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Ran Bahadur Shah's Expenses in Banaras

(Continued from the July-August 1987 issue).

Miscellaneous Expenses in Banaras

I

In Banaras, Ran Bahadur Shah stayed at the house of Mahant Nischal Giri for about four months. The rent amounted to Rs 238, of which Rs 15 was paid in Banaras while the balance of Rs 223 was paid from the revenues of Bara and Parsa in A.D. 1805.

"Order to Ijaradar Shaktiballabh Padhya regarding Payment of Rents to Mahant Nischal Giri, Baisakh Sudi 4, 1862, RRC, Vol. 20, p. 166.

Ran Bahadur employed Suryamani Mishra to perform religious ceremonies on his behalf and offered a ritual offering of Rs 250. The amount was paid from the revenue of Rautahat district in A.D. 1805.

"Order to Jalim Khawas Regarding Payment to Suryamani Mishra", Baisakh Sudi 3, 1862, RRC, Vol. 20, p. 165.

Supply of Elephants

I

On Magh Sudi 9, 1859, Damodar Jaisi and other Darogas of the (Morang) Hattisar were ordered to supply elephants for meeting Ran Bahadur Shah's expenses in Banaras.

"Order to Daroga Damodar Jaisi Regarding Sale of Elephants" Magh Sudi 9, 1859, RRC, Vol. 20, p. 5.

II

On Chaitra Sudi 15, 1859, the Darogas were ordered to hand over one elephant to Sahu Harikrishnadas as a gift to Sahu Dwarikadas.

"Order Regarding Gift of Elephant to Sahu Dwarikadas", Chaitra Sudi 15, 1859, RRC, Vol. 20, p. 53.

III

On Shrawan Sudi 3, 1860, two elephants were similarly sent to Ran Bahadur Shah in Banaras for a ritual gift during a solar eclipse.

"Order to Daroga Sukhadev Padhya Regarding Supply of Elephant to Banaras", Shrawan Sudi 3, 1860, RRC, Vol. 20, p. 115.

Repayments to the British Government

In Banaras, Ran Bahadur "was supplied with large sums of money to meet his exigencies" by the British Indian government.

C.V. Aitchison, A Collection of Treaties, Engagements and Sanads Relating to India and Neighbouring Countries, Calcutta: Bengal Printing Co. Ltd, 1863, Vol. II, p. 188, Chittaranjan Nepali, Shri 5 Rana Bahadur Shah, Kathmandu: Mary Rajbhandari, 2020 (1963) p. 68.

No information is available about the amount thus borrowed. In any case, the government of Nepal appears to have taken over these debts. In Magh 1859, for instance, it borrowed a sum of Rs 5,000 from Sahu Harikrishna Das for repayment to the British government through Captain Knox, the British Resident at Kathmandu. The Sahu was later reimbursed from the income of the gadimubarakh levy collected in Morang in connection with the coronation ceremony of King Girban.

References

1. Chittaranjan Nepali, op. cit p. 138.
2. Royal order regarding remittance of revenues from Morang to Captain Knox, Magh Sudi 9, 1859 (January 1803), RRC, Vol. 20, p. 1.

On Shrawan Sudi 1, 1864, Subba Achal Thapa, Ijaradar of Saptari and Mahottari, was ordered to remit a sum of 8,000 Patna rupees to pay back loans obtained by Ran Bahadur Shah from the British in Banaras.

RRC, Vol. 20, p. 464.

On Falgun Sudi 1, 1865, Subba Raghav Simha Khadka of Saptari and Mahottari was ordered to transmit a sum of Rs 10,3 from revenues stipulated for the Vikrama year 1866 to repay debts incurred by Ran Bahadur Shah in Banaras.

RRC, Vol. 36, p. 221.

Loans from Jayaram Giri

On Baisakh Sudi 11, 1862 (May 1865), Shakti Ballabh Padhya, Ijaradar of Bara and Parsa, was ordered to disburse a sum of Rs 2995-9, inclusive of the principal and interest, to Jayaram Giri from Ijara revenues due from those districts for the Vikrama year 1862. The money had been borrowed by Ran Bahadur Shah in Banaras.

RRC, Vol. 5, p. 580.

Ran Bahadur had borrowed a sum of Rs 15,000 from the firm of Mahant Jayaram Giri and Gulab Giri. Interest was stipulated at the rate of 2½ percent a month, that is, at 30 percent a year. In April 1805, orders were sent to the Ijaradars of Morang and Rautahat to repay the principal amount, along with interest totalling Rs 1500 for a four-month period.

References

1. Royal order to Ijaradar Saray Hari of Morang, Baisakh Badi 14, 1862, RRC, Vol. 20 p. 149.
2. do to Dasharath Khatri and Rudra Simha Khadka in Morang, Jestha Sudi 6, 1862, RRC, Vol. 20, p. 190.
3. do to Ijaradar Jalim Khawas of Rautahat, Baisakh Badi 14, 1862, RRC, Vol. 20, p. 150.
4. do to Jayaram Giri Gulab Giri, Jestha Badi 8, 1862, RRC, Vol. 20, p. 150.

Loans From Sahu Dwarikadas

In Banaras, Ran Bahadur borrowed large sums of money from Sahu Dwarikadas to meet his expenses. The last such loan appears to have been obtained in February 1804, a few days before he returned to Kathmandu. It amounted to Rs 60,001 with interest at 2 percent a month.

Chittaranjan Nepali, op. cit. p. 68.

Repayments to Sahu Dwarikadas and Harikrishnadas

Taranidhi Sedhain had been appointed to collect the gadimubarakh levy in the districts of Saptari and Mahottari. (RRC, Vol. 5, p. 434).

On Aswin Badi 1, 1860, the following royal order was sent to Taranidhi Sedhain.

Income from the gadhimurakh levy collected in the districts of Saptari and Mahottari for the year 1859 Vikrama, and revenues from other sources excluding Khangis lands, had been appropriated to pay back loans incurred by our father from Sahu Dwarikadas in Banaras, as well as those obtained by the Tosakhana through Sahu Harikrishnadas. It seems you have not yet remitted these funds to Sahu Harikrishnadas. He is, therefore, complaining repeatedly to the palace. Where do you keep the money, since you send it neither to the Palace nor to the Sahu? As soon as you receive this order, make payments to the Sahu as stipulated by you. Otherwise, troops (tilanga) will be sent to collect the money from you by force."

Sahu Harikrishnadas Granted Ijara for Saptari and Mahottari

On Magh Sudi 9, 1859 (January 1803), Kathmandu informed Sahu Dwarikadas that Sahu Harikrishnadas had been granted a three-year ijara for revenue collection in Saptari and Mahottari in order to pay off his loans, as well as loans supplied to Ran Bahadur Shah in Banaras.

References

1. Royal order to Sahu Dwarikadas, Magh Sudi 9, 1859, RRC, Vol. 20, p. 2.
2. Information to Chaudharis and other functionaries regarding do., Magh Sudi 9, 1859 (RRC, Vol. 20, p. 2) and Chaitra Sudi 15, 1859 (RRC, Vol. 5, p. 378).

Sahu Harikrishnadas did not operate the ijara himself, but designated a nominee, Subba Dadhiram Padhya, for that purpose. Dadhiram, in turn, granted a one-year sub-ijara to his own son.

References

1. Regulations for Saptari and Mahottari districts in the name of Subba Dadhiram Padhya on behalf of Sahu Harikrishnadas Aswin Badi 30, 1859, RRC, Vol. 24, pp. 626-30.
2. Royal order to Subba Dadhiram Padhya, Chaitra Sudi 15, 1859, RRC, Vol. 20, p. 22.

Sahu Harikrishnadas's nominee was replaced as Ijaradar of Saptari and Mahottari by Nain Simha Khawas (1862-64 Vikrama) and Achal Thapa (1865-67 Vikrama).

RRC, Vol. 20, p. 279.

Revenue from Transit Duties

On Magh Sudi 9, 1859, top-ranking bhardars, who owned lands under birta and jagir tenures in Saptari district, were informed that transit duties (sair) on goods produced in state-owned (Khalisa) lands and other areas had been included in the ijara of Sahu Harikrishnadas. They were authorized to collect such duties only on commodities produced in their own birta and Jagir lands. These bhardars were as follows:-

1. Chautariya Bam Shah.
2. Chautariya Sher Bahadur Shah.
3. Madho Shahi.
4. Kaji Damodar Pande.
5. Kaji Bakhtwar Simha.
6. Kaji Subuddhi Khadka.
7. Kapardar Bhotu Pande.
8. Subedar Hikmat Simha Thapa.

RRC, Vol. 20, p. 4.

In Morang

1. On Marga Badi 3, 1867, Chandrabir Thapa was appointed Subba of Morang on amanat basis, succeeding Sahu Hari Krishnadas. RRC, Vol. 38, pp. 618-626.
2. On Magh Sudi 3, 1867, Devendra Padhya and Shashidhar Padhya were ordered to realize arrears of revenue and transmit the proceeds to Sahu Harikrishnadas.
RRC, Vol. 38, pp. 718-19.
3. A similar order was sent to Kaji Balbir Rana and Sardar Gaja Sinha Khatri in Morang on the same date.
RRC, Vol. 38, p. 719.

Additional Repayments to Sahu Harikrishnadas

Royal order to Harikrishnadas on Saturday, Poush Badi 1, 1865 (December 1808).

"During his residence at Banaras, our father had obtained a loan from the firm of Dwarikadas and signed a bond on Magh Sudi 5, 1857. Because (your ijara) for revenue collection in Saptari and Mahottari ended in the year 1861 Vikrama, and the necessary documents remained in your hands, the following amounts, inclusive of principal, interest, and remittance charges (hundiwan) still remain due (to the firm of Dwarikadas), the total being Rs 62,934 and 14 annas. We hereby order that the amount be realized from payments due under the ijara for Morang for the years 1866 and 1867 Samvat, but that no interest shall be paid from today. Obtain repayment within two years. Amounts as follows shall be debitted from your accounts when these are submitted for the year 1866 Vikrama.

1. During the period from Magh Sudi 5, 1857 to Aswin Badi 30, 1859, bonds had been signed for loans totalling Rs 50, 843, out of which a sum of Rs 11,914 and 2 annas was repaid from the ijara for Saptari and Mahottari for the year 1860 Vikrama. Balance: Rs 38,928-10.
2. Interest on these loans had been stipulated at the rate of Rs 1-8 (per month). It has now been mutually agreed that the rate will be 10 percent (a year). Interest at this rate for the period of six years and two months from Kartik Badi 1, 1859 to Marga Sudi 15, 1865: Rs 24,000-4.

RRC, Vol. 36, pp. 194-96.

References

1. Royal order to Ijaradar Shaktiballabh Padhya of Bara and Parsa, Baisakh Badi 9, 1860, RRC, Vol. 20, p. 32.
2. do. to Subba Rituvama Padhya, Baisakh Badi 5, 1860, RRC, Vol. 20, p. 32; and Shrawan Sudi 3, 1860, RRC, Vol. 20, p. 116.

Ran Bahadur Shah had also obtained loans from Gajaraj Mishra, the Nepali agent in Banaras. During 1860-62 Vikrama, revenues from Bara, Parsa, and Rautahat were partly used to repay him a total amount of Rs 38,325, inclusive of his salary.

Loans from Sahu Harikrishnadas

There is also evidence that the government of Nepal borrowed money from Sahu Harikrishnadas to finance its own expenses. No information is available about the amount so borrowed. Partial repayment of these loans was made on the following dates:-

<u>Jestha Sudi 15, 1859</u> May 1862	--	Rs 15,000 from revenues of Morang.
<u>Magh Sudi 9, 1859</u> January 1863	--	Rs 12,000 from revenues of Saptari and Mahottari.

References

1. "Order to Subba Srikrishna Padhyaa, Subba Rajasimha Khatri, and other officials of Morang Regarding Repayment of Loans Due to Sahu Harikrishnadas", Jestha Sudi 15, 1859, RRC, Vol. 24, pp. 545-46.
2. "Order to Subba Dinanath Padhya and Other Officials of Saptari and Mahottari Regarding do.", Magh Sudi 9, 1859, RRC, Vol. 20, p. 1.

The Salami Levy

In the year 1860 and 1861 Vikrama, a special Salami levy was collected from top-ranking bhardars of the government of Nepal "to repay loans incurred by our father during his four-year residence in Banaras." The names of the highest-ranking bhardars, and the amount collected from each, are given below on a selective basis:

For the Year 1860 Vikrama

1. Chautariya Bidur Shah	....	Rs 551
2. Kaji Balawant Rana	....	Rs 500½
3. Kaji Jaspau	....	Rs 500½
4. Kaji Sarvajit Pande	....	Rs 500½
5. Kaji Narashimha	....	Rs 500½
6. Kaji Ranadhir Simha	....	Rs 500½
7. Sardar Birabhadra Pantha	....	Rs 272¼
8. Sardar Ranajung	....	Rs 272¼
9. Sardar Jagajit Pande	....	Rs 272¼

10. Sardar Parashuram	....	Rs 272¼
11. Sardar Bhotu,	....	Rs 272¼
12. Kapardar Raghav Simha Khadka	....	Rs 283a
13. Khajanchi Kalidas	....	Rs 128

For the Year 1861 Vikrama

1. Chautariya Prana Shah	....	Rs 551
2. Chautariya Sher Bahadur Shah	....	Rs 551
3. Kaji Dalabhanjan Pande	....	Rs 500½
4. Kaji Bhimsen Thapa	....	Rs 500½
5. Kaji Tribhuvan	....	Rs 500½
6. Kaji Jahar Simha	...a.	Rs 500½
7. Kaji Nahar Simha	....	Rs 400
8. Kaji Ambar Simha	....	Rs 500½
9. Sardar Ranajit Kanwar	....	Rs 272¼
10. Sardar Ajambar Pantha	....	Rs 272¼
11. Sardar Bahadur Bhandari	....	Rs 272¼
12. Sardar Indra Simha	....	Rs 272¼
13. Sardar Musya Baniya	....	Rs 272¼
14. Sardar Angad	....	Rs 272¼
15. Kapardar Bhotu Pande	....	Rs 283
16. Khajanchi Udaya Giri	....	Rs 128

References

1. Chittaranjan Nepali, op. cit. p. 139.
2. RRC, Vol. 19, p. 185.

In Garhwal, a royal order was issued on Chaitra Badi 8, 1863 imposing the Salami levy for paying off the debts incurred by Ran Bahadur Shah during his residence at Banaras.

RRC, Vol. 5, p. 151.

Land Taxation in Bara and Parsa

A royal order was issued on Bhadra Badi 12, 1848 fixing the rates of land tax in specified Pargannas of Bara and Parsa district as follows:

Crop	Rs/Annas per bigha		
	<u>Sidhmas</u>	<u>Naurangiya</u>	<u>Other areas</u>
1. Paddy (<u>Paha</u>)	3-4	3-4	3-8
2. do. <u>Khila</u>	0-10	0-10	0-10
3. do. Third year of cultivation (<u>dosal</u>)		1-12	1-10
4. <u>Thakari</u>	1-8		
5. <u>Bheth</u> land		1-8	
6. <u>Rabi</u> crops	0-12	0-14	0-14
7. Cotton	3-0	3-0	2-12
8. Tobacco	4-8		4-8
9. <u>Bari</u> (garden)	1-4	1-4	1-4
10. <u>Kotiyari</u> (per household)	2-8	2-8	3-8

Perquisites of local functionaries:-

1. Chaudhari ... d 2 annas a bigha.
2. Mokaddam ... 2 annas a bigha.
3. Guran or bhedabhera ... 2 annas a bigha.

RRC, Vol. 19, pp. 446-48.

On Margha Badi 9, 1866, a royal order was issued prescribing the rates of taxes on lands cultivated by Pranapati Das in three moujas (Belahi, Sakarpara, and Tilathi) in the parganna of Pakari in Saptari district. The rates per bigha were as follows:-

<u>Crop</u>	<u>Rate</u> (Rs/Annas)
1. <u>Aansu</u>	1-10
2. <u>Maduwad</u>	1-7
3. Paddy (on new lands or khila)	1-10
4. do. (on old lands or paha)	2-10

- | | |
|---------------|------|
| 5. Mustard | 1-14 |
| 6. Cotton | 1-12 |
| 7. Vegetables | 3-8 |

These taxes were to be paid to the local Thekedar.

RRC, Vol. 40, pp. 129-30.

Previous Reference

1. "Taxation in Mahottari District, 1809", Regmi Research Series, year 3, no. 2, February 1, 1971s, pp. 28-30s

Gorkhali Administration in Garhwal

By

Dr. Shiva Prasad Dabaral

(Continued from the February 1888 issue)

Kamins and Sayanas collected the assessed revenue from the villages under their jurisdictions. They also collected miscellaneous fees and perquisites for themselves, which were known as rasum. Rasum payments were as follows during the time of the Garhwal kings:

- 1s. Pani-Pithai fee of two rupees on the wedding of a girl.
2. One leg of each goat slaughtered for meats
3. One stack of maize in the month of Shrawan.
4. One mani of ghee when a cow or buffalo calved.

Bahadur Bhandari raised the rates of the pani-pithai fee as follows:-

Three rupees on the wedding of a girl.

Five rupees on the wedding of a boy.

In addition, Kamins and Sayanas were allotted lands for their subsistence on a tax free basis. They also collected a specified percentage of the revenue assessed on each village for themselves. Bahadur Bhandari raised the rate of the payment to between one anna and four annas from each village according to productivity.

The burden of maintaining military commanders, soldiers, Kamins, Sayanas and village Pradhans was borne wholly by the peasant, who was known as Zamindar. There were four categories of such Zamindars, namely, thatwan, khaikar, khurni or kaini, and sirtan, each of whom enjoyed rights and privileges on a customary basis. Khaikar Zamindars belonged mainly to the Khas and Rajput communities, whose ancestors had settled villages and built terraced fields.

Thatwan Zamindars were generally Brahman or Rajput, who had obtained grants of villages from the King. Khurni or Kaini Zamindars were generally Khas or Rajput who had obtained lands from thatwans. They owed services to their thatwans during festivals and other occasions. Sirtan were temporary cultivators who tilled the lands of thatwan or Khaikar Zamindars. They generally belonged to the untouchable caste of Dum.

Zamindars of all these four categories left their villages in large numbers because of the Gorkhali oppression. The trend continued throughout the period of Gorkhali rule in Garhwal.

There were some opportunist elements in the villages who encouraged Zamindars to support the rule of the Gorkhalis. They were known as chakadait, gaun-pradhan, Pancha-Zemindar, or bhala-manis. The Gorkhali administrators issued their public notifications through these persons. A document in the possession of the temple of Kamaleshwara in Srinagar lists 64 bhala-manis in different garkhas who attested revenue settlement documents. It seems that there were not more than three or four bhala-manis in each garkha.

During their twelve years of rule in Garhwal, the Gorkhalis kept thousands of Garhwali women as concubines and had children by them, but no Gorkhali ever settled on a permanent basis in any town or village of Garhwal. No document has so far been found which refers to any Gorkhali as Kamin, Sayana, gaun-pradhan, chakadait, bhala-manis, or Zamindar.

During A.D. 1803-4, the Gorkhali army created a reign of terror in Garhwal. They set fire to government offices in the capital and destroyed important records, or sent them to Nepal. Subsequently, Amar Simha Thapa enlisted the cooperation of the former Garhwali officials and introduced a provisional revenue settlement. A regular revenue assessment figure is available only for the year A.D. 1805; so it seems that in A.D. 1804 the Gorkhalis received whatever they could extract from the people.

Under Amar Simha Thapa's settlement, each of the 84 garkhas of Garhwal was placed under the jurisdiction of a Sardar, who maintained law and order and collected the revenue. Revenue collected in these 84 garkhas was used to pay the emoluments of the 15 companies stationed in Garhwal. The amount of revenue from each garkha was estimated, and the number of soldiers drawing their emoluments from that garkha was fixed accordingly. These soldiers remained with the Sardar of the garkha until ordered to go elsewhere.

The traditional taxes were abolished, but the total amount was raised steeply. Taxes under the Gorkhals seem to have been fixed according to the emoluments to be drawn by the army from each garkha, rather than on the basis of productivity.

The following levies were collected in addition to the land tax:

1. Mou tax on each household.
2. Tand tax on each loom.
3. Mijhari (Dum) tax on each household of leather workers'.
4. Ghee tax on milk cows and buffaloes.
5. Salami fee for state officials'.
6. Sonya-fagun (sumangi) fee on special occasions.
7. Adhanni-Dafdari (Kanugoye) tax payable at the rate of a half-anna on each rupee of revenue for meeting the expenses of government offices.
8. Asmani-farmani fines and penalties'.

These taxes were not collected on a regular basis from all villages. For instance, according to an order issued by Bhaktibir Thapa on Chaitra 14, 1864 Vikrama, the Kamins of Dhangu were ordered to pay the tikabhet, pagari and sumangi taxes for the Vikrama year 1862, but only pagari and sumangi for the Vikrama year 1863.

The Gorkhali Sardar of each garkha provided the Kamins of the garkhas under his jurisdiction with a tax register, which contained particulars of the amounts to be paid by each Kamin.

The settlement of Amar Simha Thapa, as described above, suffered from three main defects.

(1) Sardars considered their tenure in the garkhas placed under their jurisdiction to be uncertain. As soon as new territories were conquered, the Nepal government transferred them to those territories. For that reason, the sardars took little interest in developing their villages and removing the hardships of the people.

(2) Revenue was assessed at inflated figures in all villages. Unable to make payments in full, peasants left their villages. Military personnel, unable to collect their emoluments in time, grabbed the property of the defaulting peasants and sold their wives and children as slaves in the slave markets of Rohilkhand and Tibet.

(3) Military personnel and their sardars, who were temporary lords of their villages, looted and oppressed the people, and raped their women. As a result, villages became depopulated, and it became even more difficult to pay the emoluments of the troops.

The revenue settlement of Garhwal was revised in 1868 Vikrama (A.D. 1811-12) by Kaji Bahadur Bhandari and Bakshi Dasharath Khatri. Under that settlement, revenue was assessed on each village on the basis of its actual economic condition.

The main features of the new settlement were as follows:-

(1) The boundaries of garkhas were demarcated in such a manner that no garkha comprised villages belonging to another garkha. During the rule of the Garhwali Kings, the boundaries of garkhas depended on the discretion of thatwans. Villages belonging to a thatwan were all considered to be a part of the same garkha irrespective of where they were actually located.

(2) A revenue register, orafard, was compiled for each garkha. It contained particulars of villages and the areas under cultivation. These registers were confirmed under the royal seal, or lal mohar, and furnished to the Kamin of the appropriate garkha.

(3) Agricultural lands in Garhwal were classified as abal, doyam, sim, chahar, and sukhambasi on the basis of productivity. The land tax was also assessed in each village on the basis of productivity.

As in Kumaun, the land tax in Garhwal was assessed on each bisi of land. The rates were different for different grades of land. On newly-reclaimed lands, concessions were allowed as follows:-

First year	..a.	Full exemption.
Second year	....	75 percent concession.
Third year	....	50 percent concession.
Fourth and subsequent years	....	No concession.

(4) Villages were divided into four categories and the rates of rasum to be paid by each village to Fouzdars, Sayanas, Kamins, and other state functionaries were prescribed.

(5) Kamins were allowed to pay the annual revenue to the Fouzdar (Sardar) of the garkha in five installments.

(6) Kamins and Sayanas were given responsibility for law and order in the areas under their jurisdiction.

(7) Crimes were divided into four categories, and the rates of fines and penalties for each category were prescribed. The slave trade was banned.

The Kamin of Gujadu was required to pay a revenue of Rs 550 a year, of which Rs 150 was payable in the month of Baisakh, Rs 125 each in Ashadh and Aswin, Rs 100 in Poush, and the balance of Rs 50 in Chaitra.

Troops were sent to collect such installments from defaulting Kamins and Sayanas, if any. Each military employee sent for this purpose had the right to collect half a sear of rice daily, in addition to pulses and salt, from the defaulters, while onion was optional.

Kamins and Sayanas were instructed to bring back fugitive peasants and encourage them to reclaim waste lands. They were also instructed to issue pattas to the peasants, and have such pattas endorsed by the local authorities.

According to Taradatta Gairola, peasants were also granted the right to sell their lands, provided they registered the needs with the local authorities. If so, the right must have been granted to thatwans alone, for in no subsequent revenue settlement in Garhwal, including the settlement made by Traill four years later, was the right conceded to Khaikar, Kaini, Khurni, or Sirtan peasants.

During the time of the Garhwali kings, property of the following categories accrued to the state:

- (1) Muyali, or property left behind by deceased persons..
- (2) Gayali, or property vacated by the owner.
- (3) Autali, or property left behind by deceased persons who have no sons.
- (4) Natali, or property left behind by deceased persons who have no relatives.

During the Gorkhali period, the following categories of property accrued to the state:

- (1) Moro, or intestate property.
- (2) Rahata, or property vacated by the owner.
- (3) Bahata, or unclaimed property.

Gorkhali military officials oppressed the people on the pretext of appropriating moro, rahata, or bahata property. Bahadur Bhandari promulgated regulations according to which the property of a person who died childless could be inherited by relatives within three generations. In the absence of such relations, the property was taken over by the state.

Letters of appointment issued to Kamins and Sayanas enjoined on them:

- (1) To let the people live in their villages peacefully.
- (2) Not to impose unlawful taxes on the people.
- (3) Not to oppress the people in any manner.
- (4) Not to charge interest on loans supplied to the people.
- (5) Not to interfere in rituals and ceremonies connected with marriage, death, etc. and collect only customary dues on such occasions.
- (6) To dispose of all suits in a court.
- (7) Not to permit the sale of boys and girls as slaves.

There is no doubt that these arrangements were meant to benefit the people. However, nothing was done to check the powers of military officials who exercised jurisdiction over Kamins and Sayanas. Nor was any arrangement made to pay the salaries of troops from the state treasury. Orders issued by the Gorkhali authorities which are in the possession of the Kamins of Dhangu show that military officials did not wait for installments to fall due, but sent men to make collection whenever they liked. In the Vikrama Year 1869 (A.D. 1812), for instance, that is, one year after the settlement, troops were sent 31 times to Dhangu for the collection of revenue, and some revenue was actually collected each time. This means that the Gorkhali military officials exacted payments from Kamins and Sayanas every twelfth day.

Revenue was assessed not only on the basis of agricultural production but also all other sources of income in the garkha, including trade. As such, the assessment represented a tax on income rather than on land. The revenue assessment for each garkha remained unchanged throughout the period of Gorkhalis rule, although significant changes occurred in the seasonal trade or other occupation through which the people of Garhwal supplemented their income, and the country became progressively depopulated.

As mentioned above, Kamins and Sayanas were instructed to put an end to the slave trade. In A.D. 1812, a royal order was issued prohibiting the military from enslaving any one. However, the order was completely ignored. No provision was made for punishing those military officials who engaged in the slave trade. According to Hearsey, during 1868-69 Vikrama (A.D. 1811-12), the Gorkhalis enslaved or auctioned more than 30,000 men and women of Garhwal, and about 80,000 people were compelled to emigrate.

Because of the excessive assessment and progressive depopulation Kamins and Sayanas were unable to make payments in time. They were forced to borrow order to escape the wrath of the Gorkhali military. The incidence of indebtedness among them had risen to an unprecedented level during the last days of Gorkhali rule in Garhwala.

Notwithstanding the aim of improving the lot of the people, the revenue settlement of Bahadur Bhandani and Bakshi Dasharath Khatri was thus a failure.

(To be continued)

The Chhyagsing Tax

Royal order to collectors of Nirkhi tax at Syafru and Timure, Falgun Badi 10, 1867 (February 1811): "Because you are not entitled to collect the Nirhi tax from the Lamas and inhabitants of Latakumar Village, complaints have been received that you are collecting a tax known as Chhyagsing instead. You may collect that tax if it has customarily been collected there. Otherwise, if you are proved to have collected a new tax, you shall be punished."

Regmi Research Collection, vol. 39, P. 522.
