



BRITISH REVENUE POLICY IN THE NAGA HILLS DISTRICT (1881-1947)

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ABSTRACT

With the introduction of British administration in the Naga Hills taxation in some form or other became a necessity. It had two fold purposes. Firstly, the payment of revenue was a manifestation of loyalty to the government. In case of the Nagas particularly the Angami this measure was of special significance because Angami had for long time refused to submit to the British rule. Secondly, the British administration in India was colonial in character. It began with East India Company whose primary purpose in the country was to trade and profit. This mercantile nature of the British government in India didn't totally change even after the transfer of the power from East India Company to the British crown in 1858. The British intention in India was to meet the expense of the administration out of its own revenue and even save a portion of revenue for remittance to England.

KEYWORDS: British administration , East India Company , traditional system.

INTRODUCTION

India being a vast country, the surplus revenue of some areas was no doubt transferred to Balance the deficit cases, but every region was made to pay through taxation. The Hill districts of North East India being generally deficit area from revenue point of view, the government balanced this deficit for the sake of their larger imperial interest. Nevertheless, the hill people were also forced to meet least partially the expenses of administration that British imperialism had imposed on them.

LAND REVENUE

As the Nagas were not used to taxation in the pre-colonial days, the government generally avoided land assessment and certain other revenues tax from the Naga Hills. Thus the Assam Scheduled District Act of 1874 dealt with rules for the administration of civil and criminal justice, but it failed to deal with land revenue administration of Naga Hills District.¹ Only the bordering plain areas of the Hills districts were subjected to land taxation. In lieu of land revenue house tax was common item of taxation of the Naga Hills. The Government also recognised the traditional system of land ownership in the district which prevails to date.

Under the traditional system of land ownership each village had its demarcated boundary of land. Landownership however, varied from community to community and from place to place. Land thus belonged to the village, chiefs, and clans or to the private individuals. Land being the major source of livelihood which the individual could count upon, there was so much love for land among the Nagas that land disputes were frequent and tribal wars were mostly caused by the necessity of acquiring cultivable land.² At the beginning of British administration, there were altogether 170 estates in Naga Hills paying a total of Rs. 1.787 as revenue.

The land as per cultivated bighas was taxed according to rules and criteria which were in force.³ However, with the extension of Assam Bengal Railway tract connecting the foot hills of the district, the areas assessed for land purposes were mostly transferred to Nowgong, Sibsagar and North Cachar Hill district with readjustment of Administrative areas.⁴ Fluctuations in the number of revenue paying estates continued from year to year. The reason was that in certain years, cultivation increased and the areas of land brought under assessment also correspondingly increased.⁵ Table given below clearly shows that in the year 1897-98, the transfer of five Mauzas from Naga Hills to Sibsagar district caused corresponding decrease in the revenue demand from Rs. 1836 to Rs. 20/- for the following year. Conversely in 1923-24 due to the settlement of the Fullergang Bazaar sites at special frontage rates, the number of land revenue paying estates increased with corresponding increase in the district land revenue from Rs. 35 to Rs. 1,227.⁶

Table
Demands collection of ordinary land revenue of Estates in Naga Hills District

Year	Demands			Collections		
	Current	Arrear	Total	Current	Arrear	Total
1	2	3	4	5	6	7
1880-81	896	891	1,787	896	891	1,787
1881-82	906	-	906	906	-	906
1882-83	906	-	906	906	-	906
1883-84	1,148	-	1,148	1,148	-	1,148
1884-85	1,316	154	1,470	1,316	154	1,470
1885-86	1,343	-	1,343	1,343	-	1,343
1886-87	1,413	-	1,413	1,413	-	1,413
1887-88	1,440	-	1,440	1,440	-	1,440
1888-89	1,462	-	1,462	1,462	-	1,462
1889-1890	1,489	-	1,489	1,489	-	1,489
1890-91	1,557	-	1,557	1,557	-	1,557
1891-92	1,569	-	1,569	1,569	-	1,569
1892-93	1,585	6	1591	1,585	6	1591
1893-94	1,612	-	1,612	1,612	-	1,612
1894-95	1,665	-	1,665	1,665	-	1,665
1895-96	1,709	-	1,709	1,709	-	1,709
1896-97	1,778	-	1,778	1,778	-	1,778
1897-98	1,836	-	1,836	1,836	-	1,836
1898-99	10	10	20	10	10	10
1899-1900	10	-	10	10	-	10
1900-01	10	-	10	10	-	10
1901-02	10	-	10	10	-	10
1902-03	10	-	10	10	-	10
1903-04	10	-	10	10	-	10
1904-05	10	-	10	10	-	10
1905-06	10	-	10	10	-	10

1906-07	10	-	10	10	-	10
1907-08	10	-	10	10	-	10
1908-09	55	-	55	55	-	55
1909-10	55	-	55	55	-	55
1910-11	55	-	55	55	-	55
1911-12	55	-	55	55	-	55
1912-13	53	-	53	5V	-	53
1913-14	53	-	53	53	-	53
1914-15	53	-	53	53	-	53
1915-16	63	-	63	63	-	63
1916-17	63	-	63.	63	-	63
1917-18	63	-	63	63	-	63
1918-19	63	-	63	63	-	63
1919-20	63	-	63	63	-	63
1920-21	63	-	63	63	-	63
1921-22	63	-	63	63	-	63
1922-23	78	58	136	35	58	93
1923-24	35 43	-	78	35	78	113
1924-25	1,227	-	1,227	1,227	-	1,227
1925-26	1,552	-	1,552	1,552	-	1,552
1926-27	1,606	-	1,606	1,606	-	1,606
1927-28	1,889	31	1,889	1,889	-	1,889
1928-29	1.842	77	1,842	1.855	-	1,811
1929-30	1,962	134	1,993	1,928	31	1.916
1930-31	2,078	142	2,155	1,755	59	2,003
1931-32	2,078	311	2,168	2,088	98	2,026
1932-33	1,997	496	2,130	1,911	17	1,772
1933-34	2,233	150	2,664	2,113	141	2,216
1934-35	2,178	2,548	2,051	2,051	206	2,052
1935-36	2.261	269	2,425	2,088	105	2,319
1936-37	2,299	38	2,508	2,934	140	2,228
1937-38	953	38	2,991	1,934	38	2,972
1938-39	3,052	58	3,110	2,766	14	2,780

From 1940-47 Data not available

Sources: Assam Land Revenue Administration Report, 1881-1947.

Administrative Report of the Naga Hills, 1881-1947

As mentioned earlier house tax was assessed in lieu of land revenue and it formed the major component of the district revenue. But the rate of collection varied according to the economic condition of the Nagas. The government generally considered their taxation rates to be nominal and only as an acknowledgement of British authority. However, even a nominal rate proved to be heavy for the people as

money circulation was still limited and barter economy was the prevalent system. In spite of difficulties the people had no alternative but to attend government demand. The government collected the revenue with utmost punctuality and in their opinion 'without any hardship to the people'. House tax was collected by the village Gaonburas (Headmen) who received a commission of 12 1/2 percent for the task, but the villagers often compelled the Gaonburas to refund their commission as a rebate to the assesses.⁷ Since the peace treaty was signed in 1880 between Captain Williamson and the Angami Chiefs, the British Government collected revenue at a rate of Re. 1/- and a mound of rice from each household in the Angami villages. Major Michell, the political officer suggested that the rate was too high as the villagers had no rice to give as their grains were destroyed during military operations. He therefore, recommended to the government that in lieu of the above tax, a house tax of Rs. 2/- be substituted as the people were willing and able to pay.⁸ S.C. Bayley the Chief Commissioner of the Assam consented the political officer suggestion and changed Rs.2/- per house.⁹ The assessment in the Angami areas was Rs.2/- per house, whereas the Regmas, Lothas and Semas paid at the rate of Re.1/- in 1882.¹⁰

In 1889-1900 the rate of house tax was revised. The Angamis were assessed at Rs.3/- per house, the other Nagas at Rs. 2/- and the foreigners at Rs.5/- . Registers were maintained showing the number of houses in the villages, the houses assessed and the number of houses exempted from assessment. The Registers checked by the Deputy Commissioner, the Sub-divisional Officer and their assistance in course of their tours through the village. They revised old exemption, and granted new ones where necessary.¹¹ Table given below shows the house tax collection from 1881-1939.

House Tax Collection		Front		1881-39	
Year	Amount	Year	Amount	Year	Amount
1880-81	13,910	1000-01	60,558	1920-21	82,943
1881-82	37,197	1901-02	57,044	1921-22	86,691
1882-83	44,190	1902-03	-	1922-23	81,418
1883-84	31,127	1903-04	60,435	1923-24	83,396
1884-85	35,591	1904-05	67,831	1924-25	82,031
1885-86	26,263	1905-06	69,868	1925-26	79,850
1886-87	33,736	1906-07	80,876	1926-27	80,909
1887-88	37,542	1907-08	79,001	1927-28	81,940
1888-89	50,790	1908-09	80,238	1928-29	85,327
1889-1890	45,283	1909-10	38,118	1929-30	85,935
1890-91	38,673	1910-11	83,316	1930-31	85,301
1891-92	45,683	1911-12	81,923	1931-32	84,615
1892-93	46,696	1912-13	84,444	1932-33	86,866
1893-94	58,178	1913-14	87,198	1933-34	83,217
1894-95	65,455	1914-15	87,110	1934-35	84,984
1895-96	67,799	1915-16	87,716	1935-36	38,318
1896-97	66,829	1916-17	82,698	1936-37	87,260
1897-98	58,224	1917-18	81,948	1937-38	86,675
1898-99	62,606	1918-19	80,795	1938-39	83,352
1899-1900	58,984	1919-20	82,781		

1940-47 Data not available

Sources: Assam Land Revenue Administration Report 1881-1947.

Administrative Reports of the Naga Hills District 1881-1947.

House tax being the main source of the district revenue the government took exceptional care for its realization. Recounting of houses formed a part of the duty of the administrative officer's annual tours.

Apart from the annual counting of houses and verification of records registers; they also made surprise check so as to ascertain the authenticity of record maintained. In 1906, for instance the Deputy Commissioner made surprise checking of houses at Phe sema, Kigwema, Nima and Jakhama villages where cases of fraud in tax exemption were detected. The persons, caught fraudulently obtaining exemption were fined Rs. 8/- each of which the Gaonburas were made to pay half of the amount for not reporting deaths of the exempted persons or the name of the new occupants.¹²

The government, while maintaining strict records checking, it did not lose sight of the humanitarian aspect of tax collection when natural calamities occur. It extended relief to the people by waiving off the realization of annual house tax from the victims as a substitute to alleviate their hardship with relief in cash or kind. Apart from this general grant of remissions was also given to the deserving ones in the villages specially widows and aged people with due regard being paid to the recommendations of the village headmen.¹³

Sometimes imposition of tax was used as an instrument of punishment. Although Semas as a community were assessed at Re. 1/- per house during the early 1880's, Sema village of Lozema was assessed at a higher rate of Rs. 2/- as a punishment for its refusal to recognize British rule and to pay house tax.¹⁴ In the same way, during early 1930, the rate of house tax assessment was raised for Kacha Naga (Zeliangrong) villages which were connected with Rani Gaidinliu agitation. The administrative report of the Naga Hills district states that the increase in tax demand in 1932-33 was due to the enhanced rates of assessment for the Kacha Nagas.¹⁵ Thus with the extension of British administration over the years, the number of taxpaying houses also correspondingly increased. In 1931 the number of occupied houses in the district was calculated at 15,382, whereas, at the close of the British administration, the census of 1941 records the total number of the occupied houses at 48,919.¹⁶ Similarly the amount of revenue collected was Rs. 13,910/- in 1881, increased to Rs. 83,352 in 1938-39.¹⁷

The annual miscellaneous revenue apart from house tax came in the form of royalty from the coal mines, forest products, grazing fees, fee for a prospecting license granted to the White Hall Petroleum Corporation and Burma oil company. Coal mines form the second regular annual resources of income for the district. However, the coal mines of the district were not exploited to a significant extent so far as revenue was concerned. Although the annual production value was in lakhs, the district received only a small amount as royalty. For instance, in 1932-33, Nizira coal company worked Borjan coal mines and extracted 39,204 tones of coal, the value of the out put at pithead was Rs. 4,88,623/- where as Rs. 388/- only were paid into the Kohima Treasury on account of royalty.¹⁸

ROYALTY FROM FOREST PRODUCTS

Prior to 1878 in the Naga Hills district there was practically no revenue coming from forest resources. In 1878 after Nambor forest was declared reserved forest, and as per the existing rules contractors had to pay certain amount of security before they felled the trees and extracting it. However, for want of transport and communication only a few contractors could be attracted, the district managed to collect an average amount about Rs. 1200/- per annum in the following decade. Between 1888-96 as much as Rs. 10,099/- from the sale of timbers like Jarul, Nahor, Sam, Paroli, Gunserai and Rs. 1,015/- from minor produce was collected by the authorities.¹⁹

In 1908 with a view to increase the revenue of the district, the government made arrangement to control the export of forest produce from the Naga Hills and issued trade licenses to selected persons at four centres, Nichugurad, Bhandari, Lakhu and Anaki.²⁰ The Deputy Commissioner was also empowered to issue executive orders, prescribing a form of license holders and the amount of security to be deposited by them.²¹

Some of the principal forest products are agar, rubber and cane. The government levied royalty at the rates enforced in Sibsagar district as follows:

Agar	- 12 1/2 percent advalorem
Cane	- 12 Annas for each 100 bundles of 10 pieces each
Rubber	- Rs. 17/- per maund

Root rubber - Rs. 50/- per maund

The government also charged license fees for the Elephant Mahals, Agar, cane and rubber mahals which were situated at Dimapur, Bar- pathar, Mariani and Nizira. As for instance licencsc fees realized from elephant, agar, cane and rubber mahals during the year 1909-10 and 1917- 18 b) the forest department were as follows.²²

License fees for Elephant Mahal No. A Rs. 2000/- in 1009-10.

License fees for Elephant Mahal I Rs. 1.600/- paid into Golaghat Treasury in 1909-10.

License fees for No. I Rubber & Agar Mahal Rs. 1200/- in 1909-10.

License fees of No. 1 Rubber & Agar Mahal Rs. 1200/- in 1909-10.²³

Likewise in 1917-18.

Licenses for the following rubber, agar, cane mahals were issued: Rubber and Agar.

Mahal No. 1 fees for Rs. 2300/-

Mahal No. II fees for Rs. 355/-

Cane Mahal : Mahal No. I fee for Rs. 405/-

Mahal No. 11 fees for Rs. 3000/-²⁴

Mahals were also sold in auction; however no change were made in forest revenue stations.

Grazing dues were realized and credited into the Treasury. The following amounts were collected as grazing dues. In 1908 Rs. 807/- Rs. 1272/- in 1924, Rs. 1533/- in 1931. Rs. 2283/- in 1932 Rs. 714/- in 1937 and Rs. 741 in 1938.²⁵

Another source of miscellaneous revenue was that of License fees charged on Burma Oil Company and white hall Petroleum Corporation Ltd. for prospecting license granted to it. A sum of Rs. 2848/- was credited into Treasury during the year 1925-26 representing fee for prospecting license granted to the white hall petroleum corporation Ltd. near Nichuguard.²⁶ In the same year Burma Oil Company renewed their prospecting license fee for Rs. 602/-.²⁷ However, Burma Oil Company's prospecting license in the Disoi valley expired on 1931, as there was no prospect of developing an oil field, the company evacuated the area.²⁸ Besides. there are some other miscellaneous revenue heads though very small in amount comes from stamp fees, judicial fines etc. exemplary revenue derived from sale of stamps is given in the chart below:²⁹

	1883-84	1984-85
Court fee	Rs. 513	Rs. 277
Postage	Rs. 686	Rs. 973
Service ordinary	Rs. 621	Rs. 663
General non-judicial	Rs. 183	Rs. 199
Telegraph	Rs. 6,297	Rs. 4,819

INCOME TAX & EXCISE

The receipts on account of income tax are inconsiderable and a large part of them are derived from the salaries paid to government servants. And as such income tax was not assessed on the Nagas. The excise revenue of the district was very small. In 1884-85,³⁰ excise demands were Rs. 5,985/- as compared with Rs. 5,295/- for 1883-84 and Rs. 2,328/- for 1882-83, the increase was due to the shifting of the opium centre from Golaghat to Kohima with opium shops opened there. Details on excise for the years mentioned above are given below:-³¹

	1882-83	1883-84	1884-85
Opium	Rs. 1,151	Rs. 1,290	Rs. 2,335
Country .spirit	Rs. 740	Rs. 2,500/-	Rs. 2,506

Ganja	Rs. 84	Rs. 405	Rs. 319
Imported wine retails	Rs. 33	Rs. 1,000	Rs. 725
Imported wine whole sale	Rs. 320	Rs. 100	Rs. 100
	Rs. 2,328	Rs. 5,295	Rs. 5,985

The figures mentioned above were merely license fees; they didn't include duty on opium or ganja, as these drugs were not sold in the district, the drugs mainly ganja and opium being obtained from Gauhati, Nowgong and Golaghat. About 5 maunds and 19 seers of opium were sold at Rs. 32/- per seer while duty was Rs. 205/-³²

Only one opium shop existed in 1903-4 for which 1 maund and 36 seers opium was issued, duties collected on the opium sold being Rs. 1,995/- while for the same year, duties on licenses for the country spirit shop was Rs. 1,142/-. 35 seers of ganja were simultaneously issued, the amount paid for the license being Rs. 35/- and duty collected on ganja sold being Rs. 333/-.³³ But the Nagas do not take opium or ganja and seldom care to waste their money on country spirit. The Nagas however drinks lots of rice beer, of which there were two brands, Zu und Kezu. Both kinds were made from millet and Job's tears as well as from rice. Zu it is said to be a very nourishing and not unpalatable liquor but Kezu is much stronger and comparatively soon brings on intoxication. A kind of gruel called by foreigners Sakha modhu, can however be prepared from Kezu and was much in favour in the Ao and Sema country.³⁴

In 1936-37 there were 3 opium shops, 2 country liquor, 3 foreign liquor re tail shops, 2 methylated spirit, 1 ganja and 1 outstil liquor shop in the district. Total monthly ration of the 3 opium was 12 seers, 71 tolas against 13 seers, 62 tolas in the previous year. Of the total ration about 5 seers were for the consumers of the Sibsagar district who take their supply from Dimapur shop. A new shop was opened the same year by the Sibsagar Authority for their consumers.³⁵

The opium shops at Wakching and Kohima were run by Government in the previous year at a monthly cost of Rs. 45/- and Rs. 6, - respectively towards the allowance of government servants who are in-charge of the shops. Besides this a sum of Rs. 126/- was spent on contingencies against Rs. 130/- in the previous year. The shops managed by government worked satisfactorily.³⁶

There were six cases of illegal possession of opium, 17 cases of smuggling of Sekmai liquor and cases of smuggling Manipuri ganja and Bhang were trailed and all .cases ended in conviction. The absence of any excise control in Manipur state inevitably leads to the smuggling of distilled liquor and ganja into the Naga Hills District.³⁷

CONCLUSION

Through its revenue policy the British established their legitimacy even the Naga Hills. It also made a systemic network to collect revenue as far as possible even through land revenue which was one of the main sources in colonial India was not collected, instead House tax formed the major component of the district revenue. The collections of revenue in the Naga Hill gradually reduce the role of barter system and introduce monetized economy in the World of Nagas.

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