

**THE EAST INDIA COMPANY'S ABKARRY AND PILGRIM TAXES
QUESTIONS OF PUBLIC ORDER AND MORALITY OR REVENUE?**

by
Nancy Gardner Cassels

Excise is Aa hateful tax levied upon commodities and adjudged, not by the common judges of property, but wretches hired by those to whom Excise is paid.¹

In 1790, Governor General Cornwallis became determined to reform the collection of the excise on intoxicating drugs and liquor, known in India as Abkarry.² Bengal Regulation XXXIII passed on 19 April, 1790 resumed the collection of Abkarry from landholders and put it in the hands of Government Afor the purpose of reforming abuses in these collections and thereby affording benefit to the commerce of the country.³ Three years later, Bengal Regulaton XXVII revised these rules in the wake of Governor General Cornwallis' decision that Aall duties, taxes and other collections coming under the denomination of sayer [excise] . . . be forthwith abolished with the exception of the Pilgrim Tax levied at Gya and other places and the Abkarry which, at

¹ Definition of excise by Samuel Johnson in first edition of his Dictionary, cited by Chief Justice in the course of debate on Abkaree Revenue Bill, India Legislative Proceedings, 6 Sept. 1856, O.I.O.C., V/9/2, Cols. 551-52.

² >Abkarry= is derived from the Persian word >Abkari= meaning Athe business of distilling or selling (strong) waters, and hence elliptically the excise upon such business@. Henry Yule and A.C. Burnell, William Crooke, ed., *Hobson-Jobson - A Glossary of Anglo-Indian Colloquial Words and Phrases* (London: 1969 repr.), p. 2.

³ Bengal Regulation XXXIII (passed by Governor General in Council on 19 April, 1790), O.I.O.C., V/8/16,

that time, was defined as an excise on intoxicating liquors and drugs.⁴ On the same day Bengal Regulation XXXIV re-enacted rules passed since 1790 to prevent the Aillicit Manufacture and Vend of intoxicating liquors and drugs. With these rules, the Cornwallis Government legitimized the Abkarry system as a government regulated process of farming the privilege of producing and selling '>spirituous liquors' and '>intoxicating drugs' to contractors who also managed sales through retail shopkeepers. The necessity for such government control was explained in the preamble:

The immoderate use of spirituous liquors and intoxicating drugs having become prevalent amongst many of the lower orders of the people, from the very inconsiderable price at which they were manufactured and sold and the proceedings of the criminal courts in a great measure, ascribable to the want of proper restrictions on the manufacture and vend of such liquors and drugs, the Governor General in Council, with a view to prevent the perpetration of crimes, and at the same time to augment the public revenue, passed certain rules on the 16th of April 1790 and subsequent dates. Those rules are now re-enacted with modifications.⁵

Bengal Regulation VI of 1800 further refined the ever evolving Abkarry rules Aso as to render the Tax more conducive to the Purposes of Police.

Acknowledging that the tax had so far failed to Aoperate as a sufficient check on the

⁴ Bengal Regulation XXVII for re-enacting, with Alterations and Modifications, Rules passed by the Governor General in Council on 11th June and 28th July 1790 for the Resumption and Abolition of Sayer or internal Duties and Taxes, throughout Bengal, Behar and Orissa (passed by Governor General in Council on 1 May, 1793), O.I.O.C., V/8/16, p. 251.

⁵ Bengal Regulation XXXIV for re-enacting with Modifications, the Rules passed on the 16th April 1790 and subsequent dates, for levying tax upon intoxicating liquors and drugs, and for preventing the illicit Manufacture and Vend of them (passed by Governor General in Council on 1 May, 1793), O.I.O.C., V/8/16, p. 299.

immoderate use of intoxicating drugs and liquors, Sections XIX and XX called for enhancing the price to the consumer . . . without giving rise to clandestine manufacture and vend of articles liable to tax and without its operating as a virtual prohibition of the use of [the stills]. Section XIX called for Magistrates to be given more immediate and efficient control over the conduct of the venders, and to render the tax as much as possible conducive to the general purposes of police. It was also decreed by Section XXV that the working of stills for the manufacture of spirituous liquors was prohibited in major cities such as Moorshedabad, Patna, Dacca and Benares because they were considered a public nuisance . . . occasioning a great degree of filth and an accumulation of putrid substances, highly prejudicial to the health of the inhabitants. As a further refinement, Section VIII baldly declared cherrus and muddut (or koppah) to be noxious drugs, the use of which was always highly prejudicial and dangerous to health and therefore Collectors were forbidden to issue licenses for the manufacture and sale of these substances. Any production or promotion of these Drugs became a criminal offense.⁶ Interestingly, cherrus, described in Hunter's *Hindustanee Dictionary* as the exudation of the flowers of hemp, collected with the dew; and prepared for use as an intoxicating drug was to be taken off the list of banned substances by Bengal Regulation VII of 1824 which

⁶ Bengal Regulation VI for defining the Tax to be levied on the Sale of intoxicating Drugs and Toddy; and for amending the existing Rules relative to the licensed Sale of these Articles, as well as Sale of spirituous liquors, generally, so as to render the Tax more conducive to the Purposes of Police (passed by Governor General in Council on 27 March, 1800), O.I.O.C., V/8/17, pp. 169-79.

decreed that cherrus was A not as noxious as supposed B no more so than ganja. In contrast, both muddut which was described as A a composition of opium and paun leaves, formed into balls and smoked like tobacco and koppah which was A understood to be cloth steeped in an infusion of opium remained proscribed.⁷ It was the opium formed into balls for smoking which was in demand in the Chinese market.

As might be expected in the case of the continuous evolution of 'Rules', both Bengal Regulations XXXIV of 1793 and VI of 1800 were superseded by Bengal Regulation X, 1813.⁸ Regulation X consolidated all rules previously legislated to control the trade in intoxicating drugs and liquors. For the first time, putchwye was added to taury or toddy in a list of intoxicating substances, and opium was specifically mentioned as an intoxicating drug. Taury or the juice extracted from the Tar or Palm tree, from the Khujoor or date tree, and, in southern India, from the Nariyul or coconut tree, could only be sold under license subject to tax regardless of whether it was in a

⁷ Section XV, Bengal Regulation VII for explaining and amending certain parts of the Regulations respecting the manufacture and sale of Spirituous Liquors and Intoxicating Drugs, and for enacting certain Rules for the better security of Revenue derived from the exclusive manufacture and sale of Opium (passed by Governor General in Council on 25 March, 1824), O.I.O.C., V/8/20. For definitions of drugs, see J.H. Harington, *An Elementary Analysis of the Laws and Regulations Enacted by the Governor General in Council at Fort William in Bengal for the Civil Government of the British Territories Under that Presidency*, Third Part (Calcutta: 1814-15, p. 187n.

⁸ Bengal Regulation X for reducing to one Regulation, with Alterations and Amendments, Regulations at present in force respecting the Manufacture and Sale of spirituous Liquors, intoxicating Drugs, Taury and Putchwye (passed by Governor General in Council on 21 August, 1813), O.I.O.C., V/8/18, pp. 537-51.

fermented or unfermented state. Putschwey consisted of boiled rice which was mixed with various drugs and then fermented.⁹ In the case of spirituous liquors, the Bengal Board of Revenue, together with the Revenue Commissioners, were to cause the highest rates of duty to be fixed which can be introduced, without giving rise to illicit manufacture and sale of spirits. The same Revenue officers were to determine the rate of duty on taury, putchwye and intoxicating drugs including opium. Cherrus, muddut or koppah remained forbidden for their 'noxious quality'. As for opium, Collectors were to discourage its sale and consumption except for medicinal purposes. Finally, Regulation X set forth an elaborate set of licensing forms. There was a license for venders of liquor obtained from the sudder distilleries established by Revenue Commissioners in principal towns; there was a form for a Pass authorizing daily delivery to the vender of a certain number of gallons from the sudder distillery; there was a license for persons authorized to manufacture and sell spirits . . . beyond the boundaries prescribed for the Sudder Distilleries; there was a license for persons authorized to manufacture Spirits at one Place and to retail at another . . . beyond the Boundaries prescribed for the Sudder Distilleries; and there was a license for persons authorized to vend Taury, Putschwey and intoxicating drugs, including Opium. Because enforcement powers vested in Magistrates were rescinded by Section XXXII, all the licenses issued by the Collectors vested responsibility for public order in the licensee. Thus, every licensee undertook:

⁹ J.H. Harington, *op. cit.*, p. 177n.

That he shall not harbour robbers, thieves or riotous persons, but on the contrary, give information to the nearest Magistrate or police officer of any suspected persons who may resort to his shop. . . . That he shall not open his shop before sun-rise, nor keep it open after sun-set, and That he shall not harbour any persons in it during the night.

A vender of intoxicating drugs was also required to prevent gaming and disorder within his shop.¹⁰

OPIUM MONOPOLY

The fact that opium is not specifically mentioned as part of the Abkarry Mehal until Bengal Regulation X, 1813 obscures the significance of the opium trade to the Company's revenues. Indeed, the Abkarry Mehal accounts for 1806-07 in the distant Ceded Provinces revealed revenues progressively increasing by a sum of nearly 65,000 rupees in net collections for a grand total of over four lakhs.¹¹ Six years earlier, an increase of over 13 lakhs between the years 1800/1 and 1801/2 had been reported in the net collections of Abkarry revenue in the whole of the Bengal presidency. At the time, the Company's Directors in London displayed a sense of conscience over the source of this revenue:

We desire to be informed whether this excess arises from an improved mode of Collection of the duties, or from an increased consumption of the Articles: if from the latter cause we shall regard it as a matter of regret,

¹⁰ Bengal Regulation X, 1813, *op. cit.*, Secs. XIV-XVII and XXXII. The license for a vender of intoxicating drugs actually represented a modification of the license form in Bengal Regulation VI, 1800 which required the vender to prevent to the utmost of his power, all drunkenness, gaming and disorder within his shop. See Bengal Regulation VI, 1800, *op. cit.*

¹¹ Board of Revenue to Lord Minto, Governor General in Council, 14 August, 1807, Bengal Revenue Proceedings, 28 August, 1807, Nos. 43-44, O.I.O.C., P/55/4.

rather than of satisfaction.¹²

Such twinges of conscience, barely reflected in the Regulations which held licensees responsible for public order, were almost non-existent in abbreviated debate over the establishment of a Government monopoly of the opium trade. Reviewing trade statistics for the opium trade monopoly in Behar since the establishment of English influence by the Battle of Plassey, Warren Hastings' Revenue Council observed a healthy growth of trade from 800 to 1800 chests over two years, an increase in price paid to the ryot and protection of the ryot from any pressure to cultivate the poppy against his will. When Warren Hastings argued for the creation of a government monopoly of the opium trade, his prime concern was to resist the clamour of Adventurers allured by the proffits of this Trade. He made the briefest of references to a sense of moral constraint as part of his rebuttal to those who argued for competition and free trade. Thus, he stated categorically that:

The Increase of any production not necessary to Life is not an advantage if Some other Commodity Equally valuable must be given up to make room for it; that this is not a necessary of Life but a pernicious Article of Luxury, which ought not to be permitted but for the purposes of Foreign Commerce only, and which the Wisdom of Government should carefully restrain from internal Consumption.

At the time Hastings was obviously unaware of the tragic consequences to the Chinese opium smoker of his skewed moral compass. He settled for the pragmatic argument:

That it is not in the power of the Government Constituted as it now is, to Abolish the Monopoly altogether but that it will Subsist by Secret

¹² Revenue Despatch to Bengal, 28 August, 1804, O.I.O.C., E/4/1656.

Influence, the Effects of which will be much more than those of an allowed Monopoly under proper Regulations.

Indeed, Hastings even remarked that the Subject is not of much importance in itself.¹³

The consideration which clearly swayed the decision of the Revenue Council to create a Government monopoly was revenue. George Vansittart, a member of Council, reflected upon the inevitable disadvantages of free trade as far as the ryots were concerned:

Had every Merchant free liberty to make them advances; they would receive Money in abundance; they would dissipate a part of it; they would be unable to Manufacture Ophium Sufficient to complete their Engagements; at the Season of delivery every Merchant would be anxious to Secure the Quantity for which he contracted; . . . Ryots would be seized and imprisoned, and each Farmer would discourage the Cultivation to prevent his district from being a Scene of disturbance. By this means the produce would be diminished, moreover the Ryots would adulterate their Ophium to compensate for their deficiencies, and both these circumstances would materially injure this Country by having an immediate tendency to the destruction of an advantageous Branch of its foreign Commerce.

¹³ Letter from Warren Hastings to Council of Revenue, Revenue Proceedings, 15 October, 1773, O.I.O.C., P/49/41, fols. 3237-43.

And so the Council unanimously resolved that the trade could not be laid open at this Junction without being productive of evil consequences to the Ryots and to the country and a Monopoly for the advantage of the Company was preferable to a clandestine one for the benefit of a single factory.¹⁴ That this was a financially astute decision was borne out by the fact that between 1773 and 1785, the date of Hastings' return to England, the opium trade produced revenue for the Company of ,500,000. As argued by a twentieth century apologist for the Company's opium policy:

Politically the establishment of the monopoly was quite defensible. It produced revenue where none had existed and a relative degree of order in an industry where confusion had prevailed. The practical issue was between monopoly and free trade. Prohibition was never seriously considered, nor can we be surprised that it was not. To blame the Company for having refused to embark on such a course would be to impute to the eighteenth century a standard of social ethics utterly foreign to it. The free traders . . . were moved by no desire to suppress

¹⁴ Minute by George Vansittart, 15 October, 1773; Resolution of Government, 23 November, 1773, Bengal Revenue Consultations, 23 November, 1773, O.I.O.C. P/49/42, fols. 3642-44.

the sale of opium. Their argument, on the contrary, was that monopoly was a stupid and unjustifiable barrier to the normal expansion of trade.¹⁵

Within a very few years of Hastings' departure, it became clear that the revenue from the export of Bengal opium to east Asian maritime powers was a mixed blessing. The Cornwallis Government received reports from numerous Collectors of opium ryots victimized by coercion and corruption. It was a matter of record that some contractors forced advances upon impoverished ryots who, when they were unable to deliver their promised produce, were driven to buy opium at the stipulated advance price from ryots who had a surplus. These ryots also faced pressure from contractors to increase the amount of land dedicated to the opium poppy. Cornwallis undertook to guarantee the ryot a fair price for his opium by a revised process which required the contractor to make his advances for cultivation of a certain parcel of land and then wait for the maturation of the crop before assessing the ryot for his produce. In this way, if there was crop failure, the opium ryot could not be held accountable for an initial abstract assessment. Furthermore, no contractor was to coerce a ryot into increasing the amount of land given to poppy cultivation in order to match or exceed the harvests of previous years. And so, it was enacted that:

¹⁵ David Edward Owen, *British Opium Policy in China and India* (New Haven, Conn.; London; Oxford: 1934), p. 25.

The Contractor [was] not to be permitted to compel the ryots to engage for the cultivation of a greater number of begahs [of land] than they cultivated the previous year; the increasing the number or not to be left to the option of the ryots.¹⁶

Although, as one scholar has remarked, Acoercion of the ryots was never sanctioned by the Bengal Government, Lord Cornwallis clearly felt that legislation for protection of the opium ryot from abuse was imperative.¹⁷

Ultimately, the Cornwallis Government decided to adopt an agency system for managing the trade in drugs. Sections XVIII and XX of Bengal Regulation XXXIV of 1793 required all manufacturers and venders of drugs to be licensed; any manufacture or sale of drugs without a license was decreed to be illicit and subject to a fine equivalent to three times the annual assessed rate of tax. Within six months, the amount of the fine was dramatically reduced to three times the daily assessed rate,

the penalty directed by Regulation XXXIV 1793 . . . having been found excessive, and instances having occurred of persons, in consequence of their inability to pay any part of the penalty, having undergone a long imprisonment, in which their sufferings have been more than adequate to their offence.¹⁸

Overall, the Company's Directors enthusiastically supported the Abkarry

¹⁶ J.E. Colebrooke, *Supplement to the Digest of the Regulations enacted for the Presidency of Bengal* (Calcutta: 1807), p. 409.

¹⁷ H.R.C. Wright, AThe Abolition by Cornwallis of the Forced Cultivation of Opium in Bihar@, *Economic History Review*, 2d series, vol. xii, no. 1 (1959), pp. 112-19.

¹⁸ Bengal Regulation LI for punishing Persons convicted of illegal Manufacture or Vend of intoxicating Liquors or Drugs, who may be unable to pay the Penalty prescribed in Regulation XXXIV 1793 (passed by Governor General in Council, 27 December, 1793), O.I.O.C., V/8/16, p.

system of replacing individual monopolies with government regulated agency and a government regulated tax. Thus, they instructed the Bombay Government to follow Bengal's example in using Abkarry tax to regulate revenue from the Arrack liquor extracted from Brab trees. In their explanation of why they found the system of farming out Arrack revenues Aliable to objections of a very serious nature, the Directors adopted a high moral stance:

The System of Farming out the revenues arising from any Article of consumption is objectionable as it establishes a monopoly in the hands of an Individual whose sole object being to derive the greatest possible benefit therefrom . . . such a consideration with an avaricious Farmer may lead to the exercise of acts of the most rapacious and oppressive tendency. But besides this objection which generally applies to farming the Revenues of any taxable Article of consumption, there is another which is particularly forcible against letting the Arrack Revenue to Farm, for while it is the Farmer's interest to extend the consumption of this Article, it ought to be the object of Government by a very prudent means, short of a general prohibition, to restrain it, with a view to the preservation of the morals and health of the lower class of the Inhabitants, and it is rather a matter of regret, than of satisfaction with us to observe any enhancement of Revenue from such a source, unless we were convinced that the increase was derived more from the economy of the Farmer than from an extended use of the Article.¹⁹

Governor Duncan of Bombay duly ordered the Collector of revenue from an Arrack farm on Salsette Island to introduce the Abkarry system using the principles of the Bengal regulations as his guide.²⁰

At the same time as the Abkarry system inclusive of a monopoly over opium production was expanded throughout the three presidencies, Governor General Wellesley made rigorous efforts to protect the Company's monopoly over revenue from the export trade in opium. Since Warren Hastings' pragmatic distinction between profit from foreign commerce and revenue from internal consumption of the

¹⁹ Revenue Despatch to Bombay, 28 August, 1804, O.I.O.C., E/4/1019, fols. 639-43.

²⁰ Bombay Revenue Proceedings, 28 August 1807, O.I.O.C., P/366/57, fols. 1208-09; Sec. LXIII Cl. 1 Bombay Regulation I for preserving a Record of the principal rules respecting Revenue in the Island of Salsette (passed by the Governor in Council on 24 February, 1808), O.I.O.C., V/8/22. The Abkarry system was also introduced into Madras Presidency, at least with respect to spirituous liquors, by Madras Regulation I for restricting and regulating the Sale of Foreign Spirits and manufacture and sale of Country Arrack . . . (passed by Governor in Council on 9 February, 1808), O.I.O.C., V/8/27.

>pernicious drug', hypocrisy prevailed at the highest level of the East Company's government. Elaborate rules were promulgated to prevent individuals from possessing more than 2 tolahs weight of opium bought from licensed vendors in the interior.²¹ But, even more elaborate rules were devised to protect the Company's monopoly from competition. Lord Wellesley persuaded the Portuguese Governor of Goa in 1805 to forbid the export of opium from the Portuguese territory of Daman off the west coast of India, on the grounds that the Aintroduction of Guzerat Opium was a A great deterrent to the foreign trade.²² Wellesley was concerned to suppress the production and exportation of opium from the princely states in Malwa. The Select Committee of the Supercargoes at Canton, who represented the Company's trading interests in China, was also concerned to put a stop to the influx of Malwa opium. Succeeding generations struggled with the challenge presented both by unlicensed production and sale of opium within the presidency of Bengal and by the use of the Company's seaports for export of opium produced and sold outside the Company's Indian territories to the maritime powers of East Asia. The difficulties of the administration of Lord Moira were compounded when, in addition to the clandestine trade within and without Bengal, orders arrived from the Directors to clamp down on

²¹ Secs. LIII - LXXVI, Bengal Regulation XIII for reducing into one Regulation with alterations and amendments, rules at present in force concerning the manufacture and sale of Opium (passed by Governor General in Council on 17 May, 1816); Sec. III, Bengal Regulation XI for modifying certain parts of Regulation XIII, 1816 (passed by Governor General in Council on 6 November, 1818), raised this limit to 5 tolahs, O.I.O.C., V/8/19.

²² Order from the Portuguese Governor of Goa, 26 June, 1805, Extract from Political Proceedings, 11 July, 1815 in Board=s Collections, O.I.O.C., F/4/518, Reg. 12422, fol. 7.

internal consumption. Consistent with their earlier pronouncements, the Directors disclaimed all interest in increased revenue in favour of restraining the use of Athis pernicious drug. They argued:

With respect to the means of providing a future and permanent supply for internal consumption we are of opinion that the principle ought to be invariably adhered to, not to introduce the culture of the Poppy into any district where it has not hitherto obtained, but that the Provision should be increased, either by improved management in those parts of the Country where Agencies are already established, or by the introduction of Government Agency into Districts where the Plant is known to be cultivated for the purposes of clandestine trade.

In line with this principle, the Directors disapproved a proposal submitted by an Opium Agent in Behar to establish a factory in the district of Monghyr because there was no evidence of Poppy cultivation in Monghyr. Conversely, in approving the revival of poppy cultivation in Rungpore, Awhere every endeavour to prevent the illicit cultivation of the Poppy is stated to have proved ineffectual, they fell back on the kind of reasoning used by Warren Hastings almost 45 years earlier:

The only object is . . . to substitute an allowed instead of an illegal proceeding B to restrain an evil which cannot be repressed B to place under regulation a habit of indulgence from which the people cannot be wholly weaned, and to employ taxation less as an instrument of raising a Revenue than as a preservation of the health and morale of the Community.

Illicit producers of opium in Behar were branded as smugglers by the Opium Agent in Behar, as he estimated that 600-800 maunds were smuggled annually from the province and that in the district of Purnea up to 800 begahs of land were illegally cultivated. The Agent in Benares added that considerable quantities of opium were clandestinely floated down the Ganges to Dacca and Chittagong. Inasmuch as

opium from Behar and Benares had a reputation for high quality and a high price at the Calcutta auction sales, it was also the preferred commodity for export. The Company not only had to deal with smugglers, but they had to confront unscrupulous merchants who attempted to pass off inferior quality opium produced in other parts of Bengal such as Rungpore as opium of Behar or Benares. Condemning the fraudulent mixture of inferior and superior quality opium which inevitably lowered the ultimate price, the Directors reasoned:

After all, we must observe that it is our wish not to encourage the consumption of Opium, but rather to lessen the use, or . . . abuse of the drug and, for this end, as well as for the purpose of Revenue, to make the price to the Public, both in our own and in foreign dominions, as high as possible, having due regard to the effects of illicit trade in our own dominions, as high as possible, having due regard to the effects of illicit trade in our own dominions, and of competition in foreign places from Opium produced in other Countries. Were it possible to prevent the use of the drug altogether, except strictly for the purpose of medicine, we would gladly do it in compassion to Mankind; but this being absolutely impracticable, we can only endeavour to regulate and palliate an evil which cannot be eradicated.²³

These concerns were reflected in Bengal Regulation XIII of 1816, Section XXXIX of which decreed:

All opium, except that which may have been manufactured on account of Government, or sold by their authority, which may be found within provinces dependent on the presidency of Fort William, will be considered as contraband, and shall be liable to seizure and confiscation.

²³ Despatch to Bengal in the Separate Department of Salt and Opium, 24 October, 1817, O.I.O.C. E/4/692, fols. 205-12, 215-18, 226-27, and 231-36.

Section XL simply required that all persons wishing to export by sea opium, purchased at the Company's sales must apply for a certificate from the Board of Trade to prove that the opium was also purchased.²⁴ This certificate of purchase marked the end of the Company's efforts to regulate the opium trade. All the Regulations which dictated the terms of licenses issued by the Abkarry Mehal, the method of enforcement, the penalties for non-compliance & they all came to an abrupt halt, as far as the opium trade was concerned, as soon as the opium passed through the Calcutta auction sales. The opium was carried away from Calcutta by the Country trade merchants who traded independently of the Company. The port of Bombay was officially closed to the opium trade. Bombay Regulation I of 1818 decreed a duty of 12 rs. Per Surat seer on all opium imported into Bombay unless it came from Bengal. Bombay Regulation II of 1820 refined the threatening clauses of Regulation I, 1818, to declare all opium imported into Bombay contrary to the provisions of Regulation I of 1818 to be considered as smuggled.²⁵

As far as the Company was concerned, smuggling and contraband trade

²⁴ Bengal Regulation XIII, 1816, *op. cit.*

²⁵ Bombay Regulation I for imposing a duty on all Opium made out of the limits of the territories immediately dependent upon the presidency of Fort William, imported or brought into any port or place within the limits of the territories dependent upon the presidency of Bombay (passed by Governor in Council on 2 January, 1818); Bombay Regulation II for explaining Regulation I of 1818; and for more effectively preventing clandestine importation of Opium into the town and island of Bombay and into any port or place whatsoever within the authority of the Governor in Council or within the limits of any territories dependent on the Presidency of Bombay (passed by Governor in Council, 10 May, 1820), O.I.O.C., V/8/23.

was to be closely regulated and punished within India. However, the fact that the Chinese regarded the opium trade as contraband did not worry the Company for a moment. Officially, the Company respected Chinese imperial edicts which, beginning in 1729, prohibited the importation of opium from outside China and the smoking of opium within China. A gild of merchants known as Supercargoes represented the Company in its trade with a corresponding gild of Chinese merchants known as Hong merchants in Canton. Thus held at arm's length by the Imperial Chinese government in Peking, the Supercargoes struggled to find a way to finance the export of Chinese tea to satisfy an ever increasing English demand. At first, the Company paid for the tea investment with large quantities of bullion. In the seventeenth and eighteenth centuries, the Company exported two to three times as much treasure in the form of Spanish dollars as commodities.²⁶ At the end of the eighteenth century, this imbalance was reversed when it was discovered that, whereas the Chinese had no interest in English woollens and textiles, they were enthusiastic consumers of cotton and opium from British India. By the beginning of the nineteenth century, the sudden increase of Indian imports into Canton reversed the flow of treasure so that in the years 1806-09, approximately 7 million were sent from China to India. This trade was almost entirely in the hands of private merchants known as Country Traders. These merchants plied a coastal trade between Indian ports and ports eastward through the Malay archipelago to China and Japan. As explained by Michael

²⁶ 1601-20: ,548,090 in treasure; ,292,286 in goods. 1710-59: ,26,833,614 in treasure; ,9,248,306 in goods. H.B. Morse, *The Chronicles of the East India Company Trading to China*

Greenberg, the Company was able to finance half of its tea investment with exports to China of English products and Indian cotton. But the proceeds from the Country Trade which was almost entirely in opium was sufficient to pay for the entire tea investment. The Company's Treasury in Canton received specie from the Country Traders whose imports from India surpassed their exports. In return, the Country Traders received Bills of Exchange marketable in Calcutta. In this way the Company contrived to confine itself to the production of opium in India and not to participate in its distribution in China. Every Company ship bound for China was strictly prohibited from carrying opium 'lest the Company be implicated' with the Chinese!. By 1800 the East India Company had perfected the technique of growing opium in India and disowning it in China.²⁷

Early in the nineteenth century, the Company's monopoly of opium production was challenged by Portuguese willingness to ship inferior Malwa opium from Goa and Daman. This was despite the initial willingness of the Portuguese Governor of Goa to cooperate with Governor General Wellesley's attempts to prohibit such trade. As a result of the 1813 Charter which ended the Company's trade monopoly, private merchants engaged in smuggling Malwa opium. But the actual amounts carried to China were small. However, by 1817 the high price attained by

1635-1834 (Cambridge, Mass.; Oxford: 1926) Vol. I, p. 8.

²⁷ Michael Greenberg, *British Trade - The Opening of China 1800-42* (Cambridge repr.: 1969), pp. 12-14 and 109-10. The Company's fear of being implicated in the charge of illicit trade was expressed in a report from the Canton Supercargoes to the Governor General of India, 9 December, 1798, cited by H.B. Morse, *op. cit.*, Vol. II, p. 316.

Behar opium attracted large scale merchants to a strategy of introducing the cheaper Malwa opium as a substitute.

William Jardine, working at the time for Magniac & Co. and James Matheson, on the eve of his appointment as Danish Consul in Canton, participated in a scheme to ship Malwa opium secretly to China from the Portuguese ports on the west coast of India, Goa and Daman. Although that particular venture failed, the Magniacs formed a Malwa syndicate with Bombay agents. Private traffic between Portuguese ports in India and Macao undermined the prohibition by Section IV of Bengal Regulation XIII of 1816 against the importation of opium from the Maratha territories of Central India.²⁸ The Government in Bengal appealed to the Home Authorities to intercede on its behalf with the Government of Portugal. The Directors declined to intervene and suggested instead that the superiority of Bengal Opium in point of quality over that manufactured in other parts of India will . . . insure to it a preference in the foreign market so long as this superiority is not much more than counterbalanced by the difference in price. And the Directors observed further that if a reduction in the price of Bengal opium were necessary, the expediency of proportionately increasing the annual provision will . . . engage your attention.²⁹ Before expanding Bengal production to lower the price of Behar opium, the Company

²⁸ Bengal Regulation XIII for reducing into one Regulation with alterations and amendments, rules at present in force about the manufacture and sale of Opium (passed by the Governor General in Council 17 May, 1816), O.I.O.C., V/8/19.

²⁹ Despatch to Bengal in the Separate Department of Opium, 27 January, 1819, O.I.O.C., E/4/695, fols. 405-13.

experimented with buying 4000 chests of Malwa opium on the Company account and selling it by public auction to licensed agents in the same manner as the Calcutta Sales. This flooded the Chinese market, causing the price of Bengal opium to crash. At the same time, it resulted in increased consumption of the Malwa opium which improved in quality to produce a greater proportion of extract for smoking than the Bengal product. James Matheson reported in 1824 that Malwa Ahas now become the favourite drug of the great mass of Chinese with the exception of the wealthy. The Company abruptly stopped buying Malwa and, in the wake of Lord Moira's Maratha wars, they shifted to a policy of using their newly won authority over the princes of Central India to impose restrictions on opium cultivation by their Malwa neighbours. Bombay Regulationj XXI of 1827 imposed a penalty of 12 rupees per Surat seer, on all opium brought into Bombay harbour except that imported by Government or authorized by Government for foreign trade.³⁰ But Bombay agents of Canton opium merchants continued to use Portuguese ports. Finally, the Company decided to authorize trade in Malwa opium through Bombay regulated by transit passes which, in the first year of operation, brought in revenue of ,200,000.³¹ As summed up by Michael Greenberg:

³⁰ Bombay Regulation XXI for collecting customs on opium and other specified articles, and imposing restrictions on trade therein, made with the sanction of the Court of Directors and the approbation of the Board of Commissioners for the Affairs of India (passed by Governor in Council, 1 January, 1827), O.I.O.C., V/8/24.

³¹ Bombay Regulation XX for relaxing the restrictive system in regard to the sale and purchase of Malwa opium, and allowing importation by a direct route under passes to be granted for a consideration (passed by Governor in Council 17 November, 1830), O.I.O.C., V/8/25.

Thus the Government of India . . . faced with the competition of Malwa, had gradually and reluctantly been forced from its policy of restricted production and high prices into a policy of maximum production in both British India and the Native States. This of course meant the flooding of China with cheap opium from both sides of India.³²

It had proved impossible to control smuggling operations by private traders on the high seas. These cunning smugglers played the Portuguese and British maritime authorities off against each other. And, their profitable commerce simply grew and grew.

Ironically, the fatal blow to the Company's monopoly of the China trade in opium came, not from the likes of Jardine and Matheson, but from the textile merchants of England's mill towns. A Manchester Town Hall Meeting in 1829 launched a massive campaign for full freedom of trade to China. Petitions to Parliament, newspaper ads and collaboration with the Liverpool East India and China Trade Association mushroomed into a lobbying campaign supported by free trade interests in Manchester, Liverpool, Glasgow, Leeds, Bristol, Birmingham as well as Calcutta. Parliament appointed a Select Committee in 1830 to investigate the problem. After hearing extensive testimony throughout 1831-32, the Committee reported in favour of ending the Company's external monopoly over trade with China. However, the Committee accepted the defence of the Company's internal opium monopoly advanced by the foremost political economist, James Mill who also happened to be a Company employee. Mill argued that the Company's opium was produced not for profit but for revenue. Borrowing Mill's very words, the Committee

³² Michael Greenberg, *op. cit.*, pp. 124-31.

concluded: AIn the present state of the revenue of India it does not appear advisable to abandon so important a source of revenue as the East India Company's monopoly of opium in Bengal. The revenue was further justified as a A tax which falls principally upon the foreign commerce and which was A less objectionable than any other which could be substituted.³³ As the Company's new Charter of 1833 brought an end to its control over British merchants in Canton, the Country Traders burst free of all restraints. The firm of Jardine and Matheson had already experimented with extending contraband trade in opium as far north along the Chinese coast as Tientsin. The huge expansion of the opium trade produced a threefold increase in the revenue of the East India Company from 10 million rupees in 1832 to 30 million rupees in 1838. In 1836, \$18 million from opium sales in China covered the investment of British merchants in \$17 million worth of Chinese tea and silk.³⁴

OPIUM TRADE THROUGH CHINESE EYES

For Chinese authorities, the opium trade was more than an economic bonanza for foreign merchants. It was an intense moral issue. Between 1729 when the first imperial edict prohibited the sale of opium and 1839 nearly fifty imperial edicts prohibited all aspects of the opium trade within China. These edicts produced laws calling for draconian punishments ranging from flogging and prolonged wearing of

³³ Brian Inglis, *The Opium War* (London, Auckland, Sydney, Toronto: 1976), pp. 85-86. *Parliamentary Papers* (1832)

³⁴ Immanuel C.Y. Hsü, *The Rise of Modern China* (London, Toronto, New York: 1970), p. 219.

the cangue for addicts to dismissal from office, exile or execution for opium producers and corrupt officials. An imperial edict in 1796 prohibiting the importation of opium, in effect, declared opium to be contraband. Interestingly, the punitive focal point of these edicts was the people of China.³⁵

It was assumed in the realm of Imperial China that all foreigners would play the role of barbarians bearing tribute to the Emperor who was the 'Son of Heaven'. All mercantile activity was regulated within this tributary system. Foreign merchants were kept at arms length in Canton, a depot of trade since the T'ang empire of the seventh century. Trade at other points along the Chinese coast waxed and waned in accordance with the degree to which the Imperial regime felt secure from pirates and/or traitors. In 1759 the Peking Court decided to restrict foreign trade to Canton out of a fear that the northern ports at Ningpo, Shanghai and Amoy, being more accessible from the ocean than Canton would have difficulty in controlling the movement of foreign ships, thus contributing to collusion between the aliens and traitorous natives.³⁶ In fact, China had no navy which could deal with coastal intruders. Maritime interests had been neglected ever since 1421 when the Ming

³⁵ Hsin-pao Chang, *Commissioner Lin and the Opium War* (Cambridge, Mass.: 1964), Appendix A and p. 17.

³⁶ Immanuel C.Y.. Hsü, *op. cit.*, pp. 183-86.

dynasty, despite its far-flung glory achieved by naval supremacy, moved its capitol further inland from Nanking to Peking. The Manchus of the Ch'ing dynasty, which acceded to power in 1644, relied upon concentric rings of authority based upon Confucian values to keep order within their domain.

When the Company lost its monopoly over the China trade, the British government had to fill the vacuum left by the enforced demise of the Company's supervisory Selectg Committee of Supercargoes. The Confucian Chinese Viceroy and Governor of the combined provinces of Kwangtung and Kwangsi, which included Canton, thereby faced a new challenge. Lord William Napier had been appointed Chief Superintendent of Trade in 1834 by the Crown. His instructions were contradictory inasmuch as he was expected to reside in Canton in order to represent the interests of British merchants to Chinese authorities, while maintaining full respect for Chinese laws and customs. According to Chinese law, only merchants were admitted to Canton; a Crown official such as Lord Napier was expected to report his arrival in the form of a petition delivered by the Hong merchants to the Viceroy and then wait in Macao for instructions from Peking. When Lord Napier arrived on board a man - o'-war in Canton and attempted to deliver, not a petition, but a letter directly to the Viceroy, he caused consternation. Lord Napier's envoy was kept waiting for hours at the Chinese 'Petition Gate' only to have his letter refused. The Viceroy responded to the situation by chastising the Hong merchants for failing to prevent Lord Napier's officers in Canton without the red permit which he was expected to obtain from Chinese customs officers in Macao before entering the Celestial Regime. The British

representative was identified as a 'Barbarian Eye' called Lord Napier. The ideographs which the Viceroy selected for Lord Napier's name translated as 'Laboriously Vile'.³⁷ With such an inauspicious beginning 'Laboriously Vile's' efforts to establish commercial relations between Chinese authorities and the British Government spiralled downwards into an abortive confrontation. Exhorted by Jardine to Pursue aggressive tactics against the Canton mandarins, Lord Napier only succeeded in provoking a stoppage of all trade for British merchants in Canton, while the wily Viceroy managed to blockade two British frigates in the inner river so that they could neither advance nor retreat. Lord Napier, himself mortified and ill, retreated to Macao where he succumbed to a raging fever. The only winner in this abortive course of events was William Jardine whose ambition to challenge Chinese trade restrictions provoked the kinds of diplomatic insults and injury which were ultimately to escalate into a British show of force. And, unlike smaller-scale British merchants in Canton, the firm of Jardine and Matheson was unaffected by the trade stoppage because most of its ships were engaged in the contraband trade north of the Canton river along the China coast.

In the wake of what came to be known in Canton as the 'Napier fizzle', the Chinese strengthened strategic maritime defences and reminded foreigners of the rules which prohibited all but merchant vessels from approaching the inner river at

³⁷ Maurice Collis, *Foreign Mud* (London: 1946), p. 133.

Canton.³⁸ Meanwhile, against the background of continual growth in the opium trade, a legalization movement blossomed in Peking with the blessing of the Empress Hsiao-ch'üan. On 10 June, 1836 one of her followers, Sub-Director of the Court of Sacrificial Worship Hsü Nai-chi, presented a memorial urging the legalization of opium. Hsü Nai-chi argued:

Since then it will not answer to close our ports against [all trade], and since the laws issued against opium are quite inoperative, the only method left is to revert to the former system, to permit the barbarian merchants to import opium paying duty thereon as a medicine, and to require that, after having passed the custom house, it shall be delivered to the hong merchants only in Exchange for merchandise, and that no money be paid for it.³⁹

A former criminal judge in Canton, Hsü had witnessed many cases of blackmail and

³⁸ As described by Hsin-pao Chang, "The >Napier fizzle= . . . was a wedge that cut deeply into Anglo-Chinese relations. It made the character of the >barbarian= more unfathomable to the Chinese and doubled the British merchants= disdain and distrust of the Chinese. (Hsin-pao Chang, *op. cit.*, p. 62.)

³⁹ Internet >Google=, *Opium War*.

extortion affecting law-abiding citizens. He argued that civil servants, scholars and soldiers should be forbidden to smoke, but opium smokers from more ordinary occupations could be ignored, as a decrease in population was not a concern. However, a barter system was important to check the drainage of silver.

Within less than four months, the Emperor Tao Kuang received two counter memorials. Chu Tsun reminded the Emperor, who had some years earlier watched his own son and heir die from an opium addiction:

Opium is nothing else but a flowing poison; that it leads to extravagant expenditure is a small evil, but as it utterly ruins the minds and morals of the people, it is a dreadful calamity.

He recalled the instance when troops were sent to fight Yao rebels in 1832 but in consequence of smoking opium, . . . few were fit or strong enough to take the field.

The other memorialist, Hsü Ch'in, argued that the laws of prohibition were undermined by traitorous Chinese. He singled out for censure the Hong merchants who set prices, the small boats known as '>fast crabs' which ferried the opium chests ashore from the opium clippers at anchor off the coast and the officials who connived at the trade in response to bribes. The majority of officials in Peking supported Chu Tsun and Hsü Ch'in . And so, the Emperor was swayed to issue an edict ordering Governor Teng of Kwangtung and Kwangsi to devise a plan for arresting hong opium merchants, crews of '>fast crabs', soldiers and police who accepted bribes. The Governor was determined to expel from Canton the nine most notorious foreign merchants of whom Jardine was foremost. What was most remarkable about the legalization movement was that, despite the fact that it was very short lived in Peking,

English officials in Canton convinced themselves that legalization was the way of the future.⁴⁰

The Governor had great difficulty in executing his mandate because the Chinese coast was too long to patrol and addiction had reached such a level in the population that it supported a rigorous trade with foreign ships anchored offshore. Nonetheless, within a year, Governor Teng destroyed all the 'fast crabs' and Chinese smuggling networks around Canton thereby causing a dramatic decline in the price of opium. By the end of 1838, 2000 Chinese opium dealers and smokers were in prison; addicts were executed daily. Meanwhile, in Peking the Director of Court Ceremonial called for the execution of all addicts who failed to reform within a year. The Emperor referred this proposal to all the governors - general and high officials. Most thought such a course was too extreme. But Lin Tse-hsü, the Governor General of Hu Kwang endorsed a rigorous approach. The Emperor was impressed both by Lin's six point plan targeting both dealers and consumers, and by his successful program in Hupeh and Hunan of confiscating 5500 pipes and 12000 ounces of opium. On 31 December 1838, Lin was appointed Imperial Commissioner charged with suppressing the Canton opium trade. Within four months of his arrival in Canton, Commissioner Lin imprisoned five times as many people and confiscated seven times as many pipes as Governor Teng had managed to do over three years. Lin's

⁴⁰ Brian Inglis, *op. cit.*, p. 78; Hsin-pao Chang, *op. cit.*, pp. 85-92.

memorial to the Emperor calling for total suppression of the opium trade warned:

If we continue to pamper it, a few decades from now we shall not only be without soldiers to resist the enemy, but also in want of silver to provide an army. When I think of this, I cannot but tremble.

These lines, memorized by school children, inspired patriots for more than 100 years.⁴¹

A Confucian scholar and holder of the highest chin-shih degree, Commissioner Lin was eminently qualified to represent the Son of Heaven to foreign >barbarians'. In the month of March, immediately following his arrival in Canton, Lin endorsed a letter to Queen Victoria and fearsome edicts to both Hong and foreign merchants. The letter to Queen Victoria was the first of two, neither of which ever reached the Queen. Referring to the Apoisinous article of opium, Lin warned:

What it is here forbidden to consume, your dependencies must be forbidden to manufacture, and what has already been manufactured Your Majesty must immediately search out and throw it to the bottom of the sea, and never again allow such a poison to exist in Heaven or on earth. The laws against the consumption of opium are now so strict in China that if you continue to make it, you will find that no one buys it and no more fortunes will be made. . . . Our Heavenly Court would not have won the allegiance of innumerable lands did it not wield superhuman power. . . . On receiving this, Your Majesty will be so good as to report to me immediately on the steps that have been taken at each of your ports.⁴²

Lin preferred tactics of moral suasion backed by Chinese law over the despatch of a naval force, which he didn't have, to offshore anchorages of foreign ships. He commanded the Hong merchants to enforce his order that the foreign

⁴¹ Immanuel C.Y. Hsü, *op. cit.*, pp. 225-26; Hsin-pao Chang, *op. cit.*, pp. 96 and 128.

⁴² Arthur Waley, *The Opium War Through Chinese Eyes* (London: 1958-60), pp. 30-31.

merchants surrender all their opium under penalty of confiscation of property, and, in some cases, death. Foreigners were also required to sign a bond promising never to import opium into China again. When, foreigners balked at signing a bond which ostensibly made an entire ship's crew liable to capital punishment in the Chinese tradition, Lin effectively confined them to their Canton factories without their numerous Chinese servants.

Captain Charles Elliot, the newly appointed Superintendent of British Trade, responded by proclaiming that all British merchants must surrender their opium supplies to him as property of the British government to be delivered to the Chinese government. In the face of a dead market created by Lin's punitive measures against Chinese dealers and addicts, the merchants were only too happy to see their opium cargo transformed into public property with guaranteed commercial value. Indeed, by early June the Bombay Chamber of Commerce sent a petition to the Queen in Council for a cash advance against full compensation for the surrendered opium chests. Elliot, for his part, having guaranteed the merchants financial compensation, assumed that Lin would use the surrendered opium to create an indemnity fund. How wrong he was! Lin moved quickly to destroy the more than 20,000 chests delivered to him and then freed the merchants from their Canton confinement. At about the same time, a 39 article statute was promulgated in Peking inclusive of a decree that anyone caught smoking within the next 18 months was subject to death by strangling. One more article, added at Commissioner Lin's request, made foreigners who imported and sold opium subject to execution. Just as Elliot underestimated the determination of the Chinese to destroy the opium trade, Lin

failed to perceive that the siege of Canton and the requirement of a bond were seen by the British as a threat to British property and lives. The opium trade for the Chinese official was an issue of contraband; for the British, it was a matter of property. As the British community withdrew to Macao, Elliot appealed to London to take action.⁴³

While reports of the crisis at Canton travelled to England, an inflammatory incident occurred. The behaviour of drunken English sailors ashore at Kowloon, opposite Hong Kong, provoked a riot among Chinese villagers, one of whom was killed.

⁴³ Hsin-pao Chang, *op. cit.*, pp. 172, 189-91 and Appendix A; Immanuel C.Y. Hsü, *op. cit.*, pp. 228-31; Brian Inglis, *op. cit.*, p. 125; and Peter Ward Fay, *The Opium War 1840-1842* (Chapel Hill, North Carolina: 1975), p. 190.

Lin demanded the surrender of the culprit so that he could be executed in accordance with Chinese law. But, in accordance with British practise ever since an affair in 1784 never to hand over an English criminal to the Chinese for trial, Elliot refused. And so, the stage was set for war. On 18 October, 1839, Lord Palmerston, the British Foreign Minister, ordered an Expeditionary Force of 16 warships with additional transports for 4000 soldiers to be sent to Canton by the Indian Government. Palmerston acted upon his own authority largely in response to lobbying from William Jardine who had returned to England with Lord Napier's widow early in 1839 to promote the commercial interests of the Canton merchants. The only formal declaration of war was issued by the Indian Government on 31 January, 1840. Not until the arrival of the Expeditionary Force in June 1840, were the Chinese made aware that they were, indeed, at war. As the Expeditionary Force succeeded in blockading Chinese ports all the way from Canton to Tinghai at the mouth of the Yangtze, the Emperor became completely disillusioned with Commissioner Lin. In a rage, he stripped Lin of his rank and sent him into exile. The only communication between the two governments consisted of a letter from Palmerston addressed to the 'Minister of the Emperor'. Palmerston set forth for the Emperor the argument that, instead of attempting to destroy the opium trade by seizing the property and attacking the lives of foreigners, the Chinese should begin by disciplining themselves. Palmerston instructed Elliot to secure an apology for insults to the British at Canton, an indemnity for the confiscated opium, the opening of ports north of Canton and the cession of an island as a base for British trade. However, when Elliot negotiated the abortive Chuenpi Convention

with Commissioner Lin's successor, he was dismissed by Palmerston for accepting the lowest possible terms in the form of an indemnity of \$6 million which was too small and the cession of Hong Kong, a barren island with hardly a house upon it which was the wrong island. His Chinese counterpart was dismissed for granting any indemnity and for ceding any territory.⁴⁴ It was almost an exercise in shadow boxing between the Chinese Emperor, insistent upon commanding the obedience of the barbarians to orders for destruction of the opium trade, and the English merchants insistent upon persuading their government to send warships to defend and promote free trade.

In the end, the English imposed the terms of the Treaty of Nanking by overwhelming naval force. Four of the six terms of the Treaty had been urged upon Palmerston by William Jardine as objectives of war. These were: a substantial indemnity for the confiscated opium, an end to the Co-hong monopoly of trade, the cession of Hong Kong, and the opening of ports to British consuls and merchants. The Treaty also called for diplomatic relations between China and Britain as equals and a fixed tariff. Later treaties with the United States and France added the principle

⁴⁴ Peter Ward Fay, *op. cit.*, p. 218; Hsin-pao Chang, *op. cit.*, pp. 192-95; Immanuel C.Y. Hsü, *op. cit.*, pp. 230-41.

of extraterritoriality and the most-favoured-nation clause. The principle of extraterritoriality granted recognition of foreign jurisdiction over foreign citizens and the most-favoured-nation clause extended all privileges of successive treaties to all of the treaty powers.

EPILOGUE

Whereas the Opium War is universally acclaimed for launching a process known as the 'Opening of China',⁴⁵ the Treaty of Nanking was the foundation stone of the unequal treaty system. It made no mention of the opium trade as an object for regulation. Despite Commissioner Lin's disruption of the trade at Canton, operators of the contraband trade such as Jardine and Matheson flourished. James Matheson instructed his ships' captains on how to operate in the vicinity of the men-o-war of the Expeditionary Force. He was confident that the Expeditionary Force had no mode of raising money for the expenses of the war unless from the drug sales in China.⁴⁶ Meanwhile, as the British were evacuated from Canton, first to Macao and then to Hong Kong, American merchants functioned as middle men. As soon as Capt. Elliot stopped the war in the Canton river with his abortive Chuenpi convention, trade resumed. The opium trade was as brisk as ever; from India came the

⁴⁵ Immanuel C.Y. Hsü, *op. cit.*; Hsin-pao Chang, *op. cit.*; Michael Greenberg, *op. cit.*; and Peter Ward Fay, *op. cit.*

⁴⁶ Matheson to Jamsetjee, 4 August, 1840, James Matheson Private Letter Books, Vol. 5, quoted by Peter Ward Fay, *op. cit.*, p. 239.

relentless flow of chests.⁴⁷ Elijah Impey, a Port Surgeon and Government Examiner of Opium, remarked in 1848:

The continued and steady renovation of demand for [opium] since the conclusion of peace with China, which keeps up the necessity for increased cultivation, has rendered the income from it so large and significant B the difference being that between ,590,000 collected in 1817 and ,2,439,400 in 1844, that it is out of the power of the Company to abandon the trade, however much it might be wished on other grounds.⁴⁸

Without so much as a hiccup, legislation in India continued to target abuses in the system for management of the Abkarry revenue. Act XXV of 1840 launched an experiment in some districts for transferring the authority for control of Abkarry revenue from Collectors to Commissioners subject to the control of the Board of Customs, Salt and Opium. The Court of Directors in London continued to claim a high moral stance, as long as the revenue was secure. Thus in 1845, they turned down a proposal for investing Deputy Collectors from the Uncovenanted Service with responsibilities in the Abkarry Department and rewarding them with a commission for any surplus revenue collected. The Directors piously stated:

We are desirous, with the view of checking and regulating the consumption of intoxicating drugs and liquor, that such as are actually consumed shall not escape the taxation to which they are legally liable; but we could not give our consent to an arrangement which would render it the interest of the officers employed in its collection to exert themselves to extend the use of these articles, which must obviously be the case if their allowances are made to depend on the increase which they may be

⁴⁷ Peter Ward Fay, *op. cit.*, p. 284.

⁴⁸ Assistant Surgeon Impey, *Report on the Cultivation, Preparation and Adulteration of Malwa Opium* (Bombay: 1848), p. 18.

enabled to effect in the revenue derived from them.⁴⁹

This legislative pattern of continually revising the structure of the Abkarry department, always under the rubric of protecting their Indian subjects from themselves continued in 1856 with a massive overhaul of Abkarry Regulations. Act XXI of 1856 repealed virtually all previous legislation in order to pronounce authoritatively on the system for collecting Abkarry revenue and penalizing abuses. Authority for collecting the revenue was returned to the Collectors with the proviso that the Government might appoint special Commissioners in certain districts such as Calcutta which had always been a special case. In general, most of the provisions of earlier regulations such as the rules governing licensees were maintained. The new emphasis focussed upon detailed provisions regarding enforcement.⁵⁰ Once again, pious statements were uttered. Councillor Peacock ruminated over his reasons for declining to grant the Board of Revenue the power of sub-letting retail licenses B a power already exercised in the Northwestern Province. Peacock opposed such licenses because A the effect would be to encourage rather than discourage the sale of country spirits to the natives. He further reflected:

The Abkaree revenue as now collected, was rather a means of deterring the people from indulgence in intoxicating liquors and drugs, because where a duty was imposed on the sale of such liquors and drugs,

⁴⁹ Separate Revenue Despatch to India, 20 August, 1845, O.I.O.C., E/4/784, fols. 923-34.

⁵⁰ Act XXI to consolidate and amend the Law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal (received assent of the Governor General, 22 November, 1856), O.I.O.C., V/8/35.

purchasers had to pay so much more for them.⁵¹

Considering that Act XXI of 1856 was intended to be the definitive legislation on Abkarry, it is revealing that the very next year, the Legislative Council felt impelled to enact Act XIII. Act XIII of 1857 repealed the few regulations and segments of regulations left intact by Act XXI of 1856. These earlier pieces of legislation were either considered obsolete or they were concerned with the opium monopoly and the prevention of the illicit cultivation of the Poppy. And so, the Company's opium monopoly was reinforced yet again.⁵²

The substantial body of legislation concerning Abkarry revenue generally and opium production, in particular, is enduring testimony to its importance. Although there were scattered pronouncements of concern by Company and Government officials over the need to protect the morals of their Indian subjects, they appear meagre beside the enormous tide of legislation regulating the revenue. Opium merchants took their grievances to the courts, occasionally as far as the Supreme Courts in Calcutta and Bombay.⁵³ But, except for an earnest lament by Henry St. George Tucker over the departure from Cornwallis' effort to control production and protect the cultivator from exploitation, no official objections were raised to the steady

⁵¹ India Legislative Proceedings, 6 September, 1856, O.I.O.C., V/9/2, Col. 559.

⁵² Act XIII to consolidate and amend the law relating to the cultivation of the Poppy and the manufacture of Opium in the Presidency of Fort William in Bengal (received assent of the Governor General, 6 June, 1857), O.I.O.C., V/8/35.

⁵³ 100 Opium Cases, 1847-52, Sir Erskine Perry, *Cases Illustrative of Oriental Life and the application of English Law to India, decided in H.M. Supreme Court at Bombay* (London:

increase of opium acreage in India. The opium trade carried by smugglers over the sea from India to China and Malaya produced a revenue which neither the British Government nor the Company could refuse, all the while denying any moral responsibility for it. As stated by Brian Inglis:

The effect of the Treaty of Nanking was to ensure that the best land would continue to be used to grow poppy; that more land would continue to be appropriated for that purpose; and that the price paid for opium would remain low.⁵⁴

The Indian cultivator, whether working for the agent of the Company's monopoly in Bengal or for agents of the Rajput princes who contracted to supply the drug in Malwa, received only bare subsistence. According to the philosophy of political economy made fashionable by James Mill, Adam Smith, Ricardo and Malthus, there must be no interference in the process of demand and supply. Governments might interfere with slavery, as it denied the labourer the best price for his labour. But it was not their business to regulate trade. Just as Palmerston had argued in his letter to the 'Minister of the Emperor', the demand for opium in China was not the moral responsibility of foreign merchants. Furthermore, according to the theories advanced by Malthus and Ricardo, the cultivator had no right to more than a bare subsistence. If he earned more, it could be appropriated by the landlord as rent or by the state as land. As explained by Brian Inglis, where the Indian Government:

was not in a position to fix the price to be paid to the opium producer, it could use the land tax as its way to appropriate any surplus income the

1853), pp. 177 ff.

⁵⁴ Henry St. George Tucker, cited by Brian Inglis, *op. cit.*, p. 187; *ibid.*, p. 103.

poppy cultivators might otherwise have enjoyed. Where it could fix the price, as in Bengal, it could still cite political economy as its justification, by presenting Mill's theory that monopoly control was justified where the objective was revenue, not profit. Either way the opium producers could be relentlessly squeezed, with political economy as the excuse.⁵⁵

And so, the Indian cultivator could assuage Malthusian concerns for preventing over population where resources were scarce by starving to death. Similarly, in China, concern over opium addiction focussed upon the scholars and soldiers of the professions; low class addicts might as well be sacrificed at the Malthusian altar. The Company, and by extension the British Government, could not afford to look askance at the revenue of more than ,2 million delivered by opium merchants. The Chinese government had not the naval resources to stop the trade in this noxious drug which came by sea from foreign lands. With a steady increase in opium production, it is hardly surprising that, in the wake of the next armed confrontation over questions of jurisdiction over foreigners in China, the Chinese decided to legalize the opium trade, after all. Chinese government officials had begun to appreciate that a substantial revenue could be raised from an import tax on the drug. The low class Chinese addict was expendable.

PILGRIM TAX

In Bengal Presidency, pilgrim taxes were officially collected at Gaya in

⁵⁵ Brian Inglis, *ibid.*, pp. 192-94.

Behar, Allahabad in the Ceded Provinces and Jagannath Temple in Orissa. The earliest involvement of the Company in the collection of a pilgrim tax was at Gaya, where in 1785 the Collector was authorized by the Company to collect taxes from pilgrims as a branch of the sayer or excise. This was in response from reports from Collector Thomas Law of profiteering among Muslim officials. The *sraddha* or funeral ceremonies at Gaya were sanctioned by the sacred Purana texts. Gayawal Brahmins were allowed to receive gifts from devotees performing *sraddha*. As described by Warren Hastings, the pilgrim routinely offered *pindas* or rice balls to the spirits of his ancestors and *dutchna* or gifts to his Gayawal in order to receive the Gayawal's supreme blessing or *ASoophul*:

By the tenets of the Hindoo religion the performance of the Pilgrimage to Giah is an indispensable duty. . . .This has raised the reputation of the Giawauls to such a height that the Hindoos pay from 1 Rupee to a lack according to their capacity for the pronouncing of the single word ASoop-hul.⁵⁶

In addition to the *dutchna* payable to the Gayawals, pilgrims were subject to road duties at customs barriers erected by landholders and government officials along roads leading to Gaya. However, Thomas Law was witness to interference by Muslim officials with the pilgrims' *dutchna* and road duties in order to reap a profit. Law introduced a system of licenses for pilgrims available at a fixed rate. Continued abuses in the collection of sayer duties by landlords induced Governor General

⁵⁶ ADescription of Gya Ceremonies B memoranda for an history@, Warren Hastings Papers, British Library [hereafter cited as B.L.], ADD MSS 29233, fol. 102.

Cornwallis to order on 28 July 1790 the abolition of Aall duties, taxes and collections coming under the denomination of Sayer . . . with the exception of . . . the duties levied on pilgrims at Gya, and other places of pilgrimage . . . This order was incorporated into Sec. 4 Bengal Regulation XXVII 1793.⁵⁷

At Allahabad, similar licensing procedures were undertaken to protect pilgrims from extortion. However, at the turn of the century, there was no legislation to regulate the religious fairs held annually at Allahabad. The Magh Mela, held most years during the months of January and February, and the much more important Kumbh Mela, held every twelfth year when the sun is in Aries and Jupiter is in Aquarius, are festivals inspired by the *Ramayana*. Rama's brother, Bharat, allegedly pursued Rama to the junction of the Ganges and Jumna Rivers. This junction was considered the 'Triveni' because it was also assumed to include a junction with a third river, the more mythological than real underground Saraswati; and the 'Triveni' was also known as Prayaga or place of sacrifice. Brahma is alleged to have performed a horse sacrifice there as a token of his universal supremacy. The Emperor Akbar visited Prayag in 1575 and decided to build an imperial city named Ilahabas on the site of what is known today as Allahabad. Badaoni, a contemporary

⁵⁷ Sec. IV Rule for the Abolition of the Sayer, passed on 28th July 1790, Regulation XXVII for re-enacting, with Alterations and Modifications, the Rules passed by the Governor General in Council on the 11th June and 28th July 1790, and subsequent Dates, for the Resumption and Abolition of the Sayer, or internal Duties and Taxes, throughout Bengal, Behar and Orissa . . . (passed 1 May 1793), I.O.R., V/8/16, p. 251; cf. Nancy Gardner Cassels, *Religion and Pilgrim Tax* . . ., *op. cit.*, pp. 18-20.

Muslim historian confirmed accounts by the seventh century Chinese Buddhist pilgrim, Hiuen Tsang, that pilgrims would commit suicide by hurling themselves into the deep river waters from the tall *Atchybut* or undying fig tree in order to die at the sacred spot where the rivers join. The Pragwals or local priests who regulate ceremonies at the Triveni allegedly implement instructions set forth in the *Matsya Purana*. However, legend asserts that Pragwals originated with the dilemma faced by Akbar when the river continually destroyed the foundations of the fort he was trying to build. Akbar resolved his predicament by sacrificing a Brahman whose descendants were then designated as Pragwals.⁵⁸ Such Pragwals presided over shaving and bathing ceremonies for a fee. They kept caste lists of their clients who attended the Magh Mela and Kumbh Mela fairs in order to bathe in the sacred waters. The East India Company provided police protection and assistance to pilgrims when the rivers rose close to Akbar's fort. The Company also required the Collector to issue licenses to pilgrims with cash penalties for any barber assisting an unlicensed pilgrim. This was the Company's informal method of protecting pilgrims from extortion at the hands of the Pragwals.⁵⁹

The most egregious example of the Pilgrim Tax as a *cause célèbre* was the revenue collected by Company officials in support of Jagannath Temple in Puri, Orissa B a veritable Jerusalem of the East. The Temple's location on the coast of the

⁵⁸ H.R. Nevill, *Allahabad, District Gazetteers of the United Provinces of Agra and Oudh* (Allahabad: 1911), Vol. XXIII, pp. 67-68, 151-52, 156 and 166.

⁵⁹ Nancy Gardner Cassels, *Religion and Pilgrim Tax Under the Company Raj* (New Delhi: 1987), pp. 25-26.

Bay of Bengal increased its celebrity. Its gleaming white tower was easily visible from the sea. One form of self-immolation, in addition to the classic vision of pilgrims crushed by the wheels of the gods' raths or chariots, was recorded by a chaplain visiting Puri in 1844:

The Hindoos believe that every person who aids in dragging the cars receives pardon for all his past sins; every pilgrim who dies within five miles of Pooree will be greatly blessed in his next life; and every person who swims out to sea, so far as to see the top of the temple from the surface of the water, secures great blessings in another life for himself, his father and mother, his grandparents and the three next generations descended from himself!⁶⁰

Historically, the tax had been collected by previous rulers in response to the universal devotion accorded to the god, Lord Jagannath, by all Hindu creeds, whether Vaishnavite, Saivite or Tantracist. The Temple, originally built in the mid-twelfth century for the prominent deity, Purushottama of Puri, housed a trinity of Bhagavata deities by the thirteenth century. And, early in the fourteenth century, Purushottama came to be known as Jagannath. Mediaeval Muslim Sultans began to collect pilgrim taxes at prominent Hindu shrines and festivals as a compromise with Muslim orthodoxy which prohibited non-Muslim religious festivals. Because Muslim rule of India was the result of a war of conquest rather than a holy war, mediaeval Muslim dynasties instituted the Pilgrim Tax as a symbol of toleration of their idolatrous

⁶⁰ Charles Acland, *A Popular Account of the Manners and Customs of India* (London: 1847), p. 134.

subjects whom they did not wish to antagonize.

Later, more confident Muslim rulers acted according to their individual whims. In 1563, the grand Emperor Akbar abolished the Pilgrim Tax as a gesture of toleration for all religions. Ironically, at just about the same time, a rebellious Sultan in Bengal sent an invasion force into Orissa to punish an ambitious Raja and to desecrate the image of Lord Jagannath. There ensued a struggle between Afghan and Muslim forces for control of Orissa. After twenty years of virtual Afghan rule, one of Akbar's noblemen re-established Muslim rule. It was at this time that an Oryan prince, namely, the Raja of Khurda, installed new images in the Temple of Purushottama. The legitimacy of these images was based upon Hindu legend which recorded a sacred log revealed to a mythological king in a dream; the log was split into four images by the Vulcan of Hindu gods. As explained by Andrew Stirling, Persian Secretary to the Bengal Government, these images consisted of:

Sri Krishna of Jagannath distinguished by its black hue, Baldeo (Balbhadra), a form of Siva, of a white colour, Subhadra, the sister of these brothers of the colour of saffron, and a round staff or pillar with the chakra impressed on each end called Sudersan.

This latter image is assumed to have been of tribal origin.⁶¹ For his prodigious act of restoration, the Khurda Raja won the adulation of the local population and recognition,

⁶¹ Andrew Stirling, *An Account, Geographical, Statistical and Historical of Orissa Proper, or Cuttack* (1822) [title page missing], pp. 155-56; R. Geib, *Die Indradyumna Legende, Ein Beitrage zur Geschichte des Jagann~tha Kultes* (Wiesbaden: 1975); and A. Eschmann, AThe Vaisnava Typology of Hinduization and the Origin of Jagannatha@ in A. Eschmann, H. Kulke, and G.C. Tripathi (eds.), *The Cult of Jagannath and the Regional Tradition of Orissa* (New Delhi: 1978), p. 99.

authorized by Akbar, of himself as custodian of the Temple. Akbar's successors vacillated between tolerance and intolerance. The Temple was alternately attacked or renovated, the images removed and hidden by the priests or restored, according to the Temple's fortunes. Under Aurangzeb, the most intolerant of the Muslim rulers, the Subahdar or Governor of Orissa spared the Temple from destruction in order to receive substantial revenue from the Pilgrim Tax which was then levied as a punitive measure rather than as a symbol of toleration.

When the Marathas gained control of the Temple as a result of their conquest of Orissa in the mid-eighteenth century, they took an ardent interest in Temple affairs. After defaulting on a debt, the Raja of Khurda was forced to surrender the four districts which comprised his estate, one of which was the Purushottam Chattar, the home of Jagannath Temple. Although he remained as Temple Superintendent, he lost all real authority. Despite elaborate gifts to the Temple of rent-free lands culminating in an endowment estate known as Sattais Hazari Mahal, the Marathas mismanaged Temple affairs. As a result, they resorted to extortionate methods of collecting the Pilgrim Tax in their effort to meet Temple expenses.⁶²

By the end of the first decade of the nineteenth century, pilgrim taxes at these three sites in the Bengal Presidency were all subject to regulation by legislation. Taxes at Gaya continued to be collected by the authority of Sec. 4 Beng. Reg. XXVII

⁶² Nancy Gardner Cassels, *op. cit.*, pp. 16-18 and 21-25; see also AGroeme=s Report@, Document Nine in Prabhat Mukherjee, Nancy Gardner Cassels (ed.), *Pilgrim Tax and Temple Scandals - A Critical Study of the important Jagannath Temple Records during British Rule* (Bangkok: 2000), pp. 41 and 37.

1793. However, the process of tax collection at Jagannath Temple underwent intense scrutiny. At the outset of the British occupation of Cuttack district which contained Jagannath Temple, Governor General Wellesley gave explicit instructions to his officers. With reference to the Maratha practice of collecting revenue from the pilgrims, his orders stated

that if those collections have ceased since the occupation of Juggernaut by the British Authority, the Governor General does not wish that those Collections should at present be renewed. If the Collections should not have ceased, they are to continue under the Superintendance and Controul of the Civil local Authority.⁶³

In the meantime, Temple expenses were met by the Company, upon request, to the extent of 38,876 sicca rupees in 1803-1804 and 34,080 sicca rupees in 1804-1805.⁶⁴ The reality in Puri was that of the four priests entrusted with Temple management by the Marathas, one had absconded and the remaining three had been so lax in their administration of the Temple that Temple affairs were plagued by confusion, indiscipline, corruption, and debt. This state of affairs was confirmed by a lengthy report commissioned by the Cuttack Board of Revenue from Collector Charles Groeme in March 1805. Groeme completed his massive report in a mere two months with the substantial assistance of one of the Temple priests. Groeme recommended

⁶³ N.B. Edmonstone, Secretary to Government, to Lt. Col. Harcourt, J. Melvill, H. Ernst, Commissioners for the Affairs of Cuttack, 1 November 1803, Bengal Secret and Political Consultations, 1 March 1804, No. 26, I.O.R., P/Ben/Sec/123; cf. Prabhat Mukherjee, *Pilgrim Tax and Temple Scandles*, *op. cit.*, Document Five, p. 24.

⁶⁴ Note by J.P. Grant, Secretary to Government, 19 November 1856 [check], *Parliamentary Papers* (1857-58) XLII, Paper 71; cf. Prabhat Mukherjee, *ibid.*, Document 7e, p. 32.

that the Raja of Khurda be restored to a position of authority over the Temple. This, despite the fact that the Raja was already languishing in jail as the result of his efforts to assert his traditional rights to livestock from villages near Puri at the time of the Rath Jatra or Car Festival, the most well known Temple festival. Groeme also recommended the renewal of the Pilgrim Tax accompanied by a system of passes issued to pilgrims according to their social and economic status. The Bengal Government promptly enacted Regulation XII of 1805, Sec. 31 of which called for legislation to create a system for collecting the Pilgrim Tax that would provide good order and protect pilgrims from abuse.

In keeping with the provisions of Sec. 31 Beng. Reg. XII 1805, a Company officer was immediately appointed Collector of Pilgrim Tax. And within six months, the Governor in Council enacted Regulation IV 1806 based upon a draft drawn up by the Commissioner of Cuttack in the wake of the Groeme Report. Pilgrim Tax was to be levied on two classes of pilgrims: the high class Lal Jatries who were to pay 10 rupees if they came from the wealthy regions of the north or 6 rupees if they came from the poorer regions of the south; all others were to be charged 2 rupees. There was also a list of pilgrims to be exempt from tax on account of either their holy status or their poverty. The more controversial sections of Beng. Reg. IV 1806 concerned Temple management. The Temple was to be governed by an Assembly of Pundits appointed by the Governor General in accordance with the recommendations of the Collector of Pilgrim Tax and the Cuttack Board of Revenue. And, these Pundits were to be liable for dismissal by the Governor General on proof of misconduct.

Within two weeks of the enactment of Beng. Reg. IV 1806, the Governor General in Council felt impelled to enact Regulation V of 1806 in order to impose a penalty upon fraudulent impoverished pilgrims; the Collector of Pilgrim Tax had reported numerous Lal Jatries attempting to evade their tax through disguise as an inferior class.⁶⁵

It is not surprising that prominent Evangelicals, Charles Grant and Edward Parry who chaired the Court of Directors in London were outraged by the apparent Ainterference in the affairs of Jagannath Temple legalized by Beng. Reg. IV 1806. However, the able statesman, Robert Dundas, in his capacity as President of

⁶⁵ Bengal Regulation IV for levying a Tax from Pilgrims resorting to the Temple of Jugunnauth, and for the Superintendence and Management of the Temple (passed by Governor General in Council 3 April 1806); Bengal Regulation V for preventing Persons from evading Payment of the Tax established by Regulation IV 1806 (passed by Governor General in Council 17 April 1806); I.O.R., V/8/18, pp. 169-74; cf. Document Ten in Prabhat Mukherjee, *Pilgrim Tax and Temple Scandals . . .*, *ibid.*, pp. 64-65; see also, Nancy Gardner Cassels, *Religion and Pilgrim Tax . . .*, *op. cit.*, pp. 39-49.

the Board of Control, rejected totally the Directors' attempt to argue that 'the principle of disbursing out of public treasury anything towards the support of the religious establishments, Hindoo or Mahomedan beyond what their own religious establishments furnish' is objectionable. The Board of Control, in its official correspondence with the Directors, pointed out that 'the revenues by which that treasury is supplied are wholly derived from persons of those religious persuasions. Finally, the Board incorporated the very words which Dundas had used in private correspondence with Grant and Parry to refute their evangelical arguments:

The Company have virtually contracted an obligation before they draw a single Rupee of Revenue from the country to support and maintain on a proper footing and under proper regulations those Establishments which have immemorially been held in reverence and deemed sacred by their Native Subjects.⁶⁶

Back in India, the evangelical Directors had unwitting allies in the Cuttack district officers who were exasperated by the duties of administering the Pilgrim Tax. James Hunter, the first Collector of Pilgrim Tax, was so frustrated by the continued incompetence of Temple priests that he pleaded with the Government to restore the Raja of Khurda to a position of authority over the Temple. At the same time, the Cuttack Board of Revenue received complaints from 'A respectable Hindoos . . . that serious inconveniences have been experienced by the pilgrims . . . owing to the scrutiny which takes place according to the requirements of Beng. Reg. IV 1806. This

⁶⁶ G. Holford, Secretary to Board of Commissioners, to W. Ramsay, Secretary to Court of Directors, 4 March 1809, Letters from the Board to the East India Company, I.O.R., E/2/31, fols. 141-42; cf. Documents Eleven and 11c in Prabhat Mukherjee, *Pilgrim Tax and Temple Scandals*, *op. cit.*, pp. 68-71.

prompted Governor General Barlow virtually to suspend the collection of Pilgrim Tax until a new Regulation could be formulated.⁶⁷

George Webb, Hunter's successor as Collector of Pilgrim Tax, had been assigned the task of reporting upon the Temple's endowments. After surveying the Temple's assets and trimming its expenses, Webb came to the conclusion that the Company was obligated to meet all the annual expenses of the Temple which he estimated at 56,000 rupees in round figures. Asked by the Bengal Government to submit rules for more efficient collection of the Pilgrim Tax, Webb opined that the way to make the Tax more productive was to increase the privileges of the high class Lal Jatries. Convinced of the impossibility of controlling fraud, he merely designed an elaborate system to ensure superior privileges to the top class of pilgrims. It was his idea to introduce intermediate classes of pilgrims with Nim Lal Jatries as a second class owing 5 rupees coming from the north and 3 rupees coming from the south. Bhurrungs, a holdover from the days of Maratha rule, were to form a third class paying 2 rupees uniformly. There was a fourth class of the poverty stricken and despised low castes who were prohibited temple entry. Finally, there was a fifth tax exempt classification of religious mendicants including the likes of the Ganges water carrier and the prostrating pilgrim who lay down at every step in order to measure the way to

⁶⁷ Minute by T. Graham, President of Cuttack Board of Revenue, 30 June 1807, Bengal Revenue Consultations, 2 July 1807, No. 12, and G. Dowdeswell, Secretary to Government in the Revenue Department, to Cuttack Board of Revenue, 2 July 1807, *ibid.*, No. 14, I.O.R., P/55/3.

Jagannath by the length of his body.⁶⁸ Charles Buller, another district officer asked by the Bengal Government to devise a plan for collecting the tax, simply replied that, whereas he could not immediately produce such a plan, a regulation should be immediately enacted for vesting the superintendence of the Temple of Juggernath in the Rajah of Khoordah.⁶⁹

Ultimately, Governor General Minto rationalized the competing criticisms and suggestions from Evangelicals and district officers with the pragmatic necessity of establishing a regime of good order in Puri. The result was Bengal Regulation IV of 1809 which rescinded Beng. Regs. IV and V of 1806. The Cuttack Board of Revenue and the Court of Directors were appeased by the restoration of the Raja of Khurda as Superintendent of the Temple of Juggunnauth. However, the concern of the Bengal Government and the Board of Commissioners in London to maintain a vestige of control was met by retaining in the hands of the Collector of Cuttack the right of appointing three senior priests. These priests, in turn, were charged with the duty of reporting to the Collector of Pilgrim Tax any deviation by the Raja from the recorded rules and institutions of the Temple. The Collector of Pilgrim Tax would represent the case to the Governor General for final orders . . . if it should appear on inquiry that the

⁶⁸ G. Webb, Collector of Cuttack, to H.T. Colebrooke, President and Members of the Board of Revenue, 7 March 1808, Bengal Revenue Consultations, 8 April 1808, No. 18, I.O.R., P/55/11.

⁶⁹ C. Buller, Settlement Commissioner of Cuttack, to Lord Minto, Governor General in Council, 28 September 1808, Bengal Revenue Consultations, 7 October 1808, No. 17, I.O.R., P/55/15.

interposition of Government is necessary for the restoration of good order, and the prevention of disputes and irregularities. Acting further on Robert Dundas' pragmatic sense of responsibility for the protection of pilgrims from extortion and the preservation of order and tranquillity, Beng. Reg. IV of 1809 provided for continued collection of the Pilgrim Tax according to elaborate rules which greatly embellished the original provisions of the rescinded Regulations IV and V of 1806. In accordance with George Webb's suggestions, four classes of tax paying pilgrims were enumerated. To obstruct fraud, the first three classes were issued with certificates and passes specifying the amount of tax paid and privileges obtained. Finally, there was a class of pilgrims exempt from the Tax according to George Webb's list of religious mendicants and residents of the 'holy land' immediately adjacent to Puri. It was considered that the system of certificates and passes introduced by Beng. Reg. IV 1809 was just what was needed to check tax evasion. More importantly, especially in the eyes of the Company's Evangelical critics, the Company's brief experiment with direct administration of Jagannath Temple had come to an end.⁷⁰

After the collection of the Pilgrim Tax was established at Puri as official Company policy, the Governor General in Council enacted Bengal Regulation XVIII in

⁷⁰ Secs. I-III, Bengal Regulation IV for rescinding regulations IV and V of 1806; and for Substituting Rules in lieu of those enacted in the said Regulations, for levying Duties from the Pilgrims resorting to Juggunnauth, and for the Superintendence and Management of the Affairs of the Temple (passed by the Governor General in Council 28 April 1809), I.O.R., V/8/18, pp. 314-15; cf. Document Twelve in Prabhat Mukherjee, *Pilgrim Tax and Temple Scandals . . .*, *op. cit.*, pp. 73-75; Bengal Regulation XI for amending a Part of Regulation IV, 1809, respecting the Temple of Juggunnauth (passed 27 April 1810), *Ibid.*, pp. 390-91.

1810 to regulate the collection of Pilgrim Tax at Allahabad.⁷¹ Rates of tax were assigned according to the pilgrims' mode of conveyance. The lowest rate of one rupee was charged a pilgrim travelling on foot; the highest rate of 20 rupees was reserved for a pilgrim travelling by elephant. A system of licenses and exemptions was introduced so that no one could be allowed ablutions at the sacred conflux of the Ganges and Jumna Rivers without a license or *maafee chittee* indicating exemption. All barbers attending ablution ceremonies were required to be registered with the Collector under penalty of a 50 rupee fine or three months' imprisonment. There was no other legislation regulating pilgrim taxes in the other two presidencies, although the Madras Board of Revenue expressed an interest in having All the arrangements relating to Tripetty Pagoda . . . framed into a Regulation as has been done in Bengal with respect to the Juggernaut Pagoda. The Tripetty (Tirupathi) Temple was a temple of huge significance in the south. Towards the end of the East India Company period, its revenue was calculated at more than twice that of Jagannath Temple.⁷²

Remarkably, in the case of the Madras Government which was so deeply involved with a multitude of smaller temples and festivals, it was decided not to interfere at Tirupathi. Comparing the two Temples, the Madras Board of Revenue remarked:

The revenues of Juggernaut are derived from tax on Pilgrims from 2 - 10 Rupees according to the number of days (5 - 30) Pilgrims have access to the Temple, but paupers are exempted from tax. Such a system is not

⁷¹ Bengal Regulation XVIII for the Collection of the Duties on Pilgrims at Allahabad (passed by Governor General in Council 16 October 1810), I.O.R., V/8/18, pp. 409-11.

⁷² A Government Connection with Idolatry in India@, *Calcutta Review* (1852) X, p. 128; cf. Appendix E in Nancy Gardner Cassels, *Religion and Pilgrim Tax . . .*, *op. cit.*, p. 164.

perhaps applicable to Tripetty where the offerings it is understood are entirely voluntary.⁷³

The North Arcot district officers worried about peculation of revenue from the Tirupathi Temple at least as much as the Cuttack district officers fretted over corruption within Jagannath Temple. The Collector of North Arcot had reported in 1810 that

the conduct of the Pagoda Bramins is by no means favourable to the good management of the Pagoda, it being indolent, licentious and avaricious to an extreme, but such is the respect with which they are considered from the high situation which they hold that any attempt to remove some of the principal servants of the Pagoda would be looked upon as a kind of sacrilege and as a measure which even the arbitrary Government of the Mahomedans hesitated to adopt of respect to the religious feelings of the Hindoos.⁷⁴

Regardless of this perceived need for surveillance, no action was taken by the Madras Government comparable to the Bengal Government's legislation affecting Jagannath Temple.

Legislation controlling the collection of pilgrim taxes in Bengal survived all challenges until 1839 when the Commissioner of Cuttack was instructed to draft legislation to abolish the Pilgrim Tax and withdraw all government interference with Jagannath Temple. This was the culmination of two and a half decades of sometimes very acrimonious debate. For most of this period, all debate was quashed by what was essentially a casual comment of the Court of Directors penned

⁷³ Madras Board of Revenue to Collector of North Arcot, Fort St. George, 2 June 1812, T.N.A., North Arcot District Records, Bundle 18(5), fols. 236-38.

⁷⁴ H.S. Graeme, Collector of North Arcot, to Madras Board of Revenue, 30 April 1810, T.N.A., North Arcot District Records, Vol. 12, fol. 32.

in the margin of an 1814 draft Revenue Despatch to Bengal. Reacting to reports of profit in the Jagannath Temple accounts of 1810-11, the Directors remarked that they do not consider the tax on pilgrims as a source of Revenue but merely as a fund for keeping the temple in repair.⁷⁵ Meanwhile, dissatisfaction simmered among district officers in Cuttack who challenged their superiors in the Bengal Government intent on preserving the status quo based upon the Pilgrim Tax Regulations. After a variety of unsavoury incidents culminating in the death of pilgrims in a stampede at the 1813 Rath Jatra, the Collector of Cuttack proposed a new regulation in 1814 to restructure the procedure for collection of Pilgrim Tax and to curtail the authority of the Raja of Khurda. The Collector's immediate superior took his proposed regulation one step further to call for abolition of the Pilgrim Tax altogether in order to attract the wealthier classes of pilgrims who might then spend more in the district. The Bengal Government categorically rejected all of these proposals in the name of preserving the spirit of Beng. Reg. IV 1809 which kept European supervision of Temple affairs at arms length.⁷⁶ Shortly thereafter, the same district officers accused the Raja of Khurda of fomenting the 1817 rebellion of Paik mercenary footsoldiers from the Raja's former estate. But a Judge from the Calcutta Court of Circuit countercharged Cuttack district officers with being overly meddlesome, and a Special Commissioner appointed to investigate the rebellion criticized the Revenue authorities for inflicting

⁷⁵ Bengal Revenue Despatch, 28 October 1814, I.O.R., E/4/681, fol. 315.

⁷⁶ Trower's Draft Regulation, 1814, Appendix F in Nancy Gardner Cassels, *Religion and Pilgrim Tax . . .*, *op. cit.*, pp. 164-69; see also Documents Fourteen, Fifteen and Sixteen in Prabhat Mukherjee, *Pilgrim Tax and Temple Scandals . . .*, *op. cit.*, pp. 82-94.

damaging overassessment in Cuttack district amidst Aexactions of a corrupt and oppressive Police.⁷⁷ Even the distinguished jurist, J.H. Harington, could not penetrate the armour of complacency encompassing the Bengal Government. In 1827, with thoughts of discontinuing the Pilgrim Tax altogether, he recommended that the Court of Directors review the Ageneral question of levying a tax on Hindoo Pilgrims. The Governor General's Council promptly rejected Harington's suggestion, bestowing ultimate authority upon the Directors' remarks in their 1814 Revenue Despatch that they did Anot consider the tax on pilgrims as a source of Revenue but merely as a fund for keeping the Temple in repair. Interestingly, the Council compared the Pilgrim Tax to the Abkarry or tax on spirituous liquors:

All the arguments in favor of taxing the use of ardent spirits and narcotic drugs or any other propensity of human nature which it is wished to discourage apply with equal force to keeping pilgrimages under regulation, and for that purpose maintaining the impositions levied on them.

Even Governor General Bentinck, noted for his reforms, was to declare the Pilgrim Tax Ajust and expedient.⁷⁸

In 1832, the Cuttack Board of Revenue recommended that the Bengal

⁷⁷ Report of W. Ewer, Commissioner for Enquiring into the General State of the District of Cuttack, 13 May 1818, Bengal Criminal Judicial Proceedings, 28 August 1818, No. 86, I.O.R., P/133/33, Paras. 8 and 26; cf. Nancy Gardner Cassels, *Religion and Pilgrim Tax . . .*, *op. cit.*, pp. 91-92.

⁷⁸ Minute by J.H. Harington, 1 July 1827, and Council Resolution, 5 July 1827, Bengal Revenue Consutations, 5 July 1827, Nos. 36 and 37, I.O.R., P/61/19; W. Bentinck, AMinute to the Military Board about Roads Through the Bengal Presidency@, 25 March 1831, Nottingham University, Bentinck Papers, PwJf 2666.

Government abolish the Pilgrim Tax B all to no avail. In London, the same year, even such luminaries as James Mill testified before a Parliamentary Select Committee that the collection of a Pilgrim Tax was appropriate to the Company's declared policy of guaranteeing respect for the religion of its Indian subjects. It remained for the Company's Evangelical critics to turn the tide of events. The 1832 Parliamentary Select Committee did hear one bit of testimony to the effect that An ill consequence would arise from the discontinuance of such taxes as serve to establish an unnecessary connection between us and the idolatrous practices of our subjects.⁷⁹ This was the voice of J.A. Dalzell who, earlier in his career as a Madras revenue officer, had aroused the ire of the Governor's Council by distributing Christian literature among the cultivators in his district.⁸⁰ But, the muscle in the Evangelical attack came from the younger Charles Grant who, from his position as President of the Board of Control, manipulated Company policy. He persuaded the Board that they should override all objections from the Court of Directors and demand the abolition of the Pilgrim Tax as well as all British interference in Temple management. This was the substance of the very contentious Revenue Despatch No. 587 of 20 February 1833, dubbed a Christian epistle by the Company's official historian, J.W. Kaye. Although they dutifully signed the Despatch, the Directors bridled at these orders

⁷⁹ Report from the Select Committee on the Affairs of the East India Company, *Parliamentary Papers* (1831-32) III, Paper 735, pp. 280-81 and 331.

⁸⁰ Thomas Munro, Minute on Missionary Collectors, 15 Novembr 1822, T.N.A., Public Sundries, Vol. 129, fols. 157-78.

which they considered to be Aimpolitic and Aat variance with the compact of the British Government with the people of India to secure to them the full observance of their religion and laws. From the Directors' point of view, the only saving grace of Revenue Despatch No. 587 lay in paragraphs 58 and 59 allowing the local government full discretionary authority in its implementation.⁸¹

As Bengal Revenue Despatch No. 587 arrived in Calcutta in the wake of the Bengal Government's decision to reject similar recommendations from Cuttack district officers, it is not surprising that the new Supreme Government of India reacted to these new orders with purposeful indifference. Demand for full implementation of Revenue Despatch No. 587 came from Madras. First, there was a memorial presented by the Anglican Bishop of Madras on 8 August 1836 objecting to Madras Reg. VII 1817 which, like its Bengal predecessor Reg. XIX 1810, involved Company servants in the management of pagodas and mosques. Also subject to objection was the practice of requiring British officers and troops to be present at Mohamedan and Idolatrous ceremonies.⁸² Then, this memorial attracted the support of the newly arrived Commander-in-Chief in Madras, Sir Peregrine Maitland, who had strong

⁸¹ Bengal Revenue Despatch, No. 587, 20 February 1833, I.O.R., E/4/736; P. Auber to T.B. Macaulay, 21 February 1833, Letters from the Company to the Board, I.O.R., E/2/12, fol. 57; C. Majoribanks and W. Wigram, Chairman and Deputy Chairman of the Court of Directors, to C. Grant, President of the Board of Control, 13 June 1833, Letters from the Company to the Board, I.O.R., E/2/12, fol. 226; cf. Nancy Gardner Cassels, *Religion and Pilgrim Tax . . .*, *op. cit.*, pp. 106-11 and Document Seventeen in Prabhat Mukherjee, *Pilgrim Tax and Temple Scandals . . .*, *op. cit.*, pp. 101-104.

⁸² A Memorial Praying for Equal Religious Toleration to all Subjects of the State@ in *Friend of India*, 3 November 1836.

Evangelical sympathies. Nevertheless, it was censured by the Government of Madras. In the wake of this censure, enmity between the Governor of Madras and his Commander-in-Chief intensified over an order boldly issued by Sir Peregrine in an effort to enforce a General Order issued by his predecessor to keep all troops apart from any religious procession or ceremony. An outright clash between the Governor and his evangelical Commander-in-Chief was averted by forwarding the Memorial to Governor General Auckland in Calcutta and by the arrival of a new Governor of Madras, John Elphinstone. Auckland took an ambivalent course, scolding both the Governor for his censure and the Bishop for the offence which his memorial caused to the religious feelings of the inhabitants of this empire.⁸³ Meanwhile, the proceedings of the Madras Government were noticed in Bombay. The Governor, who coincidentally was the brother of the younger Charles Grant, expressed an eagerness to publish the very General Order concerning the presence of Company servants at Indian religious ceremonies which had caused such a storm in Madras. Robert Grant wished to interfere with the participation of Company servants in such ceremonies as the Daftar Pooja or worship of public records and the custom of consecrating a coconut in the River Tapti at Surat and in the River Nerbudda at Broach in celebration of the end of the monsoon. Governor General Auckland expressed his horror over this proposed interference in a remarkably eloquent minute. He reasoned:

We must all I feel assured lament that occasions of the kind are so rare on which it can be shown that the sympathies and feelings of the

⁸³ Earl of Auckland to Bishop Corrie, 7 December 1836, Auckland Papers, Letter Books, Vol. I, B.L., ADD. MSS. 37690, fol. 18.

Government are in unison with those of the people. The day of these observances at Surat seems to be a popular holiday, on which joy is natural and reasonable, and if something of superstition be added to it, this will disappear, as intelligence and civilization advance, whilst the holiday, and its Festivities will, as must be desired, survive. Something of Paganism may be traced in our English Feasts of May day and Harvest Home B something druidical in the rites of Hallowe'en, more that is Catholic in the village mummeries of Christmas. . . To time and the gradual growth of knowledge I would trust much, and would deprecate in these matters all overstrained fastidiousness of feeling, and a sternness of action which must tend to create alarm and to alienate the people from the Government.⁸⁴

Back in London, John Poynder, the Evangelical among the Company's Proprietors, was intent upon shaming his brother investors with the claim that the Company had netted a clear profit of ^1,000,000 from the Pilgrim Tax. The Proprietors then goaded the Directors into sending a Revenue Despatch on 22 February 1837 calling at least for information in response to their previous >Christian Epistle' despatch of 1833. However, when papers arrived in London containing reports of the Madras Memorial and of the agitation over the involvement of Company servants with religious ceremonies in Madras and Bombay, Auckland's sentiments as expressed in his Hallowe'en Minute fell on fertile ground among the Directors. In a fresh Despatch

⁸⁴ Minute by the Governor General, 1 April 1837, Board=s Collections, I.O.R., F/4/1618, Reg. 64968.

dated 18 October 1837, the Directors reversed their earlier orders of 20 February 1833 and 22 February 1837 with instructions

that no customary salute or marks of respect to Native festivals be discontinued at any of the Presidencies; that no protection hitherto given be withdrawn; and that no change whatever be made, in any matter relating to the Native religion, except under the authority of the Supreme Government.⁸⁵

Storm clouds quickly gathered amongst the Company's Evangelical critics within and without. In Madras, Sir Peregrine Maitland caused huge embarrassment to his superiors by resigning his post, ostensibly over the Bengal Revenue Despatch of 18 October 1837 which he dubbed the 'Go Slow' Despatch; in his wake, R. Nelson also resigned. He was the revenue officer who had earned the censure of his superiors on the Madras Board of Revenue by refusing to participate in the forcible recruitment of agricultural labourers to pull the raths or idol cars during the rath festivals in his district. In London, the Archbishop of Canterbury, the Bishop of London and Charles Grant who had been elevated to the peerage as Lord Glenelg all appeared before the House of Lords to castigate the Government of India for its failure to implement the orders of 20 February 1833. Sir John Cam Hobhouse, the current President of the Board of Control, responded to the growing hysteria with a promise before the House of Commons on 26 July 1838 that the Government of India would receive immediate orders to act upon the Despatch of 20 February 1833. And

⁸⁵ Bengal Revenue Despatch, No. 475, 18 October 1837, I.O.R., E/4/752, fol. 1121; Bengal Revenue Despatch, No. 82, 22 February 1837, I.O.R., E/4/749, fols. 764-76; J. Poynder, Speech before the Court of Proprietors, 21 December 1836, cited in *The Times* (London) 16 March 1837; cf. Nancy Gardner Cassels, *Religion and Pilgrim Tax . . .*, *op. cit.*, pp. 111-23.

so, the Board of Control forced the Directors against their better judgment to send Revenue Despatch, No. 446, of 8 August 1838 commanding the Government of India to enforce the 'Christian Epistle'. In their original draft of Revenue Despatch No. 446, the Directors had made pointed reference to the Company's principle of religious toleration and to the discretionary authority of local governments. When the Board removed all such indirect language, the Directors actually disclaimed all responsibility for the instructions as they are presently framed which the Court have been directed to send out to India.⁸⁶ Almost at the very same moment, Auckland expressed his frustration over Evangelical agitation in a private letter to Hobhouse. He exclaimed: 'You may as well abolish the gin tax to make men sober as the Pilgrim Tax to convert Hindoos to Christianity.'⁸⁷ However, when Auckland received Revenue Despatch No. 446 at his camp at Ludhiana whence he was preparing to launch the disastrous First Afghan War, he promptly took action. He abolished the Pilgrim Tax at Allahabad by executive fiat. He then submitted a plan of action for abolishing the tax at Gaya and at Jagannath Temple.

In the relative safety and calm of Calcutta, Auckland's Council endorsed the substance of Auckland's proposals. On 11 March 1839, they resolved

⁸⁶ Court to Board, 9 August 1838, Letters from the Company to the Board, I.O.R., E/2/15. India Revenue Draft, No. 446, approved by Court of Directors 25 July 1838, India and Bengal Despatches, I.O.R., E/4/756, fol. 361; India Revenue Draft No. 446 altered by Board 28 July 1838 and signed 8 August 1838, *ibid.*, fol. 362.

⁸⁷ George Eden, Earl of Auckland, to John Cam Hobhouse, Simla, 23 August 1838, Broughton Papers, B.L., ADD. MSS. 36473, fols. 316-17.

wholly to relinquish the tax on pilgrims; to continue the yearly donation now given for support of the temple, for which the faith of government is pledged; to make over to the rajah of Khoorda and his successors the entire management of the temple; to retain the temple lands (*sattais hazaree mahal*) in the management of the revenue officers of government, accounting to the Superintendent of the temple for the net proceeds; to exact nothing from the temple for the support of poor pilgrims or a poor hospital; and to institute at the charge of government, a government dispensary in the town of Pooree, for the relief of all persons who may apply to it.⁸⁸

Having thus demonstrated their willingness to act, the Council deferred the question of a legislative enactment. It was at this point that A.J.M. Mills, the Commissioner of Cuttack, received a request for more information to which he responded with a draft law requiring the repeal of all regulations sanctioning duties from Pilgrims at Juggernath but salvaging the very words of Cl. 1, Sec. 2, Beng. Reg. IV 1809 to vest in the Rajah of Khoorda the superintendence of the Temple of Juggernath, and its interior economy. When the purharees and pundahs (or temple priests) panicked at the thought that the Government would no longer collect the Pilgrim Tax in their interests, they submitted petitions on 4 August 1838 and 7 May 1839 calling for protection. Mills responded by prohibiting in his draft law all duties, fees or gratuities at the gate of the temple or other places demanded for the benefit of individuals. Mills hastened to explain:

This declaration would make the abolition of the tax a popular measure; popular it will be to all but the pundahs and purharees and they are the last whose interest should be consulted. . . . Indeed it is a well known fact that the pilgrims are in the habit of burying outside of the town, or leaving

⁸⁸ Resolution of Government of India, 11 March 1839, N.A.I., Revenue Consultations, 11 March 1839.

in the hands of the shopkeepers on the road, enough to take them home, so well do they know, that these extortioners will turn them out of the town, naked and penniless.

As for any remaining financial obligation to the temple, Mills made it clear that the A temple of Juggernath at Poree was still subject to the provisions of Beng. Reg. XIX of 1810.⁸⁹

Even after Mills' masterful analysis of the situation at Jagannath, Auckland remained opposed to any new legislation. However, distracted by his Afghan campaigns, he allowed his Council to prepare the way to abolish the Pilgrim Tax with legislation. In November 1839, the Council requested the Deputy Governor of Bengal to proceed with abolition of the tax at Gaya. This involved the remission to a local Raja of some of his estate taxes and the transfer to the government treasury monthly charges in support of a hospital in Calcutta. Then, on 20 April 1840, the Governor General in Council enacted Act X to abolish the Pilgrim Tax at Allahabad, Gaya and Jagannath. This meant the repeal of Sec. 31 Beng. Reg. XII 1805, Beng. Regs. IV and V 1806, Beng. Reg. IV 1809, Beng. Regs. XI and XVIII 1810 and Sec. 4 of Beng. Reg. XXVII 1793. Cl. 1, Sec. 2 of Beng. Reg. IV 1809 was effectively re-enacted to continue vesting in the Rajah of Khurda full responsibility for the management of affairs at Jagannath Temple.⁹⁰ The Government of India officially informed the

⁸⁹ A.J.M. Mills, Commissioner of Cuttack, to Sudder Board of Revenue, 11 May 1839, N.A.I., Land Revenue Records, Revenue Department Proceedings, 21 October 1839, No. 30, fols. 97-124; cf. Document Twenty-Two in Prabhat Mukherjee, *Pilgrim Tax and Temple Scandals . . .*, *op. cit.*, pp. 124-29.

⁹⁰ Act X for abolition of certain Pilgrim Taxes, and for superintendence of Temple of

Governments of Bombay and Madras that the A general principle . . . that the administration of the affairs and funds of the native religious institutions shall be vested in individuals professing the faith to which the institutions belong applied to all three presidencies. In Bombay, a secular minded Sir James Rivett Carnac had become Governor after the death of Robert Grant. Carnac promptly approved plans submitted by his subordinates to withdraw all government interference in temple affairs in their districts. By proceeding case by case, he avoided the need for a general legislative enactment. In contrast, Governor Elphinstone in Madras attempted a partial withdrawal of government involvement in the affairs of Madras temples. He readily relinquished the proceeds of the Pilgrim Tax at Tirupathi Temple, but he proposed that temple lands throughout the Madras presidency should remain under the supervision of the Madras Board of Revenue. It was left to the Supreme Government in Calcutta to rebuke Elphinstone for not making government withdrawal

Juggernath (passed 20 April 1840) , I.O.R. V/8/31.

Afinal and complete.⁹¹

CONCLUSION

Certainly, the abiding refrain in debates and legislation governing the collection of pilgrim taxes was a guarantee of respect for the religion of the Company's Hindu and Muslim subjects. This could scarcely have been otherwise inasmuch as pilgrim taxes were collected at temples and shrines which were potent religious symbols in a land where the importance of religion far exceeded that of secular government authority. Perhaps at Gaya and Allahabad, it was credible that the Company's prime motivation was to protect pilgrims from exploitation at the hands of *gayawals* and *pragwals*. But, at Jagannath Temple, the Company found itself challenging the authority of the local *Rajah*. Under the fig-leaf of preserving order among throngs of pilgrims, the Company became involved in temple administration. Ultimately, the local rebellion which officials attempted to blame on followers of the *Rajah* was reliably attributed to overzealous revenue assessments. Terrible deaths

⁹¹ F.J. Halliday, Junior Secretary to the Government of India, to H. Chamier, Chief Secretary to the Government of Fort St. George, 10 August 1840, *Parliamentary Papers* (House of Lords) (1841) V, Paper 20.

by trampling among the hordes of pilgrims attending the Rath Jatra fuelled a sense of righteous obligation among Company officials at the highest level to preserve and protect the temple from violence and fraud. It was difficult to deny the need for preservation of order amidst the disorder which was inevitable when pilgrims, many desperately poor and wretched, assembled in vast numbers from all over India for a religious festival. However, evangelical critics and sensible Company servants were persistent in noticing the steady accumulation of profit. Finally, a Proprietor of the Company was willing to assert that the Company netted a clear profit of ,1million from its pilgrim tax revenues. The Company could no longer maintain the validity of its claim that pilgrim taxes were collected only in order to keep Jagannath Temple in good repair and to protect pilgrims at Gaya and Allahabad from fraud and abuse by gayawals and pragwals. Act X 1840 did not end the Company's entanglement with India's religious institutions, but it did end excise as an instrument of control.

By way of contrast, discourse revolving around Abkarry revenue was unfettered by any connection with Indian religion. Abkarry revenue long outlasted the East India Company, itself. Late in the nineteenth century, the Indian Government continued to draw criticism for its willingness to draw revenue from impoverished addicts of liquor or drugs. As expressed by one critic, the Government's reliance upon excise income was Arapidly spreading drunkenness among the people of Bengal in order to supply revenue to the Government.⁹² The Chinese Government struggled to

⁹² Samuel Smith, AIndia Revisited@, *Contemporary Review* 49 (Jan.-June 1886), p. 806.

pay off its indemnity from the Opium War well into the twentieth century. The Treaty Powers expanded the unequal treaty system in order to force diplomatic relations upon China and extract increased indemnity. The scourge of opium penetrated ever deeper into Chinese society.