

Administration of David Scott (1826-1831): After the expulsion of the Burmese from the Lower Assam, it was decided, pending permanent settlement, to hold the country under military occupation. The general management of the area was entrusted to Mr Scott, Agent to the Governor-General. But matters of purely military nature were left to Colonel Richards, the Officer-Commanding, and Scott was instructed not to interfere with military affairs. When the British occupied the Lower Assam the Chiefs of Dimarua, Beltala and Rani voluntarily made submission to David Scott. Scott was authorized to maintain political relations with the native states and hill tribes.

After the expulsion of the Burmese from the Upper Assam, Scott, in addition to his duties as Agent to the Governor-General, was left in charge of the civil charge of the Lower Assam, and Colonel Richards was to hold the civil charge of the areas of the Upper Assam. As administrators of civil duties their designation was Commissioner. David Scott was called the Senior and Richards, the Junior Commissioner. In December 1825, Richards went on furlough and Lt. Colonel Cooper then began to officiate as the Junior Commissioner. His military duties as Officer-Commanding continued as the Upper Assam was still under martial law.

In 1828 some important changes were made in the administration of Assam. In that year Lower Assam was permanently annexed

to the British dominion. The martial law was lifted in Upper Assam and the post of the Junior Commissioner was abolished. Civil duties of the Junior Commissioner was left to the Political Agent. The post of the Political Agent was created in 1828 mainly with the purpose of keeping the Singphos, Khamtis and the Moamarias under effective control. His headquarters were at Biswanath. As the post of the Junior Commissioner was abolished, the Political Agent was put also in charge of the civil duties in Upper Assam.

After the lifting of the martial law David Scott as Commissioner was placed in over-all charge of the entire valley. He was to administer civil and criminal justice and to supervise the collection of revenue and the superintendence of police and other branches of Government. There was an Assistant Commissioner, first appointed in 1825, with headquarters at Guwahati to help the Commissioner. Captain White was the first Assistant Commissioner. It should be mentioned here that though the Lower Assam was annexed to the British dominion in 1828, the question of Upper Assam remained unsettled. The Lower Assam comprised of the present districts of Kamrup, Nowgong and the greater part of Darrang.

Revenue administration of Scott: After the occupation of the Brahmaputra Valley revenue administration was the first concern of David Scott. The British were not ready to occupy any country which would be a liability on them. The British quickly annexed the Lower Assam as the revenue prospect appeared promising. One important cause of their hesitation to annex the Upper Assam was that its revenue prospect appeared gloomy.

System in Lower Assam: Scott did not much disturb the earlier revenue system. He built up his revenue system on the old Khel and Pyke systems. In Lower Assam he retained the system introduced by the Mughals. Actually the Ahoms also continued the Mughal system after the recovery of Lower Assam by them. The Mughals introduced the Pargana system in Kamrup, and following the practice prevalent in Bengal they placed Choudhuries in charge of Parganas. Choudhuries collected taxes from the Khels which consisted of gotes, which in turn were composed of pykes. Three or four pykes formed a gote. The Khels which consisted of gotes were of different sizes. Persons in Khels varied from 3000 to 6000. Under

the Ahoms a pyke instead of paying tax in cash paid it in service. A pyke worked for the state for three or four months a year. In return for this he was given two puras (nearly three acres) of first class cultivable land. It is thus evident that the Ahom kings received little of revenue in cash as major part of it was paid in service. Cultivators as a rule paid revenue in service. Non-cultivators such as, gold-washers, oil-pressers, fishermen, weavers etc., also rendered personal service to the state; but if engaged in their professions independently they had to pay rent in cash.

Scott retained the Parganas and the Choudhuries in Kamrup. But he abolished the practice of paying revenue in service and introduced the system of payment in cash. In Kamrup he doubled the tax on cultivable land*. Choudhuries' duty was to collect the taxes. They were aided in discharge of their duties by the Patwaries and Thakurias. Choudhuries as remuneration received rent-free lands as well as the service of a number of pykes. The subordinate collectors also received rent-free grants as remuneration.

Nowgong and Raha constituted a separate fiscal unit under the collectorate of Guwahati. This unit was placed in charge of two farmers of revenue.

In both the units *i. e.*, Kamrup, and Nowgong-Raha Scott imposed a professional tax on silk-weavers, gold-washers, fishermen and others engaged in different professions. Duties were imposed on 'hats', ghats and fisheries as under the former government. Scott also imposed a house-tax in Lower Assam. This tax imposed by Raja Chandrakanta in Lower Assam was called Kharikatona.

In Lower Assam there were the Rajas of Darrang, Namduar, Rani, Dimarua and Beltola, and Scott fixed definite amounts which each of these Rajas had to pay.

Under the Ahoms the Brahmottar (land for the maintenance of Brahmins), Devottar (lands for temples) and Dharmottar (lands granted for religious and charitable purposes) were rent-free. Scott imposed a tax on such lands. He found a precedent, as Purnananda Burhagohain imposed taxes on such lands in 1795 in order to meet

*Under the Ahoms a pyke for his services was entitled to two puras of cultivable land. A pyke failing to attend to his assigned duty had to pay a tax of rupees three. It was called gadhan.

an emergent payment to British troops. This extra-ordinary tax was called 'barangan'. Scott assessed the rent-free grants at the rate of half of arable land.

To improve the revenue system Scott arranged the survey of lands in Lower Assam. The survey was conducted under the supervision of Mr Mathews. The survey conducted in 1825-26 showed there were 1,60,00,000 bighas of arable lands in Lower Assam of which 480,000 bighas were rent-free.

A second measure of Scott connected with the revenues was the abolition of the Kandahar Chowky at the frontier between Lower Assam and Bengal. Scott expected that there would be an increase in the volume of trade and commerce with Bengal when trade restrictions were removed.

Another measure for augmenting the revenue was the imposition of a tax of Rupees twenty per pura upon opium poppy cultivation.

Another measure of Scott connected with revenue was the withdrawal of Narayani currency from circulation and its substitution by the Company's Sicca rupees. The rate of exchange for Rs. 100/- Sicca rupees was Rs. 126-7-4 in Narayani rupee.

Scott placed the revenue establishment of Lower Assam under a native Seristadar. The first native Seristadar was Haliram Dhekial Phukan. He was the author of Asom Buranji written in Bengali.

Scott was very hopeful of the increase of revenues in Lower Assam. In 1828 he assured the government that the gross revenue derivable from Lower Assam in no case would be less than rupees three lakhs, and he had a firm belief that if Lower Assam was permanently annexed there would be considerable increase of revenues in this region. In fact it was the bright revenue prospect which was one of the causes which induced the Supreme Government to annex Lower Assam permanently.