

CHAPTER VI (Contd.)**Section-II****Review of Economic Activities and Financial Position of the State**

The economy of the Princely State of Cooch Behar, some scholars held, was of a static semi-feudal nature, heavily dependent upon traditional agriculture in pre-British days. The minimum daily needs of the people could be met with the meagre resource available to them within the State.¹ But there was merely subsistence living and no economic prosperity and social mobility in the State. There was a lack of transport and communication and no foreign contact. Hence no trade and commerce could develop either within the State or with the outside world.²

With the conclusion of a treaty between the Cooch Behar State and the English East India Company in 1773 (which was in the latter's favour), this intercourse began to generate its impact on the traditional economic set up of this region and the consequent change followed the logic of history. The reign of Harendra Narayan (1783- 1839) had set the stage for change. The State of Cooch Behar came into direct contact with the British administration. From then onwards the land tenure system and land revenue settlement began to be geared into motion and the traditional agrarian economy of the state started shaking off its age old slumber.³

Before the arrival of the English East India Company and at the initial period of their rule the economy of Bengal was mainly dependent on agriculture and artisan industry.⁴ But British policy brought about a commercial revolution, established a new economy and bound India's economy to the heels of the British economy, the process of deindustrialisation commenced⁵ and gradually India was converted into a centre for the supply of raw-materials for British industries and a market for the import of British manufactured articles. As a result of which India ceased to be a manufacturing country and agriculture became the only source of nation's subsistence.⁶ As a part of India Cooch Behar State also could not escape the impact of the colonial economy.

It has also been argued by some scholars that after British administration established in Cooch Behar State, a process of transition from subsistence economy having limited market potentiality to a wide colonial market - oriented economy began to spring up and this transition in its wake led to commercialisation of agriculture in the state. The extended communication network with improved road, rail and river transport further widened the prospect of commercial agriculture and broadened the scope of trade and commerce.⁷ The communication system was tremendously geared up by the opening of the Cooch Behar State Railway for traffic in 1893. The rail transport greatly facilitated and augmented supplies of commercial and agricultural goods, helped the growth of trade and commerce, created a variety of new avenues of employment and thus played a vital role in socio-cultural development in the state and the neighbouring British provinces. The Official Administrative Report stated that the rail link changed the entire

pattern of the state's economy.⁸ The development of transport and communication facilitated the movement of agricultural goods from the rural areas to the towns, bazars and bundars in increasing quantities. With the opening up of the country by roads and railways it was natural that the export - import trade of Cooch Behar State was gradually expanding.⁹

With the opening up of the state by roads and railways and the facility thus afforded to the export-trade, the prices of food-grains were gradually rising. There had been an increase in the price of other articles also. In the time of the old Maharajas food-stuff was extremely cheap, probably because what was grown in the state remained in it and few people had any occasion to buy food. the following table shows the variation of the price of different articles during the four decades. It will be observed that every decade shows a marked increase of the price over its predecessor.¹⁰

Name of Article	Average price per maund for the decade ending								price per maund in	
	1870		1880		1890		1900		1900	
	Rs.	As	Rs.	As	Rs.	As	Rs.	As	Rs.	As
Paddy	0	12	—	—	—	—	—	—	1	12
Common rice	1	4	1	4	2	4	3	9	4	0
Tobacco	6	0	4	0	6	0	9	0	10	0
Jute	4	8	3	8	3	2	4	0	5	0
Mustard seed	3	0	3	8	3	2	4	0	5	0
Mustard oil	—	—	10	2	10	12	12	12	18	0

When the British Government took charge of the state during the minority of Maharaja Nripendra Narayan (1863 - 1911), finances were in a deplorable condition. there was no control over the receipts and expenditure of the different departments, which made their own collections and disbursements and only remitted the surplus to what was called the 'Majudat'. The system of framing budgets of revenue and expenditure was not in vogue and both the receipts and disbursements were without proper control. Although there was a Nikashi Adalat or Accounts Office, the accounts were kept in a loose manner and were not properly checked. One of the first steps taken by Colonel Haughton, the first Commissioner of Cooch Behar State (1864 - 1873), was to make all the departments to remit their collections into the Majudat, and to submit bills for their expenditure. A regular budget system of controlling the finance was, under orders of Government of India, introduced from the year 1866 - 67.

Colonel Haughton was appointed the Commissioner of Cooch Behar State in 1864. In that year, the total revenue of the state amounted to Rs. 7,87,967 whereas the total expenditure of the state amounted to Rs. 6,33,413 leaving a surplus of Rs. 1,54,451. The revenue of the state was gradually improved under a well-organised system of

government. In the year 1883 - 84, just after Maharaja Nripendra Narayan's installation, the receipts from all sources came upto Rs. 14,65,550, and in 1899 - 1900 they amounted to Rs. 22,72,608 showing a large increase of about 9.5 lakhs of rupees in the course of seventeen years.¹¹ But here it may be pointed out that the total expenditure of the state in the year 1899 - 1900 amounted to Rs. 23,17,436 leaving a deficit of Rs. 44,855.¹²

Under the British administration of the state during the minority of Maharaja Nripendra Narayan there was an aggregate saving of Rs. 12,86,011 from the revenue of the state. The greater portion of this was invested in Government Promissory notes and shares and debentures of Joint Stock Companies. The cash balance in 1883-84, just after the transfer of charge of the administration by the Government to the Maharaja, amounted to about Rs. 2,75,600. In the course of the sixteen years that followed large sums were expended on the palace, the general re-settlement of the state, improvement of communication and construction of the railway and other public works, in all amounting to close upon fifty lakhs of rupees. The whole of this amount could not be met from the ordinary revenue of the state and there was a total deficit of Rs. 13,03,189, which had to be made up by disposing of the Government securities and contracting a loan of eight lakhs from Government. The cash balance on the 31st March, 1900 stood at about three lakhs and a half of rupees.¹³

The total revenue of the state for the year 1911-12 amounted to Rs. 27,40,068 against Rs. 26,94,231 of the previous year, showing a net increase of Rs. 45,837.¹⁴ On the other hand, the total expenditure of the state for the year 1911-12 amounted to Rs. 26,68,774 against Rs. 29,15,996 of the previous year or a decrease of Rs. 2,47,222 resulting in a surplus of Rs. 71,294 against a deficit of Rs. 2,21,765 of the previous year, a result which will be considered highly satisfactory in view of the unavoidable expenditure which was incurred for the Delhi Durbar, the Sradh of the late Maharaja Nripendra Narayan and the installation of Maharaja Raj Rajendra Narayan.¹⁵

The opening cash balance of the year 1911-12 was Rs. 14,66,929 inclusive of Government money and deposits amounting to Rs. 6,17,082 and the closing balance was Rs. 13,90,685 inclusive of Government money and deposits amounting to Rs. 4,47,733 resulting in a decrease of Rs. 76,244. On the 31st March, 1912 the Government money amounted to Rs. 1,52,058 and the deposits and funds to Rs. 2,95,675. The details of the state cash are given below and it will appear that the state cash balance shows an increase of Rs. 71,654 and that of the Chaklajat Estates Rs. 21,451.¹⁶

	At the close of 1910 - 11	At the close of 1911 - 12
	Rs.	Rs.
Cooch Behar State	6,98,479	7,70,133
Chaklajat Estates	1,51,368	1,72,819

In the princely state of Cooch Behar, the Marwaris were the leading money-lenders.¹⁷ The rural agricultural economy of Cooch Behar led to the emergency of a new economic class, who became known as the money-lenders. They played a significant role as an economic institution of the rural agricultural society.¹⁸ But the factor which mostly helped the Marwari Mahajans in the money lending business in Cooch Behar was absence of any landed aristocracy usually seen in the rural sector of Bengal.¹⁹ Apart from the non-existence of any landed aristocracy, there was also no state provisions to advance agricultural loans to the peasants. Thus the state was totally devoid of any banking tradition or indigenous banking system and this void, no doubt, made the money-lending a profitable venture in the state. The Marwaris were the right persons who took advantage of the situation fully.

The Marwaris established Kuthis in the state as they did elsewhere. Particularly, two Kuthis doing brisk business, came to be known as the Bara Kuthi and Chhoto Kuthi. The old buildings of these Kuthis can still be seen at the Cooch Behar town just opposite to the Rajbari gate. However, the Choto Kuthi was the largest banking Institution and though its chief concern was money lending it got involved in other business activities too. The Kamala Bank deposited its surplus money at Chhoto Kuthi in exchange for interest at a very later period and the Kuthi like the present day Reserve Bank, acted as the 'lender of the last resort'. The Mahajans of Cooch Behar on many occasions used to take loans against hand-notes from this Kuthi.²⁰ The Baro Kuthi was also a banker to the Maharajas of Cooch Behar. They relieved the Maharajas many times from financial distress by granting massive amounts as loans to the royal family. So what the House of Jagat Seth was to the Bengal's Nawabs, the Baro and Chhoto Kuthis were to the Maharajas of Cooch Behar State. These two Kuthis also advanced loans on interest to the small cultivators.²¹

There were also many small Marwari money-lenders in Cooch Behar State and they usually lent money to the distressed peasants. There were three types of money lending in the state : (i) The general loans, the interest of which was very high, i.e., about 37 - 50 percent, lent to the peasants against the guarantee of land to be mortgaged to the money-lenders, (ii) Muli or value loans, provided to the peasants to be repaid by crops within a stipulated period, failing which the debtors would have to pay high rate of cultivated crops as per present market price, (iii) The Bhutali loans by which the debtors were contracted to render wage free labour on the lands of the money lenders.²² However, it seemed that the Marwari money lenders were least interested in the third type of money-lending²³ as this system was a hazardous one and most of them did not belong to the landed gentry having large land holdings.²⁴

The Marwari money lending system proved to be ruinous in many instances. This was evident from the State Administrative Report for the year 1912-13, which had correctly sketched the portrait of Marwari money lending in the rural sector of the state. It stated that the people were purely agricultural and although the soil was generally rich and fertile and a good harvest was obtained with very little trouble, they were involved and remained in debt to the Mahajans from year to year.²⁵ The ruinous effects of the money-lending practice of the Marwari Mahajans was also felt

in an earlier Administrative Report of the State : "A ruinous practice widely prevails here, viz, the system of making advances to the cultivators for their crops while the crops are still green in the fields, the cultivators take advances or undersell them at wretchedly low rates, while the inability to satisfy the Mahajans brings about suits for the value of the crops at rates ruinously exorbitant and the so-called high prices, therefore, inevitably benefit the merchants and impoverish the people. A single season of poor crops and high prices plunges the defaulting cultivators deeper into debt, from which years of plenty and prosperity cannot rescue them."²⁶

Therefore the mode of Marwari money lending had been so disastrous and ruinous that the state Government thought of rescuing the debtors from the clutches of the Mahajans either by making provisions in the state to the peasants who already felt over head and ears in debt to the Marwari Mahajans or by promulgating laws to protect the interest of the peasants. That the state authority was thinking of protecting the peasants or debtors from the Mahajans was indicated in the State's Administrative Report for the year 1912-13.²⁷ With this end in view the Cooch Behar Banking Corporation Limited came into existence in 1912. This was the first time that a regular banking business had been started in Cooch Behar state. The Company had been floated with a capital of one lakh of rupees divided into 2,000 shares of Rs. 50 each and most part of the capital had been subscribed by the people of the state.²⁸ This institution was not the last of its kind. The Co-operative Financing Society also came into being in 1930 to offer financial help to the distressed cultivators.²⁹ At the same time, a firm step was taken under direct state patronage by enacting laws to rescue the cultivators from the dangerous Marwari practice of money - lending. According to the provisions of the laws, the money -lenders could not extract from the debtors unlimited amount of money and interest. Another aspect of the laws enacted was that the court would not allow any case of money - lending which extracted interest exceeding the principal amount advanced.³⁰

The outbreak of the First World War (1914-18) caused much dislocation of normal economic life of the Cooch Behar State. The great war seriously affected the jute market and the price varied from Rs. 2 to 12, the lower price prevailing during the greater portion of the year 1914-15. The price of tobacco which fluctuated between Rs. 16 and Rs. 20 in the previous year came down further and did not exceed Rs. 17 a maund, the lowest price was so low as Rs. 6. As regards mustard seeds, there was at first some little falling off in the price. But with the appearance of new seeds in the market exports increased and the price rose to Rs. 7 a maund against the highest rate of Rs. 6 - 8 in the previous year. There was not much change in the price of the oil which was generally sold at Rs. 18 a maund.³¹

As a matter of fact, Cooch Behar was an agricultural region and judging from an agricultural point of view by the index afforded by the prices current, which ruled the markets of the principal crops, the general condition of the people during the year 1914-15, as per the Administrative Report, was anything but satisfactory. One special feature was that the landless classes suffered equally with those who depended on agriculture for necessities of life. Owing

to short outturn large imports of rice were obtained from Rangoon which was consumed even in distant corners of the state. Supplies of rice were also obtained from Behar. In spite of those supplies, the rate was high in the price of rice. The lowest price was Rs. 4 - 2 for Rangoon rice and the highest price was Rs. 7 - 8. Pulse and other food grains also had suffered owing to unfavourable rains and even for vegetables, which were ordinarily grown extensively in the state high prices were obtained. The war also contributed to the rise in the prices though as in other parts of India, suitable measures were adopted to prevent shop keepers from arbitrarily demanding unreasonable rates. Increase in prices of food grains during the previous two years had already taxed the resources of the landless classes and people with fixed income, and a further rise in the following year considerably accentuated their difficulties. The middle classes which could neither beg nor borrow, even when good securities were offered, suffered most. As regards the land-owning class, the high prices of food grains proved to their advantage in previous year. But in the year 1914-15 the dislocation of the jute market caused by the war and the consequent fall in the price seriously affected their condition. They generally depended on this crop, i.e., the jute for the satisfaction of their dues to their landlords and Mahajans. During the previous year the lowest price for which the crop was sold was Rs. 8 a maund which in the year 1914-15 was so low as Rs. 2. The result was that the paying capacity of the ryots considerably diminished and their indebtedness increased. There was no doubt, according to Administrative Report of the State, that there was great hardship amongst the ryots, the majority of whom having no accumulation to fall back upon, had to buy their own food grains.³²

Above all, Cooch Behar State was in common with the rest of India and the British Empire was passing through a period of financial stringency. This was felt acutely by the cultivating classes who could not sell the plentiful crops they had been reaping at remunerative prices, while the prices of many articles which they required, especially cloth and salt, had gone up enormously. Efforts were being made to foster the production of indigenous cloth, but the state was not in a position to spend adequate sums on this or on the other projects for developing internal resources in which Maharaja Jitendra Narayan took so great an interest.

An important phenomenon had occurred in Cooch Behar during this period. In common with the rest of Bengal the State was threatened with an outbreak of Hat looting crime due to the high prices (alluded to above). The first symptoms were, however, rigorously dealt with and no serious occurrence, according to Administrative Report of the State, took place. It is known from the Administrative Report of the State that by combining severity with subsequent clemency the Maharaja Jitendra Narayan nipped the outbreak in the bud and such an effect was produced that 'no recrudescence of the trouble need be feared.'³³

Owing to the abnormal rise in prices of imported articles, especially of those which were required for necessities of existence, the condition of the people did not improve during this period. Of the articles for which exorbitant rates were being charged in the local markets, wearing cloth was one. To enable the people to tide over the

difficulty, Maharaja Jitendranarayan sanctioned advance of necessary funds from the treasury for purchase of piece goods from Calcutta for sale to the people direct under arrangements made from the Dewan's office. Thus cloth was made available to the people at cheaper rates than those prevailing in the local markets at the time. The distress of the people according to the Administrative Report of the State, was thereby relieved to a certain extent.³⁴

It should be stated here that the revenue of the state for the year 1921-22 amounted to Rs. 32,61,110 against Rs. 31,69,048 of the previous year 1920-21 showing an increase of Rs. 92,062. On the other hand, the total expenditure of the state for 1921-22 amounted to Rs. 31,93,566 against Rs. 35,76,095 of the previous year 1920-21 showing a decrease of 3,82,529.³⁵

The cash balance at the treasury at the close of the year 1921-22 amounted to Rs. 5,92,308 against Rs. 9,02,206 of the previous year 1920-21. This sum included cash of the Government of Bengal amounting to Rs. 2,20,689, and deposits and funds of the state amounting to Rs. 2,65,565. The actual closing cash balance of the year 1921-22 is shown below :³⁶

		1921-22
		(Rs.)
Cooch Behar	Treasury	57,577
Chaklajat	Treasury	48,476

After a decade later the wave of world-wide economic crisis began to tell upon the people of Cooch Behar from the year 1336 B.S. (1930) and it continued to linger with unabated fury in the state even in the year 1345 B.S. (1938).³⁷ The original budget estimate for the year 1930-31 was framed with a revenue of Rs. 41,16,902 and an expenditure of Rs. 39,68,023 including amount of Rs. 1,50,000 set apart from the Reserve Fund, the result showing a surplus 1,48,879 on the revenue. Since the framing of the budget, however, the situation became very acute on account of the world-wide trade depression and consequent low prices of state crops - more especially jute, tobacco which made it very difficult to collect the land revenue. The collections thus fell far short of the estimates and the revised estimate was prepared with a revenue of only Rs. 30,52,782. The expenditure for the year 1930-31 was, therefore, carefully reviewed and after cutting down as much as possible without impairing the efficiency, it was taken in the Revised at Rs. 35,26,247. The margin between revenue and expenditure causing a deficit of Rs. 4,88,465 instead of the surplus which was anticipated at the time of framing the original budget. The actual revenue and expenditure for the year 1930-31 brought to account were, however, Rs. 29,31,763 and Rs. 34,27,403 respectively, thus increasing the deficit to Rs. 4,95,640. The fall in the revenue as compared with the revised being mainly due to a further short collections of land revenue.³⁸

Owing to the low prices of agricultural products, there had been an acute distress among the people throughout the state as it had been in British India. Cooch Behar being purely an agriculture state, the people had been hard hit by the low prices. Several Jotedars failing to pay the revenue due to the state applied to the Regency Council either for remission of revenue or for extension of time. The Regency Council realising the adverse economic situation granted time in each of three Kists for payment of arrears of revenue. The Regency Council did not consider it necessary to grant any remission of revenue as prayed for in several of the petitions in the year 1930-31.³⁹ But in the next year Regency Council had to afford measures of relief to afford to the Jotedars and tenants in their difficulties owing to the economic distress to pay revenues and rents due from them. The Regency Council in their Notification dated the 14th January, 1932 announced as follows :

i) 'For every jote for which the whole of the arrears and current demand has been satisfied within the current Revenue year (1338 B.E.) the jotedar will be entitled to a remission of one third of the Revenue demand on that jote due for 1339 B.E.'

ii) 'For every jote for wich the whole of the arrears and current demand upto and including the Kartick kist of the current year (1338 B.E.) has been satisfied, the jotedar will be entitled to a remission of one fourth of the Revenue demand on that jote due for 1339 B.E.'

iii) 'Similar concessions shall be shown to all the tenants and under-tenants by Jotedars and other superior landlords (whether jotedars and superior landlords have themselves received the above concessions or not) in all cases where tenants and under-tenants have paid to their respective landlords all Kists due upto the end of 1339 B.E. or the Aswin Kist of 1338 B.E. as the case may be.'⁴⁰

It was thus noted that from the begining of the economic depression, generous remissions of revenue and rent had been allowed from year to year in the state at rates ranging between 7 annas and 4 annas and decreasing as conditions became stabilised. The remission allowed in the year 1935 was at the rate of 2 annas in the rupee conditional on payment of the dues of a Kist within the date of sale advertised in the State Gazette. The State Government also announced that in the light of a further change in economic conditions a further reduction of the rate of remission would be fully justified. For non-agricultural holdings, which were not affected by the outturn and market prices of crops, no remission was granted in 1935 and remissions of 4 annas and 2 annas in the rupee were granted in the years 1933 and 1934, respectively only in cases in which there was no outstanding arrears, under ordinary circumstances no remission could be granted in respect of such holdings for the year 1936.⁴¹ Nevertheless, Maharaja Jagaddipendra Narayan in Council accepted the proposals of the Revenue Officers of the state for a special remission of land revenue both on agricultural and non-agricultured land to mark the ocasion of the Maharaja's investiture with full

ruling powers.⁴²

As a matter of fact, the economic depression commenced on the 1338 B.S. or 1930-31 suddenly and astoundingly to the people, especially to the Cooch Behari people and deeply hit them. The Marwari Jotedars were full of resources and the foreign Jotedars also had some resources, but the Cooch Behari Jotedars and others had none except what they could get from agriculture or jotedari and it was upon their unfortunate hands that the burden of economic distress had fallen most heavily and most of their jotes had been made Khas. The under-tenants Cooch Beharees as they were, had also suffered most from the provisions of their land on which they were living, being Khas.⁴³

The President, the Land-holders Association of the state, wrote to the State Council on 7th June, 1938 stating that 'the economic crisis was still lingering with unabated fury in Cooch Behar state in 1938. The economic condition of the country was not improved but going from bad to worse.' The people were surprised to find in Cooch Behar Gazette published on 1st June, 1938 that a jote having arrears would be put upto auction sale unless the amount of arrears to the extent of the Kist of the year 1345 B.S. be not paid with the current demand. 'Under the present economic depression of the Country', the President pointed out, 'it had been a great and difficult question with the jotedars to pay even the current demand and much more would it be impossible and impracticable to pay the arrears and current demand at the same time. The result would be that the jotedars who were paying revenue so long to the state loyally and with great difficulty would not save their remaining jotes to be made Khas. It would be death blow to the last surviving Jotedars and would bring in terrible economic catastrophe.'⁴⁴

'In the severe economic circumstances', the President maintained, 'the stringent provisions of law should be applied with moderation and with sympathy to the Jotedars, Chukanidars etc. specially the Cooch Behari people who are generally poor, and not with the view of forming a Khas Mahal Department and to add some gain to the state. The Bengal Government applied what is known as the "Sunset" law with great moderation to suit the present economic condition.' The application of the section 99 of the Cess Act in Rangpur and some other districts', the President added, 'has done and is still doing good to the Zemindars and Jotedars and under-tenants alike. The application of this provision might have saved and still may save the Cooch Beharee from ruin.'⁴⁵

Needless to say, the poor financial condition of the inhabitants of Cooch Behar state was a fact. This was amply reflected in another D.O. Letter dated 11th June, 1941 from Rai Sahib Ashutosh Dutt of Mekligang to the Chief Minister of Cooch Behar State. 'For the last 10 or 12 years Cooch Behar people', he wrote, 'is financially very hard pressed. Before this every jotedar was solvent. Many useful institutions developed with their help and co-operation. Practically no Jotedar was a defaulter. Revenue of the state was secure and was regularly paid during every Kist. In

bad years the Jotedar could easily raise a loan for paying revenue, mortgaging the Jotes. During a revenue sale the number of no-bid jotes was negligible.'

According to Raisahib Ashutosh Dutta, 'Now things have quite changed. Money has become scarce; jotes have practically no value, nobody is keen to buy jotes, Jotedars with difficulty can pay their present revenue; every Jotedar is a defaulter; number of no-bid jotes is very numerous. To realise revenue of the no-bid jotes from the cultivators, the State had to establish the Khasmahal Department. Many jotes became Khas. Thousands of certificates, to realise state dues had to be issued of which very little is realised. All these point to but one fact - that the paying capacity of the cultivators has diminished considerably. They could not pay their rent, consequently the Jotedars could not pay. The same unsatisfactory financial condition of the cultivators still remains. The Jotedars are paying their revenue with difficulties. Only those jotedars who have other sources of income such as business or service are paying their revenue. The Khasmahal department is experiencing the same difficulties; many cases of certificates are pending, many Pattani tenures are being sold by the Khasmahal department every month.'⁴⁶

'These facts clearly indicate', Raisahib Dutt further pointed out, 'the pitiable financial condition of the cultivators. The daily increasing large number of landless cultivators also corroborates that the cultivators cannot pay. If they are to pay their rent, very little is left to keep their body and soul together; if they are to live they cannot pay the whole amount of their rent. ... so they cannot pay their landlord or Khasmahal; consequently they either lose their tenure or about to lose. This will explain the act of ever increasing large number of landless cultivators and enormous number of pending certificate cases in the Khasmahal department and the public sale of pattani tenures by the state.'

'The following factors are responsible', Raisahib Dutt argued, 'for the low paying capacity of the cultivators. Their standard of living, since the last war, ... has little improved while their earning capacity diminished with the fall in the prices of their produce and on account of diminishing yield from the deterioration of the soil. They are spending a little more money but earning less than they did before the last War. The longer this unsatisfactory financial condition of the cultivators remains, the greater will be the difficulties of administration and the worse it will be for the inhabitants of the state-both Jotedars and cultivators and all classes of middlemen.'⁴⁷

With the outbreak of the Second World War in September, 1939, Maharaja Jagaddipendra Narayan offered to place his personal services and the resources of his state to His Majesty's Government of Great Britain.⁴⁸ This great war precipitated the economic crisis in the state of Cooch Behar. Cooch Behar passed through a distinct economic crisis as a result of war conditions. The Railway transport difficulties and inconveniences in procurement of necessary materials hampered considerably the progress and development of beneficent activities of the state in many direction. The abnormal increase in prices of all commodities in general had not only affected detrimentally the

civil population of the state but had also considerably increased the cost of administration. The very serious situation created in the matter of supplies of food stuffs to the civilian population had to be tackled with considerable caution and care in order to avoid a serious catastrophe. It can be known from the Administrative Report of the State that the crisis on account of scarcity of food supply had been successfully averted without depending for much outside help.⁴⁹

It was reported in June, 1942 that Kerosene, salt, sugar and other articles were being sold as according to the prices fixed. There had been dearness in the supply of kerosene and sugar. The price of paddy had gone up to Rs. 3/12/- per maund and of common rice Rs. 6/4/- per maund. The Hatibandha Marwari firm had exported 1400 maunds of paddy to Lalmonirhat Rice Mills during the month of June, 1942. The firm was contemplating to export more paddy to Serajganj and Lalmonirhat. Madan Gopal Swa, Akshoy Prasad Swa, Satish Chandra Swa - all merchants of Mathabhanga town, each of them exported by boats 200 maunds of rice and 300 maunds of paddy to their native places at Manikganj. The Paikars from Dhupguri, Maynaguri, Patgram and Falakata purchased paddy in large quantities at Ghokshadanga and Diberhat and took those for tea gardens. The situation was thus becoming worse day by day.⁵⁰ All these reports were conveyed to the Fauzdari Ahilkar of Cooch Behar and Naib Ahilkar of Mathabhanga so that they could take necessary steps to prevent extensive export of food stuffs beyond the state territories or it might lead to scarcity of food among the state subjects.⁵¹

Although Cooch Behar had usually a surplus of rice in normal years, yet owing to a large deficiency in rainfall in 1942 (108.94 inches in 1942 against 144.55 inches in 1941) the outturn of winter paddy in the last seasons was far from satisfactory. The result of census taken revealed that the outturn was as low as 25 lakhs of maunds against 66 lakhs of maunds which represented the sixteen anna output. The most optimistic view also did not place the outturn above eight annas, i.e., 33 lakhs of maunds while the state's normal consumption amounted to 46 lakhs of maunds per annum.

The situation beyond Cooch Behar state's border was worse still. The import of rice from Burma, Malaya and Indo China had totally ceased and imports of what from Australia dwindled almost to nullity. Though faced with deficit herself India was exporting wheat and rice to the Middle East and Ceylon, her population had increased appreciably by immigration of evacuees from Burma and arrival of troops from Egypt, Abyssinia, China and other countries. It was estimated by an expert on food problems (Dr. R. Mukherjee) that India had not got food for 68 millions out of her 400 millions of people this year (1942). Besides, the tea gardens in the Duars used to buy large supplies of paddy from the Cooch Behar state and this year also the state had received repeated requests from them to export paddy which however the state had to refuse. They had employed Agents who had established depots near the State's border and were buying at any prices. The State Government's attempts to achieve parity in prices failed for the reason that as soon as this Government raised their controlled rates they increased their prices correspondingly.⁵²

Owing to the disparity in prices, the people of the State near the border, for whose welfare the State Government restricted exports, tried their best to evade the State's Police, Village Chowkidars, Export Duty Staff and Village Defence Parties by smuggling under cover of darkness. At Jamaldah Hat which stood near the border in Mekligunj Subdivision and near which a planters agent had established a depot, there had been a riot on the 26th February, 1943 and the Hat was looted as a result of attempts to control prices.

Incidentally, control of prices of paddy and rice was abolished in adjacent British Districts with effect from the 1st February, 1943 and so after mature deliberation following prolonged and careful study of the situation it was decided to suspend control of prices of paddy and rice in the state. Under the present conditions the State Government had two alternations open to them :- (i) Controlled low prices but sufficient grains not available or (ii) uncontrolled high prices but stocks conserved. So the state had to adopt the latter alternative. The situation was discussed in a conference of the Naib Ahilkars held on the 12th February, 1943 and in a fuller meeting of the Civil Defence Committee (in which elected councillors and high officials of the state were present) on the 11th March, 1943 and the decision to remove price control of paddy and rice was approved. As a result of this abolition the prices of paddy and rice had jumped up.⁵³

It is important to notice that in order to facilitate the flow of food grains and to inaugurate a scheme of complete free trade in Eastern region, the Government of India issued a notification dated the 18th May, 1943 for withdrawing from the Provincial Governments of this region the authority to exercise certain statutory powers under the Defence of India Rules in respect of control of food grains and for conferring authority to exercise the same powers to the Regional Commissioner (Food), Eastern Region. In order to regularise the position and to create free trade conditions and uniformity throughout the region, the Resident of Eastern States Agency, therefore requested the Maharaja Jagaddipendra Narayan of Cooch Behar to issue similar notification under "Your version of the Defence of India Rules conferring upon me authority to exercise similar powers in your state as are now exercised in the provinces by the Regional Commissioner." He further mentioned that the food situation had become so acute in parts of the Eastern Region that immediate action had to be taken, and there was no time for preliminary discussions or conferences.⁵⁴ In response, the Maharaja explained to the Resident in a confidential letter dated 13th June, 1943 the critical food situation in the state. He mentioned that 'owing to very deficient rainfall during the last season (1942), the yield of paddy in the state had been most unsatisfactory with the result that the available food stocks were far below the normal requirements. They were already having a good deal of agitation in some of their subdivisions for want of paddy as also trouble in the shape of looting in some hats and strikes among the vital services of the states for want of food. The meagre stocks which were then available in the state were being conserved with care and were being utilised to meet the state's requirements by a system of equitable distribution. Any disturbance of the existing conditions, would affect badly the sustaining power of the state subjects who economically were very weak and could

not even afford at present one meal a day.' The Maharaja also pointed out that the State Durbar would have had absolutely no objection to the Bengal Government making purchases within the state if only they had a surplus, but at present any depletion of our slender stocks would mean a great setback to their food position. Hence he expressed hope that the Resident would recommend the exclusion of Cooch Behar state from the free trade zone.⁵⁵

According to the Maharaja, Cooch Behar state was in deficit for about 4,22,224 maunds of paddy and there was practically no likelihood of their getting any stocks from their neighbouring areas as export out of Assam Valley, which was adjacent to them, was banned and it was not possible for Bengal to spare anything for them. The Maharaja argued that if his state would be excluded from the free trade zone, it might not be a burden on Bengal and exercise a disturbing influence on other markets where Bengal might draw her supplies. In this connection, the following statement was furnished by the Maharaja regarding the paddy position in the state in 1943.⁵⁶

The Statement showing paddy position of the Cooch Behar state in 1943

Sub-divisions	Haimauti Paddy Mds	Probable yield of Bitri Paddy this year Mds	Estimate yield of china, kaon, Mize etc. Mds	Population	Estimated consumption upto 30th Nov. 1943 Mds	Total Surplus deficit	Remarks total deficit Mds.	
Sudder	29,700	3,00,000	2,700	1,50,186	4,50,558	118,158	—	
Dmhata	25,000	3,70,000	3,300	1,59,694	4,79,082	80,782	—	
Mathabhanga	1,75,659	1,38,212	3,200	1,47,026	4,41,078	124,007	—	
Mekligung	83,448	71,429	1,700	88,159	2,64,577	108,000	—	
Tufangung	12,423	2,77,854	2,925	94,833	2,84,499	—	8,703	
Total	3,26,230	11,57,495	13,825	6,39,898	19,19,794	4,30,947	8,703	4,22,244

In response to the suggestion made by the Resident, Eastern States Agency, to the Cooch Behar Durbar to tide over the food crisis, the Maharaja pointed out that the merchants of the state had not much stocks left with them then and the advice to them by the Darbur to retain stocks for local consumption would not have the desired effect. As regards purchase for food grains for the urban population and the landless subjects of the State, the Maharaja maintained that the number of such landless population in the state was large and they had very little sustaining power and always suffered badly everywhere when agricultural stocks run low. Besides, the amount required for purchase of paddy for the landless class, it was estimated, would cost several lakhs of rupees, which the Darbar would be unable to finance.⁵⁷

But the Maharaja of Cooch Behar was informed that the Government of India had decided upon a policy of free trade in the Eastern Region including Cooch Behar State after very careful consideration and the Regional Food Commissioner would not consent to a policy of protection in Cooch Behar.⁵⁸ Ultimately, the Cooch Behar Darbar had to change its position and decided to comply with the decision of the Government of India. At the same time, the Maharaja of Cooch Behar wanted to know from the Resident that "if famine conditions akin to those prevailing in Bengal now were to spread to this state as a result of adoption of free trade policy, whether this Darbar can expect any financial assistance from the Government of India or supply of food stuffs from other parts of India on the lines the Government of Bengal receive".⁵⁹ Later on the Resident explained to the Maharaja the difficulties which he would experience in making out a case for Cooch Behar to be segregated from Bengal in respect of food grains control. Even so, he pointed out, 'it would always be open to the Cooch Behar Darbar to use their counterpart of the food grains control order 1942, which was published in the Gazette of India, Extraordinary, dated the 21st May, 1942 for the purpose of controlling exports of the main food grains outside state territory.'⁶⁰

During this period of crisis of foodstuffs and as adequate alms giving had become impossible for the generous public there was a large influx of beggars to Cooch Behar town and other subdivisional towns as well as some other places like Gossanimari and Sitai.⁶¹ Most of the beggars were often found on streets of the towns were residents of the state, hailing from interior places. This beggars were loitering in the streets of the towns, some of them lying diseased here and there and some of them dying on the streets. The relief committees consisting of merchants and public spirited gentlemen were formed to supply rice or cheera free of cost to the starving people and beggars, and to supply rice and paddy to the poor distressed people at a reduced price. Owing to prevailing economic distress in Bengal and surrounding districts of Cooch Behar state an influx of poverty stricken beggars from outside was apprehended. But such influx of real beggars from outside into the state had not been to an appreciable extent.⁶² Nevertheless, the state administration adopted preventive measures so that no beggars from outside travelling by train be allowed to land at Gitaldah, Bamanhat, Dinahata, Dewanhat, Cooch Behar and Banerwar Railway stations.⁶³ As a consequence of these measures, 650 beggars and destitutes were removed from the jurisdiction of Dinahata Police Station from 1st October, 1943 to 6th November, 1943 and 969 beggars from the jurisdiction of Kotwali Police station from 1st September, 1943 to 11th November 1943.⁶⁴ Apart from this, there were many middle class families, who had small income had to starve in silence for several days in a month in view of the high prices of rice and other commodities prevailing now.⁶⁵

On the other hand, Dewan Bahadur R. Subbaya Naidu, Chief Minister of Cooch Behar State wrote a letter dated the 5th January, 1943 drawing the attention of the Resident for the Eastern States to the difficulties experienced in the matter of export of tobacco and jute from Cooch Behar State. He wrote, "As you may be aware, this state is purely an agricultural state and has to obtain all the money necessary for its requirements from its trade with other

parts of British India. On account of inadequacy of production in the state we have had to restrict the export of paddy in any considerable quantity from the state limits. The state therefore has to depend upon what it could get from other agricultural products such as jute, tobacco, mustard and also sundries such as skins and hides for the inflow of money into the state. ... There has been considerable restriction imposed upon the supply of wagons to Cooch Behar state generally. Exports to Calcutta have been practically stopped and to other places also they have been allowed in extremely meagre quantities..."

This state produced, the Chief Minister pointed out, enormous quantities of jute and tobacco and the annual exports from the state were generally estimated at 1,35,500 and 1,51,500 maunds respectively. Large quantities of the stuff therefore were locked up in the state limits. Practically the whole export trade had been brought to a standstill and at the rate of one or two wagons that were now allowed from the state it might be really impossible to clear up the stocks to any appreciable extent in the near future. The Darbar realised the abnormal times through which the country was now passing and the particular difficulties that were apparent in Calcutta and other places; but an amount of greater consideration than had been accorded to it by the Railway Administration was really necessary in the interests of the financial stability of the state.⁶⁶

As a matter of fact, the Railway traffic had played a vital part in the economy of the state. When this traffic was out of gear, the vitality of the trade and commerce of the state was affected badly. During the Second World War the supply of railway wagons over all sections of the Railway had been drastically reduced on account of military requirements.⁶⁷ Restrictions had been placed on the booking of articles by goods trains between Calcutta and Cooch Behar from the 1st week of October, 1942 and this restriction affected the import of food stuffs into Cooch Behar. Articles other than articles of food had also been seriously affected by the virtual cessation of goods traffic to and from Cooch Behar. Between the beginning of October and the end of December, 1942 only 74 wagons had been received for the export of jute and tobacco. By the later date applications had been registered with the Cooch Behar Darbar for the despatch of about 2000 bales of jute and wagons to export this jute were required as follows :-

Cooch Behar station.....	500	wagons
Dewanhat station.....	40	wagons
Dinhata station.....	800	wagons
Patgram station.....	200	wagons
(For Mathabhanga)		
Haldibari station.....	400	wagons
Changrabandha station.....	100	wagons

In addition to the Wagons for the export of jute, the following wagons were also required at Cooch Behar station for the export of tobacco to the following places.

Narshingdi	6	wagons
Comilla	1	wagons
Fetchhuganj	2	wagons
Dacca	2	wagons
Narayanganj	2	wagons
Chandpur	1	wagons
Hajiganj	4	wagons
Cittagong	4	wagons

The shortage of Kerosene was also chiefly due to the lack of railway transport as there had been a restriction on the booking of all goods via Santahar which had restricted the regular flow of supplies to their agents in North East Bengal. From the above, it was evident that the economic life of Cooch Behar State had been seriously upset by the non-receipt of railway wagons both for imports and exports.⁶⁸

The Chamber of Commerce of Cooch Behar State in their letter dated the 4th November, 1942 to Maharaja Jagaddipendra Narayan, President, State Council, expressed some grievances and inconveniences felt by a large number of merchants interested in the export of various agricultural products from Cooch Behar (particularly Jute & Tobacco). The Chamber wrote that due to the restriction on the booking of jute, tobacco and other goods from Cooch Behar for an indefinite period extending over two weeks to one month, there was absolutely no booking of the goods mentioned above for a long time at a stretch.

The Chamber pointed out that as the financial resources and the storing capacity of the merchants in their godown were limited and because due to the unrest all over the country and the emergency created by this war they apprehended the risk of loss or damage to their stock, it was not possible for them to go on purchasing these two commodities in very large quantities without the possibility of clearing their stocks by exporting them. The inevitable result was this that the cultivating ryots were not in a position to dispose of their goods to the merchants at fair and reasonable prices because the latter were not at all interested in such purchases unless they in their turn were in a position to clear their stocks by sending to Mills and Presses in Calcutta and other places. This absence of facilities for transport of the commercial crops of the state was seriously affecting the economic life of the cultivators.'

The Chamber was also afraid that the state would soon be confronted with the series of problem of relieving the distress of the people unless there was a speedy remedy of this deadlock in the trade and commerce of the state.

Owing to the closing of booking of goods from Calcutta to Cooch Behar by goods train for more than a month there was no import of food stuff and clothing materials, and other necessities of life in Cooch Behar on account of which there was already a great shortage of such things and there would be serious inconveniences and sufferings to the people unless immediate steps were taken for opening the booking of goods from Calcutta to Cooch Behar by goods train.⁶⁹

During 1940s paper currencies of lower denominations were issued in Cooch Behar State for a limited period of time. This paper currencies were issued at a time when the British Indian coinage was the legal tender of the State. During this volatile period of the Second World War it is possible that there was an acute crisis of small coins in British India as well as the territories of the Princely States. To overcome this problem i.e. the shortage of coins of smaller denominations, the State Council authorised the Cooch Behar Chamber of Commerce to circulate paper coins in the markets. It is presumed that the Government of India gave their approval to this arrangement.^{69*}

Even during the war-time, a Post-war Reconstruction Conference was held at the Lansdowne Hall in Cooch Behar town on the 25th and 26th February, 1944. The Chief Minister Dewan Bahadur R. Subbayya Naidu who presided over the conference, the Revenue Minister Rai K. C. Ganguli Bahadur, the Education and Development Minister S. C. Roy Singha Sarkar, the Civil Defence Commissioner L. M. Baksi, the State Engineer J. C. Roy, Assistant Sate Engineer D. M. Sen, the Secretary were among others who were present at the conference. At the direction of the President, the Secretary explained the real significance of the word Reconstruction as regards Post-War activities and the necessity of making their plans ahead, were pointed out. It was explained that the aim should be to secure a general standard of living which would leave a reasonable margin over the minimum requirements of human life. It was suggested that to meet the heavy expenditure needed for the purpose, the state should be industrialised and it should use all available resources, grow, newer and better variety of both 'consumer' and 'money' crops and develop cheap electric power. The importance of communications was pointed out and some other main items such as indebtedness, marketing, transport facilities and improvement of live stock were also suggested for consideration. It was hoped that although a large expenditure would be required it would not be difficult to get the money by the state.⁷⁰

Especially the subject of Post War Industrial Development was taken up and the possibilities of (a) Heavy, (b) Small and (c) Cottage industries were considered separately. The Conference were of unanimous in opinion that without proper development of all possible heavy industries in the state, the finance of the state and the wealth of its cannot be very much increased by agriculture alone. As no mineral deposit has yet been discovered in the state the conference were of opinion that special economic crops should be grown on all available lands without prejudice to the cultivation of food crops and for that purpose cultivation of cotton, Linseed, castor, Tung-oil trees, groundnut, sugarcane,

fruit trees etc. should be introduced and the existing cultivation of tobacco including virginia tobaccos, jute and other crops be developed. Following industries were considered desirable and practicable :

(a) Heavy industries : (i) Cotton and Jute Mills, (ii) Transport, (iii) Tobacco industries such as Cigar, Cigarettes, Pipe Tobacco, Bidis, Hooka tobacco and Cheroots, (iv) Paper Mills, (v) Plywood and Match Factory, (vi) Glass Factory, (vii) Tea Industry, (viii) Electric Power, (ix) Cultivation of soft wood trees, bamboo and sabai grass, (x) Sugar Mills. The possibility of starting manufacture of alcohol and glass could be investigated.

(b) For small industries following were recommended : (i) Oil pressing, (ii) Soap making, (iii) Tile making and Potteries, (iv) Dairying (v) Fruit preservation and condiment making (vi) Cotton spinning and hosiery (vii) Band saw-mill and Kiln seasoning of timber, (viii) Silk industry (ix) Rice milling, (x) Brass and bellmetal castings, (xi) Agricultural implement making and iron culteries (xii) Small leather industry (xiii) Manufacture of catechu (xiv) Sugar mill and gur manufacturing, (xv) Cheroot and cigar, and (xvi) Bone manure and a large number of other small industries.

(c) Under cottage industries following were recommended : (i) Hand spinning and weaving, both cotton and silk (ii) Mekli and other jute products, (iii) Manufacture of Gur and Sati food etc, (iv) Bamboo and cane works and matting and shola products and (v) Oil pressing and a few other minor industries. In this connection, running of industries directly by the state as commercial undertaking was also considered and the conference was of unanimous in opinion that this should not generally be done. The responsibility of state should be to create facilities for industrial development and give official backing.

On the subject of agriculture, intensive and extensive cultivation of economic crops as mentioned under industries and food crops on scientific lines was stressed by the Conference. Cultivation of nutritious crops so as to improve the health and physique of the people has to be actively encouraged, such as wheat, pulse, dal, soyabean etc. For this purpose wide propaganda through lectures, posters, cinema and loud speakers, supply of good seed and introduction of different manuring processes and better implements, improvement of cattle, holding of exhibitions, provision of cheap transport and better marketing facilities were discussed. Indigenous ploughs being very inefficient in tilling the soil deep enough, introduction of "sobkum No. 2" which can easily be drawn by the ordinary bullocks of the state was considered desirable. As this matter is intimately conected with improvement of cattle, selective breeding, castration of indigenous bulls along with distribution of pedigree bull calfs born and reared in the local dairy farm and mass vaccination of cattle should be taken up. Appointment of a live-stock expert with staff was considered necessary in this matter.⁷¹

We would like to discuss here the major sources of income of the state's exchequer under the following

heads : (i) Land revenue, (ii) Excise, (iii) Stamps, (iv) Railway, (v) Income Tax and (vi) Export Duty. There were also other sources of revenue in Cooch Behar State, but those departments had had most insignificant role in terms of income to the state exchequer. Hence those were not mentioned in this chapter.

(i) Land Revenue : As in British Indian provinces, the economies of most princely states were mainly agricultural with differing patterns of land control, land revenue assessment and tax collection. Many observers claimed that princes contracted more from their peasants than did the British Indian Government, but that peasants in princely states were 'happier' than those under colonial rule. However, little rigorous research on the agricultural economies in the princely states supports these opinions.⁷² As a matter of fact, land revenue formed the most important item of revenue of Cooch Behar state exchequer. Raja was the owner of all the lands of the state. He divided the land among the persons called Jotedars. Jotedars were liable to collect revenue of their respective jotes and remit the same to the state.⁷³ The revenue paying lands of the state were divided into 'Mal' and 'Debutter'. The first was available for state revenue, and the second was dedicated for the maintenance of the worship of deities. The 'Debutter' lands were subsequently included in the state revenue roll after money grants had been made for the performance of the religious rites and ceremonies. The persons responsible for the payment of the land revenue immediately to the state were called Jotedars. There were different grades of Chukanidars or undertenants under the Jotedars besides some krishi Praja. Under the existing Tenancy Act only two grades of Chukanis (viz., Chukanidar and Dar-Chukanidar) could be created. Since the year 1934-35 Khas lands of the state had generally been settled with the actual cultivators and sub-letting had been prohibited in the case of such Pattani holdings.⁷⁴

Regular survey and settlement had been made at intervals since 1870. The last resettlement was concluded in 1927 and was based on traverse and cadastral survey conducted under the supervision of the Director of Survey, Government of Bengal. The settlement operations were conducted by the experienced officers lent by the Government of Bengal and were inspected by the Director of Land records of the Government of Bengal who also gave necessary instructions. The present Revenue Minister of the state, who was a Bengal Government's pensioner and had worked in several districts of Bengal and Behar, was deputed to this state to work as Settlement Officer during the last settlement operations. Copies of 125 record of rights and Vandyket copies of the cadastral maps were supplied to all tenants and undertenants. The record of right had an evidential value under the Tenancy Act.⁷⁵

Settlement of land revenue and rents was made after classification of Taluks and of soil. Fixation of rates of revenue was made for different classes of soil. Fair and equitable rents, according to the Administrative Report of the state, were settled for all grades of undertenants according to the scale of profits hitherto in force. The rates of revenue for 12 out of 15 classes of land had remained unaltered for over half a century. The incidence of land revenue was not higher, Official Administrative Report claimed, than that for similar temporarily settled tenures in the neighbouring

British districts.⁷⁶

The period of settlement was generally 30 years and lands in Towns and Bunders and payasti lands or alluvial accretions were subject to a 10 years settlement according to past practice.⁷⁷ The incidence of land revenue per acre for total assessed area was Rs. 2-2-7 while incidence of land revenue per acre for cultivated area was Rs. 3-2-3.⁷⁸ The following table shows incidence of the land revenue assessment on area and population in Cooch Behar state in 1943.⁷⁹

Nature of Tenure	Total area	Deduct		Balance, that is, fully assessed area for which returns are available		total revenue from land of the State (Column 2)
		Area not fully assessed	Area for which the returns required for this table are not available	Total	Cultivated	
1	2 Acres	3(a) Acres	3 (b) Acres	4 (a) Acres	4(b) Acres	5 Rs.
Temporary settled (Jotedari system)	8,43,735.20	92,310.08	NIL	7,51,425.12	5,51,836.33	20,17,2491

Population of the State (Column-2)	Total revenue from Land Per head of (Columns 5 and 6)	Land revenue assessed on fully assessed area [Column 4(a)]	Incidence per acre of land revenue (Column 8) on fully assessed area (Column 4)		Population of fully assessed area	Land revenue assessment per head of population of fully assessed area (Column 8 and 11)	Towns of over 10,000 inhabitants	
			For total area	For cultivated area			Number of towns	Aggregate population
			9	10				
6	7	8	9	10	11	12	13	
6,39,898	R. a. p. 3- 2- 5	R. 20,01,788	R. a. p. 2- 10- 7	R. a. p. 3- 10- 4	Not available	R.a.p. Not available	5	26,792

The following table shows the rates of land revenue (agricultural land) of the Cooch Behar state :⁸⁰

Sl. No.	Class of land	Rates per Bigha ($3\frac{1}{40}$ bighas = 1 acre)								
		1st Class			2nd class			3rd class		
		Rs.	A	P	Rs.	A	P	Rs.	A	P
1.	Betel-nut garden.....	4	0	0	4	0	0	4	0	0
2.	Bastu & Udbastu (Homestead).....	3	0	0	3	0	0	3	0	0
3.	Garden.....	3	0	0	3	0	0	3	0	0
4.	Bamboo.....	1	2	0	1	2	0	1	2	0
5.	Tobacco (1st class).....	1	8	0	1	8	0	1	8	0
6.	Tobacco (2nd class).....	1	4	0	1	4	0	1	4	0
7.	Tobacco (3rd class).....	1	0	0	1	0	0	1	0	0
8.	Awal.....	1	3	0	1	1	0	0	15	0
9.	Doem.....	0	14	0	0	13	0	0	12	0
10.	Soem.....	0	11	0	0	9	0	0	8	0
11.	Chaharam.....	0	7	0	0	6	0	0	5	0
12.	San-Khar (Thatching grass).....	0	7	0	0	6	0	0	5	0
13.	Jala.....	0	8	0	0	8	0	0	8	0
14.	Layek Patit (Culturable fallow land).....	0	2	0	0	2	0	0	2	0
15.	Na-Layek Patit (Non-culturable Follow land).....	0	1	0	0	1	0	0	1	0

The following table will show rates of land revenue for the towns and Bunders of the State of Cooch Behar.⁸¹

Rates of land revenue for Cooch Behar Town

Sl. No.	Class of land	Rates per bigha		Remarks
		1st class	2nd class	
		Rs.	Rs.	
1.	Frontage.....	400	240	Class I - For the entire frontage Re 1 - 4 per cubit or Rs. 400 per bigha, Back holding Rs. 10 per bigha. Class II - For the actual frontage occupied by the shop as 12 per cubit (2' cubits deep) or Rs. 240 per bigha for the back holding.
2.	Back holding.....	10	10	
3.	Houses other than shops.....	10	10	

Rates for Haldibari and Dinhatra Towns

Sl. No.	Class of land	Rates per bigha		Remarks
		1st class	2nd class	
		Rs.	Rs.	
1.	Frontage.....	100	.....	Rs. 100 a bigha for the entire frontage occupied or unoccupied and Rs. 6 a bigha for the back holding. Both are 1st class Towns.
2.	Back holding.....	6	.....
3.	House other than shops.....	6	.....

Rates for Mathabhanga Town

1.	Frontage.....	100	.....	Rs. 100 per bigha for the entire frontage occupied or unoccupied and Rs. 5 a bigha for the back holding.
2.	Back Holding.....	5	.....
3.	House other than shops.....	5	.....	It is a first class town.

Rates for Mekligunj and Tufangunj and Changrabandha Bunder

Sl. No.	Class of land	Rates per bigha		Remarks
		1st class	2nd class	
		Rs.	Rs.	
1.	Frontage.....	80	.....	The rate for Block No. 1 is for the entire frontage and that for Block No. II is for the actual frontage.
2.	Back holding.....	5	.....
3.	House other than shops.....	5	.....

2nd class Bunders

1.	Frontage.....	4	Rs. 4 a bigha for the whole area occupied or unoccupied.
2.	Back holding.....	.....	4
3.	Houses other than shops.....	.....	4

3rd class Bunders

Sl. No.	Class of land	Rates per bigha		Remarks
		1st class	2nd class	
		Rs.	Rs.	
1.	Frontage.....	.....	4	Rs. 4 a bigha for the whole area occupied or unoccupied.
2.	Back holding.....	.....	4	
3.	Houses other than shops.....	.....	4	

As a matter of fact, the land revenue system of the state was changed thoroughly since 1870. The revenues were fixed on the basis of regular settlement and were periodically revised in different operations in which the Bengal provisional rules followed.⁸² The results of these settlement operations increased the collection of land revenue which sometimes raised upto 95.5%.⁸³ The gradual increase of the land revenue can be shown from the following list of total revenues fixed in the different settlements⁸⁴

Period		Total Revenue
		Rs.
1.	On the eve of the first settlement of 1870-72	3,64,140
2.	First settlement of 1870-72	9,31,024
3.	On the eve of the Rakam Charcha Settlement of 1889	9,59,830
4.	Rakam Charcha Settlement of 1889	12,49,060
5.	On the eve of the Resettlement Operations of 1912-13	12,64,154
6.	The Late Dewan's Resettlement given effect to in 1919-20	18,50,853
7.	The Revisional Resettlement operations given effect to in 1927	17,98,984

Since the year 1932-33 and during the general economic depression, remissions of rent and revenue were granted on a liberal scale.⁸⁵ Remissions of revenue and rents at the rate of two annas per rupee were granted during the years 1935-36, 1937-38 and 1938-39.⁸⁶ In the year of 1936-37 a special remission of three annas in the rupee was granted to mark the occasion of His Highness' investiture with full ruling powers. Besides, instalment facilities were arranged to assist the payment of arrears.⁸⁷ During the year 1939-40 and 1940-41 remissions of revenue and rents at the rate of one anna per rupee were sanctioned.⁸⁸

The incidence of revenue, Official Account claimed, was not burdened by the levy of cesses. Such local cesses as were levied in British Indian districts e.g., road, P.W.D and primary education cesses, were not imposed in the state. The Durbar's revenue policy, according to the official report, had discouraged any form of taxation which might be irritating to state subjects or impede the free movement and development of trade, and since the rule of Maharaja Jagaddipendra Narayan began, no new taxation had been imposed. It was characteristic of this policy that in 1938 His Highness personally announced to his subjects that all bridge tolls in the state would be abolished.⁸⁹

Excise Revenue : One of the most important sub-heads of the revenue was excise. Since the institution of an Excise Department in 1869, the excise revenue had steadily increased, although the use of drugs and spirits had received every possible discouragement at the hands of the authorities. The excise revenue of the state for the year 1869-70 was Rs. 15,798 and in 1899-1900 it rose upto Rs. 87,117, showing an increase of Rs. 71,319.⁹⁰ Again, the excise revenue for the year 1910-11 was Rs. 1,59,790⁹¹ and it came up to Rs. 2,26,798 in 1940-41, thus showing an increase of Rs. 67,008.⁹² In 1944-45, the excise revenue amounted to Rs. 4,07,145.⁹³ Thus it was evident that the excise revenue had steady and rapid increase during the period mentioned above.

It has been known from the Administrative Report of the state that there were 23 Country-Spirit shops, 80 Ganja shops, 50 Opium shops and 10 Imported Liquer shops, or total of 163 shops in the whole state in 1942.⁹⁴ In

settling the excise and opium shops in the state the auction system and the Rules applicable to the Auction system as laid down in section III of the Rules framed by the Board were followed.⁹⁵

The excise revenue from outstills which was Rs. 67,584 in the year 1941-42 decreased to Rs. 61,310 in the year 1942-43. The revenue from duty levied on consumption of Ganja decreased from Rs. 27,088 to Rs. 24,250 and that from duty on opium increased from Rs. 57,785 to Rs. 60,115 in the above period. The current demand of excise revenue for the year 1942-43 was Rs. 2,45,261 against Rs. 2,27,066 of the previous year showing an increase of Rs. 18,195. The collections amounted to Rs. 2,43,335. The incidence of the excise revenue per head was Re. 0-6-1 (Annas six and Pie one) in the year 1942-43 on the basis of the population of the Census of 1941⁹⁶ while it was Re. 0-5-0 (five annas) in the previous year.⁹⁷

It deserves particular mention that opium and other drugs like morphine, heroine, medicinal opium, cocane were not cultivated in the state but these were imported. Particularly, 6 mds of opium was purchased in the year 1936 from Ghazipur Opium Factory at Benares. 6 mds - 21 srs - 8 ch- of opium was consumed in the state during the year. The maximum selling price of opium by retail vendors was Rs. 140/- per seer. The following statement will show total consumption of opium (in seers) as well as per 10,000 of population and revenue derived from opium and its percentage to the total gross revenue in the state of Cooch Behar during 1936.⁹⁸

Consumption of Opium in 1936 (in seer)	Population according to the Census of 1931	Consumption per 10,000 of population in 1936 (in seer)	Revenue derived from Opium in 1936	Percentage of the Opium revenue to the total gross revenue in 1936
261½ seers or 262 seers	5,90,886	4.43 seers	26,400-8-0	17.58%

It is important to notice that the total demand of land revenue for the year 1942-43 amounted to Rs. 29,58,735 and the total collection was Rs. 16,28,398, leaving a balance of Rs. 13,30,337 for recovery.⁹⁹ But in the case of excise revenue for the year 1942-43 the total demand was Rs. 1,92,033 and the total collection amounted to Rs. 1,90,033 leaving a balance of Rs. 2,000 for recovery. Thus it is evident from the above that land revenue was still a single largest source of income to the royal treasury compared to excise and other revenues.¹⁰⁰

Stamp Revenue : The introduction of stamps was first effected by the Maharaja Narendra Narayan who passed a Stamp Act in 1861.¹⁰¹ The stamp law of 1861 was four months after its passing amended in the year 1862, and penalties for the breach of the stamp law were inserted in the code. A further amendment of the law was made in April, 1866 on the abolition of the Narayani coinage, regarding the mode of computation of the value of stamps from

Narayani to British Government rupees.¹⁰² By May, 1876 three different kinds of stamps came to in use in the state, namely, judicial, documentary and court fee. Up to the end of 1872, the stamp papers used to manufacture at Cooch Behar and a system of stamping by hand was in vogue. Soon the stamps began to be printed by the Cooch Behar State Press under the Superintendence of the Treasury Officer.¹⁰³ In 1891, the settlement of rent was made compulsory to be on stamp paper within the limit of the stamp law.¹⁰⁴ Like every other source of income the history of the stamp revenue of the state was the history of rapid progress. In 1864-65 the stamp revenue amounted to Rs. 25,965 and it came up to Rs. 1,70,730 in 1899-1900, thus showing an increase of Rs. 1,44,765.¹⁰⁵ In 1941-42, the notable change was the transfer of the administrative controlling power of the Stamp Department to the Controller of Separate Revenue.¹⁰⁶ The total stamp revenue of the state for the year 1910-11 was 2,14,950.¹⁰⁷ Again, in 1941-42, the total stamp revenue amounted to Rs. 2,30,951.¹⁰⁸ and it came up to Rs. 2,60,022 in 1944-45, thus showing an increase of Rs. 45,072 during the above period.¹⁰⁹

The following statement showing the sale of Stamps during the year 1938-39 and 1939-40

Kinds of stamps	1938-39			1939-40			Increase			Decrease	Remarks
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		
Judicial.....	1,47,242	8	0	1,54,063	0	0	6,820	8	0	—	
Documentary.....	23,160	0	0	28,950	8	0	5,790	8	0	—	
Court fee.....	46,923	0	0	50,999	0	0	4,076	0	0	—	
Copying fee.....	5,215	8	0	5,873	0	0	657	8	0	—	
Miscellaneous.....	244	7	0	438	13	0	194	6	0	—	
Cartidge.....	1,434	0	0	1,503	0	0	69	0	0	—	
Adhesive.....	3,897	0	0	4,632	0	0	735	0	0	—	
Embossed.....	1	9	0	—	—	—	—	—	—	1 9 0	
Service.....	8,538	12	3	8,903	8	3	364	12	0	—	
Total -	2,36,656	12	3	2,55,362	13	3	18,707	10	0	1 9 0	

Source : S. R. Majumdar, Finance Member, State Council, Treasury Department, Cooch Behar, A.A.R.C.B.S. for the year 1939-40, appendix II, p vi.

Income Tax : Only in 1889 a proposal was made by the Vice-President of the State Council to introduce income tax in Cooch Behar. He put forward the argument that the land revenue leviable upon the agricultural classes in the state had been raised by about 25 percent during the period of First Settlement. So he suggested the imposition of an income tax on the non-agricultural classes on the principles obtaining in British India. But from a report by the Dewan Babu Kalica Das Dutt on the subject, it appeared that by adopting the rules of income tax obtaining in British India, a sum of about Rs. 18,000 only would be derived. Therefore, the State Council decided to keep the matter in abeyance.¹¹⁰

Finally, after a long period of more than fifty years the Cooch Behar Income Tax Act (Act No. V of 1941) came into force from 1st April, 1941.¹¹¹ The Income Tax Law of the state was modelled completely on the British income tax law.¹¹² The demand for the year 1942-43 was Rs. 71,533 income tax and Rs. 13,492 super tax against Rs. 93,268 income tax and Rs. 9,419 super tax respectively of the preceding year. The fall in the demand of the year as compared with that of the preceding year was due to the reduction in the rates of income tax. This demand was further reduced on account of adjustment of refunds due in respect of assessments for 1941-42 completed before the notification reducing the rates of income tax was published. The net demand of income tax thus came down to Rs. 23,290. Net collections amounted to Rs. 27,598 income tax and Rs. 11,010 super tax. The excess over the demand of income tax was due to excess collections and advance payments made during 1942-43. The total expenditure of the income tax department in Cooch Behar for 1942-43 was Rs. 12,884 against Rs. 10,611 of the preceding year. The percentage of expenditure to the total revenue was 46 percent.¹¹³

The Cooch Behar Excess Profits Act had come into force on the 1st day of April, 1943, the first assessment year being 1943-44, the rate of which was 25% excess over the standard profit, the minimum standard profit being fixed at Rs. 30,000. As already mentioned, the return of income tax and super tax in the year 1942-43 were Rs. 71,533 and Rs. 13,492 respectively and thus both taxes amounted to Rs. 85,025. The number of assesseees during the year ending 31st March, 1943 was 1651 only.¹¹⁴ Again, the total revenue of the income tax amounted to Rs. 2,09,033 in the year 1944-45 and the total expenditure of the Income Tax Department for the same year was Rs. 9,748. The percentage of expenditure to total revenue was 4.66 only.¹¹⁵ It should be mentioned here that Gobinda Mohan Dutt, the Secretary of Cooch Behar Chamber of Commerce submitted a petition dated the 16th January, 1942 to His Highness the President, State Council drawing his attention to their grievances regarding income and other taxes. The members of the Chamber of Commerce pointed out in their petition among other things that 'after the declaration of war by Japan there had been a deadlock in trade and commerce, specially, in Bengal. There was no purchaser of jute or tobacco, the two commercial crops of Cooch Behar. As soon as the Rice Mills stopped purchasing paddy its price would go down to a great extent because no one dared purchase in large quantities and stocked paddy or any other agricultural produce. The members of the Chamber of Commerce felt that if the War continued an economic crisis worse than the previous one of 1930s affecting all classes of people was coming upon them, and it was not the time for imposing a new tax like the income tax, and to extend its operation to sources of income to which the law was not applicable. The members of the Chamber therefore requested His Highness to take the changed circumstances into his kind consideration and to suspend the operation of the Income Tax till the war came to an end. The members of the Chamber of Commerce concluded that the burden of taxation as a whole was much higher in Cooch Behar than in British India and prayed that not only the laws relating to taxation should be brought into line with those in British India, but also that their administration should be fair and equitable.¹¹⁶ The table of the rates of income

tax levied by the state has been appended at the end of the chapter.

Railways :Railways came to the princely states in varying degrees, but their long-term impact has not been adequately analysed, either for the microcosm of individual states or for the macrocosm of the princely states and British India. Barbara N. Ramusack wrote that 'Railway development has been viewed narrowly as a site of contestation between the durbars and the British, with a focus on the high construction cost of railways attributed to the guaranteed interest system that lessened the incentive for cost containment. According to her opinion, more analysis is needed of the extent to which railways fostered ties between social, religious and political associations in the princely states and British India, and affected the commercialisation of agriculture and the development of industries in the states.¹¹⁷

The communication system was geared up with the opening of the Cooch Behar State Railway for traffic in 1893. This rail link changed the entire pattern of the state's economy.¹¹⁸ With the opening up of the state by railways it was natural that the export-import trade was gradually expanded.¹¹⁹ Before the opening of the railway nearly the whole of both inward and outward traffic used to be carried on by the country-boats.¹²⁰ This was due to the fact that most of the big rivers of the state were navigable throughout the year. In 1893, the opening of the the Northern Bengal State Railway¹²¹ had considerably taken away the traffic from the rivers and had almost monopolised the exports of jute, tobacco, mustard seeds and mustard oilcake. This rail link opened up the state a great deal for the purpose of trade and commerce and served to increase the value of the produce.¹²² In this way, the development of communication benefited not only the cultivators but also the state that had made a remarkable progress in developing its economy. According to the opinion of one scholar, after opening up of the railways in the state, a process of transition from the subsistence economy having limited market potentiality to a wider colonial market - oriented economy began to spring up and this transition in its wake led to commercialisation of agriculture in the state.¹²³ Thus the Cooch Behar State Railway not only led to the augmentation of its commercial and agricultural resources and facilitated the growth of trade and commerce but also played a major role in the enhancement of the earnings of the state revenue. The following is a list which shows the net earnings of the state railway during the period between 1900 and 1945. It will also show that the State Railway had become a regular source of substantial earnings and thus contributed to the increase of the state's exchequer.¹²⁴

Year	Gross earnings	Working expenditure	Net earnings
	Rs.	Rs.	Rs.
1900	94,792	43,190	51,602
1901	1,27,596	52,929	74,667
1910-11	2,17,388	1,09,532	1,07,856
1921-22	3,06,142	1,40,825	1,65,317
1928-29	5,36,677	2,58,594	3,05,083
1942-43	4,28,308	1,97,648	2,30,660
1943-44	5,06,313	2,32,750	2,73,563
1944-45	5,08,000	2,34,000	2,74,000

The following is the revised schedule of rates and fares for Coaching and Goods Traffic on the Cooch Behar State Railway in 1923.¹²⁵

PASSENGER FARES

	Maximum per mile			Minimum per line		
	Rs.	A.	P.	Pies.		
First class	0	2 8	12
Second class	0	1 4	6
Inter class	0	0 6	3
Third class	0	0 4	1½

GOODS RATES

Class				Pies per maund per mile	
	Maximum			Minimum	
1st } 2nd }	1	100
3rd } 4th } 5th } 6th } 7th }	1	166
8th	1.04	
9th	1.25	
10th	1.87	

Needless to say, the Communications played an important part in opening up the territories of the state, in developing trade and commerce, and in enhancing the state revenue. In 1941, the position of Cooch Behar state in respect of communication was somewhat as follows :¹²⁶

1. Railways	44 miles
2. Metalled Roads	35 ³ / ₄ miles
3. Kutch Roads	1061 miles
4. Telephone Office	6 Nos.
5. Post Office	28 Nos.
6. Telephones	49 Nos.
7. Concrete Road	1 ¹ / ₁₂ miles

Export Duty: The Cooch Behar Export Duty Act (Act VI of 1941) came into operation in May, 1941 and in the first instance the Act was made applicable only to tobacco exported out of the state.¹²⁷ This export duty act had its scope extended in February, 1942 to include duty on Bamboo and Simul and Bhelli. The rate of duty on tobacco was raised from 3 annas to 4 annas with effect from the 1st April, 1943 in connection with the levy of new duty on Bamboos and Simul and Bhelli.¹²⁸

The total collection during the year 1942-43 on account of duty on tobacco were Rs. 69,251 - 1 against the revised budget estimates of Rs. 85,000. The collections of duty on bamboos were Rs. 1,694 - 15 and those of Simul and Bhelli were Rs. 965-10-9. The fall in collection on duty on tobacco was among other causes due to unsettled conditions of tobacco market, due to spread of war in the east, considerable restriction in the supply of wagons and strictest control over boats and commandeering of some of these which seriously interfered with river borne traffic in tobacco.¹²⁹ The following is the list showing internal custom duties levied on exports from the state in the year 1942-43.¹³⁰

Names of dutiable articles	Rates of duty	Yield in 1942-43	Remarks
I. Tobacco	3 annas per maund	Rs. 69,251-11-0	Rates of duty raised to 4 annas with effect from 1st April, 1943.
II. Simul & Bhelli			
(a) Logs in round	3 pies per C.ft	} Rs. 965-10-9*	*Imposed with effect from 16th Feby'43
(b) Swan timber i.e. planks & scantlings in any form (excluding Plywood)	6 pies per C.ft.		Rates of duty raised to 6 pies and 1 anna on (a) & (b) respectfully with effect from 25.3.43

Names of dutiable articles	Rates of duty	Yield in 1942-43	Remarks
III. Bamboo			
(a) Carried by Ry.	1 anna per S.ft.	} Rs. 1,694-15-0*	*Imposed with effect from 8th Feby' 1943. Rates of duty revised as follows with effect from 1st April, 1943 :- (a) same as 1942-43 (b) Re. 1/9/-per 100 (c) 5 annas per 100
(b) Whole bamboos	Re. 1/- per m 100.		
(c) Split bamboos carried by road and river	8 annas per 100		
IV. Hides & Skns :			
(a) Goat skins	Rs. 6/8/- per maund	}	... Imposed with effect
(b) Cow hides	Rs. 3/8/- per maund		... from the 1st April '43
(c) Buffalo hides	Rs. 3/- per maund		...
V. Horns of Buffalo	Rs. 4/- per maund	...	Do
VI. Bones	Rs. 4/- per maund	...	Do
VII. Paddy	8 annas per maund	}	Do with effect from the 2nd August, 1943
VIII. Rice	12 annas per maund		

The following statement showing collections of export duty sub-divisionwise in the state during the year 1942-43 :¹³¹

Name of the sub-division	Tobacco			Bamboo			Simul & Bhelli		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
a) Sadar (Cooch Behar).....	8,155	5	3	32	12	0	342	2	3
b) Tufanganj.....	175	1	9	85	5	0	0	9	0
c) Dinhat.....	20,534	0	3	147	7	6	235	9	0
d) Mathabhanga.....	22,735	11	3	100	10	6	383	7	6
e) Mekliganj.....	17,651	8	6	136	12	0	3	15	0

The total expenditure for the administration of the Export Duty Department during the year 1942-43 was Rs. 22,503-1-1 against Rs. 26,538 in the previous year. The percentage of expenditure to total income being 31 percent

against 45 percent of the preceding year.¹³² Certain amendments were made in the Export Duty Act during the year 1944-45 to strengthen more effectively the administration under the Act. The total collection of export duty during the year 1944-45 amounted to Rs. 4,36,903-14 against Rs. 1,35,486-5-9 in the previous year. The total expenditure of the export duty department for the same year was Rs. 33,586-10-5 against Rs. 27,664-12-10 in the previous year. The percentage of expenditure to the total income was $7\frac{1}{2}$ percent against 20 percent in the previous year.¹³³

Tobacco Excise : Tobacco Excise Department was reorganised on the recommendation of the Controller of Central Excise, Calcutta who paid a visit to Cooch Behar on 8th May, 1944.¹³⁴ The total revenue of tobacco excise in the year 1944-45 was Rs. 32,62,657-7-3 as shown in the statement below against Rs. 17,17,142-13-7 in the previous year 1943-44, thus showing an increase of Rs. 15,45,514-9-8. According to the Administrative Report of the State, the increase had been attributed to enhancement in the rates of duty. The total revenue comprised the following :¹³⁵

	Rs.	a.	p.
i) Collection on account of tobacco excise duty	32,37,488	9	0
ii) Fines and penalties	665	0	0
iii) Collection on account of license	24,631	13	9
	<hr/>		
Total =	32,62,785	6	9

The total expenditure for the administration of the tobacco excise department stood at Rs. 75,341-0-8 during 1944-45 against Rs. 33,991-3-10 in the previous year. The increase was due to enhancement in the staff of Range Officers and Clerks.¹³⁶ It should be mentioned here that a remarkable change had occurred in the revenue history of Cooch Behar during 1944-45. The land revenue hitherto formed the chief source of the income of the state exchequer. But this tradition was suddenly broken in 1944-45 as the tobacco excise revenue took precedence over the land revenue of the state in terms of income. In that year the total land revenue of the state including Khasmahal amounted to Rs. 26,13,224,¹³⁷ whereas the total tobacco excise revenue amounted to Rs. 32,62,657-7-3.¹³⁸ This phenomenal increase of the tobacco excise revenue contributed not only to the increase of the total revenue of the state treasury but also to the stability of the state economy to a great extent.

Let us have a look at the finance of the state during the year of 1944-45. The total revenue of the state for the year 1944-45 amounted to Rs. 93,65,699 against Rs. 70,75,968 of the previous year 1943-44, thus showing an increase of Rs. 22,89,731. The principal variations were as follows :

	Rs.
i) Land revenue.....	+2,09,539
ii) Excise.....	+92,036
iii) Tobacco Excise.....	+17,13,562
iv) Export Duty.....	+3,00,997
v) Stamps.....	+62,382

The total expenditure of the state for the year 1944-45 amounted to Rs. 57,48,162 against Rs. 49,28,348 of the previous year showing an increase of Rs. 8,19,814. The increase was due to the following reasons : (i) introduction of the time-scale of pay, increased rates of dearness allowance and grant of war allowance to the officers (ii) re-organisation of some Departments, and (iii) starting of some new Departments.¹³⁹

The total Cash Balance on the 31st March, 1945 amounted to Rs. 84,08,144 in the Cooch Behar Treasury and Rs. 4,29,955 in the Chaklajat Treasury. The distribution according to the books of the Audit Department was given below.¹⁴⁰

	Cooch Behar Treasury	Chaklajat Treasury	Total
	Rs.	Rs.	Rs.
1. State cash	66,04,462	4,08,333	70,12,795
2. Local Funds	3,27,743	—	3,27,743
3. Deposits	2,69,394	21,622	2,91,016
4. Government of Bengal	12,06,545	—	12,06,545
Total	84,08,144	4,29,955	88,38,099

Financial Statement No. 1.

Statement showing comparative Revenue and Expenditure of the Cooch Behar State for the years 1938-39 and 1939-40.

Heads of Revenue	Actuals for 1938-39	Actual for 1939-40	Difference		Heads of Expenditure	Actuals for 1938-39	Actual for 1939-40	Difference	
			Increase	Decrease				Increase	Decrease
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Land Revenue	16,63,589	20,75,360	4,11,771	.....	I. Civil List				
Excise Revenue	1,79,785	2,42,600	62815	.....	1. Privy Purse	1,01,913	1,20,087	18,174	.....
Stamps Revenue	2,36,657	2,55,363	18,706	.....	2. Maharaj Kumaris	31,655	34,000	2,345	.....
Civil Justice	1,285	1,452	167	.....	3. Household Deptt.	2,58,294	2,95,322	37,028	.....
Criminal Justice	18,009	16,244	.....	1,765	Total	3,91,862	4,49,409	57,547	.....
Jail	12,208	16,601	4,393	.....	II. Administration.				
Rice Mill	2,200	2,200	.....	.....	4. State Council	67,379	79,683	12,304	.....
Registration Deptt.	13,421	15,954	2,533	.....	5. Private Secretary's Office	17,340	19,539	2,199	.....
Education	47,136	49,187	2,051	.....	6. General Deptt. Office	13,053	13,310	257	.....
Mechanical Department	2,649	3,283	634	.....	7. Revenue Deptt.	61,887	64,122	2,235	.....
Public Works Deptt.	11,643	12,064	421	.....	8. Sub-Divisional Office	99,979	1,06,312	6,333	.....
Forest Deptt.					9. Audit Deptt.	24,387	23,804	.....	563
State Gardens	306	317	41	.....	10. Survey & Settlement	9,677	10,238	561	.....
Electrical Deptt.	34,754	36,070	1,316	.....	11. Treasury	10,557	11,557	1,000	.....
Agriculture & Industries Deptt.	2,540	6,880	4,340	.....	12. Excise	10,446	12,385	1,939	.....
State Press	2,053	2,566	513	.....	13. Stamps	7,890	8,036	146	.....
Stationery Deptt.	855	548	.....	307	14. Civil Justice	27,433	28,120	687	.....
Lansdowne Hall and State Library	1,927	932	.....	995	15. Criminal Justice	16,052	17,526	1,474	.....
Debutler Department	1,29,399	1,65,219	35,820	.....	16. Jail	33,786	37,463	3,677	.....
Interest on Loans & Investments	59,638	99,109	39,471	.....	17. Registration	7,258	7,432	174	.....
Sundries	9,486	8,469	.....	1,017	18. Education	1,60,265	1,65,943	5,678	.....
State Railway	4,11,723	4,32,363	20,640	.....	19. Medical	54,572	75,293	20,721	.....
Chaklajal Estates	4,75,371	5,27,864	52,493	.....	20. Public Health & Vaccination	9,821	10,416	495	.....
Darjeeling Estate	44,404	57,940	13,536	.....	21. Public Work Deptt.	4,14,648	4,68,131	53,483	.....
					22. Forest	523	8,437	7,917	.....
					23. State Gardens	26,378	28,979	2,601	.....
					24. Electrical Deptt.	51,883	52,277	394	.....
					25. Police Deptt.	1,00,017	1,05,962	5,945	.....
					26. Veterinary Deptt.	8,574	8,575	1	.....
					27. Agriculture & Industries Deptt.	40,525	51,747	11,222	.....
					28. State Press	17,513	24,231	6,718	.....
					29. Stationery Deptt.	12,524	12,993	469	.....
					30. Lansdowne Hall & Library	3,130	3,925	805	.....
					Total	13,07,577	14,56,446	1,48,869	.....
					31. Debutler Deptt.	63,335	63,724	389	.....
					32. Toshakhana	5,965	6,610	645	.....
					33. Military	40,010	45,996	5,986	.....
					34. Phakhana	21,882	18,568	.....	3,314
					35. Shooting Camp	9,488	9,571	83	.....
					36. Education of Rejions	14,720	14,082	.....	638
					37. Ceremonials	1,672	30,088	28,416	.....
					Total	93,737	1,24,945	31,178	.....
					38. Pensions	1,04,053	98,845	.....	5,208
					39. Allowances	1,86,341	1,80,025	.....	6,316
					40. Municipal Grants	21,894	22,898	1,004	.....
					41. Donations & Contributions	10,885	11,567	682	.....
					42. Government Tribute	67,791	37,791	.....	.....
					43. Reserve Fund	3,17,013	2,24,941	.....	92,072
					44. Miscellaneous	8,496	2,624	.....	5,872
					45. Unforeseen	43,875	8,979	.....	34,896
					Total	7,60,258	6,47,580	.....	1,12,678
					46. State Railway	1,90,113	1,99,401	9,288	.....
					47. His Highness' Estates :-				
					(a) Chaklajal Estates	3,22,896	3,93,396	70,410	.....
					(b) Darjeeling Estate	35,799	64,754	28,955	.....
					Total	3,58,695	4,58,060	99,365	.....
					Deposit with E. B. Roy for Capital works.	.....	1,10,000	1,10,000	.....
Grand Total of Revenue	33,61,038	40,28,615	6,67,577	.....	Total Expenditure	31,65,577	34,79,535	3,13,958	.....
					Surplus :-	1,95,461	5,49,080	3,53,619	.....
					Grand Total :-	33,61,038	40,28,615	6,67,577	.....

Source : A. A. R. C. B. S. for the year 1939-1940, C. B. S. Press, 1940, Appendix-1, p.i.

Financial Statement No. 2.

Statement showing the comparative Receipts and Disbursements of the Cooch Behar Treasury for the years 1938-39 and 1939-40.

Particulars	RECEIPTS				Particulars	DISBURSEMENTS			
	Actuals	Actuals	Difference			Actuals	Actuals	Difference	
	1938-1939	1939-1940	Increase	Decrease		1938-1939	1939-1940	Increase	Decrease
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Opening Balance	17,31,826	20,62,212	3,30,116	.....	State Expenditure	28,67,652	30,86,270	2,18,578	.....
State Revenue	28,85,687	35,00,750	6,15,063	.....	Government of Bengal	24,27,201	2,85,211	.....	2,91,960
Government of Bengal	24,73,226	20,51,747	.....	4,21,479	Personal Account	1,990	10,350	.....	140
Personal Account	3,272	6,997	3,722	.....	LOCAL FUNDS:-				
LOCAL FUNDS:-					Anonymous Charity Fund	88	.....	.....	88
Anonymous Charity Fund	57	59	2	.....	Anti Cholera Fund	.....	.....	.....	.....
Anti-cholera Fund	.....	.....	.....	.....	Anti Tuberculosis Fund	5,759	10	.....	5,749
Anti-Tuberculosis Fund	6,011	10,442	4,431	.....	Bhubannath Scholarship Fund	42	42	.....	.....
Bhubannath Scholarship Fund	45	45	.....	.....	Communication Improvement Fund	.....	.....	.....	.....
Communication Improvement Fund	224	296	72	.....	Children Fund	.....	.....	.....	.....
Children's Fund	290	343	53	.....	Contribution Works P.W.D.	25,920	1,24,320	98,400	.....
Contribution Works, P.W.D.	1,03,154	96,948	.....	6,206	Darjeeling Fire Insurance Fund	.....	.....	.....	.....
Darjeeling Fire Insurance Fund	.....	.....	.....	.....	Government Paper Special Fund	.....	.....	.....	.....
Government Paper Special Fund	.....	.....	.....	.....	H. H.'s Investment Fund	.....	5,480	5,480	.....
H. H.'s Investment Fund	2,331	963	.....	1,368	Pound Fund	.....	.....	.....	.....
Pound Fund	.....	.....	.....	.....	Priyanath Dutt Medal Fund	.....	.....	.....	.....
Priya Nath Dutt Medal Fund	.....	.....	.....	.....	Reserve Fund	62	.....	.....	62
Reserve Fund	.....	.....	.....	.....	Sudder Hospital Fund	18	1,036	1,018	.....
Sudder Hospital Fund	745	366	.....	379	Temple Scholarship Fund	36	36	.....	.....
Temple Scholarship Fund	39	39	.....	.....	Sudder Town Committee	47,822	57,820	10,001	.....
Sudder Town Committee	48,583	58,186	9,603	.....	Dinhata Town Committee	9,160	8,979	.....	181
Dinhata Town Committee	8,749	9,130	381	.....	Mathabhanga Town Committee	7,198	6,943	.....	255
Mathabhanga Town Committee	8,243	8,291	53	.....	Mekligunj Town Committee	2,771	4,380	1,619	.....
Mekligunj Town Committee	2,771	4,390	1,619	.....	Haldibari Town Committee	11,387	9,838	.....	1,549
Haldibari Town Committee	10,315	9,834	.....	481	Tufanganj Town Committee	.....	3,296	3,296	.....
Tufanganj Town Committee	.....	3,300	3,300	.....	Trust Fund of Princess Sudhira Mander	1,988	1,453	.....	535
Trust Fund, in favour of Princess Sudhira Mander	2,787	2,500	.....	287	Trust Fund of Princess Sukni Devi	1,493	1,477	.....	16
Trust Fund in favour of Princess Sukni Devi	1,493	1,477	.....	16	Victoria College Hostel Fund	625	217	.....	408
Victor N. N. Memorial Fund	.....	573	573	.....	Vidyasagar Memorial Fund	120	120	.....	.....
Victoria College Hostel Fund	217	217	.....	.....	Village Chaukidari Fund	5,029	5,116	.....	87
Vidyasagar Memorial Fund	120	60	.....	60	Total	1,19,518	2,30,576	1,11,058	.....
Village Chowkidari Fund	8,270	8,255	.....	15	Cooch Behar State Revenue Deposit	22,734	16,785	.....	5,919
Total	2,04,444	2,15,719	11,275	.....	Cooch Behar State General Deposit	68,306	38,596	.....	29,710
Cooch Behar State Revenue Deposit	21,052	16,120	.....	9,947	Cooch Behar State Civil Deposit	26,246	15,046	.....	11,200
Cooch Behar State General Deposit	71,011	1,46,799	75,788	.....	Cooch Behar State Criminal Deposit	820	1,029	209	.....
Cooch Behar State Civil Deposit	25,240	17,942	.....	7,298	Total	1,48,106	71,456	.....	46,650
Cooch Behar State Criminal Deposit	1,084	755	.....	329	Cooch Behar State Advances recoverable	99,356	1,78,196	79,840	.....
Total	1,18,387	1,81,625	63,238	.....	Cooch Behar State Permanent Advances recoverable	175	15,400	14,925	.....
Cooch Behar State Advances Recoverable	86,000	55,575	.....	30,425	Darjeeling Estate Advances recoverable	19,961	10,604	.....	9,357
Cooch Behar State Permanent Advance	10,000	7,000	.....	3,000	Bullion Account Advances recoverable	800	.....	.....	800
Darjeeling Estate Advances Recoverable	33,454	18,411	.....	15,913	Suspense Account	.....	.....	.....	.....
Bullion account	2,399	.....	.....	2,399	Miscellaneous Cash Remittance	.....	.....	.....	.....
Suspense account	4,180	.....	.....	4,180	Darjeeling Estate Cash Account	77,857	76,381	.....	1,476
Miscellaneous Cash Remittance	1,52,145	1,02,128	.....	50,018	Chief Accounts Officer, E. B. Railway	4,11,723	4,32,363	20,640	.....
Darjeeling Estate Cash Account	80,730	75,368	.....	5,373	Total	61,52,830	62,47,497	94,658	.....
Chief Accounts Officer, E. B. Railway	4,29,347	4,23,500	.....	5,847	Closing Balance	20,62,242	24,53,585	3,91,443	.....
Grand Total	82,15,081	87,01,082	4,86,001	7,91,820	Grand Total	82,15,081	87,01,082	4,86,001	.....

Source : S. R. Majumdar, Finance Member, State Council, in the Audit Department, Cooch Behar, A.A.R.C.B.S. for the years 1939-40, Appendix No. 1, p.ii.

Financial Statement No. 3

Statement showing the Comparative Receipts & Disbursements of the Chaklajat Treasury for the years 1938-39 & 1939-40.

RECEIPTS					DISBURSEMENTS				
Particulars	Actuals	Actuals	Difference		Particulars	Actuals	Actuals	Difference	
	1938-1939	1939-1940	Increase	Decrease		1938-1939	1939-1940	Increase	Decrease
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Opening Balance	1,64,448	1,59,493	.....	4,955	Chaklajat Estates Expenditure	3,22,896	3,93,305	70,409	.....
Chaklajat Estates Revenue Account	4,75,371	5,27,864	52,493	.....	Chaklajat Estates Revenue Deposit	59,614	74,723	15,109	.....
Chaklajat Estates Revenue Deposit	52,925	82,570	29,645	.....	Chaklajat Estates General Deposit	559	1,033	474	.....
Chaklajat Estates General Deposit	746	2,788	2,042	.....	Chaklajat Estates Advances Recoverable	59,352	1,17,470	58,118	.....
Chaklajat Estates Advances Recoverable	59,903	1,17,667	57,764	.....	Cash Remittance	1,52,146	1,02,128	.....	50,018
Chaklajat Estates Loan Account	667	.....	.....	667					
					Total	5,94,567	6,88,659	94,092	.....
					Closing Balance	1,59,493	2,01,723	42,230	.....
Grand Total	7,54,060	8,90,382	1,36,322	.....	Grand Total	7,54,080	8,90,382	1,36,322	.....

Source : S. R. Majumdar, Finance Member, State Council, in the Audit Department, Cooch Behar, A.A.R.c.B.S. for the year 1939-40, Appendix No. 1, p. iii.

Financial Statement No. 4.

Statement showing the Ledger Balances of the Account with the Cooch Behar State as they stood on the 31st March, 1940.

LIABILITIES				ASSETS											
Heads of Account	Amount			Total			Heads of Account	Amount			Total				
	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.		
1. Government of Bengal				4,13,153	10	0	1. Cash in hand :-								
2. Local Funds :-							(a) C. B. Treasury	23,18,593	6	2					
(a) Anonymous Charity Fund	59	0	0				(b) Imperial Bank	1,34,991	11	1					
(b) Anti-Cholera Fund	1	14	0				(c) Chaklajat Treasury	2,01,722	10	3					
(c) Anti-Tuberculosis Fund	10,772	13	6								26,55,307	11	6		
(d) Bhubannath Scholarship Fund	97	8	11				2. Investments :-								
(e) Communication Improvement Fund	640	2	0				(a) C. B. State Loan Account	30,260	15	3					
(f) Children's Fund	4,763	6	10				(b) Chaklajat Estate Account	6,740	12	0					
(g) Contribution Works, P.W.D.	95,004	6	4								37,001	11	3		
(h) Darjeeling Fire Insurance Fund	47	2	0				3. Capital Account :-								
(i) Govt. Paper (Special Fund)	1,458	14	3				(a) C. B. State Railway	25,16,158	2	9					
(j) H. H.'s Investment Fund	2,674	8	4				(b) Darjeeling Estate	8,04,775	0	3					
(k) Pound Fund	957	11	0								33,20,933	3	0		
(l) Priya Nath Dutta Medal Fund	4	3	6				4. Advances Recoverable :-								
(m) Sudder Hospital Fund	540	8	0				(a) C. B. State Advance	1,62,546	8	9					
(n) Temple Scholarship Fund	207	15	6				(b) Chaklajat Estates Advances	1,882	0	11					
(o) Town Committee Sudder	9,576	4	0				(c) Darjeeling Estate Advance	4,738	7	3					
(p) Town Committee Dinhata	544	14	0								1,69,167	0	11		
(q) Town Committee Mathabhanga	9,453	1	0				5. Permanent Advance :-								
(r) Town Committee Mekligunj	1	5	3				(a) C. B. State Permanent Advance	16,425	0	0					
(s) Town Committee Haldibari	3,433	10	0				(b) Chaklajat Estates Permanent Advance	1,993	5	4					
(t) Town Committee Tufanganj	4	0	11								18,418	5	4		
(u) Trust Fund-Princess Suchira Mander	614	14	1				6. Debenture Lodge "Siwalik"	1,000	0	0			1,000	0	0
(v) Trust Fund-Princess Sukriti Ghosal	774	3	0				7. Profit of the Darjeeling Estate not remitted within the year	9,676	2	2			9,676	2	2
(w) Victor N. Narayan Memorial Fund	573	6	3				8. Do of the C. B. State Railway	1,38,712	15	1			1,38,712	15	1
(x) Victoria College Hostel Fund	0	0	0												
(y) Vidyasagar Memorial Fund	212	11	2												
(z) Village Chowkidari Fund	47,250	8	6												
Total				1,88,388	12	4									
3. Deposits :-															
(a) Cooch Behar State Revenue Deposit	18,159	8	0												
(b) Cooch Behar State General Deposit	1,40,208	0	10												
(c) Cooch Behar State Civil Deposit	14,024	3	0												
(d) Cooch Behar State Criminal Deposit	642	8	6												
				1,73,034	4	4									
(e) Chaklajat Revenue Deposit	18,178	13	6												
(f) Chaklajat General Deposit	3,474	8	3												
				21,653	5	9									
4. Bullion Account				8,317	0	0									
Total				8,04,547	0	5									
Assets as per last Account				50,12,189	0	6									
Add Surplus Revenue of the Current year	5,49,079	11	0												
Less written off as per Council Office Nos. 1115 dated the 13th June 1939 and Nos. 1651 dated the 8th August 1939, respectively.	15,598	10	8												
Total				5,33,481	0	4									
Grand Total				63,50,217	1	3	Grand Total				63,50,217	1	3		

Source : S. R. Majumdar, Finance Member, State Council, in the Audit Department, Cooch Behar, A.A.R.C.B.S. for the year 1939-40, Appendix 1, p. iv.

Financial Statement No. 5.
Statement of all Government Securities (state and private) kept under the custody of the Treasury Officer, Cooch Behar.

S. No.	Names of Parties	3% Loan	3½% Loan						5% Loan	3% Loan	5% Loan	4% Loan	4% Loan	Total
												Punjab		
		1851-54	1842-43	1865	1879	1854-55	1900-1	1947-50	1945-55	1896-97	1940-43	1960-70	1948	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.	H. H.'s Investment Fund	9,000	17,100	-	-	-	-	-	600	-	-	-	-	26,700
2.	Kanakeswari Aye Fund	-	1,400	1,500	500	1,000	500	-	-	-	-	-	-	4,900
3.	Bhubannath Scholarship Fund	-	-	-	-	1,300	-	-	-	-	-	-	-	1,300
4.	Communication Improvement Fund	-	2,300	500	500	4,000	-	-	-	-	-	-	-	7,300
5.	Children's Fund	-	4,000	-	-	1,300	-	-	3,500	-	-	-	-	8,800
6.	Bhairabram Singh Fund	-	-	2,000	-	-	-	-	-	-	-	-	-	2,000
7.	Ramchan Kayel Trust Fund	-	-	3,700	-	-	-	-	2,000	-	-	-	-	5,700
8.	Temple Scholarship Fund	-	-	1,100	-	-	-	-	-	-	-	-	-	1,100
9.	Chowkidari Fund	-	5,600	-	-	-	-	-	9,000	-	-	-	-	14,600
10.	Pashar Mahamad Trust Fund	-	-	-	-	-	-	-	-	-	1800	-	-	1,800
11.	College Hostel Fund	-	-	-	-	-	-	6,200	-	-	-	-	-	6,200
12.	Vidyasagar Memorial Fund	-	-	-	-	-	-	-	2,400	-	-	-	-	2,400
13.	Maharaj Kumari Sukriti Devi	-	50,000	-	-	-	-	-	-	-	-	-	-	50,000
14.	Maharaj Kumari Sudhira Mander	-	-	-	-	53,900	-	-	-	-	-	-	-	53,900
15.	Hem Chandra Das Gupta	-	-	-	-	1,000	-	-	-	-	-	-	-	1,000
16.	Tarapada Talukdar	-	6,500	3,300	-	100	100	-	-	-	-	-	-	10,000
17.	Anonymous Charity Fund	-	-	300	-	-	100	-	900	-	-	-	-	1,300
18.	Reserve Fund	1,50,000	-	-	-	98,900	3,600	-	8,26,500	-	-	7,98,200	35,000	19,12,300
19.	Court Wards Surplus Fund	-	-	-	-	-	-	-	18,000	-	-	-	-	18,000
20.	Sasi Kanta Talukdar	-	-	2,000	-	-	-	-	-	-	-	-	-	2,000

Source : S. R. Majumdar, Finance Member, State Council, in the Audit Department, Cooch Behar, A.A.R.C.B.S., 1939-40, Appendix 1, p. v.

Revenue Statement showing Demands, Collections, Remissions and Balances of Excise Revenue for the year 1939-40.

Exciseable Articles	Demand			Collections			Remissions	Balance		
	Current	Arrear	Total	Current	Arrear	Total		Current	Arrear	Total
	Rs. A.P	Rs. A.P	Rs. A.P	Rs. A.P	Rs. A.P	Rs. A.P	Rs. A.P	Rs. A.P	Rs. A.P	Rs. A.P
Tax of Out-still shops of country spirit	68,880-0-0	447-0-0	69,357-0-0	68,880-0-0	.....	68,880-0-0	.....	.....	477-0-0	477-0-0
Ditto of fresh date plum juice	320-0-0	.....	320-0-0	320-0-0	.....	320-0-0	.....	.....	.....	.....
Licence fees of Imported liquor shops	100-0-0	.....	100-0-0	100-0-0	.....	100-0-0	.....	.....	.....	.....
Ditto of Denatured Spirit shops	100-0-0	.....	100-0-0	100-0-0	.....	100-0-0	.....	.....	.....	.....
Duty on Ganja	28,260-6-0	.....	28,260-6-0	28,260-6-0	.....	28,260-6-0	.....	.....	.....	.....
Chemists and Druggists permits	57-0-0	.....	57-0-0	57-0-0	.....	57-0-0	.....	.....	.....	.....
Ditto Deficiency of excess of 2½ percent	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
License fees of Ganja	14,200-0-0	319-0-0	14,519-0-0	14,200-0-0	.....	14,200-0-0	.....	.....	319-0-0	319-0-0
Ditto of Opium	3,444-0-0	13-0-0	3,457-0-0	3,444-0-0	.....	3,444-0-0	.....	.....	13-0-0	13-0-0
Duty of Opium	52,552-8-0	.....	52,552-8-0	52,552-8-0	.....	52,552-8-0	.....	.....	.....	.....
Duty on Imported spirit	25-0-0	.....	25-0-0	25-0-0	.....	25-0-0	.....	.....	.....	.....
Miscellaneous collections	43,327-1-1	.....	43,327-1-1	43,327-1-1	.....	43,327-1-1	.....	.....	.....	.....
Total	2,11,265-15-1	809-0-0	2,12,074-15-1	2,11,265-15-1	.....	2,11,265-15-1	.....	.....	809-0-0	809-0-0

Source : K.C. Ganguli, Revenue Member and Chief Excise Officer of the State, Cooch Behar, A.A.R.C.B.S, 1939-40 Appendix III, p. ix

The Statement showing the rates of Income Tax levied by the Cooch Behar State in the year 1943.

SCHEDULE - I.

Rates of Income Tax.

A - In the case of (1) every individual, (2) Hindu Undivided family (3) every firm and (4) other association of individuals, not being a case to which paragraph B of this schedule applies :-

1. On the first Rs. 500/- of total taxable income in each case.	Nil.
2. When the total annual income is Rs. 1000 and upwards but less than Rs. 2000	1½ pies in the rupee.
3. When the total annual income is Rs. 2000 and upwards but less than Rs. 3000	2¼ pies in the rupee.
4. When the total annual income is Rs. 3000 and upwards but less than Rs. 4000	3 pies in the rupee.
5. When the total annual income is Rs. 4000 and upwards but less than Rs. 5500	3¾ pies in the rupee.
6. When the total annual income is Rs. 5500 and upwards but less than Rs. 7000	4½ pies in the rupee.
7. When the total annual income is Rs. 7000 and upwards but less than Rs. 9500	5¼ pies in the rupee.
8. When the total annual income is Rs. 9500 and upwards but less than Rs. 12000	6 pies in the rupee.
9. When the total annual income is Rs. 12000 and upwards but less than Rs. 15000	7½ pies in the rupee.
10. When the total annual income is Rs. 15000 and upwards but less than Rs. 20000	9 pies in the rupee.
11. When the total annual income is Rs. 20000 and upwards but less than Rs. 25000	10½ pies in the rupee.
12. When the total annual income is Rs. 25000 and upwards	1 anna in the rupee

Provided that no income tax shall be payable when the total annual income is below Rs. 1000.

B - In the case of every company and in every case in which income tax is to be charged at the maximum rate -

Whatever the total annual income.....	1 anna in the rupee.
---------------------------------------	----------------------

SCHEDULE II.

Rates of Super-tax.

(1) When the total annual income is less than Rs. 20,000.....	Nil.
(2) On the amount in excess of the above limit.....	1 anna in the rupee.

The Cooch Behar Excess Profits Act had come into force on the 1st day of April 1943, the first assessment year being 1943-44, the rate of which is 25% of the excess over the standard profits, the minimum standard profit being fixed at Rs. 30,000.

2. The return of Income Tax and Super-tax in the year 1942-43 as at follows :-

1. Income Tax	Rs.	71,533/-
2. Super-tax	Rs.	13,492/-
		85,025/-
	Total Rs.	85,025/-

3. The number of assesseees during the year ending 31.3.43 is 1651 only.

Source : Deputy Commissioner of Income Tax, Cooch Behar, dated 31.8.1943 (Reply to the Questionnaire - 9 appended with the copy of Chamber of Princes' Circular No. 87/VII-232, dated 12.8.1943 regarding regarding Levy of Income Tax in Cooch Behar State.) Collection No. 34, File No. 34, Batch 53 (ORD), C.B.D.R.R.

Notes and References

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2. Annual Administrative Report of Cooch Behar State (AARCBS), for the year 1865-66, p. 25. See also Choudhuri, H.N. : the Cooch Behar State and Its Land Revenue Settlement, Cooch Behar State Press, 1903, p. 298. Even the general administration of the state was lamentable. Mr. H. Beveridge, the first Deputy Commissioner of Cooch Behar state (1864-66) made the following remarks in 1865 on the affairs of Cooch Behar : "Before the appointment of a British Commissioner, the Government of Cooch Behar was in a deplorable condition. The resources of the Government were not large. The only source of revenue worth mention was land, and even this was not properly taxed. Again, under a weak system of administration, and due to the want of proper arrangement for the suppression of crime and maintenance of the peace, the material prosperity of the people was at a low ebb, notwithstanding the excellent natural resources of the state. Absence of suitable means of communication kept the former and his produce confined within a small compass and the products of agriculture fetched a fabulously low price In short, Cooch Behar was far behind the British Districts of Bengal." — Loc. cit.
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17. ibid, p. 195. See also A.A.R.C.B.S., 1912-13, Paragraph 67.
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20. Dey, Krishnendu : 'Itihaser Aloy Koch Behar' (in Bengali), Zila Byabasayee Samitee, Smaranika, Silver Jubilee Year, Cooch Behar, 1995.
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24. *ibid*, pp. 30, 90.
25. A.A.R.C.B.S., 1912-13, Cooch Behar State Press, 1913, pp. 15-16.
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27. A.A.R.C.B.S., 1912-13, *op. cit*, p. 16.
28. *ibid*, p. 16.
29. Dasgupta, Asruman : 'Krishak Samaj O Riner Daye', Cooch Behar Darpan, 1345 B.S., 1st Edition, p. 15.
30. *ibid*, p. 15.
31. A.A.R.C.B.S., 1914-15, general, p. 5.
32. *ibid*, p. 6.
33. A.A.R.C.B.S., 1918-19, chapter-II, p. 2.
34. *ibid*, general, Para 14, p. 4.
35. A.A.R.C.B.S., 1921-22, Financial II, pp. 5-6.
36. *ibid*, p. 6.
37. A Petition dated the 7th June, 1938, from the President, Land holder's Association, Cooch Behar to the Vice-President, the State Council, Cooch Behar State. CBDRR
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47. *ibid*.
48. A.A.R.C.B.S., 1939-40, general, p. 6.
49. A.A.R.C.B.S., 1942-43, general, p. 1.
50. Extract from the Confidential diary dated 30-6-1942 of S.I. R.P. Biswas, Collection No. 20. Batch No. 126, the State Council, Cooch Behar. CBDRR
51. Memo No. 910-11 / 1-42, District Intelligence Branch, Cooch Behar, Dated the 3rd July, 1942 : *op. cit*.
52. The Civil Defence Commissioner's letter dated 16th March, 1943 submitted to the Chief Minister of Cooch Behar State, Collection No. 20, File No. 14, Batch No. 126, the State Council, Cooch Behar, 1942-43.
53. *Loc. cit*.
54. D.O. No. W. 3-66 / 43-6250-75 dated Hastings House, Alipore, Calcutta, the 29th May, 1943 from C. P. Hancock Secretary to the Resident, Eastern States Agency to the Maharaja Jagaddipendra Narayan Bhup Bahadur, Cooch Behar State, State Council, Cooch Behar, Collection No. 17, File No. 107 A, 1943-44. CBDRR
55. Confidential D.O. No. 679 / D, dated 13.6.1943 from Maharaja Jagaddipendra Narayan, Cooch Behar State to L.

- G. Coke Wallis I.C.S. Resident for the Eastern States, Collection No. 17, File No. 107 A, 1943-44, The State Council, Cooch Behar.
56. No. 876 / 15-4, dated 29.6.1943, from Maharaja Jagaddipendra Narayan, Cooch Behar State, to L. G. Coke Wallis, I.C.S., op. cit.
 57. D.O. No. 946/15-4, dated 6.7.1943 from Maharaja Jagaddipendra Narayan to Lt. Colonel C.P. Hancock, C.I.E. etc. Resident for the Eastern States, op. cit.
 58. D.O. No. W. 3-66/7802, dated, Hastings House, Alipore, Calcutta, the 28th June, 1943 from the Resident (illegible) to Maharaja Jagaddipendra narayan, op. cit.
 59. D.O. No. 946/15-14, dated 6.7.1943 from Maharaja Jagaddipendra Narayan to Lt. Col. C.P. Hancock, op. cit.
 60. D.O. No. W. 3-66/8548, dated Hanstings House -, Alipore, Calcutta, the 14th July, 1943, from C.P. Hancock, Secretary to the Resident, to the Maharaja Jagaddipendranarayan. op. cit.
 61. No. 4366/17-1, dated the 15th October, 1943, from the Civil Defence Commissioner, Cooch Behar to the Naib Ahilkar, Dinhata, Collection No. 31, File No. 58, No. in File, 1, Diary No. 2849, Batch No. 53(ORD) and No. 1570/-29-10 dated the 21st October, 1943 from the Naib Ahilkar, Dinhata to the Civil Defence Commissioner, Cooch Behar, Collection No. 31, File No. 58, No in File 3, Diary No. 3032, State Council, Cooch Behar.
 62. Confidential, No. 455 dated 29.8.1943 from Superintendent of Police, Cooch Behar to the Chief Minister of the State and No. 2090/9-1 dated the 8th September, 1943 from the Civil Defence Commissioner, Cooch Behar State to the Vice- Chairman, Town Committee, Cooch Behar, Collection No. 31, File No. 48, No. in file 5, Diary No. 250, State Council, Cooch Behar.
 63. Confidential No. 4367/31-48, dated 3.9.1943 from Registrar, State Council to the Superintendent of Police, Cooch Behar, Collection No. 31, File No. 48, No. in file 3, Batch No. 53 (ORD), State Council, Cooch Behar.
 64. Confidential No. 1569/10-6, dated the 10th November, 1943, from Superintendent of Police, Cooch Behar to the Chief Minister, Cooch Behar State, Collection No. 31, File No. 48, No. in File 4, Diary No. 3074, State Council, Cooch Behar.
 65. No. 2005/9-1, dated the 31st August, 1943 from the Civil Defence Commissioner, Cooch Behar to H.H. the President, State Council, Cooch Behar, Collection No. 31, File No. 53, No in File 1, Diary No. 2352, State Council, Cooch Behar.
 66. Letter dated the 5th January, 1943 from the Chief Minister of Cooch Behar State, State Council Department to the Secretary to the Resident for the Eastern States, Hastings House, Alipore, Calcutta. CBDRR
 67. D. O. Letter No. R.1-15/42-397 dated the 20th January, 1943 from Secretary to the Resident, Eastern States Agency, Hastings House, Alipore, Calcutta to the Chief Minister, Cooch Behar State, Collection No. 20, File No. 14, Chief Minister's Office, Cooch Behar State. CBDRR
 68. Letter No. R-1-15/42-44, dated the 4th January, 1943 from Captain D. G. Harrington Howes, Political Agent, Bengal States, Hastings House, Alipore, Calcutta to the Chief Minister, Cooch Behar State, op. cit.
 69. Letter dated the 4th November, 1942 from Secretary, Chamber of Commerce, Cooch Behar to His Highness the Maharaja Bhup Bahadur, President, State Council, Cooch Behar, Collection No. 20, File No. 14, Diary No. 3640. CBDRR
 - 69*. Bhattacharyya, P. K. : 'Unnoticed Paper Currency (Decorated) of Cooch Behar : A North-East State of India', in Enamul Haque (ed.), Journal of Bengal Art, Vol. 6, Dhaka, 2001, p. 226. It may be mentioned here that in earlier times the coins of Cooch Behar royal dynasty are mostly made of silver, sometimes also in gold. The Copper Narayani coins are scarce, but paper currency is conspicuous by its absence in Cooch Behar. - Loc. cit.

70. Report on the Proceedings of the Post War Reconstruction Conference, held at the Lansdowne Hall at 12 Noon, on the 25th and 26th February, 1944. It was signed by Chief Minister R. Subbayya, the President and D.M. Sen, Assistant State Engineer, the Secretary of the Conference. pp. 1-2 Collection No. 17, File No. 40, Batch No. 185. CBDRR
71. *ibid*, pp. 3-4.
72. Ramusack, Barbara N : Indian Princes and their States, Cambridge University Press, First Published 2004, First South Asian Edition 2005, p. 187.
73. Choudhuri, H. N. : *op. cit.*, pp. 253-254.
74. A.A.R.C.B.S., 1941-42, Revenue Department, pp. 1-2.
75. *ibid*.
76. A.A.R.C.B.S., 1944-45, Chapter II, p. 7.
77. A.A.R.C.B.S., 1941-42, Revenue Department, p. 2.
78. Tables of the Agricultural Statistics of Cooch Behar State for the year ending 13th April, 1940, p. 11. CBDRR
79. Tables of the Agricultural Statistics of Cooch Behar State for the ending the 13th April, 1943. pp. 10-11.
80. Cooch Behar States Gazetteers, 1944-45, p. 73. NBSL
81. *ibid*, p. 74.
82. Letter dated 8th July, 1939 from the Maharaja of Cooch Behar to the Chancellor, Chamber of Princes, Council Office, New Delhi, Collection 17, File No. 4, of File No. 29. CBDRR
83. A.A.R.C.B.S., 1890-91, (Appendix), p. IX, Quoted in Das, Kamalesh : *op. cit.*, p. 173.
84. Ganguli, K. C. : Final Report on the Survey and Settlement Operations, 1913-1927, Cooch Behar State Press, 1930, p. 56.
85. Brochure of Cooch Behar State, 1936-39, published by Vice-President, State Council, Cooch behar, 1939,p. 11.
86. Express Letter No. V/216, dated 13th March, 1939 from Vice-President, State Council, Cooch Behar to the Secretary to the Resident for the Eastern States, Collection No. 17, File No. 1, Batch No. 89. CBDRR
87. The Brochure of Cooch Behar State, 1936-39, *op. cit.*, pp. 11-12.
88. Brochure of Cooch Behar State, 1942, *op. cit.*, p. 11.
89. *ibid*, 1936-39, p. 12.
90. Choudhuri, H. N : *op. cit.*, pp. 374-375. Formerly, the excise revenue used to be derived from two sources : i) Akbari Mehals and ii) Mushkarat Mehals. The Akbari Mehals included all rights connected with the Manufacture and sale of country spirits, while the Mushkarat Mehals had reference to the sale of opium and Ganja. These mehals used to be farmed out by the Dewan to the highest bidder. The purchaser of the Akbari Mehals enjoyed a monopoly for the whole State, and he and his sub-leasees could open shops wherever they pleased and brew liquor of any strength they liked. *ibid*, p. 372.
91. A.A.R.C.B.S., 1910-11, Excise Revenue, p. 10. NBSL
92. A.A.R.C.B.S., 1940-41, Chapter V, p. 25.
93. A.A.R.C.B.S., 1944-45, Chapter III, p. 15.
94. A.A.R.C.B.S., 1942-43, p. 24.
95. Excise Manuals, 1891, Cooch Behar, p. 47.
96. A.A.R.C.B.S., 1942-43, p. 26.
97. A.A.R.C.B.S., 1940-41, chapter 5, p. 25.
98. Letter No. 1097/12-13 dated 11th July, 1937 from Karali Charan Ganguli Bahadur, Revenue Officer, Cooch Behar

State to H.H. the President, State Council, C.B., Collection No. 8, File No. 4, No. in File 1, Diary No. 582, C.B.D.R.R.

99. A.A.R.C.B.S., 1942-43, p. 13.
100. *ibid.*, p. 27.
101. Choudhuri, H. N. : *op. cit.*, pp. 375-376.
102. *ibid.*, p. 377.
103. *ibid.*, p. 378.
104. A.A.R.C.B.S.; 1890-91, General Paragraph 14.
105. Choudhuri, H. N. : *op. cit.*, p. 378.
106. A.A.R.C.B.S., 1941-42, Stamp Department, p. 1.
107. A.A.R.C.B.S., 1910-11, Revenue Department, p. 11.
108. A.A.R.C.B.S., 1941-42, Stamp Department, p. 17.
109. A.A.R.C.B.S., 1944-45, Stamp Department, p. 17.
110. A. A. R. C.B.S., 1889-90, Paragraph 72.
111. A.A.R.C.B.S., 1941-42, Income Tax Department, p. 1.
112. *ibid.*, p. 7.
113. A.A.R.C.B.S., 1942-43, p. 30.
114. Reply from Deputy Commissioner, Cooch Behar, dated 31.8.1943 to the Questionnaire-9 appended with the copy of Chamber of Princes' Circular No. 87/VII-232, D/-12.8.1943 regarding levy of Income Tax in Cooch Behar State. Collection No. 34, File 34, Batch 53 (ORD). (Preserved in Cooch Behar District Record Room), pp. 1-2.
115. A.A.R.C.B.S., 1944-45, p. 17.
116. A Petition dated the 16th January, 1942 from the Secretary, Cooch Behar Chamber of Commerce to His Highness, the President, State Council, C. B. State, Collection No. 20, File No. 35, No. in File I, Diary No. 4293, Batch No. 126, 1942-43, State Council, Cooch Behar, pp. 10-11, C.B.D.R.R.
117. Ramusack, Barbara N : The Indian Princes and Their States, *op. cit.*, pp. 195-196.
118. A.A.R.C.B.S., 1893-1894, pp. 12-13, 22.
119. Choudhuri, H. N. : *op. cit.*, p. 194.
120. Turner, Samuel : *op. cit.*, p. 9.
121. A.A.R.C.B.S., 1893-94, p. 13.
122. Choudhuri, H. N. : *op. cit.*, p. 194.
123. Saha, Narayan Chandra : *op. cit.*, p. 285.
124. A Short Historical Sketch of Cooch Behar (Manuscript), State Council, Cooch Behar, 1936; Letter No. 2932, dated 17th March, 1945 from Audit and Finance Officer, Cooch Behar to the Secretary, State Council, Cooch Behar, *op. cit.*
125. Revised Schedule A to the Agreement dated 25th February, 1907 between the Secretary of State for India in Council and His Highness the Maharaja of Cooch Behar for the working of the Cooch Behar State Railway by the Eastern Bengal Railway administration. — Letter No. 1920, dated the 21st March, 1923 from Sites Chandra Sanyal, Registrar, S. C., Cooch Behar to the Vice-President, S. C., in the General Dept. of the State, Collection No. 26, File No. 10, No. in File 9, Diary No. 4111.
126. Letter No. 386 dated 1st August, 1941 from the Agricultural Officer, Cooch Behar State to the Education and Development Minister of the State, the Agricultural Department, Cooch Behar Collection No. 20, File No. 26, Batch No. 130. CBDRR

127. The Brochure of Cooch Behar State, op. cit., p. 12. It should be mentioned here that the Export Duty Department had been working on a temporary basis since 1941 but under orders of His Highness in Council it had been placed on a permanent basis during the year 1944-45. The Staff of the Department shared in the general increment of pay allowed in all ministerial staff of the State. The sanctioned strength of the staff consisted of 5 Export Duty Inspectors, 30 Deputy Collectors, 70 Chowkidars and Peons While the Office Staff consisted of 1 Head Clerk and 2 Clerks. Subsequently one post of Leave Reserve Duty Collector was sanctioned by the State Council. The Number of Chowkies during 1944-45 was 30. —A.A.R.C.B.S., 1944-45, p. 16.
128. A.A.R.C.B.S., 1942-43, p. 28.
129. *ibid.*
130. Reply from Controller of Separate Revenue and Export Duty Officer, Cooch Behar dated 31.8.1943 to the Questionnaire under Serial - 9, appended to the Copy of 'Chamber of Princes' Circular No. 87/VII - 232 D/12-8. 1943 regarding levy of custom duties - internal or maritime. Collection No. 34, File No. 34, Batch No. 53 (ORD), State Council, Cooch Behar. CBDRR
131. A.A.R.C.B.S., 1942-43, p. 28.
132. *ibid.*
133. A.A.R.C.B.S., 1944-45, p. 16.
134. On the recommendation of the Controller of Central Excise, Calcutta, the Tobacco Excise Department of the State was reorganised with the following staff : i) one Superintendent, ii) four Deputy Superintendents, two of them were in charge of two different circles and one each held the charge of intelligent and preventive work, iii) 30 Range Inspectors, iv) 18 Assistant Range Inspectors, and v) 11 Clerks. Besides these, 3 additional Clerks for the Sub-divisional Treasuries and one additional Clerk for the Sadar Treasury. —A.A.R.C.B.S., 1944-45, p. 15.
135. A.A.R.C.B.S., 1944-45, pp. 15-16.
136. *ibid.*, p. 16.
137. A.A.R.C.B.S., 1944-45, chapter II, p. 8.
138. *ibid.*, chapter III, p. 16.
139. A.A.R.C.B.S., 1944-45, chapter V, p. 31.
140. *ibid.*, p. 32.