collector, was calling "the situation of the people ... truly deplorable." The Surma had broken its banks and the waters had risen higher than the oldest inhabitants

1. To nearest kahon. Encl. in Lindsay - CCR, 31 May 1784, SDR i, 184.

2. CCR - Lindsay, 24 May 1784, SDR i, 182-3. (The jama for 1784-5 was fixed at 9,19,407 kahons.)

could recall. The town of Bhanga on the Surma was almost entirely destroyed and in the district capital itself, situated on "one of the highest sites in the whole province" many of the houses were flooded with four to six feet of water.¹ When Hyndman wrote in June it was too early to estimate the damage but daily reports were being received of huge casualties to life and cattle. "Persons who come last from thence [The interior]" wrote Hyndman, "describe a scene too dreadful for humanity to behold or words to express."² On 10 July 1784 Hyndman reported that he had visited several parganas where he had found "a very few villages left." The scene was one of desolation; "there were scarcely any ryots to be seen," those who had survived having retired to the hills.³

The boro crop was lost in April; the murali, a variety of aus usually cut in May-June, and the aus harvest of June and July were also destroyed by the floods.⁴ Warehouses containing grain for seed and consumption had been washed away; in any case, the land was waterlogged and unsuitable for sowing.⁵ Lindsay, on his own initiative, had placed an embargo on the export of grain from Sylhet but was ordered by the Committee to lift the restriction.⁶ In September when he returned to the district from Calcutta he reported that people were dying of starvation. He estimated that more than two-thirds of the inhabitants had already died of hunger and added,

1. Hyndman - CCR, 25 June 1784, SDR i, 184-5.

2. Ibid., 184.

3. Hyndman - CCR, 10 July 1784, SDR i, 186.

4. Hyndman - CCR, 25 June 1784, SDR i, 185.

5. Hyndman - CCR, 10 July 1784, SDR i, 186.

6. CCR - Hyndman, 5 July 1784, SDR i, 186.

I see but little prospect of saving the remainder as there is not a tuft of grass or smallest spot of verdure to be seen from the banks¹ of the Burhampoter /Brahmaputra/ to Sylhet.

The western half of the district was like an open sea; Lindsay commented that the misery was "grevious beyond description" and he related how the inhabitants were trying to save themselves and their cattle by diving into jhils or lakes for the roots of grass and weeds.²

In early September 1784 Lindsay informed the Committee that if one half of the year's jama was collected it must be done with inhuman rigour,³ and disclosed that since May the zamindars had paid nothing.⁴ The Committee reacted to this disastrous news by ordering that every indulgence should be made for real distress though of course with a caution against zamindars who might try fraudulently to exploit the situation.⁵ They advised Lindsay to make the collections according to the ability of the renters to pay without impairing their hopes of subsistence or future cultivation. To this the Board added the more positive injunction that he should not "press the inhabitants for the payment of more revenue than what they can easily afford, /but/ on the contrary, to contribute all he can to the relief of their distress...."⁶ On 6 December 1784 with the arrears continuing to accumulate the Committee told Lindsay they could only recommend him to enforce "the payment of the rents

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1. Lindsay - Board, 2 Sept. 1784, SDR i, 189.
 2. Lindsay - CCR, 3 Sept. 1784, SDR i, 190.
 3. Ibid.
 4. Lindsay suspected a conspiracy to withhold the rents. Lindsay - CCR, 6 Sept. 1784, SDR i, 191.
 5. CCR - Lindsay, 23 Sept. 1784, SDR i, 193.
 6. Encl. in CCR - Lindsay, 23 Sept. 1784, SDR i, 194.

as far as is compatible with the indulgence due to the circumstance of the renters."¹ This would seem to indicate a softening of the Committee's position.

On 13 March 1785 by which time the arrears had grown to about half the year's jama Lindsay reported that he had assembled the zamindars and "offered to relinquish one-half of the demands of the government for the current year."² To this the Committee made no demur. But Lindsay's offer was of dubious help, given the scope of the disaster. Lindsay's estimate was that in those areas of which he had personal knowledge two-thirds of the cattle had died and those that had not perished were so "exhausted" as to be of little use for purposes of cultivation. He reckoned that a quarter of the inhabitants of the lowlands in the western part of the district had died from hunger or "unwholesome food," another quarter might have deserted the district altogether, while the survivors were so desperate that they could hardly undertake any saving of the crops.³ To abandon half the jama, therefore, was merely to indulge in paper relief for there was no hope that the arrears could be collected. The Company was surrendering what did not exist. (The final returns showed that 4,55,700 kahons or less than half the jama of 9,19,407 kahons was collected for 1784-5.)⁴

What would have been of more certain assistance was a triennial settlement, proposed by Lindsay on 13 March 1785.

1. CCR - Lindsay, 6 Dec. 1784, SDR i, 202.

2. Lindsay - CCR, 13 Mar. 1785, SDR i, 207.

3. Ibid.

4. Lindsay - CCR, 1 May 1785, SDR i, 209.

He was convinced that unless great indulgence was exercised for the next three years the district would be totally ruined. The basis of his plan was a deduction of 1,90,000 kahons on about twenty per cent of the standing jama for the revenue year 1192, beginning in April 1785, and for the demand to be raised by rasad in 1786-7 and 1787-8 to reach the level of 1784-5 in April 1788.¹ At first the Committee was sympathetic to this proposal but finally decided they could not sanction it as a triennial settlement was against the orders of their superiors.² On earlier occasions they had justified departures from the directives of their superiors on the grounds of the unique circumstances of Sylhet but in early 1785 the overall political situation was in a state of flux. Hastings had left India in February 1785 and the new regime under MacPherson was still awaiting instructions from England, about revenue policy. Moreover, MacPherson had made it plain on first taking his seat in the Council that he would "not sign a remission of revenue, or agree to cancel a Company's balance, but on a ground of actual invasion, or a general famine."³ In these circumstances the Committee played safe and eschewed innovation.

From the accounts of Lindsay and his assistant of the disastrous monsoon of 1784 it seems clear that positive relief measures such as takavi loans and the kind of graduated settlement the collector had proposed were needed. All that

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1. Lindsay - CCR, 13 Mar. 1785, SDR i, 207.
 2. CCR - Lindsay, 14 Apr. 1785, SDR i, 209.
 3. MacPherson - COD, 30 Mar. 1783, Parl. Coll. 21, no. 78, 5.

was forthcoming, however, was permission for Lindsay to repair the embankments on the Surma and Kusiya rivers, provided he spent no more than 8,000 rupees.¹

Left with no alternative to working with a jama of 9,19,407 kahons (for Lindsay did not attempt to recover the remission that had been granted the previous year) the collector declined to press the lowland zamindars to renew their engagements for 1785-6. It would be absurd and unreasonable, he maintained, for him to expect the proprietors of the lowlands to pay the amount of their cess according to the Committee's settlement.² Instead, with the approval of some of the zamindars he deputed sazawals to manage their lands. Though in 1785-6 the weather was extremely favourable only 6,78,350 kahons or less than 75 per cent of the jama was collected.³ Explaining the poor results, Lindsay wrote at the close of the revenue year, "I am again under the necessity of repeating the same reasons which have been invariably assigned at the expiration of each month for the balance that has continued to accumulate from the commencement of the year", namely, "The calamity the district sustained by inundation [in 1784], followed with all the destructive consequences of famine and loss of cattle."⁴ For 1786-7 Lindsay was ordered to observe as an "invariable rule" to accept no engagements from persons in arrears unless they had made reliable arrange-

1. CCR - Lindsay, 30 Dec. 1784, Proc. 30 Dec. 1784, CCR R68, xxxvii, np.

2. Lindsay - CCR, 20 July 1785, SDR i, 213.

3. Willes - BOR, 20 Apr. 1793, Proc. 24 Dec. 1793, BOR R72, xxiv, np.

4. Lindsay - CCR, nd. (but probably in Apr. 1786) SDR ii, 19. Inexplicably, there are blanks in this letter and in the original manuscript copy where figures should have been.

ments to liquidate their debts.¹ By April 1786, however, there were few landholders not in arrears or willing to execute gabuliyats. Lindsay had to resort therefore to even more widespread use of sazawals, an option he did not particularly relish. An over-reliance on sazawals, Lindsay was aware, would threaten his own authority and place control at grass roots level further out of his hands. On 26 June 1786 he declared:

No person conversant in the revenue business can approve of making use of these temporary officers, and the employing of them, for many well known reasons, ought to be carefully avoided.²

Lindsay did not mention the objections to the appointment of sazawals but these may easily be imagined. Sazawals could not be adequately supervised and collusion between them and the zamindars at the Company's expense was almost impossible to detect. As their tenure was temporary there was every reason to suspect that sazawals were primarily interested in feathering their own nests. These officers had nothing to lose but their jobs and it was unlikely that they would have been dependent on those jobs alone.

On 1 June 1786, less than two months after the start of the new revenue year, the Calcutta Committee was dissolved and replaced by a Board of Revenue.³ This alteration was ordered by the Court of Directors' letter of 21 September 1785 which stated:

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1. CCR - Lindsay, 18 Apr. 1786, SDR ii, 20.
 2. Lindsay - BOR, 26 June 1786, SDR ii, 35.
 3. The Board of Revenue (BOR) or Revenue Board must not be confused with the Board, that is, the Governor-General-in-Council.

Various plans have been devised and carried into execution within these fifteen years for the collection of the revenue ... /and/ the frequent variations of system which have occurred have been attended with much inconvenience and great expense. It is therefore full time to adopt a settled plan, and for that purpose we direct that there be a Board of Revenue to reside at Calcutta, to consist of one of the junior members of Council without any addition to his present salary, and four other of the most intelligent of the senior servants of the Company.¹

The change was not very substantial. Three of the appointees to the Board of Revenue - William Cowper, Thomas Graham and John MacKenzie - came straight from the dissolved Calcutta Committee.² In matters of policy the new body was to be guided by the regulations which had been laid down for the Calcutta Committee. But the new arrangement might be read as a further centralizing measure, for the Directors had made it plain that to the Revenue Board was "to belong (subject to the controul of the superior Council) the whole administration, settlement, collection and receipt of every branch of our revenues, together with the controul of the several officers therein."³

In Sylhet Lindsay on 26 June 1786 drew up, more in exasperation than hope, an account settlement for 1786-7 proposing a remission of 1,50,000 kahons or about fifteen per cent of the jama.⁴ If the Revenue Board relented the zamindars might be persuaded to engage for the rents and the sazawals could be dismissed. But the Revenue Board adhered

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1. COD's letter, 21 Sept. 1785, Proc. 1 June 1786, BOR R70, xvi, np.
 2. The President was John Stables, and the other member John Evelyn.
 3. COD's letter, 21 Sept. 1785, Proc. 1 June 1786, BOR R70, xvi, np.
 4. Lindsay - BOR, 26 June 1786, SDR ii, 35.

to the standing jama. The refusal of the Calcutta authorities to take any meaningful remedial measures led finally to the total collapse of the system. No settlement or Kistbandi was formed with the zamindars of Sylhet for 1786-7 for "it was totally out of their power to execute engagements upon the original terms [those formed in 1781 and marginally adjusted in 1784] with any hopes or intention of fulfilling them."¹ By September 1786 not even the threat or exercise of force could exact payment of the revenue. The zamindars, Lindsay reported, were "perfectly indifferent about the payment of their rents" and all he could do was to credit whatever amount was paid.²

It was only on 24 October 1786, when the system had been in ruins for the seven months of 1786-7 that had elapsed, that the Revenue Board agreed to Lindsay's account settlement of 26 June 1786, adding, however, that they expected him to "restore the usual revenue as soon as possible."³ The Revenue Board must have hoped that by easing the demand, the zamindars would be encouraged to make an effort to pay the revenues. But Lindsay chose to keep the abatement secret, fearing that if he advertised the remission of 1,50,000 kahons the zamindars would throng out of the mofussil to Sylhet town thus putting a stop to the revenue that was dribbling in to the kachari.⁴

But in the remaining months of 1786-7 even if the

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1. Lindsay - BOR, 10 Oct. 1786, SDR ii, 61.
 2. Lindsay - BOR, 10 Sept. 1786, SDR ii, 56.
 3. BOR - Lindsay, 24 Oct. 1786, SDR ii, 64.
 4. Lindsay - BOR, 16 Nov. 1786, SDR ii, 77.

zamindars had the will to pay they had not the wherewithal. True, the autumn crop in Sylhet was unusually abundant but so it was in the rest of Bengal too, and while the harvest ensured that the Sylhettis would not starve, their inability to pay the revenues continued. As Lindsay explained on 2 October 1786, when there was a demand for rice in the rest of Bengal, grain was exported from Sylhet and that facilitated the collections. But so fruitful had been the autumn harvest throughout the province that there were no buyers for Sylhet rice, even though the price had slumped to $4\frac{1}{2}$ maunds per rupee, a rate that would "hardly pay the expense of coolie hire to the bazaar."¹ Apparently, as far as the Sylhet revenues were concerned, a good harvest throughout Bengal was almost as disruptive as a flood. Lindsay reported on 2 October that the collections were more troublesome then than at any time during 1784-5, the year of the great inundation.² He was having difficulty in finding 200 rupees for the monthly wages of the public servants.³ By mid-October the situation had deteriorated further. The traders Lindsay had hoped would arrive did not come. "At this moment", wrote Lindsay on 19 October, "there is not a cowrie in Sylhet [town];" he added despairingly, "how the revenues are to be paid God knows for I do not."⁴ By the end of October the price of grain in Sylhet had dropped to five maunds per rupee but still there was no sale.⁵

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1. Lindsay - BOR, 2 Oct. 1786, SDR ii, 59.
 2. Ibid.
 3. Ibid.
 4. Lindsay - A. Burnett, 19 Oct. 1786, CM 30/5/9 1/2, f.14.
 5. Lindsay - BOR, 2 Nov. 1786, SDR ii, 70.

The inhabitants could only look forward to the sale of the April harvest. But they were cruelly disappointed. The rains set in on 22 February 1787 and were still falling in mid-May, washing away the boro and leaving the lower parts of the district with "every appearance of distress."¹

Apparently, Lindsay too had put hopes on the boro, for dismayed at continuously having to explain substantial arrears "when many other collectors were receiving the thanks of the Board for their punctuality", he had credited to government sums he had not collected as revenue but which presumably he advanced from his own finances.² This, Lindsay was later to admit, was a "highly irregular" practice but one he felt forced to indulge in to "save my credit at the Presidency."³ He was in fact exploiting the loopholes in the system and the pressures on him to do so were great, especially in 1786-7. For in spite of the setbacks to the collections in that year - the effects of the flood of 1784, surplus grain and finally another flood - the Revenue Board regarded the remission of 1,50,000 kahons as a "very liberal relief" and had made it plain that they expected the remaining rents to be collected.⁴ Lindsay increased the remission to 2,03,188 kahons on his own initiative, as an encouragement to the zamindars to pay as much as possible⁵ but that did not help. Squeezed between the inability of the landholders to pay and the Revenue Board's already expressed hope that he would collect,

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1. Lindsay - BOR, 16 May 1787, SDR ii, 124.
 2. Lindsay - BOR, 14 May 1787, SDR ii, 122.
 3. Ibid.
 4. BOR - Lindsay, 29 Apr. 1787, SDR ii, 116.
 5. Lindsay - BOR, 16 May 1787, SDR ii, 123. (Presumably at this stage the remission was made public.)

Lindsay brought to account 2,89,299 kahons more than he had collected.¹

In effect Lindsay had loaned the zamindars the sum of 2,89,299 kahons which he expected to recoup in the first three months of the new year when, according to usage in Sylhet, there was no demand in the Kistbandi. But when the recovery of his "loan" seemed uncertain because of the loss of the boro and the poor aus prospects, Lindsay confessed to Calcutta that he had tampered with the accounts. Doubtless he hoped that the real balance would be allowed to stand, and that he would not be called upon actually to hand over to the Company the total amount recorded in his accounts. The Revenue Board were appalled, for Lindsay was disclosing "a further enormous arrear."² Moreover, it had always been emphasised that the revenues of one year must not encroach on those of another, but that, as the Revenue Board saw it, was just what Lindsay had done. He had already accounted for a part of the revenues of 1787-8 which meant, to the Revenue Board's disappointment, that the restoration of the jama of 1781-2, the aim all along, would have further to be deferred. The Revenue Board were dismayed that Lindsay's disclosure of his padded accounts had arrived hard on the heels of their orders of 27 April 1787, for these had contained directions for formulating the Kistbandi of 1787-8 which were "intended expressly to lessen the risk of arrears and to check anticipation of the new year's resources."³ They did not

1. Lindsay - BOR, 16 May 1787, SDR ii, 124.

2. BOR - Lindsay, 25 May 1787, SDR ii, 128.

3. Ibid.

expect that Lindsay should have become himself "the principal agent in adopting a measure so directly contrary" to the spirit of their orders of 27 April 1787. Still less did they expect, they told Lindsay, that

as the representative of government ... you should, by giving it the sanction of your countenance, have fixed a precedent for perpetuating a practice, of all others in the revenue system, the most destructive that can possibly be encouraged to the real interest of the Company - in the present instance obviously involving a certain proportion of the government's assets for the current year to indemnify yourself for an unauthorised and unreasonable grant of credit to the landholders for their past year's revenue.¹

On 20 June 1787 Lindsay penned an elaborate defence but was censured again by the Revenue Board before they received his letter. His conduct, they said,

must be considered a most unjustifiable misapplication of the current year's resources, and could we suppose so glaring an impropriety to have arisen from any other cause than error or judgement, we should deem it incumbent on us to represent your conduct to the Right Hon'ble the Governor-General in Council as disqualifying you for the important charge entrusted to you.²

Lindsay, they argued, was highly blameable on four grounds: he had submitted fraudulent accounts; he had indulged in a practice prohibited to a collector, that is, advancing money to zamindars; he had intruded on the revenues of 1787-8; and he had already expressed his intention of disobeying the orders for the formulation of the list of instalments by proposing to continue the custom of inserting no kists for the first three months of the year.

Lindsay sought to explain his conduct by claiming, firstly, that he was merely following Mughal practice in

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1. BOR - Lindsay, 25 May 1787, SDR ii, 128.
 2. BOR - Lindsay, 22 June 1787, SDR ii, 138.

looking to the first three months of the Sylhet year to complete the collections of the previous year and, secondly, that the sum totalling 2,89,000 kahons would not be recovered from the resources of 1787-8.¹ According to Lindsay, 80,000 kahons were due from the Kedah mahal zamindars and that would be received when the sale of their elephant catch was concluded.² In addition, 59,000 kahons of the revenues of the hill zamindars in the north-east had been received after the year's accounts were closed: the payment was late because the zamindars had withheld their rents during the course of a rebellion led by Radha Ram, one of the principal zamindars of the district; after the rebellion was terminated, they claimed compensation for damages sustained and continued to withhold their rents until their claims were investigated and settled.³ Thus, argued Lindsay, 1,39,000 kahons could not be regarded as part of the assets of 1787-8; and neither could the remaining sum, for that, he said, was covered by pants.⁴

Briefly, the pants system worked in the following way.⁵ Instead of remitting their collections to the district treasury every month, the zamindars or their securities or vakils delivered pants for the sums collected and deposited

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1. Lindsay - BOR, 20 June 1787, SDR ii, 135.
 2. Encl. in Lindsay - BOR, 20 June 1787, SDR ii, 137.
 3. Ibid.
 4. Lindsay - BOR, 20 June 1787, SDR ii, 135.
 5. For a slightly different version of the pants system as it worked in Rangpur, see Firminger, W. K. (ed.), Bengal District Records: Rangpur i, 16 and 23.

in the pargana treasuries. When the pants were received at the district headquarters the zamindars' accounts were credited accordingly, and "the payment realized by the negotiating of them in bills to merchants for the purpose of purchasing grain, dry fish and other small articles, the produce of the lands." The bills tendered by the merchants could not be converted immediately and thus it was often two months or more before the cowries of the current instalment were realized.¹ As the entire transaction could not be inserted in the public accounts, Lindsay explained, "the collector must take the risk upon himself or appear inattentive to his duty and negligent in his collections."² What taking the risk upon himself meant was his advancing sums to cover the pants that had not yet been realized so that it would appear from the accounts that the collections were up to date. Lindsay insisted that this practice did not intrude upon the subsequent year's revenue in any way for as it was "perfectly uncertain" when the zamindars would be called upon to redeem their pants they would not deliver pants until they had actually received the amount involved from their ryots.³ This was less than true, however; the likelihood was that in the same way as the collector would credit sums he had not collected, the zamindars, to forestall the sale of their lands for arrears of revenue would tender pants for sums they had not received from their ryots.⁴

1. Lindsay - BOR, 20 June 1787, SDR ii, 135.

2. Ibid.

3. Ibid.

4. And, as the Revenue Board noticed, the zamindars were seldom "so provident as to keep money in deposit to answer demands at an uncertain period." BOR - Lindsay, 27 July 1787, SDR ii, 153-4.

The necessity for the pants system in Sylhet arose out of the distance of many parganas from the Sadr, the smallness of the monthly payments and the bulkiness of the currency. The monthly instalments of many zamindars were for the most part so trifling that the expense of travelling to Sylhet town and staying a few days every month, and of transporting their cowries would often amount to "more than the demands of Government."¹ Lindsay was convinced that the pants system in Sylhet would have to be maintained until the inhabitants became richer or a more portable currency was introduced.² There was neither money nor money-lenders at Sylhet to pay the instalments when due, he explained, and if he insisted on punctual payments the zamindars would "double their demands" upon the unfortunate ryots.³

The indispensibility of the pants system did not concern the Revenue Board. They refused to retract any part of their censure and Lindsay's explanation notwithstanding, they were still convinced that he had "indulged in the pernicious practice of anticipation."⁴ If the resources of 1787-8 had not been pledged already, they asked, then why did Lindsay not enter instalments for the first three months?⁵

The episode of the padded accounts of 1786-7 reveal in sharp detail the two dominating characteristics of the revenue system as it operated throughout Lindsay's tenure of office at Sylhet. These two features - the heavy and unbending concern of the central authorities with realizing the largest

1. Lindsay - BOR, 20 June 1787, SDR ii, 135.

2. Ibid.

3. Ibid.

4. BOR - Lindsay, 27 July 1787, SDR ii, 154.

5. Ibid.

possible revenue yield and the immense scope allowed to the district collector - emerged together in June 1787 in clearer relief than ever before.

First, it is significant that Lindsay's relationship with his superiors at Calcutta reached its nadir precisely when the arrears of his collections were at their highest point. In his ten years of service, Lindsay said, he had upon repeated occasions received the "applause" of his superiors "but never their reprehension."¹ Then in June 1787, facing the displeasure of the Revenue Board, he wondered if he were to be held responsible for the fatal effects of famine, earthquake or flood and asked:

what heinous offence have I been guilty of to have merited such severe letters as I have lately received from the Board? Have I in any respect ever been deficient in my duty, or is there a man in the Company's service, who has laboured more assiduously than I have done?²

The answer to Lindsay's query was that he was responsible for deficiencies of revenue, however they arose, and that the heinous offence he had committed was to fail with the collections. He might judge, regarding the censure he had received from the Revenue Board, that "A more severe letter never was penned to an innocent man"³ but as far as the Revenue Board were concerned he had proved insufficient to the "important charge" entrusted to him.

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1. Lindsay - BOR, 20 June 1787, SDR ii, 136.
 2. Lindsay - Wm. Cowper, 20 June 1787, CM 30/5/9 2/2 np. Lindsay was concerned too that in England he would be "numbered and marked among the first class of delinquents." (In the margin beside this letter, Lindsay put the following note: "Write a letter to the same effect to Richard Johnson Esq." Johnson, like Cowper, was a member of the BOR. Lindsay also wrote personally to John Shore.)
 3. Ibid.

Second, when Lindsay insisted that his real crime "consists in the candid avowal of a practice which otherwise would have remained unnoticed,"¹ he was close to the heart of the matter. His practice of anticipating the revenues had gone unnoticed by his superiors until he himself disclosed it on 14 May 1787 when he wrote as follows:

... during the ten years I have resided at Sylhet, I never in the period of collections have been in advance less than 30, or 40,000 rupees - that is I give credit to this amount more than was collected, and take the chance of reimbursing myself in the months of Bysack, Jeyte and Assar, /April-May to June-July/ when there was no demand in the Kistbundee.²

More significantly, however, what Lindsay also disclosed when he wrote again on 20 June was that he could not follow the general rules observed in other parts of Bengal and hope to conduct the business of government with any degree of credit to himself or satisfaction to his employers.³ Since no specific rules were laid down for Sylhet district separately, it followed that Lindsay's understanding of his position was that he was left to his own devices to invent the rules as he went along. Indeed, he almost said as much to the Revenue Board in the following words:

If I deviate in any instances from the general system, my situation ought to be taken into consideration, for it would infringe too much upon the leisure of the Board, was I upon every trivial occurrence to await their orders before I take a decision apart. This, and the nature of my situation being unknown, I have hitherto been allowed a latitude that would have been inadmissible in other parts of the country more civilised.⁴

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1. Lindsay - BOR, 20 June 1787, SDR ii, 136.
 2. Lindsay - BOR, 14 May 1787, SDR ii, 122.
 3. Lindsay - BOR, 20 June 1787, SDR ii, 136.
 4. Ibid.

Earlier in the year Lindsay had written in a similar vein to the Preparer of Reports in the Revenue Department:

It is well known to the Board that the station I held widely differs from every other in Bengal. On account of the great distance it lies from the seat of government and of its being surrounded by troublesome neighbours, a confidence must be placed on the resident and a latitude allowed to enable him to support his authority without having recourse to the Board upon every trivial occasion. Had not this confidence been placed in me in the fullest ..., believe me, I would long ago have resigned my troublesome charge....¹

The absence of comment by the Calcutta authorities on a claim by one of their subordinate officials that a large degree of independence was a condition of his continued service as a district officer was a mute acknowledgement on their part as to where control of district affairs resided. It also demonstrated the growing awareness in Calcutta, promoted by the arguments of John Shore especially, of the need for flexibility.

A good illustration of how Lindsay took advantage of his superiors' preoccupation with the revenue yield in seeking power was the process by which he obtained complete judicial authority over Sylhet district. Hastings' judicial reforms of 1781-2 were aimed against the combination of judicial and revenue functions in the hands of collectors and members of Provincial Councils;² he separated those functions and transferred authority in judicial matters to Provincial diwani courts which were increased in numbers from six to eighteen in April 1781.³ The judges of the provincial

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1. Lindsay - J. Duncan, 7 Feb. 1787, CM 30/5/9 2/2 np.
 2. Ghosal, A.K., Civil Service in India Under the East India Company: A Study in Administrative Development, 173.
 3. Ibid., 175.

adalats were invested with magisterial powers for apprehending persons charged with dacoity or crimes of violence.¹ In this reorganized scheme Sylhet came under the jurisdiction of the adalat at Sultansi. However, Lindsay was soon arguing that the arrangement was unworkable and prejudicial to the interests of the Company. The occasion for Lindsay's comments on the judicial system was a communal riot in Sylhet town at the Muharram festival of December 1782. The disorder existing in the district,² said Lindsay, was a consequence of the arrangement for the dispensation of justice. The court at Sultansi was too far away, he remarked, and the journey between Sylhet and Sultansi could be dangerous. He did not have the smallest ambition to acquire judicial authority, he said, since his constitution might not bear the increased strain. Yet, in his view, the collector of Sylhet could not "be vested with too much authority in order to keep the natives under legal control" and if the Board thought it expedient, he would act as a judge at Sylhet for no additional pay.³ In reply to this neat ploy, Lindsay was granted on 13 May 1783 temporary magisterial powers similar to those of the judge at Sultansi.⁴

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1. Ghosal, 176.
 2. "... at present every man looks upon himself as unaccountable to any for his actions; one sows the grain and the other reaps it; and ... there is an endless confusion through the district." Lindsay - CCR, 16 Dec. 1782, SDR i, 125.
 3. Lindsay - CCR, 16 Dec. 1782, SDR i, 125.
 4. Board - Lindsay, 13 May 1783, SDR i, 148.

As for authority in civil suits Lindsay claimed that he was in a better position to make decisions than the judge at Sultansi since as collector he had in his possession the records of diwani business relating to Sylhet.¹ He complained repeatedly about the interference of the Sultansi court in his work and argued that the court had an adverse effect on the collections. At first Lindsay was informed that in order to alter the "public arrangement" the Board would need something more substantial than a general charge but by July 1784, in response to his perennial complaints, he was empowered to exercise within the limits of his district a diwani jurisdiction concurrent with that of the adalat at Sultansi.² This did not satisfy Lindsay and he complained that the court at Sultansi continued to interfere with his revenue work.³ The result was that on 13 September 1784 he was granted exclusive jurisdiction as judge and magistrate at Sylhet.⁴

The growth and consolidation of Lindsay's power naturally produced a sharpening of the rigour with which the Sylhet collections were effected. This coupled with the disastrous floods of 1784 and early 1787 led to a situation in which by April 1787 more than half of the district had been placed under sazawals,⁵ thus confirming the insolvency of the zamindars and petty talukdars. The impoverishment

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1. Lindsay - CCR, 28 June 1782, SDR i, 112.
 2. Board - Lindsay, 29 July 1784, SDR i, 187.
 3. Lindsay - Board, 2 Sept. 1784, SDR i, 189.
 4. Board - Lindsay, 13 Sept. 1784, SDR i, 192.
 5. Lindsay - BOR, 12 June 1787, SDR ii, 131.

of the ryots can only have been worse than that of the landholders. Nothing revealed the state of the district better than Lindsay's proposals for the settlement of 1787-8. The collector first suggested an assessment of 7,16,168 kahons, a reduction of some eleven per cent on a full jama. This he was forced to upgrade when the Revenue Board made it plain that they thought Holland's jama of 8,00,101 kahons could be realized in view of the general benefit which they conceived the district "must have experienced from the ample remission from the demands of revenue" in the two previous years.¹ In his revised estimate Lindsay put the jama at 7,50,101 kahons,² apparently the most reasonable approximation to Holland's jama he thought feasible. The revised jama was approved by the Board; thus, the settlement for 1787-8 stood at 50,000 kahons less than what had been settled twelve years earlier.

It is remarkable that in his settlement for 1787-8 Lindsay felt it necessary to reduce the demand from each of the 137 parganas. The jama figures for individual parganas give no clue as to the grounds on which the abatement was spread and there is no evidence as to whether Lindsay toured the mofussil. In those parganas where he had previously retained the demand set by Gayaram in 1781 he now had to return to Holland's jama or to go lower. And even in those parganas where he had earlier reduced the Committee's demand in 1784 he made a further deduction. There was no record of Holland's jama for one of the 137 parganas of the district.

1. BOR - Lindsay, 29 Apr. 1787, SDR ii, 116.

2. Lindsay - BOR, 12 June 1787, SDR ii, 131.

Of the remaining 136 parganas, Lindsay restored Holland's assessment in 79 cases and in 54 cases he reduced his predecessor's figures. In only three instances did Lindsay's demand remain above the settlement formulated twelve years earlier, namely, parganas Raydun, Havili Sutrasati and Igarsati, and the difference in the lost two mahals was marginal - less than 3.7 per cent and less than 0.3 per cent respectively. All Lindsay's assessments on individual parganas were lower than the figures for Gayaram's mofussil settlement.¹

While Lindsay was forming the settlement for 1787-8 the district was experiencing another disastrous flood. It had been raining incessantly since mid-February and by April it was clear that the boro was lost.² In those circumstances Lindsay knew that his revised jama was hardly lenient and that the deductions he had made in the assessment of individual parganas would have a limited effect only. The Revenue Board had not been convinced by his argument that a deduction of less than two lakhs of kahons from the standing jama of 9,19,407 kahons "would defeat the object, for the inhabitants will continue to cultivate just as much as is necessary for subsistence," while "an abatement that is really felt will give a spur to industry and soon tend to improve the district."³ The general reluctance of the authorities at Calcutta to dispense remissions created a situation in which when they did consent to an abatement of revenue, it tended to be ineffective and

1. See CM 30/5/6, folios 3-7.

2. Lindsay - BOR, 16 May 1787, SDR ii, 124.

3. Lindsay - BOR, 29 Mar. 1787, BOR R70, xxvii, np.

did not produce that degree of incentive that would have made it possible for the remission to be resumed in fairness in subsequent years. That a remission of significant proportions was really an investment was perhaps appreciated but could not be a guide to policy in conditions of financial stringency. Hence, Lindsay felt compelled to warn his superiors even before the settlement had been instituted that the collections of 1787-8 would not be made without great difficulty.¹

The heavy hand of Calcutta, most evident at the formation of the settlement and manifested in the rigid determination to fix the highest possible jama emerges as the crucial characteristic of the system. But within the framework imposed from above there was enough room to manoeuvre for local authorities. The mofussil settlement was executed by the collector; he distributed the demand as he thought fit, and as the play of power on the ground permitted. In addition, as already noticed, the goal of maximum revenue yield worked to enhance Lindsay's position in the district. It has been seen, for instance, how the principle of separation of functions was conveniently disregarded, how Lindsay secured almost blanket authority to order land sales and to make lands huzuri, and how he came to exercise complete judicial power in Sylhet. Lindsay himself correctly summarised his position vis-a-vis his superiors when he remarked that he enjoyed a considerable

1. Lindsay - BOR, 12 June 1787, SDR ii, 131.

latitude in his actions.

However, the powers Lindsay derived from Calcutta and his relationship with the authorities at the centre comprise only one dimension of his position, and it is necessary now to examine the dealings between Lindsay, the officers of his establishment and the zamindars and small talukdars. The question is, how did Lindsay use his immense powers and to what end? And how did the zamindars respond?

Lindsay's treatment of Bejura pargana provides a useful case-study as to how he handled both a relatively powerful zamindar as well as a number of lesser talukdars. Bejura pargana, the largest mahal in Sylhet, was situated in the low bhatta country about seventy miles from the district capital.¹ The pargana was divided into two distinct parts - the six-anna division of Tuppa Jhilateh owned solely by Ghulam Haidar, and the ten-anna share of Tuppa Bejura held jointly by over fifty coparceners.²

The zamindars of Bejura were none of them inclined to be amenable to Lindsay's authority. They regarded their distance from Sylhet town and the difficult communications with the capital as insulating them against the intrusion of the Company's jurisdiction into their affairs. They considered themselves, according to Lindsay, in a great measure their own masters and "a thousand times set the orders of government in open defiance."³ In what Lindsay termed their refractory nature they were typical of the zamindars of Sylhet as a whole.

1. Lindsay - J. Duncan, 7 Feb. 1787, CM 30/5/9 2/2 np.

2. Ibid.

3. Ibid.

Ghulam Haidar, though, was perhaps more troublesome than most, and he was ready to demonstrate his independence by attacking Lindsay's sepoy and assaulting his messengers. Ghulam Haidar's relationship with the Company was really one of quiet but open rebellion.

According to Lindsay, when the revenues of Tuppa Jhilateli failed he did not hasten to sell the lands but adopted a more lenient course.¹ To sell the estates of Ghulam Haidar was in fact a difficult undertaking; it would have been impossible to maintain the purchaser, assuming one could be found, in possession. Lindsay therefore almost pleaded with Ghulam Haidar to liquidate his balance, and when that failed, he located the zamindar's relations - "at great pains" - in order to persuade them to reason with him.² In the meantime Lindsay had put the case to the revenue authorities at Calcutta as a matter of routine and had received 'additional' permission to sell Ghulam Haidar's estate. Still Lindsay did not proceed with the sale. His explanation was that "he felt for the impudence of the man and avoided coming to such violent measures."³ There was, however, a point at which Lindsay would have to make a stand or risk material damage to his own position. Bejura was a test case, and what happened there, Lindsay knew, was likely to influence the behaviour of other zamindars.⁴ When Lindsay felt that that point had been reached he did sell Ghulam Haidar's portion of Bejura, but the transaction appeared to be in name only.

1. Lindsay - J. Duncan, 7 Feb. 1787, CM 30/5/9 2/2 np.

2. Ibid.

3. Ibid.

4. The zamindars of other parganas looked to Bejura "as a general guide for their conduct." Ibid.

Lindsay's account of the sale was that he "privately prevented" any bids for the taluk and the lands were sold to a "feditious" person for the sum due to the Company. Lindsay insisted that his interference in the sale stemmed from the "most humane motives," the idea being to restore the land to Ghulam Haidar "the moment he returned to his duty."¹

Evidently, however, Lindsay was feeling his way forward by degrees. After the nominal sale, he sent a party of sepoy's to take over the taluk in the name of the supposed purchaser but they were effectively rebuffed by Ghulam Haidar.² There seemed to be no way in which Lindsay could deal effectively with the zamindar and recover the arrears due from his estate. In the end he summoned the much more amenable zamindars of the ten-anna division of Bejura and persuaded them to take the lands of Ghulam Haidar for a sum equivalent to the arrears due to the Company. Lindsay himself advanced the zamindars the money,³ but that they were able to dispossess Ghulam Haidar seems unlikely for soon after they lost their own lands. As a last resort, then, Lindsay had in effect paid Ghulam Haidar's balances from his own pocket hoping to recover his money in the long run from more tractable sources.

The zamindars of the ten-anna division also had a history of unpaid balances. They were of the class of men Lindsay called indolent and oppressive and of whom he remarked

1. Lindsay - J. Duncan, 7 Feb. 1787, CM 30/5/9 2/2 np.

2. Ibid.

3. Ibid.

that though they were not rich they were too conscious of their status to work with their own hands. Yet Lindsay supported these landholders with loans. Their taluk continued to decline, however, from mismanagement and from the desertion of the cultivators. It also suffered heavily from the floods of 1784. According to Lindsay, he decided for that reason to farm the taluk, to prevent it from going totally to waste,¹ but it is likely that he expected through the farm to recoup his loans. Writing to the Committee of Revenue on 28 September 1784 Lindsay disclosed that he had farmed the taluk to Ram Rattan Tagore, one of the principal landholders of the district,² without the consent of the proprietors,³ though he later claimed that he had secured the approval of the zamindars for the transaction. In his letter to the Preparer of Reports dated 7 February 1787, to defend himself against the accusation that he had dispossessed the zamindars on the grounds of "pretended balances", Lindsay maintained that he had persuaded the zamindars to farm their taluk to "a respectable man" by writing off all their debts. As a further inducement he had loaned the zamindars 4,000 rupees - interest free, he insisted - for three years and left them "a reasonable portion of land ... for their maintainence."⁴ Whether the zamindars willingly farmed their land or not does not affect the picture of local power. In addition to his role of collector, Lindsay was playing the part of a country banker to trap the petty zamindars

1. Lindsay - J. Duncan, 7 Feb. 1787, CM 30/5/9 2/2 np.

2. After Lindsay retired from Sylhet, a number of civil suits regarding land transactions were brought against Ram Rattan Tagore. Willes - Judge at adalat at Dacca, 24 Aug. 1789, SDR iii, 153.

3. Lindsay - CCR, 28 Sept. 1784, SDR i, 197-8.

4. Lindsay - J. Duncan, 7 Feb. 1787, CM 30/5/9 2/2 np.

in a web of indebtedness and he used his financial strength as a lever to propel them in the direction of his choice.

Between the obduracy of Ghulam Haidar at the one extreme and the relative defencelessness of the talukdars of the ten-anna division of Bejura stood the bulk of the landholders of the district. There were a few landowners, notably the hill zamindars, who actively rebelled from time to time against the Company's rule and who sided with the Khasis in their periodic incursions into the district. Contact between the Company and these zamindars was limited to those occasions when a party of sepoy's might be despatched to enforce the collections (often with little success) or when a punitive expedition might be undertaken against their allies, the hill tribes. For the rest of the year these zamindars were left on their own. There were other landholders especially those whose jagirs had been resumed by Holland, in 1775, who, while never in open revolt against the Company, never paid their revenues until compelled to do so. But the bulk of the landholders were clustered at the lower end of the scale; like the talukdars of the ten-anna division of Bejura they were supported or discarded at will by the collector; they did not possess the means to resort to overt defiance; they farmed their lands or approached Lindsay to manage their estates when they found themselves in difficulties; and they were at the mercy of unscrupulous Kachari officers.

The ultimate response of a collector in his dealings with refractory zamindars was to alienate their lands. There is no reason to suppose that Lindsay was any more bound by official policy in land sales, which stipulated that only defaulting zamindars who could afford to pay should be dispossessed, than he showed himself in other matters. In his

land sale proceedings he seems to have followed the more practical guideline set by the realities of power on the ground. For instance, he did not "rush" to sell the lands of Ghulam Haidar, who was by no means impoverished, while the indigent zamindars of the ten-anna division of Bejura lost their lands.¹

Lindsay's non-adherence to official policy apart, the sale proceedings were still not at all straightforward. The accounts from which it was determined what mahals were in arrears were kept by the staff of the district kachari, more precisely by the sarishtadar and the tahsildar, posts occupied by a certain Gaurhari Singh and his nephew Premnarain Bose respectively. Moreover according to Lindsay, he had to rely on persons whom he called his private servants to buy the lands when they were offered for sale since no purchasers would come forward.² But Gaurhari Singh and Premnarain Bose, whom Lindsay had inherited from Holland, were themselves the most important members of the collectors private entourage.³ The former was commonly spoken of as

1. Although Lindsay claimed he had farmed their land, the zamindars complained that he had sold their estates. There is no conclusive evidence either way. Lindsay did not report any sale proceedings in this case, only a farming arrangement for six years. (Lindsay - CCR, 28 Sept. 1784, SDR i, 197-8.) This the Committee invalidated; they set a one-year limit with the possibility of renewal. (CCR - Lindsay, 7 Oct. 1784, SDR i, 199.)
2. Lindsay - J. Duncan, 7 Feb. 1787, CM 30/5/9 2/2 np.
3. Gaurhari Singh came originally from Burdwan and returned there after Lindsay left Sylhet, entrusting his Sylhet lands to his nephew's management. (Lindsay later claimed that he corresponded with Gaurhari Singh for thirty years after he left India. Oriental Miscellanies, 29. However, no such correspondence was found among Lindsay's private papers).

Lindsay's banian; his nephew was a gomastha or agent of Lindsay's in the elephant trade. Quick to recognize and exploit the full advantage of their public and private positions they tampered with the accounts and engineered the sale and purchase of a number of estates. It is not surprising that by the time Lindsay retired in November 1787 they controlled half the district, either directly as owners or as farmers, or indirectly through wadahdars or sazawals whom they had had appointed in the mofussil; they had also succeeded, with Lindsay's backing, in obtaining a zamindari sanad from the Company.¹ Nor is it surprising that the estates they bought, such as those in Langla pargana, were among the most fertile and productive in the district.

There are reasonable grounds for believing that Lindsay knew of the fraudulent transactions of his servants, the fate of Langla pargana being a case in point. In June 1785 the zamindars of Langla complained directly to the Khalsa that Gaurhari Singh had "by artifice effected the sale and thereupon purchased on his own account, a part of their zamindary, by representing that they were in balance, when ... they were not."² Lindsay was called upon for a statement of the balance owed by the zamindars at the time of the sale but was unable to furnish the accounts requested.³

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1. Willes - BOR, 28 Nov. 1789, SDR iii, 189. For another case study of the contrivances of Indian officials to "bring to auction those estates which were valuable ... and to acquire them for themselves" see B.S. Cohn, "The Initial British Impact on India: A Case Study of the Benares Region" JAS vol. xix no.1, Nov. 1959, 418-31.
 2. J. Duncan - Lindsay, 1 June 1785, SDR i, 211.
 3. Lindsay - J. Duncan, 28 June 1785, SDR i, 212.

The most relevant information he could provide was that the jama of "the complainants' lands amounted in the year 1190 [1783-4] to 24,000 cawns [kahons] or about 5,500 sicca rupees, of which, from the commencement to the conclusion of the year, they did not pay one single cowrie."¹ To this he added the vague assertion that the taluk sold "was included in a list I transmitted to the Committee of Revenue of lands under heavy arrears, and I obtained their sanction to dispose of them by public sale."² Lindsay also confused the issue by levying counter-accusations against the Langla zamindars. He charged,

These zemindars are by far the most litigious and turbulent of any under Sylhet, and in no one year did I ever know them to pay above one-half of their established rent to Government without borrowing and ruining the persons who lent. They are besides notorious for oppression, and their lands, which are the highest and best under Sylhet, [had become] from this alone a desert and overrun with wild beasts.³

Even more suspicious was the speed and resolution with which Lindsay moved to defend his servants. From the first he held himself responsible for their conduct⁴ and later, apparently in an attempt to forestall further complaints, he tried to shield his servants with the full armour of his authority. For instance, in February 1787 he asked the Preparer of Reports to inform complainants when he questioned them or their vakils that "every vexation they suppose themselves to have laboured under had better be preferred directly against me."⁵ He defended the transactions regarding Langla

1. Lindsay - J. Duncan, 28 June 1785, SDR i, 212.

2. Ibid., 213.

3. Ibid., 212-3.

4. Ibid., 212. See also Lindsay - BOR, 4 Sept. 1786, SDR ii, 54.

5. Lindsay - J. Duncan, 7 Feb. 1787, CM 30/5/9 2/2 np.

and other parganas on the grounds that it was necessary from time to time to discipline the zamindars and convince the inhabitants of the power and authority of government.¹ This could only be done by the alienation of land. His servants, said Lindsay, had no intention of taking part in the sales; Gaurhari Singh, Lindsay maintained, agreed to purchase a portion of Langla only on Lindsay's insistence.² As for the impropriety of the private servants of a collector buying lands under that collector's jurisdiction Lindsay had no qualms whatever; he claimed, "it was fully justifiable in me nor do I think any apology necessary."³

Lindsay's attitude throughout threatened to render any inquiry into the abuse of power by his servants irrelevant. He would never permit lands bought by his dependents to revert to the original proprietors, he said in June 1785, as his "authority in the district, especially with the zemindars at the foot of the hills, must from that moment cease."⁴ In February 1787 he repeated that restoration of the lands to the former owners would tend to annihilate the authority committed to his charge.⁵ According to Lindsay, his servants were willing to surrender the lands they had bought, "from the conscious knowledge of their inability to defend themselves from the evil machinations and combination of the native landholder," provided they were refunded the purchase price. It was he who insisted, said Lindsay, that they retain their

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1. Lindsay - J. Duncan, 7 Feb. 1787, CM 30/5/9 2/2 np.
 2. Lindsay - J. Duncan, 28 June 1785, SDR i, 212.
 3. Lindsay - J. Duncan, 7 Feb. 1787, CM 30/5/9 2/2 np.
 4. Lindsay - J. Duncan, 28 June 1785, SDR i, 213.
 5. Lindsay - J. Duncan, 7 Feb. 1787, CM 30/5/9 2/2 np.

purchases.¹ This was far from the truth, however, Gaurhari Singh, whom Lindsay had described as eager to relinquish that part of Langla he had bought together with his other acquisitions, persistently pressed for a zamindari sanad and when Lindsay left the district he waged a hard campaign, using every trick he knew, to retain possession of the lands.

Lindsay also used his judicial powers in support of his servants. Suits against Gaurhari Singh in the diwani adalat were quashed. For example, a case brought by one Anud Rao was summarily dismissed by the collector. The substance of Anud Rao's charges was that the sarishtadar had fraudulently ousted him from his lands. Gaurhari Singh had acquired the lands of Harikrishen Das, a former diwan of Sylhet. Through false witnesses, who denied the evidence of local inhabitants about the proper names of local hills, rivers and lakes, Gaurhari Singh had then extended the bounds of the ex-diwan's estate to include Anud Rao's lands.² As a subsequent investigation established, Anud Rao really had substantial grounds for complaining to Lindsay, and the collector's dismissal of the suit was a miscarriage of justice. Anud Rao and his family had been in possession of the lands he claimed as his own for over sixteen years and he held a zamindari sanad from faujdar Muhammad Ali Khan to prove his point.³

There was no hope of genuine redress for the zamindars while Lindsay continued in office at Sylhet, for concrete evidence of what had been happening in the mofussil surfaced

1. Lindsay - J. Duncan, 7 Feb. 1787, CM 30/5/9 2/2 np.

2. Willes - Cornwallis, 5 Oct. 1789, SDR iii, 171.

3. Ibid., 170.

only after Lindsay's retirement in November 1787. John Willes, Lindsay's successor as collector of Sylhet, concluded from information that came to light during his revenue survey of the district in 1789 and from the position Gaurhari occupied in the district at the time of the sales that it was doubtful whether in a thorough investigation Gaurhari "could make good his claim to one foot of land."¹ In the adalat at Sylhet Willes invalidated Gaurhari's purchases in Langla; this judgement was upheld by the sadr adalat but Gaurhari petitioned the Board. After an inquiry the Board declared on 27 April 1792 that the order under which the sale was stated to have been made could not be found, either in the district or the Revenue Board's records, and that the sale was never reported to the Committee of Revenue.² Moreover, the Board noticed a discrepancy between Lindsay's letter of 28 June 1785 in which he stated that the zamindars had not paid a single cowrie of their 24,000 kahon jama of 1783-4, and his accounts for 1783-4 which were sent ten days before the sale and which showed a balance of only 7,704 kahons. In any case, said the Board, Lindsay had reported that the balance was to be added to the demand of 1784-5. The Board concluded that there was no ground for Lindsay "to solicit or the Committee to grant an order" for the sale of the Langla zamindars' lands. And even if the arrears had been 24,000 kahons, the Board added, "the manner in which he has executed the order is of itself a sufficient ground for annulling the sale."³ For, said the

1. Willes - Khalsa, 1 June 1789, SDR iii, 135.

2. Board - BOR, 27 Apr. 1792, Proc. 11 May 1792, BOR R72, i, np.

3. Ibid.

Board, Lindsay

ought to have ascertained the balance due from each individual, and to have sold such portion of his lands as might have been sufficient for the liquidation of it. But ... it appears that the collector has sold one moiety of the lands of each of the numerous petty proprietors without any regard to the proportion of the public balance which was due from them respectively. ... The proceeds of the sale ... must have exceeded the amount of the balance due from some, and have fallen short of the arrears outstanding against others. There is ground to believe also from the proceedings of the diwani adalat that many of the landholders who were thus deprived of half their estates had paid up the whole of their quota of revenue....

For all these reasons the Board upheld Willes' judgement on the Langla lands.

Willes' view was that the sale proceedings relating to Langla and other parganas had been informal throughout, and he found on taking up his post in Sylhet that the complaints against Gaurhari and Premnarain for "unjust seizure of property" were many.² Writing more precisely about the several parcels of land Gaurhari had grouped under the name of Chaitannagar and for which he had secured a zamindari sanad, Willes stated that the sanad had been obtained under false pretences and added:

When he bought these lands at the Company's sales, he was pushkar /peshkar/ in charge of the collections of this district. He was waddadar for the several talooks, and he was also shroff. From this you will judge what oppressive modes were pursued to establish his zamindaree, and how little such a zamindaree is entitled to the protection of Government.³

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1. Board - BOR, 27 Apr. 1792, Proc. 11 May 1792, BOR R72, i, np.
 2. Willes - BOR, 1 Sept. 1789, SDR iii, 161.
 3. Willes - Khalsa, 1 June 1789, SDR iii, 135.

The Board, said Willes, hinting that Lindsay had suppressed complaints and had colluded with the Preparer of Reports to the same end, could not have been aware of the fact of dispute when they issued the sanad to Gaurhari.¹ Defending his claim to Chaitannagar Gaurhari argued that it had been two and a half years from the first application to his receipt of the sanad and that during that time the Preparer of Reports had investigated his titles and found them sound; in addition, Gaurhari said, a proclamation inviting objections to the sanad had been nailed for three months to the door of the district Kachari but none had been put forward.² Gaurhari could not account, however, for the many complaints Willes had received.

Gaurhari's insistence that there had been no complaints regarding his zamindari sanad is highly dubious not only in the light of the objections subsequently raised with Willes in office, but also in view of the fact that the zamindars had been complaining heavily about other matters during Lindsay's collectorship. To complain was a prime response or defence of the zamindars when confronted with the formidable combination in the district office. During his entire term at Sylhet Lindsay was continuously assailed with accusations and charges. In 1783 he confessed that had he been "a public robber more severe epithets could not have been more liberally bestowed" on him,³ and the next year he remarked to his mother that he was "incircled [sic], harassed

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1. Willes - BOR, 1 Sept. 1789, SDR iii, 162.
 2. Proc. 7 Jan. 1790, BOR R71, xx, np.
 3. Proc. 19 June 1783, CCR R68, xxiii, np.

and perplexed by black people and their litigious complaints."¹
 In 1786 he drafted a letter to Cornwallis in which he tried to show that it was normal for Sylhettis to complain.²

Charges levelled directly at the collector and addressed over his head to Calcutta had initiated an inquiry which had led to the recall of Thackeray from Sylhet in 1775. But the conditions had changed; the Board were no longer split into factions and there were no rival groups trying to discredit each other. There was, therefore, no one on the Board seriously inclined to take up the case against Lindsay though the accusations of mismanagement and corruption directed at him were probably as serious and certainly more persistent than those that had been levelled at Thackeray. The matter was left to the Khalsa but Jonathan Duncan, the superintendant who was also the Preparer of Reports to the Revenue Department was a good friend of Lindsay's. They were both interested in the careers of William Hyndman, Lindsay's assistant collector, and another mutual friend, William Dow.³ This is not to say that there was no inquiry but it is apparent that the investigations were not pursued with that impartiality and tenacity that were indispensable for a just conclusion. For instance, Duncan asked Lindsay on 29 September 1783 to send the Sylhet ganungos to give evidence at the Khalsa, an order Lindsay conveniently ignored and when after a lapse of three years he was gently reminded⁴ he again managed to avoid complying.

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1. Lindsay - Lady Balcarres, 30 June 1784, CM 30/5/5, folio 12.
 2. Lindsay - Cornwallis, nd. 1786, CM 30/5/9 1/2, folio 22.
 3. This is quite clear from Lindsay's private correspondence with Duncan. See for example, Lindsay - J. Duncan, 27 Oct. 1786, CM 30/5/9 1/2, folio 15.
 4. J. Duncan - Lindsay, 24 Oct. 1786, SDR ii, 65.

The earliest focus of agitation was Rajaram Sen who, it appears, had acted as the chief vakil of the Sylhet zamindars during the settlement of 1781-2,¹ and who came from pargana Chauallis in Sylhet.² There was a strong personal interest involved³ and he overreached himself, a fact that Lindsay was able to exploit in his defence. The agitation took the customary form of a petition to the Khalsa "purporting to be presented on the part of a great number of the landholders of Sylhet complaining on various grounds" of Lindsay's management and soliciting his recall.⁴ Lindsay was accused specifically of extorting from the zamindars with the aid of his officers 2,85,000 rupees exclusive of the collections and of declining to accept arrears when tendered and proceeding instead with the sale of lands.⁵ Duncan sent a copy of the petition to Lindsay and invited the collector to make a statement, prior to any inquiry. Lindsay denied the two specific charges out of hand and laid his own general accusation against the petitioners who he said gained their livelihood by creating trouble.⁶

It was really, however, on Rajaram Sen's claim to represent the zamindars of Sylhet that the agitation fell through. Rajaram Sen possessed a declaration ostensibly attested to by the qanungos of Sylhet to the following effect:

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1. Lindsay - J. Duncan, 31 July 1787, CM 30/5/9 1/2, folio 28.
 2. Proc. of Preparer of Reports, 24 June 1783, SDR i, 158.
 3. According to Lindsay, Rajaram Sen had undertaken for a price to secure the appointment of a group of "ignorant people" to positions in the Sylhet kachari; he could only accomplish this by effecting the removal of Lindsay and his servants. See Proc. 19 June 1783, CCR R68, xxiii, np.
 4. J. Duncan, - Lindsay, 21 May 1783, SDR i, 150.
 5. Proc. 19 June 1783, CCR R68, xxiii, np.
 6. Ibid.

On account of the oppression of the former aumils [amils] we have given you full power and appointed you on our part to proceed to Dacca and Calcutta with the Accounts of the collections and attending at the durbars of these places you will present our arzee [arzi] or petition to the gentlemen and having procured the dismissal [Sic] of the former amila Mr. Lindsay, the dewan Manick Chund, and the mustaddies [mutasaddis or clerks] Prem Narain and Gour Hory, whoever you shall get appointed for farmer and mustaddie we approve of and hold valid.¹

This document bore in addition a considerable number of signatures which belonged, said Rajaram, to zamindars of Sylhet. Questioning the validity of Rajaram's vakalat-nama or power of attorney, Lindsay sent Duncan an affidavit from the qanungos stating that their signatures had been forged by Rajaram Sen and his "body of calumniators [who] are heft kulmee or can write or imitate sundry different hands."² The qanungos insisted that though the deed possessed by Rajaram Sen was dated Baisakh 1189 (April 1782) and signed by qanungos Raghunandan Rai and Ram Rai among others, "it is seven or eight years since they died, and their sons ... have now succeeded them."³ Rajaram insisted that the sons of qanungos Raghunandan Rai and Ram Rai had been forced to declare that their fathers were dead but the Committee of Revenue judged that the power of attorney was forged and that Rajaram Sen did not represent the zamindars.⁴

Through the mesh of charge and counter-charge the fact seems to emerge that in order to present a solid front

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1. Proc. of Preparer of Reports, 24 June 1783, SDR i, 157.
 2. Ibid., 159.
 3. Ibid.
 4. Proc. 22 Sept. 1783, CCR R68, xxvi, np.

to the Calcutta authorities, Rajaram had overplayed his hand. However, considering Lindsay's reluctance to send down the ganungos to testify in person, he had perhaps not indulged in very much fabrication. As a matter of fact, Lindsay freely admitted that "some disaffected persons" had put their names to the petition entered by Rajaram.¹ He conceded, too, that he was "highly disliked by the natives in general, and that independent of any other cause of complaints, they would willingly unite their endeavours to effect" his removal from the district.² Lindsay argued, though, that the widespread dissatisfaction with his collectorship stemmed not from extortion or corruption in the Kachari but from the tendency of the inhabitants to regard the collector "as immediately responsible for any misfortune that befalls the district or themselves individually." Accordingly, said Lindsay, though he had nothing to do with it he was blamed for the increase of revenue levied by the Committee and for the deteriorating state of law and order resulting from the closure of the faujdari adalat.³

Rajaram Sen persisted in his efforts to secure Lindsay's recall from Sylhet and the campaign later became so heated that neither Lindsay nor his servants could visit Calcutta without fear of being harassed. Gaurhari Singh was followed and jeered at in the streets of Calcutta⁴ and Lindsay had to bribe some of Rajaram's servants to escape

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1. Lindsay - J. Duncan, 8 July 1783, Proc. 22 Sept. 1783, CCR R68, xxvi, np.
 2. Lindsay - CCR, 12 July 1783, SDR i, 162-3.
 3. Ibid., 162.
 4. Lindsay - BOR, 4 Sept. 1784, SDR ii, 54.

a similar fate.¹ But although the Committee did not regard the official investigation of 1783 as the end of the matter - for Lindsay was asked to send the Ganungos to Calcutta to testify regarding the signatures attached to Rajaram Sen's vakalat-nama and a few other persons to give evidence regarding the death of Ganungos Raghunandan and Ram Rai² - the enquiry for all practical purposes was terminated. In Sylhet the floods of 1784 diluted the energies of the zamindars and each passing day confirmed their growing weakness and Lindsay's increasing strength. Significantly, in 1787 when Lindsay faced the displeasure of the Revenue Board over his anticipation of the rents, Rajaram Sen tried once more to mobilise the zamindars but by that time their energies were spent.

For his part Lindsay appeared to have regarded the agitation for his removal as nothing more than a considerable nuisance. The only significant threat to his position in the district occurred in February 1787 by which time he was already thinking of returning to England and it was not connected in any way with Rajaram Sen's campaign. On the Board's orders the Rai Rayan had devised a plan for the reorganisation of the districts into collectorships each with a jama of not less than five lakhs of rupees; as part of the scheme it was proposed that Sylhet should be combined with Mymensingh.³

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1. Lindsay - BOR, 4 Sept. 1784, SDR ii, 54. This would seem to suggest the sort of caste faction fighting that was uncovered in Guntur district, where collectors were attacked and discredited so as to open the way to seizure of subordinate posts by rival caste groups. (See Frykenberg R.E., Guntur District.) There is no evidence, however, that in Sylhet the rivalry was organised along caste lines.
 2. Proc. 22 Sept. 1783, CCR R68, xxvi, np.
 3. Appendix to Proc. 20 Mar. 1787, BOR R70, xxv, np. The original orders for the reorganisation came from the Court of Directors; see Proc. 20 Feb. 1787, BOR R70, xxiv. It is significant that the reorganisation was to be based on the size of the jama.

On deliberation, however, the Board thought it more expedient to retain Sylhet as a separate unit and to retain Lindsay as collector.¹ Even in February 1785, when MacPherson had just succeeded Hastings and change was in the air, Lindsay did not expect to be dismissed from Sylhet. As he wrote on 1 February 1785 to his friend Richard Atkinson:

Within these few days the greatest alterations have taken place in our system of government - deductions, retrenchments, abolition of posts innumerable, which ought to have been carried into execution long ago. How far they will affect me I cannot say, but I am told that no partiality is shewn to any person whatever. I am therefore prepared for whatever may happen with humility and resignation. To lose my station I do not expect, as the collections of my district cannot be enforced without the assistance of a Resident upon the spot. If they let me remain quietly but a couple of years longer I willingly would make way for any other person they thought proper to nominate who may appear more worthy of the charge.²

Lindsay was certainly more adroit than Thackeray had been in handling his attackers. He vehemently denied all accusations and at every conceivable opportunity levied counter charges of extortion, mismanagement and oppression against the zamindars. As for the inhabitants generally it was their superstition that gave rise to complaints. For example the floods of 1787, said Lindsay, were "as usual ... attributed to the ... evil fortune of the Resident, and his character must answer for it."³ In addition he spoke repeatedly of the poverty of the inhabitants; their indigence (and their turbulent disposition), he believed, "will always

1. BOR - Lindsay, 10 Apr. 1787, SDR ii, 108.

2. Lindsay - R. Atkinson, London, 1 Feb. 1785, CM 30/4/351 np.

3. Lindsay - Colonel Ross, 7 Apr. 1787, CM 30/5/9 2/2 np.

screen them from the hand of oppression and ought to silence complaints respecting pecuniary exactions - a crime repeatedly laid to my charge."¹ The picture of deep poverty he painted in his defence did not stop him from claiming also in his defence, "upon the whole I believe there is not a tract of country in Bengal where they [the inhabitants] enjoy more ease than Sylhet, or where they have so little cause of complaint."² His constant involvement in disputes during his entire term at Sylhet was evidence enough that complaints were normal and that the inhabitants were prone to litigation. Lindsay never stopped hammering at the litigiousness of the Sylhettis.³ The fact that they complained became part of his defence for that only showed how litigious they were.

It still seems, though, that Lindsay's confidence in his position under Hastings and Cornwallis was nurtured less by his ability to defend himself than by other factors. Under Hastings it was his perception of the system that convinced Lindsay of the security of his tenure. Writing to his cousin James Duff in August 1785 Lindsay described the administrative system under Hastings as one in which corruption flourished and was taken for granted. Hastings had "extraordinary abilities" as a statesman conceded Lindsay, but added:

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1. Lindsay - Cornwallis, nd. 1786, CM 30/5/9 1/2, folio 22. Also letter dated 20 May 1786, (Lindsay - J. Duncan?) Lindsay's India Papers, CM 30/4/352 np.
 2. Letter dated 20 May 1786, Lindsay's India Papers, CM 30/4/352 np.
 3. Lindsay was fond of calling the inhabitants of Sylhet the most litigious people in Bengal - see e.g. Lindsay - CCR, 28 June 1782, SDR i, 112 - but it is fair to note that they had a long acquaintance with courts of justice, Sylhet town having been the seat of a faujdari adalat under the Mughals.

to a most conspicuous degree he enjoyed the talent of glossing over the ... most outrageous [sic] acts of his administration whether founded upon ambition, caprice, thirst after unlimited power, avarice, revenge, and desire of entrenching his favourites at the expense of the public with the most plausible reasons and ostensible proofs of his own integrity, and of showing that so far from being actuated by interested or selfish motives the Patria and success of the Company were the only springs that regulated his conduct.

It is not necessary to establish the soundness or otherwise of Lindsay's judgement of Hastings' aptitude as an administrator. What was significant was that Lindsay believed that Hastings was corrupt and that "nothing but the most venal and corrupt administration that ever existed could have supported him for so long contrary to the dictates of reason and common sense."² No doubt Lindsay assumed that a tainted administration would excuse his own shortcomings and that if he exercised some care and did not indulge in too much excess hardly any notice would be taken of "deviations" in his distant corner of Bengal. He certainly thought that no impartial observer would condemn him for abuses committed on his part and would appreciate that in fact the pressure was on him to become corrupt; for, as he put it, "when the source is troubled subordinate streams will of course become still more so as they flow along into smaller channels."³ Lindsay, perhaps unconsciously, patterned his conduct much more than he would have liked to admit on what he conceived to be the

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1. Lindsay - James Duff, 1 Aug. 1785, CM 30/5/5, folio 16.
 2. Ibid. Lindsay's unflattering remarks on Hastings were attributable partly to the fact that he was a member (though by no means an active one) of the Clavering faction. See Oriental Miscellanies, 15.
 3. Lindsay - James Duff, 1 Aug. 1785, CM 30/5/5, folio 16.

lines followed by Hastings and what he judged the general concensus to be regarding the stretching of regulations. With a little modification his caustic comments on Hastings' administrative practices would read as a description of his own performance as collector of Sylhet.

Under Cornwallis Lindsay relied on his long experience, his 'dug-in-ness' and his links with Cornwallis to retain his position. He was "certain of having more real interests" with Cornwallis' than with "the late glorious administration."¹ He had hastened to write to Cornwallis, congratulating him on his safe arrival, and adding:

My friends in England inform me that they had been at some pains in having my name mentioned to your Lordship by people of distinction.

I am obliged to them for their kind intentions, but do not expect, or wish to avail myself of such recommendations as there are more certain and honourable means of ensuring your Lordship's patronage and protection.²

Lindsay was referring to a letter of introduction from his younger brother who had served under Cornwallis in America.³ He felt so secure in his connections that he did not doubt he could remain at Sylhet as long as he wished or that he could arrange for William Hyndman, his assistant, to succeed him as collector of Sylhet.⁴

Lindsay was able in fact to use his position and connections to create his own obligation network. For

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1. Lindsay - J. Duncan, 27 Oct. 1786, CM 30/5/9 1/2, folio 15.
 2. Lindsay - Cornwallis, 8 Oct. 1786, CM 30/5/9 1/2, folio 11. (Lindsay had had no such choice where Hastings was concerned. On his arrival in India he had presented Hastings with letters of recommendation from his "friends, General Carnac, Mr. Sullivan and Commodore James." Lindsay - Hastings, 28 Dec. 1777, SDR i, 24.)
 3. Lindsay - Cornwallis, 8 Oct. 1786, CM 30/5/9 1/2, folio 11.
 4. Lindsay - J. Duncan, 27 Oct. 1786, CM 30/5/9 1/2, folio 15.

instance, it was on his representations that the limited posting to Sylhet of William Davidson, a naval surgeon, was extended, thus allowing Davidson to remain in Bengal and continue his commercial transactions.¹ Lindsay also secured the replacement of Ensign William Troop by Lieutenant James Davidson to command the Sylhet defence establishment, and an elephant contract for William Dow. What specific advantages Lindsay hoped to gain from this are unclear, but in a relatively closed service it was doubtless good policy to acquire as many contacts as possible.

If Lindsay had established his position partly by a shrewd appraisal of what was possible under Hastings and by his use of connections and family influence, he knew that his position was best sustained by success in revenue collection. The full range of the powers he sought and secured was therefore devoted to getting in the revenues. He concurred in the extensive changes in landholding in the district effected by Gaurhari Singh and Premnarain Bose not only because such alterations benefitted his servants, and helped, too, to create a supporting structure of Indian officers, but also because he was convinced that the collections would be facilitated: lands owned by one or two persons, he knew, were often more thriving than lands held by many

1. Naval surgeons found it profitable to remain in India thus causing ships to return to England without medical personnel aboard. The Board took steps to ensure that surgeons accompanied the ships; hence, Lindsay's representations on Davidson's behalf became necessary. Lindsay - Richard Atkinson, 20 Sept. 1784, CM 30/5/5, folio 4.

partners.¹ However, while the realization of the revenues was the goal of the authorities at Calcutta, for Lindsay success with the collections was merely the means to an end. Like many contemporary civilians he was primarily interested in acquiring a fortune as quickly as possible and assumed correctly that the more successful he was with the collections the more unfettered would he be in the fulfilment of his chief ambition.

Lindsay, unlike Thackeray, was shrewd enough to perceive that in a district like Sylhet no substantial wealth could be acquired from plain extortion or from an interest in real estate and he left such financial sources to his servants.² The real value of a posting to Sylhet, as the Mughal faujdars of the district had realized, lay in the "wide field of commercial speculation" afforded to the resident, which Lindsay from the first had "contemplated with delight."³ Also, unlike Thackeray,³ Lindsay proceeded to exploit every commercial opening in the district and must be rated highly as an energetic and inventive businessman. It is unlikely, however, that his commercial transactions would have been either so wide and varied or so successful and profitable had he not been vested with the office of

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1. On 16 May 1787 Lindsay claimed: "All the pergunnahs that have become the property of one person by public sale are highly cultivated, while the others managed by a multiplicity of zemindars are almost a desert." Lindsay - BOR, 16 May 1787, SDR ii, 125.
 2. The post of collector of Sylhet, said Lindsay, would be a disappointment to any man unless he had "commercial ideas." Lindsay's India Papers, letter dated 20 May 1786, CM 30/4/352 np.
 3. Oriental Miscellanies, 37.

collector of Sylhet. He was frequently attacked by other European traders in Sylhet, notably the Greeks, for using his authority as collector to corner the trade of the district and to frustrate their ventures; such accusations were not without justification. Also, as collector and as the holder of the cowrie contract,¹ the entire collections of the district passed through Lindsay's hands and were utilized to advantage in his commercial enterprises.

The two most significant exports of Sylhet were elephants and chunam. The trade in these commodities had been monopolized under the Mughals by the resident and Lindsay achieved a similar stranglehold. He bought elephants from sources within the district such as the Langla and Chaitannagar khedas but also from sources outside the district such as the Cachar Raja; he also maintained khedas of his own and advanced money to other khedas for catching and feeding elephants.² Lindsay sold the elephants at a net profit of around 100 per cent, chiefly to the Company

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1. It was always difficult to convert the Sylhet collections into rupees; the method of exposing the collected cowries to public sale at Dacca left much to be desired, as far as the Company was concerned, for there was no insurance against price fluctuation. A certain Michael Derozio, who was apparently a protégé of Charles Croftes, then accomptant-general, offered to enter into a contract with the Company for the conversion of the Sylhet cowries at a fixed rate but Lindsay secured the contract from under Derozio's nose. For Lindsay's coup, see Derozio - CCR, 29 May 1783, SDE i, 151-2; Lindsay - CCR, 20 June 1783, SDR i, 155; and SDR i, 152-3.
 2. CM 30/5/4 1/6, folios 75-7 and CM 30/5/4 5/6, folio 32.

but also to a few private individuals.¹ His business papers show the increasing volume and profitability of the elephant trade: for example, his outlay on the purchase and feeding of elephants and on other contingent expenses went up from 13,183 rupees in 1783 and 1784 to 26,041 rupees in 1785 and to 34,258 rupees in 1786; his net profits climbed from 10,187 rupees in 1783 and 1784 to 26,411 rupees in 1785 and to 35,928 rupees in 1786.² The profits Lindsay secured in the elephant trade had much to do with his monopoly position for he managed to squeeze the Nawab's darogha of elephants out of the market.³ It is likely, though, that a contributing factor was his ability to exert pressure on the zamindars of the kheda mahals to sell their elephants cheaply to him. Since these zamindars relied mainly on the sale of their elephant catch for the discharge of their jama it would not have been difficult for Lindsay by insisting on the prompt payment of the revenues to obtain their elephants at a low price. Certainly, a comparison of the rate at which Lindsay bought elephants from Langla, for example, with the rate at which he subsequently sold them, tends to reinforce the suspicion that the kedah mahal zamindars were not free to set their own price when dealing with Lindsay. As

1. CM 30/5/4 1/6, folios 75-7.

2. Ibid., and CM 30/5/4 1/6, folio 20 and CM 30/5/4 2/6, folio 6.

3. The Nawab's agent complained about Lindsay's interference but Lindsay denied all accusations. See Mubarak-ud-daulah-DPCR, 16 Aug. 1779, SDR i, 71 and Lindsay - DPCR, 8 Sept. 1779, SDR i, 72-3. In 1788 Willes informed Cornwallis that whatever rights the darogha had "has now laid dormant several years." Willes - Cornwallis, 29 Feb. 1788, SDR iii, 13.

for the chunam trade, that was thrown open officially in November 1777 on the expiration of John Richardson's contract with the Company and a number of traders, both European and Indian, entered the field.¹ It was Lindsay, however, who quickly emerged as the only chunam dealer of consequence. To general complaints that he used unfair tactics to monopolize the chunam trade he replied by claiming that he succeeded while others failed simply because of his greater care, his more considerate treatment of his employees and his understanding of the hill tribes who controlled the raw chunam deposits. But the case against Lindsay of sabotaging the trade in chunam of the Greek merchants in particular was well documented and Lindsay found it difficult to reply to it.² From the trouble the Greeks took in substantiating their case and presenting it to Cornwallis personally, as well as from Lindsay's silence on the issue³ it does seem as though the charge was not without justification.

Lindsay's money-lending has already been mentioned; so too has his speculation in cowries. He also traded in mugga dhotis, the distinctive silk cloths imported from Assam, and in taffetas. He was also a wholesale dealer in salt and a timber and wax merchant.⁴

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1. Lindsay - J. Duncan, nd. June 1783, CM 30/5/9 2/2 np.
 2. For a detailed account of the case, see SDR ii, 96-101.
 3. Lindsay did not reply to the Revenue Board's first letter dated 23 Feb. 1787 on the subject of the Greeks' complaints, nor does it seem he replied to their second letter dated 13 Apr. 1787. See SDR ii, 110-1.
 4. See Lindsay's "Indian Accounts, 1782-7", CM 30/5/4, 6 vols.

Among his more spectacular though less successful ventures was his shipbuilding and associated attempt to export grain from Bengal.¹ Lindsay built six ships in 1783, taking advantage of the abundant timber supply and the relatively low wages in Sylhet and then applied for and obtained a contract to deliver one lakh maunds of rice to Madras which was then facing the prospect of famine. During the wet season the vessels made their way to the Bay of Bengal and by November 1783 were loaded and ready to sail to Madras when because of the threat of scarcity in the eastern districts of Bengal the Government banned the export of grain from the province.² In December 1783 Lindsay complained to a friend that his vessels were so narrowly watched that he did not see any possibility of eluding "the vigilance of government."³ By April 1784 he was apparently still thinking of evading the embargo but a party of sepoy were specially detailed to prevent his ships from sailing.⁴ Lindsay resorted to bribery to resolve his difficulties and he tried to pre-empt future rice contracts by sending the competent authority "a basket containing seven bottles of most excellent orange flower honey" and by offering him, if he wished to oblige any of his fair acquaintances in Europe with an uncommon present, "a piece of Sylhet workmanship in ivory which is no inconsiderable ornament to a lady's toilette."⁵ Lindsay did not elaborate on the nature of his

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1. See Lindsay - Robert Hunter, 6 Nov. 1784, CM 30/5/5, folio 5 and SDR ii, 139-43.
 2. Lindsay's Indian Papers, letter dated 16 Dec. 1783, CM 30/4/347 np.
 3. Ibid.
 4. Lindsay's Indian Papers, letter dated 16 Apr. 1784, CM 30/4/348 np.
 5. Ibid.

ivory piece and it does not seem that his presents had any effect on the distribution of contracts. He was indemnified for the cancellation of the original contract he had secured from the Company but he did not consider the compensation adequate.¹

Taken as a whole, Lindsay's commercial activities were highly successful. In July 1783 when he had been in the district for six years and had established a wide trading base he claimed that his fortune accumulated daily.² On 8 December 1783 he wrote as follows:

The profits I have lately derived from my commercial concerns in cloth and lime ... have been very considerable and have enabled me to remit home much larger sums than I expected, and if I continue equally successful a very few years will enable me to return home to Europe with a very independent fortune....³

Apparently, his profits continued to surpass his expectations and on 8 August 1785 when he extended financial aid to James Duff, his cousin and former employer, who had incurred losses in America, he wrote:

... the fickle Goddess has been far more indulgent and liberal in her favours than I ever had reason to expect or even wish for, and I now only wait to wind up my concerns and flatter myself I shall be able to leave this country early in '87 with a fortune ~~of~~ no less than £50,000.⁴

In May 1787 he asked for three months leave prior to retirement but was told he would have to wait until he had concluded the settlement for 1787-8. On 4 July 1787 he wrote to the Board

1. Lindsay - Duff, 1 Aug. 1785, CM 30/5/5, folio 16.
2. Lindsay's Indian Papers, letter dated 29 July 1783, CM 30/4/346 np.
3. Lindsay's Indian Papers, letter dated 8 Dec. 1783, CM 30/4/347 np.
4. Lindsay - Duff, 1 Aug. 1785, CM 30/5/5, folio 15-6.

of Revenue:

As my health does not permit me to continue that attention to business which the duties of my station require I request your permission to resign my charge.¹

Permission was granted and in late July Lindsay departed for Calcutta on pre-retirement leave after handing over charge of the district to his assistant. He returned to Sylhet in mid-October and finally resigned his station on 16 November 1787. He left India in December 1787.

Lindsay's success in his private enterprises stood in marked contrast to his admitted failure as a public officer. He claimed that he deserved praise for keeping the district in a state of tranquility that the area never had experienced before.² But he also confessed that though from the beginning he saw what was wrong in the district and was uniquely placed to do something about it, for "A thorough knowledge of the country languages, of the nature of the collections, and the abilities of each individual, acquired from the experience and unremitting attention of ten years, have given me more advantages than many [any?] European ever possessed before or perhaps will ever be again", he had "failed in every attempt to remedy it."³ Lindsay was not really concerned with measures of reform and reorganisation in the internal administration of the district. Although he had ideas about

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1. Lindsay - BOR, 4 July 1787, CM 30/5/9 2/2 np.
 2. Lindsay - J. Duncan, 7 Feb. 1787, CM 30/5/9 2/2 np.
 3. Lindsay - BOR, 20 June 1787, SDR ii, 135-6.

what was needed he did not act upon them, apparently fearing that any attempt to introduce change would prejudice the collections. It will be seen, however, that this was a misreading of the situation. Lindsay's successor was able to carry out substantial reforms in the district which improved and increased the collections.

CHAPTER VI THE FRONTIER LANDS OF SYLHET

At least since the work of Irfan Habib and Bernard Cohn it has been the fashion to see revenue administration as a three-sided contest between the imperial authority, Mughal or British, the intermediary zamindars and brotherhoods and the cultivating ryots for the agricultural surplus. Particular attention has been focussed upon the zamindars who, if too weak proved inefficient instruments of the state, if too strong a threat to its collections. Assuredly, in Sylhet district this kind of contest was present; but the Mughals and the British had successively to contend with a further claimant for a share in the land revenue, for being a frontier district it lay open to the pressures of the Khasi Hill tribes across its border. The contest was not always overt; it was not just a matter of armed clashes. This makes it difficult to estimate the revenue lost to the Company through the activities of the frontier tribes. Nevertheless, the Khasis usually figured prominently in the reports concerning arrears due from the district. Indeed, it would appear that next to the vagaries of the monsoon and the rigid though understandable stance of the Calcutta authorities with respect to revenue remissions - two issues treated in the previous chapter - the Khasis were the greatest obstacle to the prompt and full realization of the revenue demand. This chapter examines the responses to the problem posed by the Khasis and discusses how the need for strong action was 'sold' to the central authorities by the collector.

While the impact of unpredictable weather conditions, albeit more marked in the eastern than in the western tracts, and the influence of official attitudes extended over the district as a whole, the Khasis affected only the more northerly

mahals. These areas suffered from spasmodic and sometimes prolonged outbreaks of looting. The various small tribes inhabiting the lowlands between the Surma river and the Khasi Hills to the north, an area which the geographer Rennell called "Cossyah Country" and described as being wooded and almost impenetrable in parts,¹ were more prone to raiding than their hill brethren. Lindsay seemed to have thought that their inclination towards "acts of depredation" was rooted in their origins; intermarriage between the plains inhabitants and the hill tribes had produced the Bengali-Khasis, "a most degenerate people with the views [sic] of both united."² The Chamtala raids of April and May 1780 were the first serious outbreaks that Lindsay witnessed. Apparently the target of the attackers was the boro crop and they claimed that their forays were justified by the mistreatment handed out by some Sylhet zamindars to their people³ who had presumably settled in the district as cultivators. The raids were "happily terminated" by 11 June 1780.⁴ Troop reinforcements from Dacca, in an operation carried out largely in boats, had managed to surprise the raiders' headquarters and to take six hostages. In the process a few of the raiders' hamlets were also burnt.

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1. Rennell - Barwell, chief of DPCR, 4 Feb. 1774, DFR vii, 195. Rennell's remarks on the area occupied by the Khasis were contained in a report he wrote to Barwell, at the chief's request at the time of the Thackeray-inspired Jaintia expedition, and were based apparently on the knowledge he had acquired in the late 1760's. Rennell thought that "Cossyah" was the word for freebooter in the Sylhetti dialect.
 2. Lindsay - BCR, 14 Dec. 1787, SDE ii, 205.
 3. Lindsay - DPCR, 11 June 1780, BR Cons, R50, xxv, 1091.
 4. DPCR - Board, 27 June 1780, BR Cons, R50, xxv, 1086.

Another serious flare-up occurred in August and September 1781 when the inhabitants of Maharam,¹ whom Lindsay designated as "a set of freebooters", destroyed a mud-fort on the Surma, killed a havildar and his five sepoy, the thanadar, his attendants and twenty bargandazes and then crossed the river to loot and plunder. This raid brought home to Lindsay how dangerously exposed the district was and he immediately began to take strong defensive measures. He built a fort at Pandua and erected thanas at Solaghar and Ichhamati on the Surma to replace those which Holland had dismantled. Finding that the company of sepoy stationed at Sylhet was often below strength, unsuited to the climate and indisciplined, Lindsay raised a local corps of two hundred bargandazes, out of which he created a company of troops armed and dressed like sepoy and secured a European officer to lead them. By March 1783 Lindsay's corps were deployed at the various thanas, at Sylhet and on "temporary commands" throughout the district. The Board sanctioned an expenditure of 1,200 rupees per month on the corps.² These measures seemed to have had some effect. The floods of 1784-5 further deterred the raiders since the crops, the object of their forays, were destroyed. Early in 1786, however, the situation on the frontier seemed tense³ and though in that year nothing came of it, in October 1787 the district was again hit by serious attacks.⁴

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1. Nominally part of the jagir of Ahmad Reza, zamindar of Baniachang, and situated in the extreme north-west of the district.
 2. Lindsay - Military Sec. to Governor General, 29 Oct. 1786, CM 30/5/9 1/9, folio 18.
 3. Lindsay - Board of Ordinance, 7 Jan. 1786, SDR ii, 1.
 4. Lindsay - BOR, 26 Oct. 1787, SDR ii, 184.

The hill Khasis whom Lindsay considered "Upon the whole, a good set of people with principles far superior to the inhabitants of the lowlands" also took up arms from time to time. Usually, they resorted to force to revenge indignities offered to members of their tribe.² Such was the case in November 1783 when the Khasis laid siege to Pandua fort because a havildar in the Company's employ had insulted a hill Khasi. The siege lasted for five months.³ Some hill men doubtless accompanied the Bengali-Khasis in their inroads into Sylhet but Lindsay was convinced that only a small number did so.⁴ The collector apparently defused potentially dangerous situations involving the hill Khasis by tact and diplomacy. As he recorded in his autobiography:

The Cusseah though honest and open in his dealings, is extremely jealous in his honour and apt to take umbrage upon trivial occasions where no offence is intended, and an affront to any one individual is resented by the community at large. I had therefore carefully to study their disposition, and sometimes to wink at an occasional burst of passion on their part, or apologise for the like behaviour which frequently occurred from the petulance of my own people, - even serious disputes were thus occasionally compromised without stating the case in a formal manner to government.⁵

In activities more insidious than armed raiding, amounting to a creeping encroachment on the Company's territory, the Khasis whittled down the collections from the district. Some lands legally within the Company's jurisdiction were

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1. Lindsay - BOR, 14 Dec. 1787, SDR ii, 205.
 2. But the Khasis also created trouble when they suspected that they were being defrauded by the Bengali traders, especially those whom they employed as accountants. Barooah, N.K., David Scott in North East India: A Study in British Paternalism, 192.
 3. Lindsay - CCR, 1 Mar. 1784, SDR i, 177.
 4. Lindsay - BOR, 14 Dec. 1787, SDR ii, 206.
 5. Oriental Miscellanies, 54-5. This self-appraisal is not corroborated.

alienated to the Khasis as protection money: as an example the Board were told of the machinations of Ganga and Basant, two Khasi chiefs who had "received lands several times from the real zemindars as a reward or fee for their protection against their brethren, the hill people."¹ Other tracts were "either forcibly seized by the Cosseahs, or obtained ... at a very inadequate price" by playing upon the fears of the original proprietors; while the Khasis held these lands no revenue was paid to the Company.² Still other lands were rented by the Khasis from Sylhet zamindars at terms not materially different from an outright transfer of ownership. Not unexpectedly, the greatest trespass took place north of the Surma in the difficult and remote areas around Laour and Pandua which were nominally subject to the Company as part of the Mughal legacy. As the Revenue Board were informed on 18 December 1788:

There are now eight or nine places inhabited by Bengallee Khasis ... within the Company's limits which yield no obedience to any authority within this district ... These are in the pergunnah of Lahore/Laur, the zemindary of Amed Rajah, to whose authority also they are contumacious.³

For six years Ahmad Reza, once the most powerful landholder in Sylhet but now an old and incapable man, had met the demand assessed on Laour without collecting anything from the ryots, but in 1789 he declared himself "unable to make further payments on that account" as the pargana was not in

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1. Willes - Board, 3 Feb. 1789, SDR iii, 120.
 2. Bareh, H., The History and Culture of the Khasis People, 106-7.
 3. Willes - BOR, 18 Dec. 1788, SDR iii, 87.

his possession and as he was "so much reduced in his circumstances as to be incapable of satisfying his creditors."¹ The progressive loss of his lands was partly Ahmad Reza's own fault: like other holders of service lands he did not stick to the terms expressed in his sanad. As the principal jagirdar in the district, he was responsible for a force consisting of 48 boats which were to be replaced annually, with five chief officers and over 1600 other officers and men, 288 shield makers, 96 musketeers, 48 archers and an equal number of artillery-men. By 1775, however, he kept only twelve boats, some of which were worn out, without their full complement of men and with scarcely any arms.² The emasculation of Ahmad Reza's defence establishment had repercussions on lands other than his own. In some years no attempt was made to collect the revenues from the resumed lands of Pandua, where Khasi influence had taken hold, for fear that "an inforcement [sic] of the Company's authority might involve the collector in a dispute for a small revenue with the Cosseah, which might be prejudicial in a great degree to the Company's collections."³ Some portions of the un-resumed lands of Pandua had been purchased and others seized from the Senapattis, "who were talookdars under Sylhet and [who] held them rent free for the protection of the district against the Cosseahs."⁴ This had resulted in a situation where to the Company's embarassment a couple of Khasi chiefs actually held "lands under the Company for the protection of

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1. Willes - BOR, 1 Sept. 1789, SDR iii, 159.
 2. Palmer - Board, 8 June 1775, BR Cons. R49, iv, 60-3.
 3. Willes - BOR, 18 Dec. 1788, SDR iii, 87.
 4. Willes - BOR, 3 Feb. 1789, SDR iii, 119.

the district against themselves ...":¹ the profits arising from these lands were appropriated mainly by Bengali managers retained by the Khasis whose interests led them "to keep up a mutual jealousy" between their employers and the Company.²

The general unsettled conditions in the north of the district could hardly have facilitated the collections. In 1774 Thackeray had more or less settled the boundary between Sylhet and Jaintia but westwards all was confusion. The legal line was obscure and the line of control was always shifting to the Company's disadvantage. In addition the Khasi chieftains could exercise some influence in parts of the district which were not under their control but where their people had settled as ryots. Some Sylhet zamindars even owed a kind of allegiance to the Khasis who in return could be relied on to impede the collections by providing a haven for absconding landowners or assistance to more rebellious zamindars.³ The Khasis could also be used in other ways by the zamindars of Sylhet at the expense of the collections. For example, the zamindars could stage or encourage Khasi incursions and "obtain on that pretence remission for \sqrt{a} number of $\sqrt{7}$ years" which they could split between themselves and the

1. Willes - BOR, 3 Feb. 1789, SDR iii, 119.

2. Bareh, 107.

3. For example, the Khasis aided Radha Ram, a zamindar of pargana Pratapgarh in Sylhet when in October 1786 he "laid ... under contribution" six other parganas. The affair was not terminated until March 1787 when Radha Ram was captured after being pursued for two months through the north-eastern hills. During the chase, he received unexpected help from the Khasis who staged an attack in the north-west. Lindsay - John Shore, nd. CM 30/5/9 2/2, np; Lindsay - Lt. Davidson, his corps commander, nd. 1786, SDR ii, 72; Lindsay - BOR, 3 Mar. 1787, SDR ii, 105.

Khasis¹: or they could claim that the threat of Khasi inroads, whether they materialized or not, had driven their ryots to flight and had left them incapable of discharging their instalments.

Viewed from Sylhet sound revenue administration seemed to demand that something should be done about the northern border, but to the authorities at Calcutta the situation was far less clear. Indeed, from the viewpoint of the central authorities sound policy dictated that the border should be left well alone. There was in Calcutta a distinct bias against any kind of military operations in Sylhet; the Board were wary of involving the Company in any venture where the risks were thought to be greater than the possible financial rewards. When talk of pacification or of any forward push in Sylhet cropped up it was usually mooted by men on the spot. For example, Samuel Middleton during his visit to Dacca in 1771 recommended the stationing of two companies of sepoy in Sylhet to bring the lowlands north of the Surma under cultivation;² Thackeray proposed the annexation of territory held by the Jaintia Raja in the plains and in 1780 Lindsay raised the question of expelling the Bengali Khasis from the lowlands.³ Middleton's recommendation was ignored, Thackeray's was turned down flatly, and Lindsay was told that action along the lines he had suggested would not be in the Company's interest; the Bengali Khasis, if driven from the

1. Willes had the "strongest grounds" for believing that some Sylhet zamindars behaved in this way. Willes - BOR, 18 Dec. 1788, SDR iii, 87.

2. Middleton - MCR, 18 May 1771, MFR iii, 972-3.

3. DPCR - BRC, 20 Apr. 1780, BR Cons, R50, xxv, 596.

lowlands, would be forced to take to the hills and to rely on raiding the plains for their livelihood and that would "subject Government to a greater loss and expence, than any advantage arising from a country so deserted could possibly reimburse."¹ Some of the European traders at Pandua would also have welcomed an extension of the Company's authority: in 1779 they appealed for protection claiming that they had been forced to sell their goods at unfair prices,² and they were always eager to offer their services for action against the Khasis. But the Company, with more pressing matters on its hands, was content to proclaim its determination not to relinquish any part of its Mughal inheritance although nobody in Calcutta knew where the territorial limits of that legacy lay. In so far as it paid any attention to the border, the Company was committed to defence, and by the cheapest means possible. As the Dacca Provincial Council made plain to Lindsay: "Your object must be protection to the inhabitants of Sylhet, without the necessity of continuing an established and heavy expense to Government."³

Lindsay generally adhered to a defensive posture towards the Khasis of both the hills and the plains, though against the latter who were more accessible he sometimes

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1. DPCR - BRC, 20 Apr. 1780, BR Cons, R50, xxv, 597.
 2. Lindsay - DPCR, 26 June 1779, SDR i, 63.
 3. DPCR - Lindsay, 20 Apr. 1780, SDR i, 88.

ordered retaliatory measures.¹ He had a good reason for maintaining cordial relations with the hill Khasis, though, for they controlled the limestone deposits on which his chunam business was based. But even if he had wanted to take punitive measures against the hill men, that would have been difficult. As Lindsay wrote years later: "To retaliate was impossible for you might as well attack the inhabitants of the moon as those on the mountains above."²

The raids of October 1787, during which the tribesmen went further south than was usual and even plundered some of the Dacca parganas, stirred the authorities at Calcutta out of their relative unconcern with the frontier. But even then it did not appear to the Board that there was a case for urgent or strong action. Lindsay, who was on the point of retiring as collector of Sylhet, was asked merely to write a report on the Khasis, their customs and their country and to say "whether they might not be induced by lenient measures only to conform in an orderly manner to regular Government."³ What the Board had in mind was the non-violent approach by which collector Augustus Cleveland had pacified the hillmen of Bhagalpur and

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1. For example, the burning of the Chamtala villages in 1780; in 1787, too, he ordered the burning of villages and the driving off of cattle. Lindsay - Lt. Davidson, 29 Oct. 1787, SDR ii, 190-1.
 2. Oriental Miscellanies, 56.
 3. Board's resolution, 28 Nov. 1787, BR Cons, R51, xiii, 362.

Rajmahal.¹ In his report Lindsay, who seemed totally unaware of how Cleveland had been treating his hill tribes, stated that "lenient measures had no effect" on the Bengali-Khasis. Nevertheless the Board, obviously considering the whole issue something of a nuisance, resolved on 18 January 1788 as follows:

Although it does not appear ... that the situation of the Cosseahs is sufficiently similar to that of the inhabitants of the Hills [of Bhagalpur], to admit to the same mode of civilization which was so successfully adopted by the late collector of Boglepore, ... that it should be attempted as far as possible by the collector of Sylhet with respect to the inhabitants of the tract of low country ..., by encouraging the principal people to such a familiarity of personal intercourse with him, as may gradually lead to the introduction of an influence that may prevent the disorders which now subsist there.²

A few months later the Board authorised John Willes, Lindsay's successor in Sylhet, to distribute small presents among the Hill Rajas and Khasis as a conciliatory gesture.³

The new collector had already grown apprehensive, however, that a purely negative prevention would not work.

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1. Cleveland died in January 1784, aged 29. His work is best summarised in the following inscription on a monument erected in Bhagalpur by the Governor-General and Council: "To the memory of Augustus Cleveland, Esq., late collector of the Districts of Bhagulpore and Rajamahall, who, without bloodshed or the terror of authority, employing only the means of conciliation, confidence, and benevolence, attempted and accomplished the entire subjection of the lawless and savage inhabitants of the Jungleterry of Rajamahall, ... inspired them with a taste for the arts of civilised life, and attached them to the British Government by a conquest over their minds...." See L.S.S. O'Malley, Bengal District Gazetters: Santal Parganas, 37-41.
 2. Board's Resolution, 18 Jan. 1788, BR Cons, R51, xv, 100-1.
 3. Secretary to Government - Willes, 28 May 1788, SDR iii, 39.

On 12 May 1788 Willes warned the Board that if "the wandering low Europeans, Moguls, Greeks and Armenians who infest led the district" were to supply the Khasis with arms and to show the tribesmen how to use them, a battalion of sepoy would not be adequate protection for Sylhet and even Dacca district would be exposed to attack.¹ He noted that his predecessor had stopped several traders from bartering arms for Khasi goods² and that the Mughals had thought it wise to maintain a check-point on the main route to the hills. Willes himself was beginning to take the view that strict supervision of the trade with the Khasis was essential if good order was to be maintained on the frontier. In July 1788, when an affray occurred at Pandua, Willes used the opportunity to argue that since the situation on the frontier was so delicate trouble was bound to arise so long as any unsupervised contact with the Khasis was allowed.³ Willes was especially concerned that the French, who had an agent called Champigny in Sylhet, might be planning to found a settlement in the hills at the back of the Company's territory.⁴ The Board, though not appearing to share Willes' alarm, ordered him to transmit any evidence he could obtain of Champigny's dealings with the Khasis and declared the provision of military stores to the Khasis "illicit and contraband." Willes was authorised to search boats bound for Pandua and to confiscate any military

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1. Willes - Board, 12 May 1788, SDR iii, 33.
 2. Ibid.
 3. Willes - Board, 26 July 1788, SDR iii, 61.
 4. Ibid., 62. Not unexpectedly, Champigny accused Willes of trying to corner the hill trade for himself; Willes solemnly denied this. Ibid., 60.

equipment found on board.¹

In December 1788 a Bengali Khasi called Ganga Singh who owned lands both in the hills and the plains murdered, reportedly with his own hands, the widow of a Sylhet zamindar and her children as the result of an old dispute with the late zamindar.² Ganga Singh also laid low, as far as Willes was concerned, any hope that a policy of conciliation might work. Willes was moved to press for stronger measures against the Bengali Khasis than his superiors had been prepared to contemplate. "Nothing but coercion," he declared on 18 December 1788, "will suit with the dastardly and savage disposition of the Bengalee-Cosseahs of the lowlands." The tribesmen were subject to the Mughal government, he added, and ought to yield the same obedience to the Company which must convince its "wild neighbours" that the smallest encroachment on its territory would be punished.³

Willes had begun in fact a serious campaign to prod Calcutta into action. Revulsion at Ganga Singh's crime was not the only nor the main reason: Willes was convinced that the existing policy of defence only, with an inadequate attempt at conciliation, was unsound and prejudicial to good administration. He elaborated this in January 1789 when he stated:

I think the policy to be pursued with all these hill people is first to establish the several limits, and then whenever the occasion comes to support our own authority within our own territories, and not, as at present, having some lands

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1. Board - Willes, 20 Aug. 1788, SDR iv, 19.
 2. Willes - BOR, 18 Dec. 1788, SDR iii, 87. Ganga Singh called himself Raja of the BAR-Akhia hills. Willes - Board, 25 Dec. 1788, SDR iii, 89.
 3. Willes - BOR, 18 Dec. 1788, SDR iii, 87.

nominally the Company's partly subject to us and partly subject to the Cosseah, in which they claim a liberty of encountering one another, and in which your Collector is afraid to act lest he may have the discredit of involving the Company in a dispute about a trifling revenue or perhaps on a matter of less consequence, though his submission on these occasions establishes a further right on the part of the hill people and leads to endless encroachments.¹

The problem for Willes was to convince his superiors that the existing policy was costly and that if it were not altered the revenue administration of Sylhet would suffer. In December 1788 and the early part of 1789 he submitted a series of letters to show how the steady and sometimes unnoticed expansion of Khasi control in the district and especially in Ahmad Reza's lands had resulted in a loss of revenue to the Company. He stressed that if no positive measures were taken further encroachments would be encouraged and that the process of Khasi expansion would be "ultimately attended with the most serious consequences."² More significantly, he hinted that the hastobud or revenue survey which he was ordered to undertake and which was to form the basis for an authoritative settlement of the revenues was not possible in the existing conditions. He thought that there was a danger that the survey would be disrupted by the adherents of Ganga Singh; he also expected the servants of Ahmad Reza, who were intent on defrauding their employer, to seek the assistance of the Khasis in preventing the survey.³

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1. Willes - Board, 12 Jan. 1789, SDR iii, 115.
 2. Willes - Board, 23 Jan. 1789, SDR iii, 118.
 3. Willes - Board, 25 Dec. 1788, SDR iii, 89.

On 12 January 1789 Willes outlined what he thought ought to be done: the lands held by Ganga Singh and other Khasis within the Company's "defined limits" should be taken over and the alienated parts of Ahmad Reza's possessions re-annexed and resumed if rent free.¹ For Willes there was no problem about the limits of Ahmad Reza's jagir; he simply followed Lindsay in considering practically the entire lowlands west of Jaintia as the zamindar's rightful possession.² Bearing in mind the Company's reluctance to transcend its 'legal' boundaries that was a useful point to make. But Willes also had to convince Calcutta that it would not be especially risky or costly to seize the lowlands and that the Company could expect tangible benefits at no great cost from merely taking the trouble to assert its authority. In January he told the Board that he was satisfied in his own mind that the lowlands could be subjugated with little or no opposition;³ the Khasi chiefs were occupied at that moment with each other in one of their periodical bouts of conflict. As for holding the lowlands, that could be accomplished cheaply, Willes thought, if a few mud forts were built in the plains and some invalid sepoy's settled in the area under a couple of "steady European sergeants."⁴ The real benefits which would accrue, according to Willes, were that "a den for villains" would be destroyed

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1. Willes - Board, 12 Jan. 1789, SDR iii, 114.
 2. Lindsay had given the dimensions of Ahmad Reza's jagir as 40 miles by 8 miles. Lindsay - BOR, 14 Dec. 1787, SDR ii, 205.
 3. Willes - Board, 23 Jan. 1789, SDR iii, 118.
 4. Willes - Board, 12 Jan. 1789, SDR iii, 114.

while at the same time a number of "useful subjects" would be settled; also, the parganas adjacent to the lowlands would enjoy a further measure of protection at no extra expense.¹

On 19 February 1789 Willes sent the Board of Revenue a report on the state of the parganas which had been attacked in October 1787. The report, prepared under the collector's instructions, by an amin, painted a desolate picture.² Dacoits had followed in the wake of the Khasis; in pargana Randiga they appeared to have established their own dominion. Large numbers of ryots had fled the plundered region; Bansikunda pargana, one of the hardest hit, bore no trace of cultivation, only "jungle grass." The renter of Betal and Betal Nawara parganas had abandoned his farm and the more powerful landholders, with the total collapse of law and order, were taking advantage of their superior strength to usurp the rights of others. For example, Raja Raj Singh, holder of the ten-anna share of Silbaris, one of the looted mahals, had appropriated the whole pargana and had carted away the ryots of the six-anna division to cultivate lands which he owned further south in pargana Susang.

The report was Willes' trump card: it substantiated with the kind of detailed evidence which the Calcutta authorities always called for an earlier remark of his, that the attacked lands would yield "no adequate revenue" for some years.³ The report also implied that the conditions it described could arise

1. Willes - Board, 12 Jan. 1789, SDR iii, 114.

2. See "Investigation of Nund Loll, Moonshy," nd., encl. in Willes - BOR, 19 Feb. 1789, SDR iii, 126-8.

3. Willes - BOR, 18 Dec. 1788, SDR iii, 86.

elsewhere unless preventive measures were taken. This implication was clearly not lost on the Board when they considered the report together with Willes' several recommendations on 1 April 1789. A resolution was approved authorising Willes

finally to settle the boundaries between Sylhet and the Cosseah country, and to take possession of all such lands as he may ascertain upon enquiry to have been separated from the Company's territories subsequent to the Diwani without the sanction of Government, and to assess the same according to the¹ established rules and customs of the district.

To Willes' disappointment Ganga Singh's lands which apparently were alienated prior to the diwani grant were exempt from the repossession operations.² Cornwallis did not think that the Company was entitled to the Khasi chief's estate; he felt, moreover, that the lands would not pay the expense involved in holding them³ and neither he nor other members of the Board could be tempted to abandon their legalistic approach to the boundary problem. Yet the mood in Calcutta had changed somewhat. Unnecessary complications were still to be avoided - Willes was asked to strive for an amicable settlement and to convince the

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1. Board's resolution, 1 Apr. 1789, BR Cons R51, xxxiii, 695-6. The resumption of service lands, as proposed by Willes, was shelved for the moment. Ibid., 696.
 2. Willes had tried to make out a claim to Ganga Singh's lands on the grounds of "Mogul right," Ganga Singh's hostility to the Company and his murder of the family of a Sylhet zamindar, and the lands being inhabited by Bengali ryots. Willes - BOR, 3 Feb. 1789, SDR iii, 119.
 3. Board's Resolutions, 1 Apr. 1789, BR Cons, R51, xxxiii, 693.

Khasis of the justness of the Company's claims - but where earlier the Board had been content merely to state their claims they were now prepared to act and to use force, though only as a last resort, in support of them.¹

But it was the Khasis who took the offensive with an attack on Pandua early in July 1789, destroying the fort and killing "the Tannadar and 20 mofussil seapoys who were stationed there for its protection"² and "threatening further depredations."³ In June and July all the chiefs seemed ready to ditch their internal squabbling and unite against the Company.⁴ It is possible that they had learnt, either from the traders or from their allies among the Sylhet zamindars, of the Company's intentions regarding the alienated lands and had determined to strike first. Once more, Willes set to work to convince the Board of the need for drastic measures. The policy of working towards an amicable settlement was misguided: there was "no dependence on agreements made with wild people of such revengeful dispositions."⁵ The Khasis had acted, Willes declared, with "unbridled licentiousness" since the raids of

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1. Board's Resolutions, 1 Apr. 1789, BR Cons R51, xxxiii, 693. The Commanding Officer at Dacca was ordered to send a company of sepoys to Sylhet to act under Willes' instructions.
 2. Willes - Colonel A. Ross, 13 June 1789, SDR iii, 137.
 3. Willes - Commanding Officer at Dacca, 12 June 1789, SDR iii, 136.
 4. Willes - Board, 6 July 1789, SDR iii, 151.
 5. Willes - Board, 18 June 1789, SDR iii, 142. In September 1789 Willes added: "We have fully seen the inefficacy of submission and conciliatory measures. The more we have given away, the more the Cosseahs have encroached." Willes - BOR, 15 Sept. 1789, SDR iii, 162.

October 1787.¹ They should be intimidated by a "speedy though temperate retaliation"; their confederates in the lowlands, especially around Pandua, should be burnt out and the zamindars who were in league with them should be dispossessed. Willes recalled the Jaintia expedition of 1774 and noted the subsequent tame behaviour of the Jaintia Raja who in fact had declined an invitation to join other chiefs in an alliance against the Company². Willes also pointed out that the Company had sustained an annual loss of 5,000 rupees from the parganas raided in 1787 and that the lands were still far from recovered.³ And lives had been lost too. As Willes stated;

Whilst passive ourselves the Cosseahs have destroyed many of our people. Perhaps conduct more firm may be better calculated to preserve the lives of our subjects and also of the borderers, for if we will not agree to relinquish the country, ultimately we must make opposition [sic].⁴

Under Willes' goading the willingness to employ force as a last resort was replaced by the decision to use force as the prime instrument of policy. Three companies of sepoys with a small gun were sent to Willes with instructions that they operate within the Company's territories only and "in obliging the proprietors of the soil and the inhabitants at large to pay a due obedience to the laws."⁵ The collector was ordered to subject to his authority all areas north of the

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1. Willes - Board, 18 June 1789, SDR iii, 143.
 2. Willes - Board, 6 July 1789, SDR iii, 151.
 3. Willes - Board, 15 Sept. 1789, SDR iii, 162.
 4. Ibid., 163.
 5. Board's Resolutions, 18 Nov. 1789, BR Cons R51, 1, 613-4.

Surma "within the line of the Company's frontier" with the exception of Bar-Akhia, the possession of Ganga Singh. The Khasis were banned, as Willes had sought, from holding lands under any tenure whatsoever within "the Company's limits"; such lands, as had been resolved in April, were to be annexed to the district. The tribesmen, while free to enter the Company's territories for trade, provided they conducted themselves in a peaceful manner, were forbidden on pain of punishment to descend from the hills in armed bands: this was also Willes' idea. The inhabitants of Bar-Akhia were warned that they would be punished if they interfered with shipping on the Surma or if they attacked the adjacent parganas and that for a second offence Bar-Akhia would be taken over by the Company.¹

The subjugation of the lowlands was carried out between December 1789 and July 1790. At one stage there were 237 rank and file on manoeuvres along the border. In the course of the operations, Willes had to restrain an over-zealous Lieutenant Ashe, who, commanding a company of sepoy in the Pandua region, set about burning fields and hamlets. Ashe took the view that the standing crops belonged to the Company as revenue and should be destroyed if he could not harvest ^{them} ~~it~~ and carry off the grain. He was replaced by Lieutenant James Cheape, who was urged by Willes to treat the inhabitants of the lowlands as the "Company's ryots and not as public enemies."² Nevertheless, Chamtala was razed, Bar-Akhia was annexed after all, and Ganga Singh was captured.

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1. Board's Resolutions, 18 Nov. 1789, BR Cons R51, 1, 611-3.
 2. Willes - Cheape, 21 Dec. 1789, SDR iii, 195.

when he walked into Cheape's camp to negotiate, and was sent down to Calcutta.¹

Apparently, the inhabitants of the lowlands were given a choice, broadcast by tomtom, between submitting and agreeing to pay the revenues on the one hand or suffering confiscation or destruction of their grain. By 21 December 1789 Willes had already employed a darogha and a tahsildar to collect the revenues of the pacified areas, and on 8 January 1790 he ordered the darogha to send to Sylhet the zamindars and patwaris of the villages that were inclined to submit. Willes did not trust the darogha to settle matters on his own. As he told Cheape on 9 January 1790:

All arrangements respecting revenue and others to ensure obedience in future will properly be concluded and adjusted at Sylhet or Chattak by myself or Mr. Hyndman. I have by no means that confidence either in the Darogah or Taseeldar as to entrust this business to their sole management, as I have no doubt they would sacrifice, if allowed, the Company's² interest to their own private advantage.²

On 3 April 1790 Willes summoned the muqadams or headmen of Bar-Akhia to Sylhet³ and before the end of the month he was writing as follows:

All the resubjugated districts, excepting Barrakeeah, have entered into agreements and paid their revenue, which payments, trifling at first, is an acknowledgement of the Company's authority, and promise that good order may be established.⁴

The payment of revenues was symbolic of acquiescence

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1. Willes - Board, 19 Feb. 1790, SDR iii, 215.
 2. Willes - Cheape, 9 Jan. 1790, SDR iii, 202.
 3. Willes - Cheape, 3 Apr. 1790, SDR iii, 222.
 4. Willes - Cheape, 24 Apr. 1790, SDR iii, 230.

in the Company's rule. And in August 1790 when the frontier seemed calm, the detachment in Sylhet was reduced to one European officer and a company and a half of sepoy. Two months later when Willes was on leave in Calcutta he submitted a scheme for the defence of the district. This involved, since the climate appeared to rule out a regular detachment of troops, re-establishing the forts and manning them with local corps dressed and armed like sepoy;¹ a fleet of eight long boats with their crews to be kept in readiness for trouble in the rainy season; and an arrangement enabling the collector to apply immediately to the commanding officer at Dacca and not through the Board for troops in case of need. Willes recommended that the Company should bear the cost of defence itself and pointed out that it could be met from the revenues of the subjugated service lands. (Ahmad Reza and other jagirdars held service lands valued at 1,40,000 kahons of which only 33,000 kahons had been resumed by Holland. The outstanding sum was adequate, reckoned Willes, for the defence of the district.) Willes' plan was approved in toto by the Board on 27 October 1790² and he was entrusted with the raising of the local militia.

In 1790 Willes was occupied with the hastobud of the district and was unable to give much attention to the subjugated areas. They were not included in the hastobud measurements.³ In 1791 a demand of 12,500 kahons was levied on Bar-Akhia and Pandua, and 55,000 kahons on Ahmad Reza's

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1. The hill-men did not fear bargandazes, said Willes.
 2. Sub-sec. to Government - Willes, 27 Oct. 1790, SDR iv, 232.
 3. Shaw and Smart, 2.

service lands.¹ Willes considered the revenues of the re-annexed lands uncertain, but the demand was low and was realized with little difficulty in 1791-2 and channeled towards defence provisions.

The mahals attacked in 1787 were also excluded from the hastobud as the area was for the most part uncultivated. These mahals had been held khas in 1788-9 at 26,548 kahons, the jama of the previous year but as the amin's report had indicated, a considerable balance was irrecoverable. In 1789 Willes recommended selling the lands instead of holding them khas for another year but the Board of Revenue directed him to find out if the proprietors would engage to pay the revenues on receiving takavi loans.² The talukdars agreed to a demand of 9,000 kahons and though Willes doubted their bona fides³ the Board of Revenue ordered the demand to be settled at that sum for 1790-1: this was to be increased by rasad in the two succeeding years as far as circumstances allowed "to an equitable jummah to remain fixed during the following seven years" in accordance with the regulations of the decennial settlement.⁴ Willes subsequently adjusted the demand as follows: 9,000 kahons for 1790-1; 11,000 kahons for 1791-2; and 17,000 kahons for 1792-3. But within two months of the opening of the second year the talukdars were holding back on the increase and were even demanding a deduction

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1. Willes - BOR, 23 Mar. 1791, SDR iv, 283.
 2. BOR - Willes, 14 Jan. 1790, BOR R71, xx, np.
 3. Willes - BOR, 16 Mar. 1790, BOR R71, xxiii, np.
 4. BOR - Board, 29 Mar. 1790, BOR R71, xxiii, np.

on the jama of 1790-1, which apparently they had not yet fully discharged.¹ Willes remarked that their obduracy confirmed his long held opinion that the state of the parganas would not improve while in the possession of the present owners. He suggested that the proprietors be dispossessed for not complying with the rasad jama and that the lands be farmed for ten years. He was obviously anxious that other zamindars should not be encouraged to neglect their lands in the hope of securing deductions in their demand.² In their reply on 13 July 1791 the Board of Revenue directed Willes to sell the lands if the jama of 1790-1 was not fully discharged.³ No sale proceedings are recorded, however, and it seems that the talukdars in the end proved more tractable than Willes had expected.

Thus, after 1790 the Khasi threat to the revenues was more or less eliminated. Two years later, Willes attributed "the ... tranquil state of the district to the lands under Cosseah rule or influence ... [having been] taken over and the Cosseahs [thereby] prevented from exerting any authority within the Company's boundaries."⁴ The Mughal system of defence by holders of service lands had given way to a firmer, more efficient arrangement. This was one aspect of a general reorganization of administration within the district effected during Willes' collectorship. The Mughal defence system had

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1. Willes - BOR, 5 July 1791, BOR R71, xli, np.
 2. Ibid.
 3. BOR - Willes, 13 July 1791, BOR R71, xli, np.
 4. Willes - BOR, 26 Mar. 1792, BOR R72, i, np.

never worked well on the Sylhet frontier partly because the sanad holders had been out on a long limb and could expect little help from the imperial government in Delhi or the viceroy in Murshidabad. They had therefore made their own bargains with the frontier tribes, or had been deprived of their grants by them. Nibbling at the outer fringes of the empire by the Khasis did not worry the Mughals unduly nor, at first, the British. But Willes in his capacity as the official immediately responsible for the revenues of Sylhet was able to bring about a change in the Company's policy towards the frontier by urging and then carefully directing Calcutta how to act. Considerations of revenue yield were the driving force, and not, however much it might have appeared from Willes' correspondence with his superiors, a desire to have the frontier sensibly adjusted. Hence, no boundary line was decided or drawn. For though the resolution of 18 November 1789 had spoken of the "line of the Company's frontier" and the "Company's limits" these were but vague abstractions, and so they were to remain for a considerable time. A map commissioned by the Company as late as 1828 left the border west of Pandua unsketched.¹ Subsequently, with the incorporation of the Khasi hills into the expanding empire, the frontier was pushed further north.

1. "Original Map of Sylhet, 1828", 2 sheets, India Office Library.

CHAPTER VII ADMINISTRATIVE REFORM IN SYLHET 1788-92.

The more forward approach inaugurated by collector John Willes in relation to the frontier problem, discussed in the previous chapter, was evident too in other matters bearing even more directly on the revenue administration of Sylhet. These included a rearrangement of the parganas, the formation of a settlement on the basis of a survey of the district, and the introduction of a new collecting agency. Willes' initiatives occupied the years 1788-92 and coincided roughly with important developments at the centre, where Cornwallis' reforms were taking root and where the drift towards a permanent settlement was gathering momentum. These wider developments have been treated elsewhere¹ and it is not necessary for our purposes to examine them in detail here. Nevertheless, it is essential to bear in mind, for a better understanding of Willes' approach to administration, that he was operating in a general climate of reform and re-organisation.

In July 1787 after the offices of collector, judge and magistrate had been united and salaries had been upgraded,² Cornwallis informed the collectors:

The income which is now annexed to your station is liberal and such as with a prudent economy ought to provide a fund for your necessary expenses as well as a recompense for your services. To furnish supplies for needless extravagance is what no Government can, nor

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1. See e.g., Aspinall, A., Cornwallis in Bengal, Gopal, S., The Permanent Settlement in Bengal and its Results, Guha, R., A Rule of Property for Bengal and Mahmood's unpublished thesis on the Rajshahi Zamindari, chapter VI.
 2. The monthly pay of a collector was increased from Rs. 1,200 to Rs. 1,500. In addition he was allowed a monthly house rent of Rs. 150, and commission on his collections at the rate of one per cent for the first ten lakhs rupees and one half per cent thereafter.

ought, to do

The very extensive influence, which you derive from your different offices of Collector, Judge, and Magistrate, affords you the opportunity of widely promoting the public good and the Company's advantage, and this consideration alone will, he trusts, have the same influence upon your conduct with the most solemn restrictions or minute regulations. An abuse of this power, either actual or by connivance, on your part, will be productive of consequences highly prejudicial to the Company and to the country. Reward has now been annexed to responsibility, and no occasion, it is to be presumed, will ever occur to render the infliction of penalties attending a breach of it necessary.¹

At the same time collectors had been "restricted from the exercise of any trade either directly or indirectly"; though they were told that the general prosperity required that internal trade should receive from them every possible encouragement, they were not to understand from that "that any individual, either European or native, is to avail himself either of your name or influence for the assistance of his private commerce." ²

In conformity to the spirit of these reforms and in contrast with his predecessor at Sylhet, Willes made his public duties his overriding concern. He had arrived in India in October 1775 and had spent the next seven years in various positions at Calcutta.³ His mofussil experience dates from 1783 when he was appointed resident at Farrukhabad, and though

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1. Revenue dep't circular - all collectors, 18 July 1787, SDR ii, 146.
 2. Ibid., 146-7.
 3. Appointed in 1778 asst. in Secretary's office, General Dept; in 1780 asst. to Secretary, Secret Dep't; in 1782 remembrancer at the Criminal Courts. Bengal Civilians 0/6/29, 2065.

his career there was quiet and relatively routine he had already begun to acquire the character of a sympathetic and conscientious civilian. Even so his appointment to Sylhet on 28 November 1787 undoubtedly surprised a good many people in the service: William Hyndman, for almost six years Lindsay's assistant collector, was generally regarded as the first person in line for the Sylhet posting. He had foregone more lucrative appointments elsewhere in the hope of succeeding Lindsay at Sylhet. How Willes instead of Hyndman obtained the Sylhet collectorship is impossible to determine. When Lindsay was campaigning on Hyndman's behalf - he wrote personally to John Shore (whose acquaintance he regretfully had never had the pleasure of making), recommending Hyndman as more competent to fill the Sylhet station than a "stranger"¹ - he was aware that somebody in Calcutta wanted to "shove in a friend of his own, a Mr. Willis."² But just who this person was he did not say, and the records do not reveal his identity.

Willes arrived in Sylhet in late January 1788 and on 1 February relieved Hyndman of his acting responsibilities.³ In the next few years, he was to emerge as an administrator who genuinely cared about the welfare of the inhabitants under his charge; his attitude to their well-being, expressed in the following declaration, was reminiscent of the principles on which William Holland had based his settlement of Sylhet

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1. Lindsay - Shore, 16 Jan. 1787, CM 30/5/9 1/2, folio 25.
 2. Lindsay - J. Duncan, 27 Oct. 1786, CM 30/5/9 1/2, folio 15.
 3. Willes - BOR, 1 Feb. 1788, SDR iii, 3. Hyndman continued as asst. collector at Sylhet. In October 1788 he requested a posting at Calcutta because of his wife's ill health. Hyndman - BOR, 7 Oct. 1788, SDR iv, 33. (According to Lindsay, he had married the first European lady to set foot in Sylhet.) However, his wife died soon afterwards, and Hyndman was content to remain in the frontier station. He left Sylhet in 1791, to become commissioner for the suppression of dacoity.

in 1775:

Every proprietor of the soil should be left to act therein agreeably to his judgement or interest but certainly equity and policy where the Government have so great a stake in the produce, require that we secure to the ryots and his family that part of the eventual profit or pay which was originally by some mode or other settled as the reward for his labours....¹

He believed that "No axiom can be more established than that justice to the ryots will be beneficial to the landholders." However, he was clear sighted enough to discern that custom had so long sanctioned the oppression of the ryots that "the landholder considers their emancipation therefrom as an infringement of his rights."² He shared the contemporary conviction that "The natives of Bengal will willingly undergo imprisonment, provided they can obtain an ultimate advantage";³ yet, he saw his office in paternalistic terms. When in early 1791 new criminal regulations proposed that collectors in their capacity as magistrates should themselves execute the death sentence, Willes tried to organise his fellow collectors against having to perform that function; he felt that "the public service may be materially injured by the office of collector becoming the terror of the natives and the collector himself odious."⁴ He understood his role to be more humane

1. Willes - BOR, 5 Oct. 1792, Proc. 5 Nov. 1792, BOR R72, ix, np.

2. Ibid.

3. Willes - BOR, 23 Mar. 1791, SDR iv, 283.

4. Also, said Willes: "Personally I dislike being the executioner of the sentence of death ... nor do I imagine that it is consonant to the spirit of the times in England that apparently the power of life and death should be intrusted /sic/ with collectors of revenue." Willes - J. Lumsden, collector of Rangpur, 23 Mar. 1791, SDR iv, 284. Cf. Willes - S. Bayard, collector of Dacca, 12 Feb. 1791, SDR iv, 276-8.

than that; as he was to declare in April 1793, when writing about the usefulness of petitions:

Such appeals are frequently beneficial. They teach a collector caution, shew him he is not to rely upon his integrity solely, but with vigilant attention to watch over the happiness, and attend the rights of those who are placed under his authority.¹

Though infected with the growing confidence of civilians in their ability to fulfil their responsibilities, Willes was a pragmatist in his appreciation of the difficulties that lay in his path. He recognized that his Indian subordinates were not primarily concerned about the Company's profit and would "sacrifice, if allowed, the Company's interest to their own private advantage."² He was aware, too, that it would require no great exertion on his part to make enemies in Calcutta: problems could easily arise from the centre, for, as he put it to his colleague, the collector of Dacca, "situated as we are with many vexatious employments, even gnats can molest."³

When Willes first arrived in Sylhet the district was in a desolate condition, suffering from the accumulated misery of the previous ten months. The floods Lindsay had first reported in April 1787 had not abated until December. During this period, first Lindsay and then Hyndman had sent the most distressing reports to Calcutta. For example, on 11 July 1787 Hyndman had written:

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1. Added Willes: "They teach the Umlah /Amla, chief Indian officers/ also, that the favour of a collector cannot screen them, and that they are within the reach of punishment for acts of injustice and corruption." Willes - BOR, 20 Apr. 1793, Proc. 24 Dec. 1793, BOR R72, xxiv, np.
 2. Willes - J. Cheape, 9 Jan. 1790, SDR iii, 202.
 3. Willes - S. Bayard, 5 Jan. 1791, SDR iv, 280.

It is with great concern I have to inform you that all the low pergunnas are entirely overflowed and the inhabitants driven from their houses and obliged to seek shelter on boats. The greatest part of their cattle are drowned, those that survive being preserved on rafts of bamboos [The inhabitants] not being able to procure a spot for them to rest upon. Azmerygunge [Ajmiriganj] which is one of the highest spots in the district, is now totally inundated, one house only remaining, and the face of the whole country exhibits an open sea; and where villages formerly stood may be seen at a distance little mounds rising out of the waters which upon a nearer approach is [sic] perceived to be wrecks of the habitations of the distressed rayaits, who are themselves and their families sent [set?] up in boats on the spot where formerly stood their houses.¹

Already, Hyndman was saying that the waters had risen higher than at any time during the great flood of 1784. Though the higher lands were not flooded, the cultivators there were distraught, for whenever they attempted to sow their lands during clear spells the rains had returned and they had "had the misfortune to find that they have not only lost their rising crops - but also the seed which is the greater loss."² In early September Hyndman toured a few parganas near to Sylhet town and found "scarce a village but has suffered some loss either in cattle or desertion of the ryotts who have retired to the hills for safety."³ On 12 September he reported that the inhabitants of the district capital itself had been without grain for the past six days and that in the district at large, "numbers of the poorer sort are daily carried off by famine."⁴

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1. Hyndman - BOR, 11 July 1787, SDR ii, 143.
 2. To some this had happened three times. Ibid., 143-4.
 3. Hyndman - BOR, 5 Sept. 1787, SDR ii, 168.
 4. Hyndman - BOR, 12 Sept. 1787, SDR ii, 172.

The floods of 1787 and the consequent distress had been widespread. Early in September 1787, a cyclone swept in from the Bay of Bengal, once again bringing torrential rain, flood and destruction to the province. The centrally situated district of Rajshahi was among the hardest hit areas.¹ On 13 September 1787, a correspondent of the Calcutta Gazette wrote from Dacca in the east:

An excessive rain has caused the waters again to rise. This will add to the dreadful evils which have been already experienced by this unhappy province.

In the remote villages, famine has begun its ravages upon the aged, the infants and the infirm.

A crowd of poor wretches resort to the city, where the importation from distant countries has afforded some relief. I am told parents sell their children as slaves for a few rupees, an incontrovertible proof of extreme misery and want.

A month later accounts from Burdwan in the west were suggesting that the Damodar river "had risen to a height unknown to the oldest inhabitants." Houses and villages in Burdwan districts had been swept away, large numbers of people and cattle had drowned, and "the high banks of tanks alone gave refuge to the survivors."³

In all his reports Hyndman (like other collectors whose districts had been affected) went to great pains to assure his superiors in Calcutta that he was doing his best to secure the revenues. With his eye on the Sylhet collectorship, he must have regarded the floods as a personal blow. On

1. Mahmood, 261.

2. Seton Karr, W.S., Selections from the Calcutta Gazettes, 1, 208.

3. Ibid., 210.

20 July he spoke of using "confinement and still severer punishment" on the zamindars in an attempt to enforce the collections but with no effect. He acknowledged then that it "would be inconsistent with reason to expect full payment of their kists at this crisis," but declared, "still there is a medium and it is unreasonable in them to withhold the whole."¹ By 12 September, however, with the collections totally at a stand except for receipts from some of the higher parganas, he was forced to solicit from the Revenue Board a temporary suspension of the revenue demand. This he did, he said, "with reluctance from the conviction that it is introducing a bad precedent that is liable to much abuse even with the greatest care taken to prevent it."² The Revenue Board acceded to Hyndman's request, though with the expressed hope, notwithstanding the graphic accounts which they had received from him of extreme distress in the district, that "the rentees [sic] and ryots will not require any further relief."³ Their optimism was communicated to Lindsay who had returned to Sylhet in mid-October from pre-retirement leave in Calcutta, and he, judging that mere words were lost on Calcutta, sent the Revenue Board a specimen of the only food available to the lowland inhabitants. He described it as a small root procured from the bottom of the jhils, now filled with six or seven feet of water, and commented: "Nourishment it has none and ... only serves to clog the appetite." Three days later he reaffirmed

1. Hyndman - BOR, 20 July 1787, SDR ii, 148.

2. Hyndman - BOR, 12 Sept. 1787, SDR ii, 172.

3. BOR - Lindsay, 26 Oct. 1787, SDR ii, 186.

the dreariness of the situation in a personal letter to John Shore, president of the Revenue Board, in which he estimated, "At least one third of the inhabitants have been carried off by famine or [~~have~~] deserted the district since the commencement of the year, nor does there remain cattle to cultivate the lands."¹ As for the revenues, Lindsay wrote on 7 November 1787 that though some of the higher lands were paying, nothing was forthcoming from the low parganas; there were no crops to sell and no loans to be had either, for, said Lindsay, "Those who were possessed of any money have long since been ruined from making advances."²

By December 1787 Lindsay's bleak reports had made the rounds of the Calcutta authorities and the Governor-General-in-Council asked the Revenue Board, in order to mitigate the distress in Sylhet, to ascertain if grain could not be sent from Dacca or other places to the frontier district.³ But scarcity was widespread and other districts were in fact looking for exports from Sylhet, as they had done during the great famine of 1769-70. This hope was now misplaced for the district's aman or November crop had been destroyed, except in a few scattered patches of higher ground. On 8 February 1788 Willes ruled out any possibility of grain exports from Sylhet until the boro harvest; this, he warned, would be gathered in later than usual and not before mid-May, and would

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1. Lindsay - Shore, 26 Oct. 1787, CM 30/5/9 2/2, np.
 2. Lindsay - BOR, 7 Nov. 1787, SDR ii, 193.
 3. If grain could be procured it was to be sold at a price that would secure the Company from any loss on the transaction, unless the inhabitants were unable to pay that rate; in that case, the collector was authorized to sell below cost. Ext. Board - BOR, 7 Dec. 1787, SDR ii, 207.

be less abundant than in previous years, for cultivation had been reduced by a third, owing to the loss of ryots and cattle and the lack of seeds. Neither rice nor paddy was available in most parts of the mofussil, said Willes, echoing Lindsay's statement that the inhabitants were surviving on roots.¹ Far from being able to furnish other districts with grain, Sylhet itself urgently needed supplies and Willes put in a request for 20,000 maunds of rice and 3,000 maunds of salt "to be disposed of as may be deemed best."²

Three days later Willes wrote that if the boro failed, "our situation will be truly deplorable." Some of the cultivators, he added, were working hard from motives of self-preservation, but he was finding it difficult to persuade the people generally to return to their own villages.³ At the end of Pus (December-January) the revenue balance had accumulated to 19,932 rupees and Willes had expressed his fears that the arrears would continue to grow monthly.⁴ At the close of Magh (January-February) the total balance stood at 23,766 rupees.⁵ The sums collected, as Willes said on 11 February, had been received in general from the securities of the zamindars and they could not meet further demands as they had obtained no remittances from the mofussil. To this explanation he added:

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1. Willes - BOR, 8 Feb. 1788, SDR iii, 5.
 2. Willes - BOR, 8 Feb. 1788, BR Cons, R 51, xxi, 70.
 3. Willes - BOR, 11 Feb. 1788, SDR iii, 6.
 4. Khalsa Report, 18 Feb. 1788, Proc. 7 Mar. 1788, BOR R70, xxxix, np.
 5. Khalsa Report, 14 Mar. 1788, Proc. 25 Mar. 1788, BOR R70, xxxix, np.

Rigorously to enforce the collection without regard to the present situation of the country, which has suffered severely both by inundation and the attack of the Cosseahs would be in want of policy....Since my arrival I have carefully enquired into the facts, nor do I find they have been exaggerated by former representations and indeed such is the general distress that I cannot stir out of my house without being beset by thousands claiming relief.¹

One of the representations made to Willes was that he should issue parwanas against any exportation of grain from Sylhet. It appeared that without his knowledge merchants had been hoarding grain in Sylhet town for export. Though the policy of the Board was set against any restriction of the inland trade, Willes, on 15 February, placed an official embargo on grain exports from Sylhet. In reporting this ban to the Board he assured them that he had taken into account the prevailing scarcity in Dacca but the food prospect facing Sylhet was "most alarming"; moreover, he was convinced that given the extent of scarcity, only traders would benefit from an absence of restrictions.² Willes' initiative bore the unexpected result of disclosing 10,000 maunds of rice which had been covertly stockpiled in warehouses in Sylhet town. Willes directed the darogha of the bazaar to sell the rice at "a fair valuation"; the rate was fixed at one maund per rupee and the collector noted that some amount of relief would now be afforded to people living in and around the capital, but that the general distress would last until the next harvest.³

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1. Willes - BOR, 11 Feb. 1788, SDR iii, 5-6.
 2. Willes - Board, 15 Feb. 1788, SDR iii, 7. The Board were not happy over Willes' restriction. They would have liked him first to consult with them but they ratified his action as he had been complying with the repeated representation of Sylhettis. Board - Willes, 25 Feb. 1788, SDR iii, 12-3.
 3. Willes - Board, 19 Feb. 1788, SDR iii, 9.

Willes nevertheless cancelled his earlier request to Calcutta for grain supplies.¹

Considering the continuing distress, the accumulating revenue balance and Willes' hope that such orders might be sent "as may tend to relieve the inhabitants ... and thereby enable them to apply to the cultivation of their lands", the Revenue Board on 7 March reminded the collector that they had already invested his assistant with a "discretionary power" of suspending the revenue demand. To this they added the caution that Willes should not extend that suspension "further than may be requisite for the welfare of the people and the future cultivation of the country."² In the event, the zamindars and farmers were allowed until early September 1788 - well into the new revenue year 1788-9 - to make up their deficiencies in payment. The accounts which were closed only on 8 September revealed total arrears of around 26,556 rupees or about fourteen per cent of the jama.³ Willes strongly urged, and the Board agreed, that the people of Sylhet should be freed from all claims by government respecting the revenue balance for 1787-8.

The year 1788-9 began with dismal forebodings. The amount of hoarded rice discovered in Sylhet town had reached 26,000 maunds by 10 April 1788 but this, Willes warned, would be totally inadequate if the boro failed. Sadly, the over-

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1. The salt was received in June 1788 and sold at "a low price" (not specified.) Willes - Board, 12 June, 1788, SDR iii, 45.
 2. BOR - Willes, 7 Mar. 1788, Proc. 7 Mar. 1788, BOR R70, xxxix, np.
 3. Willes - BOR, 5 Sept. 1788, SDR iii, 74.

abundant monsoon of the previous year was followed by delayed rains, forcing Willes to write on 10 April:

At present the prospect is very unpromising. For want of rain the cultivation has not been considerable, and what has been sown is burning up. Lately it has been usual for the rain to set in at Sylhet by the beginning of March. So uncommonly a dry season has never been seen by the oldest inhabitants of this place.¹

It was against this unfavourable background that Willes had to make the new settlement. The Revenue Board wanted to "keep in view the recovery" of the 9,19,407 kahon jama of 1786-7 but doubted whether in the circumstances that could be realised in a manner consistent with the future welfare of the inhabitants and the "permanent security of the public revenues." They therefore set their sights lower. Observing that Lindsay had said on 24 November 1787 that Holland's jama of 8,00,101 kahons was an equitable assessment, they told Willes that they would like to see added to that figure the remission of 50,000 kahons which had been granted at the start of 1787-8. And in an attempt to control his assessment of individual parganas, they ordered him to compare his figures with those settled in 1786-7 and to give specific reasons why any discrepancy should arise between the two sets of demands.²

In forming the settlement Willes was advised to settle with the zamindars wherever possible and for one year in the first instance. There was nothing new in this; similar orders had been sent out to collectors throughout Bengal since

1. Willes - BOR, 10 Apr. 1788, SDR iii, 24.

2. Proc. 15 Apr. 1788, BOR R70, xl, np.

Pitt's India Act of 1784. In Sylhet, however, the system had developed, especially in the last years of Lindsay's collectorship, of making the collections through wadahdars. Willes had found, on his arrival in the district, more than eighty wadahdars residing in the capital, "men of no responsibility, but generally connected with the Canongoes or principal officers of the cutcherry."¹ These wadahdars, Willes was later to report, performed no useful function whatever, but enjoyed nevertheless a rusum or perquisite amounting to five per cent of the jama. To provide for their relatives and dependents, the wadahdars appointed them as shiqdars, cash-keepers, or as other petty functionaries in the mofussil, thus adding a burden on the cultivators of more than twenty per cent of the jama. These extra unofficial imposts proved a heavy drain on the public revenues, for the wadahdars and their officers naturally creamed off their perquisites before discharging the government's demand. From his experience since February 1788 Willes noted that the subordinate officers sent into the mofussil "assumed the entire management of the collections and might oppress ad libitum, as they were not responsible to any persons."² Convinced that it was improper to permit the district to be plundered (as he put it) by wadahdars, he resolved at the time of the 1788-9 settlement strictly to adhere to the letter of the Revenue Board's orders, and as far as possible to extricate the landholders from the clutches of the wadahdars, and to settle directly with the zamindars.³

1. Willes - BOR, 24 Oct. 1790, Proc. 26 Oct. 1790, BOR R71, xxx, np.

2. Ibid.

3. Ibid.

While Willes was occupied in rating the parganas and in removing the wadahdars, the grain situation showed, at first, no signs of improving. The boro crop was severely hit by the continuing drought. On 12 June 1788 Willes reported that a coarse mixture of rice and paddy was being retailed in Sylhet town at seven seers per rupee¹ - five times the price of the best grain in a fair season. On 18 June he asked for permission to close the diwani adalat for two months from 1 July since the grain shortage made it "impossible for the plaintiffs or defendents to support themselves in Sylhet [Town]." ² However, some rain fell at last towards the end of June, raising hopes of a late aus crop in some parts of the district. Thus, though in May Willes had been very pessimistic about obtaining the zamindars' consent to Holland's figures,³ when some of the more prosperous ones assembled in a delayed punya towards the end of August 1788 they were as a whole not averse to agreeing to the medium between Holland's moderate and Gayaram Mitra's heavier bandobast.⁴

The settlement for 1778-9 finally stood, after Willes had dealt with the intricacies of the resumed service lands, at 8,49,764 kahons.⁵ The collector explained that short-falls should be expected, especially from some of the parganas where he had had to employ sazawals. Though these were generally the areas that had suffered most from the capriciousness of the monsoon, he explained, he had purposely fixed their revenues

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1. Willes - Board, 12 June 1788, SDR iii, 45.
 2. Willes - Registrar, sadr diwani adalat, Ft. William, 18 June 1788, SDR iii.
 3. Willes - BOR, 12 May 1788, Proc. 31 May 1788, BOR R70, xli, np.
 4. Willes - BOR, 5 Sept. 1788, Appendix, BOR R71, ii, np.
 5. Willes - BOR, 31 Oct. 1788, SDR iii, 84.

somewhat high, "lest a knowledge of my opinion of their distress should have afforded encouragement to the zemindars and segawuls [sazawals] to unite in keeping back under false pretences ... the revenues really produced from the lands." In all, he anticipated a balance for the year of 30,000 kahons or less than four per cent of the jama.¹

The daily routine of the collections soon ceased to occupy the forefront of Willes' attention, for in December 1788, after a good aman harvest, he commenced a revenue survey of Sylhet district. The last such measurement had taken place in 1764 and though, unfortunately, no records of that survey survive, it is known that only lands then actually under cultivation had been measured, and that they had been registered according to parganas and in the names of the zamindars in general.² Since the holdings of the coparceners had not been individually specified, the records of the 1764 measurement were useless for resolving property disputes in the courts. Lindsay, who had complained persistently about the effect of property litigation on the revenues, had raised the idea of a survey in Sylhet under British direction, but rather obliquely and only in one of his last letters from Sylhet, written in November 1787. After a brief, general description of Mughal revenue management in Sylhet, he had advised the Revenue Board:

The constant disputes which subsist between the

1. Willes - BOR, 5 Sept. 1788, SDR iii, 71-2.

2. Lindsay - DPCR, 1 Feb. 1780, BR Cons R50, xxiv, 147-8.

landholders of every denomination, and the boundaries of each individual being in a great measure undetermined, will always be a bar to the general improvement of the country by the extension of cultivation, until the evil is remedied by a general Hustabood, which I am convinced would not be objected to either by the zemindars or other landholders.¹

Technically, the term hastobud referred to the determining of the total rent-roll of a fiscal division with reference to past accounts and present assets; it was a more or less summary method of assessment in which the assessor inspected the village and, viewing good and poor lands together, made an estimate of the total produce, on which basis he fixed the revenue.² Evidently, what Lindsay had in mind and what his superiors understood him to mean, was something more like zabt - another Mughal method of assessment which involved land measurement and the determination of the revenue on the basis of crop rates.³ Nevertheless, the survey of Sylhet was generally spoken of as a hastobud.

At the start of the following revenue year, that is, in April 1788, the Revenue Board asked Willes to ascertain if a hastobud as conceived by his predecessor was indeed possible with the facility which Lindsay had anticipated, to estimate the probable cost of such a venture, and to say "whether it would answer the principal end he [Lindsay] proposes by it - of terminating the disputes between the landholders of every denomination, which he states now to subsist to the prejudice of the improvement of the country."⁴ Land surveys

1. Lindsay - BOR, 24 Nov. 1787, SDR ii, 198.

2. Habib, 198.

3. Ibid., 200-1.

4. Proc. 15 Apr. 1788, BOR R70, xl, np.

had often been considered by local officials as a prime requisite of sound management; they had been strongly recommended, for example, by successive collectors of Chittagong. In Sylhet, even the unsuccessful wadahdar, Gayaram Mitra, had become convinced after only a brief acquaintance with the district, of the desirability of measuring the lands. It was not surprising, therefore, that when Willes replied to the Revenue Board's query on 5 September 1788, he should have said that a hastobud was a most advisable measure and added that it was the "only one that promises to terminate the numberless disputes respecting property." He was prepared to begin the task in December when the land was "free from water." Like Lindsay, he felt that the zamindars would not object, but he foresaw some amount of opposition from the qanungos and "the principal Mussalman inhabitants of Sylhet, who have enjoyed great profits by the depression of the zemindars." As to cost, Willes estimated an expenditure of 30,000 to 40,000 kahons; but this, he assured his superiors, "would be amply repaid by the advantages likely ... to accrue to Government."¹

At the same time Willes suggested an overall re-arrangement and streamlining of the parganas. Their haphazard dispersal, no less than their obscure boundaries, created confusion and difficulties for the collector and his staff. Willes had first mentioned this problem in July 1788 when he drew attention to Aurangpur pargana, which, though only

1. Willes - BOR, 5 Sept. 1788, SDR iii, 73.

half a day's journey from his headquarters and in the heart of Sylhet district, was under the jurisdiction of Dacca where its revenues were paid.¹ In September Willes showed that the problem was even more widespread than he had at first indicated when he pointed out: "... a custom which has much prevailed in the district ... [Is that] lands lying in one pergunnah are separated from it as to their jumma which are annexed and paid in another." For example, revealed Willes, Gaurhari Singh's pargana of Chaitannagar was comprised of lands lying within eight or ten different parganas; the same was true also of pargana Kursha, while others displayed a similar if less complicated make-up. Added to this; some parganas had shown a tendency to grow by division in the course of time: Kusiarkul had been split into two parganas; so too had Ita. "It is needless to point out to you" declared Willes to the Revenue Board, "the evils springing from these two practices. To me they appear as sources of our constant dispute and dams against every investigation."²

On 17 October the Revenue Board recommended the hastobud to the Governor-general-in-Council who ordered on 10 November that it should be undertaken without delay. The field work was begun at the start of December 1788; all judicial business in the diwani adalat was then suspended since while the hastobud was in progress the presence of the contending parties was more urgently required in the mofussil than at Sylhet town.³ By early March 1789, 60,000 kulbas

1. Willes - BOR, 1 July 1788, SDR iii, 53.

2. Willes - BOR, 5 Sept. 1788, SDR iii, 73.

3. Willes - Registrar, Sadr Diwani Adalat, 25 Dec. 1788, SDR iii, 90.

(about 375 square miles) of cultivated land had already been measured.¹ Towards the end of April, however, the survey was interrupted by the onset of heavy rains.²

Stoppages had also arisen in certain areas owing to the territorial interlocking of the Dacca and Sylhet collectorships, a relic of the days when these two districts formed one administrative unit. Willes had pointed out towards the end of December 1788 that since Aurangpur pargana was outside his jurisdiction, "no exact or regular measurement can be made or jumma fixed in the ten pergunnahs adjoining thereto." This problem, he had said, would arise in other areas too, such as pargana Satgaon which was "part ... under the authority of Dacca and part under Sylhet."³ He had recommended certain parganas to be annexed to the Sylhet collectorship and others to be transferred to Dacca, "so that all intermixture of the Company's lands is as much as possible corrected." To strengthen his case, Willes had made the point that not only was the hastobud impeded, but that difficulties also arose in routine administration. He had enclosed petitions from the zamindars and ryots of parganas adjacent to Aurangpur, attesting to raids committed on their lands by the zamindars of Aurangpur, and he had added:

The confusion arising from this intermixture of lands under different authorities is inconceivable and falls peculiarly hard on the zemindars under Sylhet, to whom I can afford no redress, and by the expence

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1. Willes - BOR, 2 Mar. 1789, SDR iii, 129.
 2. Willes - BOR, 1 May 1789, SDR iii, 132.
 3. Willes - Board, 27 Dec. 1788, SDR iii, 91.

/sic/ /of applying to Dacca/ it is impossible that any adequate redress can be obtained. Persons remotely situated /that is, officials in Dacca/ are precluded from judging decisively, whilst counterpleas can easily be brought forward to confound them. This confusion further occasions a necessity of constantly stationing seapoys to protest /protect?/ our own ... ryotts and prevent forcible seizure /of the crops/.¹

But the Calcutta authorities had not been impressed by Willes' arguments. They were reluctant to do anything that would evoke opposition among the landholders in the mofussil. They had information that the zamindars of Aurangpur desired no change in their position, and they no doubt believed that to be true of the other landholders who would be affected if Willes' suggestions were implemented. Hence, they put off any decision. But on 1 May 1789 Willes raised the subject again; he claimed that very little progress had been made in the survey of areas adjacent to Aurangpur and other Dacca parganas, and wrote:

allow me to repeat my application for a speedy determination on the subject of the exchange of pergunnahs which I proposed. Before I took the liberty of making this proposal to your Board, I was convinced of the propriety of the measure against which I believe no reasonable objection can be made. The principal zemindars who benefit by the present confusion, to the injustice of the ryotts of Sylhet, will undoubtedly petition against it, and endeavour by false statements to suspend your judgement till the season shall be so far advanced so as to preclude your adopting any plan, even should it entirely meet with your approval.²

This time Willes won over the Revenue Board and on 8 June 1789 they consented to the exchange of parganas which he had proposed.

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1. Willes - Board, 27 Dec. 1788, SDR iii, 91.
 2. Willes - BOR, 1 May 1789, SDR iii, 132.

Meanwhile the weather had cleared and work had recommenced. Good progress had been made allowing Willes on 1 June 1789 to reconvene the courts of law. By the end of June he could claim that the measurements were "nearly completed."¹ This was a too favourable assessment of his work, however, and it was not until two months later, on 1 September 1789, that he reported: "I have as far as possible completed the several measurements of the district."² The major outstanding task was now to examine the returns and impose an assessment on the lands; this, Willes anticipated, would take about five months. In fact owing to the necessity of checking and re-checking the records the task occupied a further two years.

The rapid pace at which the actual measurement of the lands was executed - in under one year - was remarkable, considering the various obstacles encountered in the course of the survey.³ Apart from problems inherent in the environment - the unpredictable weather and the swamps and marshes of western Sylhet in particular, which rendered some areas well-nigh inaccessible - Willes had to work under stringent financial limitations. No separate expenditure had been authorised for the hastobud, and whenever the collector needed money on this account he had to apply to the Board, giving the fullest details on every occasion. This constant application

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1. Willes - Sub-sec., Board, 30 June 1789, SDR iii, 149.
 2. Willes - BOR, 1 Sept. 1789, SDR iii, 159.
 3. It inspired the comment that Sylhet was "measured up in a very perfunctory way" (Imperial Gazetteer of India xxiii, 199.) This was repeated without question in the district gazetter.

for funds, he complained in September 1789, was a great impediment and resulted in unnecessary delays.¹ The tight grip kept by the Board on the purse-strings also affected the composition of the staff with which Willes had to work. For handling the paper-work, he would have preferred the assistance of cleks specially deputed from the head qanungo's office in Calcutta, but that was ruled out by the Board on financial grounds.² Willes distrusted the local clerks he had ultimately to employ, viewing them, with good reason, as the creatures of the Sylhet qanungos. This partly explains why he was to spend so much time in examining the returns from the field.

Willes' superiors expected him to hold expenses down to a minimum. He managed to keep the hastobud charges around 4,500 kahons per month, in his view an extremely moderate amount.³ It was perhaps too moderate, for from this sum were paid, in addition to other contingent charges, the wages of ten clerks employed in the district office and those of the field staff - thirty-six daroghas with their assistants and forty peons. There were also in the field a number of record-keepers and labourers acting under the instructions of the daroghas. These lesser functionaries, however, were paid for by the zamindars as was the local custom. They received two kahons one pun for every ten kulbas (about 39 acres) of land measured.⁴ Assuming that

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1. Willes - BOR, 1 Sept. 1789, SDR iii, 159.
 2. Willes - BOR, 5 Sept. 1788, SDR iii, 73 and BOR - Willes, 21 Nov. 1788, SDR iv, 40.
 3. Willes - BOR, 2 Mar. 1789, Proc. 23 Mar. 1789, BOR R71, vi, np.
 4. Ibid.

the clerks and the daroghas received equal pay they could not each have obtained more than fifteen rupees per month. Nor could the daroghas and their assistants in the field claim their maintainence from the landholders, for Willes had abolished this perquisite which he had thought "likely to prove a very heavy burden to which it was impossible to offer any limitation or check."¹ An ordinary clerk in the Sylhet district office was paid ten rupees per month. Thus, the remuneration accorded to the hastobud clerks and daroghas was not really commensurate with the important venture in which they were engaged. Allegations were later made that these officers accepted bribes from some landholders to under-record their arable land. Though these charges were never proven, bribes were almost certainly offered, the temptation to accept must have always been present, and doubtless some succumbed to it. Willes certainly did not rule out the possibility that "Injustice may ... have arisen sometimes from the corruption of the native officers, as well as from other causes."² This also helps to account for his painstaking scrutiny of the records.

Willes had anticipated a great deal of opposition to the survey from the Sylhet qanungos - there were six of them³ - and from the chief Muslim proprietors of the district. This latter group were for the most part descended from the favoured clansmen and servants of the former Mughal faujdars

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1. Willes - BOR, 2 Mar. 1789, Proc. 23 Mar. 1789, BOR R71,vi,np.
 2. Willes - BOR, 24 Oct. 1790, Proc. 26 Oct. 1790, BOR R71,xxx,np.
 3. Qanungos with their rusum in brackets, to the nearest kahon: Sham Roy (1,110), Radha Krishen Roy (756), Shrinath Roy (556), Musood Bakht (2,913), Ram Kanta Roy (423), Jewan Krishen Roy (539). Apart from this they held an unspecified amount of land. Appendix for 1788, BOR R71, ii, np.

of Sylhet. It was commonly believed that they, like the qanungos, held more assets in land than they were entitled to possess. Doubtless, they were alarmed at the prospect of a survey, especially as in conjunction with the hastobud Willes had set up an office to investigate the credentials of holders of rent-free land. More than once during the survey Willes charged these two groups with obstructing his work. However, these allegations were always couched in general terms, as for example, when he declared on 2 March 1789: "Should I, with every exertion, complete the business before the commencement of the rains, I shall esteem it very fortunate, as the canongoes and principal Mussleman landholders are combined to retard its operation."¹ Thus, what forms the resistance took are not known and its effectiveness cannot accurately be gauged. Among the zamindars, too, there were some who were less than co-operative; this was only to be expected as there were among their ranks persons who held more land than that which they had declared for official purposes. But the only specific complaints here were made against the zamindars of Aurangpur and other Dacca parganas, and those of the remote pargana of Ram Singh.

Willes had instructed the hastobud daroghas strictly to adhere to the relevant patwari and qanungo's papers in the measurement of lands adjoining the Dacca parganas and "all other places where there might be disputes." The zamindars of the Dacca parganas were not willing to see these instructions implemented, for they had forcibly acquired some of their

1. Willes - BOR, 2 Mar. 1789, SDR iii, 129.

neighbours' property and would "do everything in their power to prevent a restitution or discussion respecting it."¹ In the case of Aurangpur, as Willes reported on 12 February 1789, had not the darogha Sadiq Beg, "with great propriety, tho' confident of the justice of his measures, given up the point, and left the measurement of the pergunnahs incomplete, affrays would have ensued between the Company's ryotts." The collector submitted to the Revenue Board the testimony of Sadiq Beg, who wrote that when he entered Aurangpur pargana, accompanied by his staff of one sepoy, two clerks, and several other functionaries, and followed by the landholders and patwaris of a neighbouring pargana,

The chowdries of Aurungpore were assembled on the grounds with about two hundred men carrying bamboos, prepared to fight, quarrel, and create disturbance should I proceed to measuring. I, therefore, sent a person to call them, but they would not come, returning me the information that ... if I attempted /to measure/ those /lands/ they had possessed, blood would be spilt....I have not thought it right ... to bring on a quarrel with them, and have, therefore, not measured the lands but have left the place.... The evil disposition of the people of Aurungpore is known to the whole world, and, agreeably to the directions I have received, I am going to Sategang.²

Blood was actually spilt in Ram Singh pargana where occurred the only recorded instance of violence. This resulted in the death in early August 1789 of one of the hastobud daroghas. According to Willes there was clear evidence that the murder was committed at the instigation of the Ram Singh zamindars and he had them arrested and sent to the criminal court at Dacca for trial.³ Nevertheless, it

1. Willes - BOR, 12 Feb. 1789, SDR iii, 122.

2. Encl. in Willes - BOR, 12 Feb. 1789, SDR iii, 123.

3. Willes - BOR, 11 Aug. 1789, SDR iii, 156.

appears that Willes got off more lightly than he had expected. The very speed of the survey was partly responsible for this, for zamindars whose lands had already been measured lost all incentive or inclination to combine with others, who were still awaiting the arrival of the daroghas, to forestall the hastobud.

Evidently, too, the capabilities of the landholders to resist officialdom had been sadly impaired by their recent experience of flood and then drought. The effects of the flood in particular had not yet worn off; this is quite clear from the reasons - flood and Khasi incursions - which Willes gave in April 1789 for a balance of 74,257 kahons or about nine per cent of the demand for 1788-9. When the Board replied on 25 May 1789 that they had had no knowledge of floods in Sylhet during 1788-9 and had already given ample relief for the destruction caused by the floods of the previous year,¹ Willes rejoined:

in a country where the inhabitants are so very poor, it naturally follows that the calamities of one year should have an effect on many subsequent, and that the assistance of Government must be peculiarly requisite to enable the ryot to recommence his labours....the inundation and famine which affected our eastern provinces in 1194 [1787-8] are not merely temporary evils. The assistance of government may alleviate the misfortunes of the remaining inhabitants, but the loss of the numbers who died at that unfortunate period, by ... reducing the means of cultivation, will long be severely felt.²

More positively, some landholders, though they were by no means over-enthusiastic, nevertheless welcomed the idea of a hastobud. Willes had gone to great lengths to make public that the measure-

1. BOR - Willes, 25 May 1789, SDR iv, 69.

2. Willes - BOR, 23 June 1789, Proc. 14 Sept. 1789, BOR R71, xiv, np.

ments were intended to settle boundaries and thus to encourage the spread of agriculture into waste and jungle land, and were not for the purpose of imposing an increased assessment. Whether this was generally believed or not is not known, but with talk of a permanent settlement in the air there were landholders who felt that it would suit every good purpose if their shares were properly demarcated and the existing ambiguous boundaries clearly defined.

A word must be said about the field-work itself. Far from proceeding with indecent haste, Willes appeared to have had a well-thought out set of arrangements. Unfortunately, he himself was very taciturn on this point and our information is therefore based on later reports and especially on the correspondence between the deputy surveyor-general and Lieutenant (as he then was) Thomas Fisher, who in 1823 and again in 1826-7 surveyed parts of Sylhet. The measuring base used in Sylhet was the dastidari hath - literally, the official hand. This was a rod $21\frac{3}{4}$ inches long, made of brass and lodged in the collector's office.¹ The nul or rod used by the darogha in the field was, in theory, $12\frac{1}{2}$ haths or approximately $22\frac{1}{2}$ feet; however, the length of the darogha's rod was usually calculated on the basis of the darogha's own 'hand', or rather forearm, measured from the elbow to the tip of the middle finger. Other measures in use were the following:

1 square nul	1 Jet (approx. 57 sq. yds.)
7 Jet	1 Pao (approx. 399 sq. yds.)
4 Pao	1 Kiar (approx. 1,598 sq. yds.)
12 Kiar	1 Kulba (approx. 19,184 sq. yds.)

The daroghas divided the ground into "a commodious number" of squares, rectangles and other regular-lined figures, measured

1. Fisher's Report, quoted in Shaw and Smart, 18.

the sides and calculated the area. The procedure was in theory purely geometrical and rigidly exact, but in practice decidedly less so,¹ whether from corruption, carelessness, lack of training of the officials employed, or the relative unsophistication of the instruments used.

Each darogha's daily work was separately recorded, and each day the field notes were transmitted to Sylhet town by a relay of sepoy. Some idea of the work involved might be obtained by looking at these notes,² which were compiled in three separate statements - chitta, goshwara, tirij. The chitta showed the number of shares in each taluk, the length, breadth and area of each share, and the type of land (that is, whether revenue-paying or revenue-free); in some cases the name of the share's occupant was entered. The goshwara (an abstract compiled from the chittas) was written on the back of the chitta and recorded the following information: the date and the pargana in which the measurements were taken, the names of the darogha and his assistant, and the area measured, divided into revenue-paying or revenue-free land. The tirij (an abstract based on other detailed accounts) was a table arranged by estates of all the land measured on a particular day. It was headed by the date, pargana, class of mahal (revenue-paying or not) and the name of the darogha and his assistant. The table itself was in nine columns, as follows:

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1. Fisher's Report, quoted in Shaw and Smart, 19.
 2. The information concerning these notes is based on a report of the Deputy Commissioner of Sylhet, 12 Aug. 1879 (quoted in Shaw and Smart, 10-12). Government was then considering whether the hastobud records should be destroyed; they were by this time worm-eaten and almost undecipherable, and had already been superseded by the revenue survey of 1859-65. The hastobud records do not survive.

column 1	name of taluk
column 2	total area
column 3	area of <u>ekfasli</u> (land cropped once a year)
column 4	area of <u>dofasli</u> (land cropped twice a year)
column 5	charabhit
column 6	<u>chara</u> (in Bengal generally, pasturage; in Sylhet, land on which plants are reared for transplanting)
column 7	<u>bhit</u> (homestead or house-site)
column 8	jungle and waste land
column 9	<u>talab</u> or revenue demand

From these records it is quite clear that the officers in the field were involved in delineating the separate shares in each taluk and thus in deciding on the owner (at least, for the purposes of the record) of each share. This was a complicated process and obviously justice was not always done. However, since a great many coparceners were on a more or less equal footing, glaring instances of injustice were generally absent. One of the most intricate cases regarding ownership concerned the neighbouring raja of Cachar. Apparently, he had made a grant of devottar lands in a pargana in Cachar bordering on Sylhet to one Gokul Das; in turn, the grantee had farmed the lands to a Sylhetti called Malik Chand Dutt who had then proceeded steadily to encroach on other parts of the pargana. Because of this the raja had stepped in to dispossess Malik Chand Dutt, but had later reinstated him with a written lease for two maunds of abir (a red powder) in annual revenue. For four years Malik Chand Dutt discharged this revenue, but during the hastobud he declared 76 kulbas of land, about 300 acres, held by him from the Cachar raja as Sylhet territory. Presumably, he thought it was more advantageous to place himself under the authority of the collector in distant Sylhet town than to be

subject to the nearer jurisdiction of the Cachar raja, from whom he held merely a lease, and that terminable at the raja's will. The raja sent a wakil to Willes to complain about the alienation of his territory and Willes despatched an amin to investigate, but no decision was reached. The dispute was still going on as late as 1807.¹

The hastobud officers also had to classify lands into revenue-paying and revenue-free areas. This was only slightly less complicated than the problem of settling ownership rights. The landholders could make claims to rent-free land to the daroghas in the mofussil, but these pretensions had to be authenticated at the district office, where sanads had to be produced in order that they might be examined and recorded. This effectively reduced the scope open to the daroghas in the field to collude with the landholders to transform revenue-paying land into revenue-free grants, but did not deal with collusion in the kachari itself between landholders and clerks. Willes quite correctly forecast that the holders of revenue-free land would be averse to having their sanads investigated and registered, but the alternative facing the grantees - of having their lands assessed for revenue - was hardly appealing. By 9 February 1789, less than three months after the commencement of the hastobud, 5,500 sanads had already been produced.² It was difficult to decide which of these were legitimate claims, and which fraudulent; it was also difficult to

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1. Petition of the wakil of the Cachar Raja, 28 Sept. 1807, Proc. 13 Nov. 1807, BOR R76, x, np.
 2. Willes - BOR, 9 Feb. 1789, Proc. 27 Feb. 1789, BOR R71, v, np.

determine the boundaries of grants, as in the sanads the lands had been described in only the vaguest terms. Usually, all that was stated was the total area of the grant. Confounding the confusion was the large number of people who held grants - usually of a religious nature - but who could not substantiate their claims with sanads; these had either been lost or had never been issued in the first place. The grants had been sanctioned by long prescription, however, and had never been questioned as the landholders generally felt it disgraceful to withhold an allowance once settled on the religious or poor.¹ There were also a number of recalcitrant grantees, who, Willes reported on 9 February 1789, notwithstanding the repeated notice given, "have not produced their sunnuds, or appeared, either in person or by vakeel, to state their claims." Two days earlier he had publicly announced for the sixth time "that all persons who should not within a limited period produce their sunnuds to be registered and examined, their lands would be resumed for the benefit of the Hon'ble Company." He now sought permission to limit the time for the presentation of claims to the end of February, since otherwise there would be "no chance of a termination of business."² This proposal was agreed to only on 23 March 1789, after the revenue authorities had consulted with the supreme Board, but Willes did not really begin resumption proceedings until he came to settle the district on the basis of the hastobud records. Even then, he was not to be strictly legalistic in his approach but was

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1. Willes - BOR, 20 Apr. 1792, Proc. 16 May 1792, BOR R72, i, np.
 2. Willes - BOR, 9 Feb. 1789, Proc. 27 Feb. 1789, BOR R71, v, np.

to take into account customary allowances which could not be backed by written titles.

The second part of the hastobud was the assessment of the lands on the basis of the records sent from the field. Willes began this task in September 1789 and declared then that the work was very voluminous, that "much time will be required", and that he could not hope to complete it before the end of December. In the meantime, "to secure the Company from any loss", he was receiving from the parganas payments which were later to be adjusted when the hastobud was finalised.¹ The landholders had not overtly objected to this arrangement; some amount of confidence had been restored to them by a favourable aus harvest. Thus whereas remittances to the district treasury for August 1788 had totalled only 55,779 kahons, the landholders were able in August 1789 to push that figure up to 1,07,533 kahons.² The interim payments were based on the stand-by settlement Willes had made in July 1789 for 1789-90, in conformity with the Revenue Board's orders of 15 June 1789. There was nothing new or startling in these orders. Willes had been advised to settle with all landholders and renters in good standing, as well as with those who owed small arrears and were able to deliver reasonable assurances of discharging their outstanding balances. The demand was to be the same as in the previous year, with an increase in those areas where the hastobud was already completed, and in

1. Willes - BOR, 1 Sept. 1789, SDR iii, 160.

2. Ibid.

those were the remissions bestowed in the last two disastrous years could now be resumed, in a manner consistent with the "case of the ryots, and the future prosperity" of the district.

In finalising the *hastobud* itself Willes was given a great amount of leeway. No general guidelines were formulated for his benefit, and he was allowed to fix the assessment, as he had intended, solely on the abadi or cultivated lands.¹ His rates, however, do not survive since for some inexplicable reason he himself destroyed the original papers of his settlement.² Whenever Calcutta intervened, it was usually to make certain that the rights neither of the Company nor of the landholders were being prejudiced. The Company was determined to concede no claims of its own while at the same time energetically to cultivate the zamindars' goodwill. Thus, when Willes proposed in September 1789 that the Company should publicly declare that at no time would an assessment be imposed on homestead sites, Calcutta was unwilling formally to renounce all claims in that respect.³ Willes also suggested that the waste lands should

be considered as absolutely the property of the Company, and that government will either grant themselves, or allow their collector to grant, *sunnuds* to whoever may offer to bring any part of it into cultivation, first giving to the landholders of the *pergunnahs* in which the *junglah*

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1. Willes - BOR, 1 Sept. 1789, SDR iii, 160.
 2. Allen in the district gazetter of Sylhet asserts without giving any evidence that Willes "was fully conscious of the imperfections of his work, and for fear lest it might give rise to permanent and serious inconvenience, he caused most of the original documents to be destroyed." 215. This overlooks the collector's lengthy and painstaking attempts to minimise the chances of error.
 3. BOR - Willes, 8 Mar. 1790, Proc. 8 Mar. 1790, BOR R71, xxii, np.

[Jangli or waste and woody] lies the refusal of such sunnuds - every such sunnud to express the number of kulbahs granted and the term of 1 years for which they are to remain rent-free.¹

But before they would consent to this proposal the Revenue Board wanted to know what the zamindars of Sylhet thought of it, and in particular whether they would agree that the rights to waste lay with the government.² Willes in his reply on 23 November 1789 side-stepped this issue by stating that under the Mughals, "the junglah lands were considered as the property of Government," and that the several faujdars "constantly exercised a power of granting ahbadee [ābadi] sunnuds, to their dependents or others." All the same, "to obviate any appearance of injustice" to the landholders, he had recommended that the sanads should first be offered to them. But, he added, the Sylhet zamindars were "generally so poor and so incumbered by a train of idle partners, that, if inclined, such exertions as are required to bring jungle land into cultivation could hardly originate with them." His main reason for proposing that the waste areas be regarded as government land was that "men of property and abilities might, relying on the faith of government, [thereby] be induced to attempt at their own expence, clearing and bringing into cultivation such parts of the country as at present solely afford an harbour for wild beasts."³ This, however, was not

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1. Willes - BOR, 1 Sept. 1789, SDR iii, 160.
 2. BOR - Willes, 5 Oct. 1789, SDR iv, 91.
 3. Willes - BOR, 23 Nov. 1789, SDR iii, 183.

good enough for the Revenue Board and after further deliberation, they replied to Willes on 8 March 1790:

We cannot agree to your proposition for rendering these lands the absolute property of Government or subscribe to any mode of bringing them into cultivation which might be deemed repugnant to the rights of landholders.¹

The Revenue Board's solicitious regard for the rights of the zamindars was to hinder, as Willes had feared, the reclamation of waste lands. At the turn of the centruy a later collector of Sylhet, on examining his records, would be surprised at the small number of sanads for waste which had been delivered by his predecessors.

In other respects than those which have been noted, Calcutta, preoccupied with the wider-ranging reforms of Cornwallis, seemed to Willes unduly unenthusiastic about what he was doing. Thus, when on 1 August 1789 Willes applied for a further advance of 10,000 kahons to enable him to meet the current expenses of the hastobud,² the Revenue Board seemed to have second thoughts about the whole project; though approving the advance, they inquired whether the collector had "been able to form any opinion of the advantage that will result to Government" from the hastobud.³ Willes was dismayed by this; as far as he was concerned, the Revenue Board's query had been answered more than a year ago, when the decision to go ahead with the hastobud had been taken. Nevertheless, on 1 September 1789 he listed for the benefit of his superiors the following

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1. BOR - Willes, 8 Mar. 1790, Proc. 8 Mar. 1790, BOR R71, xxii, np. Best expressed in their President's (John Shore's) minute of 18 June 1789, quoted Mahmood, 282.
 2. Willes - BOR, 1 Aug. 1789, SDR iii, 155.
 3. BOR - Willes, 18 Aug. 1789, SDR iv, 85.

advantages which he expected to flow from the hustabod:

No revenue will be demanded from the natives which the apparent condition of their land does not justify. Government will know what they possess and by the knowledge, provided they do not exact too large a share of revenue, will have a right to insist on a punctual performance of their agreements. All other modes of settlement appear more uncertain and unsatisfactory. ... Though a hustabod be made with the greatest attention, there still remain many advantages to the landholders unknown to government. If, therefore, government affix a moderate revenue solely on the cultivated kulbahs agreeably to the returns given in by the hustabod darogahs, it is probable that the landholders will be able to make good their agreements and will not be overburdened By the hustabod the constant litigations in this district will be much less frequent, as property will be more easily ascertained, and respecting the direct advantage to the Company, I imagine, it will be considerable - nearly a lac [Takh] of cawns [kahons]....¹

But this generated no enthusiasm in Calcutta. Now even more depressed, Willes continued to work doggedly at his task, complaining on 23 November 1789 that "the various minutiae of the hustabod papers to be attended to and completed require much labour and prevent a speedy conclusion." He hoped, though, to have settled the parganas by the first week of December;² the resumed service lands which for revenue purposes had continued to remain separate from the parganas, would be dealt with later.

Also contributing to Willes' depression were the stratagems that Gaurhari Singh, former sarishtadar of Sylhet, and his nephew Premmarain Bose, the erstwhile peshkar of the district, had begun to employ. Gaurhari Singh had gone to Calcutta from Burdwan and coinciding with his arrival there,

1. Willes - BOR, 1 Sept. 1789, SDR iii, 159-60.

2. Willes - BOR, 23 Nov. 1789, SDR iii, 183.

complaints of high-handed dealings on Willes' part had begun to filter through to the Board. Gaurhari Singh was particularly upset at the collector's re-annexation of the parcels of land, comprising his zamindari of Chaitannagar, to the parganas from which they had been separated. Willes had first cleared his proposal with the Revenue Board before dealing with Chaitannagar, and had been advised on 15 October 1789 to attach the lands to their respective parganas and to refer the claimants to the lands to the diwani adalat.¹ When Willes attempted to re-annex the lands, Premnarain Bose, who was managing Gaurhari's business in Sylhet, directed his agents in the mofussil to withdraw, taking their papers with them. This was done contrary to the collector's written instructions that Premnarain's agents should "regularly attend" on the person whom he had sent to record the daily receipts from the Chaitannagar lands, and appeared to Willes "a subterfuge to occasion delay, and if possible avert an investigation."² Meanwhile the claimants to the Chaitannagar lands had taken their case to the diwani adalat and the whole business was showing signs of becoming extremely troublesome. Willes expected that Gaurhari Singh and Premnarain Bose would exert every chicanery "to secret the truth and elude justice," and that "Insinuations without number will be industriously circulated respecting" his conduct.³ Gaurhari Singh was already busy with the latter task in Calcutta, and in Sylhet, Premnarain Bose, who was himself well acquainted

1. BOR - Willes, 15 Oct. 1789, SDR iv, 94.

2. Willes - BOR, 23 Nov. 1789, SDR iii, 184.

3. Ibid.

with the administrative system, appeared to be attempting to clog the wheels of the judicial machinery with excessive paper-work. Already he had appealed against Willes' decision on a mortgage bond, "tho' throughout the whole proceedings the oppressive and illegal manner, by which it has been obtained, is fully [evident]." As a result of this appeal alone, there were "upwards of 50 sheets of paper to be translated" and sent to the sadr diwani adalat. Willes was certain that any other decision passed against Gaurhari Singh would similarly be appealed against. This, he said, "will give me constant employ and entirely take off my attention to the Company's revenue business." To prevent him having to "neglect other more material parts" of his public duty, he requested the temporary assistance of a writer in translating of papers,¹ but this favour was not granted.

Hence, it was not until the beginning of January 1790, almost a month later than he had at first anticipated, that Willes was able to settle the parganas and to send the Revenue Board a tentative sketch of the jama. This put the demand for 1789-90 at 10,61,644 kahons, an increase of 1,85,573 kahons or some twenty per cent upon the real jama for 1788-9.² Willes quite frankly told the Revenue Board, "In making this settlement, I may have committed many mistakes."³ No one in Calcutta could take exception to his list of the probable sources of such errors. The members of the Revenue Board

1. Willes - BOR, 23 Nov. 1789, SDR iii, 184.

2. Willes - BOR, 10 Jan. 1790, SDR iii, 204. (After the jama of parganas separated from Sylhet and that of parganas annexed to the district during 1788-9 are taken into account, the real demand for 1788-9 stood at 8,74,071 kahons.)

3. Ibid.

themselves, said Willes, were well acquainted with the general want of integrity in Indian subordinates. Furthermore, it was only natural to expect that, since the settlement was based on returns from the field, it would be at fault where the darogha's notes did not correspond with reality. Deliberate falsification would have been difficult to detect by merely looking at the records; unless the entries were strikingly suspicious, they would have escaped attention among "the numberless minutiae in the Bengal mofussil papers." Willes was ready to concede that there might be instances, which he had not yet managed to unearth, of the concealment of cultivated land, resulting from collusion between his officers and the zamindars, or of the rating of waste as cultivated areas owing to "pique or some other motives". He considered the former case as "not so material, as the welfare of the chowdrie and ryot is ultimately and truly the advantage of Government." Where the latter had happened, he felt that some allowance must ultimately be made, by a reduction in the assessment, since by "over-rating temporary profit is attained, at the expence of the country."¹ The only way in which over-rating could possibly be discovered, save by another survey, was through on the spot personal inspection by the collector. Towards this end, Willes proposed to tour the district before the rains set in to "learn where the assessment bears too hard";² on the basis of the information acquired during his circuit, he would then be in a position to recommend

1. Willes - BOR, 10 Jan. 1790, SDR iii, 204.

2. Ibid.

certain adjustments in his tentative settlement. All the same, he expected the realisable demand to stand in excess of one lakh kahons above that of 1788-9; and he did not think that "the country in general will feel the increase, though the kanungoes and other principal persons about Sylhet are dissatisfied that the advantages they held concealed are brought to light."¹

Still not a word of approval or encouragement was forthcoming from Calcutta. Instead, as the days passed, the central authorities seemed to Willes to be paying excessive attention to the machinations of Gaurhari Singh, who in January 1790 formally petitioned the Revenue Board over the re-annexation of the Chaitannagar lands. Gaurhari gave the impression that Willes was personally set on depriving him of his property acquisitions in Sylhet. It was certainly true that there was no love lost between Willes and the former sarishtadar, but as the collector pointed out, it was not he who had first raised questions about Gaurhari's zamindari sanad. As he said, "The intricacy of a hustabood was sufficient employment, and I did not consider that I had any right to examine whether a sunnud, granted by the Governor-General, was properly obtained or not."² The truth was that the hastobud had disclosed the extent of Gaurhari's holdings in Sylhet, and during the course of that operation people had come forward to complain about the way in which his

1. Willes - BOR, 10 Jan. 1790, SDR iii, 205.

2. Willes - BOR, 24 Feb. 1790, SDR iii, 217.

properties had been acquired. Once Gaurhari's underhand dealings had come to light, Willes pursued the complaints with some amount of righteous tenacity. But, as he pointed out, the hastobud "did not originate with me....Had I, in the smallest degree, consulted mine own ease in preference to my duty, I might have stated many a plausible objection." It was none other than Gaurhari's former patron who had first suggested a hastobud and Willes who "thought from local circumstances ... such measures might be advisable ... had felt that it would be improper to argue to the contrary."¹ He had commenced "the disagreeable task" as soon as the weather permitted and in the execution of it had met great opposition, "independent of the litigiousness of every class of the inhabitants of Sylhet and the want of integrity of the native officers." He considered himself fortunate to have "effected the measure at a small expense to government, with a considerable increase of revenue." But he could not conceal his disappointment. He had fallen a victim to a system which still judged efficiency in terms of revenue collection figures. His district, though comparable in extent, could not hope to rival Rajshahi or Dacca for the attention of the Revenue Board. Thus, he disconsolately added:

Yet, Gentlemen, I shall even ever? conceive it peculiarly unlucky, that I should have been so unremittingly employed for a year on an object of so little import to Government

1. Willes - BOR, 24 Feb. 1790, SDR iii, 217.

that any credit I might otherwise have attained is lost in its insignificance.¹

Willes' disappointment, however, did not spring from any illusions he might have had about the nature of the public service. He knew full well that fulsome praise was bestowed on the collector who could increase the level of the collections, but to strive for attention and approval in such a way he considered was both weak and dangerous. As he remarked, "Governments in general, both in India and England ... whilst in theory they repudiate an increase, are, I am afraid, too prone to acquiesce in and sanction the augmentation, and collectors, ever working for the approbation of their superiors, may be inclined to stretch the abilities of the landholders to the utmost, which ultimately must be the ruin of the country."² Willes, like some of his contemporaries, certainly realized that the British were in India for a long time to come. This feeling was perhaps not as yet very widespread, but it was becoming increasingly clear that new standards of administrative practice were required which could promote a wider sense of public duty. The old norms by which bureaucratic expertise and efficiency were judged were becoming more and more awkward and outmoded. The oft-repeated phrase - the ease and welfare of the inhabitants and the best interests of the Company - stood in need of an interpretation more extensive and generous than that which had been attached to it by civilians of the previous decade; an interpretation, moreover, which would

1. Willes - BOR, 24 Feb. 1790, SDR iii, 217.

2. Willes - BOR, 1 Sept. 1789, SDR iii, 159-60.

take into account the demands of the future more and those of the immediate present less than hitherto. Already, a new phrase was intruding itself into government despatches - "the permanent security of the revenues" - but official practice was not yet in line with the new rhetoric. Willes, working in his remote corner of Bengal with little central guidance and less encouragement, and in the face of daunting obstacles, exemplified the new spirit and showed how it was possible for civilians to be motivated by new kinds of consideration. Even though his hastobud had resulted in an increase of about ten per cent in the jama, he was not willing to claim that as an achievement. In earlier years, to increase the revenue would have been the collector's main aim. For Willes, the increase was purely fortuitous, a by-product of the whole operation. His principal intention had been the more public-spirited one of removing the source of property litigation by defining the boundaries of holdings, and thus to encourage the expansion of cultivation into waste areas.¹

When on 8 March 1790 the Revenue Board did comment on Willes' jama for 1789-90, it was simply to suspend any judgement until they had a chance themselves to examine the detailed papers of the settlement. Their caution was understandable, given the move towards a permanent settlement in Bengal, and the fact that Willes himself had mentioned the inevitability of mistakes arising in his work. But Willes

1. Willes - BOR, 20 Apr. 1793, Proc. 24 Dec. 1793, BOR R72, xxiv, np.

was as yet unable and unwilling to surrender his books for scrutiny: unable, because he had not yet completely drawn up all the papers; and unwilling, because he felt that he could do still more than he had already done to eradicate errors in the settlement.

Willes had in fact undertaken to multiply his paper-work by embarking in January 1790 on the introduction of a new collecting agency in the district.¹ This experiment stemmed from his disenchantment with his attempt, following his dismissal of the wadahdars in 1788, to secure payment of the revenues direct from the zamindars - a plan inspired by the "idea that those persons, knowing the value of the lands, and having certain rights attached to their office, would probably see their own advantage in doing justice to those placed under them, and at the same time strictly adhering to their engagements with government."² However, a short experience demonstrated "the fallacy of these ideas and the impracticability of the scheme."³ It was defeated primarily by the large number of petty zamindars in Sylhet, who were "generally inattentive in paying the revenue to the Company and solely intent on holding their own lands free by affixing an increased and exorbitant jumma on those of others." It was difficult and in some cases impossible for them to agree on a principal zamindar to represent an entire pargana, a function which had been performed at great expense by wadahdars.

1. Willes - BOR, 10 Jan. 1790, SDR iii, 206.

2. Willes - BOR, 24 Oct. 1790, Proc. 26 Oct. 1790, BOR R71, xxx, np.

3. Ibid.

Willes therefore came to the conclusion that the public revenues might be more successfully secured by revenue officers appointed by himself than through zamindars. Accordingly in January 1790, he divided the district into seven zilas or divisions, each under a ziladar, and sent them out to enforce the collections.

This scheme worked well during the remaining months of 1789-90 even though it was not then fully operative. Remittances from the ryots which formerly got no further than the wadahdars - "whose profit was a clog on the country, as these they took first and only what was further collected was paid to government"¹ - now found their way into the public coffers. The weather was also kind to the new scheme, and the good autumn harvest of August 1789 was followed by more abundant autumn or winter and boro or spring crops than the district had seen for a long time. It was not surprising, then, that at the end of April 1790 the Sylhet collections stood at 9,48,716 kahons, much more than had ever been collected in the district, even allowing for the territorial adjustments which had taken place.² Payments were still forthcoming from some areas, and Willes expected the final receipts for 1789-90 to stand at 10,16,652 kahons, only about 50,000 kahons less than his tentative figure of 10,61,644 kahons.³

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1. Willes - BOR, 10 Jan. 1790, SDR iii, 206.
 2. Willes - BOR, 29 May 1790, Proc. 30 July 1790, BOR R71, xxvii, np.
 3. Ibid.

On the premise that the lands were overrated where arrears had arisen, the returns for 1789-90 helped to unearth errors in the hastobud. Many mistakes had already come to the collector's notice during his travels through various parts of the district: for instance, he came across villages which had been omitted altogether from the survey, and others which owing to rival claims had been measured and recorded in two different parganas.¹ Now, further errors were disclosed. For example, the demand was not fully discharged in pargana Chhatak, where revenue-free land had been taxed; balances were outstanding from pargana Churkhair, because one piece of ground had been recorded in two villages and so taxed twice; in pargana Harinagar arrears arose since several acres of waste land had been classified as abadi by the darogha in the absence of the zamindar who was ill at the time of the measurement. In the new year 1790-1 Willes hoped to redistribute the demand to take account of these errors, reducing the imposition on those areas where he saw it bore too hard on the landholders and increasing it "where glaring falsifications have occasioned the jumma to be fixed too low".² He was still unable, therefore, to send an abstract of the hastobud to Calcutta for "some time to come".³ But his settlement had already been validated by returns that had never before been equalled in Sylhet. Moreover, time was at a premium; detailed instructions regarding the

1. Willes-BOR, 29 May 1790, Proc. 30 July 1790, BOR R71, xxvii, np.

2. Ibid.

3. Ibid.

ten year settlement of Bengal had already been circulated to all collectors. The prevailing mood of impatience was evident in these orders, as collectors had been advised, where lands were in dispute or mortgaged or held in joint ownership, to settle with the persons actually in possession and to leave all claims to be adjusted at a later date.¹ Hence, on 30 July 1790 the Revenue Board were quite ready to recommend that Willes be authorized to fix the decennial settlement of his district on the basis of the hastobud papers² which they had not yet seen. To this the Governor-General-in-Council readily consented on 6 August 1790.

The decennial settlement of Sylhet now became inseparable from Willes' ziladari experiment, the main outlines of which had been clear since January. The Collector proceeded to take two separate engagements from the landholders - one to cover the net demand, and the other to defray the mofussil charges of his new collecting agency. He increased the number of zilas to twelve and equipped each with an establishment of Indian officers. The ziladar or head Indian officer was hand-picked by the collector himself and was not drawn from among the ranks of the zamindars, whom Willes considered "men of no consequence, ... incapable and oppressive" and unsuitable to be entrusted with the collection of the public revenues.³ Also, since the

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1. Sec. BOR - all collectors, with encls., 25 June 1790, SDR iv, 129-30.
 2. BOR - Board, 30 July 1790, Proc. 30 July 1790, BOR R71, xxvii, np.
 3. Willes - BOR, 24 Oct. 1790, Proc. 26 Oct. 1790, BOR R71, xxx, np.

decennial settlement was to be made with people in actual possession of the lands - which in Sylhet meant with a large number of inferior landholders - Willes thought it improper that zamindars should be appointed to collect the revenues, "till time shall have proved the talookdars are not to be subjected to future or increased exactions".¹

In choosing his ziladars, Willes stated, "I did not embarrass myself with defining proprietary rights"; his main consideration was simply "how the Company's demands might be best secured with the least oppression possible to the natives in general". He did make one exception, though: to the ziladar appointed over Ahmad Reza's zamindari of Baniachang, he associated the zamindar's eldest son, "so that the family which is respectable, might not be materially lessened in the eyes of the natives".²

Willes estimated the cost of his ziladari plan at not more than 16 per cent of the final net jama. This sum, he conceded, might be thought too heavy an expense. However, he added, "when the great extent of the country, the numberless poor individuals from whom the collections are to be made, the great charges of transportation of couries are considered, it will be found barely adequate".³ In any case it did not approach the enormous expense (both to the country and the Company) of making the collections through wadahdars, and while it would be undoubtedly better

1. Willes - BOR, 24 Oct. 1790, Proc. 26 Oct. 1790, BOR R71, xxx, np.

2. Ibid.

3. Ibid.

if ziladars could be dispensed with, they were necessary for the moment. For Willes believed it would require great care and attention to realize the revenues as it was "the nature of man to consider taxes as oppressions, and it can hardly therefore be expected that the native of Bengal should offer willingly what is so reluctantly given by British subjects for the support of a natural and legal Government".¹

Willes' ziladari scheme was explained in detail to the Revenue Board on 24 October 1790, when he was on leave in Calcutta. On the surface, his plan bore some resemblance to collector Bentley's chakladari experiment, which had been instituted in Chittagong almost two decades earlier in an attempt to resolve the special difficulties occasioned by the presence of a large number of petty landholders. The basis of the settlement was different in that Bentley's chakladars had been farmers of the revenue, while Willes was settling the lands according to the results of a revenue survey. But the idea of an agglomeration of holdings into grand divisions of a district for the purposes of revenue collection was the same. Bentley's scheme had failed because of the strong opposition of the Chittagong zamindars; they had managed effectively to resist its full implementation, and in many instances to subvert it by having themselves appointed as chakladars. It was unlikely that Willes knew anything of Bentley's initiatives;

1. Willes - BCR, 24 Oct. 1790, Proc. 26 Oct. 1790, BOR R71, xxx, np. (In the margin Willes noted: "Have not the customs been avoided? Have not the rate, the window and wheel taxes been avoided by persons of independent fortunes?")

he made no reference to them. More probably, he was aware that in Bihar, collectors were grouping estates together under tahsildars - essentially the same as ziladars - with encouraging results. The Revenue Board themselves were quite pleased by developments in the Bihar districts, where the level of the collections now stood at its highest point, and where, according to the collectors, cultivation had been expanding noticeably. Thomas Law, one of the members of the Revenue Board, was excited to see the encouraging trend produced by the tahsildari system in Bihar confirmed in Willes' report on Sylhet. He declared that the benefits of the system were self-evident, and on 29 October 1790 proposed to his colleagues that it should be adopted throughout Bengal.¹

Law's attempt to make Sylhet a model for the rest of the province was to receive scant support from the other members of the Revenue Board. His proposal was contained in a minute in which he suggested that the same "wise policy which induced government to delegate collectors into districts equally dictates the appointment of tehseeldars to pergunnahs". The primary function of the tahsildar was to collect and amass the payments of the landholders, and to despatch them monthly to the collector. But, argued Law, they would also serve as a source of reliable information from the interior, reporting on such matters as the presence of dacoits in the area, or the decline of agriculture. In addition, through them the collector would

1. Law's minute, 29 Oct. 1790, Proc. 29 Oct. 1790, BOR R71, xxx, np.

be able to impose on his district tighter official control, and to narrow the scope available to landholders to evade their revenue obligations. "Only a few days ago we discovered," said Law, "that a talookdar actually evaded payment of any revenue by residing in dubious jurisdiction and asserting backwards and forwards that he paid to this and that collectorship." That kind of thing, he stressed, could not happen with tahsildars stationed in the mofussil.¹

Law's minute and Willes' letter of 24 October were circulated to the Revenue Board for consideration. When the matter was taken up again on 20 December 1790 it was generally conceded that the tahsildari scheme had indeed been beneficial both to the Bihar districts and to Sylhet. But the majority were not keen to see the system applied to Bengal as a whole. Doubtless, they were aware that it would clash with their policy of cultivating the zamindars. The feeling was that in large zamindaris, the landholder should be able to appoint his own official to collect the revenues of his estate. No general plan could therefore be implemented. Accordingly, Law's proposal was rejected.² Willes, on the other hand, received a very favourable reception. His ziladari experiment was officially sanctioned - though for the sake of uniformity his ziladars were to be called tahsildars - and the Revenue Board deemed his suggestion that tahsildars should be prohibited from purchasing any lands within the circle

1. Law's minute, 29 Oct. 1790, Proc. 29 Oct. 1790, BOR R71, xxx, np.

2. Proc. 20 Dec. 1790, BOR R71, xxxii, np.

of their authority worthy of a general regulation.¹ In addition, he earned the following long overdue commendation:

We cannot conclude this letter without expressing our satisfaction with the diligence and attention which appears to have been shown by you, as well as in ascertaining the actual state of your district, as in adopting measures for the future good management of it. 2

These measures were still far from finalised and it was to be a long time yet before the decennial settlement of Sylhet was completed. Willes, who returned to his station towards the end of 1790, could not summon the landholders to Sylhet to sign their engagements without risking the current year's revenues. As he explained in March 1791, "in so poor a district as this, if the proprietors are put to any unnecessary expense, or called away from their business at an improper season, the Company's revenue inevitably suffers, and, as the produce of the land is their sole property, is seldom ... recovered".³ The sheer magnitude of the settlement was also a cause of delay, for there were around 30,000 taluks to be individually assessed. In each case Willes had carefully to go over the hastobud papers. The collector also had to be on the look-out for instances where "the lands have been neglected since the hustabood, evidently for the purpose of obtaining a permanent deduction". Problems were also

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1. Proc. 20 Dec. 1790, BOR R71, xxxii, np.
 2. BOR - Willes, 20 Dec. 1790, Proc. 20 Dec. 1790, BOR R71, xxxii, np.
 3. Willes - BOR, 23 Mar. 1791, Proc. 13 July 1791, BOR R71, xli, np.

caused by violent rains in March and April 1791 which partially destroyed the boro crop and instigated some landholders to claim not only a remission in the current demand, but also a permanent deduction in their jama.¹

By mid-May Willes was reporting considerable progress with the settlement but he still doubted whether it could be finalised in less than four or five months. In November 1791 he reported that 22,448 landholders had already signed their engagements with "the names of about 5,000 persons only remaining to be affixed".² At the same time, as an indication of the correctness of his allotments, he stated, "The collections of this year have been unusually favourableThe unrealised revenue is ... but trifling". In November alone he had collected over 75,000 rupees³ when in earlier years the instalment for that month had been less than 40,000 rupees. By the end of January 1792 he had already collected nearly three lakhs rupees or about eighty per cent of what was to be the final demand. In February he reported that the number of outstanding signatures had been reduced to a mere 485, and that so far only 65 taluks with a demand of 7,000 kahons had had to be held khas, due to the refusal of their owners to sign agreements.⁴ Two months later the settlement was

1. Willes - BOR, 23 Mar. 1791, Proc. 13 July 1791, BOR R71, xli, np.

2. Willes - BOR, 30 Nov. 1791, Proc. 12 Dec. 1791, BOR R71, xlvi, np.

3. Ibid.

4. Willes - BOR, 17 Feb. 1792, Proc. 30 Mar. 1792, BOR R71, 1, np.

finalised, and Willes was able to send Calcutta an abstract account of the jama, which placed the total demand (that is, including the mofussil charges of collection) on the twelve zilas of the district at 15,25,511 kahons.¹ Only 140 signatures were now wanting - by any standard, a remarkable achievement. Of the estates whose proprietors had not signed the necessary papers, sixteen were held khas by order of the Court of Wards - their owners being minors, and sixteen were let to farmers because their proprietors who had been absent from the district had not returned within a given time limit. The remainder were for the most part entrusted to the management of "responsible people" who were all residents of the district; the revenues of these taluks, said Willes, "may be considered as assured ... and the only deduction that will take place is the moshaira [monthly allowance] to the dispossessed proprietors".²

Thus, in Sylhet district - uniquely in Bengal - the decennial settlement, and later the permanent settlement, was made on the basis of a revenue survey. The result, at first sight, appears to have been an exceptionally high assessment, especially when it is considered that Lindsay had pronounced a demand of 9,35,000 kahons over-rated. Willes' assessment in fact surpassed all the estimates he had sent to Calcutta. However, the extent of the mofussil charges, which he had now incorporated into the jama, so that they would be disbursed by the government after the collections had been made, and not, as had been

1. Willes - BOR, 20 Apr. 1792, Proc. 16 May 1792, BOR R72, i, np.

2. Ibid.

the case, deducted by farmers or wadahdars as profit or recompense for their services before the public revenues were discharged, was always an unknown quantity. If it were possible to calculate with any degree of exactness what these costs had been, it might be discovered that Willes' assessment did not represent too high a real increase of revenue on the zamindars and ryots.

In Willes' assessment the mofussil charges of collection were fixed as a proportion - on average nine per cent - of the demand, and amounted to 1,38,838 kahons. The percentage varied from zila to zila, from 11.8 per cent at one extreme to 7.6 per cent at the other. The variation depended on a number of local circumstances and chiefly on the distance of the zila from Sylhet town, which helped to determine the cost of shipping cowries. The following is an example of the estimated costs of collection in one zila:¹

Zila Latoo: gross jama ...	1,81,569 kahons
annual charges at 10 per cent ...	18,166 kahons,

as follows -

Tahsildar	350 kahons per month
Sarishtadar	100 " " "
6 Muharrirs	180 " " "
1 Tahvildar (cashier)	60 " " "
1 Wakil	40 " " "
1 Jamadar	30 " " "
15 Peons	180 " " "
2 Chaukidars (watchmen)	32 " " "
Paper, oil, etc.	40 " " "
	<u>1012</u> kahons per month.

1. Willes-BOR, 20 Apr. 1792, Proc. 16 May 1792.
BOR R72, i, np.

or 12,144 kahons annually

Plus annual cowrie transport

charges, kachari repairs etc. 6,022

Total: 18,166 kahons annually.

Willes tried to keep these administrative costs to a minimum and to avoid placing any unnecessary burden on the inhabitants.¹ This was always expected of collectors; the careful tailoring of expenditure was a hall-mark of the Company's administration. Willes believed, however, that it would be self-defeating to go too far in curtailing expenses. He thought that the officials in the zilas, and especially the tahsildar, should be adequately compensated, or there was a danger otherwise that the whole system might collapse in a web of graft and corruption. As he explained, in what was simply an extension of the Cornwallis policy of a fair wage for collectors in the districts, the tahsildars in the mofussil "should receive allowances in some measure adequate to their trust, which if not sufficient to secure their honesty will at least justify government in the punishment for the breach of it".² In any case, the mofussil expenditure was fixed considerably lower than his earlier estimate of sixteen per cent of the demand. Moreover, the district had previously been supporting a large number of wadahdars and their rapacious subordinates, so there could be no argument against the inhabitants now meeting the cost of the

1. Willes - BOR, 20 Apr. 1792, Proc. 16 May 1792, BOR R72, i, np.

2. Ibid.

zila officers - an establishment which would perform with greater generosity to the ryots and landholders and in a more efficient manner the services hitherto executed by wadahdars.

For Willes, one of the real tests of his assessment was the reaction of the people who had to bear it. On this point the collector remarked: "I should hope that the revenue allotted to each meerasdar [mirasdar or proprietor] has been nearly as impartial as the nature of such an arrangement would admit and feel myself happy in considering how very few persons have refused to confirm by their signatures the valuation affixed to their portion of property...."¹ There was genuine cause for self-congratulation here, but obviously, not all who had signed their names were equally happy. Unfortunately, it is impossible to calculate not only Willes' real increase arithmetically, but also there is no clue as to its distribution over the district: the territorial unit of comparison, the pargana, had ceased to have any significance with the division of the district into zilas. All the same, it seems improbable that the incorporation of the mofussil charges into the total jama could of itself have pushed up the demand to 15,25,511 kahons. Though there is no concrete evidence, apart from dissatisfied noises in some quarters, it was likely that a contributing factor was that some quantity of secreted arable land had been unearthed in the course of the survey, and that the examination of revenue-free sanads had revealed many grants to

1. Willes - BOR, 20 Apr. 1792, Proc. 16 May 1792, BOR R72, i, np.

be of doubtful validity, and liable therefore to resumption. The chief grumblers were the qanungos of Sylhet, whom Willes did not consult at all either during the survey or the settlement. He thought it would be improper to seek their advice as they and their dependents were themselves among the principal landholders in the district.¹ Their dissatisfaction could be taken as proof, according to Willes, that "the interests of the lower class have not been sacrificed to the benefit of the rich".²

The absence of any significant degree of popular opposition to Willes' assessment is perhaps explainable in the light of the factors that contributed to his outstanding success with the collections of 1791-2. The assessment for that year was the highest the district had ever borne; moreover, the settlement had not been finalised until almost the very end of the revenue year. Yet, for the first time, a collector of Sylhet was able to speak of the ease with which the revenues had been realized. But the deliverance of the district from the parasitic clutches of the wadahdars and their unscrupulous officials was only part of the story; the other part lay in a fortuitous combination of circumstances, produced by that same climatic instability that had brought the district in 1784-5 and again in 1787-8 to its knees. As had spectacularly happened towards the end of 1770, so again in 1791-2 there was scarcity in Bengal as a whole, while in Sylhet the crops were unusually favourable. The ready

1. Willes - BOR, 20 Apr. 1793, Proc. 24 Dec. 1793, BOR R72, xxiv, np.

2. Ibid.

market for Sylhet grain exports in the rest of the province generally induced Willes to adopt an air of modesty about his success with the collections. Had not the season been so favourable, he said, he would have considered the ease with which the collections had been made "as a proof that the country has not been overrated in the general or particular settlement".¹

Willes was to return to the fairness of his demands upon the several landowners in April 1793, when he sought to defend himself against a last ditch attempt by Gaurhari Singh to discredit him and his settlement. Gaurhari had contended that the hastobud had resulted in a considerable loss of revenue to the district, and that except for fifty or so rich persons who had "bought exemption" from the payment of revenue, the landholders generally had suffered in various ways to the ruin of themselves and their family. This was linked to an accusation of corruption in the district office. In his reply, Willes conceded: "that perfect equality of assessment has not been effected, need not be denied...." But, he added, few people had complained about the assessment; 26,479 landholders had signed their engagements for the decennial settlement and of those, 26,344 had regularly paid their revenues for the last three years.² And while the hastobud had not been conceived as a means of increasing the revenue yield, but rather of settling the boundaries of holdings

1. Willes - BOR, 20 Apr. 1792, Proc. 16 May 1792, BOR R72, i, np.

2. Willes - BOR, 20 Apr. 1793, Proc. 24 Dec. 1793, BOR R72, xxiv, np.

and promoting the expansion of cultivation, it was non-sense to claim that the Company had suffered losses. In fact, argued Willes, the total collections for the four years 1788-9 to 1791-2 surpassed those of the previous four years 1784-5 to 1787-8 (after allowance had been made for territorial readjustments) by 18,77,580 kahons¹ - an average of over one lakh rupees per year. Though the figures spoke for themselves, Willes added:

I should take little credit to myself for this advantage accruing to the Company could I not also prove that the country has not been overburthened, that the affluent have not been favoured at the expense of the poor, and this is fairly deducible from the ready and increasing ease with which the collections have been made in the last four years. 2

During his collectorship, he continued, no land had been given in farm,³ none in mortgage, and the total amount of land (excluding the areas which had been attacked by the Khasis) sold for arrears - covering a period of five years - was only 1,416 bighas (about 450 acres), the property of one person and the annual revenue of which was only about 1,000 kahons. The situation had been markedly different in the years preceding the hastobud. From 1784-5 to 1787-8, lands now yielding 86,715 kahons had been sold for arrears and lands now assessed at 3,48,228 kahons had been

1. Willes - BOR, 20 Apr. 1793, Proc. 24 Dec. 1793, BOR R72, xxiv, np.

2. Ibid.

3. Except for those of absent proprietors in 1791. These proprietors subsequently returned and "gained repossession of the talooks by consent of those who had undertaken the management of them...." Willes - BOR, 30 Oct. 1793, Proc. 26 Nov. 1793, BOR R72, xxiii, np.

farmed or mortgaged under terms which had been almost equivalent to outright purchase. The chief buyer, farmer and mortgager had been Gaurhari Singh.¹

In his allegation of corrupt practices in the district office, Gaurhari had specifically cited the diwan Krishna Jewan Haldar, the sarishtadar Hari Chand and Anand Ram, a clerk. Willes' defence was that he had sworn his officers "to act faithfully and truly without demanding or receiving any unauthorized fees or rewards" and that during the examination of sanads and in the course of the survey, he had issued repeated statements that he would be available in the civil court to deal with complaints against any corrupt officer. He had not brought with him to Sylhet "a single person" as writer or clerk but had worked with those persons he found on his arrival. The diwan Krishna Jewan Haldar, he said, did credit to his office by his personal dignity but he was a native of Burdwan, and "as he knows nothing of moffusil accounts, he is not of much use to a collector, as whatever information he could give would be better learnt from those to whom he must first have recourse." The sarishtadar, on the other hand, did possess the relevant knowledge, but Willes found him unwilling to part with it. Anand Ram was the most helpful officer, and Willes stressed that he had taken pains to keep him incorrupt. If he had been unsuccessful in this, he could not in fairness be blamed.² A foreign government, remarked

1. Willes - BOR , 20 Apr. 1793, Proc. 24 Dec. 1793, BOR R72, xxiv, np.

2. Ibid.

the collector, could not dispense totally with the agency of the indigenous people, "whose merits however great they may be are seldom considered and whose services never ... receive an honourable and adequate reward".¹

Gaurhari's campaign had not the slightest chance of success. His allegations were contained in a petition which he had drawn up in Calcutta in 1790 but which for some reason had not been brought to the Revenue Board's notice until early 1793. The people who signed his petition, where they could be traced at all, were either in his pay or disgruntled at the time of the survey. For example, Chand Ram, who signed on behalf of the qanungos, was a youth of eighteen, "an idle dissipated character", the younger brother of Radha Krishen Qanungo; he had borrowed money from Premnarain Bose in order to abscond to Calcutta when he fell in arrears with the revenues on his own estates.² Sham Ram Sen, who signed on his own behalf, was a servant of Gaurhari Singh's when he did so; at that time he owned no land in Sylhet but had subsequently acquired an estate paying 160 kahons as revenue owing to the death of a relative.³ Muhammad Wali, another servant of Gaurhari's, also signed; he had served as a cover for Gaurhari's purchases in Sylhet.⁴ Radha Krishen Chaudhuri, who had absconded to Calcutta when he was heavily in debt,

1. Willes - BOR, 20 Apr. 1793, Proc. 24 Dec. 1793, BOR R72, xxiv, np.

2. Ibid.

3. Ibid.

4. Ibid.

swore to Willes on his return to Sylhet that he had been paid sixty rupees to affix his name to Gaurhari's petition.¹ Among those who had been unhappy about the treatment of their lands during the hastobud and who had signed the petition were Gopal Ram, whose jama had been increased from ten kahons to 496 kahons, and Muhammad Zukhi, who had been unwilling to pay revenue for land which he had recovered owing to the shifting course of a river.²

Other persons had fled to Calcutta to secure help, fearing that a demand would be placed on their revenue-free lands; in Calcutta they had been persuaded to sign the petition. Bhaktia Singh had been one of these persons, but when he received news that his lands were not to be assessed after all he had calmly returned to Sylhet.³ As a matter of fact, most of the people who had signed Gaurhari's petition had returned to Sylhet and had been punctually discharging their revenues. Clearly, Gaurhari Singh's authority in Sylhet had become only a frail shadow of what it once was, and whatever little influence he had remaining could not be effectively manipulated by remote control.

The Sylhet landholders at a group had nothing to complain about, and if Gaurhari wanted to present a genuine case of grievance, he would have had to champion the cause of the ryots. In exchange for their signatures, the landholders had been given a chit under Willes' official

1. Willes - BOR, 20 Apr. 1793, Proc. 24 Dec. 1793, BOR R72, xxiv, np.

2. Ibid.

3. Ibid.

seal as collector, with their individual jama clearly specified in English and in Bengali.¹ This was to enable them to resist any extra-legal impost which a corrupt tahsildar might be tempted to introduce. But the ryots were given no such guarantees. To the very end of the period covered by this study, it was found impossible to prevail upon the landholders to deliver pattas or leases to their cultivators. The landholders were reluctant to do so, for they feared that the copies which they would have had to lodge either with the collector or with the zila office might become the basis for an increased taxation.² The ryots of Sylhet would have welcomed such leases. Unlike the peasants of other districts in Bengal, there was no need for them to fear that any measurement in consequence of patta rules would reveal their secret holdings;³ in Sylhet the lands had already been measured. Doubtless, the ryots agreed with Willes that some kind of written agreement was essential to secure them from oppression at the hands of the proprietors. The Revenue Board, too, had come to realise this. But even if Gaurhari Singh had been able to make the most of this point, it was highly unlikely that he would have been able to secure his objective of removing Willes from the Sylhet collectorship. It was unlikely, as a matter of fact, that he would have

1. Willes - BOR, 30 Nov. 1793, Proc. 20 Dec. 1793, BOR R72, xxiv, np.

2. Willes - BOR, 5 Oct. 1792, Proc. 5 Nov. 1792, BOR R72, ix, np.

3. Islam, M.D.S., The Permanent Settlement and the Landed Interests in Bengal, unpublished London Ph.D. Thesis, 1972.

been able to damage Willes' position in any way. For the revenue collection figures spoke eloquently in support of Willes.¹ The Revenue Board did not fail to notice that, and when they referred Gaurhari Singh's petition to the Governor-General-in-Council it was with the following remark:

We think it but justice due to his conduct ... to add our testimony to the zeal and ability manifested by Mr Willes whilst Collector of Sylhet, and in particular to point out to your notice the large permanent increase of annual revenue which has been secured to the Company, by his successful conclusion of the decennial settlement of that district. 2

The weakness of Gaurhari's campaign, and the strength of Willes' position, was that the Company never confused its priorities.

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1. In Nov. 1793 Willes was able to claim: "the total balance of several years [since 1790-1] does not amount to three hundred rupees." Willes - BOR, 30 Nov. 1793, Proc. 20 Dec. 1793, BOR R72, xxiv, np.
 2. BOR - Board, 24 Dec. 1793, Proc. 24 Dec. 1793, BOR R72, xxiv, np.

CONCLUSION

Upon the acquisition of the diwani the East India Company was content at first to rely on Mughal officers and to follow Mughal practice. By the early 1770s, however, a worsening financial situation, combined with pressure from civilians in India, led to the appointment of British supervisors in rural Bengal. Soon afterwards, the Company assumed direct control over the revenue administration, and the local British officials became the heirs to positions of power and responsibility in the districts. In subsequent years the Company undertook a series of experiments aimed primarily at maximising the revenue yield in an attempt to meet the pressing financial demands, both from England and in India, with which it was saddled. These experiments were centrally devised and directed, but in the districts they took differing forms in practice. Though the diversity of conditions within Bengal had a part to play in this uneven implementation of official policy, the chief reason for the discrepancy between central aims and local practice was the overriding influence of the district officer.

This discrepancy was perhaps more noticeable in Sylhet district than elsewhere. There the procession of early British responses to the task of revenue administration was marked first by reliance on the Mughal faujdar and then by the temporary deputation of John Sumner and so to the collectorship, beginning in October 1772, of William Thackeray. Friction between the old Mughal bureaucracy and the rising British power was overshadowed by this time by conflict between the Company's servants themselves. The central officials at Calcutta, led by Hastings, tried to impose restraints on the power and influence of the

junior civilans in the districts. But Thackeray in Sylhet and other collectors of a similar bent could not easily be curbed by frail central regulations, especially since there was no separate agency in the districts for their implementation apart from the very persons they sought to control. In any case, the regulations were severely undermined by the contemporarily accepted standards of administrative conduct. Tougher moves - to recall the local officials altogether and thus to centralize the administration - lacked teeth. The recall was never total, and though the impression might be obtained from the Bengal Government's regulations that through the 1770s and early 1780s the Board in Calcutta increasingly tightened their grip on the administrative system, the reality was quite the opposite.

Lindsay's career in Sylhet demonstrated eloquently the continuing strength of the collector's position, even though midway through his term of office, more strenuous moves than ever were made towards centralization. In 1781, Lindsay, like all other collectors, was officially denied any part in the settlement of his district; at the same time, a wadahdar was appointed to Sylhet to manage the collections. But these administrative charges were to prove only a temporary curtailment of the scope of Lindsay's influence. Following the failure and the subsequent cancellation of the wadahdar's contract, Lindsay was able to regain, then consolidate and ultimately extend his authority over Sylhet. By the time Willes came to the district in 1788 centralization as an official policy was dead. The impossibility of transacting the tangled business of revenue administration by remote control - which had always been tactically recognized in the deputation of officers on assignments in the mofussil - was generally acknowledged. The Company was willing now to accept the collector's

right to influence or modify the directives emanating from Calcutta as a formal variable in the final application of policy. Instead of trying to suppress or ignore that influence it was prepared to attempt to channel it - by providing better pay, for example - in the right direction.

It was not so much these central responses which invested each phase of experimentation in Sylhet with a distinctive character as the aims and horizons of the local officials and the assumptions on which they acted. Both Thackeray and Lindsay - the former perhaps unconsciously and the latter with decidedly greater deliberation - patterned themselves on their Mughal precursors and in so doing retained a kind of continuity with the Mughal administrative system as it had traditionally operated in Sylhet. The frontier district still seemed to be but tenuously connected with the centre, in so far as the implementation of official policy was concerned. The bent of these two men thus gave an archaic air to Sylhet. The same sense of the power of individual character to modify the Bengal pattern can perhaps be experienced by a process of might-have-been: by asking, for example, how different the administrative growth of Sylhet would have been had the 'progressive' Holland been appointed in 1772 rather than the less scrupulous Thackeray. The next five years would doubtless have taken a different course. Again, had the last collector in our period been Lindsay instead of Willes the stream-lining of the administration in the district would hardly have been so thorough. True, a man is to some extent a product of his times, and Willes in his reforming initiatives was aided by the favourable climate produced by the reorganisation associated with the regime of Cornwallis. But there were similarities, too, between the period of his collectorship

and that of Lindsay's. If before 1788 all administrative changes in Sylhet had been temporary reactions to a falling revenue yield or alternatives to an abatement of the demand, after 1788 they were still tied up in the strait-jacket of financial stringency. The crucial new factor was Willes' attitude to change. The work involved might be disagreeable, but ought nevertheless to be undertaken. His predecessor, on the other hand, had believed that the inhabitants would resist all change and that their obduracy would threaten the collections on which his public reputation depended. Willes' bolder, less inhibited stand made possible a positive approach to the frontier problem, the successful execution of a revenue survey and the smooth introduction of a new collecting agency in the mofussil.

The issue that needs to be examined is what were the factors that allowed so free a rein to the collectors of Sylhet. The answer to this question lies in the nature of the revenue system. Paradoxically, in the first place must be recorded the intense and sustained concern of the central authorities with increasing the revenue yield, without - in theory - damaging the promise of future yields. This preoccupation stamped the system with a distinctive mark of rigidity, as was unmistakably evident, for example, during the second half of Lindsay's collectorship. In that period, the Calcutta Committee of Revenue steadfastly refused to countenance any alteration in the total jama of Sylhet until they were compelled to do so by the floods of 1784. Even then they could bring themselves to allow a reduction of only 3,000 rupees. The Revenue Board which replaced the Committee in June 1786 were also reluctant in their turn to grant remissions until their adherence to the standing jama had brought about the total collapse of the collections. The known attitude of the policy makers to the collections bred a set of administrative

values and norms too perversely related to the revenue accounts. It also created a situation in which a collector, by delivering the goods, in terms of revenue yield, or acceptable excuses in case of a poor yield, might ensure that he would be left well alone. Certainly, the independence which Thackeray enjoyed for the first years of his farm, and Lindsay for almost the whole duration of his collectorship, was explainable in these terms.

The alternative to a lessening of the demand and thus a lowering of the potential receipts was to strengthen the collector's ability to enforce the collections. In this way, too, rigidity worked to enhance the collector's position. Also, since all concrete measures, from an expedition against the hill tribes to a survey and demarcation of boundaries, were considered in Calcutta usually in the light of positive material returns, the collectors had a ready-made formula by which to obtain approval for their proposals. Examples of the successful use of this formula range from the relatively trivial, such as Lindsay's showing how the addition of a writer to his staff would improve efficiency and therefore the collections, to matters of greater substance, as when Holland pointed out how a zamindari settlement based on a local investigation would be more profitable than any other form of settlement. The formula also allowed the interest of collectors to be paraded as the Company's advantage. For example, after Sylhet had been reannexed to Dacca in 1773 Thackeray was able to persuade the Board that the separate kachari in Sylhet should nevertheless be retained; he and his Indian assistants then continued to supervise the collections in which they had a personal stake. Even judicial arrangements could be upset by the profit argument. Lindsay secured the removal of the authority of the judge and magistrate at Sultansi from Sylhet and had it

transferred to himself when he insisted that that would improve the collections. This new arrangement of course further strengthened his personal control of the district.

Considerations of profit were therefore crucial, and the formula of increased gain worked more powerfully whenever the Company was in financial troubles. Admittedly, this emerges most easily from a revenue study. It explains why a district like Sylhet, yielding in 1772 less than two per cent of the total revenue of Bengal, never commanded much attention at Calcutta, although militarily vulnerable, and why the most important letter from a collector to Calcutta in our period - Willes' of 24 October 1790 - ended with an apology for taking up too much of the Revenue Board's time with a district of so little worth! The merchant ethic of the Company was very much in evidence throughout our period and doubtless much beyond it too.

Rigidity was something that came from the top; so too did a variety of general plans. These were based necessarily on some abstract standard situation. But administration by abstraction was unworkable in extreme conditions; it multiplied rather than suppressed the effect of the unique. Hence, the way was opened for collectors to plead the local peculiarities of their situation and to disregard official directives. Lindsay in particular played this game to full personal advantage.

Special circumstances demanded (but did not always receive) special attention. If the Board had to take a decision on some specific detail relating to a particular district, it was usually the collector who provided the necessary information. The Board's impatience with minutiae notwithstanding, local officials were continuously expected to furnish comprehensive reports on a wide range of topics. We have seen how the

selective submission of data often enabled a collector to sway his superiors. Doubtless, this worked particularly well in the case of the Sylhet collectors whose district was little known. By careful reporting, Thackeray obtained the Sylhet collectorship, Lindsay secured the authority to order land sales, and Willes prodded Calcutta into action over the frontier problem.

In attempting to influence the Board collectors could also utilise ties of patronage where they existed, and exploit their contacts in Calcutta, if they had any. In our period the young civilian usually depended on such ties for his first appointment as collector. But patrons need not be an unmitigated blessing, as Thackeray discovered to his dismay.

Thus, in their dealings with their superiors, the collectors could attempt to influence the directives emanating from Calcutta or contrive to ignore them. Though local advice was sometimes shunned, our study of the revenue administration of Sylhet over two decades has revealed not a single episode in which a collector implemented a decision about which he had any significant reservation.¹ This is an indication of the collector's potential for lobbying and the extent to which the Board allowed themselves, perhaps unconsciously, to be guided by the men on the spot, as well as the immense possibilities open to the collector to pervert official policy. It was relatively easy, as we have seen, for Thackeray and Lindsay, deeply committed to making their fortune as quickly as possible, to shape British policy to their own ends. But it was as easy for Holland and Willes to do the same, although their commitment was to finding that mean between the welfare of Indians and

1. Except where what was at issue was the total demand figure.

the interest of their employers.

The crystallisation of revenue policy was the process of settlement. Here, ideas of good government, of Company gain, of justice to the inhabitants, all came together and had somehow to be resolved. With the notable exception of 1781, the Sylhet collectors formulated the mofussil if not the sadr settlement of their district. If the total demand was fixed in Calcutta, the collectors had to determine its distribution. Thus, the collectors were imbued with an imposing amount of formal and informal leverage over the landholders.

Anything that facilitated the realization of the revenues was likely to strengthen the collector's position; anything that jeopardised the collections was likely to weaken it. For the payment of their revenues, the people of Sylhet relied largely on the sale of their agricultural outturn. Khasi inroads or unsympathetic weather causing either floods or drought reduced the surplus grain available for sale; too abundant a harvest in other parts of Bengal glutted the market for grain. These factors were somewhat outside the revenue system, but what they implied were rapid changes in the value of the lands. This Lindsay clearly pinpointed in November 1787, when he declared that "in no part of the country, or perhaps in the whole world, are the lands so fluctuating in their temporary value as [in] the lower districts of Sylhet".¹ One year out of four, he added, he had found the revenues "greatly affected by inundation."² Rigidity in this situation was bound to pose a threat to the collections. Thus, though on the one hand an uncomprising attitude at the centre to the revenues could help

1. Lindsay - BOR, 24 November 1787, SDR ii, 199.

2. Ibid.

to fortify the collector's position in his district, on the other hand it could work to undermine his public reputation.

One of the chief requirements for success with the revenues was a balanced assessment. Within the framework of the total demand figure set by the Board there was ample room to manoeuvre for the collector, but overrating naturally posed problems. In the course of the settlement, both *sadr* and *mofussil*, not much could be done about fraud, collusion or deliberate concealment. The remedy was tiresome scrutiny, which made substantial demands on a collector's time and expertise. All the Sylhet collectors complained about the unimaginable complexity and detail of the *mofussil* records. This was where the farming system first proved helpful; by holding out the threat of dispossession, it could be used to prise out from reluctant zamindars additional revenue. But when by 1775 it appeared that the farming of lands was counter-productive, it seemed necessary to turn to scrutiny, both of the revenue records and of the lands. These were no easy tasks, as Holland found out in 1775 and Willes in 1788-90.

Great store was set by precedent, as embodied in the revenue accounts of past years. Given the prevailing distrust of Indians, what revenue had once been realized was taken to be a good indication of the potential of the lands. The Company was trapped not only by an attitude of inflexibility but also by a reliance on precedent into not making remissions. Senior officials were always anxious not to present the landholders with any pretext on which to claim a lower assessment. Both *ryots* and zamindars too believed that what they paid in any one year might set the demand in another. Suspicion thus fed on

itself, strengthening the conviction of both collector and revenue payer that they were working at cross-purposes. The resulting climate was hardly helpful for sound revenue or indeed efficient general administration.

Mistrust led to resentment and even harshness on the part of the local official in enforcing the collections. Indians responded with petitions, fraud and sabotage. For Indians written complaints direct to Calcutta, above the collector's head, were a powerful instrument of administrative politics. The successful outcome of these discreet, deferential pleas usually depended, however, on the extent to which the collector could be embarrassed with the revenues. This involved the landholders in withholding the revenue, either by claiming remissions on the grounds of actual or invented floods or Khasi attacks, or by personally absconding or arranging to be absent from the district, or simply by refusing to pay. There was in Sylhet no entrenched class of Indian officials who might be looked upon as leaders and who might organize the resistance against the collector. Rather, the Indian officials in the *Kachari* were often the butt of the complaints, for in Sylhet in our period they were generally protégés of the collector. The organization of resistance was informal, and was based on a sort of demonstration or band-wagon effect. If some landholders appeared to be getting away with refusing to pay their revenues, others were encouraged to do likewise.

Thus, the tremendous strength of the collector's position was not unassailable, especially in a system marked by continuous flow and interaction. Petitions and recommendations went one way, and orders and directives the next. But the volume of this traffic, as well as the constant reference of the collector

to Calcutta tends to obscure the essential fact that the system was ruled by men and not by regulations. Until some kind of *esprit de corps* or some consensus of aims had been achieved between the makers of policy and those responsible for its execution, the contradictions within the administration could not be resolved. By the end of our period the outline of such a consensus seemed to be emerging.

APPENDIX IGrowth of the Collector's Office: Sylhet District.

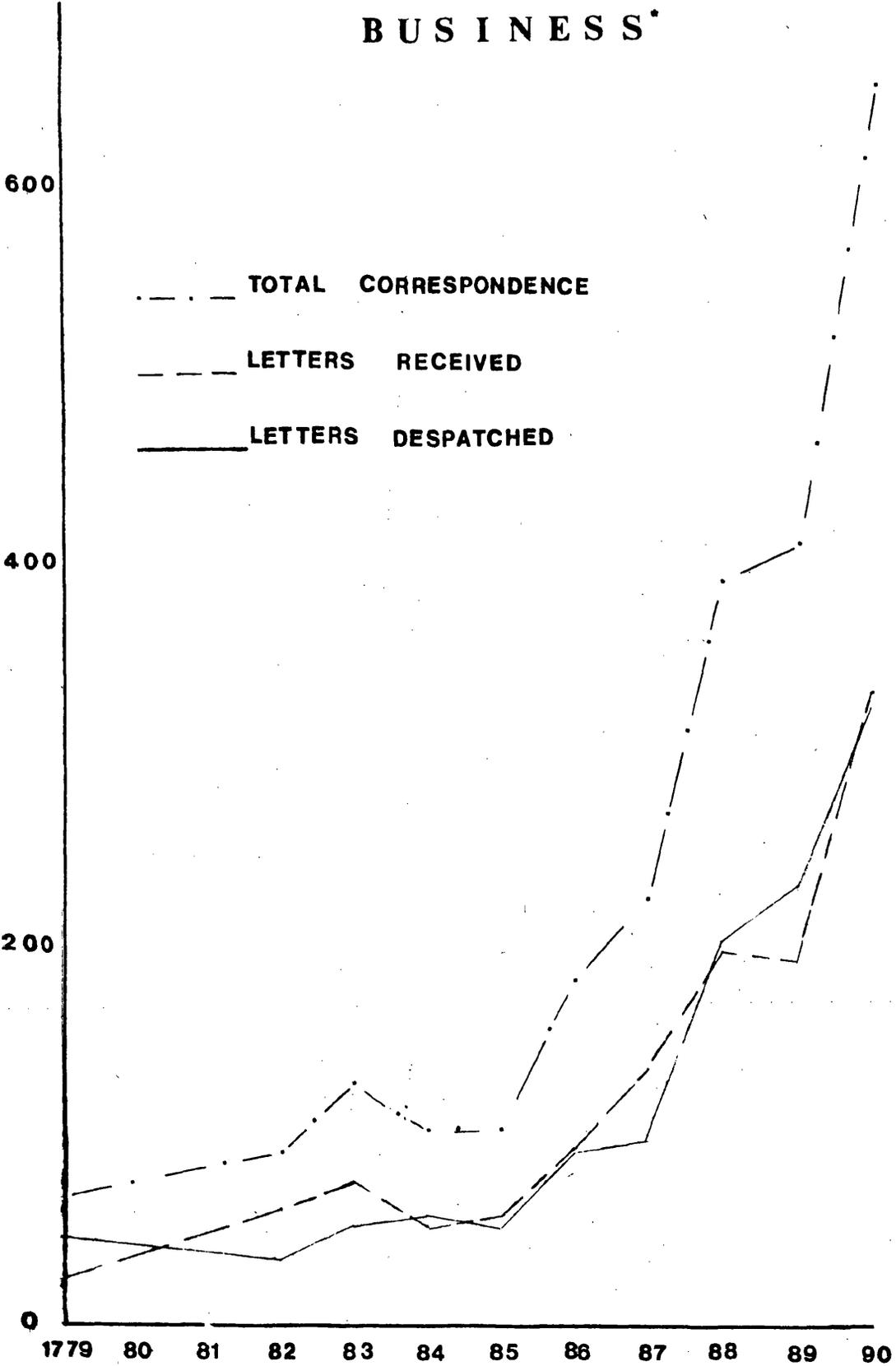
I. Establishment authorized by Committee of Circuit, 20 Oct. 1772. (Source: Proceedings of the Committee of Circuit, W. K. Firminger ed., 66.)

	monthly salary (rupees)
Collector	150
Public servants	150
1 Diwan	100
1 Naib	50
5 Muharrirs	57
1 Bengal Munshi	15
1 Khazanachi (treasurer)	25
1 Potadar	5
A Portuguese writer	50
Paper, ink, oil etc.	<u>12</u>
Total	614

II. Office of Collector of Sylhet, 1793. (Source: Proc. 17 June 1793, BOR R72, xvii, np.)

	monthly salary (rupees)
Collector	500
Assistant collector	(no separate allowance)
1 Diwan	80
1 Sarishtadar	40
1 Munshi	30
4 Muharrirs	40
3 Persian muharrirs	40
1 Khazanachi	15
10 Cowrie tellers	40
5 Coolies	15
1 Nazir (Officer to serve writs or take depositions)	10
1 Naib (assistant)	7
10 Peons	30
2 Daftaris (record-keepers)	6
Vakil at Jaintia	12
Paper and Ink	20
Godown (warehouse) rent	100
Hata (court-yard)	2
Nursery for Plants	<u>50</u>
Total	1,037

GROWTH OF DISTRICT BUSINESS*



* COMPILED FROM "CATALOGUE OF SYLHET RECORDS 1771-1791" SDR iv, 294-420. (THE CATALOGUE REFERS TO CORRESPONDENCE SURVIVING IN THE DISTRICT OFFICE IN 1919, THE DATE OF PUBLICATION)

APPENDIX IIIABSTRACT OF REVENUE ACCOUNTS

<u>Sylhet Year</u>	<u>13 Sept. to 12 Sept.</u>	<u>Demand</u>	<u>Arrears at Year's end</u>
		(in Kahons of Cowries)	
1175	1765-6	6,80,300*	66,000*
1176	1766-7	"	"
1177	1767-8	"	"
1178	1768-9	4,68,300	"
1179	1769-70	4,41,156	"
1180	1770-1	7,00,180	64,360
1181	1771-2	8,03,150	36,977
1182	1772-3	4,74,484**	—
1183	1773-4	4,84,484**	—
1184	1774-5	4,94,484**	1,58,750
1185	1775-6	8,00,101***	14,000
1186	1776-7	"	3,877
1187	1777-8	"	10,055****
1188	1778-9	"	40,745****
1189	1779-80	"	26,484****
1190	1780-1	"	60,000****
1191	1781-2	9,35,297*****	87,683

* From Hastings' Papers. Figures questionable.

** Farming system; figures represent net demand; expenses of collection defrayed by the farmer.

*** Zamindari settlement; gross demand; expenses of collection defrayed by the Company.

**** Figures suspect; Lindsay anticipating collections.

***** Wadahdari system; accounts closed in April 1782.

ABSTRACT OF REVENUE ACCOUNTS (continued)

<u>Bengal</u> <u>Year</u>	<u>14 Apr. to</u> <u>13 Apr.</u>	<u>Demand</u>	<u>Arrears at Year's</u> <u>end</u>
		(in Kahons of Cowries)	
1189	1782-3	9,35,207	58,353
1190	1783-4	"	46,765
1191	1784-5	9,19,407	4,63,707
1192	1785-6	"	6,78,350
1193	1786-7	"	4,76,549
1194	1787-8	7,50,101	1,06,277
1195	1788-9	8,49,764	74,257
1196	1789-90	10,61,644*	1,12,928
1197	1790-1	10,16,652	—
1198	1791-2	15,25,511**	—

* First settlement according to the hastobud.

** Total gross demand (including mofussil expenses to be defrayed by the Company.)

GLOSSARY

abadi	cultivated land.
abwab	miscellaneous taxes imposed on the ryots in addition to the regular assessment on land.
amal-guzar	a collector of revenue.
aman	winter rice.
amil	a collector or revenue employed by the government or by a revenue farmer.
amla	Chief Indian Officers, collectively.
arzi	petition, representation.
asal jama	original demand exclusive of subsequent cesses and imposts.
aurang	a place where goods are manufactured: a depot for such goods.
aus	autumn rice.
bandobast	settlement of revenue to be paid by the Zamindar, renter or farmer to the government.
banian	a man of business in the service of an European official or trader; a Hindu trader.
barqandaz	matchlock man; guard.
bazi zamin	lands exempt from the payment of public revenue or very lightly rated.
bhaiyachara	coparcenary estate, held in severalty.
bhatta	a term applied to western Sylhet, from <u>bhat</u> - uneven ground.
bhit	house site; land on which house stands, as well as immediate surrounding spaces.
bigha	a measure of area; in Bengal a little under one-third of an acre.
boro	spring rice.
brahmottar	land granted revenue-free to Brahmins.
chak	a detached piece of land.
chakla	an administrative division of a province, normally consisting of several parganas; hence <u>chakladar</u> - the superintendent or renter of a chakla.
chara	a Sylhet term for land on which plants are reared for transplanting. (In Bengali, pasturage).
chauki	a toll, custom or guard station.
chitta	here, particular statement of the measurement of an estate. (Also, a rough note or account, rough journal or day-book).
dak	post, or establishment for the conveyance of letters and travellers; relays of men or cattle for these purposes.
darogha	a superintendent or over-seer.
devottar	land granted for the support of a temple.
diwan	the chief officer in charge of the revenue department.
diwani	the right of collecting and receiving the revenues.
diwani adalat	a court of civil justice.

faujdar	a Mughal officer in charge of a frontier district, exercising both civil and military functions.
faujdari	the office or post of a faujdar; a military district.
faujdari adalat	a criminal court.
fil-khana	elephant stables.
firman	an order, grant or command from the Mughal emperor.
gaz	a measure of length - in cloth trade, approximately equal to an English yard.
gomastha	an agent, a steward employed by a merchant.
goshwara	an abstract compiled from chittas.
haq	right, fee, perquisite.
hastobud	ascertainment of the total rent-roll of a fiscal division with reference to past accounts and present assets.
hat	a market held on certain stated days in the week.
havildar	a native officer of the Indian army.
hoar	a lake.
huda	a grouping of estates; hence <u>hudadar</u> - the holder or renter of a huda.
huzuri	applied to lands paying revenue direct to government.
jagir	an assignment of revenue of a given tract of land to a servant of the state for the support of a public establishment, particularly of a military nature.
jagirdar	the holder of a jagir.
jama	total revenue; valuation.
jamadar	an Indian subaltern officer.
jangli	wild, woody. (from <u>jangal</u> , jungle).
jhil	a shallow lake or morass.
jum	slash and burn cultivation.
kachari	an office where any public business is transacted; a landlord's office.
kahon	a measure of value equal to 1,280 cowrie shells.
kasid	a courier, a running footman or messenger, a postman.
khal	a stream.
khalsa	the exchequer or treasury; an office of government in which the business of the revenue department was transacted.
kharij	excluded or separated from.
khas	applied to lands from which government officials collected revenue direct from the cultivators.
khazana	taxes; revenue.
khilat	a robe of honour presented by a superior to an inferior as a mark of distinction.
khudkasht	resident cultivator.
kist	an instalment of revenue.
kistbandi	list of instalments; agreement for the payment of the kists.
kulba	a plough; in Sylhet a measure of around 3 acres 3 roods.

lakh	one hundred thousand.
lakhiraj	revenue-free land.
madad-i-ma'ash	aid for subsistence; applied especially to lands assigned for the payment of religious endowments.
mahal	a source of revenue; an estate regarded as a unit for the assessment of land revenue.
mansabdar	a noble holding a <u>mansab</u> , or military rank of a certain number of horse, although sometimes wholly engaged in the civil service of the state.
manzil	a stage, a station; a place where the traveler suspends his march.
mathaut	impost; extra or occasional cess or tax levied on the cultivators for some special purpose, or under some incidental pretext, either by the state or the zamindar.
maund	a measure of weight, ordinarily consisting of forty <u>seers</u> ; about 84 lbs.
mirasdar	a proprietor.
mofussil	the interior of the district; the country as opposed to the capital or headquarters.
moshaira	a monthly stipend.
muharrir	a writer or clerk in an office.
mujrai	Sylhet service lands.
munsif	an Indian civil judge.
muqadam	a village headman.
mutahid	a contractor.
mutasaddi	a clerk.
naib	a deputy, a viceroy.
nankar	an allowance or an assignment of land for the subsistence of zamindars, qanungos, or others connected with revenue collection.
nizamat	the administration of police and criminal law.
paikasht	a non-resident cultivator.
pant	from <u>pana</u> (Sanskrit), money in general; also, an agreement.
pargana	a revenue sub-division of a district.
parwana	a warrant; a written order.
patta	a lease or agreement regarding revenue payment.
patwari	a village accountant.
peon	a foot-soldier; an inferior officer of the courts of justice.
peshkar	a personal assistant or secretary of an official.
potadar	a cash keeper; a treasury clerk for weighing money and bullion and examining and valuing coins.
pun	a measure of value, equal to eighty cowrie shells.
punya	the ceremony at which the settlement of the new year is made.
qabuliyat	a written agreement.
qanungo	a district record keeper, entrusted with the duty of maintaining a register of all circumstances and documents relating to landed property and the collection of revenue.

rusum	fees, perquisites, commission.
ryot	a cultivator; a peasant.
sadr	the headquarters.
sair	miscellaneous sources of revenue.
sanad	a written document of authority.
sanyassi	a religious mendicant.
sarishtadar	the head of a department; superintendent of an office.
sarkar	a sub-division of a province consisting of several parganas.
sazawal	an officer specially appointed by government to take charge of and collect the revenue of an estate, from the management of which the zamindar has been removed.
sega	a Sylhet term denoting service lands.
shiqdar	a revenue officer or collector appointed either by the government or a zamindar to collect the revenue from a small tract of country.
shroff	a banker or money-changer.
sibandi	charges in the revenue accounts for the expense of troops engaged in revenue duties.
subah	a province; the largest sub-division of the Mughal empire.
subahdar	officer in charge of a subah.
sukti	dried fish.
tahsildar	an officer in charge of the collection of land revenue from a specified area.
tahud	stipulated rent.
tahvildar	a cashier, a treasurer.
takavi	government loan to cultivators to assist or encourage cultivation given especially in times of natural distress.
talab	revenue demand.
taluk	a land holding, usually intermediate between a zamindari and ryot holding.
talukdar	a landholder, sometimes subordinate to a zamindar, though occasionally paying direct to government.
tauji	monthly revenue accounts.
thana	a mud fort; hence, <u>thanadar</u> - official in charge of a fort.
tila	a hill
tirij	an abstract compiled from other detailed accounts.
vakalat-nama	power of attorney.
vakil	a person invested with authority to act for another; an attorney.
wadabandi	an agreement for the payment of money at a stipulated period.
wadahdar	a farmer of the revenue.
zamindar	an occupant of land, a landholder.
ziadat	increase; surplus.
zila	a territorial sub-division; hence <u>ziladar</u> - official in charge of a zila.

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