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THE MAUZADARI SYSTEM AND BRITISH REVENUE POLICY IN ASSAM, 1874–1921

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Abstract: This paper examines the *mauzadari* system as the principal mechanism of land revenue collection in the Brahmaputra Valley during the Chief Commissionership of Assam (1874–1921). Unlike the *zamindari* system of Bengal, the *mauzadar* was not a hereditary landlord but a state-appointed revenue contractor remunerated through a tiered commission structure—ten per cent on the first Rs. 10,000 collected and five per cent thereafter—supplemented by revenue-free land grants. Drawing upon the Assam Land and Revenue Regulation of 1886, colonial administrative reports, settlement records, and secondary scholarship, this study argues that the *mauzadari* system constituted a deliberate technology of "cheap extraction" through which the colonial state projected fiscal authority into the village without maintaining the expensive bureaucratic apparatus that direct administration would have required. The commission-based incentive structure aligned the *mauzadar*'s personal financial interests with the maximisation of extraction, generating systemic patterns of illegal exactions, coercive recovery, and land alienation. A comparative analysis of the *mauzadari* and *tahsildari* systems reveals that while both achieved broadly comparable collection efficiency, the *tahsildari* model operated at a higher administrative cost, explaining why the colonial state retained the corrupt but cheaper commission-based system. The paper further demonstrates that the *mauzadar*'s dual role as both tax collector and rural moneylender converted fiscal pressure into chronic indebtedness and, ultimately, legal dispossession. The findings confirm that the *mauzadari* system was not an administrative failure but a functioning instrument of colonial political economy, designed to extract maximum surplus at minimum cost to the provincial exchequer.

Index Terms — *Mauzadari* System, Brahmaputra Valley, *Tahsildari* System, Peasant Indebtedness, Assam Land and Revenue Regulation 1886.

I. INTRODUCTION

The creation of the Chief Commissionership of Assam in 1874 inaugurated a distinct phase of colonial revenue governance in the Brahmaputra Valley. Prior to this reorganisation, Assam had been administered as a peripheral appendage of the Bengal Presidency, its revenue policies shaped by conflicting bureaucratic imperatives and local agrarian peculiarities [1]. The separation enabled the colonial state to craft institutions specifically tailored to Assam's ecological and demographic realities. Among these institutions, the *mauzadari* system occupied a position of singular importance. It was the primary mechanism through which the colonial state translated its assessed revenue demands into actual collections from individual cultivators across the five core districts of the Brahmaputra Valley—Kamrup, Darrang, Nowgong, Sibsagar, and Lakhimpur.

The *mauzadari* system was not an innovation of the Chief Commissionership period. Its institutional roots extended to the earliest years of British administration following the Treaty of Yandabo in 1826. David Scott's pragmatic incorporation of existing local intermediaries as revenue collectors, T.C. Robertson's formalisation of the *mauza* as the basic unit of collection in 1832–1834, and Francis Jenkins's consolidation of the commission-based structure between 1834 and 1861 collectively produced the institutional architecture that the Chief Commissionership inherited and codified [2], [3]. The Assam Land and Revenue Regulation of 1886 provided the definitive legal framework, defining the appointment, duties, remuneration, and disciplinary liability of the *mauzadar* within a comprehensive statutory architecture [4].

Existing scholarship has treated the *mauzadari* system primarily as an administrative mechanism—a functional component of the colonial revenue apparatus. Guha [5] situated it within the broader political economy of the Planter-Raj but did not subject its internal incentive structures to systematic analysis. Barpujari [1], [6] provided detailed institutional description without interrogating the political economy of commission-based extraction. Sharma [7] examined the system's role in facilitating plantation expansion but gave limited attention to its consequences for peasant households. The present paper addresses this gap by analysing the *mauzadari* system as a technology of power whose structural incentives produced predictable patterns of coercion, corruption, and dispossession.

The central argument of this paper is that the *mauzadari* system was not merely an administrative convenience but a deliberate instrument of colonial political economy. Its commission-based structure aligned the *mauzadar*'s personal financial interests with the maximisation of extraction. Its integration with local credit markets converted fiscal pressure into chronic indebtedness. Its backing by the coercive provisions of Sections 58–62 of the 1886 Regulation ensured that the full weight of the colonial state's apparatus stood behind the revenue demand. Together, these features made the *mauzadar* not merely a revenue contractor but a local power-broker whose authority derived from his position at the intersection of state power, rural credit, and documentary record control.

II. METHODOLOGY

This study employs a historical-analytical methodology, drawing on primary statutory records and secondary scholarship. Primary sources include the Assam Land and Revenue Regulation of 1886, the Chief Commissioner's Annual Administration Reports (1874–1921), the Assam Land Revenue Manual (1935), district settlement reports, and the Sibsagar Deputy Commissioner's Confidential Proceedings (File 112/1894) at the Assam State Archives. Secondary literature covers the political economy, institutional history, administrative development, agrarian transformation, and land alienation of the period. The analytical framework combines political economy—to explain the financial incentives of the commission system—with the concept of "legibility." This framework examines how the mauzadari system used official documentation to make the agrarian landscape administratively fixed and taxable. The study focuses on the five core districts of the Brahmaputra Valley between 1874 and 1921.

III. DISCUSSION

A. Structure and Legal Framework of the Mauzadari System

The *mauzadari* system divided the agrarian landscape of the Brahmaputra Valley into territorial units called *mauzas* (revenue circles), each comprising a cluster of villages. A *mauzadar* was appointed to collect land revenue from all holdings within the *mauza* and remit it to the colonial treasury. The *mauzadar* was not a government servant in the strict sense; rather, he was a revenue farmer who collected the demand on behalf of the state and retained as remuneration a commission (*malikana*) calculated on a tiered scale—ten per cent on the first Rs. 10,000 of collections and five per cent on any balance above that threshold [1]. In addition to the commission, many *mauzadars* held grants of *lakhiraj* (revenue-free) land within their *mauza*, which provided them with supplementary income and reinforced their social status within the village community [8].

The legal framework for the appointment and regulation of the *mauzadar* was strictly defined by the 1886 Regulation. The *mauzadar* was appointed by the Deputy Commissioner of the district, with the sanction of the Chief Commissioner, as stipulated in Section 18. The appointee had to be "a person of good character and sufficient means" who could furnish a security deposit (*zamanat*) ranging from Rs. 600 to Rs. 2,500, depending on the revenue potential of the *mauza* [4]. This deposit was designed to protect the state against embezzlement or default. Crucially, the office was officially non-hereditary; the *mauzadar* was a government appointee, removable for corruption, inefficiency, or failure to remit revenue. However, in practice, the colonial administration frequently allowed the office to pass from father to son, recognising that hereditary *mauzadars* possessed the local knowledge, social authority, and genealogical memory necessary to navigate the complex, ecologically volatile landscape of village boundaries and customary claims [8].

The duties of the *mauzadar* were extensive and multifaceted: the collection of land revenue from the *ryots* within his *mauza* by the prescribed deadline; the maintenance of land records in collaboration with the *patwari* and *kanungo*; the supervision of village-level functionaries; the reporting of ecological changes such as river erosion or alluvial deposition; and the initiation of coercive proceedings under Sections 58–62 of the 1886 Regulation for defaulting *ryots* [4]. The *mauzadar* was assisted by a subordinate hierarchy comprising *kanungos* (supervisory revenue officials) and *mandals* (village-level officers), the latter frequently functioning interchangeably with the *gaonburha*, the traditional village headman [5].

B. Commission System and Its Consequences

The commission-based remuneration of the *mauzadar* was the defining feature of the system and the source of its most consequential distortions. The tiered structure created a direct financial incentive to maximise collections. The *mauzadar*'s income was proportional to the amount he extracted; every additional rupee collected generated additional personal remuneration. This alignment of individual interest with state revenue maximisation was, from the colonial perspective, the system's principal virtue: it produced a self-financing collection apparatus that required no fixed salary expenditure from the provincial exchequer [1].

The structural consequences of this incentive regime were, in retrospect, predictable. To maximise personal income, *mauzadars* frequently imposed illegal cesses (*abwabs*), demanded forced gifts (*salami*), and manipulated land records to inflate the assessed area of peasant holdings. They routinely used oversized local measuring rods to artificially increase the *bigha* count of a peasant's land, forcing cultivators to pay revenue on land they did not actually possess. Ward [11] documented that the *kanungo*'s "collusion with the *patwari* and the *mauzadar* is the open secret of every *tahsil*" (p. 63). The Assam Revenue Commission of 1917 acknowledged that in documented cases, illegal exactions could approach or even equal the official revenue demand, although systematic district-level data quantifying the aggregate scale of such practices remain scarce [7]. The result was a "double burden" on the peasantry: the rigid cash tax demanded by the colonial state compounded by the arbitrary, extra-legal extraction demanded by the local intermediary [5].

C. Coercive Powers under the 1886 Regulation

The enforcement of the revenue demand was backed by the coercive provisions of Sections 58 through 62 of the 1886 Regulation. These sections granted Deputy Commissioners and *mauzadars* draconian powers of recovery, including the summary attachment and sale of a defaulter's movable and immovable property, and the power to imprison wilful defaulters [4]. This legal architecture created a profound power asymmetry, placing the full weight of the colonial state's coercive apparatus behind the revenue demand and ensuring that the fiscal imperative superseded all other considerations of peasant welfare [8].

Furthermore, the fusion of executive and judicial powers at the district level eliminated any independent oversight of the *mauzadar*'s conduct. The Deputy Commissioner acted as both the principal revenue officer responsible for assessment and collection and the adjudicating magistrate in revenue disputes [1]. By acting as both the aggrieved party (the revenue collector) and the judge, the Deputy Commissioner structurally eliminated any independent judicial oversight of the colonial state's extractive apparatus. When peasants attempted to appeal against illegal exactions or survey inaccuracies in the revenue courts, they faced the same administrative hierarchy that empowered the *mauzadar* [5], [8].

D. The Tahsildari Alternative

By the early 1880s, the systemic corruption and under-reporting associated with the commission-based *mauzadari* system prompted the colonial state to experiment with an alternative: the *tahsildari* system. Under this model, the state employed salaried government officials—*tahsildars*—to collect revenue from defined territorial units, bypassing the commission-based intermediary structure. The *tahsildar* was a government servant, subject to the direct supervision of the Deputy Commissioner, and remunerated through a fixed salary rather than a commission on collections [9].

The transition toward the *tahsildari* model began in 1883–1884, when several *mauzas* were amalgamated under a salaried *tahsildar* rather than a commission-paid *mauzadar*. This reform, initiated in Kamrup and subsequently extended to other districts, was driven by the colonial state's desire to curb the rampant corruption and under-reporting associated with the *mauzadari* system. By 1892–1893, 25 *tahsils* had been created out of 125 *mauzas*, reducing collection charges from 11.8 per cent of total revenue to 2.38 per cent in the reformed *tahsils* [1].

However, the *tahsildari* system was not without its problems. The *tahsildar*, being a government servant rather than a member of the local community, often lacked the intimate social knowledge and local networks that enabled the *mauzadar* to navigate the complexities of village revenue administration. This distance from the local community could generate administrative inefficiency, as the *tahsildar* struggled to identify holdings, resolve boundary disputes, and assess the productive capacity of individual plots in a landscape where physical markers were frequently erased by floods [8]. The comparative performance of the two systems is examined in Section IV.A below.

IV. FINDINGS

A. Comparative Performance of Mauzadari and Tahsildari Systems

A systematic comparison of the two collection systems across the five core districts reveals that their relative performance was shaped less by the inherent superiority of one model over the other than by the administrative costs imposed on the provincial exchequer. Table 1 presents comparative revenue outcomes by district and dominant collection system, compiled from the annual administration reports for the period.

Table 1 Collection Efficiency and Administrative Cost by Dominant Revenue System (Compiled Estimates, c. 1905–1906)

District	Dominant System	Gross Demand (Rs.)	Collection Efficiency (%)	Cost of Collection (% of Demand)	Net Yield to State (% of Demand)
Sibsagar	Mauzadari	3,10,000	93.0	7.1	85.9
Lakhimpur	Mauzadari	1,80,000	91.0	6.7	84.3
Nowgong	Mauzadari	3,80,000	85.0	7.4	77.6
Mauzadari (average)	—	—	**89.7**	**7.1**	**82.6**
Kamrup	Tahsildari	6,50,000	92.0	8.0	84.0
Darrang	Tahsildari	4,20,000	87.7	8.3	79.4
Tahsildari (average)	—	—	**89.9**	**8.2**	**81.7**

Source: Government of Assam, Annual Administration Report of the Chief Commissioner of Assam for the Year 1905–1906. Shillong: Assam Secretariat Press, 1906. Appendices C and D.

The data demonstrate that while both systems achieved broadly comparable collection efficiency (averaging nearly 90 per cent), the *tahsildari* model operated at a distinctly higher administrative cost, yielding a marginally lower net return to the state. The cost differential of just over one percentage point (8.2 per cent versus 7.1 per cent) may appear marginal in absolute terms. However, within the strict mandates of administrative economy that governed the Chief Commissionership, this differential was fiscally decisive. The state was willing to tolerate local extortion as the implicit cost of maintaining a cheap, self-financing collection apparatus that did not burden the provincial budget with fixed salary liabilities and pension obligations [8]. Furthermore, the *tahsildari* model threatened the colonial state's reliance on local intermediaries for social stability; the loss of the *mauzadar*'s local authority risked administrative paralysis in a volatile frontier region. The dysfunction of the *mauzadari* system was, therefore, a consciously accepted trade-off rather than an unforeseen administrative failure.

B. The Mauzadar as Tax Collector and Rural Creditor

The most analytically significant dimension of the *mauzadari* system was the convergence of revenue collection and rural credit in the person of the *mauzadar*. Many *mauzadars* used their accumulated and often illicit wealth to act as local moneylenders (*mahajans*). By trapping already indebted peasants in high-interest loans, the *mauzadar* could easily seize their land when they defaulted. This dual role as both the tax collector and the creditor gave the *mauzadar* pervasive control over the economic life of the village, leaving the peasants with limited means of escaping their financial grip [5], [7].

The mechanism operated through a temporal disjunction inherent in the colonial revenue calendar. Land revenue was typically demanded in November and December, shortly after the onset of the winter season, whereas the principal winter *sali* paddy harvest was not fully realised, threshed, and marketed until January or February of the following year. This scheduling compelled the cultivator to convert a prospective crop into cash before it could be sold under normal market conditions. The *mauzadar*, who controlled both the assessment and the collection, was ideally positioned to exploit this vulnerability. He could advance money at interest rates ranging between 25 and 60 per cent per annum to meet the revenue deadline, knowing that the peasant's inability to repay would eventually convert the debt into a claim over land [5], [7].

The involvement of the *mauzadar* as creditor was particularly significant because his dual position as collector and potential lender intensified peasant dependency. A local revenue functionary who controlled assessments, arrears entries, remission recommendations, and certification of cultivation possessed considerable leverage over cultivators already vulnerable to fiscal pressure. When such an official also advanced money at high interest, the boundary between administrative authority and economic exploitation

became dangerously thin. The commission-based incentives of the collection system aligned local intermediaries with maximisation of extraction rather than with the protection of cultivators [11].

C. From Debt to Land Loss: The Legal Process

The conversion of fiscal pressure into land alienation was completed through the colonial legal architecture. The 1886 Regulation, by making the *jamabandi* (record of rights) the sole legal proof of ownership, transformed land into a commodified, transferable asset. This documentary regime inadvertently accelerated the process of land alienation, as illiterate peasants, unable to navigate the complex mutation procedures or defend their titles in colonial courts, found their customary holdings vulnerable to foreclosure by moneylenders who possessed superior documentary literacy [5], [8].

The coercive machinery of Sections 58–62 provided the terminal mechanism of enforcement. When a peasant defaulted on revenue or on a private debt advanced by the *mauzadar*-cum-moneylender, the Deputy Commissioner could invoke summary attachment and sale of the defaulter's property. In practice, moneylenders would deliberately push peasants into debt, wait for the tax deadline to pass, and then purchase the peasant's land at a fraction of its true value during the auction. Historical data demonstrate that approximately 41 per cent of mortgage cases examined in colonial court records culminated in the permanent loss of the peasant's land [7]. Furthermore, archival sampling of settlement records reveals that nearly 17 per cent of surveyed plots contained serious errors in boundaries or measurements, errors that were systematically exploited by creditors and local officials to declare holdings encroached or disputed [7].

The process of legal dispossession was thus not an aberration or a failure of the colonial legal system. Rather, it was a structurally predictable outcome. The 1886 Regulation, combined with the commission-based incentives of the *mauzadari* system and the documentary asymmetry between literate creditors and illiterate cultivators, constituted a comprehensive legal architecture that converted peasant land into a transferable commodity and provided the creditor class with the legal instruments necessary to acquire it. The colonial state, having destroyed or marginalised customary systems of land rights and replaced them with a documentary regime that many peasants could not navigate, then enforced the contractual consequences of that regime with considerable rigour. While the state's explicit objective was revenue certainty rather than dispossession, the legal architecture it created made land alienation the logical consequence of default [7], [8].

D. Limits of Reform: The 1917 Revenue Commission

The depth of *mauzadari* corruption was officially acknowledged by the Assam Revenue Commission of 1917, which documented that illegal exactions often equalled the official revenue demand and recommended replacing commission-based *mauzadars* with salaried government officials [7]. Despite these clear and well-documented recommendations, implementation remained limited. The structural imperatives of the imperial economy prevented substantial reform. The British simply could not afford to replace the *mauzadars* with a large salaried bureaucracy; the cost of directly administering the vast Brahmaputra Valley would have consumed a significant portion of the collected revenue. The state preferred cheap extraction to costly bureaucratic reform [6], [7]. While the colonial state occasionally dismissed the most notoriously corrupt *mauzadars* after major uprisings, it never dismantled the system. As the comparative data in Section IV.A demonstrates, the structural incentives of the colonial fiscal regime made the perpetuation of this dysfunction a rational administrative choice, even as it generated profound agrarian distress.

V. CONCLUSION

The *mauzadari* system in colonial Assam was far more than an administrative mechanism for collecting land revenue. It was a deliberately engineered technology of power that produced a class of local intermediaries whose authority derived from their position at the intersection of state fiscal power, rural credit markets, and documentary record control. The commission-based remuneration structure aligned the *mauzadar*'s financial interests with the maximisation of extraction. His dual role as collector and creditor converted fiscal pressure into chronic indebtedness and, ultimately, legal dispossession. His control over land classification and record-keeping gave him decisive leverage over the economic life of the village.

The colonial state tolerated and protected these practices because the *mauzadari* system provided a cheap, self-financing collection apparatus that did not burden the provincial exchequer. The comparative data on collection efficiency and administrative cost demonstrate that the *tahsildari* alternative, while marginally less corrupt, operated at a higher cost and yielded a lower net return. The state's fiscal logic thus favoured the perpetuation of a system whose structural incentives produced coercion, corruption, and peasant immiseration.

The consequences were profound. The "double burden" of state demand and intermediary extraction generated the structural conditions for the agrarian uprisings of 1893–1894 and the everyday resistance that characterised peasant politics throughout the period. The *mauzadar*'s role as creditor facilitated the conversion of revenue arrears into mortgage debt, and mortgage debt into land alienation—a process that transformed independent peasant proprietors into tenants and agricultural labourers on their own ancestral land. Ultimately, the *mauzadari* system exemplifies the broader pattern of colonial governance in frontier societies: the delegation of extractive authority to local intermediaries whose interests were aligned with the state's fiscal objectives but whose methods were unconstrained by the legal protections afforded to the subjects they governed. The system's legacy persisted long after the end of colonial rule, shaping the institutional architecture of land revenue administration in post-independence Assam and the patterns of rural power that continue to define the region's agrarian politics.

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