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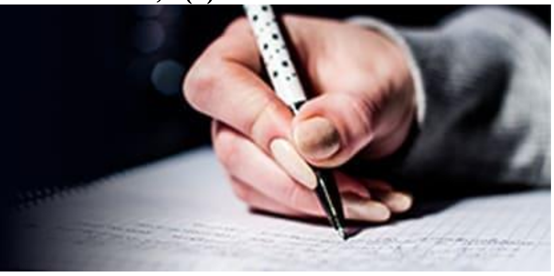

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Experimentation and Fixity: Colonial Land Revenue Policies in Bengal from Dual Administration to Permanent Settlement, 1765-1793

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Abstract
This article examines the trajectory of colonial land revenue policies in Bengal from the establishment of the Dual Administration in 1765 to the introduction of the Permanent Settlement in 1793. It foregrounds the shifting logic of governance in which experimentation coexisted with an increasing desire for administrative fixity. The study begins with the Company's reliance on the nāib-naẕīm and indigenous revenue functionaries, a strategy shaped as much by fiscal expediency as by the Company's interpretation of its newly acquired *dīwānī* rights. Through analysis of the Hastings-Barwell Plan, Francis's proposals, and Cornwallis's eventual settlement, the article demonstrates how early colonial revenue schemes oscillated between models of auction, farming, and proprietary settlement, often drawing upon Mughal and Nawabi precedents while simultaneously reworking them to suit imperial fiscal imperatives. The debates leading to the Permanent Settlement reveal the Company's anxieties regarding financial rationalization, its mistrust of zamindars, and its evolving conception of sovereignty. By situating these policies within the broader historiography of colonial state formation, the article highlights how the transition from experimentation to fixity signaled not merely a fiscal strategy but a decisive reconfiguration of agrarian relations in late eighteenth-century Bengal.

Keywords: Bengal, East India Company, Dual Administration, Permanent Settlement, land revenue, zamindars, colonial state formation, agrarian relations

Introduction

The Company's early revenue experiments must be understood in relation to its initial dependence on the Nāib-Naẕīm, whose administration facilitated a deliberate reduction in revenues. This outcome cannot be attributed solely to the nāib-naẕīm's alleged embezzlement. Instead, it reflected the Company's interpretation of the Dīwānī, which served as the institutional foundation for Bengal's Dual Administration. By 1765, Company officials possessed significant experience in directly governed territories such as Midnapore, Burdwan, and Chittagong. However, in the Dīwānī lands, the Company continued to rely on the nāib-naẕīm and his network of āmils and tehsildars. According to the Fifth Report, this reliance resulted from a deliberate strategy to avoid the substantial costs associated with surveys and valuations, preferring the farming system or conjectural assessments [1]. The Dual Administration has been widely recognized in historiographical research as a source of administrative anomalies and misappropriations. Despite this, Company officials did not attribute the decline in revenue to internal corruption or the misappropriation of funds by their own employees, often disguised as investments and gifts from the Nawab. Instead, the Company identified alternative causes for the revenue shortfall. This attribution reflects the Company's self-perception in relation to previous regimes and its critique of the existing administrative structure. Richard Becher identified two primary causes for the depletion of the Company's resources: the outflow of specie from Makẖṣūsābād (Murshidābād) to Delhi and the inefficiencies within the revenue administration under the Nawabs. This interpretation clarifies the Company's rationale for maintaining the Dual Administration and its criticism of earlier governance systems.

Administrative irregularities and declining revenue assessments during his tenure resulted in his dismissal in the 1770s after an official inquiry. By 1770, Company officials increasingly recognized the necessity of consolidating both Dīwānī (revenue) and Niẕāmat (civil

administration) powers under direct Company control. The Company outlined its administrative policies in the Fifth Report. This document prescribed comprehensive measures such as appointing āmils to the mofussil, systematically collecting district revenues, conducting cadastral surveys (bundobust) of parganas, scrutinizing dīwānī Sunnuds (land grants), and compiling detailed revenue records (Hast-o-būd). Additional measures included redistricting, appointing and removing zamīndārs with Naẕīm approval, encouraging agricultural productivity, addressing grievances against revenue agents, demarcating zamindari boundaries, adjudicating disputes among talookdars, issuing parwanas to enforce revenue collection, and responding promptly to complaints from ryots. Despite these directives,
Fifth Report [2]:

Year	Rs. (Net Collections)	A	P	G	Additional Notes
1768-69	1,52,54,856	9	4	3	13.8%
1769-70	1,31,49,148	6	3	2	Year of dearth, famine productive next year
1770-71	1,40,06,030	7	13	2	Year of Famine and Mortality (8.7%)
1771-72	1,52,26,576	10	2	1	
Adjustments	3,92,915	11	12	3	Deficiencies due to unavoidable losses
Total (after adjustment)	1,53,33,660	14	9	2	

Walter Hamilton in his East India Gazetteer [3] has explained for the fall of this revenue. He writes:
The crops of 1768 and 1769 proved scanty, and throughout the month of October 1769 scarcely a drop of rain fell. The almost total failure of third crop, after the deficiency of two preceding ones, filled with miserable inhabitants with consternation and dismay. Some reliance was still placed on the crops of inferior grain, usually reaped between February and April: but the Refreshing showers that commonly fall between these months also failed, no rain descending until late in the month…the British administration and the native officers took alarm at an early period, and adopted such precautionary measures as were in their power. In September 1769 the British and all their dependents were absolutely prohibited from trading in grain and strict injunction were with doubtful policy, promulgated against the hoarding of grain or dealing in it clandestinely.
Similar sentiments are reflected in the Board proceedings and Consultations and they clearly indicate that the Company was alarmed with the very apparent situation of famine which becomes evident from the subsequent proceedings of 20th Nov. 1769 [4]**:**

The consultation of the 16th inst read and approved
To the Honorable
Harry Verelst Esqre
President and Govr & Council of Fort William
Honble Sir & Sirs
The general calamity in these provinces from the uncommon draught that has prevailed is well known to you with respect to Burdwan which is in my department I beg to lay before you a letter received from the Rajah as also one from the Resident. How far the mode proposed by the latter for the present relief of the ryotts and the future welfare of the province I beg leave to submit to your determination with this one remark that the necessity for adopting some such mode is but too urgent and this not only in Burdwan but in Calcutta lands the relief of whole inhabitants being equally necessary Sumsh likewise take the liberty to recommend may be an object of your deliberations.
I have the honour to be.
Sir & Sirs
Your most Obedient
Humble servant
Calcutta (signed) Claud Russell
20th Nov 1769 Collector General

In what manner shall I set forth to you the particulars of the draught of the season and the dearness of grain. The present crop is parched up in the bud and cutting up for fodder for the cattle and the Tanks are so dried up as scarcely to afford water sufficiently for the inhabitants. The harvest of the month of Rebii in great backwardness for want of rain and without a few showers very shortly the whole must be entirely destroyed. In what few parts of the Province it has rained the ryotts are very assiduous in forwarding the crop but whether their endeavour will be crowned with success depends, upon the Almighty. The Ryotts are deserting daily in large bodies but not withstanding their misfortunes no backwardness has or shall appears in my conduct in collecting the Cos revenues but he is at a loss at this distressing period to know in what manner he shall keep the country populated and how the Ryotts will be able to perform their contract with the Company you Sir are the manager of the Country and your servant has thought it his duty to represent these particulars for your information he flatters himself that you will settle the Bundbust on such a footing as will prevent the depopulation of the province and keep the Ryotts in their habitations.
A true translation
(sigd.) W P Goodlad
Deputy
Persian Translator

The famine along with the embezzlements compounded the problems of the Company which was contemplating the direct handling of the administration. Therefore, by 1772 the Dual administration was abolished, the *K͟halṣa* Exchequer was removed from Makh͟ṣūsābād (Murshidābād) and brought to Calcutta and the position of *Nāib-Naẕīm/Dīwān* was abolished. Subsequently, on the 14th May 1772 the Governor came up with a new proposal pertaining to the administration of the revenues with the following features which became the basis of the Quinquennial system:

- The lands were to be let out to revenue farmers for a period of five years.
- A Committee of Circuit, consisting of the Governor and four principle members of the Council was to be appointed to visit the principal districts and form the five years settlement.
- The Servants of the Company employed in the districts under the designation of Supervisors or Supravisors were henceforth to be termed "Collectors".

- In each of the several districts a native officer, under the title of *Dīwān* should be appointed to inform and check the Collector.
- That no banian or employee of the several collectors should be permitted to farm any portion of the revenues.
- Presents to the Collectors from *Zamīndārs* and others and from the ryots to the *Zamīndārs* were forbidden.
- The Collectors and their banians were forbidden to advance money to ryots.

'Rationalization' of the Finances and the new Quinquennial System

The years following the great famine of 1770, together with the acquisition of the Dīwānī and the abolition of the Dual Administration, marked a decisive shift in the Company's perception of its role in Bengal. The earlier reluctance to assume direct control gave way to a new conviction that active intervention was necessary in all spheres of governance. This change was sharpened by concerns over declining revenues, revealed through the assessments of the Nāib-Naẕīm, which in turn prompted a major restructuring of the administrative apparatus. Beneath these institutional reforms lay deeper ideological debates concerning the proprietorship of land and the principles of fiscal management—debates that would prepare the ground for the Permanent Settlement.

The Company abolished the office of the Nāib-Naẕīm and placed Muhammad Reza Khan on trial. It also dissolved the multiple Councils of Revenue at Calcutta, Makẖṣūsābād (Murshidābād), and Patna. Subsequently, the Company initiated preparations for the Quinquennial Settlement in districts including Hughli, Midnapore, Birbhum, Jessore, and the Calcutta lands. To improve revenue collection, a new ḥast-o-būd (statistical survey) was commissioned to clarify the structure of revenue components. The Company further streamlined administration by abolishing the perquisites and privileges of intermediaries. These included transit duties imposed by zamīndārs and farmers, the Bāze Jama'(fines for petty crimes), and the Haldari (marriage tax), which was considered insignificant in yield but detrimental to the state.

In his 1772 proposals, Warren Hastings emphasised distinguishing between payments willingly borne by peasants and those considered oppressive. He sought both to secure the tenure of cultivators and to curb arbitrary exactions, insisting that such impositions, particularly in Makẖṣūsābād, be severely penalised. Ryots, in return, were to receive paṭṭas (written tenures), reflecting a new attempt to codify agrarian relations under Company rule [5]. Since there was a growing concern about dwindling income of the Company resorted to the bidding of farms for a period of five year though it proved very disastrous in the long run.

What is interesting at this period and seemed to have pre-occupied the administrators was the concern to rationalize the management of finances which is reflected in the way the entire mechanism was to be streamlined. However, this process was not an easy one because of the numerous which the administration faced very clearly pointed out in the *Fifth Report:*

As in Bengal, where valuation by rukbah or measurement had never been completed, but the assessment such as it is stated, accumulated by proportional *abwabs* on the *ausil*, having regards to the charges before allowed of, and which were always to be deducted from the standard crown rent, at the close of the year. The net revenue, again in the moment of territorial acquisition, for the most part in 1765, comprised the whole actual receipts on the actual jummabundy, at that time concluded by the Mohammedan Government, inclusive of every established expense incident to the management of revenues excepting sebundy, which in some instances, however is partially introduced. Nevertheless it is not to be imagined that the sum here specified, was brought entirely to the credit of the sovereign. The whole military and civil charges of the province were also to be deducted. Corruption and the abuse of power in despotic states, ever underrated the public income, and fictitiously swelled the expenditure. Soubahdars, Dewans and Foujedars with their slavish delegates supported with their respective jurisdictions a considerable armed force with a degree of state and magnificence unknown in limited monarchies. They united in their own person locally all the executive functions of civil governor, judge and commander in chief of the troops; collected the revenues, ordered disbursements, frame and settled their accounts almost without any control, since the decline of the empire on the death of the great Alamgeer; and yet it is certain, since the decline of the empire on the death of the great Alamgeer; and yet it is certain from that period forward, for upwards of thirty succeeding years, a net surplus of one krore of rupees, after defraying every expense of provincial government, whether civil, military, financial, or judicial, was annually remitted from the Soubah of Bengal alone by way of tribute, to the imperial treasury at Delhi. Authentic accounts lately received from the king's dufter there, entirely confirm, this fact, as before stated in the first part of our Analysis, and resting then merely on the authority of papers found in Calcutta [6].

This situation reflects the Company administration's concerns and their critique of the previous Mughal and Nawab regimes. The administration argued that numerous intermediaries, under the guise of imposts, diverted state funds. Additionally, the jama' was considered inflated due to the arbitrary imposition of abwabs by the Nawabs. These issues led to increasing distrust of intermediaries such as zamīndārs and ta'alluqdārs. As a result, the administration questioned how to address this group, with Hastings proposing two specific alternatives.:

a) To farm out lands and to make the renters in possession and the authority of the land they hold and in turn they be obliged to pay to *zamīndārs* and *ta'alluqdārs* a certain allowance or percentage for their subsistence; and
b) To make a settlement with the *zamīndārs* themselves by making them agree to a lease and payment of revenues by providing securities; they were also to prepare an exact *Hast-o būd* or the measurement of their possessions in order to ascertain their value.

It was eventually the second method that the administration settled for. The Quinquennial System was not a full proof system and generated a lot of debate among the British circles. That the farming system was to fail inevitably because of the inability of the farmers to meet the inflated rates proposed summarized by Philip Francis who stated that:

They (the Committee) form a settlement upon an increasing *jumma* for five years, which they know can never be realized; they strain and exhaust the country for the first year or two; establish their own fortunes, and establish their own fortunes, and leave it to their successors to answer for the subsequent disappointment of the Company's expectations and to extricate the country and the Government, if they can from the difficulties in which they have involved them [7].

Transition to Permanent Settlement

By the third year of the Quinquennial system, significant problems emerged, particularly the misuse of farm land benefits and privileges. A pronounced divide developed regarding the appropriate management of these lands, further complicated by debates over whether proprietary rights should rest with the zamindars or the peasants. This dispute, primarily between Hastings and Philip Francis, laid the foundation for the later advocacy of the Permanent Settlement. The central concern was declining revenue yields for the early colonial administration. Data from the Fifth Report suggest a clear downward trend in revenue returns. By the end of the Quinquennial system, the following statistics were recorded [8]:

Table 1: Accounts of the *Dīwānī* lands as they stood on July 28th 1775

Description	Amount
Received into the K͟halṣa	1,05,90,403
Valuation of Salt	51,20,014
Balance of cash in the Provincial Treasuries	22,63,844
Total	1,33,66,261
Difference between the Settlement of the Committee of Circuit and the Receipts	58,86,277
Revenue settled for the Dīwānī lands for the year ending April, 1773	1,92,52,538

It is noteworthy that if Rs. 1, 92, 52, 538 represents the assessed amount, or jama', then the realized amount of Rs. 1, 33, 66, 261 constitutes 69.42% of this assessment. This data indicates that the collection trend remained consistent with patterns observed during the late Mughal period and under the Nawabs. When compared with the jama'and ḥāṣil figures for 1687-91 and 1709, as documented in Ẓawābiṭ-i 'Alamgīrī and Muntak͟hab ut Tawārīk͟h, the figures from the Bengal Nawabs and the Early Colonial administration are comparable [9]:

Source/Year	Jama (in Rs.)	Hasil (in Rs.)	%ge of Jama
Ẓawābiṭ-i 'Alamgīrī (1687-91)	1,31,15,906	86,19,247	65.71%
Muntak͟habu-t Tawārīk͟h (1709)	1,31,15,906	86,19,267	65.72%
Fifth Report (1742-43)	1,42,88,186	64,52,433	45.15%
Fifth Report (Year not specified)	1,92,52,538	1,33,66,261	69.42%

This context likely gave rise to two distinct viewpoints within the administrative circles regarding the dwindling resources, debates over the appropriate level of state intervention, and questions of responsibility, ultimately resulting in two divergent policy proposals: the Hastings-Barwell Plan and the Philip Francis Plan [10]. In the advocacy of the practice of public auction and farming out of land Hastings made use of his own understanding of the laws of inheritance which is clearly mentioned in the *Fifth Report:*

*"*Both by the Mussulmen (sic) and the Gentoo laws" they write, "inheritance should be divided amongst the sons in equal proportions; yet it has been established by custom that the large zamindaries should not be divided, but he possessed entire by the eldest son, who is to support his younger brothers; on the contrary, it is usual for the smaller zamindaries to be divided out amongst all the sons; but in many parts of the country the custom prevails that the eldest son should have something more than the others. The reverse of these customs, we think, would be of interest of the Government; we mean that the large zamindaries should be divided, and the small ones be preserved entire [11].

The Hastings-Barwell Plan of April 22, 1775, introduced the principle of auctioning zamīndārī estates, fixing the zamīndārs' allowance at 15 percent and thereby encouraging them to sublease their lands for farming. Containing seventeen articles, the plan strikingly echoed several practices of the Mughals and the Nawabs. It stipulated, for example, the preparation of an *ḥast-o-būd* (statistical account) jointly by the government and the zamīndār upon the death of an incumbent, the fixing of a 10 percent allowance if the zamīndār refused compliance, and the escheat of estates in cases of death without heirs. It also prescribed procedures for the management of estates held by minors and established guidelines for the sale of estates: large zamīndārīs were to be divided according to the *ḥast-o-būd*, while smaller estates were to be sold on the basis of their "just value.

Viewed from the perspective of early colonial fiscal management, the plan reveals Hastings's deep skepticism about the capacity and integrity of the zamīndār class and the native administration, whom he identified as sources of "oppression and extravagance." His solution for financial stabilization, however, carried destabilizing implications. By encouraging subleasing, fragmentation, and competitive bidding, the plan risked fostering a proliferation of rack-renters and speculative revenue farmers.

In contrast, the Francis Plan advanced a diametrically different vision, advocating a fixed settlement with zamīndārs. Its underlying premise was that "the lands are not the property of the East India Company, but of the zamindar and the other classes of natives, who owe nothing to Government but a fixed portion of revenue [12]. Yet, as the *Fifth Report* later observed, Francis's attempt to revive Mughal arrangements by recognising zamindars as proprietors of the soil betrayed a fundamental misreading of Bengal's agrarian realities. His assumption—that every parcel of land, large or small, must have an identifiable owner—reflected a feudal proprietary logic ill-suited to the fluid landholding structures of eighteenth-century India.

Francis's plan gradually gained traction within administrative circles. By 1786, in a dispatch, the Court of Directors endorsed the principle of permanently fixing land revenue. This marked the emergence of a new debate: not whether the revenue should be fixed, but how the Permanent Settlement was to be implemented. John Shore advocated first for an accurate assessment before moving toward permanency, whereas Cornwallis opposed delay and, in 1789, introduced a ten-year settlement for Bengal and Bihar. By 1793, this provisional arrangement was converted into the Permanent Settlement.

The seriousness with which the colonial administration approached the rationalisation of fiscal management is evident in the reworking of revenue assessments documented in the *Fifth Report*. These reforms sought to eliminate arbitrary exactions and to standardise procedures, ensuring that only legitimate and customary expenses incurred in the collection of revenues were recognised. The shift reflected a deliberate attempt to systematise financial governance and stabilise the Company's fiscal foundations in India. In crystallising these reforms, the Permanent Settlement stood as the resolution of the competing visions of Hastings and Francis—embodying both the distrust of intermediary authority and the drive to impose fixity—thereby redefining the very terms of colonial authority over land and revenue.

The trajectory from the Dual Administration to the Permanent Settlement encapsulates not only the Company's struggle to stabilise its fiscal base but also the shifting epistemologies of colonial governance. The early reliance on the nāib-naẕīm, justified as an expedient measure to minimise costs, was soon recast as a failed experiment in indirect rule. The subsequent Quinquennial Settlement and the Hastings-Barwell Plan reflected an acute anxiety about revenue decline and the unreliability of indigenous intermediaries. Hastings's scepticism of the zamīndārs and his preference for auction and subdivision was, however, counterbalanced by Francis's insistence on a proprietary model that drew heavily on Mughal precedent. The contest between these two visions—between destabilisation through fragmentation and stabilisation through recognition of zamindari rights—was ultimately resolved in Cornwallis's push for a fixed settlement.

The Permanent Settlement of 1793 must therefore be seen less as an isolated innovation than as the culmination of decades of experimentation, ideological contestation, and administrative improvisation. It reflected the Company's attempt to graft a vision of order, stability, and rationality onto a fluid and complex agrarian system. By privileging fixity over flexibility, the Settlement imposed a new conception of landed property, one that transformed revenue-paying intermediaries into quasi-proprietors and subordinated the peasantry within an inflexible hierarchy of obligations. As Ranajit Guha has argued, this was not merely a fiscal arrangement but a political act that redefined sovereignty itself by making revenue extraction the axis of authority.

At the same time, the Bengal experiments highlight a paradox at the heart of colonial governance: measures introduced in the name of rationalisation often deepened instability by promoting rack-renting, fragmentation, and agrarian distress. The Company's efforts to discipline revenue flows through surveys, ḥast-o-būds, and paṭṭas reveal an enduring tension between the desire for bureaucratic regularity and the chaotic realities of rural society. The Permanent Settlement, far from resolving these contradictions, institutionalised them in a form that would shape agrarian relations for over a century.

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Thus, Bengal's fiscal experiments between 1765 and 1793 were not merely administrative measures but formative moments in the construction of colonial power. They demonstrate how the East India Company moved from tentative reliance on existing structures to the confident imposition of its own frameworks, embedding fiscal imperatives within a new political order. The Permanent Settlement stands as both the culmination of this trajectory and the starting point of a colonial regime that would entrench inequalities while claiming the mantle of stability and reform.

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