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The Diwani of 1765: Colonial Transition and the Reconfiguration of Sovereignty

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Abstract

The grant of the *Diwani* of Bengal, Bihar, and Orissa to the East India Company in 1765 stands as a crucial turning point in the political history of eighteenth-century India. While conventionally identified as the formal inauguration of colonial rule, the event must also be examined as a reconfiguration of authority that bridged the waning structures of the Mughal order and the emergent practices of Company administration. The *Diwani* not only transferred fiscal rights but also restructured the very texture of regime: it displaced indigenous patterns of sovereignty, altered the institutional balance between the Mughal emperor, the Nawab of Bengal, and the Company, and redefined the relationship between land revenue and political authority.

This paper argues that the *Diwani* functioned less as a singular rupture and more as a moment of layered transformation. The Company, initially acting as the emperor's revenue agent, quickly adapted Mughal bureaucratic practices to consolidate its position, thereby producing a hybrid framework of governance that was both continuous with and disruptive of earlier models. By examining archival records, revenue settlements, and contemporary accounts, the study highlights how the grant of the *Diwani* enabled the Company to legitimate its authority under a Mughal idiom even as it introduced a logic of extractive fiscal control. The analysis situates the *Diwani* within broader debates on sovereignty, legitimacy, and colonial state formation, showing how this episode recast the political economy of Bengal and provided the foundation for the Company-state. Ultimately, the grant of the *Diwani* emerges as a decisive episode in the restructuring of power and regime, marking the subtle yet irreversible transition from imperial to colonial governance.

Keywords: Diwani, East India Company, Bengal, Mughal Empire, colonial state formation, sovereignty, revenue administration

1. Introduction

The installation of Mir Qasim Ali Khan following the Battle of Plassey, alongside the subsequent overthrow of the former Nazim during the so-called revolution at Makhshūsābād (Murshidābād), marked a decisive transformation in Bengal's political landscape^[5, 6]. The outcomes of Plassey conferred substantial benefits on the East India Company, establishing it as the region's emerging dominant power^[7, 8]. Over time, both the Nawabs and the Mughal authorities gradually ceded administrative and fiscal authority to the Company. Historiography of the post-Dīwānī period has largely focused on the acquisition of Dīwānī and the operational dynamics of the Dual Administration^[5, 11], while additional scholarship has addressed administrative restructuring under Lord Clive and the career of deputy dīwān Mohammad Reza Khan^[6, 12]. Most studies, however, concentrate on the expansion of English influence, the plunder following Plassey, and the proliferation of illicit trading by Company officials^[5, 7, 8].

Although existing scholarship extensively documents the East India Company's establishment of its foothold through the acquisition of Dīwānī, there has been limited analysis of the specific extractive mechanisms employed by successive Nawab and English regimes. By the time the Company formally obtained the Dīwānī, it had already initiated significant reforms in revenue administration^[1, 2]. The *zamīndārī* acquired in 1698 had undergone various administrative experiments^[3, 4]. The Fifth Report and the Fort William India House Correspondence provide detailed accounts of the Company's initial measures^[1, 2], which, when compared with Mughal-era sources, reveal its efforts to understand and adapt pre-existing administrative structures, particularly those modified by the Nawabs

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[13, 14]. This aspect, however, has received comparatively limited scholarly attention. The administrative apparatus established by the Company was shaped by both its study of earlier institutions and its own interpretations [5, 9, 11]. Accordingly, it is essential to examine the process of acquiring the *Dīwānī* and its implications for both the Company and the declining *Nizāmat* [5, 6, 10]. Furthermore, the interval between the grant of *Dīwānī* and the Company's consideration of direct transactions with land proprietors warrants further investigation [13, 14].

The Acquisition of the *Dīwānī* and Its Administrative Implications

The appointment of Mir Qasim as *Nāib Naẓim*, or deputy governor, marked a significant turning point in the revenue administration of Bengal [5, 6]. Mir Qasim recognized the increasing influence of the British East India Company and faced escalating infringements by the Company under the pretext of administering their *zamīndārī* [1, 2, 13, 15]. To secure his position, he ceded the territories of Burdwan, Midnapore, and Chātgaon (Chittagong) [5, 10]. In an effort to reduce Company interference, he relocated his administrative base from Makhsūsābād (Murshidabad) to Monghyr and sought to strengthen his financial standing [5, 6]. Nevertheless, his interests frequently conflicted with those of the English. Under pressure to grant preferential trade treatment, he instead abolished all inland taxes, thereby placing English and Indian merchants on equal terms [5, 7]. The Calcutta Council interpreted this policy as a breach of trust, resulting in his replacement by Mir Jaffar [5, 6, 8].

The ambitions of the exiled *nāib-naẓim* led him to form alliances with the Mughal emperor Shah Alam and the governor of Awadh, Shuja ud Daula. These alliances and his subsequent claims culminated in the Battle of Buxar in October 1764 [5, 6, 9]. This event marked a fundamental shift in the economic trajectory of the *shūba* [5, 7]. The British East India Company's position was significantly strengthened when the Emperor granted the *Dīwānī*, or revenue administration rights, to the English, while the exiled *nāib-naẓim* ceased to play a role in regional politics [5, 15]. This period also initiated the Dual Administration system [5, 6, 11]. However, the acquisition of the *Dīwānī* did not occur immediately after the Battle of Buxar. The Company demonstrated considerable reluctance to assume direct administrative control, as evidenced by the delay in accepting the *Dīwānī* [1, 2]. The interval between the battle and the final grant of *Dīwānī* illustrates a transformation in the Company's relationship with both the Mughal Emperor and the Nawab [5, 6]. Initially subject to terms set by the Mughal emperor, the Company gradually assumed the authority to define these terms and determine jurisdictional boundaries for itself and the Emperor. This transformation must be understood within the context of the Company's increasing autonomy and influence over the preceding six decades [5, 9, 10, 13].

The word *Dīwānī* is derived from *diwānī*, a Persian term and the plural of *daiwān*, referring to an office signifying a tribunal of justice or revenue when associated with a post such as the prime minister, *wazīr*, or accountant general of the King's revenue. Thus, wielding the *Dīwānī* jurisdiction had financial implications [13-15]. From the conclusion of the Battle of Buxar in October 1764 to its acquisition of the *Dīwānī* in September 1765, protracted negotiations took

place, involving the second term of Clive [5, 6, 8]. The new Nawab, Najm ud Daula, in February 1765, not only reaffirmed the gains of the territories previously ceded to the Company—the Ceded Districts of Burdwan, Midnapore, and Chātgaon (Chittagong)—but also relinquished his privilege of maintaining armies [5, 6, 10]. Hence, by the treaty of 20th February 1765, the Nawab stated [1]:

I do confirm to the Company, as a fixed resource for defraying the ordinary expenses of their troops, the Chucklahs of Burdwan, Midnapoor and Chittagong in as full a manner as hereto ceded by my father. The sum of five lacks of sicca rupees per month for the maintenance, was further agreed to be paid by my father and I agree to pay the same out of my treasury, whilst the exigency for keeping up so large an army continues...I will only maintain as such as are immediately necessary for the dignity of my person and government and the business of my collections throughout the provinces.

Under the same treaty, Mohammad Reza Khan was appointed as *nāib-shūba*, responsible for managing the *shūbadārī* [5, 6]. The Governor and Council soon recognised the risks associated with concentrating authority in a single individual, and to mitigate this, they appointed Jagat Seth and Rai Durlabh to balance Mohammad Reza Khan's power [7]. Company correspondence with local authorities indicates significant apprehension regarding the direct assumption of the *dīwānī* [1, 2]. Subsequent treaties with the Mughal Emperor and the Nawabs of Awadh and Bengal clarified that the Emperor's possession of the territories as royal demesne would be respected by the Company [8, 9]. Consequently, the Nawab of Bengal, Najm ud Daula, was required to pay the Mughal Emperor Rs. 2,16,666 As.10 P.9 [9]. Since the Company acted as guarantor, the Emperor granted it the *dīwānī* of Bengal, Bihar, and Orissa at the start of the Bengal year 1172 (1766 A.D.) as *āl-tamgha*, without the involvement of other parties and exempt from *dīwānī* customs duties [10]. Notably, the *dīwānī* was conferred as an *āl-tamgha*, or perpetual gift, representing a significant departure from Mughal administrative norms and conventions [12]. This practice, rarely addressed by historians, marked a substantial shift in the relationship between the Company and the Mughal authority [13, 14].

The *dīwānī* represented a strategic mechanism through which the Company secured firm control over regional finances [1, 2]. By leveraging the privileges granted by the *dīwānī*, the Company not only defined its own jurisdiction but also redefined the roles of both the Mughal emperor and the Nawab [5, 6]. The Mughal emperor was diplomatically reduced to a nominal sovereign, expected to bestow the *dīwānī* upon the Company with humility and gratitude [7]. In contrast, the Nawab was relegated to the status of a pensioner, with an annual pension of 53 lakhs determined and paid by the Company from surplus revenues [8, 9]. The definitions provided by Clive and the Select Committee to the Court for the terms *nāib-shūba* and *nāib-nizām* are significant, as they reveal the origins of the Dual Government system [1].

According to its original consultations, (it) comprehends the superintendancy of his (the Nawab's) education, the management of his household, the regulation of his expenses the representation of his person, the chief administration of justice, the issuing of all orders and the direction of all measures which respect the government and

police of the province, the conduct of all negotiations, and execution of treasuries, in a word, every branch of executive government.

The offer of the *diwānī* to the Company predates the Battle of Buxar, underscoring the fact that the transfer of fiscal authority was not an abrupt development but the outcome of protracted negotiations and repeated proposals. Correspondence between Clive and the President and Council indicates that this offer originated as early as 1758 and was reiterated in 1761 and 1763, as recorded in the *Fifth Report* ^[1]. On the first occasion, Lord Clive justified the President's rejection of the *diwān* position by stressing that the office was second only to that of the Emperor, carrying immense responsibilities that demanded both political legitimacy and substantial military resources for effective revenue collection and suppression of potential disturbances ^[2]. His remarks reveal a keen awareness that the assumption of such an office would fundamentally transform the Company from a mercantile body into a political power.

The rejection of these early offers also reflected deep anxieties within the Company's governing circles. The correspondence highlights growing tensions between civil and military authorities, which raised doubts about the feasibility of administering vast provinces without provoking disorder ^[1, 2]. The Court of Directors reinforced this caution by refusing the *diwānī*, on the grounds that its acceptance might encourage their employees to appropriate lands and revenues that did not rightfully belong to the Company ^[3]. This position reflected a desire to maintain the Company's commercial identity and to avoid entanglement in sovereign functions that were associated with kingship rather than commerce. Underlying this reluctance was the belief that a mercantile corporation lacked the institutional capacity, legitimacy, and coercive apparatus required for governance ^[4]. By the mid-1760s, however, the balance of power had shifted. Military victories at Plassey (1757) and Buxar (1764) had enhanced the Company's bargaining position, while the weakening of both the Mughal centre and the Bengal nawabs created a political vacuum. In this altered context, what was once perceived as an onerous burden—accepting the *diwānī*—was reinterpreted as a strategic opportunity. The eventual acceptance in 1765 marked a decisive moment, transforming the Company from a trading body into a territorial power with fiscal sovereignty.

Yet when the Company acquired *diwānī* it was a reality and it added to their apprehension regarding the added responsibility very aptly reflected in the letter written by Court of Directors on the 17th May, 1760 ^[1]:

We observe the account you give of the office and power of the King's Dewan, which in former times was 'the collecting of all the revenues and after the defraying the expenses of the army, and allowing a substantial fund for the support of the Nizamut, to remit the remainder to Delhi'. This description of it is not the office we wish to execute...we conceive the office of Dewan should be exercised only in superintending the collections and disposal of the revenues; which though vested in the Company, should be officially executed by the Durbar, under the control of Governor and the Select Committee. The ordinary bound of which could extend to nothing beyond the superintending the collection of the revenues and the receiving the money from Nabob's treasury to that of the Dewanny or the Company....the administration of Justice, appointments of officers, zemindarries in short, whatever

comes under the denomination of civil administration, we understand to remain in the hands of the Nabob or his ministers.

Thus, the acquisition of the *diwānī* clearly establishes the nexus between the expanding economic privileges of the company which gave them the base not only for a better footing vis a vis the Mughal emperor and the *Nawab* but also prepared grounds for the newer ways and means in which the territories so acquired were to be governed by redeployment of the older institutions as per their understanding.

The classification and management of the *Dīwānī* lands

Following the acquisition of the *dīwānī* in 1765, the Company designated Makḥṣūsābād (Murshidābād) as the administrative headquarters for the supervision of revenue collection, symbolizing both continuity and rupture in Bengal's fiscal geography (1). Although the nawabi capital remained the nominal seat of authority, its functions were gradually subordinated to the Company's oversight mechanisms. In the ceded territories of Chātgaon (Chittagong), Midnapore, and Burdwan, special emphasis was placed on establishing reliable financial management practices, as these districts had strategic importance in terms of agrarian productivity and maritime access ^[2, 3]. The appointment of Mohammad Reza Khan as *nā'ib-sūbā* enabled the Company to institute a system of indirect control, whereby the Resident at the Durbar supervised the operations of native officials and ensured the alignment of provincial administration with Company interests ^[4, 5]. This arrangement, often interpreted as part of the "Dual Government," reflected the Company's preference for maintaining a façade of Mughal legitimacy while simultaneously exercising effective fiscal power. Under Mohammad Reza Khan's direction, revenue structures were reassessed and rationalized, drawing upon both Mughal precedents and the fiscal expectations of the Company ^[6].

To consolidate its authority, the Company also undertook a systematic classification of the *dīwānī* lands. Lists were compiled, detailing territorial divisions and categories of revenue assessment, which provided the administrative framework for future reforms ^[7]. The *Fifth Report* preserves many of these classified lists, demonstrating how the Company codified fiscal spaces into distinct categories, thereby transforming Bengal's revenue system from a fluid, negotiated arrangement into one increasingly defined by bureaucratic enumeration and legalistic control ^[1, 7, 8]. This shift signaled the emergence of a new political economy in Bengal, in which the Company combined Mughal-derived institutions with its own innovations in order to sustain extractive authority:

Zamīndārīs

With in this category fell: Rajshahi, Dinajpoor, BeerBhoom, Nadia, Jessore, Mahmoodshahy, Edrackpoor.

- **Rajshahi:** occupied a total of 12,909 Sq. miles and was vested in a single *zamindar* was assessed in its various financial division of *chacklas*, *sarkārs* and *Parganas* under the administration of Jaffar Khan in the beginning of the reign of Mahommad Shah around the year 1722 set forth as the *tashkhis* or corrected *Jama'-i tūmar(i)* during Shuja ud Daulah's time in 1135 of the Bengali year or 1728 and in about 1141 B Yr. or 1734 A D. the *Dīwānī sanad* was granted to Ramakant

belonging to Brahmin descent and the son of Ramjiwan who was the first to be granted the such a *sanad*. By 1172 i.e. 1765 AD it represented the 12,909 sq. miles. Its annual *bundobasti* was based on *aşl* or the original *Jama* based on the principle of *Rebba* or a fourth of the gross produce of the soil levied from peasantry, exclusive of *Abwabs* i.e. increases on that archaic established demand of the Mughal sovereign, eventually the *şubadār* and added to the *aşl*.

- **Dinajpoo:** this *zamīndārī* was formed out of the portions of *sarkār Panjra*, consisting of large portions from the jurisdiction of Aurangabad (?). The *aşl*, *abwab*, *Kifāyat* and *Taufir* varied from Shuja ud Daulah's time and the time of expulsion of Qasim Ali in 1170/ 1763-64. Its management was handed over to Ramnath who was stated to be either Baidya or a *kayasth*. Its total area stood at 4,119 sq. miles consisting of places like Calligong and Bajahow, composed of Undooh and Barbella *parganas*, 600 sq. miles later affirmed by Renell from Ghorāghāt and included 121 whole and broken *Parganas*.
- **Bir Bhoom:** The *Aşl Jama-i tūmar(ī)* was prepared from the year 1135 B.yr/ 1728. The usual tenure of *zamīndārī* was given to a Pathan called Assadullah. Its area has been estimated at 3,858 Sq. Miles by Rennell.
- **Nadia:** As per the *Fifth Report* the *Khalṣa* records that this *zamīndārī* began with the name of *Aukeherah* by the founder from his place of residency at Kisenagur or more commonly known as Nadia a well known ancient capital. Its area was 3,151 Sq. miles and was located on the Eastern banks of River Hooghly. Bhabanand was possibly the first man of note of this *zamīndārī*.
- **Jessore:** Originally called Yussufpoo, it was conferred upon Kishenram, a *Kayasth* who had been removed from Orissa and were subsequently were handled Sukhdeo and Neelkant and covered an area of 1,365 Sq. miles consisting of greater part of the *chakla* of the same name.
- **Mahmoodshahy:** This was a little jurisdiction of about 844 Sq. Miles in the *chakla* of the Bhoosnah, towards the Northern angle of the Delta of Ganges and surrounded on all sides by RajShahi. *Sanads* were conferred on Ramdeo Ramkant and Kishendeo in succession from Jaffar Khan to Qasim Ali in the years 1135 B. Yr./ 1728, 1140 B. Yr./1733 and 1170 B. Yr./1763-64.
- **Edrackpoo:** Edrackpoo or Ghorāghāt originally part of the district of Aurangabad, successively conferred from the time of Shuja ud Daula on Bishen Nath, Singh Nath and Guru Nath from the *Kayasth* caste relatively could have occupied smaller parts of Dinajpoo as per Renell's calculations; and was situated in the *chakla* and *Sarkār* of Ghorāghāt consisting of 632 Sq. Miles

Zamīndārī Rajas

Usually held by 'chiefs designated as 'Rajas' it included: Bishenpoo, Pachet, Tipperah.

- **Bishenpoo:** long considered to be the 'nest of thieves' until it was completely taken over by Moghuls, it incorporated 1,256 Sq. Miles in the *sarkār* of Madaran and *chakla* of Burdwan, encircled by *zamīndāries* of the same name, except for the west which was bound by Midnapore with a part of Pachete. It was supposed to be held by 'Rajas' of Rajput caste. Though there were

apparently list of its Rajput 'Rajas'. However, the records in the *Khalṣa* exchequer records Raja Bishen Singh as the *zamīndār* of Bishenpoo as well as that of Buggry and Raipoo in Orissa. His name appears as early as 1112 B.Yr. 1707 passing on to his son Gopal Singh who managed it during 1135-40 B.yr. The area seemed to have suffered a loss in its revenue due to Maratha incursions.

- **Pachet:** this jungle territory comprised of 2,779 Sq.miles. situated in the *sarkār* of Madāran and *chakla* of Burdwan. Its Raja Kirrit Narain of Rajput origin gave a *peshkush* 18,023 rupees to which was levied the *abwab Chauth mahratta* of Rs.3,323.
- **Tipperah:** Originally named as Roshanābād was the boundary on the west comprised of 1,368 sq miles of woody and hilly territories. It was conquered by the Mughals from the Raja of Aracan. The constitute which it stood at 1170 was formed during the reign of Shahjahan with the exception of Daudpoo, the whole *Sarkār* of Udaipur and part of Sonārgāon in 24 *Parganas* were annexed to *Chakla* of Jahangirnagar. In between the years 1135-40 it seemed to have shaken of the yoke of imperial hold under its Raja Sujan Shah however it did send a certain amount as *peshkush*. It was brought under subjection and its annual revenue was fixed.

Zamīndārī Kismutea

Generally formed out of portions of earlier divisions and included Mohammadameenpoo and Jahangirpur

- **Mohammadameenpoo:** had an area of 700 sq.miles consisted of all those settlements which were on the western margin of the river Hooghly; and was derived from *faujdārī* capital of that time dismembered from the territory of Painam, which consisted of the permanent holding of Arseh, an *Ehtimām*, held by a person called Rameshwar who was a *kayasth* and who had erected it as a separate *zamīndārī* between 1135 B.yr-1147 B.Yr. Though it was divided between two sons and nephews it continued to be assessed under one single head Mohammadameenpoo.
- **Jahangirpur:** covering an extent of 285 sq. miles and was composed of 11 whole or broken *pergunnahs* in the *sarkār* of Bārbakabād and Panjra, *chaklas* of Ghorāghāt and Akbarnagar and was under the possession of Ramdas of Brahmin caste and was later divided among his sons.

Zamīndārī Pergunnahay Muttafurrukāt Consisted of Silberis and Chunakhaly:

- **Silberis:** consisted of scattered districts within the *Chakla* of Ghorāghāt and Betooriah from the division of Rajshāhi covered an extent of 2,103 Sq. miles forming the *kismuteah pargana* of Silberis subdivided into six whole or *kismuteah* single *pargana zamīndārī*s.
- **Chunakhaly:** covering an extent of 823 sq. miles consisting of five subdivisions.

Canongoe Zamindari of Rokinpoo

This *zamīndārī* interestingly was formed out of the desire to elude assessment by the landholders and the *qānūngo*. These included several dismembered *tuppah*, villages which were of indefinite extent and eluded investigation. These were classed during the *naẓīms* and Rajnagar, Vaikuntpur,

Kantonagar and Radhabullubpur were together demoted as *canongoe zamīndāri* of Rokinpur which was acquired by Sien Singh (?) Narrain of *Kayasth* caste. Its area stood at about 600 Sq. miles.

Zamīndārī and Ta'alluq of Futtehsingh

The exact causes and delineation is not very clear from the account provided to us by *Fifth Report* it seems it could have been formed out of the rights of former *khālṣa ta'alluqdars* confirmed upon Hariprasad sometime during Alivardi's reign.

Zamīndārī Khurdeah

Apart from the larger divisions there were many small *zamīndārīs* dispersed throughout Bengal with no definite geographical boundary but separately assessed for the *khālṣa* exchequer. These included the *Muscoory Ta'alluq* of Makhṣūsābād (Murshidābād) and Hughli, *Kismuteah Pargana* of Assidnagar, Mahelund, Bherole, Dhawah Dhanum, Cobuyya, Akbarpur, Akbarshahi, Fatehganjpur, Myhety, Hogla, Sarfarazpur, Chutypur, Gopinathpur, Shakzaddipur, KSHIPUR, Kehegong, Duttya, Jahangirpoor, Salimpur, Qutubpur, Mankore, Mokunpur, Wazirabad, Jaipur, Megnate, consisting of 78 broken *parganas* 31 *tuppahs* and 87 villages besides Kutwa with 23 lesser *thanahs* or *Faujdārīs*. The total extent was fixed at 1,302 Sq. miles.

Faujdārīs

Were generally military posts set up for the safety of frontier areas and ensuring that the extractive mechanisms work smoothly. These included:

- **Hijli:** This district was situated on the low western margin of the river Hooghly where it unites with sea in Balasore with 1,098 Sq. miles in dimension. The earliest reference about it comes from 1111 B.Yr/1707 during the time of Mughal emperor 'Alamgīr with a *jama'-i tūmar(ī)* of Rs 3,41,384 arising out of the 28 *Parganas* including the salt *mahal* of Hijli. Later during the time of Jaffar Khan its original assessment was improved and raised.
- **Rajmahal:** it was originally called Akbarnagar with Kankjole as the principal *pargana* it was situated at the western banks of Ganges. It was an important military outpost towards Bihar commanding mountainous passes including the famous one of Terriagully and contained 2,216 Sq. miles of which 1,200 sq. miles were in the east of Ganges.
- **Purneah:** This frontier military province consisted of 5,110 Sq. miles was under a *faujdār* independent of the *dīwān* of Bengal. Saif Khan was the first and most famous of the *faujdār* who worked under the successive regimes of Jaffar Khan, Shuja ud Daula and Alivardi Khan when additions were made in its territories including the former territories of Purneah on the side of Morung.
- **Rungepur:** was a military frontier towards Morung and Cooch Bihar during the reign of Shah Jahan it was wrested from a Raja and converted into a *sarkār* of the same name. In 1660-1 it received the *Khālṣa* denomination of Fakherkoondy which with the annexed *pargana* of Koondy in the *sarkār* of Bāzūha; both in the *chakla* of Ghorāghāt consisted of 2,679 Sq. miles distributed into several *zamīndārīs*.

Faujdārī Chakla of Sylhet

It was at the eastern most extremity of Bengal towards the dependencies of Assam and Aoa for which it was made a military outpost. It was formed after the dismembered Seryll, Tarraf and Zein Shahi in favour of Dacca and its area was computed to be 2,861 Sq. miles

Nia 'but of Dacca

called so because it was ruled by the *Nāib* or the Deputy of the *ṣūba* after the removal of seat of power to Dacca by Jaffar Khan in 1717 AD. Shahmat Jung Nowarish Mohammad Khan, the nephew of Alivardi held it till his death and the accession of Sirajud Daulah. It was the process of search of the treasure and provincial accounts amassed by the *Zamīndār* of Rajnagar with the help of the able management of finances by his *nāib*, that Siraj ud Daulah came to have hostilities with the English resulting in the events of 1757 AD. Its total extent represented 15,397 Sq. miles including the islands in the mouth of Ganges and Brahmaputra.

It is difficult to determine whether this classification existed during the tenure of Mohammad Reza Khan, though evidence suggests that its formal codification may have emerged slightly later ^[1, 2]. What remains significant is that the classification reflects the newly established Company's efforts not merely to reorganize its finances but also to address broader concerns central to its administration ^[3]. By the late 1760s and early 1770s, Company officials increasingly recognized that fiscal power rested upon knowledge systems, and thus a key priority became the systematic use of surveys, reports, and records to develop clear strategies for managing intermediaries and to consolidate authority as the *Dīwān* ^[4, 5].

This impulse was evident in the territorial reorganization of older divisions, which had significant implications: it enabled deeper state control, more systematic preparation of area statistics, and careful evaluation of historical data ^[6, 7]. New administrative categories emerged as part of this process, such as the Canongoe *Zamīndārī* (created to bypass the authority of the *Qānūngo*), the *Faujdārī Chackla* (a former *Faujdārī* division reconstituted as a *chakla*), the *Zamīndārī Khurdeah* (small *zamīndārīs*), and the *Zamīndārī Pergunnahay Muttafurrukāt* (dispersed *zamīndārīs*) (1). These categories demonstrate how the Company reshaped inherited Mughal divisions into a more rigid, enumerated fiscal landscape that would serve as the foundation for later administrative reforms.

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