

*Mirzapoor, 14th Novr. 1784.*

To

FRANCIS FOWKE, ESQUIRE,

*Resident at Benares.*

SIR,

I am this day favored with your answer to my letter of the 10th. of this month. The enclosed letter to the Kutwal from you, I have this instant given him, he read it in my presence and immediately observed, that he had never received the Hookumnamah. He still considered himself as authorized to levy an additional tax upon all boats with merchandize of three Rupees, exclusive of the fixed duty of five per cent. on goods. Nor will he be convinced to the contrary without particular orders from you expressed in positive terms. As I received daily complaints on this subject, I take the liberty of referring you to my letter of the 10th, the second paragraph of which mentions this subject more fully.

I have &amp;c.,

(Sd.) W. W. PLAYDELL.

*Mirzapoor, 15th Novr. 1784.*


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### APPENDIX.

Regulations for the management and collection of the Customs on the import and export trade of the Province of Benares.

1st. That whereas, in the orders which were issued by the Governor General to Raja Mehip Narain under date the 22nd of November 1781, it was enjoined that there should be Chowkies for the collection of the Customs at only three places, namely Ghazeepore, Benares and Mirzapore, and whereas it appears that notwithstanding this injunction, a number of petty chowkies have been established for the collection of the Customs in different parts of the country, it is hereby positively ordered, that no Custom duties or exactions of any kind shall be collected on goods passing at any place, except the three chowkies above-mentioned of Ghazeepore, Benares and Mirzapore.

2nd. That whereas it was expressly and positively ordered in the said Perwannah of 22nd November 1781, that the Customs should not be let to farm but collected by the Amils or agents, this order is hereby repeated and must be strictly obeyed, and that the Raja and his Naib shall accordingly appoint Amils at the three above-mentioned stations of Ghazeepore, Benares and Mirzapore, who shall collect the Customs on behalf of the Raja.

3rd. That the Raja and his Naib shall authorize and direct the Amils of the custom houses of Ghazeepore, Benares and Mirzapore, agreeably to the

regulations of the 22nd November 1781, severally to grant Rowannahs to traders or other persons passing goods, on receiving from them the stipulated duties, and that these Rowannahs shall be issued under the seals of their respective custom houses.

4th. That the Amils of the three abovementioned custom houses of Gha-zeepore, Benares and Mirzapore may station Chowkies in the neighbouring districts, for the purpose of preventing goods from passing, which have not been regularly entered at one of the three said custom houses, and they shall accordingly be authorized to detain them until the owners shall procure regular Rowannahs. That agreeably to the regulation of the 22nd November 1781, the Rowannahs granted at either of the said three custom houses shall serve to pass goods from one extremity of the province to the other, either by land or by water, and that the officers of the other custom houses and at the out stations must endorse the Rowannahs and despatch the goods without demanding any other duty or fee whatsoever.

5th. That the Amils at the three principal custom houses, and the officers at the out-stations, shall be particularly careful to create no unnecessary delay on entering or passing goods.

6th. That the rate of customs to be exacted on all goods shall be 5 per cent. on their fixed valuation, agreeably to the regulations formerly established by the Governor General on the 22nd November 1781, except the following articles viz. saffron, cinnamon, mace, cloves, nutmegs, cochineal, raw silk, broad cloth, Europe iron, steel, and copper, the duties on which were reduced to 2½ per cent. by the orders of the Hon'ble the Governor General in Council of the 8th of April 1782, and except also the silk piece goods manufactured in Bengal and imported from thence, the rate on which was thereby reduced likewise to 2½ per cent.

7th. That the valuation established in the list and table, annexed to the Governor General's orders of the 22nd November 1781, shall be continued for all articles therein mentioned, except only Chowes or cowtails, the valuation of which is hereby fixed as follows:—white Chowes of every sort and quality at 4 Rupees per seer, and black of every sort and quality at 3 Rupees, instead of 12 Rupees, at which both sorts of this article erroneously stand rated in the list abovementioned.)

8th. That the value of all articles not specified in the said list or table, shall be determined by their quality and the market price of the place at which they are entered, conformably to the former regulation of the 22nd November 1781:

9th. That goods shall pay duties only once, if they shall remain in the province longer than one year after the date of the Rowannah, it will be neces-

sary that a new Rowannah will be taken out ; and accordingly on the old Rowannahs being restored, and oath being made by the owners, or proof being obtained on sworn and good evidence to the identity of the goods, a new one shall be granted without any further demand of duties.

10th. That whereas it appears that other duties and exactions have been collected at Mirzapore, besides the established rate of 5 per cent. on cotton imported from Nagpore and other parts of the Deccan, this practice is strictly prohibited for the future.

11th. That no duties or exactions of any kind be demanded or collected in future on empty boats.

12th. That the Resident and the Ameen shall appoint a Mutsudder each on his separate behalf, or one jointly for both, at each of the three custom houses abovementioned, who shall keep a Mocabilah or check account of all the receipts of customs, and a regular register of all Rowannahs issued, or endorsements made on the Rowannahs of the other custom houses, and shall transmit copies of the same to the Resident and Ameen monthly, or as often as they may be required.

13th. That these regulations and the corrected table of valuation be published and affixed on the Cutcherries of the three custom houses of Ghazepore, Benares and Mirzapore, and penalty denounced for every breach of them, namely forfeiture to the injured persons of double the excess collected, and the Raja and his Naib shall be careful to remove from their office all persons who may be guilty of flagrant offences, or who by their carelessness and inattention cause unnecessary trouble to the merchants.

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In compliance with the orders of Government of the 26th December 1787, the Resident submitted the following report with a view to giving effect to the new Regulations connected with the commerce of the Benares Province.

To

EARL CORNWALLIS, K. G.

*Governor General in Council.*

MY LORD.

I received, on the 24th Ultimo, your Lordship's directions in Council of the 26th of December on Mr. Barlow's report, and having on the 12th Instant received also the Forms, from the Government Custom Master, which were necessary for the execution of the regulations, comprehended in the Resolutions of Government transmitted, I shall, with as little delay as possible, proceed to issue the

(Resident's reply on Mr. Barlow's reports.

necessary orders in consequence : but, having received the Instructions during my present circuit, and the latter part of them, when I was far from any custom-house or head Station, whence they could have been with propriety issued, I think, the Board will approve of my deferring it till I reach Jounpore, which will be in 10 or 12 days hence. Meanwhile, I shall devote a part of my time to the drawing up of the intended Regulations for the Commercial Court of Justice and the promulgation of the new system ; before my transmission of which, I herewith submit to your consideration what I myself have done since my arrival in the District, on the grounds afforded principally by Mr. Barlow's Report, a view of which will connect the present situation of things with the state of the customs, as exhibited in that Gentleman's valuable report ; and thereby set in a clearer point of view the further Regulations, which are the object of your Lordship's late commands.

For this purpose, I now transmit an extracted copy of all my Proceedings\*

Not printed. on the customs, of which I shall, in this address, state the substance ; referring to the dates specified in the margin, for the detail of each particular.

{The principal existing grievances noticed in Mr. Barlow's Report, may be classed under the following heads :—

1st. The enhanced duties on silk.

2nd. The numerous vexations on the Sennassee merchants, including the double duties at Mirzapore.

3rd. The Zemindaree or Rahdaree and Choorah duties.

In regard to the first article, the Board will find, by the Proceedings noted 15th October, 1787. in margin, that it has been completely remedied by Not printed. an enforcement of the 6th Article of the Custom House Regulations, which directs that all silk and silk piece goods shall pay Duties at the rate of only 2½ per cent. This reduced duty, as well as the full 5 per cent. on cotton Piece Goods are (as already sufficiently explained in Mr. Barlow's Report) paid by the Sennassee and the Irakce merchants, not on the Book of Rates, to which all other merchants, have been hitherto subject at the four general Custom Houses of Benares, Mirzapoor, Ghazcepoor and Jounpore, but upon the valuation in the Company's Rowannah, a privilege that bore certainly hard and operated as a grievance on the native and settled merchants of Benares, and is, besides, directly contrary to the principles of any regular system of Duties operating in the same country for the fair advantage of Government ; yet, finding it authorized

Vide Proceedings 25th October and 10th November 1787.  
Not printed.

and confirmed by the sanction of the then Resident and the Raja's authority, I have of course maintained them in these privileges ; though, in consequence of a

petition presented to me the day I left Benares, by the principal native merchants of that city (a translation of which is recorded in the Proceedings noted in the margin) I thought myself compelled, in justice to their evident rights, to order that the duties paid by them should, on the 3rd Article of Silk, and Silk and Cotton Piece Goods imported from the eastward, that is, from Bengal, or Behar, be levied in like manner as those of the Sennassées and Irakees on the valuation in the Company's Rowannah, and not on that of the Book of Rates.

At the same time that I point out the hardship that then existed on the general line of merchants, by the favor so long exclusively shewn, as above, to the two classes of Sennassees and Irakees, I have no doubt but the terms granted to them were well intended, with a view to draw back such important classes of merchants to make use of their former route, and to fix their commerce and all the benefits arising from it, in its former channel. The same motives prevailed on me lately, encouraged, indeed, as I was, by the former precedent, to avail myself of a similar opportunity, that offered by a petition presented (of which a translation will be found in the Proceedings marked in the margin) from

4th December 1787.

Not printed.

sundry merchants of Kabul, Punjaub, Multaun and Lahore, who, to avoid the heavy 5 per cent. duties, have hitherto transported their goods over the hills from Patna, but, who agreed, on being admitted to the same privileges as the Sennassies and the Irakees, to make the road of Benares the common channel of their trade, which must no doubt render the amount of the Customs payable on their goods a clear gain and increase to the Raja, unless the preference thus shewn to this peculiarly favored Custom house of Sennassies, should have discouraged the other general traders to such a degree as to counteract, or more than countervail such newly acquired source of revenue, the consideration of which possibility operated with me, in extending the same favor to the Benares merchants in general, within a fortnight afterwards, by which I have only indeed so far, anticipated the effects of the Board's late orders, the 4th Article of which makes the Rowannahs, and not the Book of Rates, the Rule for ascertaining the value of all imports from Bengal and Behar, by which the merchants in general will be rendered most contented and thankful, whilst those belonging to the Sennassee Department, will have no just reason to complain.

The 2nd general branch of the Customs, in respect to which I have endeavoured to correct the irregularities and oppressions described in Mr. Barlow's Report, relates to the Sennassies, who are, I believe, most completely satisfied by the following orders passed in their favor:—

1st. Freeing them from the oppression of being subject to one Dellal appointed over them by the authority of the Raja and his predecessors, and from the duty exacted from them on their remittances, which they are now at liberty to make, as well as to buy and sell, through, and with whomsoever they list. The Rajah's revenue suffers on this account only a loss of Rs. 600 per annum.

11th September 1787. He was present when the abolition was made, and  
 Not printed. seemed convinced of the propriety of it; I do not  
 therefore imagine he will claim any deduction on that account.

15th October. 2nd. By enforcing the order for reducing the  
 Not printed. duty on silk piece goods as above observed.

Ditto. 3rd. By abolishing the double duties at Mirzapore.

4th. By abolishing the duty on boats hired at Mirzapore, and leaving it  
 Ditto. to the merchants to provide their own boats without  
 the intervention of Government. In Mr. Barlow's appendix, this article is inserted among the choorah-collections, and estimated at Rs. 1,532-6-0 per annum. It was a very heavy grievance, and the merchants are very thankful for its being discontinued and until they request it, no new ghat manjee shall be appointed there.

5th. By prohibiting the additional duty on goods collected at Hullah, as  
 Ditto. particularly pointed out in Mr. Barlow's Report and Appendix.

6th. By ordering proper regard to be paid at Mirzapore to the security  
 Ditto. of their property from robbers. In this respect, custom appears to have introduced a rule sufficiently favorable to them, which is, that, in case they are robbed at Mirzapore, they recover the value of one half of their property from the produce of the customs. This extends, of course, to the other classes of Beoparies and Traders.

7th. At the repeated request of those merchants, and having before me  
 11th and 22nd September. Mr. Barlow's recommendation, which I believed, would  
 Not printed. have the great weight it deserves, on such a point with Government, I consented that the Sennassees should pay the duty on the shawl goods imported by them from the westward, on the valuation contained in the Beejuck or country-Invoice, instead of the arbitrary valuation put thereon by the Custom house officers. It is observable, that this duty was reduced to 2½ per cent. long before my arrival, but, on what particular occasion, I cannot trace, farther than from the verbal report of the Custom Master here, that it was so ordered during Mr. Fowke's last Residency. The only alteration made, therefore, by me, in this respect, has been, fixing, at first in favor of the Sennassees, the rule for ascertaining the value on which such reduced rate of duty was to be calculated, to be the value specified in the Beejuck or Invoice, and the other merchants of Benares having soon after applied for the same privilege. I thought, that justice so strongly required my consenting to their request, that I yielded to it,  
 16th October 1787. as will be found in the Proceedings marked in the margin,  
 Not printed. so that, according to the existing system, there

are 4 articles of commerce, which do not pay in proportion to the valuation in the Book of Rates, or to the occasional appraisements of the Custom-House officers, but upon the price in the Company's Rowannah and native Invoice, viz. Raw Silk and Silk and Cotton Piece Goods according to the former; and shawls in conformity to the latter; but with regard to the last, or the duty of shawls, its remaining at the present standard being contrary to your last instructions, unless as far as regards the shawls consumed in the District of Benares, I would have immediately proceeded to raise it as before to 5 per cent., but considering that so sudden an enhancement of the rate might very materially tend to the prejudice of the merchants concerned in this branch of traffic. I think it best to submit, as I now do, the circumstances to your Lordship for your further orders, first as to the quantum of the duty, and secondly as to the mode of ascertaining the value, on which that rate shall be valued: that is, whether on the Beeguck or otherwise?

8th. The Sennassees complained also, that the Daroga of the Mirzapore custom did not suffer them to buy cotton from any other than the Deccan Merchants, which has been also prohibited, and the Sennassees left at liberty to purchase cotton or any other goods, from whatever class of Merchants they could agree with. In fact, this opposition had no other foundation than an apparent jealousy of the Mirzapore Collector against the Sennassees, because they had established a separate custom house for themselves at Benares, and therefore paid nothing at Mirzapoor.)

The article of the double duties as noticed under the 3rd of the preceding articles, I found the most difficult, tedious, and perplexed of all, inso-much that, although I ordered the abolition thereof on the 15th of October, it was not till just before I left Benares in January, that I could get the Deccan merchants to agree to the payment of the regular duties, their opposition to which, and adherence to their Sabuck-Dustoor, which they paid both on ex-ports and Imports, was the real cause of, or at least the original plea for the continuation of these double duties. The proceedings noted in the Margin, contain the whole detail of what has passed on this subject; but in case your Lordship be inclined to refer to them, I must observe, that some part of the information, as to the causes and grounds of, and distinction observed in respect to the double duties, particularly that from Meer Kumber Ali, who, as being then Collector of the Customs at Mirzapore, had the best opportunity of affording accurate intelligence, is nevertheless so obscure, indefinite and unsatisfactory, that no clear or distinct ideas can thence be easily found, which may, I believe, be ascribed to the said Collector, not having himself a clear conception of the matter he was treating of. The explanations afforded on this subject, by his predecessor Meer Hady, and who is now again in office appear more satisfactory, and thence, as well as from such other information as I have procured, it appears, that the Deccan merchants having, ever since the establishment of the present Custom House rates,

objected to them, had been allowed to continue to pay, what is now known by the appellation of the Sabuck Dustoor or former rates. This proved, however, no immediate pecuniary loss to the Raja or Government; on the contrary, it was and has continued so much clear gain on the Deccan Imports, because, after paying such Sabuck Dustoor, if the Deccan Importer was inclined (which was seldom the case) to carry on his goods further, he was obliged before he obtained a Rowannah from Mirzapore, to pay also what is now known by the English Term of the Permit or Custom-House duty of 5 per cent. as was also the case with the Sennassees Merchants, in cases where they themselves imported goods from the Deccan, with only this difference in the mode that the Sennassees paid the Permit part of the duties of such importation at Benares. But, as it generally happens that the Deccan Merchants (who are also the principal Importers from that Country) transport their goods no farther than Mirzapore, where after paying the Sabuck Dustoor, they sold them to the Merchants of this country whether Sennassees or of other casts, these latter were obliged to pay the Permit duties, either at Mirzapore or Benares (according as they happened to be general merchants or Sennassees) on the same goods before they got a Rowannah for them. In like manner, the article of exports to the Deccan, if sold by the merchants of this country to the Deccan Traders at Mirzapore were, notwithstanding their having already paid the Permit duties, again charged with the Sabuck Dustoor, payable by the Deccan exporters. The only class who appear to have been exempt from this double duty, were the Thannies or fixed and resident merchants belonging to the mart of Mirzapore, and the reason assigned by Meer Hady for this degree of favor being shewn to them, was, that from their having houses and being residents at Mirzapore, they paid, in that capacity, certain cesses, which the others, namely the Sennassees and the general unsettled Boopary or merchants did not, from which consideration those Thannies had, he said, stood exempted from the double duties, either as exporters or importers, paying only once those of the Permit, the cesses paid by these Thannies were (as described by the said Hady) as follows:—

1st. Behry Dessera or acknowledgement on the occasion				
of the great annual Hindoo holidays	...	...	Rs.,	120 0 0
2nd. Ditto on the Hooley Festival,	...	...	„	120 0 0
Total Rs.,				240 0 0

3rd. Khana Shumary, otherwise called Ghur Dewary,				
a Tax paid for their house to the Collector of the Land Revenue				
to the estimated amount of about,...	...	...	2,000	0 0
Grand Annual Total,...				2,240 0 0

On this view of the matter, considering that these additional cesses were, in fact, by the means, an adequate consideration, to occasion the exemption of

the Thaunnies from the operation of the double-duties on their own importations and exportations, were such double-duties in themselves at all justifiable (which cannot, however, be admitted, as they are not only contrary to the letter of the Custom house or Permit Regulations, but operate in fact as a heavy burthen beyond what the Government intended should be levied on the major part of the Trade to and from the Deccan in general :) and, hoping, at the same time, that it might be possible to convince the reason of those persons known under the name of the Deccan merchants, who, generally speaking, trade no further than Mirzapore, that it would in reality be no detriment to them, but on the contrary, prove the means of lightening the burthen on their trade in general, if they would at once consent to pay the Permit instead of the Sabuck-Dustoor, a difference which those who bought of them at Mirzapore, could or ought to have no objection to make up to them in their sale prices, as they would thereby not only save themselves the expense and delay of paying for, and taking out a new Rowannah, but ultimately be able to bring the Deccan Goods to market unburthened with the Sabuck-Dustoor, I issued the order already mentioned, prohibiting the Sabuck-Dustoor, and, of course, the double-duties in whatever shape; but although I had particularly desired the grounds of this order to be

27th October 1787.  
Not printed.

explained to the said merchants, I soon found they strongly opposed it; I therefore sent Meer Hady on my own part, to Mirzapore to endeavour to prevail on them to accept it, but without success, and as I had reason to suppose, that all this was in some measure owing to Kumber Ali, the Collector of Mirzapore, not being cordially inclined to the reform, and as, from ignorance or some other motive, he even appeared to have driven these merchants to a sort of desperation, by demanding of them the Permit rates on their exports, which must have previously once paid them before they could reach Mirzapore, and on which the plain meaning of my order

19th November 1787.  
Not printed.

therefore required, that nothing either in the way of Sabuck-Dustoor or Permit should be demanded, I therefore wrote to the Raja to recall the said Collector altogether, and to restore Meer Hady, who had been dismissed some time before my arrival for no adequate cause that I could trace, and as he was from former experience, well acquainted with the business, and with the various classes of merchants trading to Mirzapore, I had great hopes of his being able to bring those of the Deccan by degrees to understand the fair and beneficial principles on which the order was founded. In the meantime he was directed to abstain altogether from making any collections on account of the Sabuck-Dustoor; but merely to examine and take an account of the goods imported by the Deccan merchants, and to collect the Permit duties thereon from whomsoever should purchase them. This restored Darogha or Collector, soon after his arrival, advised me, that the merchants in

14th December 1787.  
Not printed.

question had at length agreed to the Permit duties in this manner, that the Brokers through whom their sales were made, should withhold the amount of such duties and pay them into the Custom House, which proposition was soon after repeated to me by the

16th December 1787.  
Not printed.

principal of these merchants, who, themselves, came to Benares for the purpose, and now declared they were happy at the abolition of the Sabuck-Dustoor, but, as the mode in which they thus agreed to pay the new duties, seemed still in some degree exceptionable, as instead of paying it themselves, and charging the amount of it, as they ought to do on their sales, they left it to be deducted from, and taken out of the price of the goods when sold by them. I availed myself of their coming to Benares, personally to reason the matter with them, and they at length consented to act in this respect like other merchants, as will be seen by their agreement to this effect, recorded in the Proceedings marked in the margin, so that Sabuck-Dustoor and consequent Double-Duty have been at length abolished, which

5th January 1788.  
Not printed.

will, I hope, prove agreeable to Government. To obtain their consent, I found it useful, to agree either wholly or in part, to several requests preferred by them on this occasion, the particulars of which will be found recorded in the same day's Proceedings; and when in the course of my present circuit I reach Mirzapore,

16th December 1787.  
Not printed.

I shall be able by a nearer inspection into the state of things at that place, to correct any remaining irregularities, and to mark the operation of the orders for the abolition of the Sabuck Dustoor, which cannot, I presume, constitute any just plea for remission by the Raja, since although its amount be not inconsiderable (being stated in Mr. Barlow's account of the Choorah Collections for 1193, at Rs. 23,706-11-3, and by Kumber Ali at a still larger aggregate) yet of being in its nature totally repugnant to, and inconsistent with the system for the collection of the duties on Trade, as established by Mr. Hastings, when he made the permanent settlement with the present Raja, and contradictory to the 4th and 10th Articles of the Regulations of the 21st October 1784, I should rather suppose, that, in strictness, our Government might reclaim the whole of these extra collections from the Zemindar, than that he can claim any deduction for their abolition. Before I quit this head of the double duties at Mirzapore, it will be proper to mention as in some measure connected with the subject of them, that, at the common solicitation of both the Deccan and Native Thanny or settled merchants at Mirzapore, I abolished the Beya or Weighing fee at that mart, which had, during some

16th December 1787.  
3rd and 7th January 1788.  
Not printed.

years past, been farmed from the collector of the Customs there, at a certain sum for the benefit of the public revenue, but, which operating (as set forth at large in the petition of the merchants recorded in the proceedings marked in the margin) as a heavy grievance on them, I ordered the Raja to abolish, and as he did not seem entirely pleased with the measure (as per his answer, recorded in the Proceedings of the 7th of January) I took occasion in my reply to intimate to him, that since, according to the custom house Regulations, he possessed no right to, but was, on the contrary, expressly prohibited from farming any office subordinate thereto, I could not, therefore, view his acquiescence in the order as any concession on his part, but as being no more than what Government had

a right to enforce. In fact this is only a very small part, amounting, according to Mr. Barlow's appendix for 1193, to Rs 2,866-0-3 of the Choorah Collections, which, by the Board's late order, they appear to wish to have entirely abolished, and therefore, on every account I think your Lordship will approve of my having taken upon myself thus far to gratify all the classes of merchants at Mirzapore.

Another favor which, on this occasion I bestowed on the Thanny or settled native merchants of Mirzapore, was exempting them from the Toll or house tax, which under the denomination of Ghurdewary or Khanna Shumary they have been subject to pay to the Collector of the Land Revenue of the Pergunnah, in which that mart is situated. It does not at most exceed 2,000 Rs. per annum, and the collection of it left the merchants greatly exposed to the effects of the caprice of the Land Collector, as affording him a constant plea to send his peons and people into the mart where their houses are situated, either to collect the Toll or to assess it. The Petitioners were therefore more than ordinarily solicitous to be exempted from his authority, and as I believed it to be for the advantage of Government and even of the Raja's own Treasury, as tending to the encouragement of Trade, to take off every vexatious or unessential restraint on the inhabitants of so important a centre of commerce as Mirzapore, I con-

3rd January 1788.

Not printed.

sented to the merchant's request for the abolition of the Tax in question, by which they will be freed from all interference of the Officers of the Land Revenue, and be subject only to the Judge who will be appointed to that Town and to the Collector of the Government Custom as far as regards the payment of their duties. I also made the Regulation general not only in favor of the immediate Petitioners, but of all those merchants who, occupying houses within the boundaries of the mart of Mirzapore, paid on their Trade the regular custom house duties, all which will, I trust, meet with your Lordship's approbation.

Besides the above articles of gratification to the merchants of Mirzapore, those of the Deccan presented, on the occasion of their consenting to the Permit duties, a Wajib-ul-Arz or series of requests, on several points of detail which they wished to have alterations made in, and to which I consented (as already intimated) as far as I thought I could with propriety, (the particulars whereof are contained in the Proceedings marked in the margin) deferring the further investigation of the subject till my arrival at that station, in the course of my present circuit.

The next and last general head, in regard to which I have interfered, has been respecting the Rahdary or Zemindaree duties, which the Raja agreed to

7th October and 28th  
December.

abolish in October last, and accordingly a clause was inserted in all the Cabooloots of the renters for the present year, binding them not to collect the said duties, and stipulating that in all cases where they should be found to have collected them, they should pay

a penalty of 3 times the amount, which I am sorry to say, I believe although there is frequent occasion to exact, as I have found in some instances since I entered on my present circuit, the particulars of which will be found noticed in the several

Case of Kassim Beg Khan,  
Renter of Chownsa. Proceedings  
14th February 1788.

Do. of Zemindar of Burna  
Gawn. Proceedings 24th  
February 1788.

proceedings marked in the margin, yet, I hope to be able, in the course of the present year, to effect the general observance of the prohibition, to which a regular attention to the Commercial Court of Justice will no doubt greatly contribute.

The Zemindaree duties, thus formally abolished, are stated in Mr. Barlow's Report to amount to about 60,000 Rupees per annum. They consisted principally in the collection of duties on the transportation of grain and other articles of merchandize. In some parts of the province, particularly throughout the division of Ghazee-pore, the custom house officers have always made Rahdary collections on grain and some other articles (the amount of which, as far as regards the article of grain, contained in the Proceedings of the 26th of October) yet,

Vide Proceedings 26th  
October 1787, 20th February  
1788.

Not Printed.

this did not prevent the Zemindars or Amils from collecting their Tolls on the same articles, and in the same Pergunnahs, the particulars and rates of all

which I hope to be able soon to lay before the Board, and it is remarkable, that the duties on the inland transportation of grain and on some other articles have, whether collected by the custom house officers or the Zemindars, been always taken according to the Sabuck Dustoor, and not in proportion to the custom house rates, which have, however, been the rule in respect to the generality of other goods. All these Zemindaree-Rahdary duties, and those on the inland transportation of grain, whether collected by the custom houses or the Amils and Zemindars, have now been ordered to be abolished: the first, or the Zemindaree duties without any loss to Government, as the Amils agreed in their Caboulcut not to demand anything on that account; but, with regard to that part of the duties on the inland transportation of grain, collected by the custom house officers, and calculated to amount to Rs. 12,707-0-0 per annum, I believe, the Raja relies on an equivalent remission on that account. This last article is not however to be abolished till the 26th instant, owing to a misapprehen-

Vide Proceedings 20th  
February 1788.

sion concerning part of the order passed in October for the general abolition of the Rahdary duties, as the custom-house officers, on whom part of those Chow-

kies are dependant, cannot easily escape detection if they disobey any order issued to them. I have no doubt but their share of the said collections, that is the duties on the inland transportation of grain under that department, will be no longer taken, but, with regard to the Zemindaree Mehals, nothing but time and a strict attention to punish those who make the prohibited collections, will effect their real abolition. For the parties from long habit think these tolls as much their right as the grain that grows in their fields, and I am sorry to find that, although the Raja readily agreed in October to their general abolition

(on my prohibition to him of the 7th of that month, founded on an observation in Mr. Barlow's Report) on the idea that it should not prove any loss to Government, yet since my present circuit, during which I have, as above noticed, found occasion to exact the fine of 3 times the amount from some persons, who had acted contrary to the prohibition, he has lately appeared rather willing to become the advocate of the parties so offending, by pleading, as he did to me, a few days ago, when in the Pergunnah of Kheree, that these Rahdary duties were included in the Zemindars Jaydaad, or means of paying the assessments laid on them, whence he even went so far as to express his own, or to impart the hope of the parties, that they might be allowed to collect them; and when I expressed my surprise at such a request coming from or through him, and my determination against complying with it, he interceded next in favor of one of the Zemindars of the aforementioned Pergunnah, who boldly set forth hereditary claim to collect duties on Goods passing up and down the Duwab or Ghogra River, and complained that his right in this respect had been wrested from him by the opposite Zemindar of Manjee in Sircar Sarun,

Vide Proceedings 23rd wherefore the Raja entreated I would write to the February, 1788.

Collector of Chupra to cause the Zemindar on his side of the River to desist; assigning as the motive of this request, that perhaps some day or other those duties might be restored to this country, whence it was, he observed, good policy to keep up the claim to them so far as not to allow the dormant right to be invaded and exercised by others; I mention these otherwise trivial circumstances, to shew that the Raja himself has unfortunately no conviction of the policy or justice of the abolition of these duties, which will no doubt, render the enforcing of the order concerning them so much the more difficult. Indeed by their appearing as above to exist still more or less in Sircar Sarun, and by the notoriety of their yet being from time to time in some degree collected, as opportunity offers, by various Zemindars in Bengal, although in both the countries last mentioned, they have stood formally abolished, and that the adequate remission has been allowed on that account in those Soubahs for many years past, an idea may be formed of the natural difficulty of rooting out ancient customs of this nature, so immediately connected with the nearest interests of all the landholders of the country. These considerations, and the decayed and decaying state of a considerable part of this country, which makes it already a matter of the greatest difficulty for more than one Pergunnah in it to pay the usual revenue, induce me to wish that, notwithstanding the Raja's and Amil's agreements at the beginning of the year to give up these Rahdary Collections without loss to Government, a discretion were allowed me to make or propose such allowance on that account in particular Pergunnahs, as justice and even true policy may appear to warrant, for otherwise the loss on this account will, in many parts, in fact neither fall on the Raja nor his Amils, but ultimately on the Ryots, who will be squeezed to make up the amount of the Amil's engagements for each Pergunnah, whether the funds for it be greater or less, a practice from which in 2 or 3 Pergunnahs that I have already passed through in my

present circuit, the most melancholy proofs are exhibited, more particularly in the above mentioned Pergunnah of Khereed, which for more than 15 miles, a part of the distance that I travelled through it, is one continued waste, being as far as the eye can reach on both sides of the pathway, covered only with rank grass, longer or shorter in proportion to the number of years the ground has lain fallow, all which has, I am assured, for the most part happened within these six years. The causes of this defalcation in some places, with the general state of the country in respect to its present revenue, will be the subject of a separate and future address, after my present circuit is concluded. The Pergunnah of Khereed (which I hope indeed is the most desolated in the whole Province) is now only instanced to shew, that it must thence be more peculiarly incapable of parting with any of its funds to support the burthens laid on it, without an adequate allowance from the Raja or from Government. Indeed I should suppose that considering the great alteration which the Board's late orders are about to introduce in the Customs here, the Raja will be inclined to claim, at the end of the year a deduction equivalent, or nearly so, to what may turn out to be the deficiency in the amount collected under the heads of Custom on a medium from the introduction of the present Permit system. How much this may be, I cannot at present guess, but it would probably be more the first year than afterwards, and now only submit the suggestion that Government may have an early opportunity of honoring me with their sentiments on the subject.

In addition to the above general heads in regard to which I had interfered before the receipt of your late orders, to correct the irregularities pointed out in Mr. Barlow's Report, I may here add that in the 2nd Article of my Perwannah to the Raja of the 15th of October last, in which I prohibited that part of the Choorah Collections therein pointed out, which consisted of the duties at Mirzapoor, Hulliah, and Soongarra on the Bullock load, as also the tolls levied by the Chqwekeedars at Soondeah, Soongarra and Burray, I fixed the same penalty of 3 times the amount exacted after this prohibition, as already specified in regard to the Rahdary duties collected by the Amils and Zemindars. This new Regulation, like many others in all countries, is however, it seems, attended with its inconveniencies, for the merchants now complain of being robbed on their way through the mountainous and wild country lying between Mirzapore and the frontiers of the Zemindaree towards the Deccan, the cause of which is alleged (as was indeed prognosticated by Kumber Ali when Mirzapoor Custom master, in his letter to the Raja, recorded in the Proceedings of the 24th December last) to be the discontinuance of the Chowkeedary fees and Zemindaree tolls on that road, in consideration of which the persons receiving them were considered as bound for the safety of the merchant's property. At Mirzapoor I shall endeavour to apply some remedy to this evil.

By the 6th article of the aforementioned Perwannah of the 15th of last October, the Raja was also prohibited from farming any part of the Mehals dependant on the Customs, as being contrary to the established Regulations for

that department, notwithstanding which, the office of weighman of Mirzapoor continued to exist in that form, till abolished against his will by a subsequent order, as already mentioned.

Another article, which I have abolished, is the duty exacted on Bengal pilgrims by the Amanut Department at Benares. The Mariatta pilgrims having been for some years past excused from paying these tolls, in consequence of the late Governor General Mr. Hasting's interference in their favor, as explained in my address of the 16th Instant, I thought our own inhabitants of Bengal must appear to Government clearly entitled to be at least on equal terms with foreigners, and therefore (as will be seen by the Proceedings marked in the margin) I have ordered that all Bengal pilgrims, not being merchants or traders, shall be excused from the payment of any toll for merely passing through the Zemindaree.)

19th November 1787.

Not printed.

{ The fees collected by the several Custom Masters for their own and their officer's personal advantage having been established without due authority, and being too numerous and oppressive to be borne by the merchants, I have always had in idea to get them either partially or wholly abolished. In this view, I called on the Zemindar, to furnish me with an accurate statement of them, to which he has since replied, as will be seen by the Proceedings of the 24th of December, and there being one heavy article among those dues or exactions, called the Rossoom Khuzanah or Treasurer's fee, which had been established during Kashmeery Mull's Treasurership, at the rate of 3 Rs. 2 annas per cent. on the customs, for his private emolument, but which if it had continued must, (as part of it actually was soon after my arrival here) have been converted to the Raja's use, I gladly availed myself of the opportunity of abolishing it at his instance, as far as regards the Customs, in the manner that will be seen by the Proceedings marked in the margin. Its aggregate on this Department for the last year 1194 amounted to 6,000 Rs. The abolition of this duty, and the construction put on the general Perwannah which I issued on the 15th of October; whereby in reference to the double duties at Mirzapoor all beyond the 5 per cent. were prohibited, has it seems withheld the custom house officers from collecting since that period any of their other numerous fees, which I was not sorry to find, although the letter or meaning of the order in question did not extend so far. At present I must at Jounpore settle with the Raja, some fixed establishment for these officers, in which I think a small fixed fee may prove to the convenience of the merchants, by operating on those officers as a stimulant to the despatch of their Royannahs, but on this subject I shall have occasion farther to address you from that place.)

Proceedings 15th October 1788.

Not printed

Proceedings, 27th October 1787.

Not printed.

Meanwhile I hope the above description of what I have done on Mr. Barlow's Report, before the receipt of your orders on it, will prove acceptable, and I remain with respect

My Lord,

Your Lordship's most obdt. humble servant,

PERGUNNAH OF SEKUNDERPOOR :

(Sd.) JONN. DUNCAN,

25th February 1788.

• Resident.

*P. S.*—Having, since writing the above, passed through a much greater part of the Pergunnah of Sekunderpoor, than I had done when I expressed my hope that the Pergunnah of Khereed was the most desolate and uncultivated of all the Provinces, I am, to preserve a consistency in what I may have in future to represent, compelled to inform the Board that Sekunderpoor seems to be full as waste as Khereed. Indeed it is a most painful task to travel through these two Pergunnahs, and to be forced to view the dreary prospect they exhibit, especially when their incredible decay is ascribed to only a few years' mismanagement, that is, since the period of Cheyt Sing's expulsion.

(Sd.) JONN. DUNCAN,

*Resident.*

The Resident reported that orders had been issued to take effect from the 1st of April, whereby Rowannahs were to be granted in the same form and subject to the same Regulations as those issued by the Collectors of the Government customs in the Provinces, for which purpose, the several Collectors had been furnished with copies of the form of Rowannah sent up by Mr. Barlow and with new sets of seals for them and their officers, that of the Raja's being the principal, to be affixed in the same manner as the Company's Dewanny Seal was used in Bengal and Behar. It was intended that these Regulations should have been enforced from the 20th instant, but it would not have afforded time for notice to be sent, that the customs in this Province were to be collected on the Benares Rowannahs, as specified in the 4th Article of the Government Resolutions.

The Raja's officers would from the date above specified keep the same Registers and accounts as were kept by the Collectors of Government customs in the Provinces.

The duties on the exports from the Company's Provinces passing through Benares to the westward or Deccan markets, or imported into this district for its own consumption, would be received at the reduced rate of

2½ per cent., and those passing through this Province, or imported for its own consumption from the westward, Deccan, or other markets, exclusive of Bengal, Behar and Orissa, would pay the rates of duties hitherto established. The Zemindaree duties and all other collections on merchandize had been formerly abolished, and a penalty or fine of three times the amount exacted from such persons as would be convicted of levying any exaction whatever on the property of merchants, contrary to the spirit of this order.

The Resident would use his best endeavours in order to obtain a total abolition of the inland duties, to which there was no other objection than the claim which the Raja would make for a deduction from the amount of his rental, equivalent to the immediate loss by such abolition, but whether he had a clear right to such deduction, according to the terms of his settlement, might not perhaps be entirely admitted—and how far the actual state of the resources of his country might require it, might be best ascertained at the end of the current year, before the expiration of which, the Board would have time to consider the matter of Raja's right.

It was added that the mode of ascertaining the value of goods produced or manufactured in the district of Benares for exportation as recommended by Mr. Barlow, would be adopted, and that the Resident would immediately declare the establishment of the Court of Justice for facilitating cognizance of all commercial matters, and carefully attend to the execution of the duties connected with it; its forms and regulations would be transmitted with a copy of the Resident's Proceedings and Statements of the various inland duties, hitherto collected by the custom houses, with their rates and the net amount realized for the year 1194 Fuslee.

Extracts from the Proceedings of the Governor General in Council, Dated 26th March 1788.

On the 26th March 1788, the following Minute and Resolutions recorded by the Governor General in Council, were transmitted for the information and guidance of the Resident at Benares.

The Governor General in Council, taking into consideration the letter received from the Resident at Benares under date the 25th ultimo, together with the several extracts of his proceedings, observes that as the commercial treaty with the Vizier is nearly brought to a conclusion, it appears to his Lordship highly necessary that the consequent arrangements in the Province of Benares, as far as they relate to its intercourse with the Company's Provinces, should be carried into execution without delay, resolved therefore that the Resident at Benares be acquainted that the Governor General in Council approves the general reduction of the duties on the raw silk and silk and cotton piece goods of Bengal and Behar at 2½ per cent. on the Rowannah price, and directs that he fix the duties on the whole of the exports from the Company's Provinces at the same rate

without any distinction of caste or person. That this is resolved upon under a conviction, that the heavy duty of five per cent. on an enhanced valuation of merchandize, is a great incumbrance to the inland trade, and deprives not only the Company, but the Raja of Benares, of the numerous advantages that would result from an extended commerce and an uninterrupted inland navigation. That it is also deemed inconsistent with reason and good policy, that the Raja of Benares should be allowed to convert the advantage he derives from the situation of his country to the purpose of depressing the industry of the subjects of the State on which he is dependent, by levying a duty on their trade of near four times the amount (the difference of duty and valuation included) collected by the Company themselves; at the same time that the exports of Benares are subject to a duty of only  $2\frac{1}{2}$  per cent. when imported into Bengal or Behar.

That the Governor General in Council approves the encouragement given by the Resident to the merchants of Cabul, Punjab, Multan and Lahore, and further recommends to his serious attention the establishment of a communication with Nepaul and the countries beyond the Northern mountains; to the merchants of which they authorize the Resident, to offer the same terms that have been granted to those of Punjab and the countries abovementioned.

That the Governor General in Council acquiesces in the abolition of the farm of the Sona Mehal, the double duty levied at Mirzapoor, the fee on hiring boats, the Rahdary duty collected at Hullah, and in the measures taken for protecting the property of the merchants from robbers. That his Lordship approves of the duty of  $2\frac{1}{2}$  per cent. on shawl goods being levied on the Beejuk or invoice price, till the conclusion of the commercial treaty with the Vizier, in which it is stipulated that they are to pay duty on the price inserted in his Excellency's Rowannah. That he prohibit the Collector of Customs at Mirzapoor and every other station, from laying any restrictions on the purchases of the Deccan or other merchants, over whom he is to exercise no authority whatever, except the detaining their goods till they have paid the duties authorized by the Government. That the Governor General in Council approves highly of the measures taken by the Resident to induce the Deccan Merchants to conform to the established mode of paying the duties, and of the abolition of the house tax and other extra cesses, and of the total exclusion of the Collector of the Land Revenues from the exercise of any authority in the town of Mirzapoor, with the great importance of which as a centre of commerce his Lordship is fully impressed.

That the Governor General in Council is decidedly of opinion, that the Raja has no claim whatever to a remission on account of the Sabuck Dusstoor or double duty at Mirzapoor, but on the contrary deems the continuance of those exactions for so many years, in express opposition to the repeated orders of Government, deserving of the highest disapprobation. That he acquiesces in the abolition of the Beyah farm and collections, as being an illegal unauthorized

demand, the levying of which must always be attended with much oppression and vexation to the merchants. That it is recommended to the Resident to enforce obedience to the orders already issued for the abolition of Rahdary, Zemindaree and Choorah duties with the greatest punctuality. It being the intention of Government to annihilate all inland duties, and to limit the Raja's collections to the three first divisions of the Benares trade specified in Mr. Barlow's report, namely the goods passing through the District of Benares and its own foreign exports and imports for consumption ; that as the prosperity of the trade not only of Benares but of the Company's and Vizier's dominions depends upon this arrangement, the Raja, it is conceived, ought not to object to them, more especially as this Government and His Excellency the Vizier have voluntarily assented to similar remissions in their respective territories.

That the Governor General in Council with no small concern finds that the Raja solicited a continuance of these duties to the Zemindars of Secunderpoor and Khereed, notwithstanding his acquiescence in the general abolition of them in October, and that from the motives assigned by him for requesting the Resident to write to the Collector of Sircar Sarun to prohibit the Zemindar of Manjee from levying Rahdary duties on boats passing down the Gogra, he is still anxious for the re-establishment of the former system, though so evidently detrimental to the interests of his own subjects and the State with which he is connected.

That with respect to the apprehended deficiency in the rents of Pergunnahs Secunderpoor and Khereed, should it appear expedient at the end of the year to allow the farmer any deduction from his engagements, the Governor General in Council is of opinion that it should be granted upon the grounds of a deficiency in the land revenue, and not as a compensation for the Zemindaree &c. duties, as it would be considered as a deviation from the general principles on which they were abolished, and furnish a pretext to others for preferring similar claims for remissions of rent.

That with respect to the robberies committed at Soongurrah and Hullah, attributed by Kumber Ally to the abolition of duties levied by the people in charge of those passes, the Governor General in Council is of opinion that a steady exertion of the legal authority reposed in the Magistrates of the Criminal Courts, will prove a more effectual security to the merchants and inspire them with a greater confidence in the British Government, than purchasing from the disturbers of the public tranquillity the forbearance from those crimes, which it is the business of the laws to punish and prevent.

That the Governor General in Council authorizes the abolition of the duties on the Bengal pilgrims, deeming it equitable that their own subjects should participate in the privileges granted to foreigners, and as the amount realized from this tax is by no means adequate to the vocation attending its collection.

That his Lordship also acquiesces in the proposal of the Resident for establishing a moderate fee on all Rowannahs taken out at any of the custom houses in the Province of Benares, and approves the abolition of the *Rustom Khuzanah* of Rs. 3-2-per cent. on the amount of the collections, it appearing to have been originally established for the exclusive benefit of the Treasurer Kashmeery Mull, though subsequently brought in part to the credit of the Raja.

That with regard to granting any deductions to the Raja for the deficiencies that may arise from the abolition of the abovementioned duties and exactions, the Governor General in Council is at present of opinion that the Raja has received a full indemnification for them in the arrangements made at Benares upon the appointment of the present Resident, and that he will benefit more largely in future from the general commercial system now in contemplation. That this consideration, admitting a temporary loss from the present arrangements, ought to weigh with him against any claims for remissions, for since it is reasonable to expect that his future permanent advantages will be more than adequate to such intermediate deficiency. On one point only the Governor General in Council waives for the present a positive decision, the duties collected at the Custom houses in the inland transportation of grain, amounting to Rupees 12,707-0-0 per annum, for the abolition of which the Board will consider whether the Raja shall receive any allowance, when the subject of the remissions in general is before them.

That at all events the Governor General in Council deems it incumbent on him to extend the protection of Government to every part of the Company's dominions, and to remedy abuses wherever they may be found to exist, and upon this principle His Lordship directs the Resident to explain further to the Raja, the necessity of carrying the above arrangements into immediate execution, and to point out to him that they have been adopted with a view to increase the wealth and population of the District of Benares, of which he alone is to reap the benefit, and that should he so far disregard the interests of the people, as to persist in his attachment to the former oppressive system of levying the duties, the Governor General in Council will consider it as a deviation from the positive assurances made by him to his Lordship at Benares, and proceed to take such measures as he may deem most conducive to the general welfare of the state.

That upon the conclusion of the treaty with the Vizier, of which the Governor General in Council is in daily expectation, the necessary orders will be transmitted to the Resident, respecting the commercial intercourse to be established between the Province of Benares and the dominions of the Vizier and the countries of the Deccan, together with further instructions regarding the general system.

In pursuance of the orders of Government dated 26th December

From Resident to Governor  
General in Council, dated  
29th March 1788.

1787, the draft of regulations which were to take effect in all parts of the country from the 1st of April were submitted to Government, as intimated in Resident's address of the 18th instant, relative to the future collection of the Customs and the abolition of Rahdary, Zemindaree and all other interior duties.

In the sequel would be found the Regulations proposed for the Commercial Court of Justice, which would have its commencement as a formal separate establishment from the 1st of April, though in fact most part of its functions had been exercised by the Resident ever since his arrival, as would sufficiently appear from his Proceedings at large and from his address of the 25th ultimo. That the Regulations both for the Customs and the new Court would operate from the 1st of April, and should any part of them be amended by Government, the corrections could easily be made by a further order. It was intimated that, as regarded the Customs, the Resident had, in the Regulations for that Department adhered as nearly as possible to the letter and spirit of those for the Provinces of Bengal and Behar as communicated by Mr. Barlow. That in one part however of the remarks with which that gentleman transmitted the substance of the Hon'ble Custom House Regulations, it appeared that he considered the Board's orders to the Resident of December last, to direct, 1st that the duties on all the Imports for exportation, and 2ndly on all the Imports for consumption of this Zemindaree, should pay duty either upon the value inserted in the merchant's Invoice or upon the Rowannah from the foreign country whence the goods were imported; but upon full consideration of the Government Resolutions and comparing them with Mr. Barlow's Report, it seemed to be clearly the intention of Government not to make any present alteration in the duty, by changing the present mode of valuation of the goods imported from the Vizier's dominions, either for the consumption of Bengal and Behar, or of this country, till the negotiations depending on that subject were terminated, and the Resident had therefore cautiously avoided making any alteration therein, being convinced that, if he was mistaken, the evil thereby occasioned could be but temporary and of small moment, whereas there was no saying, how far giving the encouragement proposed to the export trade of the Nawab's dominions, might operate on the negotiations noticed in the Resolutions. With regard to the other exception to Goods imported from the Deccan or the Nawab's or other foreign countries for the consumption of Benares, although it was at first thought, on the receipt of Government orders of December and recommended accordingly, that the duty thereon was to be reduced to 2½ per cent., yet the Resident was now on a further attention to these orders as compared with

Mr. Barlow's report, of a different opinion, 1st because the reduction of the duty on that part of those goods imported from the Nawab's dominions, might similarly affect the pending negotiations, and secondly, because the words and context, as well as the general spirit of the Resolutions of December, appeared to relate only to such part of the said goods for the consumption of Benares, as would be imported under the Company's Rowanahs from the Provinces of Bengal, Behar and Orissa, the more especially as, although it were true that the negotiations now depending at Lucknow, should not probably be affected by reducing the duty on such part of the said goods for consumption in this Zemindaree, as were imported from the Deccan and other countries not under the Nawab Vizier's dominion, yet it was thought that if Government had not meant to limit the said reduction of duty on goods consumed in Benares to the imports from the British Provinces, and had on the contrary meant to extend it to those from the Deccan &c. it would have shown the same favor to similar Deccan and other imports for the consumption of Bengal, Behar and Orissa, which had evidently not yet been done. If the Resident had been mistaken in the construction of Government orders in the above respects, he would immediately correct himself on being favored with their true meaning, and that if he had in the meanwhile erred, it was on the safe side, for by avoiding any innovations in the points alluded to, he would, he thought, be doing what the Board would wish in this and all other cases.

It was observed that in his address of the 25th ultimo, the Resident expressed a hope that he would be able to procure the particulars of the accounts of the custom house and Chowrah or Rabdary and Gunge collections that were to be abolished. He had at length been able to collect them in as complete a state, it was believed, as the nature of the case would admit, in four separate statements, exhibiting the interior collections of each of the four principal custom houses of Ghazeepore, Jounpore, Mirzapore and Benares, with the denomination of the different goods collected upon and the rates respectively levied thereon at each Chowkey, together with the gross and separate receipt of every one of those subordinate stations for the last Fuslee year 1194, the charges of their several establishments and the net income thence arising to the Raja, and for the better understanding of these accounts the following observations were subjoined:—

The inland duties in the Sircar of Ghazeepoor were collected at the Ghauts and Gunges or landing places and ferries on the Ganges, from the place where the Goomtee flows into that River on the north-west to its junction on the east with the Gograh, and thence northerly as far as to

the confines on that side or eastern frontier of the dominions of the Nawab Vizier. These collection Ghauts were numerous and extended in some places to both sides of the river, particularly towards the mouth of the River Carumnassa where collections were made at Bara, a place of considerable export and import as well as internal trade in the district of Zemaneah, on the east or southern side of the Ganges. But the far greater part of the collecting custom house stations on the Ganges within the District of Ghazeeppoor, lay of course on the northerly side of the river, and most of them were established for collecting the old custom duty on the internal trade, though in some the Permit or new custom house duty was also exacted on certain articles of importation and exportation from and to the Company's Provinces. The internal duties at these Ghauts did not appear to have been fixed by any other rule than what habit had introduced at each, and to have been neither quite uniform in their rates, nor in respect to the articles on which the taxes or tolls were levied, though in general there was of course a considerable analogy between the latter and former, or rates were the same at the different Chowkies in such subdivision. In general, the articles collected extended to all kinds of grain, to the various articles prepared from sugar cane, as also to tobacco, oil and ghee and to country salt, and, at some of them, to firewood and fish, and to cotton and thread and cotton cloths manufactured in the country, together, with a tax upon new boats. From the Goomtee to the town of Ghazeeppore, a distance of only about 12 coss, there were no less than 8 of these Ghaut Stations, that is, one about the distance of every three miles, none of which collected anything but the old duties. One species of which, called the Beytukee or examining fee, was repeated or became in fact a double, treble, or quadruple duty on every article, having been exacted (distinct and separate from what was considered as duty) at every collecting station by which the merchants passed to the place of sale, where he was for the most part subject to a still further duty on the sale of the same goods at the Gunge or Bazar where they were disposed of. The collection Ghauts from Ghazeeppore to the eastward, as far as the Gograh, were equally numerous, and the articles they collected on still more so, including some rated according to the Permit Regulations, such as cloth and sugar exported towards Bengal, and salt imported from that country into this; besides which there was a pretty considerable importation of iron and cotton from, and exportation of bucklers to, the Behar Province. These last mentioned articles were, in regard to the Customs collected on them, rated according to the former or Sabuck duties and the said articles of cotton and iron, as well as of beetle leaf from Gya, and some others thus imported across the Ganges from the countries of Behar not having any Rowannah from the Company's Custom House.

This sort of small commerce between the two countries might be considered as a kind of illicit Traffic, which would however now be restrained on this side by becoming (should it be continued) subject to the Permit duties. The exports thus made from this country across the Ganges into the Province of Behar never appeared to have been of much consequence, consisting principally of shields made at a great manufactory of them at Beloor, a village in the Pergunnah of Buleeah within this Zemindaree, and in some jaggree. The Imports in this Channel from Behar were relatively of more consequence to this country, as consisting of iron, and of cotton, a principal material of manufacture, and of Kundry a vegetable yielding a juice made use of in such manufacture. However it was learnt, that by far the greatest part of the Rooee or Cotton wanted for the manufacture of this country either grew within the limits of the Zemindaree or came from the country properly called the Duckheen or Deccan, and that the Kyp-pauss or uncleaned cotton procured as above pointed out from Behar, bore but a small relative proportion to the two other sources of supply, not exceeding it was said from two to three thousand maunds in a year. It was therefore apprehended that, at present, no sensible inconvenience would arise from subjecting this hitherto unregulated and in some sort illicit trade between the two countries to the general Regulations of the custom house duties. It had been therefore ordered, that the duty on such part of the said goods, as should arrive without a Company's Rowannah should be exacted on the price or value of the merchant's Invoice, at the rate of five per cent; and when imported with a Company's Rowannah at that only of 2½, on the price inserted in the Rowannah. This Regulation would tend to discourage the smuggling trade from the Company's Province of Behar, but if the Board from any reason were to disapprove of this Regulation; which extended to all importations without Rowannah from every part of the Province of Behar, such other rules could easily be substituted as the Governor General in Council might prefer.

The collecting ghauts on the Dema or Gograh were equally numerous in proportion to the extent of country. The articles there collected on were principally rice, turmeric, ginger, black pepper, beans, spices and Bengal salt, which were imported from Goruckpore, and partly from Sircar Sarun, without the Company's Rowannah, and different kinds of grain, jaggree, cloths and tobacco were in return exported across the Gogra into those countries. At one of these Chowkies on the Gogra a Beytukee fee was also collected on goods passing the Gogra, although such goods had been previously charged with the custom house duties and furnished with the regular Rowannah of the country. This line was also the channel for conveying some Bengal salt into the Nawab's territories of Azim-

ghur. Mr. Barlow had already suggested to the Board the means, that might be tried to extend the sale of this commodity in the countries of Benares and Oude, and the Resident would have occasion to renew the mention of it in another part of this letter, only here remarking that the price of Pungah or Bengal salt in the District of Ghazeepeer was now at above five Rupees per maund, and was in common years sold for about four Rs; whereas the Simber Salt sold there generally from six Rs. to Rs. Six and Eight Annas per maund, notwithstanding which, the prejudice of the natives in all parts of the Province of Benares, excepting only the Sircar of Ghazeepeer, was such that it was much preferred to the Pungah, or that of the Company's Bengal dominions.

Besides the above described collections at the several Ghauts (exceeding under the single custom house of Ghazeepeer the number of 40) there were, as the account would show, dependant on the same department, sundry inland stations, some of which were established for the receipt of Custom on the goods of the chief or head towns of Pergunnahs, others for those of Gunges and those that were sold on market days, and others again originally established for mere inspection and not for collection, which was however too tempting an object to the persons thus employed, for them to be able to refrain from it, and accordingly there was no custom house station were it ever so inconsiderable, where at least the Beytukee fee was not taken on all goods passing it. It was indeed scarcely credible to what a height of licentiousness those officers, who swarmed like locusts in all parts of the country, carried their proceedings; and as, to this creditable body of men, the Rajas of this country had always, or at least for many years past, entrusted the Kutwally, or Magisterial authority for the Police, at the seats of their collection, they had of course no difficulty in extending, varying and increasing their exactions ad libitum. The first inland station, exhibited in the account, was that of Mohammedabad, and showed that the head Collector of the Customs at that place, who was also the Kutwal, collected 5 pice per Bullock Load on grain sold in the town, 6 on that sent to the neighbouring villages, and 8 on that to other Pergunnahs. This general policy of favoring the immediate shop and the merchants settled there and enhancing the duty on all travelling merchants, making it higher the further off the article was to be exported, seemed generally to pervade all these Radhary duties, which were however only one department of the custom master's collections, as those also included a greater or less number of the Kutwally fees such as had already met the Board's disapprobation in regard to the 2 Towns of Ghazeepeer and Jounpoor, and the continuation of which could not therefore be approved of in the villages. Those of this kind at Mahomedabad appeared to be much of the same nature, as the Resident had already

had occasion to mention, as having existed in the two towns abovementioned, with the further very impolitic article of a tax of 5 annas on the marriage of a son and 4 annas on that of a daughter. These Kutwally duties were however principally confined to the capitals of Pergunnahs, and did not appear or rather perhaps were not acknowledged to have extended to the smaller marts and hamlets. One constant article among these Kutwally duties, was the collection made on the distilleries and sales of spirituous liquors, the subject of which the Resident would have occasion to resume in a subsequent part of this address.

The duty once paid at the Ghaut Stations did not suffice to secure the importers free transportation into the markets in the interior parts of the country, nor was the already mentioned Beytukee at every collecting station, the only repetition of duties they were thus subject to, as might be observed by the particulars in the account under the head of Chelan, one of the Ghazeepeer inland stations, where a new duty was collected on the same spices which had already paid them on their importation across the Gogra. Nor was this a singular instance, the accounts exhibiting several others of the same kind. This avidity and ingenuity in devising new tolls and repeating as often as possible the same ones, might perhaps be accounted for, from the circumstances of the duties in question having always been farmed till the period of Chéyt Sing's expulsion, whence the invention of the renters was always on the stretch to discover new sources of taxation, and to devise new means of gain, in which Government no doubt supported them, from a mistaken view of its own interest; and it might certainly appear surprizing that during such a course of years as this system appeared to have continued, it had not operated more to the prejudice, not only of the trade, but of the general industry and the produce of the land and labor of the country, than it yet appeared to have done, and that, in spite of the full operation of such discouragements during the so much praised administration of the late Bulwunt Sing, he should have left this country in such a favourable state as to its cultivation and produce. His doing so must needs imply that his management of the other branches of administration were excellent, since that could countervail so much abuse and restraint in the single but important one of the commerce of the country.

But to return from this digression there was only to be added on the subject of these duties in the Sircar of Ghazeepeer, that all those at the Inland stations bore a general analogy in respect to the articles, on which collections were made, having been for the most part such as had been already specified:—grains in particular of all kinds, tobacco and the produce of the sugar-cane never escaping anywhere. The Customs levied

on all these articles were, excepting as far as regarded the Permit or regular custom house articles, which consisted of Sugar and Cloth and Sujee earth for exportation to Bengal, and of Tin, Copper, Lead, Salt and others imported from it, rated according to former usage. Deleel Sing, who had been 25 years in this Department, declared he knew no other rule than such usage for regulating them, and that the rates hitherto observed had never in his time much varied, and that when they did, it was only occasionally, as favor or views of interest gave rise to for a time. These rates varied however in each Pergunnah or sub-division, and were supposed to remain uniform within the limits of each. In general the rates on grain would be found to run from 4 to 8 and 10 Cutcha Pysa, or from the fifteenth to the sixth part of a Rupee per Bullock load, which was generally of 4 Maunds or 2 Rs. worth. In some places, as in Sydabad for instance, a country or Sabuck duty was collected per head on Bullocks transporting goods that had paid the regular custom house duties, but this absurd and most oppressive exaction ceased it seemed some months ago, in consequence of the construction put by the custom house officers on an order the Resident had occasion to issue, prohibiting them from collecting Rusooms or dues for themselves, to which they gave a more general interpretation than was intended, but as this had, in more than one instance, a salutary effect, their sense of it was allowed to have the fullest operation. At the Gunge of Jellalabad in the Pergunnah of Shadyabad, the custom house officers carried their exactions to such a height, that they levied a duty even upon the Permit Goods sold there, such as had before paid the regular duties and obtained a Rowannah.

The inland or Sabuck duties collected under the department of the custom house at Jounpoor, were of much the same nature as those above described in regard to the districts of the Sircar of Ghazeepoor, though less numerous and extensive. The Board would otherwise only observe this variation in those of Jounpoor that the articles, whereon the collections were made, were somewhat different, including among other things, a duty on the old bricks, beams and other worn out materials of the crumbling town of Jounpoor, and both a Permit and Sabuck duty on paper (of which there was still a very considerable manufacture at that ancient but very decayed Capital), and on a country salt made in its vicinity, this last article was however consumed only by the lower classes of the people, those who could afford it using Sambre Salt imported from the district of Jynagur and avowing a degree of prepossession against the Pungah or Bengal Salt, from fire being used in its preparation; besides which some of them thought the use of it occasioned cutaneous diseases. The account showed also that there had been a collecting station within the Nawab Vizier's limits on the

side of Azim Ghur, a circumstance that the Resident only here brought forward as one instance of irregularity, occasioned by the very imperfect demarkation of the limits of the two countries on that and several other parts of the frontiers of the two countries, which was in fact only rendered in a great degree harmless by the strict amity between the two Governments, or otherwise were it not for mutual forbearance, daily disputes and quarrels would ensue. It might here be added that the line of the frontier, on that side more especially, as laid down in the Map of Major Rennel, was totally erroneous, and would require a new and particular survey to convey any idea of its true local position, which, it was hoped, might, including the general correction of the Benaras Map, be at some convenient opportunity thought worthy the attention of Government.

(The inland duties dependent on the custom house at Mirzapore were of much the same nature and description as those above mentioned, with this difference, that a considerable part thereof was levied on pilgrims and on goods collected at fairs held at stated periods by the assemblage of votaries to the Temple of Bindbashnee, which is situated in the neighbourhood. A part too of the Sabuck or interior duties thus collected, appeared to have been divided between the Raja and Zemindars of the tract of mountainous and wild country lying between the Ganges and the western and southern frontiers of Benares, for the protection they afforded to the merchants and their goods against the depredations of robbers and thieves, who were indeed throughout all this part of India a very general nuisance, having even grown up to a kind of trade and profession, a circumstance not to be wondered at when it is considered that there was, and indeed still continued to be, hardly the semblance of any regal administration of Criminal Justice in the Mofussil, or throughout the interior parts of the country; to correct which defect a beginning had however been made, which might, it was hoped, soon be rendered more perfect by a proper judicial establishment, after the Resident's return to that city. In fact the thieves were, it was believed, protected in some degree, in more than one district, by the Revenue Officers or men in power, who either directly or indirectly shared with them in the spoils, and that this was not a late custom, but connected in some degree with the policy of Indian Governments might be inferred not only from the fundamental laws of the Hindoos, but from what was generally asserted and believed here, that Raja Bulwant Sing himself kept a body of such freebooters in his protection and employ.)

The Stations and collections in the division and under the Custom House of Benares proper were exceedingly numerous and various. In these there was nothing very particular (unless it were a repetition of

sundry of the irregularities already pointed out, such as double and even in some places a threefold duty (without including the Beytukee) on certain articles among which that of grain, the most important of all in regard to interior commerce, appeared in some places, as for instance at the Chowkey of Kujinary Khas, to be more than commonly burthened. In several places, the having paid the Permit or regular Custom House Duties on certain Articles was no protection against the Choorah collections, and to add, if possible, to the perplexity and hardship of such a system, the Raja had last year farmed out the Choorah, or rather all the interior duties of several large tracts of his country, such as Bijyghur and Ghurwara &c., to the farmers of the land revenue. In one place, viz., at the Station of Kerakut Khas, it was found that the mode proposed by Mr. Barlow of valuing the goods according to the Bejuck or invoice, was observed, with however this material difference against the merchants that a surplus of one-eighth was charged on the amount of the invoice, on the aggregate of all which it was that the Permit duties were at that particular station collected.

(The duties in the town of Benares would be found to be very numerous and to affect all the industrious classes of the inhabitants, besides extending to pilgrims, religious observances, and including also a tax on new or repaired doors and windows, and even on the marriage of widows, the policy of either of which two last articles, more especially in regard to the former, it seemed peculiarly difficult to understand, if there was indeed any other meaning than merely to make the most extensive exactions possible on the public.)

Having thus at length procured, as above described, all the particulars of the taxes, which, as it appeared, were according to the sense of the Board's orders to be generally abolished, before proceeding to issue the orders for that purpose, it was considered whether any and how many of the various articles composing them might be preserved, consistent with the intention and the known grounds on which the Board's orders were founded, and after due deliberation on the subject, it appeared that unless it were the article of monthly and annual fines or considerations paid by the different traders or corporations in the town of Benares, and the further article of Abkaree or revenue paid by the distillers of spirituous liquors throughout the country, there were no other articles that did not expressly fall under the description of those inland duties referred to and explained in Mr. Barlow's report of Rahdary, Gunge, and Nikhaus and other inland duties and collections, which the Resident was directed to use his best endeavours to obtain a total abolition of,

In regard to the first of those excepted articles, a statement of its annual produce had been prepared, and although from the nature of the heads of collection composing it, it seemed evident that, by the very nature of them, they must be productive of nearly the same bad effects as the *Rah-dary* and *Gunge* duties, by enhancing the price of the produce of those trades to the consumers and thereby probably diminishing its quantity, (as well as in like proportion, the general industry of the country, as far as that could be affected by the materials used in those trades,) yet considering the large amount in which the present funds of the country must at all events be decreased by the abolition of all duties on the interior commerce, the Resident was at first inclined to have preserved those taxes of the trades till the receipt of the Board's further orders; but when it was found that, if retained, their amount would not, at most, exceed thirteen hundred *Rupees* annually, a sum which in a measure of such consequence and extensive operation as the present, could not be allowed to stand in competition with the general liberation of the interior trade and the freedom and encouragement of industry throughout the *Zemindaree*, which were the objects of the Board's orders, those petty though numerous taxes had therefore been included in the common abolition.

With regard to the article of *Abkary* or distilleries of spirituous liquors, which abounded all over the country, the Resident had already submitted to Government that, with a view to the public quiet and for the more perfect preservation of the *Pollicin* the two towns of *Ghazeepoor*, and *Jounpore* he had prohibited the use of *Stills*, or the keeping of liquor shops at those places, and had of course given up the inconsiderable revenue thence derived in the two towns in question. In respect to the first of these places the Resident's conduct in this respect had been already approved. It was to be confessed however that when the Resident ordered that abolition, he was not so well acquainted with the merits of all the circumstances relating to it as he had since become, or otherwise he should at least have hesitated, if not perhaps altogether avoided, the issuing of such an order; for although the use of strong liquors were quite inconsistent with the *Mahommedan* religious Code, it was found by no means so with that of the *Hindoos*, being even (as the Resident was well assured) spoken of, and the use of it in certain cases admitted in the *Bedes*, their most ancient Scriptures, and being besides expressly allowed to certain castes and on particular occasions to others, and even employed by them in their temples in acts of devotion. It was therefore soon found that it would be both impracticable and even unjust, to attempt generally to prohibit the use of the country spirituous liquors, and that the bare attempt to extend the prohibition into the *Mofussil* would occasion a heavy loss to Government, as besides those

places where a tax was levied on this article by the Custom House Officers, there was not an Amil, and, it might be added, scarcely a village throughout the country, where the collector and inhabitants were not interested in the continuance of the distillery, by the revenue and profits the farmer thence derived, as well as from the very general use which the inhabitants made of the liquors in question. Seeing therefore the impropriety attending any extension of this prohibition, the Resident thought it would be at least equally improper and unjust, both to the natives and Government, to give up the tax levied on it, as such a remission would appear like a sanction from Government to the unlimited use of what even sober Hindoos thought had in most cases better be abstained from, and the too free indulgence in which must certainly at all times affect both the morals and bodily health of the people at large. It was therefore ordered that the same duties would be levied by the custom houses on the distilleries of this Article throughout the Mofussil as heretofore, and accounted for as usual to the respective head stations of Benares &c., which would occasion a saving to the public rental of between 2 and 3000 Rs. annually, without being felt as a burthen by any one, or occasioning any expense in the collection. With regard to the prohibition of the use of spirituous liquors in Jounpore and Ghazee-poor, the Resident had not yet repealed them; 1st, because such repeal seemed hardly advisable so speedily after the prohibition; and 2ndly, because, more especially in regard to Jounpore, which was almost entirely inhabited by Mahomedans, there seemed to be a degree of local propriety in restraining or altogether preventing the use of liquors there, which did not apply with equal force in regard to the Mofussil, the inhabitants of which were mostly Hindoos. But for his ultimate guidance in these respects the Resident would wait for further orders.

The account \* showed the whole amount of the articles abolished in consequence of and since Government orders of the 26th December under the following heads.

Rahdary or Road Tolls &c.,	...	...	...	36,166	5	0
Gunge Duties or those collected on the sale of grain and other goods in the Markets,	...	...	...	56,400	7	3
Sundries, including Kutwally fees and duties on the distilleries in the towns of Jounpore and Ghazee-poor, and on the trades or corporation in Benares and the Nikhas Mehal of that City and of Ghazee-poor,	...			11,991	9	0
Total,	...			1,04,558	5	3

\* It has not been thought necessary to print the detailed accounts referred to in this address.

<i>Brought forward,</i>	...	1,04,558	5	3
Add duties collected at some few of the interior Chowkies partly on goods consumed in the country and partly on exports,	... ..	56,965	0	9
Total,	...	1,61,523	6	0

Deduct such part of the last mentioned Permit duties as ought still to be collected, according to the exactest estimate possible to be made from the existing accounts of the Exports and Imports exclusive of the interior commerce of the country. 40,949 14 3

Deduct further the amount of				
Libkary saved out of articles of sewage				
or sundries,	... ..	2,705	7	3
		43,655	5	6
Balance Rupees,	... ..	1,17,868	0	6

being the result and ultimate amount supposed to be given up or lost to this branch of the revenue resources of the country, viz: duties levied on the interior commerce.

Deduct further the saving between the amount of the former and the present reduced establishment for the collections of Customs viz., former establishment up to 31st of March 1788. Rs. 57,220 11 9

Present Establishment from				
the 1st of April 1788,	... ..	32,256	0	0
Balance Rs.,	... ..	24,964	11	9

Nett estimated diminution of Jumma per annum by the abolition of the interior duties of the Custom House in Benares,	... ..	92,903	4	9
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Besides the above abolished interior duties, the Raja made by his own Officers, distinctly and separately from those of the Custom House, a Rahdary and Gunge collection at Ramnugur opposite the City of Benares. These would no doubt now cease in virtue of the general prohibition. The Resident had not called on the Raja for any statement of the aggregate of his receipts from this Mehal, as doing so would have inspired him with the idea of attempting to found thereon some claim of deduction on that

account from Government, but it was found from the papers of Omrow Sing that they might be estimated at between 4 and 5000 Rs. Whether the Raja was or was not entitled to any deduction on this account, or on that of the general abolition of the interior duties, was a matter on which Government alone could determine. The Raja was, or affected to be, confident that he was fully entitled, and often repeated that he trusted to the Resident's justice to procure for him what he considered a reasonable allowance. There were several grounds on which his title might be disputed, as far as at least as regarded the Rahdary part of the duties, one of which was the contents of the first article of Mr. Hasting's renewed Custom House Regulations for Benares of the 21st of October 1784, wherein it was stated that "in the orders which were issued to Raja Mehipnarain under date the 22nd November 1781, when the settlement was originally concluded with him, it was enjoined that there should be Chowkies for the collection of the Customs at only 3 places, namely Ghazeepoor, Benares and Mirzapoor, and whereas it appears that notwithstanding this injunction, a number of petty Chowkies have been established for the collection of the Customs in different parts of the country, it is hereby positively ordered that no Customs, duties or exactions of any kind, shall be collected on goods passing at any place except the 3 Chowkies abovementioned of Ghazeepoor, Benares and Mirzapoor."

In Mr. Hasting's letter to the Board accompanying those new custom house Regulations, he noticed that "the merchants, of Benares had since 1773 been exposed to insufferable exactions from the multiplication of Chowkees or Custom Houses, separately collecting duties in every part of the Province, and that to remedy these defects he framed some Regulations in 1781, and that if they had been strictly enforced, he should scarcely have had occasion to resume the subject now, but that in fact they had become obsolete wherefore he had compiled them together and issued them anew &c."

From these Extracts it seemed evident, that Mr. Hasting thought there existed, after his Regulations of 1784, no duties on goods except the 5 per cent. established by these Regulations and collected at those places, but that all this was so understood by the Raja, the Resident thought might be liable to doubt, as well as that he conceived, or at least clearly understood the authority of the new custom rules to extend to more of the duties on goods, than that part thereof which was transported by the rivers. At any rate the institution of the Permit rates did not necessarily imply, that they were to be collected only on the foreign imports and exports and not to extend to the inland trade, as it would no doubt have been very difficult on a variety of accounts to extend this Permit system to most of the bran-

ches of the interior trade, the keeping up the Sabuck or old Duties thereon might perhaps admit of being viewed more as a measure of necessity, or the adoption of what was practicable, than of choice in the native Government. Indeed the Resident really himself believed this to have been in a great degree the case, and on that supposition the merits of the question, as to the Raja's right to any remission from Government in consideration of the abolition of the Inland duties, seemed reduced to a clear and limited compass, which he had more than once told the Raja, that it did not rest with him but with the Board to decide as might be thought consistent with equity and justice, as well as in regard to what he affected to dread concerning the diminution in the receipts from the foreign trade by the reduction of the rates or part of the duties levied on it. He had got little faith in the speculation, however plausible, and although the Resident had often urged it to him in argument, that the trade would probably increase from the reduction of the rate of the Custom, so as to render the total of the receipts of duties equal or superior to what they had yet been, inasmuch that the Resident believed the Raja would very willingly (as he had indeed declared in conversation) surrender to Government all claim to any possible future increase of profit in this branch of his revenues, to be secured from the apprehension of sustaining any immediate loss by the present arrangements.

With a view of rendering that loss, whether to him or to Government, as little as possible, and as it was indeed connected with the other part of the arrangements introductory to the new system, the Resident thought it incumbent on him to take on himself the reduction of the heavy establishment of Officers hitherto kept up for the Customs, amounting for the last Fysee year to no less than 1212 persons, besides occasional additions, stationed at 397 places at the annual charge to the Raja of Rupees 57,220-11-9, and no doubt at a much heavier one to the country. These were to be from the 1st of April reduced to 395 persons of all descriptions, and to 49 Stations, including the 4 head or principal Custom Houses, at an annual expense of Rs. 31,486-0-0, so that although the Officers on the establishment to be hereafter kept up were evidently better paid (as far at least as regarded the avowed emoluments of those on the old establishment) than the multitude now maintained in this Department, yet the charge on the whole was much reduced and the business would, there was no doubt, be beyond comparison better performed. As upon the footing of the new Regulations there would after the 1st of April remain no plea for the Sennassees, Irakces and Punjabees and others having a separate custom house at Benares, the Resident had in forming the new establishment provided for the abolition of this subsidiary Custom house from the 1st of April, and as Mootyram, the Darogah or collector of

it, had behaved himself with great diligence and propriety in the discharge of his duty, the Raja had been desired to transfer him to Jounpoor, the Darogah of which station would, owing to incapacity, be removed from the 1st of April.)

This degree of interference on the Resident's part in the formation of the new establishment and the provision for Mootyram not being quite consistent with the line of separation, which Mr. Barlow proposed to be drawn and maintained between the department of the custom houses and the Judge of the Commercial Court, it could only be said, that the Resident thought the circumstances of his situation required of him so far to deviate in the instances in question from what would under other circumstances be admitted as the preferable and more regular mode. However the Raja had been assured that the foundation was laid, and he would in future have the sole and entire choice of the custom house officers on any vacancy happening, in like manner as he had always had, since the Resident's arrival, the entire and uninfluenced nomination of all the collectors and officers of the land revenue throughout the Province. In short the less the Resident interfered with the Raja and entered into the details of his administration, the more he consulted his own ease and the more he stood free from active responsibility, but he would be unworthy of the liberal confidence reposed on him by Government, were he whilst the present discretion remained with him, to suffer either of those considerations to operate on his public conduct any further than he might deem consistent with the best means of securing the public good, to procure which in the greatest degree possible he knew and felt to be the object and end of his mission in this country.

It was intimated that perhaps some further reductions might soon be practicable in the establishment of the Customs, particularly at Ghazee-pore, but it was needless at the time to enter into further particulars on that head.

The Regulations for the Commercial Court of Justice would, it was hoped, meet with the approbation of the Governor General in Council, particularly the degree of authority assigned to the Judges of the four Courts including Benares, to take cognizance in certain cases of breaches of the Regulation against the collection of interior duties. These exactions were often, when separately taken, not of sufficient consequence to induce a merchant to repair to Benares from Jounpoor, Mirzapoor, or Ghazee-pore to lodge his complaint, which he might nevertheless be very willing to prefer, if he could have access to any Court more in his neighbourhood. In this conviction some deviation had been made from the tenor of the Board's in

structions of the 26th December, but as it had been left optional to all parties to complain to the Resident in the first instance if they chose, and appeals had been allowed to the Resident from the decisions of the four Courts, it was trusted that the spirit and meaning of the Board's instructions had been sufficiently preserved, and at the same time by this regulated and almost undiscrétional delegation of authority to the country Courts, a greater scope and effect had been given them than they could otherwise have been susceptible of, had the sole and exclusive jurisdiction in regard to such complaints rested only in the Commercial Court at Benares.

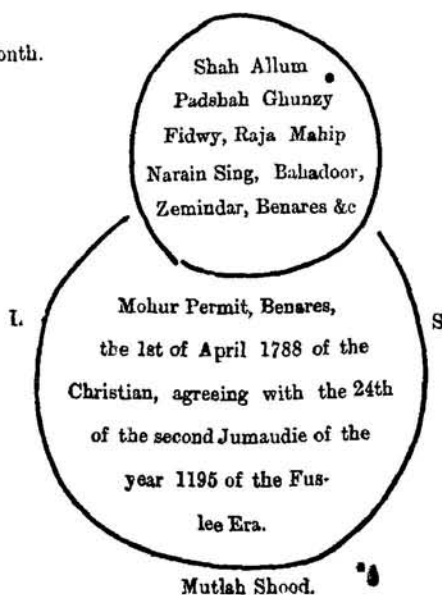
*(Regulations for the Customs and Commercial Adawlut, dated 29th of March 1788.*

The Resident taking into consideration the orders of the Governor General in Council of the 26th December last for the regulations of the Customs in the Province of Benares, and having on the 12th ultimo received from the collector of Government Customs at Calcutta the forms therein referred to and having been since employed, in collecting the information necessary to carry the Regulations prescribed into execution, now proceeded to issue them in the following manner:—

1st. That in order to afford a greater security to the body of merchants trading between Benares and the Company's other dominions of Bengal, Behar and Orissa, Rowannahs be granted in the same form and subject to the same regulations for the custom houses as those observed by the collectors of Government Customs in the Provinces aforesaid, which form of Rowannah and regulations to be introduced and observed from the 1st April are as follows:—

Form of Rowannah for the Benares Customs with inscripition of the new Seal to be impressed on them.

No. of each month.



Certificate of the duties collected at the Permit, or receipt of Customs at the Capital of Benares in the Zemindaree of Mahip Narain Bahadur being part of the Domains of the Hon'ble East India Company upon — Bots laden with — proceeding from — to — or wheresoever else the transporter pleases, let him carry it—the Duty at the rate  $2\frac{1}{2}$  or 5 per cent. (according to the nature of Goods as hereafter specified), having been received on the — into the Treasury of the Sudder Treasurer, it is necessary that no person do obstruct the free passage thereof in the roads, or ghauts, and ferries.



Received into the Revenue at the Sudder - Mukam of Benares—Rs.



If the Goods turn out differently, let officers at the place of sale resume the duties on the same.

Mokimny or appraisement at the Sudder Mukam or place of Benares, price or valuation

Rs.

— Bots with — goods value — on which collected  $2\frac{1}{2}$  or 5 Per Cent. Duty turns out so much : —

"The above form to be in the Persian language, and a translation thereof to be inserted in the Nagry character in the Dialect of Hindoostan.

Nakul Shood, or copied.

	Endorsement.	Copy taken
Registered in the Treasurer's Office.	Copy taken	29th January
	29th of January 1788.	1788.
	M.	D.
	(For Mushriff's) Office.	(For Darogah's) Office.

2nd. That the custom house be opened every day for the transaction of business and that every Rowannah applied for in the course of each day shall be issued in the course of the following day, but no Rowannah shall be issued except upon a written application signed by the transporters or their authorized agents, and specifying the price, quantity, and quality of the goods, after which the duty is to be levied in the manner hereafter particularized in the 14th Article of these Regulations.)

3rd. Each Rowannah is to have impressed on it the seal of the Raja and that of the Collector or Darogah ; that of the Mushriff or Accountant and that of Tevildar or Cash-keeper, and on no account to be delivered up by the last mentioned officer till the duty be paid, that no balance may remain at the end of the year. Each of the said officers are respectively to have the custody of the public seals now cut for the use of the customs from the 1st instant, besides which the Darogah is to have the custody of the Raja's Permit Seals, and they are severally to affix on each Rowannah the impressions of the seals thus respec-

tively entrusted to them. They are also each of them to affix their respective signatures under their seals in the form above prescribed, and the Darogah is to write the words Mutlah shood under the Raja's seal, which mode is also carefully to be observed in respect to the endorsements, and every Rowannah is to be drawn out in the same precise form, and for any neglect in all or any of these respects, the party offending will be punished in the Commercial Court, as hereunder established, by a fine not exceeding 20 lrs. for each offence, or finally by dismissal from office in case of perseverance therein.

4th. A Rowannah granted at any one custom house, shall pass throughout the Province for the space of one year for the same goods without molestation, or further delay than may be requisite to enable the officer of any other custom office to ascertain whether the goods and Rowannah correspond, nor shall the deduction for this purpose ever exceed the space of one day, on pain of the Darogah or defaulting officer's being punished in the Commercial Adawlut by a fine equivalent to the loss of the time thus occasioned in the voyage of the goods, should the party thus longer detained prefer his complaint. The Darogah is to certify on the back of the Rowannah if he finds that they agree, and should he find that the merchants have taken up more goods after obtaining the Rowannah with a view of evading the duties on surplus, he is invariably to stop the whole, and to give notice to the Resident in his capacity of Judge of the Commercial Adawlut, who, if the fact be proved to his satisfaction in the Commercial Adawlut, is invariably to confiscate the whole.

5th. In explanation of that part of the preceding or 4th Article, which directs that a Rowannah shall be good for one year, it is hereby provided that should a merchant be desirous of keeping his goods for a better market longer than the year for which the Rowannah is current, he shall be entitled to an exchanged Rowannah for another year on the terms specified in the 9th Article of the custom house regulations of the 21st of October 1784, that is, on oath being made by the owner, or satisfactory proof obtained of the identity of the goods, and surrendering the old Rowannah. Or should a merchant be desirous of dividing a despatch into smaller parts after having taken up a Rowannah for the whole, he shall be entitled to as many as he chooses upon identifying the goods as above specified and surrendering the old Rowannah. But on no account whatever shall a merchant, after arriving at the place of his destination, be entitled to a new Rowannah, duty free, on pretence of his having only transported a part of the despatch under the original Rowannah. In all exchanged Rowannahs, the seal and name of the Tevildar must be omitted, in lieu of which the number and date of the original Rowannah must be inserted in the body of the exchanged one, and the Darogah must cancel the old one by endorsing the date of the new one upon it, that it may not be presented again for exchange.

6th. All Rowannahs must be numbered from the beginning of each English month and a registry kept of them accordingly, specifying the name of the



To Imports for Consump- tion by water as per Register, ...	000 0 0	the Treasury, ...	000 0 0
Imports for Consumption by land as per Register,	000 0 0		
Total, ...	0000 0 0	Total, ...	0000 0 0

Besides the above, the usual accounts are to be sent to the Raja as often and in such forms as he may require.

8th. At each of the custom houses and at the stations dependent on them, a Register must be kept of all Rowannahs passing their respective stations, in the same form as above prescribed for the Rowannahs granted by themselves, which Registry is to be separately kept in a Book, and for this purpose a merchant passing an authorized station with a Rowannah must exhibit it to the person in charge of that Station. Attested copies of these Registers kept at the subordinate stations, as the same will be authorized and fixed on in the sequel of the present Regulations, should be transmitted daily to the superior station upon which they are dependant, or as frequently as possible according to the distance, that is, once at least in every week.

9th. (In order to deter merchants in applying for Rowannahs from giving in the names of goods of a different species from or of an inferior quality to those which they intend to transport, or from exhibiting spurious and fabricated Invoices (as hereafter noticed), the collectors of any of the principal stations, where such goods pass, are authorized, either on suspicion or information, to order one bale or package to be opened in the public Cutcherry, and if any such fraud is discovered, the collector shall forward the whole despatch under a proper guard of peons to the Resident as Judge of the Commercial Court, who, on the fact being proved, shall confiscate the whole without reserve.)

10th. The rate of duty being as undermentioned now so easy to the merchants in general, and the facility with which a Rowannah may be obtained so great, no merchant is to attempt to transport his goods by land from countries not within the Zemindaree of Benares without first taking out a Rowannah, and all goods thus found proceeding by land without a Rowannah shall be stopped at the first subordinate station and carried to the head custom house on which it depends, where double duties shall be levied on such goods. And to render the transportation of goods by land as easy and free as possible, the Darogahs of the several stations are directed on the receipt of the written application of the transporter, or of his authorized agent, to collect the duty and issue the Rowannah according to the specification in the said written request, which goods are to be liable to be compared with the Rowannah at the several subordinate stations, and if found not conformable to the Rowannah and the written specification delivered by the merchant at the time of his taking it out, the whole of the said despatch

shall be immediately transported to the head station, and from thence by the Darogah of that station, with the statement of particulars, to the Commercial Court of Benares, where, upon proof of intention of fraud, the whole shall be confiscated to the use of Government.

11th. That with a view to the advantage of the merchants and the encouragement of the trade, the duties on the exports from the Company's Provinces passing through Benares to the westward or Decdan markets, or imported into the Zemindaree of Benares for its own consumption, be reduced to  $2\frac{1}{2}$  per cent. upon the price or number of Rupees specified in the Company's Rowannah.

12th. As a further encouragement to the merchants it is hereby declared that from the establishment of the above mode of granting the Rowannahs and keeping the accounts, Registries &c., the Benares Rowannahs are by the Governor General in Council to be declared current in the Company's dominions of Bengal, Behar and Orissa, and *vice versa*, for the price of the goods exported from each country, by which the Merchants will experience no delay there in the valuation of their goods, which will be payable upon the prices inserted in the Benares Rowannah, after which the merchants being furnished with that of the Company's Provinces may transport their goods wherever they please.

13th. No duties of any kind or denomination are to be collected in any part of the country except at the four principal custom houses of Benares, Ghazeepore, Jounpore and Mirzapore, nor upon any goods produced or manufactured in one part of this country and sold or consumed in another, but only on such part thereof as shall be exported; and if any amount shall thus be collected by any person whatever, under whatever denomination, a fine shall be levied by the most effectual means on such person by the Commercial Court at Benares of three times the amount,— $\frac{2}{3}$  of which shall be given to the party complaining of such undue exaction, as an encouragement to persons so aggrieved to prefer their complaints to the Judges of the Court, who will not fail to render them speedy justice.

14th. With a view still further to promote the advantages and ease of the merchants, the book of rates is no longer to be invariably used, as the rule for ascertaining the value of the merchandize, on which the duty is from the 1st of April to be till further orders levied, but the value and the rate of duty is, from the 1st of April 1788, to be ascertained and levied according to the four rules pointed out in this Article, viz.

Firstly. On all goods imported under the Company's Rowannahs from the Provinces of Bengal, Behar and Orissa, intended for exportation to the Decdan or other western part, or for interior exportation in the Zemindaree of Benares,  $2\frac{1}{2}$  per cent. is to be collected on the value of the said goods as specified in the Company's Rowannah from the eastward.

*Secondly.* On all goods imported as above for exportation into the Nawab Vizier's dominions, the former duty of 5 per cent. on the valuation in the book of rates is to be, till further orders, collected, with the exceptions already established in favor of raw silk and silk piece goods and cotton piece goods imported from the eastward. The two first of which are to pay duty of  $2\frac{1}{2}$ , and the last the duty of 5 per cent. on the valuation in the Company's Rowannah, and with the further exceptions established by the Hon'ble Board's order of the 8th of April in the year 1782, whereby the duties on the articles of saffron, cinnamon, mace, cloves, nutmegs, cochineal, Europe iron, steel and copper imported into this country from Bengal were reduced to  $2\frac{1}{2}$  per cent.

On the imports from the Deccan and other western markets for the internal consumption of the Zemindaree of Benares,  $2\frac{1}{2}$  per cent. upon the value.

*Thirdly.* On the imports from all countries, exclusive of those under the Company's Rowannahs in Bengal, Behar and Orissa, according to the value and rates hitherto established, excepting only the article of shawl goods, the duty on which is to be collected as already established at the rate of  $2\frac{1}{2}$  per cent. on the Beejuk or invoice of the importer: but in future that original Beejuk is to be produced to the Custom master and to have the Raja's Permit seal affixed to it, and, a copy of it being retained, it is then to be returned to the owner with the Rowannah made out in conformity thereto.

*Fourthly and lastly.*— On all goods produced or manufactured for exportation in the Province of Benares, 5 per cent. on the value, by the invoice of the goods, which every person applying for a Rowannah is to exhibit, at the same time with his written request for the same, as already directed in the 2nd article. Upon the value expressed in the Beejuk or invoice, the duty is to be levied, and the Darogah is, after affixing the Raja's Permit seal on the said invoice and keeping a copy thereof, to return it to the owner of the goods together with the Rowannah.

(15th. Besides the duties as above described which are to be collected upon imports and exports as mentioned in the last article, no duty, Custom toll, or fee whatever, is to be collected from the 1st day of April 1788, upon transportation or sale of any article of trade or merchandize, or upon the sales or consumption thereof in any Gunge, Bazar, Haut, Pait or village, town or place, whatever, on pain that the parties (whether Custom house officer or contractor for the land rental, or Zemindar, or other landholder whatsoever) who levy or take such duty, custom, toll or fee on such transportation, or on the sale or consumption of such goods, shall be fined as specified in the 13th article, and shall for this purpose be liable to be complained of, not only to the Resident as Judge of the Commercial Court hereinafter instituted, but to the Judges of any of the several Company's Courts of Benares, Ghazepoor, Jounpore or Mirzapoor, in the manner hereafter mentioned, where, that is, either before the Resident

or before the other Courts above noticed, the most speedy and effectual justice and redress shall be administered in the manner and to the amount specified in Commercial regulations for the Court of Justice. From the above exemption from duties, the article of Abkaree or spirituous liquors is alone excepted, which is every year farmed out in the places where the farm thereof now exists, and the rent thereof (according to what the farm is justly and properly capable of yielding) to be paid by instalments to such Sudder Custom houses or to the collectors of land revenue in such Mehals where such farms now exist.

16th. That as from the institution of the present system, there will be no plea or occasion for keeping up a separate Custom house for the Sennassees, Irakees and those of Lahore and Punjab &c. at Benares, that department be abolished and the expenses thereof saved to the Raja. And as the present Darogah of Jounpore declares himself incapable from his ignorance of Persian to discharge the duties of that department as prescribed by the present regulations, the Raja is desired to appoint to the said office Mootyram, who was Darogah or collector of the Sennassees' Custom house now to be abolished, and who, from diligence and regularity in his late station, is a fit object of the attention of Government.)

17th. That the former establishment for the department of the Customs be abolished and the following reduced one be in force from the 1st of April ensuing.

18th. That the several collectors of the Government Customs and officers, considering that it is their immediate and indispensable duty to take care of the general interest and rights of Government, be equally careful within their respective boundaries to prevent goods being smuggled through them from or to any of the other divisions, as if the goods were proceeding to or had been despatched from their own Sudder Chowkey, and that as a further encouragement to them and the several Officers subordinate to them, it is declared that  $\frac{3}{4}$ ths of all goods, which shall be seized by them in the attempt to be smuggled, shall, after condemnation in the Commercial Adawlut at Benares, belong to seizers in the proportion of one half to the Darogah and officers at the Sudder station, and one half to the officers of the Mofussil Chowkey, should the seizure be made at one of them, and if made at the Sudder or Head Station of the Custom house, then all the  $\frac{3}{4}$ ths shall be divided between the Darogah and his principal Officers, and the one among them who shall have been the immediate or principal means of making the seizure, in such proportions as the Resident shall, as Judge of the Commercial Adawlut, according to the circumstances of each case, award.

19th. The Darogah of each station is to be held answerable for the conduct of officers under him both at the Sudder and in the Mofussil, and is to take Muchulkas and surety for his own indemnification for the good conduct of the Sudder and Mofussil officers, all of whom, except the Mustriff and Tehseel

dar, he may remove at his pleasure, only informing the Resident and the Raja with his reasons for so doing. The Mushriff and Tehveeldar are to be separately answerable for their own conduct as hereafter mentioned.

20th. If any fee or consideration whatever shall be taken by the Darogah or his officers, Sudder or Mofussil, from any merchant or trader or any person or persons whomsoever, such Darogah shall, on complaint and proof in the Court, be fined in the said Court to the amount of three times the sum thus taken either by himself or his officers, besides being further liable to dismissal in the discretion of the Court, which may also order such of the inferior officers to be dismissed as on such occasion may be found to have offended, and this responsibility of the Darogah is to extend as abovementioned to all the officers under him excepting the Mushriff and Tehveeldar, who are in like manner to be answerable for their own conduct, and to be subject to the same penalty of fine and dismissal as the Commercial Court may award.

21st. The Darogahs of each station are to transmit to the Commercial Court, a list of officers and servants employed by them according to the preceeding establishments for each division, and to send with their respective monthly accounts the Receipts of the said Officers as Vouchers of their monthly wages.

22nd. The Darogahs of each station are to be careful to abolish and recall immediately the Officers of all Chowkees except those that remain authorized, and not to allow of any other Rahdary or Gunge stations in the country besides their own authorized ones, without informing the Resident, who will take immediate measures for the abolition and punishment of the officers of such unauthorized stations, whether kept up by Zemindars, Amils or others, or falsely pretending to act under the authority of the regular Custom house stations.

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The Resident next proceeded to that part of the orders of Government of the 26th of December last, which directed the establishment of a Commercial Court of Justice, and the following Regulations were made for it.

1st. That a Court of Justice for taking cognisance of all Commercial matters be instituted from the 1st of April, to hear and decide on all complaints against infractions of the existing Regulations for the Department of the Customs, or for neglect of duty, or misconduct on the part of the Custom house officers, and all complaints of the collections of Rahdary, Gunge or other prohibited duties, and to enforce the general prohibitions and penalties against such infractions, as contained in the general orders issued and published by the Resident from the 1st of September last to the present time, including such part of the regulations for the Custom house of November 1784, as have not been altered or abrogated by these orders.

2nd. That the seat of the Commercial Court be at Benares or wherever the Resident shall be at the time within the Zemindarees.

3rd. That the holding of this Court be not limited to fixed days, but that the Resident be every day and at all times ready to receive complaints of infractions of the Custom house regulations, or of any or all of the orders issued since September last, in explanation or enforcement thereof, or against the exaction of the Rahdary or Gunge duties contrary to the Orders of this date.

4th. That the proceedings of this Court be kept separately in the English and Persian languages, and transmitted monthly in English to the Governor General in Council.

5th. That upon complaint preferred in writing by any merchant or other person of any infraction of the regulations aforesaid, or of the collection of, or attempt to exact, any Rahdary or Gunge duty by any collector or Zemindar or farmer, or of the neglect of duty or positive misconduct by any of the Custom masters or their deputies, the Resident do, in his capacity of Judge of the Commercial Court, issue a Summons for the party complained against to attend within a given and that as short a time as possible, which Summons is to be served by the peons of the Nazir of the Court, and that on the defendant being thus brought before it, he is immediately, or in one day after his arrival, to put in his answer, whereupon the Resident is to decide on the merits of the case according to the proof and his sense of the merits, in as summary and speedy a manner as shall be consistent with substantial justice, the nature of the business that will come before this Court, not admitting of tedious process or delay; and in case of his finding the defendant or defendants guilty of any infraction of the regulations, he is in his decision, copy of which is to be offered to each of the parties, to quote the express article of the Regulations, which has been disobeyed, and thereupon to proceed to levy the penalty therein announced against such infraction, which the Resident, as Judge of the said Court, is hereby authorized to levy by the usual mode of coercion, that is, either by placing peons over the party cast, and causing him to pay the daily expense of them, or by actual imprisonment in the Resident's Guard house, as the Judge may see meet.

6th. That besides such penalties to be levied as aforesaid, if the complaint be against any of the officers of the Customs, they shall, besides having the prescribed penalty levied on them in common with other persons found guilty of infraction of the published Regulations as aforesaid, be liable to be dismissed from their offices, if the Resident as Judge of the said Court shall deem the case to require it, in which he is to signify such dismissal and the cause thereof in Purwaunah to the Raja under the Seal of the Court, whereupon the Raja is immediately to obey such requisition, and to appoint another person in such dismissed officer's stead.

7th. That the accounts of the Customs and every thing relating there-

to, or to the prohibited Rahdary duties, be recorded in the separate proceedings of the Resident as Judge of the Commercial Court, and that the record of these proceedings be begun by a transcript into one of the Regulations for that Department (including Mr. Barlew's Report and Appendix) from the year 1784 to the present day.

8th. That the Resident be, as Judge of the Commercial Court, empowered to make such further Regulations and to enact such other penalties for disobedience to the rules of this Department as experience may point out and render requisite, and that such further Regulations and penalties be in force and binding on the parties and the Court affected thereby in 15 days from the date of their publication.

9th. That in cases falling under the cognizance of this Commercial Court to which none of the existing Rules may be fully applicable, the Judge thereof is authorized to pass such orders thereon as may be consistent with equity and substantial justice.

10th. That as the penalties against the collection of prohibited duties either in the Custom house department or in that of the Rahdary and Gunge duties, heretofore collected by the Amils and Zemindars, are by the existing Regulations fixed at three times the amount of such exaction, two thirds of these penalties, when levied, be invariably paid to the complainants by way of indemnification to them for the undue exaction and for their loss of time, and that the other one third be appropriated towards the necessary expenses of the Court, and monthly paid by the Resident into the Company's Treasury and set against the charges of its establishment which is to be as follows :—

11th Establishment for the Commercial Court.

1—Native Serishtadar, ... ..	Rs.	50	0	0
1—Mohurir, ... ..	„	20	0	0
1—Nazir and 10 Peons and Stationery, ... ..	„	50	0	0
		<hr/>		
Total Rupees,		120	0	0
		<hr/>		

12th. That for the more effectual execution of the directions of the Governor General in Council for the abolition of all the inland duties, whether of Rahdary or Gunge description, it be left to the persons on whom such duty or duties shall be levied, or be attempted to be levied, either to complain thereof in the 1st instance to the Resident at Benares in his capacity of Judge of the Commercial Court, or if they find it, from situation or otherwise, more convenient to lodge their complaint in the 1st instance before the Judges either of Benares, Ghazepoor, Jounpore or Mirzapoor, whereupon such Judges respectively shall immediately, and before proceeding on any other cause, bestow their atten-

tion on such complaint, and shall, within the same day on which it shall be presented, proceed thereon so far as to issue a summons for the attendance of the party complained against, if situated within the Sircar where their Courts are respectively held and established, and shall enforce without delay such defendant's attendance, or that of his Vakeel properly authorized to answer for him, whether such defendant belong to the department of the Customs or to that of the land revenue, and shall on their attendance hear the proofs of the plaintiff, and in all cases where the complainant's allegations shall be established, either of any sum having been actually exacted, or taken, or attempted to be exacted or taken from him, her, or them, the Judges of the said Courts shall invariably and without delay pass a decree against such defendant, imposing on him a fine of three times the amount of whatever sum may be proved to have been thus exacted or taken, which sum is to be divided in the proportion of  $\frac{2}{3}$ rd to the Complainant and  $\frac{1}{3}$ rd to Government, as noticed in the 10th Article. Or if no such shall have been exacted, but only an attempt made towards it, then a fine shall be awarded against the defendant to such amount as the Judges should respectively deem fully equivalent to the loss which may have been occasioned to the plaintiff by his detention and the vexation unduly suffered by him, the amount of which fine, being forthwith levied, shall be wholly paid by order of Court to the Plaintiff for his complete indemnification.

13th. That were the fine imposed by the Provincial Adawlut mentioned in the last Article, for any breach of the prohibitions against Rahdary or Gunge duties shall take place, the defendant or party sentenced to fine, may, if dissatisfied with the decision, Appeal to the Resident in the Commercial Court, and not in the Sudder Adawlut, on the sole condition of entering into an engagement before the Judge of the Provincial Adawlut to pay a penalty of one fourth more than the original fine, in case, the award of the Provincial Court shall be confirmed by the Resident at Benares, immediately on such Muchalkas being entered in, the Mofussil Judges are respectively to make out an attested copy of the proceedings in the proceedings in the cause, and to transmit the same with the parties, under charge of a Court peon to the Resident, that as little delay as possible may intervene in the determination of the Appeal.

14th. The Judges of the several towns of Benares, Jounpore Ghazee-pore and Mirzapore are to keep separate proceedings on all complaints of this nature preferred to them, and are to transmit attested copies of the same to the Resident monthly as Judge of the Commercial Court.

On the 27th May 1788, the Resident reported to Government that from many cases that had come before him as Judge

From Resident to the Governor General in Council, dated 27th May 1788.

of the Commercial Court, since the 1st of April last, it was found highly essential both for the convenience of the owners of boats and goods coming from Beagal and Behar into the Benares Zemindarie, that they would be furnished with Compa-

pany's Rowannahs, whether the articles imported were liable to duties or not; as the many instances on which the Resident was obliged to enter, from such boats arriving without Rowannahs, had hitherto taken up a full moiety of the time hitherto deemed necessary to bestow on this Department. It was noted that the Regulations now in force were as far as regarded imports from Bengal and Behar founded on this principle, that whatever had paid duty to the Company in those Provinces would pay the same here, and, on the contrary, that the goods which passed free there, would have here a similar exemption. That many boats arrived, the conductors of which denied having taken out any Rowannah at the Company's Custom house, which left the Native Collectors in this Zemindaree entirely at a loss how to act, and was and must form the occasion of continual contention, especially in the case of Europeans, who were apt to conceive themselves aggrieved at the slightest hindrance, as being rather a new thing to them in this part of the country. The Resident believed that it is ordered by the Company's Custom house Regulations, that no boats with goods, whether liable to duties or otherwise, should pass out of the Province without a Rowannah, yet that many did, or pretended here to have done so, was what he had daily experience of. It was requested therefore, that if the Regulation in question existed, it might be fully enforced, or if it did not exist, the strong expediency of establishing it immediately, as well as of causing public notice to be issued that it would be duly enforced, was suggested. By this a great deal of trouble would be saved in this country, both to the parties and the Custom house officers, and enable the Resident to devote his time to more useful purposes.

From Secretary to Government, to the Resident, dated 11th June 1788.

On the 11th June 1788, the following Resolutions passed by the Governor General in Council upon Resident's letter of the 29th March last, were transmitted for guidance:—

That as prohibiting merchandize to enter the Province of Benares without a Rowannah being previously taken out for the same, may possibly be productive of inconvenience to such merchants, as may not have in their power to procure Rowannahs before their entry into the country, by impeding the progress of their goods and obliging them to leave their property in the power of turbulent Zemindars, who inhabit the western and southern frontier, that the first part of this Article\* down to the words "on which it depends" be erased, and the following amendment substituted:—

\* Article 10th of Resident's proposed Regulations.

The rate of duty being now so easy to the merchants in general, and the facility with which a Rowannah may be obtained so great, any goods imported

from foreign countries by land or water approaching an authorized Station or Chowkey without a Rowannah, shall be stopped and carried to the head Custom house on which it depends &c. &c.

That it appearing to the Board that the continuing the duty at the former rate of 5 per cent. on any of the exports from the Company's Provinces whether to the Vizier's dominions or any other country, operates as a burthen to their own trade, and that the abolition of it would confer no benefit on the Vizier, the withholding of which might be a good policy in order to accelerate the conclusion of the Commercial Treaty—Resolved that all merchandize whatever, exported from the Company's Provinces by the way of Benares to the Vizier's dominions, the Deccan or other foreign country, be immediately reduced to  $2\frac{1}{2}$  per cent. on the Company's Rowannah price, and that the Resident be directed to make the necessary alterations in this article accordingly.

Resolved likewise that the Resident be acquainted that the Board approve of his having deferred making any alteration in the duties on the goods imported into Benares from the Vizier's or any other foreign country, the Company's Provinces excepted, whether for the consumption of Benares or the Company's Provinces, till the Commercial Treaty between the Vizier's and the Company shall be concluded. This resolution not to affect the reduction of the duties on Shawl goods imported into Benares as specified in the article, and which has received the sanction of the Board.

That with respect to cotton and other goods imported from Behar, either by land or by water, he will collect double duties on those not covered with a Benares Rowannah, as directed in the article. But that if the merchant gives in the price of his goods at any of the custom houses in Benares, and takes out a Rowannah for importing them into the country, he is not to be subject to double duties for not having taken out a Rowannah in the Company's Provinces, the authority of the Raja extending no further than to collect his own dues.

That they approve of the abolition of the taxes on trades in the city of Benares, and authorize him to continue the duty on spirituous liquors throughout the country for the reasons assigned in his letter.

That with respect to the deductions which the Raja appears to expect in consequence of the abolition of the inland duties, the Board observe that the greatest part of them were unauthorized, having been formally abolished by the Regulation of 1781 and 1784, and consequently that so far from thinking the Raja entitled to a deduction, they cannot but deem his conduct highly reprehensible in continuing these exactions in opposition to the repeated injunctions of Government for their abolition. That if he has any knowledge of the real interests of the country and people under his authority, and is anxious to promote them, the Board are convinced that upon further consideration he will be

sensible of the advantages they must derive from the present arrangements, and that incited further by his attachment to the British Government, he will co-operate heartily with them and the Vizier in carrying into execution the measures that have been concerted for the establishment of a flourishing inland Commerce. That the Board however defer the discussion and final decision of this question to a future period.

That the Board approve of the establishments fixed for the different Custom houses &c. and confirm the remaining Articles of the Regulations, and direct that no alterations be made in the same without their approbation.

Resolved also that the Regulations and establishments for the Commercial Courts be confirmed, and that no alteration be made in the same without the express orders of the Governor General in Council, and that the Resident be directed to transmit monthly to the Board, a copy of his Proceedings in his capacity of Judge of the Commercial Court, together with abstracts of the Proceedings of the Courts of Mirzapore, Ghazee-pore and Jounpore.

Resolved likewise that the Resident be acquainted that such other arrangements in the District of Benares, as depend upon the conclusion of the Commercial Treaty with the Vizier, will be communicated to him when that event takes place.

On a representation from the Raja's Custom Master at Ghazee-pore, Resident's Proceedings,  
dated 6th June 1788. that the goods imported under the Company's Rowannahs into the Benares Zemindaree were generally found, on search being made at his station, to exceed in weight as well as number the specification thereof contained in such Rowannahs, the Resident reported to Government on the 6th June 1788, that the regulations of the 29th of March were not explicit on this point. The 4th and 10th articles having only provided for the confiscation of goods found to exceed Rowannahs granted within this Zemindaree, and that pending the receipt of further instructions from Government on the subject, it had been ordered to collect double duties on all such surplus goods imported in this manner from Bengal and Behar, and to grant a Rowannah for the whole.

It was remarked that were this country and Bengal and Behar considered entirely as forming one whole, in the same manner as the two last mentioned Provinces, there was no reason why such excess of the merchandise imported from them into this Zemindaree should not occasion the confiscation of the whole, on the same principle that a surplus on a Benares Rowannah did within this Zemindaree, and in Bengal and Behar within those Provinces. Such a regulation would, also tend very strongly to the advantage of the Hon'ble Company's customs in the two Provinces

of Bengal and Behar; since the merchants knowing themselves liable to detention here for the frauds committed in Bengal and Behar, and *vice versa*, would be deterred from risking by the heaviness of the penalty. That in fact the imposition of double duties which has been adopted would of itself contribute to the same end; but whether this degree of penalty should be carried to confiscation was for Government to determine.

It was further observed that there was considerable difference between the maund weights of Bengal and this country. It was therefore thought as consistent with the first orders issued on the subject by the Governor General in Council, that for the greater ease of the merchants, the duties here on importations from Bengal and Behar should be collected according to the standard maund of the place where the boat's Rowannah should have been taken out, without regard to the local difference of weight in this Zemindaree. This rule must of course be reciprocal in respect to goods passing to Behar and Bengal through this Zemindaree and under Benares Rowannahs, according to which instructions had been sent to the Custom master at Patna.

With reference to Resident's letter of the 27th ultimo, Government intimated that by the standing orders for the collection of the customs in the Company's Provinces, all boats loaded with goods or merchandize approaching an authorized station without a Rowannah were subject to double duties, which were regularly levied upon all persons not conforming to this Regulation. That in cases where boats might have eluded the vigilance of the officers of the Customs in the Company's Provinces and entered the confines of Benares, the proprietor of such boat, before its approach to an authorized station, would apply to the officers of the Raja for a Rowannah, the duty on such goods must be levied in the same manner as if they had been the produce of Benares; but if after avoiding the payment of the duties in the Company's Provinces, the person in charge of the boat should neglect to take out a Rowannah before he approached an authorized station in the district of Benares, the officers of the Raja should levy double duty upon the value of the merchandize in conformity to the 10th Article of the Commercial Regulations, as it stood amended in reply to the Resident's letter of the 29th March.

Notification of the above orders with the amendments was issued to the Raja and the several Custom masters of Benares with an intimation that the above amendments of the Regulations did not affect those established at Mirzapore in the beginning of April when the Resident was

From Secy. to the Govt.,  
to the Resident, dated 11th  
June 1788.

Resident's Proceedings,  
dated 4th July 1788.

at that place, in answer to the petitions of the Deccan merchants; the rules there laid down for the said Deccan or western commerce by land having been approved by Government under date the 11th of June last.

A copy of the above Regulations was also sent to the Custom Master at Patna, together with copy of Government orders of the 11th June, as well as of Resident's address of the 27th May, to which it was a reply, with a view that all persons before they passed Patna might be apprized of the purport thereof, for notwithstanding all his vigilance, boats not unfrequently come up here without Rowannahs of any kind, in consequence of which they were subject to double duties. It was suggested therefore that all boats (excepting perhaps Budgerows) leaving Patna for this country should have Rowannahs, which were the only effectual guides for the native Custom Masters in this Zemindaree, and that if such boats did not carry goods liable to duties, the Rowannahs were to express this and they would pass equally free in these districts.

A copy of the Notification issued by the Resident on the receipt of orders of Government dated 11th ultimo, relative to the amendments made to the regulations for the Customs in this Zemindaree under date the 29th of March last, was submitted to Government, and it was stated that in the terms of this Notification the Resident had availed himself in some measure of the contents of the extraordinary Gazette of the 27th ultimo.

Resident to the Governor  
General in Council, dated  
4th July 1788.

In reply Government did not think proper to adopt for the present the Resident's proposal for confiscating goods imported from the Company's Provinces, which would appear to have exceeded the quantity specified in the Company's Rowannah. It was directed that such goods only would be liable to confiscation, or to double duties in Benares, as might be stopped in the attempt of passing an authorized station in that district without a Rowannah, or which upon examination would not be found to correspond with the Rowannah taken out.

Government approved of the proposal for collecting the duties according to the standard maund of the place from which the Rowannah for the goods might have been taken out, without regard to any local difference of weight, and intimated that the necessary publication had been issued accordingly.

The Custom master at Mirzapore having represented that he understood that the Commercial Treaty had now taken effect from the institution of a regular Custom

Resident's Proceedings,  
dated 21st Novr. 1788.

tom house established at Allahabad, and that now he proposed, as recommended to him by the Resident, to station an officer and two peons on the frontier, merely for procuring and sending intelligence, and means to fix the station at Putwareepore in the Pergunnah of Bhudohee at a distance of  $1\frac{1}{2}$  coss from Luchguir, which was immediately situated upon and connected with three frontiers viz. the Company's, the Nawab Vizier's and thirdly that of Taureh belonging to Raja Oodwunt Sing.

The Resident approved of the design entertained by the Custom master, and desired him to station the Mootsuddee and two peons at Putwareepore as proposed by him, for the purpose of procuring and sending intelligence only, with instructions 1st, to prevent any molestation whatsoever from being given to boats within Hon'ble Company's limits, and that if they knew of any such molestation or undue demand of customs or tolls of whatever kind having been made upon boats, either by the people within the Nawab Vizier's frontiers (particularly at Luchguir) or in Oodwunt Sing's country, they were directed to send advice thereof through the Custom master at Mirzapore, specifying the names of the owners of the boats and of the people who would have thus molested them.

An extract from the above proceedings was transmitted to the Resident at Lucknow, with an intimation that it was hoped His Excellency the Vizier would approve of the instructions issued to the officers of the frontier station at Putwareepore, as of late some insults and stoppages had been committed towards boats at that part of the frontier in the vicinity of Luchguir in the Nawab Vizier's dominions, without it being absolutely certain whether the Company's subjects or those of His Excellency (though it was firmly believed to be the latter) were the aggressors.

These further steps, adopted for the security of the trade passing through this Province, were likewise reported to the Governor General in Council with a hope that they would meet with His Lordship's approval.

In reply Government approved of an officer and peons being stationed at Putwareepore in the Pergunnah of Bhudohee by the Custom master of Mirzapore.

On the 8th December 1788 it was directed by Government that the penalties, specified in the 11th Article of the Commercial Treaty with the Vizier, were to be levied on the persons therein described, in cases only where the goods on which unauthorized duties might have been collected by them, were imported from the dominions and under the Rowannahs of His Excellency the Vizier, and that in all other instances of undue exac-

tions of duties, the party offending was to be punished by the imposition of the fine of three times the amount so taken, as prescribed by the Regulations issued by the Resident on the 18th of March last.

It was reported to Government on the 21st May 1789 that owing to the irregularity in the Custom house regulations of the Nawab Vizier's dominions, there was much inconvenience felt by the merchants and loss to Government customs, owing to the difficulty and delay in procuring Rowannahs for the goods imported from the Nawab Vizier's dominions from the Custom houses of that country. The Resident had therefore at the suggestion of the Resident at Lucknow, joined to the remonstrances of the Custom Masters of the Benares district and the complaints of the native traders, reverted to the rule already established, whereby rates of duty were to be taken on goods imported without Rowannahs from the country of Oude and its dependencies, equal to double of those charged on such goods as were brought from the same country under Rowannahs according to the commercial treaty. That this rule would be adhered to as it had already obtained the sanction of Government, and that it had been deviated from for a short time, with a view to induce great regularity and strict conformity to the treaty, which was however found impossible to enforce.

The Resident's proceedings, in reverting to and re-establishing the former order relative to the rates of duty to be taken on goods imported without Rowannahs from the country of Oude and its dependencies, were entirely approved of by Government on the 29th May 1789.

On the 2nd October 1789 it was reported to Government that the receipts from the customs had not increased in the proportion that was expected, and that only Rs. 8703-5-6 had been collected in excess of last year, being Rs. 16296-10-6 less than what was estimated for the Fuslee year 1196, that the causes of the receipts not having proved equal to the expectations, were the heavy rains which interrupted the traffic by land in a great degree, the abolition of the duties on cattle imported annually into this Zemindaree for the purposes of cultivation, which had lessened the resources by 6000 Rupees, the cheapness of sugar in Bengal which had caused a diminution in the exportation, and the lowness in the duties on cotton which had taken place since the Commercial Treaty with the Vizier. It was observed that there remained no ground to doubt lest the realized collections should have fallen short of the estimate from any causes that Government had reason to regret, as indeed the very contrary seemed highly probable, considering the many and material curtailments that had within these two years taken place in the rates of the duties and the number of articles of which they consisted, which had been altogether abolished,

the collections not having at all exceeded those of last year, the excess being only in the net and not gross amount, tended certainly to evince the flourishing state of the general commerce of the country, which all the articles given up had an evident tendency still further to promote and increase.

The charge of the Custom house establishment had somewhat exceeded the sum fixed for it, which however would be justified as there had been effected an annual saving in the Establishment of this Department to the amount of upwards of Rs. 20,000.

In other respects the department of Customs was reported to be in a generally prosperous state, and the country was and would, it was trusted, continue to become annually more resorted to by merchants of all denominations.

It was stated that 5 per cent. was fixed for duty on goods, imported from the Vizier's country into the Zemindaree of Benares, on the valuation of the Nawab Vizier's Rowannah, and where unaccompanied by Rowannahs, by the valuation in the book of rates.

It was further observed that, in consequence of last year's drought and rising dearth, the duties on all grain imported from other countries had been taken off, to which might no doubt be in part ascribed a considerable diminution in the general receipts of the customs, for which the Raja would of course claim some remission.

The Government in reply on the 21st October 1789 considered the causes assigned for the deficiency in the estimated produce of the customs fully satisfactory, and approved as proper and necessary the additional charges of the establishment. They noticed with satisfaction the decrease of Rs. 20,195-0-6 in the expenditure as compared with 1195, notwithstanding the additional charges.

The rule respecting the levy of duties on goods imported from the Vizier's territories, as adopted by the Resident, was approved.

The Resident, under the impression that the state and regularity of the collection of Customs dependent on the Benares Zemindaree must interest Government, not only as a considerable object of Revenue, but as having necessarily a material influence on the Commercial connections between the Provinces of Bengal and Behar and the other parts of India, submitted to the Governor General in Council on the 21st March 1790, an extract from his proceedings as a sequel to the general notice of the subject, contained in his address of the 2nd October 1789.