

CHAPTER X

REVENUE ADMINISTRATION

LAND REVENUE
ADMINISTRATIONHistory of land
revenue assess-
ment and
management

As O'Malley had pointed out in the old District Gazetteer of Hooghly,¹ it is very difficult to set forth in clear terms a pattern of the land revenue administration in the western parts of Bengal during the rule of Hindu and Buddhist monarchs, or for that matter, even during early Muslim rule in Bengal. Whatever evidence we have is obtained "by piecing together the fragmentary information which may be gathered from inscriptions and written works such as the *Dharma-sutras*."² It would appear that in the land revenue system of the Hindu-Buddhist and early Muslim periods "the *gram* or village was the unit of administration and that excluding waste or uncultivable lands and lands occupied by houses or set apart for village commons, the village lands fell into two groups, viz., those which paid rent, and those which did not. The latter included *brahmottar* or land granted to Brahmans, *debottar* or land dedicated to the gods for their worship, and *chakran* or service lands. Among service lands may be enumerated those held by village servants, such as barbers, washermen, carpenters, smiths etc. . . .

"The headman of the village, who was called *mandal*, had also a share in the village land by virtue of his office. He collected the rents due from the villagers, the amount of which varied according to the caste or position of the tenants, being less, for instance, in the case of Brahmans and other high castes than in the case of the low castes; it also varied according to the nature of the produce of the fields, those growing special crops being assessed to a higher rental. The usual share reserved for the king was one-sixth, rising to one-fourth or even one-third in special instances. . . .

"The villages were grouped into *vishayas*; *vishayas* into *mandalas* or circles; and *mandalas* into *bhuktis* or provinces, which had occasionally smaller divisions known as *bhagas* or sub-provinces. Each of these groups was placed under a head called, respectively, *vishayi*, *mandalika* or *maha-mandalika*, and Raja or governor. These officers collected the revenue from their subordinates and sent it on to the king's treasury, probably after deducting a commission. They were evidently removable at the king's pleasure, but the post in course of time became hereditary in many families.

"The early Muhammadan rulers were *Khalif*, i.e., Turks, whose object it was to get as much out of the country as they could. They cared little for any organized system of collecting its revenues, and the accounts of their rules point to irregular exactions and enforced

tribute rather than to any regular assessment. By the time Tribeni with the north of Hooghly was conquered, Bengal had come under the sway of the Balbani Sultans, a somewhat more civilized set of rulers, from whose time onwards, we meet with attempts at some organized system of collection. Judging from inscriptions, the country appears to have been divided into revenue divisions called *mahals* which were placed under officers known as *shikdars*. The *mahals* were grouped into tracts known *arsahs* under *sarlashkars*, or military commanders, who had often the title of Vazir. The word *jungdar* was sometimes employed to denote a military commander in contradistinction to a *shikdar* or revenue officer, and the word *thanah* was also used, meaning a standing camp established in a newly conquered area. The details of assessment are not known; but probably the old system of collecting through village headmen was left undisturbed as far as possible."³

The land revenue system and the landlord vis-a-vis cultivator relations during the Mughal period have been dealt with in some detail in the chapter on History and we may continue here with an examination of the circumstances obtaining after the death of Murshid Quli Khan, a period just preceding the assumption by the British of the revenue management in this part of the country. "In 1728 Murshid Quli Khan's successor, Nawab Shuja-ud-din carried out a fresh settlement, known as *Jama Tumari Tashkash*. The *khalsa* lands were now divided into larger and smaller zamindari, the present district of Hooghly and Howrah being comprised in the larger zamindari of Burdwan (revenue Rs. 20,47,506), and in the *mazkuri* or smaller zamindari of Mandalghat (Rs. 1,46,261), Arsa (Rs. 1,25,351) and Muhammad Aminpur (Rs. 1,40,046). These zamindari did not include the small *jagirs*, chiefly *madadmarsh* or subsistence lands, given to religious and learned men. Besides land revenue proper, the lands were assessed to various extra cesses known as *abwab*, of which the number and rate varied in different districts. . . . These *abwab*, fluctuating in demand and generally increasing in amount, were highly oppressive both to the ryots and the zamindars, and could only be realised with a great deal of trouble."⁴

Although the new land revenue system introduced by the British has been dealt with at some length in the chapter on History, it may be pertinent to summarize here briefly the connected events that took place between 1760 and 1793.

When Burdwan was ceded to the Company, along with Calcutta, Chittagong and Midnapur by Mir Kasim, by the treaty of 1760, the zamindari of Burdwan included the present districts of Hooghly and Howrah "except a small strip on the west bank of the Hooghly river which formed part of the zamindari *kismat* of Muhammad Aminpur."⁵ "This strip, with the rest of Bengal, finally came under

British administration with the grant of the Diwani in August 1765. At first collections in the Burdwan zamindari lands were supervised by covenanted servants of the Company, but this system proved a failure.⁷⁶

Harry Verelst, who was the Supervisor of Burdwan in 1765, restored the traditional system of revenue management and collections improved rapidly. Thus, in 1770, the revenue collections were Rs. 47,18,918 and the charges of the collections Rs. 6,61,486.⁷⁷ The famine of that year retarded collections for the next few years and the figure for 1783, including arrears, was only Rs. 36,96,825 against a net demand of Rs. 37,35,755 and a gross demand of Rs. 43,58,026.⁷⁸

Pitt's India Act of 1784 ordered an enquiry "into the complaints of the dispossessed zamindars," and directed the Company to take immediate steps "for settling and establishing, upon principles of moderation and justice, according to the laws and constitution of India, the permanent rules by which their respective tributes, rents, and services shall be in future rendered and paid."⁷⁹ A direct result of this was the introduction of the Permanent Settlement in 1793, by which the demand on land was fixed in perpetuity in Bengal. "At first, the Permanent Settlement proved disastrous to the landholders, who, one after another, broke down under the strain of having to pay their revenue punctually and in full In this district the Raja of Burdwan escaped the ruin which fell on other zamindars by leasing out his estates in perpetuity to middlemen. Such a divestment of responsibility was diametrically opposed to the purposes for which the Permanent Settlement had been framed. . . . Nevertheless, it was generally discovered that this system formed the only means of escape from ruin for the old families of Bengal, who, encumbered with the costly paraphernalia of petty courts and military retainers, could not suddenly transform themselves into punctual rent-collectors and revenue-payers. By Regulation VIII of 1819 this *patni* system of subinfeudation was placed on a legislative basis."⁸⁰

"The Permanent Settlement also failed to protect the cultivators. It endeavoured to substitute for the village record-of-rights a new system of declaratory leases (*pattas*); the system of *kanungos* was abolished, and the *patwaris* became practically the zamindars' servants. The result was that the practice of giving *pattas* could not be enforced by the Collectors, who had little time and less information; while the *patwaris'* village registers ceased to exist or were instruments in the hands of the zamindars for the coercion of their tenants. As early as 1819 the Court of Directors drew the attention of the Government 'to the state of insecurity and oppression in which the great mass of cultivators are placed', but it was not till after forty years' further correspondence and enquiry that the

customary rights of the cultivators were legally recognized by a series of agrarian laws beginning with Act X of 1859."⁸¹

O'Malley in the old Hooghly District Gazetteer published in 1912 gave an excellent account of the different types of land tenure held in the Hooghly district since the time of the Permanent Settlement. His description is briefly quoted below to present a full picture of the land tenure system obtaining in the district.

"The number of revenue-paying estates borne on the revenue-roll of Hooghly (which for this purpose includes Howrah) was 4,309 in 1907-08; while the number of revenue-free estates assessed to cesses was 536. Of the revenue-paying estates, 3,973 are permanently-settled, while 101 are temporarily-settled and 235 are held direct under Government. Among the estates last named, the most interesting are the Chinsura and Serampore Khas Mahals, which passed to the British from the Dutch and Danes respectively. Among other estates, mention may be made of the *atna* estates, which were originally tenures granted at a quit-rent. They were, in fact, fiefs assessed to a small revenue, and date back to the rule of the Muhammadans. The number of estates in this district has increased considerably during the last half century owing to the subdivision of proprietary rights. . . .

"One of the most common tenures is that known as the *patni taluk*. . . . It is defined in Regulation VIII of 1819 as one created by a zamindar and held at a rent fixed in perpetuity, the tenant furnishing collateral security for the rent, and binding himself to certain conditions regarding the sale of the tenure for arrears, and also to the sale of his other property in case the proceeds of the sale of the tenure are not sufficient to pay off the entire sum due. The records show that there are 1,397 *patni* tenures in the district. . . . A *dar-patni* is an under-tenure created by a *patnidar*, to whom its holder pays rent, and is similar to a *patni* tenure in all respects. The district records return the number of these under-tenures in Hooghly at 200. *Se-patni* is a *patni* tenure of the third degree created by a *darpatnidar*. Other tenures are the usual *ijaras* or leases, which have no special characteristics. Among them may be mentioned (1) *mukarari ijaras*, i.e., permanent or long-term leases granted at a fixed rate of rent for a valuable consideration, (2) ordinary *ijaras* or leases held for a limited term, (3) *dar-ijaras* or sub-leases subordinate to the foregoing, and (4) *zar-peshgi* or usufructuary leases granted for repayment of loans by collections of rents from the estate or *taluk* so let out.

"Rent-free tenures are exceptionally numerous in Hooghly: . . . The following are the principal varieties of rent-free tenures:— (1) *Lakhiraj*, or rent-free land granted as a reward for services performed or for some other special purpose. (2) *Dehattar*, or lands granted for the worship of various Hindu gods, and vested in *sebahis* or trustees, who have no right to alienate such lands. (3) *Brahmottar*,

or lands granted for the support of learned and pious Brahmans. These are liable to be alienated. (4) *Mahattrau*, or lands assigned by zamindars for the maintenance of religious and learned men, or of poor men other than Brahmans. (5) *Vaishnavottar*, or lands granted for the support of Vaishnavas. (6) *Pirottar*, or lands resembling the *debottar* lands of the Hindus, being grants made by Muhammadans for the maintenance of the worship of *pirs* or Musalman saints. (7) *Wakf*, or lands granted by pious Muhammadans for the maintenance of mosques or *masjids*, and for the purpose of feeding *fakirs* or religious mendicants. (8) *Chiraghi*, or lands granted for defraying the expenses of providing lights at the tombs of Muhammadan saints. (9) *Nazrat*, or lands presented for the maintenance of Muhammadan saints or holy men, and for defraying the expenses of festivals. (10) *Khairati*, or lands granted solely for charitable purposes. (11) *Khanabari*, or lands granted rent-free as sites of homesteads. There are a number of small private service-tenures held by *parohits*, or village priests, *napits*, or barbers, *kamars* or black-smiths, *malis* or gardeners and makers of garlands for decorating idols, and *dhobas* or washermen.

"The only peculiar service tenure is that of the *phanridars*, who were originally semi-military police holding rent-free lands and performing police duties. They date back to the early days of British rule and were described as follows by the Magistrate of Hooghly in 1828:— "These *phanridars* are authorized to apprehend robbers and house-breakers, to report the occurrence of crimes to the police thanas, to patrol the villages attached to their *phanris*, to observe whether the *chaukidars* perform or neglect their duties, and generally to render every assistance to the police *darogas*. The total number of *phanridars* existing in this district amounted, . . . in the year 1825 to 175 . . . and the total quantity of *chakran* land attached to the *phanris* amounted to 14,763 *bighas*."

"As the *phanri* system had long been superseded by newer systems, and was of very little use, Government in 1881 sanctioned an arrangement by which, when any of these men died or were dismissed, the vacancy should not be filled up, and their lands, which were specially excluded from the Permanent Settlement, should be taken charge of and settled by the Collector. . . . There are now only 54 *phanridars* in possession of *phanridari* lands."¹²

Writing in 1888 about the land tenures in Hooghly district, George Toynbee had said: "Perhaps in no other district in Bengal are rent-free tenures spread in very small patches over such a large area."¹³ In Hooghly, as elsewhere, the Company, and from 1858 onwards, the British Indian Government were naturally very anxious to augment land revenue by the resumption of such alienated lands. Explaining the process of such resumptions and its effects, Toynbee was of the opinion that the project more often than not defeated its

own purpose. "In the previous year (1840) the Government had ordered that mehals of less than 50 beeghas should not be resumed. The Collector (of Hooghly) reported in 1842 that this order had done much good, but that the rich had escaped assessment, while the honest had not. He thought that only the surplus over 50 beeghas should be assessed. Reporting in 1844 on the effects of the resumption laws, the Collector stated that this order had been a source of bitter disappointment to many, because it was not made retrospective. Those who had come forward and declared their rent-free lands had thus fared worse than those who had hitherto concealed them, but who could now come forward and openly claim the benefit of the 50-beegha rule. He states that the holders of the smaller resumed mehals found it extremely difficult to pay their Government revenue, and that many of them would have given up their lands but that their forefathers had built their residences and resided on them for generations past. Many of these had, however, allowed their estates to be sold, some in collusion with the neighbouring talukdars, others because they were unable to resist their encroachments, but more still owing to their distressed condition and the inconvenience and expense of going to Hooghly to pay their Government revenue. . . . Thus a decennially-settled estate with a sudder jama of Rs. 12 fetched at auction Rs. 773, while a resumed lakhiraj assessed at half rates with Government revenue of Rs. 18 only fetched Rs. 55!"¹⁴ It seems that in 1840 the Collector of Hooghly was of the opinion that the laws relating to the resumption of alienated lands were directly responsible for the depreciation of their value, other contributory factors being damage caused by floods and stagnation of trade and commerce.

Early in the 19th century, the Company had tried the *khas* (direct administration) system instead of the usual farming system in certain areas of the district. The experiment failed and was withdrawn around 1836. Mr. W. H. Belli, Collector of Hooghly, had written to the Board in 1827: "Khas management, as far as it has come under my experience in this district, has completely failed, and I do confess I look upon the ryotwari system, as altogether impracticable here. We have been trying 4 years to explain the intentions of Government in this matter to the ryots generally of all estates similarly circumstanced, and not an individual has yet been induced to engage directly with the Government."¹⁵ Toynbee sums up the position by saying: "The Khas system appears to have lasted up to the year 1836, when the Commissioner, agreeing with the Collector that the farming system was preferable, ordered him to call for farming tenders for all the khas estates in the district. As far as I can gather, the change was not an improvement, the farmers being no more punctual with their rents than the ryots, and oppressing the latter until they deserted."¹⁶

Toynbee also gave an interesting and detailed account of management of revenues in the *khas mahals* at the Dutch settlement of Chinsura and the Danish settlement at Serampore, and gave instances of some special types of tenures obtaining there.¹⁷ After resumption of these lands by the British authorities, the revenue system operating elsewhere was gradually made applicable there as well.

During the 'Survey and Settlement Operations' in the district between 1930 and 1937, it was found that most of the forms of tenures mentioned by O'Malley still existed in Hooghly.¹⁸ Among some of the peculiar tenancies especially noted were (a) the *khut-khamar* tenancies found in some villages of Khanakul P. S. which bore resemblance to the *utbandi* system in Nadia district; and (b) the *bata* tenancies in the Piarpur *khas mahal* and the Dankuni *bil* area. "The *khut-khamar* lands are let out to tenants who pay the market value of half of the produce in case of paddy, and 7/8ths in the case of jute grown. Before harvesting the landlords' agent appraises the value of the share of the crop, which is paid in cash. Cess is paid in addition to the amount of rent for which rent receipts are granted to tenants. For other crops which are harvested from time to time such as, vegetables or fruits, a fixed sum is levied every year. ... These holdings are heritable and have all other incidents of occupancy *raiyyati* holdings."¹⁹

Of the '*bata*' tenancies, the following account was given: "The tenancy originates from a grant of fishery right which is exercised by the grantee on suitable '*ails*' and one cubit space on either side of the '*ails*'. The tenant can move over those '*ails*', can repair them and can ply their *dongas* (small boats) on either side of the '*ails*'. In short the right of movement necessary for setting fish traps at convenient places on the '*ails*' or on their sides are reserved. The most peculiar feature of these tenancies is that landlords, who have no right over the lands of the *mauza*, have got right of granting *bata* settlements. How this right accrued to the landlord cannot be ascertained. It is, however, surmised that these landlords contributed liberally to the drainage of Dankuni *bil* and thus by common consent of all the landlords were allowed to grant '*bata* rights' even in villages where they have no proprietary interests, but no documentary evidence in support of this surmise could be obtained."²⁰

Speaking of lands in the direct possession of tenure-holders, the Report stated²¹: "The total area covered by tenures of all classes is 77,505 acres, or about 121 square miles thus forming 9.95 per cent of the total area. The number of tenancies classified as 'tenures' is 83,782 which is 9.71 per cent of the total number of tenancies in the district. The distribution amongst different types of tenure-holders is indicated below:

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Class of tenure	Number of holdings in class	Area of class in acres
I. Rent-free tenures	61,995	41,783
II. Service tenures	215	226
III. Permanent tenures at fixed rent	12,548	28,444
IV. Permanent tenures not at fixed rent	6,571	5,159
V. Permanent tenures on rent, rent in kind or mixed cash and kind	16	23
VI. Temporary tenures	346	560
VII. Other classes	2,091	1,310
Total	83,782	77,505*

About 54 per cent of the total land in the district was thus under the occupation of rent-free tenure-holders. Of the lands possessed by all three classes of *ryots* paying in cash (i.e. *mokarari ryots*, or those settled at fixed rates, occupancy *ryots*, and non-occupancy *ryots*), *mokarari ryots*, occupied 23.7 per cent of them. The number of holdings under this class of tenants amounted to 20.2 per cent of the total number of holdings under the possession of all three classes of tenants listed above.²² The following explanation was offered to account for the comparative paucity of the number of *mokarari* holdings in the district: "This class formed about 17 per cent of the number of *raiyyats* of all classes. The production of rent receipts by the *raiyyats* to raise a presumption of fixity of rent under section 50(2) of the Bengal Tenancy Act, invariably results in the recording of *raiyyats* under this class, in areas covered by *patni* leases. Frequent changes of *patnidars* as a result of sales for default of *patni* rent, place the incoming purchaser in the position of not being able to obtain old collection papers from the outgoing *patnidar* with the result that once the statutory presumption is raised, the *patnidar* is unable to rebut the presumption by the production of any of old papers showing that rent has been altered since the Permanent Settlement. The reason why in spite of this feature more tenancies were not recorded as *mokarari* is due to the fact that in several thanas the landlords had in fact enhanced rents several times within recent memory. It was found that in areas where previously petty settlement operations had been conducted, the tenants ignorant of their rights had failed to take advantage of section 50(2) of the Tenancy Act and did not come forward with sufficient rent receipts. Having failed at that time, they were now debarred from raising the presumption by the provisions of section 115 of the Act. The number of *mokarari raiyyats* by contract as distinct from the statutory *mokarari raiyyats* described above were very few."²³

Settled and occupancy *ryots* constituted 70 per cent of the total number of *ryots* of all classes and the area under them accounted for 68.6 per cent of the total area held by all classes of *ryots*. But the number of holdings in possession of non-occupancy *ryots* was much smaller, being only 1,446, or 0.2 per cent of the total area held by *ryots* of all classes.²⁴

About the small number of *ryots*, only 5,927 recorded as paying produce rent, the Report said²⁵: "Cultivation under the *bhag* system is common throughout the district. Only a small percentage of the *bhagdars* however have found place in the record-of-rights on account of the fact that the proviso to section 3(17) of the Bengal Tenancy Act as amended in 1928 laid down that persons paying merely a share of the crop are not tenants except where they had been admitted as such by the landlord in writing or where they had been declared as such by Civil Court. The result of this was that most of the *bhagdars* not having had written admission from the landlord or decrees of Civil Courts, were treated as agricultural labourers and were omitted from the record-of-rights. . . . Only a small number of *bhagdars* could be recorded as tenants on account of the fact that the landlords as a general practice change the plots let out in *bhag* every few years although they generally employ the same *bhagdars*. . . . Before the proviso to section 3 (17) was amended in 1928, *bhagdars* who provided plough, cattle and seed were recorded as tenants and entered as such in the record-of-rights. A large number of *bhagdars* of this district would have under the old criterion been recorded as tenants. The effect of the 1928 amendment resulted in the majority of the *bhagdars* being recorded as agricultural labourers and excluded from the record-of-rights."²⁶

There were three main classes of under-*ryots* or subtenants and the tenures held by them were: "(a) holdings in which occupancy right accrued by custom. The majority of such holdings consist of only the homestead plot of the under-*raiyat*, (b) holdings which are protected, by virtue of section 48C of the Bengal Tenancy Act, from sale on the ground that they had been in occupation of the under-*raiyat* for more than 12 continuous years and (c) holdings of under-*raiyats* who have a written contract with their landlords by virtue of which their rents are permanent and unalterable."²⁶ The total number of holdings under all classes of under-*ryots* was 99,992 accounting for a total area of 32,662 acres.²⁷

The system of paying rent in terms of labour, found in many parts of Bengal and known as *begar*, was also prevalent in some areas of the district. "Certain landless labourers specially belonging to the aboriginal and depressed classes pay no rent for their homestead plots but in lieu thereof render free labour for a number of days in the year. Usually two to four days' labour is given generally at the cultivating season."²⁸

The West Bengal Estates Acquisition Act (of 1953) came into force in two stages, in April 1955, and in April 1956 with the result that intermediary rights in land ceased to exist. The actual cultivator of the soil was thus brought into direct relation with the State of which they became tenants. In 1955-56 rents were realized for the first time direct from the tenants and the total sum collected was Rs. 35,54,472. It would be interesting to compare the amounts collected in the district by way of land revenue before and after the coming into force of the Estates Acquisition Act. The table below would show that the new arrangements have led to a sharp increase in land revenue collections.²⁹

Present system of survey, assessment and collection of land-revenue etc.

LAND REVENUE DEMANDS AND COLLECTIONS IN HOOGHLY DISTRICT FROM 1951-52 TO 1965-66

Year	Demand (in Rs.)	Collection (in Rs.)
1951-52	11,06,203	8,93,750
1952-53	11,68,022	9,08,641
1953-54	11,83,376	9,69,049
1954-55	11,74,180	4,61,431
1955-56	45,43,209	35,54,472
1956-57	57,70,429	33,28,470
1957-58	69,21,534	42,13,481
1958-59	78,88,843	42,19,910
1959-60	82,77,773	31,63,835
1960-61	98,46,651	55,15,626
1961-62	1,07,65,789	52,37,412
1962-63	1,09,33,638	79,38,788
1963-64	87,31,191	59,64,392
1964-65	98,49,051	65,70,531
1965-66	71,11,519	62,06,151

It will, however, be seen that the rise in the land revenue of the district has not been steady. The fluctuations noticed from year to year from 1955-56 onwards were due to varying amounts of arrears and interests and also because of the differing amounts of miscellaneous dues collected in successive years. The increase in miscellaneous collections took place as a result of the gradually increasing number of *sair* interests taken possession of and settled, as also from royalties for extraction of sand in the district. An itemwise statement showing collections of revenues other than land revenue is given overleaf.²⁹

COLLECTION OF REVENUE OTHER THAN LAND REVENUE
IN HOOGHLY DISTRICT FROM 1961-62 TO 1965-66

	1961-62 (in Rs.)	1962-63 (in Rs.)	1963-64 (in Rs.)	1964-65 (in Rs.)	1965-66 (in Rs.)
Miscellaneous Collections	1,74,239	1,33,975	5,91,990	3,09,423	1,71,314
Ferries & Fisheries	8,432	9,796	11,983	22,505	44,517
Mutation fees	1,641	486	453	708	682
Collections from <i>baza</i> & bazars	12,212	8,255	11,885	14,692	16,523

The changeover from the zamindari system to the ryotwari system of the administration necessitated the setting up of a new administrative machinery. During the last Revisional Settlement operations, the rent, cess etc. of each holding were assessed by the Settlement Department on the basis of the old records of right, court decrees and under section 42 of the West Bengal Estates Acquisition Act, 1953. The Estates Acquisition Department, which came into existence on Baisakh 1, 1362 B.S. (April 15, 1955), now collects the land revenue through its officers and staff. The Additional District Magistrate (E.A.) is in overall charge of the land revenue administration of the district and exercises analogous powers and has concurrent jurisdiction with the Magistrate-Collector of the district in all matters pertaining to land revenues. There are four Subdivisional Land Reforms Officers, one for each of the subdivisions. A subdivision consists of several Land Reforms Circles each of which is placed under a Junior Land Reforms Officer. There are in all 14 circles in the district each of which is divided into several blocks of four or five mauzas apiece. A Tahsildar is entrusted with the task of collecting land revenue in each block directly from the tenants. The Tahsildars are part-time government servants drawing an allowance and commission on actual collections on a graduated scale. Rent is collected by them on the basis of rent rolls prepared from the Record of Rights, finalized during the latest Revisional Settlement operations. Each Tahsildar has either to deposit personally at the district or subdivisional treasury the amounts collected by him or to send it by postal money-order.

The Permanent Settlement of 1793 failed to protect the interest of the cultivators. Furthermore, by the notorious *haftam* and *panjam* regulations (Regulations VII of 1799 and V of 1812), the zamindars were given almost arbitrary powers over their tenants. How the rights of the cultivators came to be gradually recognized through a series of agrarian legislations beginning with Act X of 1859 (which conferred occupancy rights on *ryots* for possession of land for 12 consecutive years) has been discussed earlier in this chapter. The Bengal Tenancy Act of 1885 legislated for the first time not only in favour of the

permanent tenants but other classes of cultivators and share-croppers as well. The West Bengal Estates Acquisition Act of 1953 and the West Bengal Land Reforms Act of 1955 broke new ground by abolishing intermediary interests in land thereby bringing all *ryots* directly under the State. Under these two Acts the ex-intermediaries are permitted to retain up to 25 acres of agricultural and 15 acres of non-agricultural lands in their *khas* possession for which the rate of rent is the same as is paid by *ryots* for similar lands in the neighbourhood. The lands held by ex-intermediaries in excess of these ceilings have vested in the State for distribution among landless labourers and cultivators with uneconomic holdings. The procedure for such distribution is governed by the West Bengal Land Reforms Act of 1955.

Up to February 1966, about 12,000 acres of land, both agricultural and non-agricultural, vested in the State of which 3,000 acres of agricultural, 3,700 acres of non-agricultural, and 1,600 acres of other kinds of land (*sashan*, *gochar*, *bhagar* etc.) have been taken possession of under the Estates Acquisition Act and approximately 1,500 acres of agricultural lands have been allotted to cultivators on a year to year basis.³¹ The Bhoodan movement has made no progress in the district.

An account of the level of rural wages and the economic condition of agricultural labour in the district has been given in Chapter VIII on Economic Trends and Miscellaneous Occupation which need not be repeated here. Suffice it to say that although rural wages have increased in comparison with those prevailing in the pre-vesting period (i.e. before 1955-56), they have failed to keep pace with the ever increasing cost of living.

Up to February 15, 1966, all vested estates in the district were not assessed for final compensation by the Settlement Department which had prepared, by then, 25,890 compensation assessment rolls. By the same date, 4,244 ex-intermediaries had received their compensations in full and 5,943 ex-intermediaries and 291 deities (holding *debottar* and such other lands) *ad-interim* compensation under the Estates Acquisition Act.³² The following table shows the amounts paid as compensation to all categories of ex-intermediaries in the district from 1956-57 to 1965-66.³³

YEARWISE PAYMENT OF COMPENSATION IN HOOGHLY DISTRICT

Year	Ad-Interim (in Rs.)		Final (in Rs.)		Total (in Rs.)
	Ordinary	Debottar	Principal	Interest	
1955-56	1,141	56,835	—	—	57,976
1956-57	1,86,418	1,28,976	—	—	3,15,394
1957-58	4,65,840	2,51,729	—	—	7,17,569
1958-59	9,27,457	1,92,427	—	—	11,19,884

YEARWISE PAYMENT OF COMPENSATION IN HOOGHLY DISTRICT—contd.

Year	Ad-Interim (in Rs.)		Final (in Rs.)		Total (in Rs.)
	Ordinary	Debottar	Principal	Interest	
1959-60	8,60,082	2,96,118	—	—	11,56,200
1960-61	7,09,909	2,12,060	—	—	9,21,969
1961-62	7,77,088	2,15,874	29,460	Nil	10,22,422
1962-63	7,96,128	1,79,040	1,80,486	34,675	11,90,329
1963-64	6,62,180	2,84,797	1,29,606	22,995	10,99,572
1964-65	2,72,655	2,07,436	1,56,852	37,003	6,73,946
1965-66	3,97,815	2,45,432	1,85,681	46,691	8,75,619
1966-67	3,50,643	1,91,227	2,27,621	71,846	8,41,337
Total :	64,07,356	24,61,951	9,09,700	2,13,210	99,92,217

Under the Bengal Agricultural Income Tax Act of 1944 (which is still in force in West Bengal with suitable adaptations), the total number of assesses in the district for the year 1965-66 was 611 and the total demand and collection for the same year were Rs. 43,340 and Rs. 65,187 (including arrears of previous years) respectively. The collections made during the last five years were as below:³²

Year	Total collections of Agricultural Income Tax (in Rs.)
1961-62	44,502
1962-63	36,254
1963-64	36,895
1964-65	27,898
1965-66	65,187

Taxation on the sale of certain goods was introduced in Bengal in July 1941 under the Bengal Financial (Sales Tax) Act of 1941 which is still in force with suitable adaptations. The West Bengal Sales Tax Act of 1954 has imposed besides a tax on sales of cigarettes. Annual collections made under these two Acts in Hooghly district between 1957-58 and 1965-66 are given below:³³

Year	Total collections under the B.F.S.T. & W.B.S.T. Acts (in Rs.)
1957-58	7,81,820
1958-59	7,68,431
1959-60	7,84,100
1960-61	9,86,431
1961-62	11,12,720
1962-63	12,85,111
1963-64	11,59,962
1964-65	12,43,641
1965-66	16,09,000 (Approx.)

The Bengal Motor Spirits Sales Taxation Act of 1941 (still in force with adaptations) provides for a levy on retail sales of motor spirits to further the construction of new roads in the State. Collections under it in recent years in the district have been as follows:³⁴

Year	Total collections under the B.M.S.S.T. Act (in Rs.)
1957-58	6,94,660
1958-59	8,90,675
1959-60	8,52,606
1960-61	9,23,882
1961-62	10,64,660
1962-63	12,02,639
1963-64	11,03,073
1964-65	10,20,735
1965-66	12,91,000 (Approx.)

The Central Sales Tax Act of 1956 provides for taxes on sale of certain goods in the course of inter-State trade and authorizes each State Government to collect, as the agent of the Government of India, the proceeds (reduced by the cost of collection) except in so far as they represent revenues attributable to Union territories, and retain them. The amounts thus collected in the district are small as would appear from the following table:³⁵

Year	Total collections under the C.S.T. Act (in Rs.)
1957-58	7,378
1958-59	23,351
1959-60	24,321
1960-61	22,045
1961-62	35,114
1962-63	51,852
1963-64	82,043
1964-65	76,052
1965-66	1,18,000 (Approx.)

Next to land revenue, the most important source of revenue in the district has always been excise. In O'Malley's time (1912), the manufacture and sale of country spirits were "carried on under what is known as the contract supply system, which was introduced in 1907-08. Under this system, the local manufacture of country spirit is prohibited, and contracts are made with firms of distillers for its supply. The contractors are forbidden to hold any retail licences for

Excise revenue

the sale of the spirit. The spirit is brought by them to the various depots, and is there blended and reduced to certain fixed strengths, at which alone it may be supplied to retail vendors and sold by the latter to consumers."³⁸ The collections made on the sale of opium, hemp, *tari* and foreign liquors made up, at that time, the rest of the excise revenue. This system is still in operation except for the fact that sale of foreign liquors has since increased boosting revenues earned on that account. The State Government licensed in June 1956 a distillery at Serampore besides the big one existing at Konnagar since July 1906.

An interesting account has been given by Toynbee of the revenues derived from the manufacture and sale of salt in the district since the acquisition of the *Dewani* by the East India Company in 1765, when it enjoyed a monopoly in the salt business, up to 1836 when Government control over the supply of the commodity was finally abolished.³⁹

Excise revenues collected in the district during the past five years were as below:⁴⁰

Year	Total collections (in Rs.)
1961-62	46,71,747
1962-63	54,22,406
1963-64	73,29,996
1964-65	88,02,488
1965-66	1,09,59,274

The item-wise break-up of the above revenue earnings is shown in the following table:⁴¹

EXCISE REVENUE COLLECTED IN HOOGHLY DISTRICT FROM VARIOUS SOURCES FROM 1961-62 TO 1965-66

Source	1961-62 (in Rs.)	1962-63 (in Rs.)	1963-64 (in Rs.)	1964-65 (in Rs.)	1965-66 (in Rs.)
Country spirits	8,48,782	10,90,680	15,50,957	21,52,831	26,30,348
Country fermented liquors (<i>Pachwai</i>)	3,01,701	2,93,276	2,94,559	4,49,311	3,05,940
Toddy	4,09,023	4,55,537	4,69,829	4,93,713	4,48,330
Malt liquor (beer)	24,149	30,101	34,225	37,989	43,709
Wines & spirits	16,94,037	24,83,862	36,98,623	38,34,307	44,74,558
Commercial spirits	9,78,102	7,91,270	8,64,019	11,81,769	25,31,680
Opium	49,306	43,622	46,989	49,743	47,248
Hemp & other drugs	1,45,573	97,419	1,87,182	3,25,365	2,54,548
Bhang	59,687	38,572	42,574	45,114	49,680
Fines, confiscations etc.	46,467	59,483	66,969	87,868	87,365
Payments for services	35,270	39,914	39,419	30,310	86,958
Others	491	717	714	830	601

In 1965-66, the number of income-tax assesseees in the district was 8,225, the total revenue demand Rs. 14,43,000 and the total collections (including arrears of previous years) Rs. 32,55,000.⁴²

NOTES

- 1 L. S. S. O'Malley and M. Chakravarti—Bengal District Gazetteers: Hooghly. Calcutta, 1912. p. 206.
- 2 loc. cit.
- 3 ibid. pp. 206-7.
- 4 ibid. p. 209.
- 5 loc. cit.
- 6 loc. cit.
- 7 ibid. p. 210.
- 8 loc. cit.
- 9 Quoted by O'Malley, loc. cit.
- 10 ibid. pp. 211-2.
- 11 ibid. p. 212.
- 12 ibid. pp. 212-5.
- 13 George Toynbee—A Sketch of the Administration of the Hooghly District. Calcutta, 1888. p. 69.
- 14 ibid. pp. 68-9.
- 15 ibid. p. 64.
- 16 ibid. p. 65.
- 17 ibid. pp. 73-9.
- 18 S. N. Ray—Final Report on the Survey and Settlement Operations in the District of Hooghly, 1930-1937. Calcutta, 1942. pp. 26-7.
- 19-20 ibid. pp. 29-30.
- 21 ibid. p. 31.
- 22 loc. cit.
- 23 ibid. p. 27.
- 24 ibid. p. 31.
- 25 ibid. pp. 28-9.
- 26 ibid. p. 32.
- 27 loc. cit.
- 28 ibid. p. 29.
- 29 Source: District Magistrate, Hooghly.
- 30 Source: District Magistrate, Hooghly. These are the principal sources of revenue, other items being less important.
- 31-32 Source: Collector of Hooghly.
- 33 Source: Secretary, Board of Revenue, West Bengal.
- 34 Source: Commissioner, Agricultural Income Tax, West Bengal.
- 35-37 Source: Commissioner of Commercial Taxes, West Bengal.
- 38 L. S. S. O'Malley—op. cit. p. 217.
- 39 G. Toynbee—op. cit. pp. 85-6.
- 40-41 Source: District Magistrate, Hooghly.
- 42 Source: Income Tax Commissioner, West Bengal (Range I).