

Revenue and Fiscal Regulation of The Ahoms

*Dr. Meghali Bora

Abstract

The Ahom kings who ruled over Assam for six hundred years left their indelible contributions not only on the life and culture of the people but also tried their best to improve the economy of the state by maintaining a rigid and peculiar system of revenue administration. For proper functioning of revenue and fiscal administration the Ahom kings introduced well knitted paik and khel system which was the backbone of the Ahom economy. The Ahom kings also received a good amount of revenue by collecting different kinds of taxes from hats, ghats, phats, beels, chokis and tributes from subordinates chiefs and kingdoms. It was only because of having such affluent economy the Ahoms could rule in Assam for about six hundred years.

Key words : Revenue administration, Paik and Khel system and Trade statistics.

Introduction :

In the beginning of the Ahom reign there was no clear cut policy on civil and revenue administration. The first step towards the creation of a separate revenue department was taken by Pratap Singha (1603-41) who created the posts of Barbarua and Barphukon. The Barbarua was the chief executive revenue and judicial officer of Upper Assam and the Barphukan posted at Guwahati was of Lower Assam. Later king Rudra Singha (1696-1714) completed the process of revenue administration by creating two central revenue departments, one at Rangpur (Upper Assam) and another at Guwahati (Lower Assam).

There were three main sources from which the Ahom kings collected their revenue and these were personal service, produce of the land and cash. The major portion of state's income was derived from the first two sources i.e. from personal service and produce of the land. The cash, the third source of revenue, was realized in the form of commutation money collected from paiks who were exempted from

* Assistant Professor of Commerce, Gargaon College, Simaluguri

personal service. Besides commutation money, house tax, hearth tax, hoe tax, royalties on elephants and timbers, duties levied at the custom chokis etc. were realised by the Ahom kings in cash. Rents were paid by the paiks in cash who cultivated lands in excess of their allotted rent free lands. The farmers of mines, frontier traders, subordinates or vessel rulers also paid their rent and tributes in the form of cash.

Objectives of the Study :

- To give an idea regarding the peculiar system of tax structure that prevailed during the days of the Ahoms.
- To find out how the taxes imposed upon the subjects helped to improve the economy of the state.
- To discuss the various methods of collecting revenue and taxes during the Ahom reign.

Methodology :

This paper is a general review of the revenue system which was existed during the days of the Ahoms. Data relating to this paper are collected mainly from the Assamese chronicles called Buranjis, contemporary religious and secular literature, inscriptions, accounts left by the British officers etc.

Paik and Khel System :

The Ahom kings realized revenue from their subjects by introducing the peculiar system of paik. Paik is a system of extracting revenue in the form of personal service. According to this system, all the able bodied male persons of the kingdom who were between the age group of 16-50 years except the slaves were paiks. The paiks were to render services for the benefit of the state and in return for their services each paik got two puras (about three acres) of arable land called gamati (rupit mati) for which they need not have to pay any tax. The land, however, belonged to the khel and the paiks had no hereditary claim over it. If a paik dies without any heir, his share of land was forfeited to the khel he belonged. But a paik could keep home stead land (bari mati) without limit which was hereditary in nature. Before the systematic introduction of paik system, one man from every family served the state, although some families had 4 to 6 working men [Goswami, H.C. (ed.), 1977] and in some families there was only one. To do away with this problem Mumai Tamuli Barbarua, during the reign of

Pratap Singha (1603-1641), arranged the paiks into gots (Baruah, S.L., 1997) and made it compulsory that one member from every got was to render service to the state, occasionally two or three members of the got in case of emergency. Thus it is seen that paiks which comprised the masses of population were the backbone of all productive activities of the state. They were responsible for the economic prosperity of the state as well as for the defence of the country.

By the end of the rule of Suklenmung Garganya Raja (1539-1552), the paiks were organized into gots of four adult males who were to render compulsory services to the state in rotation e.g. one paik had to serve for a period of three months (later four months) a year. But from the reign of Rajeswar Singha (1751-1769) the number of paiks in a got was reduced to three (Borboruah, Hiteswar, 2013). Every unit of four was to supply to the state with one man called mul as permanent militia. When necessary they were to supply two men called dewal and during the time of emergency even three men were requisitioned and they were called tewals (Baruah, S. L., 1997). So far as possible, paiks belonging to the same family were placed in the same got and this helped in the creation of the feeling of brotherhood, friendship, social cohesion and economic co-operation among the common masses.

The control of the state over the paiks was very strict and therefore, no officer could neglect his duty. Because of having such strictness each officer could mobilize his paiks under his control within a short time whenever they were required (Nath Gogoi, J., 2002). Over 20 paiks there was an officer called Bora, over 100 paiks there was an officer called Saikia and over 1,000 paiks there was an officer called Hazarika and then a Phukon over 6,000 paiks and Rajkhowa over 2,000 to 3,000 paiks. All these officers were not only remunerated with paiks but they were also given rent free grants called nankar and manmati [Barpujari, H.K. (ed.), 2007, Vol. V]. They were also allowed to occupy rent free khats where they employed sufficient number of attendants and slaves. The Barbaruah and the Barphukan had also paiks ranging from 3,000 to 12,000 under them. Bora and Saikia were appointed by the Phukons and Rajkhowas and Rajkhowas and Hazarikas were appointed by the kings with the advice and concurrence of the three Gohains [Barpujari, H.K. (ed.), 2007, Vol. III]. Every officer could administer justice to their subordinates by sending appeals to the superior officers and finally to Nyayashodha Phukon.

The khel is an office or guild organized on occupational or territorial lines on the basis of the service rendered to the state. The paiks were also grouped into khels

according to the nature of their duties and there was an officer upon each khel called kheldar or khel officer. A kheldar was obliged to get the services of the paiks to the state for a specific period of time (Nath Gogoi, J., 2002). As the khel officers were administrative heads, they had to look after law and order, supervise the proper utilization of labour force during the time of war and had to command their respective quotas of soldiers (Phukon, J.N., 1973). For example, the paiks who were employed as king's sword bearers came under Da-dhara khel, the cooks of the royal house came under Changmai khel, honey suppliers under Mao-jogania khel, molasses (gur) suppliers under Gur jogonia khel, boat playing under Naobaicha khel, arrow making under Dhenuchocha khel, boat building under Naosalia Khel and so on.

Thus it is seen that there were two classes of khels - one for rendering direct personal service and other for supplying articles. Besides the supplied articles like honey and molasses mention may be made of other articles supplied by the paiks like elephant, ivory, mat, dye, cotton, gold, iron, salt, wood, cloth, duck, lime, gum etc. (Phukan, J.N., 1973). There were also khels like BuraGohain khel, BorGohain khel and Barpatra Gohain khel, the three great ministers of the state and Dimaruguria Khel (khels consisting of the men of Dimaruguri), Abhaipuria Khel (khel consisting of the men of Abhaipur) etc. Those khels which were regarded as important were placed under a Phukon and those which were less important were placed under one Rajkhowa or Barua (Bhuyan, S.K., 1949). For instance, the Naosalia Khel (boat builders department) which was an important khel and which consisted of 600 paiks was under Naosalia Phukon (Wade, J.P., 1972) whereas the Mou-jogania Khel (department of honey suppliers) which was less important was under an officer called Mou-Barua.

The paiks though they pursued different crafts were all peasants. The artisans were to pay taxes depending on the nature of craft or profession. The works of the professional paiks were strictly supervised by the royal officers and therefore the idea of trade did not emerge in their minds. But in Kamrup khel system was not fully introduced due to the influence of Mughals and so the idea of trade in the form of guild emerged among the people of Kamrup earlier than in Upper Assam (Baruah, S.L., 1997).

It can be concluded that the paiks or khels served as the basis of economic foundation of the Ahom kingdom and without this system, the pattern of the economic organization of the Ahoms would have been different than what it was. But in course of time as the members of the khel were scattered in different parts of the state, this

system became complicated and inconvenient. The Moamaria rebellion and the Burmese invasions also adversely affected this system and its very foundation got trembled. Some of the paiks in order to escape themselves from the tax burden and atrocities committed by the khel officers fled away from their own places as Bhaganiya paiks [Barpujari, H.K. (ed.), 2007, Vol. III] and thus mixed up with diverse occupational groups of other villages. The paiks, by migrating to other places and by becoming freemen, not only digged their own graves but also affected the economy of the state. Even after the British occupation of Assam, this system was prevalent in Assam except in Kamrup where Mughal Pargana system for collecting revenue was followed (Gait, Edward, 1994). But on the contrary it can be known from Jenkin's report that when the British had occupied Assam, they found that the traditional khel system of the state was in the stage of decline.

Revenue in Cash and Kind :

With the expansion of the Ahom kingdom towards the west in the 17th century and the increasing commercial and political contact with Bengal and Koch Behar, where money economy was already in existence, the Ahom rulers also felt the necessity of introducing the system of realising revenue in cash. It is also known from one chronicle that when Koch king Parikhrit Narayan was defeated and brought as a captive to Delhi by the Mughal army in 1612 A.D., he made a request to Ahom king Pratap Singha to help him by giving Rs. 3 lakhs to the Mughal king for his release. But Pratap Singha could not keep his request for not having such huge amount of money in his treasury [Bhuyan, S.K, (ed.), 1962]. It was after that incident he imposed certain taxes to be paid in cash like poll tax, land tax, house tax, hearth tax, profession tax etc. as money became more necessary than personal service. During the reign of Kamleswar Singha (1795-1810) three kinds of taxes in terms of cash were levied which were called Dhanua Kar. (Sharma, Benudhar, 2007). These were as follows:

1. Dewan money i.e the tax collected regularly from the land holders.
2. Khatiya dhan or remission money i.e a tax which was to be paid by those who wanted exemption from physical labour in the houses of the king or the princesses.
3. Kalanimatiya dhan i.e. a payment made by a paik in cash for land used by him in excess of the land allotted to him by the kings (Sharma, Benudhar, 2007).

Taxes were also imposed on hat (market), ghat (place of crossing river by boat or on bridge), phat (custom duty), beel (fishery), mugachung (place of rearing muga

etc.) (Borboruah Hiteswar, 2013). Taxes at the rate of one fourth of the total produce were imposed on those who had muga silk farms and sold fishes [Bhuyan, S.K. (ed.), 2009]. In Darrang, a tax, called hearth tax or juhal kar or charu kar, was imposed at the rate of Rs. 2 upon each family for using a separate kitchen (Borboruah Hiteswar, 2013). But according to another source, hearth tax was collected at the rate of rupee one in Darrang (Jenkins Francis, 1849).

It is to be mentioned that when king Chandrakanta Singha (1810-1818) was not in a position to pay regular salaries to his standing army due to acute financial crisis, he imposed a new kind of house tax called gharkar in Kamrup (Borboruah Hiteswar, 2013). In Upper Assam this tax was called Ga-dhan or body tax and it was collected at the rate of rupee one on every individual paik (Bhuyan, S.K., 1949). When the Burmese had occupied Assam they collected this tax with much severity which was known as Kharika-tana (Bhuyan, S.K., 1949).

The Ahom kings also collected revenues at higher rate from the artisan classes who did not cultivate land. The goldsmith (Sunari) and the bell metal workers (Kahar) each were to pay Rs. 5/- annually to the royal treasury. Like them, the oil pressers (Teli), fishermen (Kaivarta) each were to pay Rs. 3/- and silk worm rearers (Katani) were to pay Rs. 2/- annually to the royal treasury (Mills, A.J.M., 1984 & Gait, Edward, 1994). These artisans besides paying the taxes in cash had to give a portion of their produce as gifts to the officers. The Sonowals and the gold washers who extracted gold from the sands of the rivers had to deposit one tola of gold annually to the royal treasury (Gait, Edward, 1994). The Sonowals also had to give three ratis for best quality of gold, four ratis for medium quality of gold and six ratis for ordinary gold as additional tax (Borboruah Hiteswar, 2013). Besides this, for every 20 tolas of gold Baruah Phukon received one tola, Tekela Bora one tola and Bhandar Kakoti one moha of gold as bonus (Borboruah Hiteswar, 2013). Again while depositing gold in the royal treasury Changkakoti, Bhandari, Ligira, Pachani and Kukurachuwa Baruah took in common five mohas of silver for every tola of gold (Borboruah Hiteswar, 2013). Hamilton reported that the gold washers at the mine of Pakariguri in Darrang were taxed at 11/2 tola per head because the gold of this mine was of best quality which was required for minting of coins (Hamilton, Francis, 1963).

The other artisans like blacksmiths (Komar), potters (Kumar), weavers (Tanti), carpenters (Barhoi), iron smelters (Lo-saliya), salt miners (Lonpuria) had to pay taxes either in terms of their produce or had to work for the king for about three or four

months in a year producing items in which they were expert (Hamilton, Francis, 1963). From the chronicles it is also known that even the small traders who deal in betel nut and betel vine had to pay taxes. One chronicle mentioned that one Roumuria Bharali Barua imposed taxes on every small trader (pahar) @ 4 cowries per month (Barbarua Duara, Srinath, 1964]. Moreover the the Ahom kings also collected revenue from elephants and timbers in the form of royalty and from the farmers of mines and frontier traders in the form of rent.

Again those who cultivated the inundated parts of the country (char land) had to pay a tax called plough tax which was realized in terms of produce (Borboruah, Hiteswar, 2013). In the same way the hill people, who cultivated cotton and other jhum crops on high land without using plough within the territorial limits of Assam, was to pay a tax called hoe tax (Mackenzie, A, 1981) which was also realized in terms of produce. Therefore, Shihabuddin Talish commented that if Mughal system of revenue administration would have been introduced in Assam, then Assam would have able to collect about 40-45 lakhs of rupees annually as revenue (Gait, Edward, 1994).

Land Revenue :

The Ahoms in the beginning of their reign did not collect any revenue on land. Lands allotted to paiks as gamati and to the officers as manmati were revenue free. Besides these, lands allotted to the members of the royal family, relatives of the kings and lands allotted to the officers were revenue free. A widow was also not required to pay tax on the lands in her possession. The lands allotted by the Ahom kings to the temples, religious institutions and to pious and meritorious persons were called Nisf-Khiraj or half revenue paying estates. They were different from Khiraj or full revenue paying estates. But in course of time these lands were made revenue free and the owners called themselves Lakhirajdars which meant total exemption from payment of revenue (Bhuyan, S.K, 1949). But David Scott stated that the Ahom kings occasionally imposed tax on Lakhiraj lands at 5 annas per pura. He continued this tax at the old rate but subsequently this tax was increased to 7 or 8 annas per pura by introducing a tax called Police Baragani (Bhuyan, S.K, 1949).

Later Lakhiraj lands were divided into several heads - Debottar lands were given for the maintenance of temples, Brahmottar lands to the Brahmanas and the Dharmottar lands were granted for religious and charitable purposes i.e. for reading the Bhagabata, performing Nam-kirtana and feeding pilgrims. In the 18th century the

Ahom kings like Siva Singha (1714-44), Pramatta Singha (1744-51), Rajeswar Singha (1751-60) and Gaurinath Singha (1780-95) granted vast areas of revenue free lands to the temples and to the Brahmanas mostly in Kamrup and Darrang district. Maffat Mills in 1854 estimated that the total area of revenue free lands granted to the temples were 77,50,468 puras. The Madhaba temple of Hajo enjoyed the highest revenue free estate of 12,650 acres. The Parbatiya Gosain, the religious head of Kamrup was also assigned the largest half revenue free estates of 41,172 acres (Assam Revenue & Agricultural Proceedings, 1884). The Ahom kings also granted revenue free lands to the Muslims for the construction of the mosques or dargahs or tombs of the saints and pirs (Jenkin's Francis, 1849).

The BuraGohain, the BorGohain and the BorpatraGohain, the three great councillors of the state did not have to pay any tax but they enjoyed the services of loguwas and likchos. The other officials who were included in the king's mel were also refrain from paying taxes. They were

1. "*Kataki*: he who advised the king on foreign affairs,
2. *Kakati*: one who preserved the documents after having them recorded,
3. *Deodhai*: one who advised on religious rites and festivals,
4. *Khound*: a messenger,
5. *Bairagi*: student who knew religious scriptures,
6. *Sabhapandit*: a teacher
7. *Jyotishia Daloi*: who knew astrology,
8. *Chang Khataniar*: cook or changmai,
9. *Shruti Parha*: who deciphered scriptures,
10. *Na-Rathi Sabha*: a council of nine prominent persons,
11. *Dewan or Kazi*: chief justice" (Dewan, Maniram, 2002)

Revenue Administration in Upper Assam :

Revenue administration in Upper Assam i.e. the eastern part of Assam was under Barbarua. (1603-1641). The three Great councilors i.e. the Buragohain, the Borgohain and the Borpatragohain managed the revenue of their own province called bilats. Therefore, the Barbarua's jurisdiction did not include the provinces allotted to three Great councilors. The Barbarua was helped by ministers like Phukons, Baruas, Rajkhowas, Saikias and Boras in conducting revenue administration. Accounts were kept by the Kakotis. However the revenue of the frontier provinces like Sadiya, Marangi,

Khamjang and Sola were conducted by Sadiyakhowa Gohain, Marangikhowa Gohain, Khamjangia Gohain and Solal Gohain respectively. Those officers besides doing public works like construction of roads, bridges etc. collected tolls from the markets, fairs, mines, ferries and fisheries under their jurisdiction. They also controlled the frontier passes or the duars through which the hill tribes entered the plains and they also collected dues and tributes from them.

Revenue Administration and Assessment of Taxes in Lower Assam :

Lower Assam i.e. Kamrup was under Mughal jurisdiction for a considerable period of time and the Ahoms annexed this part to their kingdom only in 1682 A.D. Before 1682 A.D., there was a well established system of administration in the Mughal pattern in Lower Assam which was difficult to be completely replaced by the Ahoms. The Ahoms after the annexation of Kamrup appointed one Barphukan as overall in charge of revenue, executive and judiciary with Guwahati as his headquarter. From the time of the Mughals, the whole of Coch Hajo (Lower Assam) was divided into four provinces or sarkars viz Dhekery, Bangal Bhum, Kamrup and Dhakhinkul [Bhuyan, S.K. (ed.), 1958 & Nath Gogoi, J., 2002]. For the convenience of collecting revenue each Sarkar was divided into Parganas and Parganas into Taluks [Neog, Maheswar (ed.), 1947]. One Bujarbarua was appointed in charge of the Pargana Dhekery of North Kamrup. The Bujarbarua, one of the highly responsible officers, was entrusted to look after civil, criminal and revenue duties and the descendants of the Ahoms were only allowed to enjoy this lucrative post. He was the chief assistant to Barphukan and he had to keep the Barphukan informed of all developments. As Bujarbarua stayed at Chandkusi he was also known as Chandkusi Barua. Besides Chandkusi, other Bujarbaruas were appointed to supervise the revenue administration of Beltola, Kamarkuchi and Chayaniya [Barpujari, H.K. (ed.), 2007, Vol. III].

The Ahoms did not abolish the Pargana system of the Mughals that prevailed in Lower Assam but mixed it with the paik system in accordance with the administrative requirements. The Ahoms divided Kamrup into 26 Parganas and in each Pargana one Choudhury was appointed. A Choudhury was just like a Zaminder and he received a certain portion of the land as remuneration. The Choudhuries collected the revenue in cash from the peasants and for this they received a certain portion of the revenue collected as commission (Guha, Amalendu, 1984). Gradually the office of the Choudhuries became hereditary and their descendants acted as zamindars in their

acquired territory (Guha, Amalendu, 1984). The Choudhuries and his subordinate officers collected as much revenue as they could from the peasants. But they did not deposit the entire amount of revenue collected by showing pretext one after another. The tax collectors committed much atrocity upon the peasants just like Mughal India and the peasants unable to tolerate such atrocities left their original home and took refuge either in company's territory or in Upper Assam. The extent of atrocity depended upon the personality of the Barphukan who stayed at Guwahati. When the Barphukan was weak the Choudhuries took the chance to collect more amount than actual due (Bhuyan, S.K., 1975).

The annual collection of revenue in Lower Assam called Jaigiri dhan or Jaigiri was to be sent to the royal treasury [Bhuyan S.K. (ed.), 1960]. According to a treaty signed between Ahom Government and the East India Company in 1794, it can be known that the total revenue collected by Barphukan in Desh Kamrup was Rs.80,000/- in Rajmohari coins i.e. the coins of the Ahom rulers (Phukon, J.N., 1973). This amount included not only land revenue but also different kinds of profession tax, ferry tax, customs and tolls. Francis Hamilton mentioned that in 1809 A.D. the total amount of land revenue collected in Kamrup which were deposited to the royal treasury was Rs.32,000/- a year (Hamilton, Francis, 1963). In the memorandum submitted to A.J. Moffatt Mills in 1853 A.D. by Moniram Dewan, it is mentioned that the amount of revenue collected in Kamrup during the time of Purnananda Buragohain was Rs. 44,400/-. The total revenue receipts and disbursements in Upper and Lower Assam from the year 1824-25 to 1826-27 is shown by drawing a table

Table-1

Revenue Receipts and Disbursements in Assam, 1824-25 To 1826-27

Assam	Receipts Rs. (Sicca)	Disbursements Rs. (Sicca)	Revenue Surplus/Deficit Rs. (Sicca)
<u>Lower Assam</u>			
1824-25	1,18,723	29,538	89,185
1825-26	2,02,601	92,513	1,09,548
1826-27	1,78,686	1,25,015	53,671
<u>Upper Assam</u>			
1825-26	28,058	27,834	224
1826-27	46,073	40,731	5,342

Source: Guha, Amalendu, 1991

Tributes Paid by Subordinate Chiefs and Frontier Provinces :

Tributes were paid by the subordinate rulers and tribal chiefs called Rajas mostly in kind and these were a source of income to the Ahom kingdom. The subordinate rulers and tribal chiefs included those of Darrang, Rani, Luki, Beltola, Barduar, Bholagram, Mairapur, Pantan, Bangan, Bagaduar, Dumariya, Neli, Gobha, Chahari, Dandua, Barepujia, Topakuchia, Khaigharia, Panbari, Sora, Mayang, Dhing, Tetelia, Baghara, Naduar, Bhurbhandha (Bhuyan, S.K., 1975 & Nath Gogoi, J., 2002). They besides paying annual and occasional tributes in kind also supplied paiks during the time of war. To meet up the cost of the troops of the East India Company, the Ahom kings collected money from those subordinate rulers and tribal chiefs. The amount of money collected from them is shown below:

Table-2

Collection of Money from Subordinate Rulers and Tribal Chiefs

Doormariah (Dimarua)	Rs. 5,000/-
Kamroop (land revenue)	Rs. 80,000/-
Derung (Darrang)	Rs. 50,000/-
Beltalah	Rs. 2,500/-
Rannygong (Rani)	Rs. 6,000/-
Noadewar (Naduar)	Rs. 15,000/-
Chatgurriah	Rs. 2,000/-
Chardewar (Chariduar)	Rs. 6,000/-
Geledary (Ghiladhari)	Rs. 3,000/-
Mainging Panbary (Mayang & Panbari)	Rs. 400/-
Dhing	Rs. 2,000/-
Sadtraja	Rs. 1,000/-
Panchrajah and Babejie	Rs. 1,000/-
Nagaon	Rs. 2,000/-
Korringihe (Kharangi)	Rs. 2,000/-
Chunderiaah	Rs. 400/-
Doorea (Duwaria)	Rs. 400/-
Candahar <i>choki</i> supposed collection	Rs. 20,000/-
Total Amount of Collection	Rs. 2,00,700

Source: Bhuyan S.K., 1975, 'Swargadeo Rajeswar Singha'.

The frontier provinces like Khamjang, Aiton and Tipam also paid their tributes in kind. These included Nara kapur (a kind of cloth made in Nara country), Ahom etha (a kind of glue), phakai kapur (a kind of cloth), jangphai (amber) and Nara dao (a kind of sword made in Nara country) etc. Like that, the Nagas of Namchang, Banchang, Jabaka, Tabloong etc. paid tributes to the Ahom kings in the form of slaves, elephant tusks, spears, cloths, cotton, salt, methuns and other produces of the hills (Bhuyan, S.K., 1949). The Naga chief came to the Ahom capital once in a year and offered tributes called palsewa and present (Barua, Harakanta Sadar-Amin, 1962). The Miris also gave mirijims (a kind of cotton blanket), methuns, strings of beads, dao etc as annual tributes. The Mishmis paid annual tribute by sending borbih (a kind of poison), mishmitita (a kind of poisonous herbal root), manjit (Indian madder) etc. to the Ahom king. The Mikirs (Karbis) also sent articles like cotton, bamboo mats, nalooka (bark of tress used as perfumes), sanchipat for writing materials as tributes. The Bhutiyas paid their tributes in horses, chowries (cow tails), musk, blankets, gold dust, Bhutan daggers and Chinese silk (Mackenzie A., 1981). The Kacharis paid their annual tribute in horse, tao cloth, plain cloth, nakai dao (a kind of iron sword) (Devi, Lakshmi, 1992). The Daflas were also allowed to enjoy posa system and in return for it they were to pay annual tribute and the officers called Kakotis were appointed to regulate them (Devi, Lakshmi, 1992). Just like the Daflas, the Akas were also granted posa system along with certain paiks and those paiks were to pay their annual contributions to them instead of to the state (Devi, Lakshmi, 1992). Thus it is seen that the tributes and presents given by the hill tribes to the Ahom king was nominal and it was a measure adopted by the Ahom kings to keep them pleased but under suppression.

Custom Houses :

During the Ahom period there were large number of chokis i.e the custom houses in the border areas and in the mouth of the rivers. Kajalimukh, Jagi, Raha, Gijing, Ghiting, Kukurakota, Tingkhong, Mohang, Doigrung were some of such important custom houses. Each choki or custom house was put under an officer who belonged either to the royal family or to the family of three Gohains and therefore these officers were called Chokial Gohains (Borboruah, Hiteswar, 2013). The provincial administration of these nine provinces was entrusted upon nine Gohains. Besides these there was also a choki at Solaphat called Solal Choki at the mouth of the river Brahmaputra which was established by king Pratap Singha where duties were collected

from the traders of Lower and Upper Assam (Wade, J.P., 1972). The Kandahar Choki or Hadira Choki or Assam Choki which was established at the mouth of the Manas river and where the Ahoms had appointed one Duariwa Barua who had the exclusive privilege of trade with Bengal. The Hadira Choki because of its commercial importance became the meeting place of various trading people. Merchants of different places also conducted their business through the outposts established at Goalpara on the south of the Brahmaputra, Jogighopa and Rangamati. Assam's trade statistics showing exports and imports at Goalpara opposite Hadira Choki in 1808-09 is shown by drawing a table.

Table-3
Assam's Trade Statistics, 1808-09
(Estimated at Goalpara, Opposite Hadira choki)

Exports	Quantity in <i>mds</i>	Value in Rs. (<i>sicca</i>)	Imports	Quantity in <i>mds</i>	Value in Rs. (<i>sicca</i>)
Paper	50	500	Salt	35,000	1,92,500
Mustard-seed	15,000	20,000	Fine Pulse	-	800
Long-pepper	50	300	Ghee	1,000	1,600
Manjit	-	500	Sugar	-	1,000
Elephant-tusk	-	6,500	Stone-beads, corals, jewel and pearls	-	8,000
<i>Muga</i> thread	65	11,350	Cutlery and Glassware (European)	-	500
<i>Muga</i> cloth	75	17,500	Muslin		10,000
Cotton (with seed)	7,000	35,000	Taffeta, <i>Kinkhap</i> , Satin & other luxury cloth		4,500
Lac		35,000	Woolens (European)	-	2,000
Bell-metal vessels		1,500	Copper	-	4,800
Iron-hoes		600	Red lead	-	1,000
Thaikal fruit (medicinal)	50	150	Paints	-	500
Slaves	100 (No)	2,000	Spices	-	1,000
			Shells	-	100
Total		1,30,900	Total		2,28,300

Note: The adverse trade balance of Rs. 97,400/- was settled for in gold and silver.

As against this high export price of mustard-seeds the actual price paid to the peasant was low - around 8.

Source: Hamilton Francis, 1963

All these custom houses prevented the illicit transit of goods. How much income was received from these customs houses was not known except Solal, Kandahar and Batakuchi Choki. Francis Hamilton recorded that Ahom kings received custom duties amounting to Rs.5,000/- annually from the choki at Solaphat (Hamilton, Francis, 1963). The maximum income received by the Ahom kings was from Kandahar choki. The annual collection was estimated at Rs. 90,000/- per year at flourishing time and even at the time of disturbance i.e. towards the close of the 18th century, Rs. 20,000/- was collected as custom duty from this choki (Nath Gogoi, J, 2002 & Hamilton, Francis, 1963). In 1807-08 Kandahar choki was given on lease to two Baruas against a payment of Rs. 45,000/- per annum (Hamilton Francis, 1963). Hamilton stated that the duties collected at the custom house at Darrang Batakuchi on the Mangoldoi river was amounted to Rs.30,000/- a year (Hamilton, Francis, 1963).

Emergency Taxes :

The Ahom kings had to collect some emergent taxes from the subjects on certain emergent occasions. The emergent taxes were first collected by king Pratap Singha (1603-1641) who was in urgent need of money in order to release Parikhit Narayan, a tributary chief of Darrang, from the hands of the Mughals [Bhuyan, S.K. (ed), 2009]. During the reign of Gaurinath Singha (1780-1785), his Prime Minister Purnananda Buragohain collected contribution called barangani from the religious institutions called satras in Upper Assam (Phukon, J.N., 1973). Barphukon at Guwahati had also taken similar measures. Ramakanta, the Moamaria Chief, after the occupation of Ahom capital, collected a large sum of money from the satras in Upper Assam. It is also known that Ramakanta collected Rs. 8,000/- each from Auniati and Dakhinpat satras, Rs. 4,000/- each from Garmur and Kuruabahi satras and from other satras at different rates (Barbarua Duara Srinath, 1964). Again king Chandrakanta Singha (1810-1818) collected seven lakhs of rupees in order to pay the last instalment of tribute to the Mughal king as was promised by his predecessors (Tamuli Phukon, Kashinath, 1964).

Other Taxes :

There were also other kinds of taxes prevalent during the Ahom period but the rates were not known. These taxes included a fee paid by a paik who failed to render manual service called Katal, a tax paid by Chamua for elevating to the rank of an officer (pad), tax for catching elephants and wild animals (beth), revenue on land (kar), fines for adultery (Chinla), tax for fishing in river and beels (jalkar), sales tax (dan), ferry tax (ghat), market tax (hat), custom duty (phat), tax on items other than landed property (khut), tax for crossing a border (choki), rent free physical service or requisitions (begar), contribution on special occasions (panchak), service to supply nitre for preparation of gun powder (yavakhar), heirless person's property that goes to royal coffer after death (dhumuchi), share that goes to royal coffer at the wedding of one's daughter (ghamecha), a tax for acquiring land for a marriage according to vedic rites (marecha), a tax for keeping in confinement and compelled to do work (bandha), fine for crime (danda) etc. (Gogoi, L, 1961).

All these taxes were levied on the subjects in such a way that these did not prove burdensome to them. Even if the arrear of taxes or revenue became heavy, royal officers did not realize the arrears by applying force causing misery on the subjects but instead they inflicted light punishment only. In case of default of revenue for many years the Ahom kings pardoned their arrears (Dewan, Moniram, 2002). In conclusion it can be said that though there was no direct system of taxation during the reign of the Ahoms yet the kings through commercial pursuits were deriving a rich source of income for the state. It was perhaps for having such economic stability, Assam could withstand the Mughal invasion for seventeen times.

References :

- Barpujari, H.K. (ed., 2007): *The Comprehensive History of Assam*, Vol. III, Publication Board Assam, Guwahati.
- Barpujari, H.K. (ed., 2007): *The Comprehensive History of Assam*, Vol. V, Publication Board Assam, Guwahati.
- Baruah, S.L. (1997): *A Comprehensive History of Assam*, Munshiram Monoharlal Publishers, New Delhi.

- Bhuyan, S.K. (ed., 1962): *Deodhai Asom Buranji*, Department of Historical & Antiquarian Studies, Guwahati.
- Bhuyan, S.K. (1949) : *Anglo Assamese Relations (1771-1826)*, Lawyer's Book Stall, Guwahati.
- Devi, Lakshmi (1992): *Ahom Tribal Relations (A Political Study)*, Lawyer's Book Stall, Guwahati.
- Gait, Edward (1994): *A History of Assam*, Lawyer's Book Stall, Guwahati.
- Gogoi, L. (1961): *Ahom Jati Aru Asomiya Sanskriti*, Sivasagar.
- Guha, Amalendu (1991): *Medieval and Early Colonial Assam: Society, Polity, Economy*, K.P. Bagchi & Company for Centre for Studies in Social Sciences, Calcutta.
- Guha, Amalendu (1984): *Jamindarkalin Goalpara Jilar Artha-Samajik Awastha,-ati Oitihasi Dristipat*, Dhubri.
- Hamilton, Francis, (1963): *An Account of Assam*, Bhuyan, S.K (ed.), Department of Historical & Antiquarian Studies, Guwahati.
- Mills, A.J.M, (1984): *Report on the Province of Assam*, Publication Board Assam, Guwahati.
- Nath Gogoi, J. (2002): *Agrarian System of Medieval Assam*, Concept Publishing Company, New Delhi.
- Neog, Maheswar (ed. 1947): *Prachhya Sasanawali*, Publication Board Assam, Guwahati.
- Phukon, J.N. (1973): *The Economic History of Assam under the Ahoms* (Unpublished), A Ph.D. Thesis, Gauhati University, Guwahati.
- Robinson, William, (1975): *A Descriptive Account of Assam*, Shankaran Prakashak, Delhi.
- Wade, J. P. (1972): *An Account of Assam*, Sharma Benudhar (ed.), North Lakhimpur.

