

CHAPTER- IV

SAIR REGULATIONS OF INTERNAL TRADE IN SOUTH WEST BENGAL

Introduction: The rulers and their subordinates were both attached to the collection of duties in the different levels of the internal trade. They would collect duties on the basis of consumption and exchange of goods produced locally. Besides this, duties were collected from the goods imported and exported. Only the state had empowered to collect duties from the goods imported and exported in external trade. Apart from this the state would get a share from the duties collected by the *zamindars*, *izaradars* in the case of internal trade. The local landlords collected duties from the transportation of goods and also from the goods which were not under the '*dastak*'. The '*Dewan*' had the power to modify the above mentioned duties and the land revenue. In 1782 the 'Committee of Secrecy' announced after a special enquiry that the *Mughal* administration had rendered the *zamindars* no such right to collect duties. But in reality the fact was reverse. Locally the regional heads showed their mastery. During the period between 1765 and 1773 it could not be decided on the basis of the enquiry made by the Company how customs would be collected and how to keep its accounts.¹ During the period between 1773 and 1790 the Company introduced a new set of regulations leading to reorganization of entire set up of customs collection in entire Bengal.

Some recent researches have discussed the relation between the traders and the rulers during the pre-colonial period. It is mentioned in the research papers that a dominant

¹ Home Miscellaneous Series, Vol. 216, (Henceforth Home Misc. Series), 4th Report of the Committee of Secrecy, p. 95 See Ujjayan Bhattacharya, Ph. D thesis, *Making of Early Colonial Bengal; Agrarian Economy, Institution and Agency Cr.1750-1800*, (Unpublished) J. N.U, 2001, p.121

order imposed by the East India Company as prejudicial to indigenous merchants and traders. The research on western coast of India has been reflected. Some of the arguments advanced on this score seem to suggest the development of important alliances between the East India Company and the city's mercantile elite to gain protection against the intervention of the *Nawab's* old regime into mercantile affairs.

The collection of *sair* during the pre-colonial period, how much it hindered the internal trade of South West Bengal, the Company's attitude in this respect, introduction of customs regulations by the Company and its implementation in reality in South West Bengal have been discussed in this chapter.

IV.1 Pre-Colonial *Sair* of Internal Trade in South West Bengal

In the economy of South West Bengal there were various levels in the trade structure. At that time interregional or cross- continental trade flows involved the movement of goods and commodities over long distances with their terminal and originating points usually located in large cities, local trade – a level distinct from the other two – was concerned with the collection of produce from peasants and artisans and their distribution within a local orbit. According to Irfan Habib as mentioned in his agrarian system of *Mughal* India, the term local trade denotes largely the movement of goods between town and country.² B.R. Grover pointed out that trade at the level below that of the town market was a significant feature of the economy in the seventeenth and early eighteenth centuries.³ In

² Irfan Habib, *The Agrarian System of Mughal India ;1556-1707*, New York, Asia Publishing House, 1963, p.75

³ An Integrated Pattern of Commercial life in the Rural Society of North India during the 17th and -18th Centuries, Proceedings of the Indian Historical record Commission, 1966. A Recent Study of Internal trade by Tapan Raychaudhury(in T. Raychaudhury and Irfan Habib (eds).*The Cambridge Economic History India* , Vol. 1; c.1200-1750, p.325 *et seq*

this exchange system, revenue collected from the internal trade in the pre-colonial and early colonial regimes in Bengal were followed in South West Bengal also. It was known by the general term '*sair jihat*' that includes dues collected through the *zamindars* and also from internal trade by the government directly at the designated government posts or customs houses.

The word '*sair*' is originated from a Arabic source which indicates moving, walking or the whole or the remainder or the source of all revenues which the government collected as customs, transit duties, licenses, fees, house tax, market tax etc.⁴ Land revenue was also included. And '*jihat*' is the duties collected from the production. The *Mughal* government treated '*sair jihat*' source of all the treasure except land revenue. Especially, it was collected from the markets and *bazars*.⁵

Another tax named '*zakat*' was collected from the selling and buying goods in the markets, although '*zakat*' was usually associated with ceremonial alms giving among the Muslim in general.⁶ Of so many officers arbiter of disputes, an accountant and a treasurer engaged in the *bazar* collected it from the various goods.

The continual success of the provincial power, establishment of new town and city increased the trade and business. In the same way the provincial powers encouraged bankers, money lenders and traders. This patronage expanded the regional and foreign trade. The declining *Mughal* rule was well organized by the separate regional ruling

⁴ H.H Willson, Glossary, 1997, p. 554

⁵ S.A.I Tiermizi, *Mughal Documents (1526-1627)* p. 77, see Sudipta Sen, *Empire of Free Trade; The East India Company and the Marketing of the Colonial Marketplace*, 1998, p. 22

⁶ H.H Willson, op.cit, 1997, p.562

families. The provincial state rose on the basis of their military and revenue system freely. (Such as Bangla, Ayodhya, and Mysore, Hyderabad etc.)

The rulers had great intimacy with trading. Customs out-post known as port was a remarkable part of it. The main customs houses or watching posts were under the *Nawab* of Bengal but controlled by the *Dewan* (subordinate of *Nawab*). The *Dewan* collected various customs duties from the customs out posts.⁷ One of them was '*sair nekass*'⁸ which was deposited directly in the treasury of state without any engagement of the middlemen. The customs houses situated in Bengal mainly were *Shah Bandar* in Dhaka, *Box Bandar* in Hoogly, *Pachotra cutcherry* in Mursidabad. Each customs house had its subsidiary check posts. There customs duties were collected basically from the overseas trade.⁹ There, not only duties paid for export and import of different items or customs duties collected on behalf of the government, but also different categories of *sair* duties which were typical levies.¹⁰

The main customs house of *Nawab* was Box Bandar of Hoogly which was well known as '*Mirbahar*'. There the boats had to pay customs duties as well as '*hastanag*', '*naisakat*' for making new boat. Duties were collected from wood, bamboo, straw etc for making boat. The employees assigned there jointly collected duties like as *rusoom daroga*, *abwab rusoom*, *mahurana*, *porunghee* and *nazrana*.¹¹ In exchange various amenities advantage and pass, '*parwannah*', '*dastak*' were granted for the merchants from this

⁷ Jitendra G. Borpujari, "The Impact of the Transit Duty System in British in India", Asiya Siddiqi (Ed) '*Trade and Finance in Colonial 1750-1860*', Oxford University Press, Delhi, 1995, p.321

⁸ Ujjayan Bhattacharya, Ph. D thesis, (Unpublished) J. N.U, 2001, p. 122

⁹ Home Miscellaneuous 216, pp. 6-7 also see Sudipta Sen, op. cit, 1998, p. 38

¹⁰ Board of Revenue Customs Proceedings, 1st August, 1788.

¹¹ Ujjayan Bhattacharya, Ph. D thesis, (Unpublished) J. N.U, 2001, p. 145

customs house. These were enjoyed mainly by the merchants, who were intimate of the rulers. After paying the normal duties to the main treasury they got '*parwannah*', '*dastak*' for which they were exempted from the duties collected at watch post and so many *chowkies* led by the landlord. Every customs house and watch post were charged by an inspector or chief inspector, one accountancy or *musharif*, one manager of money or *tahvildar*, appraiser of goods or a *mukim*. They all carried the identified seal of *Nawab* which were printed on the list of *bijaks*, *charchitthis* and *ravanas* which were brought by the traders. Collector of customs and the conduct of officials were looked after by the *amins* who were appointed directly by *Nawab*.¹²

Besides the main customs houses there were a considerable number of out posts set up to oversee the most frequented routes of internal trade, such as Sultan *gunj* in Azimabad [Patna] Rajmahal and Malda. Over and above such writs were those exercised by local *zamindars*, particularly along landing place on the river [*ghats*] where goods were unloaded for journey into the nearby market places.¹³

Out of the direct authority of *Nawab* there were many entry and exit points which were controlled by the *zaminders* of *Nawab*. According to the reports of the collectors, there were so many watch posts or *chowkies* in those areas. Through these zones goods were imported and exported. Therefore, trading was affected by the watching posts or the *chowkies*. For an example the traditional *zamindari* of Burdwan in South West Bengal can be mentioned.¹⁴ Customs duties were collected from every regional imported and exported

¹² Home Miscellaneuous 216, pp. 38-49, also see Sudipta Sen, op.cit, p.38

¹³ Sudipta Sen, op.cit,1998, p.65

¹⁴ Committee of Circuit, *Kasimbazar* (CCKa), 7 July – 17 September, 1772, Appendix Vol-9, List of imported and exported items.

goods. For example duties were collected from fine mats made at Kasijorah in South West Bengal exported to Murshidabad.¹⁵

The Muslims paid 2.5 percent as customs duties. But the Hindus, the Armenians, the French and the Dutch paid 5%, 3.5 %, 2.5%, and 2.5% respectively. The employees who were appointed to the customs houses of *Nawab* were not satisfied with collecting the actual tax. Rather they wanted to collect more. Such example can be cited that one Hindu merchant had to pay 5% extra duties while transporting 55 bales broad clothes to Patna, 2.5% more was collected again at the time of paying duties. The British traded in all Bengal without any tax paying three thousand rupees yearly to the government treasury. The servants of the Company traded without any duties after misusing the customs duties of the Company and dodged the tax of *Nawab*. The annoyance between the Company and the *Nawab* regarding this in the pre-*Plassey* period led them to the war.¹⁶

The provincial rulers were charged for the protection of way farer, merchant, pilgrims in their own provinces. For this protection the rulers engaged many employees. Among them *rahadars* (keepers of the road) *guzarbans* (passing official) and *chowkidars* (guard) were remarkable. They earned land title as a *zamindari* or other. For the protection they collected a part of the goods.¹⁷ The *zamindars* under the *Nawab* and the officials collected the transit duties or *sair chalanta*¹⁸ from the traders for import and export of

¹⁵ Ibid

¹⁶ S.C. Hill, *Bengal in 1756-57*, Vol. 3, London, J. Murraray, 1905, p. 8, also see P.J Marshall, *East Indian Fortunes; The British in Bengal in the Eighteenth Century*, Oxford University Press, 1976, p.108

¹⁷ Sudipta Sen, *op.cit*, 1998, p.22.

¹⁸ H. H. Willson, *op.cit*, 1997, p.458

trading goods. The *zamindars* and officials collected it for the government and for their own consumption, too. The place where it was collected was known as *chowki*.¹⁹

A large part of Burdwan was included in South West Bengal which is the subject of this discussion. In the entire Burdwan there were 144 main *chowkies* and 410 subsidiary *chowkies*.²⁰ There were 91 *chowkies* in Bishnupur.²¹ Besides these there were so many *chowkies* in the *parganahs* of Midnapore and Jaleswar. More over there were so many regions, ferry and the landing places of the river banks which were under the *zamindars*.

There were so many rivers in South West Bengal. A huge amount of goods were transported on the waterways (Particularly after the rainy season). Many troops, traders, pilgrims travelled. It depended on the wish and tax of *ghat* boatmens (Owner of the boatmen) and their juniors. Some *ghats* were paved in the name of the *zamindars* and their families. Boat had obtained permission to carry goods to cross these *ghats*. And they paid various demands, *guzar ghat*(passage), *sair chalanta* (toll on all moving goods), *mangan* (royalty), and *itrafi* (levies marking territory).²² Except it there were many duties levied from the *bazars*, market towns and *gunjs*. In exchange of setting and conducting the *bazars*, the local dignitaries collected the duties.²³

The *zamindars* were the head of the *parganahs* or *chaklas* in South West Bengal as well as entire Bengal through hereditary. The person who paid revenue and loyal to the government was the *zamindars* and land recorded in the office of the *Canoongo* in their names was treated as their *zamindari*. In this course of discussion Midnapore in South

¹⁹ P.J. Marshall, op.cit, 1976, p.108

²⁰ Ibid

²¹ Revenue Board of Consisting Whole Council(RBCWC), 21st June,1774

²² Sudipta Sen, *op. cit*, 1998, p.41.

²³ Board of Revenue Sayer Proceedings(BRS), 13th May, 1790, Vol.1, Part .1

West Bengal the number of *zamindars* and *talukdars* were 3,000.²⁴ As the collector of land revenue the *zamindar* enjoyed one tenth of collected revenue. As an example they collected *sair* on production at the production centres, *sair chalanta* in transportation, *sair* on market from the exchange of goods in *haat*, *bazar* and *gunj*.

The *zamindars* not only collected revenue in their own domain but also provided the producers and traders with security with the help of their subordinates. The subordinate agents of *zamindars* and *izaradars* had to struggle a lot to restore goods if the goods were stolen somehow. They returned the goods restored to the actual owner and they also punished the offenders. Assistance was provided in the cases of justice. It was also said that the traders and the agents would not be harassed any more. The traders or the representative who ever might be goods were not seized for the customs for it. Though it was known from the officials of the Company the money was levied in Burdwan in 1766 before transportation of goods violating the instructions of local *darogas*.²⁵

The families of *zamindars* had control over the weekly *haats*, markets, roads and *ghats* of the rivers in the rural areas. The *Mughals* or the *Nawabs* of the post *Mughal* period distributed the *malguzari haat* or *malbat* (included in the land revenue) for the duties. When the *zamindars* established the *haats* and the markets, those were authorized. Sometimes a large number of *haats* or markets were distributed without any liability. The *zamindars* would collect duties forcefully from the merchants in their own territories.²⁶

²⁴ N.K. Sinha, *The Economic History of Bengal, from Plassey to the Permanent Settlement, Calcutta, 1968*, Vol.-2, p. 26

²⁵ Tilottama Mukherjee, *Political Culture and Economy in Eighteenth Century Bengal: Networks of Exchange, Consumption and Communication*, Oriental Blackswan, 2013, p. 251.

²⁶ Sudipta Sen, op.cit, 1998, p. 47

brought under the surveillance of the landlords. Most of the *haats* were run under the trees. More than 35 *haats* these were there in Midnapore and Jaleswar *parganahs* in South West Bengal.³⁰ The profit from these *haats* depended on the extent of the trading.³¹

From the records of the *zamindars* it is seen that the duties collected from the goods transaction in the different markets, agricultural products, industrial goods, exceeded the land revenue. Duties were collected mainly from the markets where the production in the field of agriculture was unfavourable. So the *zamindars* intended to establish the new markets. *Haats* and *bazars* were set up along the crowded trade route. These *haats* and markets situated near the temples or mosques, ponds, inns, ferry *ghats* were regarded as the family land mark of the *zamindars*. Different type's duties were collected from the production of goods, its transportation, its maintenance, and sale.³²

The *izaradars* and the landlords established markets in order to compensate land revenue through *sair* on markets and to inspire on trade and business. Collections of *sair* compensate the deficiency of land revenue. For land revenue was collected in a particular time of a year but *sair* was collected throughout the year.³³

In the case of grain trade the conventional tradition was followed in the every *chowkies* of district in the provinces.³⁴ The grain traders were exempted from paying customs at *Mirbahari ghat* in Bax Bandar of Hoogly. Duties on grain were controlled in Azimgunj of Hoogly. The *izaradars* collected duties from those grains which were

³⁰ Revenue Board of Consisting Whole Council(RBCWC) 7th June, 1774, pp.214-215 (account of the *haats* in the province of Midnapore and Jalewar)

³¹ Proceedings of the Committee of Revenue(PCR), 25th September, 1783

³² Sudipta Sen, op. cit, 1998, p.47.

³³ Board of Revenue at Fort William 8th April, 1790, Vol.- 89 Letter from Collector of Burdwan

³⁴ RBCWC, 22nd December, 1772, pp. 872-84

imported to Hoogly and surrounding districts of South West Bengal in the name of the 'birbandi' system.³⁵

In Halisahar and surrounding areas Ghughudanga, in Hoogly, *chandneah*, *golah salami*, *dharmo salami*, *gaunny- salami*, and *gorrgutty* were collected as customs.³⁶ Anandalal Khan the *Zamindar* of Narajole in South West Bengal instructed his *mohuri* Trichiram Som to collect *mooty coyaully* (*koyal* who weighed goods in the markets of South West Bengal .He collected duties for weighing goods.) and *dustory* from grain.³⁷

The *zamindars* and *iaradars* collected duties like gruff goods, ghee, oil, sugar, tobacco, & etc. from the *chowkies* and ferries. Duties were not collected fully from the luxury goods .At the same time collection of duties was not easy from the daily necessity goods from the people who were not permanent resident.³⁸

In the pre- colonial period the *zamindars* and the *izaradars* collected subscription force fully, engaged in oppression and torment as effective measure of duties collection. It brought lack of interest in trading. It affects the whole countries.³⁹ Government and *zamindars* collected duties from the internal trade on the basis of agrarian economy. It was against economy in the view of mercantile economy. They treated it as the policy if destructing the trading of the country.

³⁵ PCR, 25th August, 1782, pp. 392-393.

³⁶ Controlling Council of Revenue at Mursidabad(PCCRM), 15th April, 1771 letter from Supervisor of Hooghly

³⁷PCR, 25th August, 1782, pp. 392-393

³⁸ RBCWC, 22nd December, 1772, pp. 872-84

³⁹ Home Mise. Series Vol. 216 See Ujjayan Bhattacharya, Ph. D thesis, 2001, p.121

IV.2 The Company and the Pre – Colonial *Sair*

The authority of customs administration of the state was extremely well marked throughout Bengal. It was effective through the outposts or *chowkies* ring, which exacted dues from all categories of traders and merchants. It was the main reason for conflict between the administration of *Nizamat* and the Company. The main problem of internal trade was the obstruction of the general posts of rural Bengal and the imposition of tariffs on essential commodities.

From the Company's point of view, any type of obstacle in trade was illegal. The landlords and the ruling classes did this illegal act to collect customs duties, road tolls, and creating local pressure on the traders. All of these obstacles were not consistent with the general principles of trade. Prior to 1757, the Company had no way to interrupting in these matters by directing or giving opinions because the Company itself was damaged by all these obstacles. The Company blamed the whole *sair* administration under the *Nizamat* for their anti trading attitudes.⁴⁰

The Company's primary target was external trade. The Company invested money to export cotton, muslins, raw silk and tea and etc. to Europe. Besides this, the Company invested money to export opium to its colonies in the eastern areas (south eastern areas) in Asia. The primary target of the Company's servants was to collect enough goods and send it to the Company's headquarters for exportation.⁴¹ In doing so, they observed the behaviour of the oriental despotic customs system and dishonest behaviour of the officials and their subordinates of the *Nawab*. So the officers of the Company tried to draw attention

⁴⁰ Public Proceedings, Home 10th April, 1753. See Ujjayan Bhattacharya, Ph. D thesis, 2001, p.155

⁴¹ G. Vansittart, Stephenson, Law and M.E Monckton Jones, *Free and Open Trade in Bengal*, The English Historical Review, Vol.30. No.117 (Jan.1915), pp. 28-41, Oxford University Press, Ural; <http://w.w.w.jstor.org/stable/550780>, accessed 25th Feb 2016. p. 29

in favour of them in the first phase and adopted the ‘gift economy’ in order to flourish their trade. There was competition between the English and the Dutch with it. Money was the most important element of the gift. With it precious bullion was an acceptable element in the court (*darbar*). It changed the Company’s previously contracted financial transactions and promoted trade.⁴²

Gift patronage was also the normal anti business activity. The Company noticed that it had repeatedly put them in dispute with various political authorities including the *Mughals*, *Nawabs*, officials, local kings, *zamindars*. To get rid of it the Company used the power of weapon in the second half of the eighteenth century to secure their trade.

*“It may sometime be necessary that the natives should have apprehension our power and strength, so that they may not be tempted to insult or attack us, especially during such time as there have been of late while the country has been unsettled.”*⁴³

In success of the Company’s power, Mir Qasim handed Midnapore, Burdwan, Chittagong over the Company. The Company established a new administration there.⁴⁴ Before the grant of *dewany*, the Company’s aim was to develop the commercial interest. The Company wanted to attain this goal avoiding their massive expenses and securing economy, protection of property, and to ensure a reasonable dividend for the owners of capital stock. The situation was straitened, and the ‘Court of Directors’ in adverting to the great pressure upon the financial means and the subservience of their commercial concerns to the supply of men and stores observed that they “looked back with wonder at the difficulties surmounted and with the contracted capital must have been impossible if the

⁴² J.R. Maclane, *Land and local kingship in Eighteenth -Century Bengal*, Cambridge University Press, 1993, pp. 112-115.

⁴³ Brijen K. Gupta – *Sirajuddallah and the East India Company 1756-1757*, see S. Sen, *op, cit*, 1998, p.64

⁴⁴ P.J. Marshall, *East Indian Fortunes*, 1976, p. 114

proprietors generously and without a murmur had not consented to reduce the dividend".⁴⁵
In this phase the profit in the external trade got decreased.

At that time, external trade being reduced, like other Europeans, the Company's servants, tried to find out their fortune in internal trade. They provided the goods necessities for the inhabitants from one place to another. In this case, they traded various goods like salt, betel-nut, tobacco, rosin, English goods.⁴⁶ Though, they operated trade in the name of Muslims and they paid tariffs at the rates fixed for the Muslims, internal trade had been increased significantly since their participation. The Indians provided money to the Europeans to the internal trade. The Indian *gomastahs* would buy and sell goods for the Europeans. In 1762, 33 Europeans operated private business outside Calcutta. A junior servant of the Company engaged two to three *gomastahs* for his own business. And a senior servant of the Company engaged about 15 *gomastahs* for his own business. Trade managed customs free, covered by the Company's *dastak*.⁴⁷ In this phase the Company did not impede their servants from conducting such a large business. This was a huge scope of income for the servants of the Company. Despite of the prohibitions of the *Nawabs* administration, participation of the servants of the Company were continued in trade.⁴⁸

The explanation made by *Nizamat* regarding the privileges afforded to the Company or the private traders seemed suspicious to the Company. Any duty levied by the *Nizamat* seemed to be forceful and detrimental to their business interests. However official perceptions emerging from home regarding the privileges of private traders and

⁴⁵ Extract of Robertson's Historical Disquisition Concerning India, From the Extension of Commercial Privileges before noticed to the acquisition of *Dewani* Comprising a term of twenty years Viz. From 1746-65 inclusive, Home Misc. Vol. 43

⁴⁶ Vansittart, Stephenson, Law and M.E Monckton Jones, *op.cit*, January 1915, p. 29

⁴⁷ P.J.Marshall, *East Indian Fortunes*, 1976, p.116

⁴⁸ Vansittart, Stephenson, Law and M.E Monckton Jones, *op.cit*, January 1915, p.29

Company servants, to be protected through that of Company's *dastak* was at variance with the demands made by a powerful group of the Company servants in the Board at Fort William.⁴⁹ Servants of the Company operated their trade on certain goods in the internal trade as private merchants. Mir Qasim repeatedly protested against it to the Company. The private traders dealt in some commodities at the rural *haats* and *gunjs*. Landholders collected duties from those private traders at the various places.⁵⁰ Despite of the differences in demand and attitude, the Company and the private traders were levied on customs as a threat or loss of commercial profits.

Amongst the Company's senior servants, there were a few who had tried to emulate the nature and the manner of collection of duties on trade and principles on which the governments conducts on trade. Holwell the *Zamindar* of Calcutta was appointed as the governor after Robert Clive in 1758. He tried to evaluate the nature and authority of power through his own experience. Holwell's assessment on situation in was 1753 considered to be very realistic. The Company then decided to invest contract through *gomastahs* instead of the '*dadni*' system. In his assessment he pointed that there was no base on a traditionally derived consensus and legitimized by its existing in Bengal. In this situation there was anarchy, and antagonism and conflict at various levels of authority. His observation emphasized the nature of the effective power of the *Nazim* and *zamindars*.⁵¹

He made a comment that he never felt that the goods or money sent the Company or private merchant never been abducted in the regional field. Through it had been annually sent to different *aurungs* under the care of two or three peons. But he believed that the power of the *rajass*, *faujdarss*, *zamindars* and the government that "Company's business has

⁴⁹ A. C. Banerjee, *A Narrative of the Transactions in Bengal by Vansittart*, pp. 285-327

⁵⁰ Henry Vansittart, *A Narrative of the Transactions in Bengal (1766) Section ix*.

⁵¹ Public Proceedings Home 10th June, 1753, See Ujjayan Bhattacharya, Ph. D thesis, 2001, p.155

been always will be as liable to the obstructed by government” than, as in any other time.

He stated -

*Holwell stated; when it (Government) has been determined to exact a sum of money, an unjust pretext for obstructing your business has hitherto been sufficient without their taking a step at once so impolitic and needless – and any risk the Company would run of being plundered by the Rajas, Faujdars or Zamindars is still more improbable, as they are very sure they would in that case be plundered ... by the Government who would want no better pretence for fleecing them.*⁵²

With the acquisition of ‘dewany’ (1765) the East India Company’s had large sums of revenue and it was not just accidental windfalls. It ensured the Company a steady collection tax. A stable administration was felt for the commerce in the tumultuous decades. The Company’s victory with the military power foreshadowed the colonial rule. The tried to resemble the revenue, administration to the ruling house of Murshidabad and they had to struggle for a decade for this.⁵³

Then the political upheaval of the Company after 1757 was a turning point in the situation of that time. This political upheaval had a significant impact on the commercial sector in view of the disadvantaged situation of the previous decade. Both of the private traders and proprietors of the joint stock company wanted advantages of this situation. During the previous decades the restricted circumstances on the drive of the Company and private traders followed by political authority had a marked impact and led them to keep the cost of accumulation to the lowest level in internal and also in external trade. The situation as a whole explains the general agreement developed in the Company circles regarding directive regulation of internal duties .But these regulations did not come into force with immediate effect. A war in 1763 occurred as a result of bitter confrontation

⁵² Ibid

⁵³ Sudipta Sen, *op.cit*, 1998, p. 90.

between the *Nizamat* and the Company. When Robert Clive returned as the ‘Governor’ and the ‘President’ of the council in 1765 the regulations regarding the use of ‘*dastak*’ took place. One had to wait for greater political and administrative development, and centralization of authority to see a policy in action. It came in 1772-73, when collection of *sair chalanta* by the *chowki*’s of *zamindars* was abolished by the governor general Warren Hastings through public regulations. The privileges of *dastak* were withdrawn from the Company’s servants. New regulations were introduced for customs collection.⁵⁴ The new regulations indicated that the goods could be moved from one place to another in any market of the country. *Sair* duties would particularly be levied in that market where the goods would be sold. Thus, the Company interfered in the rural administration for restructured.

The responsibility of ruling the country conferred to the Company on territorial acquisition. The British rule was governed by the Company’s experience on previous land revenue management in the districts contributed to measures which went a long way in the process of restructuring of *sair*. On finds that during the years between the acquisition of *dewany* in 1765 and regulating act of 1773 a definite perspective emerging regarding duties collected from traders in internal commerce.

At the beginning of the British intervention in 1769 –70 the gate keepers, *kotwals*, *pikes* worked as exploitation machines in the *bazars* or markets and these were identified. Taking responsibility for their exploration in the new governance system shows that producers, farmers and merchants were an important part of this economic structure. At this stage the governor Verlest appointed supervisors in the different districts. They were

⁵⁴ J.E. Colebrook, *Digest, Public Regulation for the Settlement and Collection of Revenue...*, *Public Regulations for the Settlement and Collection of the Revenue Passed on 14th May, 1772*, p . 191

the new administrative authority of the Company.⁵⁵ These supervisors needed a special inquiry for the planning of customs duties like land revenue. So a list of *haats* and general *bazars* and the amount of the tariffs were collected from the *zamindars*. In addition, a list was also made on the amount of duty imposed on the people who produced the goods and sold themselves or sold the goods through the merchants. A list was also made at how much duties were levied in the past. It was also verified with the description given by the inspector of outpost is consistent with this. It can be noted that *sair* collection was forceful and it was clearly revealed. The calculation of the import and export of a certain amount on the borders of different regions and the assessment of the quality of each product and the imposition of tariffs on each product assessed the business equality of one region or another.⁵⁶

The English East India Company was transformed from purely a commercial institution into a political power with the responsibility of administration. Just after the revolution of 1757 in Bengal. According to a group of historians this transformation and assertion of the Company's political control hegemony in Bengal to the military victory at *Plassey* and consequent assumption of administrative responsibility like that of *dewany* in 1765, on the other hand a group of scholar noted that the deepening of its involvement in administration particularly its land revenue branch gave it that power.⁵⁷ The effect of the transformation of the Company, built its separate identity as commercial power and territorial power by the end of the 1770's.

There had been a significantly great change in the administrative as well as organizational structure of the Company due to the separation of identities. This change

⁵⁵ P.J. Marshall, *op.cit*, 1976, pp.139-140

⁵⁶ Comp trolling Committee of Revenue(CCR),, 24th April, 1771 : Proceedings on abolition of gully *mangan*

⁵⁷ Firmingar, Introduction, Calcutta,1917, pp. iii-iv

began before the administration of Jhon Cartier when the Company took charge as *dewan* in 1772.⁵⁸ This differentiation of administration of the Company was mainly related with the dealings of revenue. This separation was mainly between the land and the commercial departments, and also of those branches of revenue administering internal trade, from those administering revenue and production from land. However, customs department was well organized in 1773.⁵⁹

A change was required in the administrative system and practices which had controlled the internal trade and it was comprehended within the scope of 'reformation' which the English authorities sought to bring about in the 1770s thus the two aspects of the policy were

1. Rationalization of the economic principal behind the internal duty and to bring it in line with its intended economic objectives.
2. To separate internal trade tax collection structure and from the land revenue collection structure to create a separate management for customs duty collection and markets.

During the period of dual government the prospect of the internal and external trade seemed not to be very bright. Investment from the part of the Company was becoming rarer, specie was scarce, and bad and irrecoverable debts falsely increased the price of commodities leaving a balance in the accounts of the Company, but actually debts which the producer could not pay back.⁶⁰ Warren Hastings, the first governor general of Bengal observed this. He believed the existence of bottlenecks at various levels, and it prevented

⁵⁸ Ibid

⁵⁹ RBCWC, Vol. 3, 23rd March 1773

⁶⁰ G.R.Gleig, *Memories of the Life of the Right Hon. Warren Hastings, First Governor General in Bengal*, Vol. 1, London, 1841, pp. 304-305.

the free transportation of goods and specie. In that sense, he wanted free export and import.⁶¹

Warren Hastings in his governorship from 1772 to 73 banned the collection of *sair chalanta* at *zamindari chowkies* by a public regulation and also withdrew the privileges of *dastak* of the Company's servants. Arrangements were made for the reorganization of the customs duty collection by the local government.⁶²

It was directed to send goods from one market to another market, especially in the country, and a venture was taken to collect the duty on goods actually sold in the market. During the initial phase, the Company made a huge progress by intervening to restructure rural administration. Determination of the social needs and responsibilities of governing the country, the corporate governance rules of the region helped to move it from the acquired experience of land revenue management to the districts, and consolidated the *sair jihat* department by recognizing it. Several measures were taken to establish a general Bank. As well as taking action on the Company's employees and their bankers who conducted internal trading, a new customs duties plan was developed.⁶³

Measures taken by Warren Hastings were also taken to account for the tension between the Company's administration and the official. A deliberate attempt was to truckle the real situation during famine and to determine the value of land and property in a region. It made the government more conscious. The field of agriculture was one of the key areas of domestic trade 'with a view to increase the import of goods and comodities for the

⁶¹ . Ujjayan Bhattacharya, Ph. D thesis 2001, p. 148

⁶² J. E Colebrook, *op.cit*, p.428

⁶³ Henri Vansittart, Stephenson, Law and M. E. Monckton Jones, *op.cit*, pp.32-33

promotion of property . The *sair* administration emphasized on ensuring the import and export of essential products of people's daily life. ⁶⁴

It is said that the domestic production and consumption of goods were prevalent in all spheres. the Company was committed to ending a dilemma over import and export goods . the Company was determined to put an end a domination over import and export of goods. The natural consequence of such reforms strengthend the Company's influence, improving bussiness and comfort of people.

IV.3 Customs Regulations and Its Implementation in South West Bengal

The transformation of the Company after 1770 separated a different situation. Along with these separations, another essential characteristic was created by taking over the Company as *dewan* after 1772. Since that time in the Company's administration, trading sector was detached from the land revenue sector, and the Company established a 'Board of Customs' in 1773. Under the Company's government the 'Board of Customs' controlled the customs duties until 1793. After 1793 it was subsequently operated under the commercial department of the government.⁶⁵

Thomas Law stated in his some letters that due to the uncertainty of land revenue the state had strongly allowed to control *sair* by collecting duties on goods produced and traded locally.⁶⁶The government and its subordinate's local *zamindars* jointly participated to collect increased *sair* duties. The collected duties were divided between the duties collector and the government. During 1769 to 1770 the Company sent the supervisor to the

⁶⁴ Proceedings Controlling Council of Revenue at Mursidabad (PCCRM), 25th April,1771

⁶⁵ Jitendra G Borpujari, "The Impact of Transit Duty System in British India" in Asiya Siddiqi,(ed) *Trade and Finance in Colonial India 1750-1860*, 1995, p. 323

⁶⁶ Tomas Law Esq. *Sketch of Some Late Arrangements and a View of Rising Resources in Bengal* London Printed for Jhon Stockdale Piccadilly.

various districts and they always tried to compensate government's requirement by collecting the *sair* duties. That was the first control of the Company.⁶⁷ In this discussion, the complex nature of this control in the early period of the colonial state from 1772 to 1791 is seen. To control markets and internal trade the Company introduced some regulations in this period.⁶⁸

In 1770s, the Company ordered the newly appointed collectors to control the *zamindari ghats*. 'Directors of Fort William', ordered that no duty could henceforth be levied according to the old customs system of protection of the road (*rahadari*), landing places by the river (*ghathasil*) , ferry duties (*ghathara*) and territorial royalties for boat trade (*mangan and itrafi*) and that notices in Persian all the vernaculars were to be posted at the Company *cutcheries* or work stations, markets and public squares. If the Company itself had lapsed into such exaction, all officers and subordinates should be removed.⁶⁹ Besides newly established government customs houses, no customs would be levied on goods transportation. The intent of Company's order was that all toll of duties levied by the *zamindars* officers at *chowki* stationed on the bank of the rivers on goods or empty boats passing or re-passing by water should be abolished.⁷⁰

The smaller *chowki ferry ghats* being abolished, the *izaradars* faced loss to their *sair* collection, so they claimed for deduction to the government. For an example, two important *chowki ghats* at *Mokharputtar*(sic) and *Gopi gunj* of South West Bengal were abolished by the order of the Company. At that time the *izaradar* claimed rupees 1779 for deduction at the end of the year 1179. But the amount could not be inserted in the general

⁶⁷ Proceedings of Select Committee 16th August, 1769, Richard Becher's Letter of Instruction to supervisors

⁶⁸ J. E. Colebrook, op. cit, pp. 286-87, 424-428.

⁶⁹ Sudipta Sen, op.cit, 1998, pp. 97-98.

⁷⁰ RBCWC, Vol. 1, Part. 2, 1st December, 1772, p. 580-581, letter no. 70, let. From the Fort William

adjustment as it was submitted too late. So, they said amount was kept for determination in the next year.⁷¹

Later the Company instructed the different *chowkies* to send the accounts of duties collected and also instructed not send the accounts of the *ghat chowkies* because they had already banned the collection of duties there. They were also allowed to exempt it from the tariffs submitted to the government.⁷² But this order of the Company, was not implemented everywhere *sair* revenue was collected from Bishnupur and its surrounding areas of South West Bengal. An account of particular of the *sair* revenue of Bishnupur of Bengali year 1183

Table No; IV.1

<i>Ghat</i>	Collected <i>sair</i> revenue
Hindauseer <i>Ghat</i>	470.10.4
Paurselah <i>Ghat</i>	496.2.15
Parseahworee <i>Ghat</i>	176.4.15
Bilgatchee & Samnagore <i>Ghat</i>	401.2.13
Balgoue <i>Ghat</i>	205.,., .,
Callee <i>Ghat</i>	724.8.4
<i>Ghat</i> Baukydah	124.9. .,
Naddenea <i>Ghat</i>	8.,., .,

Source: Miscellaneous Records Revenue Department Has –o – Bud and Revenue, Birbhum... 1772 -1776, Vol.-89, p. 6.

⁷¹ RBCWC, 12th April, 1774, p. 133

⁷² PCRB, 16th May, 1774, pp. 23-25

At the beginning the Company faced insecure financial position. When there was a possibility of parliamentary intervention, the directors put blame on the English and the native officials. They decided on a rigorous investigation. The responsibility of reformation was handed over Warren Hastings. In a letter of instruction on 10th April, 1771, it was also stated that the trading and business should be protected from the loss by following the proper ways to the trade and business and also (to) encourage flourishing the trade. Development of industry and attract the attention of the natives were so essential for the freedom in trade and its expansion. It was said that no long term of permission would be granted to get the benefit of *dastak* to the English servants of the Company. The *dastak* should be withdrawn from all the native and English merchants under the Company.⁷³

Different customs houses were in different locations under the Board of Customs. Each customs house had its subsidiary check posts. The purpose of the custom houses was to collect the duties and to issue clearance paper called '*rowannahs*' and the purpose of the check posts was to supervise that goods in transit conformed to the specifications in the '*rowannahs*'.⁷⁴

The customs administration introduced a number of regulations for reform in 1770 decades, achieving an unprecedented degree of vigilance in monitoring passages of trade over water. The Company agreed the sole authority to impose customs duties, which were now consolidated in to a single and uniform payment (of 2.5 percent ad valorem) for goods landed and inspected in the customs house. After paying the duties at the customs houses

⁷³ Henri Vansittart, Stephenson, Law and M.E. Monckton Jones, *Free and Open trade in Bengal*, January 1915, p. 33

⁷⁴ Jitendra G Borpujari, "The Impact of Transit Duty System in British India" in Asiya Siddiqi,(ed) *Trade and Finance in Colonial India 1750-1860*, 1995, p. 323

on the basis of goods, *rowannahs* were signed and sealed by the collector, inspector, accountant and cash keeper, such goods were to pass free of duty within company's territory.⁷⁵ According to Datt's view the Company noticed that the general out posts were the obstacles for free trade. Therefore, the Company wanted to develop trade by freely transporting goods and ensuring the sale of goods. And duties were collected at the same rate on all goods. However, the exception was salt, tobacco, betel nut on which special duty was levied.⁷⁶

Resolved also that articles from the subordinates entitled *rowannahs* and accompanied by them shall not pay any other duty within the province. The people at any *chowkies* stopping goods covered by *rowannahs* or any other passes shall be most severely punished and the *darogah* of the *chowki* made answerable.⁷⁷

The Collector of the customs house would sign the every passport by which *rowannah* would be estimated. The *dewan/daroga* of the province would cast the impression of the seal and without the seal by the *daroga*, accountant *mashruf*, cash keeper the *rowannah* would not be treated as an authentic one. A *rowannah* issued from any custom house would be accepted in any custom house and authorized station and it would make hazard to the goods. The boats would transmit with the goods as mentioned in the *rowannah* under the supervision of the collectors.⁷⁸

To stop the local harassments, it was said in the regulation of 1773 that the names of the traders would not be mentioned in the *rowannah*. But the names of the traders and

⁷⁵ Sudipta Sen, op. cit, 1998, p. 101.

⁷⁶ R. Datta, op. cit, 2000, pp. 203-204

⁷⁷ Henri Vansittart, Stephenson, Law and M.E. Monckton Jones, *Free and Open trade in Bengal*, January 1915, p. 33.

⁷⁸ J.E. Colebrook, op. cit, pp. 426-27

the accounts were recorded in the public register.⁷⁹ Statistics from South West Bengal show, a large amount of goods were transported in regional areas with *rowannahs* and also without *rowannahs*.

Table No; IV.2

Year	on goods passed with <i>rowannahs</i>	On goods passed without <i>rowannahs</i>	Total
1177	3290,5	10194,4	1341,8,7
1178	3215,13	10195,7,14	13410,8,7

Source: The Revenue Board Consisting of the Whole Council, 5th July, 1774, p.267

Rowannah based commodities were transported, as a result some *izaradars* of South West Bengal were deprived of duty and they demanded deduction from the government. The amount & particulars of the demand here on made as follows.

Table No; IV.3

<i>Parganah</i>	<i>Rowannahs</i>	<i>Rupees</i>
<i>Tuppa Burdah</i>	Claim of <i>Rowannahs</i> 181	1154/-
<i>Parganah Chetooah</i>	„ 28	404/-
<i>Haat Caunch nagur</i>	„ 56	- 492/-
<i>Toraff Bandar (sic) Haat</i>	„ 17	- 49/-
<i>Parganah Jahanabad</i>	„ 17	- 312/-
<i>Chowmoah</i>	„ 40	319/-
Carried over <i>Rowannah</i> 339		Rupees 2730/-

Source: The Revenue Board Consisting of the Whole Council, 12th April 1774, Vol.-17, p.132

⁷⁹ Ibid

It was also seen that when goods were transported to the Company's account, customs were levied from these goods through *rowannahs*. The resident of Midnapore wanted to send goods to Calcutta, for that he appealed a *rowannah*. On the basis of appeal a *rowannah* was approved.⁸⁰ It was sometimes happened that the boats of the Company with goods had to wait for the *rowannah* at Geonkhali in the case of mistake of sending the proper *rowannah*.⁸¹

It was said that the provinces under the Company's rule would accept the *rowannah* issued from a customs house. But through a petition, Bajeeram and Kebelram informed that though the *rowannahs* were issued from government customs house to transit goods to Calcutta, in the *ghats* of South West Bengal mentioned below *rowannah* was not accepted and customs were collected forcefully in the *ghats* cited below.

Table No; IV.4

<i>Parganah</i>	<i>Ghat</i>	<i>Rowannahs</i>	Rupees
Pacheat	Medjeas <i>Ghat</i>	8	
Bissenpore	Meleary <i>Ghat</i>	3	
Burdwan	Selampore	13	50
	Chandgree		
	Tuterpore <i>Ghat</i> (Sic)	2	2.12
	Selimabad	4	3
Total			55.12

Source: Provincial Council of Revenue Burdwan, 5th January, 1775, Vol. .5, pp. 24-25

⁸⁰ Board of Trade Commercial (BOT), 20th January, 1775, p. 49

⁸¹ BOT, 14th April, 1775, p 69

The *ghats* and outposts referred to as the contemporary used to collect duties there. The numbers were so many it was virtually impossible to monitor them.⁸² At that time many orders and instructions of the Company were violated in South Bengal. Ram Nandi Khan, a resident of Gosaeir village of Chandrakona was a petty merchant. He had a spice shop in Midnapore, and he contracted with another merchant in Midnapore to supply goods. Accordingly he purchased lead, *toothengue*, pepper and betel nut. In Bengali months *Bhadra* and *Ashwin* he got two *rowannahs* and dispatched goods to Midnapore.⁸³ It was mentioned earlier in the regulations that if *rowannah* was approved from a custom house, it would be recognized at every custom house and authorized station. In real cases it was not recognized in the local fields. The subordinates of *dewan* of Midnapore ignored *rowannah* sent by Ramnandi Khan and seized goods demanding duty at Karnograh. Ram Nandi Khan accused *kanoongo* Raynarayan Roy of Midnapore of this, but Sitaram Khan did not accept it. As a result, Ram Nandi Khan suffered losses as per his contract with the merchant of Midnapore and became almost bankrupt. So he demanded the release of the goods by demanding a *parwannah* from the committee.⁸⁴

The landlords and *zamindars* exacted duties at the petty *chowkies* for their own use. It became a powerful instrument of extortion and persecution upon the *ryots* to the discouragement of trade and oppression of the country.⁸⁵ As a result on the 10th April, 1771 through a letter the general instructed not to affiliate the petty *chowkies*.⁸⁶ In 1772, transit duties were prohibited by public regulations, and subsequently resolutions in the

⁸² Tillotama Mukherjee, *Political Culture and Economy in Eighteenth Century Bengal*, 2013, p. 253

⁸³ BOT, 4th April, 1782

⁸⁴ Ibid

⁸⁵ Home Misc. Series, Vol. 216, see Ujjayan Bhattacharya, Ph. D Thesis, Making of Early Colonial Bengal; Agrarian Economy, Unpublished, J. N.U, 2001, p. 132

⁸⁶ Henri Vansittart, Stephenson, Law and M.E. Monckton Jones, *Free and Open Trade in Bengal*, January 2015, p. 33.

council of the governor general for establishment and regulation of duties dated 23rd March 1773 suppressed all inferior *chowkies* and *phandies*. Evidence indicates that it was followed more in its violation throughout the province than in its observance.⁸⁷

It was said that besides the customs houses of Calcutta, Hoogly, Murshidabad, Dhaka, Patna duties would be collected at the *chowkies* in Midnapore, Bishnupur, Pachet, Birbhum etc. under the 'Board of Customs'.⁸⁸ Mr. Lewis through the regulations of 1773 instantly abolished all the general inland *chowkies* in South West Bengal under the *zamindars*.⁸⁹ Some *zamindars* of that region applied for exemption of rupees 3598 as their *chowkies* were abolished. In Orissa year after searching the *mufasail* papers it was found that the claims of the *zamindars* were appropriate. As result rupees 17988 was reduced in the current year as the compensation due to the abolition of the *chowkies*. Exemption of rupees 19,887 was also stated in future.⁹⁰

It was seen that the *rahadary chowkies* in South West Bengal collected customs even after the instruction of the govt. Such as Ahmed Khan Chowdhury collected *rahadary* duties 25 rupees from two several *chowkies* of Burdwan Province for Nankar grants⁹¹ similarly, An account of duties collected at Bishnupur on *rahadary chowkies*, *haat* and *gunj* - Bengali year 1180.

⁸⁷ Letter from Collector of Customs to Provincial Council of Revenue at Mursidabad the 23rd December, 1773.

⁸⁸ James E. Colebrook, *Digest...*, Regulations for Future Establishment and Regulations of the Duties of the Country Government, Regulation for Future Establishment and Regulation of the Duties of the Country Government, recorded on the 23rd March 1773, p. 425

⁸⁹ RBCWC, 7th June 1774, pp. 51-52.

⁹⁰ Ibid.

⁹¹ RBCWC, 21st June, 1774, p. 237

Table No; IV.5

<i>Parganah</i>	On <i>rahadary</i> duties	No. of <i>chowkies</i>	Duties on <i>haats</i>	No. of <i>haats</i>	Duties on <i>gunjs</i>	No. of <i>gunjs</i>	Total collection	Name of farmers
Tungoo Mahal	498.4	5	-	-	-	-	498.4	Kashi nath Ghosh
Toraff Buitol	469.6	5	-	-	-	-	469.6	Do
Toraff Cotoat Poor	359.7	6	-	-	-	-	359.7	Do
Hindos	420	7	-	-	-	-	420	Do
Taraff Patra Sayer	450.15	6	-	-	-	-	450.15	Do
Toraff Baulshlhs	206.12	4	48	1			454.12	Do
Toraff Parooliah	387.1	4					387.1	Do
Pantekundy	205.4	3					205.4	Do
Barohajurry	290.5	4					290.5	Do
Goshaimpoor	247.9	4					247.9	Do
Gungonnee	451.1.3	3	36	1			487.1.3	Do
Raujhaut	360.5	4	24	1			384.5	Do
Bankado	111.14	4					111.14	Do
Bailleah	153.1	3					153.1	Do
Borrah	65.12	3					65.12	Do
Prekaush			45.2	1			45.2	Do
Nodnah	10.4	2					10.4	Do
Colly	730.11	5					730.11	Kashi nath Ghosh
Saumnagore	82.4	2					82.4	Do
Bishnupur			20.4	1			20.4	Do
Dorahpaut	290.10	3					290.10	Do
SahorBishnupur	3113.3.19	6					3113.3.19	Do
Mohal Cohte(Sic)	720.11	8					720.11	Danis Mohomed
Pokornah			72	2			72	Sorbesor Mukheerjee
Bitorjaut			1857.9.14	18	531.5	1	2388.14.14	Raja Chattor Sing

Source: The Revenue Board Consisting of the Whole Council, 21st June, 1774, p. 236

Instruction was given to send a report to the inland *chowkies* regarding the accounts of the customs collected as *rahadary* duties in 1777-78 as well as how much customs was collected from the *haats*, *gunjs* and markets from each district. The amount of revenue collected from the crops in *rahadary* account should be mentioned, if possible.⁹²In the statistics of the figure of *rahadary* duties collected in the inland *chowkies* of Midnapore and Jaleswar *parganah* it is found that when the *rahadary* duties was abolished, the government of the Company exempted a portion of the collected amount as *rahadary* duties. The statistics of Midnapore and *Chakla* Jaleswar clearly indicate the position of South West Bengal. Account of the *rahadary* duties collected at the in land *chowkies* in the *chakla* of Midnapore, Annual deduction of revenue which will be occasioned by the abolitions of inland *chowkies*, present year 1181.

⁹² PCRB, 16th May, 1774, pp. 23-25

Table No; IV.6

<i>Parganah/Chowki</i>	Amount <i>jamma zamindari</i> account for 1179	Deducted amount	Balance being the annual deduction 1182	Remains to be deduction from the revenue of 1181
Midnapore	3797,1,	1741,15,	2055,1,4	2055,1,4
Narrajole	1465,1,4	671,3,9	791,13,15	791,13,15
Kutubpur	1938,9,6	889,5,19	1049,3,7	1049,3,7
T. Balarampur	45,10,-	20,14,18	24,11,2	24,11,2
Omercy	433,11,12	198,15,17	234,11,15	234,11,15
Kharagpur	696,-,4	319,5,4	376,11,-	376,11,-
Dutmoota	1222,10,-	361,-10	661,9,10	661,9, 10
Khedar	654,-,-	300,-,15	353,15,5	353,15,5
Pratapban	84,14,-	38,15,-	45,15,-	45,15,-
Bhuniamoota	230,11,10	105,13,12	124,13,18	124,13,18
Futtapur	78,83	36,-,8	42,7,15	42,7,15
Narrangur	1228,14,2	563,12,17,	665,1,5	665,1,5
Gagnapur	51,-	23,6,8	27,9,12	27,9,12
Janpur	1080,6	495,10,13	584,11,7	584,11,7
Sayer Narrangur	12321,7,	5244,4,7	7077,3,	--
Sayer Ajabgur	124,15,11	--	124,15,11	--
Cossijoraha	2805,-	1286,14,10	1518,1,10	1518,1,10
Shaupur	1658,1,8	760,12,3	897,5,5	897,5,5
Total	29914,10,	13285,88,	16656,1,	14900,13,3

Source: Consisting Of the Whole Council, 7th June, 1774, pp. 212-213

Annual deduction of Revenue which will be occasioned by the abolitions of Inland *Chowkies*, present year 1181 Jaleswar *Parganah*

Table No; IV.7

<i>Parganah</i> Jaleswar	Amount <i>Jamma</i> From the <i>Zamindari</i> Account for 1179	Deducted Amount	Balance being the Annual Deduction 1182	Remains to deducted from the revenue of 1181
Havelly Jalasore	368.9.15	169,1,17	199,7,18	199,7,18
Lampachur	235.14.15	108,3,5	127,11,10	127,11,10
Chauk Jamal pur	101.-.-	46,5,7	54,10,13	54,10,13
Narrangachoar	125.6.15	57,9,2	67,13,13	67,13,13
Turcachoar	379.1.-	173,10,5	205,6,15	205,6,15
Ettanagore	20.8.-	9,6,10	11,1,10	11,1,10
Mutoubabad	65.8.-	30,2,18	35,9,12	35,9,12
Corroul Choar	352.3.10	161,10,17	190,8,13	190,8,13
Cakrachoar	141.2.10	64,13,3	76,5,7	76,5,7
Dantoon Choar	105.-.-	48,2,15	56,13,5	56,13,05
Berolchoar	859.15.2	394,8,12	465,6,10	465,6,10
Mergodha	375.1.-	172,4,-	202,13,-	202,13
Augrachoar	317,8,15	145,10,12	171,14,3	171,14,3
Booraichoar	1152,1,-	528,8,17	623,8,3	623,8,3,
Tappa Kasiary	209,3,9	95,15,15	113,3,14	113,3,14
Beercool	177,12,10	81,8,16	96,3,14	96,3,14
Balsay	189,8,10	86,15,5	102,9,5	102,9,5
Tana Fultabad	271,3,17	124,6,10	146,13,7	146,13,5
Sair Jait Jan	627.8.-	344,1,4	203,6,16	139,3,15

Source: Consisting of the Whole Council, 7th June, 1774, pp. 213-214

It was difficult to implement certain polices through unclear instructions. Records indicated that where the regulations were implemented, these adversely affected those who had already been benefitted earlier from this previous system. The Calcutta Committee of Revenue noted that there were still several *chowkies* in 1775, though, the *chowkies* were abolished earlier. Some arrogant landlords ignored the instructions of the custom house and they collected money and shares from the traders. The Governor General granted the power of the collectors and the commissioners. If anyone violated the orders, they not only forcefully collected money from them (offenders), but also punished them. Moreover, the *zamindar, taluqdar or chowdhury*, in whose territory such acts took place would be confiscated a part of his land.⁹³

But it was not affected everywhere. One horse merchant claimed in his petition that every landlord collected *rahadary* duties from Ramagarh and Pacheat.⁹⁴ It was seen that interior land was not well-integrated with the administration of the Company. There were so many instances against the order of the Company.

It was noticed that Sitaram Khan established custom *chowkies* at the both sides of the river Kongsaboti and also at Midnapore *ghat* to levy duty on the transportation of goods on the river.⁹⁵ Formerly, in the government regulations it was told that *chowkies* and road duties, recorded in the names of the founders of the *gunj* were abolished. And the merchants could freely transport goods where they deemed to suitable for sale.⁹⁶

⁹³ Sudipta Sen, op.cit, 1998, p. 98.

⁹⁴ Tilottama Mukherjee, op.cit, 2013, p.255.

⁹⁵ Proceedings of the Committee of Revenue (PCR) 2nd September 1782, p. 51.

⁹⁶ James E. Colebrook, op.cit, pp.426-427.

In reality the merchants were bound to transport goods according to the will of the landlords. It was seen that half a *dozan* of troops were sent to monitor the merchants at Narajole but they violated the government *parwannah* of the merchants and seized their goods. Later the committee ordered, through a *parwannah*, the Queen of Midnapore to compensate the grain traders and also to abolish the *chowki*.⁹⁷

Kalikumar, a trader of Midnapore and his assistants have been dealings in with the western districts of the province for long time, without paying customs duty as per the Board's regulations. But the *ghatwal* at Digautta in Midnapore seized the boats and demanded 2 rupees per boat from the traders. Kalikumar refused to pay the amount per boat.⁹⁸In the same way, Becharam Mondal claimed by a petition, that he had a valid *rowannah* but the *ghatwal* of Cutwa ignored the *rowannah* and demanded on each boat 2 or 3 rupees from him. The board immediately directed the collectors to arrest the offender *ghatwals* for disobeying the government order and to punish them to avoid this same obstruction in future.⁹⁹

In 1773 firstly, the Company took several steps to prevent the obstruction of trade which have been mentioned in the chapter of grain trade in South West Bengal that the tariffs on grain transportation in the country were abolished. The tariffs on the crops would now be levied on food for daily consumption in the major towns. The authorized customs houses would collect it. The local merchants would have the freedom to transport wherever they deemed fit to sell their goods.¹⁰⁰

⁹⁷ PCR, 2nd September 1782, p. 51.

⁹⁸ Ibid 19th December 1782, p. 249

⁹⁹ Ibid, pp. 249-250.

¹⁰⁰ Rajat Dutta, op.cit, 2000, pp. 203-04.

There were many instances, where local landlords tried to control by disobeying the regulations of the Company. It was seen that Sitaram Khan did not only insisted Raghunath Pal to sell grain from his paddy farm but also compelled to sell the crops as per the *zamindar's* requirement.¹⁰¹ The Company sent a *parawannah* and instructed Sitaram Khan about the compensation to Raghunath Pal's crops and also criticized him for disobeying government orders.¹⁰²

A copy of a petition was presented to the Committee of Revenue by the commissioner of customs about the forceful collection of extraordinary and unauthorised duties. It was forwarded to the Collectorate of Midnapore and Jaleswar¹⁰³ and they agreed to stop it but it was not applicable everywhere. The impositions of tariffs on water ways or land routes were already abolished, and the *zamindars* were exempted from their rent in 1180 (Bengali year) for their loss. The *Zamindar* of Narajole enjoyed a remarkable exemption. Nevertheless, these regulations had not been particularly effective in the interior fields. It was clear from the testimony of Trichiram Som, the *mohuri* of Narajole granary and Dulal Jana, the *mohuri* of Narajole *haat*. Also the merchants Ram Ghosh Daroga and Nimu Pramanik also claimed it by a petition.¹⁰⁴ An unauthorized *chowki* was set up to collect customs duties from the grain transported on water and land. They claimed *moorancuty* and the other tariffs from the traders. They claimed one ser grain from the each bag; otherwise their boats would be detained before release.¹⁰⁵

The *zamindar* ordered the *mohuri*, to collect customs from the merchants of Bibigunj and other places who transported grains from the northern and southern parts. The

¹⁰¹ PCR 2nd September 1782, p. 48.

¹⁰² Ibid, p. 52

¹⁰³ PCR, 13th September 1784, p. 265

¹⁰⁴ PCR, 25th August 1785, pp. 390-92.

¹⁰⁵ Ibid

accounts of collected tariffs had been at Ram Patra, the *gomastah* of the granary. However, the *mohuri* said that he had stopped collecting the duties by the Company's order.¹⁰⁶

Like the *mohuri* of Narajole *golah*, Dulal Jana, the Mohuri of Narajol *haat* stated that they collected *mooran cutty* from bullocks and *dinghis* laden with grain towards Kutubpur, Shoopur, Bibigunge. They were set free with the arrival of the *sepoyes*.¹⁰⁷ For the violation of the order, the Company wanted to punish the offenders on the spot and secured their strict control.¹⁰⁸ The main purpose of declaration of abolition of duty collection from the unauthorized centres was to establish the dominance of the customs department controlled by the Company. The places were occupied for the commercial and political interest.

In 1773, they made a resolution on regulations and customs regulations in future, which aimed to remove long standing trade barriers and strengthen their control through free trade. For this purpose the first condition of the resolution was on to say that all duty tolls, fees ground rents which were collected even in *gunjs* would be collected till the further order.¹⁰⁹ The *gunj* duties continued in their original form till 1774, when it was modified to mean a duty only on the actual sale of goods at the *gunj*.¹¹⁰

¹⁰⁶ Ibid pp. 393-95.

¹⁰⁷ Ibid.

¹⁰⁸ Ibid.

¹⁰⁹ J.E. Colebrook, *Digest, Consultations of the revenue department, Governor general in Council...*, Regulations for Future Establishment and Regulations of the Duties of the Country Government, Regulation for Future Establishment and Regulation of the Duties of the Country Government, recorded on the 23rd March 1773, p. 425

¹¹⁰ Ibid, Regulation Passed on 1st March 1774, p. 428

In the same way duties, toll fees, ground rents were collected from the *gunjs* in South West Bengal for the next forty years.

Table No; IV.8

Name of <i>Gunj</i>	<i>Parganah</i> which they are situated	Amount of the present jamma of affixed on each <i>gunj</i>
Ranny <i>Gunj</i>	Burdwan	892.15.10
<i>Haat</i> Councnagur	„	1588.8.-
Kirti <i>Gunj</i>	„	1346.10.10
Gopee <i>Gunj</i>	Mandal <i>Ghat</i>	324.—
<i>Gunj</i> Neatyneh parrah		
<i>Gunj</i> Culna	Muzapharshahy	316.7.5
<i>Gunj</i> Culna	Raneehatty	1985.10
Dewan <i>Gunj</i>	Chandrakonah	1240.6
Nasir <i>Gunj</i>	Jahanabad	3717.-
Badoor <i>Gunj</i>	Baugree	62.—
Sahotor <i>Gunj</i>	„	76.—
	„	55.—
<i>Gunj</i> Amtah	Baileah	The <i>jamma</i> formerly affixed in the <i>gunj</i> has been wholly expended by the deduction and 1179-80 on amount abolition of the <i>chowki</i> and salt duties
<i>Gunj</i> Kumahpoor	Chandrakonah	
<i>Gunj</i> Cashbapoor	„	

Source: Revenue Department Consisting of the Whole Council (RDCWC) 21st June 1774, p 234

Gunjs established since the hon'ble Company's acquisition of *dewany*. As an example Saheb *gunj* was established in *parganah* Sergur in 1178, amount of the present *jamma* of the *gunj* was 101 rupees.¹¹¹

An agree of king Raghunath Narayana of Pachete (Purulia) shows that the *patchua* duty was collected simultaneously on the account of *sudder mallguzary* by the government

¹¹¹ Ibid

official who violated the above instructions of the government. That was never collected separately. At the end of the month *Baudun*, Mr. Rider wanted to collect the duties separately from the traders and the others. This reduced revenues of the king and also prevented the importation of goods.¹¹² From the basis of the king's agreement the Company wanted to know the amount which Mr. Rider levied from the landlords. The Company ordered him to prevent such tariffs and the only duties to be collected on the sale of goods sold in the *gunjs*.¹¹³

The Company's regulations stated that no one could force the traders to transport their goods to any markets. In reality, it was seen that the *Zamindar* of Kutubpur seized the traders in front of the road at Goalpara and diverted them to the Royepur where he established a new *haat* for trading. This created a situation for destruction of Sertosea market. On the basis the complaint made by the *zamindar*, Mr. Batha sent instruction signed by Mr. Lwis; but the *Zamindar* of Kutubpur did not accept it. As a result the government of the Company closed the *haat* at Roypur by sending a *parwannah*.¹¹⁴

However duties on markets required a comprehensive policy which came about with the evolution of a general policy towards land holders. Duties under *sair jihat* category came from *sair malguzari* or market sale on goods at the site of the market. It was instructed to remove barriers of trade and send details of the duties collected in the markets for free trade. But due to the short term position of the officers and farmers it could not be collected for more than a year or two. The information received was saved, and the information in personal position was destroyed. Moreover, if all duties would be terminated, it would cause the destruction of regular wholesale markets and *gunjs*. In this

¹¹² PCR, 16th May 1782, p.231. An argee from the Rajah of Pacheat Roghunath Narrain

¹¹³ Ibid, pp. 232-233.

¹¹⁴ PCR, 26th May 1774, pp.75-76

context, Rabert Kyd commented that this form of market would be established or supported without profit as expected.¹¹⁵ It has been discussed in detail in the Markets of South West Bengal chapter; how revenue was collected in the general markets of South Bengal. As an example it is seen that duties had been levied for eight years in the *haats* and markets of Mulliarah in the district of Bishnupur.

Table No; IV.9

Years	<i>Haat</i> Mulliarah	<i>Bazar</i> Mulliarah	Total
1187	---	--	--
1188	---	--	--
1189	22,-,-	--	22,-,-
1190	22,-,-	--	22,-,-
1191	22,-,-	37,7,-	59,7,-
1192	22,-,-	37,7,-	59,7,-
1193	22,-,-	37,7,-	59,7,-
1194	22,-,-	32,4,-	54,4,-
1195	22,-,-	32,4,-	54,4,-
1196	22,-,-	32,8,-	54,8,-

Source: Board of Revenue Sayer, 29th April, 1791, Vol. 3, p. 319

The Company's administration tried to provide security to the markets and arranged those. They also wanted to save these markets from the evils of disorganization, corruption, despotism, and forcible levies since the days of *Mughal* Empire. Until the 1790's the marketplaces had been placed under the general supervision of the customs houses and customs of collectors, who professedly in the manner of local *zamindars* and rulers appropriated and resumed, both for personal gain and the revenue of the state, many

¹¹⁵ Tilotama Mukherjee, op.cit, 2013, p. 253.

of the perquisites that come from the *haats*, *gunjs* and *bazars*.¹¹⁶ From the time when Lord Cornwallis took the charge of Governor General, the local dues, privileges and exaction under the general rubric of *sair* collected with pressure from *haats*, *gunjs* and *bazars* were abolished. Older, 'native' administration of marketplaces was thoroughly changed and a more efficient system of polished administration was replaced there.¹¹⁷

According to the regulations published on 11th June, 1790 no landlord or any other person would be able to collect any duties and levy. The state was entitled to all the taxes and profits. The state would appoint officials to collect those taxes. Several rules were applied to monitor the work of the officers.¹¹⁸ In the cases of *gunjs* and *haats* landlords would collect rent from shops; orchids pasture ground and fisheries, according to the regulations.¹¹⁹

The regulations stated that the collector would appoint efficient officials to collect revenue in his areas. The officials would mention the collected accounts from various goods in the present year. They abolished the *rahadary* duties as well as monopoly over any kinds of goods would be stopped. Instead of it, the collector would impose moderate duties on various goods. By adjusting the present tariff, the collection of taxes would be till the end of the year.¹²⁰

¹¹⁶ Sudipta Sen, op.cit, 1998, p.106.

¹¹⁷ Ibid.

¹¹⁸ J.E.Colebrook, op.cit, Regulations for the Guidance of the Board of Revenue and Collectors, Relative to Sayer or Internal Duties Identify the Governor General in Council on 11th June 1790, P.287, also see Ascoli, F.D, Early Revenue History of Bengal and Fifth Report 1812, Oxford: Clarendon Press, 1917, p.134

¹¹⁹ Comptroller of Salt and Collector of Salt... Tamluk, Mysadal, Hijli(CSTHM), Vol. 3, ordered by the governor General in Council 28th July 1790

¹²⁰ J. E. Colebrook, op.cit, p. 288.

According to the decennial settlement, it was decided that the land tax would be adjusted on *malguzary* land property. Besides, after the reforms of monopoly tariff the duties were collected from *gunjs*, *haats*, *bazars* of *malguzary* lands. It already had been as the part of revenue. After deducting the approved establishment duties the one tenth part would be given to the owner of the land and the rest would be collected for the state. The collector could take decision with special importance if any controversial claim arose from anyhow. According to the present law the petitioner could apply to the Board of Revenue.¹²¹

Duties had been still collected in the *lakhiraj* land in accordance with the regulations of 11th June, 1790. After one year the Board instructed the officials to send the accounts of collection from the *gunjs*, *haats*, and *bazars*. Otherwise, there was provision of fine within one month after issuing a notice.¹²² In this way the Company tried to give a well-organized shape to internal customs system.

IV. 3.a Authorized Salt *Chowkies*

The main purpose behind all existing sites of collection from trade being declared illegal was the simultaneous reassertion of the authority of the customs department run by the Company. As customs houses were set up at the many places where the former *Nawabs of zamindars* had demand their traditional dues, the Company not only focused its revenue base but also usurped memorable locations in the whole terrain of commerce and politics.

The main purpose of establishing customs department of colonial state was to maintain management trade and revenue collection. More than that, it was an institutional translation of the vision of a political economy, a certain regimen of ruling codes, as well

¹²¹ Ibid, p. 289

¹²² Board of Revenue *Sayer* (BRS), 1st July, 1791, pp. 3,3a

as a highly systematized form of policing – lessons drawn heavily from the functions of the state in contemporary England.¹²³ The chain of customs houses integrated with the centres of commercial exchange. Here imposing standardized and exclusive duty on all goods was significant feature of the geographical vision in which this unified economic territory was to be realized.

In 1767 the ‘Directors’ announced ‘a monopoly of the necessary of life ... especially in the hand of the English ... is liable to the greatest abuses’. After the declaration, the local traders used to manage the business of salt, betel nut and tobacco. *Rowannah* was provided after the collection of government tax for transportation of salt and other trading commodities at the trading centres. It was said that no other tax or *mangan* would be collected. Despite of these guidelines, the executive of the Company regularly interfered in the activities of the traders. They cheated the government by salt smuggling.¹²⁴ The traders complained that *gully mangan* were levied on the salt laden boats.¹²⁵

The government of the Company took legal steps to prevent illegal production and trade of essential commodities basically salt. They set up *chowkies* in South West Bengal as well as the entire Bengal. *Chowkies* were established to prevent smuggling and realization of revenue. The *chowkies* were of two types -- preventive and *rowannah*. Preventive *chowkies* were exclusively designed to prevent illicit manufacture and trade of salt. *Rowannah chowkies* had to examine the dispatches of salt from government *golahs*.

¹²³ Philip Corrigan and Derek Sayer, *The Great Arch; English state Formation as cultural Revolution*, Oxford; Basil Blackwell, 1985, p. 105, also see Sudipta Sen, op. cit, 1998, p.100

¹²⁴ Controlling Council of Revenue at Mursidabad Letter from the Board to PCCRM, dated 14TH March, Cons.25 March 1771

¹²⁵ Controlling Committee of Revenue(CCR), Vol. 1, 24 April 1771, p. 114

By establishing *chowkies*, the government tried to prevent the merchants from smuggling an excess salt over the quantity specified in the *rowannah* and also transportation of salt unprotected by documents.

Large quantities of salt and other goods were transported from Maratha district and other places of South West Bengal without any *rowannah*. Like as, in South West Bengal Canta Durrah and its nearby places, salt and other goods were transported showing the same *rowannah* repeatedly. A custom house was necessary there to prevent illegal salt transportation. According to the order of the government Customs Collector, a representative was sent as proper officer. He set up a *chowki* at Canta Durrah and besides it; he also set up other four subordinate *chowkies* in the neighbouring areas. The subordinate *chowkies* were at Sallega, Paruce, Chittua and Barda.

Sallega *chowki* was established on the route to Joy Ramgarah which was to the north –west side of Tamluk, Moyna, Sabang, Shawpur, Bercool and Maratha District.¹²⁶

Paruce *chowki* was established to prevent the smuggling of salt to Midnapore town from Bercool, Maratha district. Likewise, Chittoa and Barda *Chowkies* were set up to prevent smuggling of salt from South word to North West Ramjibanpore, Chandrakona and other markets.¹²⁷

Main *Chowki* and Subordinate *chowkies* were controlled from the head quarter of Calcutta port. Officers were appointed to manage each station. Ram Roy was appointed as *daroga* of main and subordinates *chowkies* by the collector of government.¹²⁸

¹²⁶ PCRB, 16th April 1776, pp. 232-37.

¹²⁷ Ibid

¹²⁸ Ibid.

Authorized *chowki* were bound to obey the order of headquarter. The government custom collector's instructions highlighted several aspects of *chowki* regulation. These were – the specific details of goods transportation of each *chowki* should be sent to the Headquarter weekly. Barring some special exception, all goods would be checked at *chowki*. After checking empty bullock carts and boats, they did not stop for long duration. There were no needs for further checking of laden boats or bullocks at Headquarter if they had *rowannah* during the transportation. If the laden boat of bullock transported without *rowannah*, they would not get clearance for transporting until a permit was obtained from the *sadar bunder cutcherry*. No *dastaks* were to be deemed valid and there for merchandise proceedings. There with must be interpreted as not having a *rowannah*. That all boats belonging to person trading under the English protecting whether foreigners a natives were allowed to carry English colour. All these were to prevent the smuggling of goods.¹²⁹

¹²⁹ Ibid

In this period, many *chowkies* were set up in all over South West Bengal. Among them the authorized *chowkies* and ferries of government under Tamluk division were-

Table No; IV.10

<i>Chowki/ Faundeas</i>	Amount establishment per month
Narrain pore	67
<i>Fundee</i> Dewan gunj	3
<i>Chowki</i> Terra pykeya	15,8
<i>Chowki</i> Banksewra	14,4
<i>Chowki</i> Tingracolly	24,8
<i>Chowki</i> Mauncoor	39
<i>Fundee</i> Bhurdoah	3
<i>Fundee</i> Muddoocool	3
<i>Chowki</i> Doolapore	36,8
<i>Chowki</i> Durmgottah	12,4
<i>Chowki</i> Mahurdhaha	30,8
<i>Chowki</i> Gauttaul(Ghatal)	10,4
<i>Chowki</i> Amptah(Amta)	9,8
<i>Chowki</i> Myna subbing(Moina/ Subbong)	33,8
<i>Chowki</i> Conta dewara	28,8

Source: B.Ghosh & S.K Bose West Bengal District Record new series, Midnapore Correspondence of the Salt Districts Tamluk Salt Division (1785-1796), letter received, Calcutta, 1974, p. 287

Salt *chowkies* of Midnapore and Jaleswar *parganah* were-

Table No; IV.11

Salt <i>Chowkies</i>	H	N	S
Gautsilla	,	1	6
Narringur	1	-	10
Bulrampur	1	-	12
Allumpur	-	1	6
Jaunpore	1	-	12
Cassery	-	1	6
Dantoon	-	1	6
Calnagur	-	1	4
Curraul	-	1	4
Supore	-	1	4
	3	7	44

Source: Revenue Department Governor General in Council (RDGGC) 21st May, 1788, p.396. A list of posts recommended to be established to prevent effectually the passing of Maratha salt through the districts of Midnapore and Jaleswar

The states needed better information caused the Europeans to be stationed at the *chowkies* of Balasore, Cuttuck and Gangum. Besides exchanging information, they used to collect confidential information. The Company established the *chowkies* according to the ideology of *Nazims*. On one hand it helped to prevent the opposition's invasions and the

other hand it was trading safe guard. The measures prevented smuggling and asserted the authority of the Company. ¹³⁰

IV.3. b Sair Chilkee:

chilkee was one of the duties levied in South West Bengal. *Chilkee* was levied on silk textile goods and white cloths mainly from the traders who came from north-west part of the state to Radhanagore and its adjoining localities. Although *chilkee* was collected from many other goods, it will be mentioned in the later part.

Chilkee was collected at Panchadhara port of Mursidabad during the Mughal period. Later it separated from the Panchadhara port and established in the *zamindary* of Burdwan. Krishna Ram Roy, the *Zamindar* of Burdwan acquired the grant from Delhi in 1070. The seal engraved on *rowannah* of *zamindar* used to approve from sadar *chilkee*. It lasted till 1170. When Jhonson was the resident, he would register his name in each *rowannah*. Thereafter a few residents after Jhonson followed the same tradition. ¹³¹

The *rowannah* signed by the chief was only on the silk piece goods and white cloths exported to the north word and westward. Such goods were condemned in the provinces and were circulated under the chief of the *daroga* of *chilkee sair*. The collections on this account in the year 1177 and 1178 were as follow

Table No; IV.12

Year	An account the <i>rowannah</i> signed by the chief	An account circulated under the seal of the <i>daroga</i>	Total <i>chilkee</i> Collected
1177	3290,5	10199,4	13489,9
1178	3215,1,3	10195,7,14	13410,8,17

Source: Revenue Board Consisting of the Whole Council, 5 July, 1774, P. 255-56

¹³⁰ Ibid

¹³¹ RBCWC, 5th July, 1774, p. 261

The *chilkee* seal is particularly represented throughout the country where the goods are transmitted.¹³² The main *chowki* was set up in Burdwan to collect *sair chilkee*. Under the main *chowki* there were 13th subordinate *chowkies* located at Radhanagore, Bali, Ramjibonpore, Khirpoy, Chandrokona, Dewangunj, Gourhati, Haliapur, Kalkapur, Dynan, Hajipur, Ghatal, Nimtala. The *beoparies* from these places used to transport goods to the western and northern parts of the country. They paid duties at *chowkies*. So they did not have to pay any kind of duties in Delhi, Lahore, Multan, Kashmir etc.¹³³ The traders had to pay *sair chilkee* under the Burdwan Sadar *chowki*. The cost of each silk *cardage* or white cloth was 157 rupees.

Table No; IV.13

Original Crown duty or <i>chilkee</i> Hassil	Hindu	Muslim
On 157 rupees or on <i>cardadge abwabs</i> or passes levied on the <i>Rowannah</i>	7.15%	3.15%

Source: Revenue Board Consisting of the Whole Council, 5 July, 1774, p.263, An account of the rate of duty as levied from the *beoparies* who purchased those goods for transportation to distant province

Besides *sair chilkee*, money was also collected in the form of *Mahurana*, *mangan*, *daroga salami* etc. from both the Hindu and the Muslim traders. A large amount of rupees collected from the *beoparies* of the various *chowkies*. We can get a clear idea about the collection of *sair chilkee* of the *chowkies* from the statistics.

¹³² Ibid.

¹³³ Ibid, p 262

Table No; IV.14

<i>chowki</i> stations	<i>chowki</i>	<i>chilkee</i> Collection	
		1177	1178
Polaspy Catcherry	1	320,12,6	1678,8,-
<i>Aurung Chilkee</i>			
Radhanagar			
Ballie			
Ramjibanpur			
Khirpai			
Chandrakona			
Dewangunj	13	11830,11,10	10390,6,17
Gourhattee			
Haleapur			
Dynan			
Hadjeeपुर			
Ghatal			
Nimtala			
Sudder <i>Ghat</i> & <i>Golah Ghat</i>	1	57	57
<i>Chowki Calna</i>	1	281,8	1284,10
Total	16	13189,9,16	13410,8,17

Source: Revenue Board Consisting of the Whole Council, 5th July, 1774, p.266

The shopkeepers of Rikilee and Bolchala(sic) bazaar used to pay annual *nazrana*. The duties were collected from different goods. The *chilna* grant was included in it. According to the customs rules, 13th *chowkies* collected duties on various products.¹³⁴ The customs

¹³⁴ Ibid, p. 264

duties were levied at Sadarghat and Golaghat *chowkies* during the rainy season. The duties were around 50 to 60 rupees during the monsoon.¹³⁵ In the statistics of 1788 of the places shows that the sultry duties to be collected from the *chowkies* were under the hands of farmers/*izaradars*.

Table No: IV.15

<i>Parganah</i> where the <i>sultry</i> duties are accounted by the farmers	<i>chowki</i> stations where the <i>Sultry</i> duties are collected	Rates overage amount	Total
Burdwan	Dignagur	1432,3	1432,3
Ballagore	Haykooloolah	5335,15,2	8475,8,18
Hurrypur	Hurrypur	2345,7,5	
Potera	Potera	186,15,6	
Joynagar	Joynagar	232,9,5	
Omboah	Omboah	171,11,5	
Gungapur	Gungapur	92,14,15	
Hissabpur	Hissabpur	110	
Tuppaburdah	Radhanagar	7992,-,3	
Do	Guttaul	1209,5,12	
Do	Oodygunge	242,9,12	
Jehanabad	Ballee	6232,5,11	8263,1,14
Do	Hadjepur	1064,10,11	
Do	Bussantbattee	966,1,12	
Chandrakona	Chandrakona	942,11,6	4110,2,15
Do	Collypur	136,10,15	
Do	Coorpur	121,6	
Do	Ramjeebanpur	2909,6,14	
Chittoah	Neemtullah	4703,13,13	4703,13,13
Sicca rupees			36428,3,7

Source: Revenue Department Governor General in Council, 16th July 1788, p. 647.

Chilkee duties were collected from silk piece goods, white cloths as well as from woods and other gruff goods. Woods were transported through lower Damodar River from the western Jungles especially from Bishnupur and other places around it. Duty one or two rupees were collected per 40 rupees. *Abwabs* were included with it. The important fact

¹³⁵ Ibid.

was that levy was not imposed on the English traders. A small amount was collected from others. 2 *anna* 15 *gunda* had to pay to go to the western districts for each person and 10 *gunda* had to pay to go to the southern districts for each person.¹³⁶

IV.3.c Canal Customs:

The Company made so many new roads and dug canals for smooth communication and transportation of commercial goods. They set up *chowkies* in different places of South West Bengal for their own interest and collected money for the smooth operation of these sectors. In the Company's governance over all the existing systems of river were used with minor modifications. The state allowed the construction of water ways and tried to regulate construction of carriages and boats. They took control of canals to make profit.¹³⁷

Similarly, the Company's efforts could be seen in various canals located at Tamluk and Mahisadal in South West Bengal. In the reports sent by Tamluk's agent showed that special information only about intended canals were allowed to collect. Bania nulla was notable among the intended canal. That canal connected the river Rupnarayen with the river Haldi and Tengrakhali River.¹³⁸

For this purpose, there was a need for digging up several canals at Mahisadal *pargana* and steps were taken to look after also. They ordered to dig the canal from Keurahtolah to Gajipur currently, build barrages permanently and also ordered not to allow any boat to repair in the canal.¹³⁹

¹³⁶ RBCWC, 5th July, 1774, p. 261

¹³⁷ Tilottama Mukherjee, *Political Culture and Economy in Eighteenth – Century Bengal*, 2013, pp.299-301

¹³⁸ PCR, 11th January 1782, pp. 172-173

¹³⁹ *Ibid*, p.175

In view of, Mr. Keable's proposal about the intended canal observation of the Mahisadal *zamindari amla* – those who cultivated at the both sides of intended canal of Mohisadal, how would they ferry their animals and themselves also ? Besides that how would they travel to market, Mahisadal *catucherry* and house of the Company's official? How would performed *Rathajatra* ?¹⁴⁰

As a reply to this, the local representative of the Company informed that there would be a passage for boat at both sides of canal for the betterment of *ryots* travel with the agreement of queen of Mahisadal of the expenses of Mr.Keable. No duties would be collected from the *ryots* who would travel with commodities through the canal. People could travel to markets and *catucherry* through a particular passage of the canal without paying any duties.¹⁴¹

In the aspect of *Rathajatra*, it was promised that all religious norms of people would be protected through the boat passage. There would not be any restriction in any festival during the digging of canal. Though people were requested to change the route of possession of *Rathajatra*, it was also said that Mr. Keable would build a bridge for public during festival.¹⁴²

Ryots used to pay duties in two places when they came to *Chandcund bazar* with straw, *palki*, dry fish, and other commodities from *Hikar(sic) malguzarry*. Apart from those woods, iron, sugar, flower and vegetables were brought from Calcutta and Hooghly for worship or God's remembrance.¹⁴³ They collected duties from the commodities, will it

¹⁴⁰ Ibid , pp. 175-76 Observation of the *zamindari amla* of Mysadal &co .respecting the intended canal as proposed by Mr. Cable

¹⁴¹ Ibid, pp.180-181

¹⁴² Ibid

¹⁴³ Ibid, pp.175-177

be considered as torture? As a reply it was said that according to the rules, the deal of each and every commodities in that canal would be taxed differently at a particular place. The *chowki* between Gajipur and Perulia controlled the duties. It was told that the tax would not be collected forcefully. But tax would be imposed if the boat travelled to new *gunj* or *bazar* at the edge of canal which was established by the landlord.¹⁴⁴

Grain is bought through the account of the *sarkar* and through the account of the individual at the *haats* as from Gumgur and Dorenggor (sic) and each conveyed it to his respective houses or granaries nor was it ever customary to collect duty or toll. They now wished to collect one.¹⁴⁵

The Company put focus on their profit by satisfying local problems. The Company established *chowki* on the rivers to collect tax there. However, prior to the completion of the Company's report, Mr. Keable could not be able to provide clear directions to the *chowkies* of canal about toll and levi.¹⁴⁶

In the first year as proposed by Mr. Keable, the list which was prepared to collect taxes on *bunka canal*, was sent for correction. It was proposed to collect separate taxes from boats for using canal. It would be scheduled from salt office which was controlled by the Committee of Revenue. It was sent to the board for final approval. The rates of canal is evident through the following statistics-

¹⁴⁴ Ibid, p.179

¹⁴⁵ Ibid

¹⁴⁶ Ibid

Table No; IV.16

Rate of toll on Mr Keable's canal

Articles	Rate
Salt and rice	S/R 10% per <i>maund</i>
Paddy	S/R 12% per <i>maund</i>
Fire wood	S/R 8% per <i>maund</i>
Straw	S/R 1% per <i>maund</i>

Source: Proceedings of the Committee of Revenue, 11 January 1782, pp.178-179

Mr.Keable's proposal for trade related, to the canals which were unanimously sent to the Board's approval. In the proposal it was said that by opening the canal for the internal trade as well as external trade of the country would benefitted. The navigation from Midnapore and the western districts as well that to Hijli was safe and easy.¹⁴⁷ At the time of approving the proposal of Mr. Keable it was said that if any private property was taken during the digging of canal, the owner would get compensation.¹⁴⁸

Another aspect, on the land route it was found that *dauk chowkies* were established on the new road towards from the upper portion of South West Bengal to Beneras. The Company ordered that *parwannah* be written to the Rajah of Burdwan, to Damodar Sing, the renter of Bissenpore, to Suchinarraian, the *zamindar* of Chotra and Chandh Charan Choudhury, the *talukdar* of Hooghly requiring them to provide bamboos, straw, and to give every necessary assistance in building at the *dauk chowkies*.¹⁴⁹

Conclusion: The Company's state formed 'Board of *Sayer*' in 1790 to collect *sair* revenue separately. But the Company's state implemented more reformation even after

¹⁴⁷ Ibid, p. 178

¹⁴⁸ Ibid, p.184

¹⁴⁹PCR, 23rd February 1786, pp. 377-378, Following letter from the post Master General

1793 in this regard. The landlords were given compensation and all types of *sair* collection were prohibited by them.¹⁵⁰ The Company took initiated to ward off the traditional problems of the local market system. They did so for their own interest, not for the overall development of the market.

Lord Cornwallis put an end all types of restriction on inland transit in 1788, except for Custom House in Manjee (On the borders of Bihar).¹⁵¹ The Company re-established these in 1801 and imposed tariffs at the rate of 3.5 percent.¹⁵² Apparently it is seen that the new regulations abolished the power of the *zamindars*. But the *zamindars* kept their dominance in the *haats*, *bazars* and *gunjs* under their jurisdiction. It was not an example of the local markets but also the traditional matters in the internal markets of South West Bengal as well as the entire Bengal.

It is difficult to reconcile with the terms of Sudipta Sen in respect of the ‘*conquest of marketplaces*’ or ‘*settlement of marketplaces*’.¹⁵³ Local sources of patronage could not be abolished. It was not also strictly implemented through overhauling of all kinds of privileges. According to the rules of the former regulations against the actual holder the markets were the concerns of the Company’s *sayer* administration. The Company had little control over the regional markets. The *cowkies* were abolished in many parts of *zamindars* regime and then numbers of the markets increased and transactions got developed. In a word the Company’s dominance in controlling the market was limited, but the regulations of the Company were not implemented over all.

¹⁵⁰ R. Datta, op.cit, 2000, p.205

¹⁵¹ Trevelyan Charles E., *Report upon the Inland Customs and Town Duties of the Bengal Presidency*. Ed. T. Banerjee. RP, Calcutta; Academic Publishers. 1976; p. 91

¹⁵² Ibid; p. 93

¹⁵³ Sudipta Sen, ‘*Conquest of Market places; Exchange, Authority and Conflict in Early Colonial North India*’ Ph. D University of Chicago, 1994; pp.10-11,