

CHAPTER - VIII

TRADE AND COMMERCE

The province of Gujarat was renowned for its trading and commercial activities which were sustained by an adequate productive base possessed by her. A vigorous sea trade conducted from several ports, an intimate overland commerce with neighbouring countries, inevitably involved a lively exchange of goods within the country.⁽¹⁾ Exportable local produce would move to port towns as well as to such internal trade marts which had commercial relations with areas outside Gujarat. In this chapter we will discuss such pattern of trading activities from and through the Kheda collectorate.

Transit Trade :

Kheda, as such was never an important centre of trade though many lines of traffic passed through it. The commodities of transit trade which passed through the collectorate and the routes generally followed were as follows.⁽²⁾ Silk raw, silk manufactured, cotton

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1. Surendra Gopal, Commerce and Crafts in Gujarat. (16th & 17th Centuries), New Delhi, 1975, P.146.
 2. R.D.V. 1824, No. 24/108, P. 736-738;
Ibid., 1842, No. 9/342, P. 211-213.

piece goods, gold thread, country paper, metal, articles such as utensils, wheat, coriander seed, cummin seed and cardomons brought from Surat, Broach and Baroda to be taken to Ahmedabad came to Wassad,⁽³⁾ on the banks of the Mahi river and from then via Aras, Vurode, Anand and Nadiad to Mehmadabad which was the last station of the Kheda Jilla on route to Ahmedabad. From Nadiad there was also a route via Kheda to Ahmedabad and Dholka.

Bishop weed seed, beetlenut, brimstone, camphor, coffee, kuppas, cotton, dry ginger, grain, wrought iron, indigo, long pepper, Attar and perfumes brought from Surat, Broach and Baroda were carried to the Godhra pargana via Khanpur on the Mahi river through Oomreth, Dakore and Thasra which was the last station in the Jilla from when the articles were taken to petty states of Balasinore, Lunawada and Godhra pargana. There was also another route from Dakor via Kapadvanj to Dungarpur in the Wagar district.

Salt, Sugar, sago, saltpetre, soap, cloves, cinnamon, mace, black pepper, cocum, pearls and precious stones from the part of Jambusar and Tankaria were taken towards Ahmedabad via Dehwan, Gajna and Oomreth on the banks of

3. Wassad was situated in the Petlad pargana and its transit customs belonged to the Gaekwad,
R.D.V. 1824, No. 24/108, P. 730.

the Mahi river in the Kheda Jilla and from then by Petlad in the Gaekwad's jurisdiction to Kheda and then to Ahmedabad.

The trade from Cambay to Ahmedabad passed through three routes as follows : (i) Horses and other cattle, charcoal, tea, asafoetida were carried from the port of Cambay viz Sojitra and Kheda to Ahmedabad, Deesa and Harsole. (ii) Tobacco, sugar candy, molasses and sandalwood were carried from the port of Cambay viz Assamlee and Pakla to Dholka, Ahmedabad and Viramgam. (iii) The trade of Cambay also passed through Nadiad, Kheda, Mahundha, Oomreth and Kapadvanj to Ahmedabad.

Candles, tamarind, rose water and many other articles from the port of Dhollera to Scindhia's territories, via Dholka of the Ahmedabad Jilla, Kheda, Nadiad, Oomreth and Dakore also from Kheda viz Mahundha, Thasra, Bala-sinore to Malva and Lunawada, also from Kheda viz Mahundha and Kapadvanj to Dungarpur.

Cloth, Ghee, Oil, Rice enroute from Ahmedabad to Baroda passed through Sunadra, Kheda, Wansar, Dubhaun, Nadiad, Chaklasi, Samarkha, Khambalej, Dholee and Khanpur.

Gur, Cloth, Sooringee on their transit from Malwa to Ahmedabad passed through Thasra, Alina, Mahundha, Wantsoli, Mehamdabad, Kuneej, The aforesaid commodities passed and

repassed through the Kheda Jilla by the routes above mentioned. It may be mentioned here that the articles of home manufacture that entered into the transit trade of the Kheda Jilla were cotton cloth of different kind, soap and bangles (manufactured at Kapadvanj) and oils.⁽⁴⁾ Tobacco, grain, cotton, kassombee, mowra, oil seeds, ginger and jeera were the raw products that entered into the transit trade of this Jilla.⁽⁵⁾

Import and Export Trade :

The district trade in imports and exports was conducted by sea as well as by land. Kheda as such did not have a port town of its own, and thus the goods were taken to the port of Cambay for export to Bombay, and the coast of Konkan.^(5.a) The lines of traffic followed were as follows. :⁽⁶⁾ Cloth of Kheda, viz. cotton piece goods, chints, chur, dhoti, hummanee, lungi, pattala, palam posh, sain, salla was exported via Kheda, Sogra and Jolla to Cambay. Batty, Chillies, ginger, turmeric, tobacco of Matar were taken to Cambay via the Petlad par-

4. Ibid. P. 744.

5. Ibid.

5.a Cambay was an independent principality under its Nawab, the Marathas and later the British only enjoying the Chauth rights here.

6. R.D.D. 1815, No. 101, P. 2118-2131.

gana, Dal, grains and Mowra of Mahundha pargana were also taken to Cambay. Dry ginger, turmeric and tobacco were taken to Cambay via the Petlad pargana, soap bangles and Wullore were taken from Kapadvanj to Cambay via Barsyda, and Kanjeeree.

The exportation by land was conducted on the following lines, from Nadiad, tobacco was exported to Malwa via Pansora, Oomreth and Thasra. Also from Nadiad cloth, jeera and ginger were taken to Baroda and Jambusar via Narsanda and two Nakas (unnamed) of the Petlad pargana. Tobacco and oil castor were the main exports from Mahundha to Malwa via the parganas of Alina and Thasra. Grains and Mowra also from Mahundha were taken to Baroda via Vejna Hantez, Samarkha and Berwa, Cloth of Mehemdabad was exported to Baroda via Khumbalej, Kumla, Nadiad, Chaklasi, Samarkha and Berwa. Soap and bangles were taken from Kapadvanj to Baroda, Broach via Barsyda, Mysa, Airdee, Pansora, Bhalej, Dholee, Khampur and Khambolej. It may be mentioned here that none of the articles of produce or manufacture of the Kheda Jilla entered into the export trade of Europe.

The routes followed by the import trade of the Kheda Jilla were as follows :⁽⁷⁾ Gur, from Malwa was taken to Nadiad via Wangrolee, Thasra, Thamna, Pansara and

7. R.D.V. 1824, No. 24/108, P. 749-751.

Wansoli, Goods from Dholka mainly cotton were brought to Nadiad via Chadna, Wasna, Kaira and Dubhaun, Wood, salt and Wussana^(7.a) were brought from Cambay to Kheda via Jolla and Soca. From Cambay Wussana was imported into Kapadvanj via Narsanda, Ootursanda and Choneil. Cotton was imported from Broach and Jambusar to Kheda via Boriavi, Sandana, Wansur and Socra. Cotton as well as cloth and Wussana were brought to Oomreth via Khanpur, Seelee and Ore from Jambusar. Some of the other articles of import were cotton, Sorangee, iron, Kala jeera, kassoombee, opium seed, opium, cloth, wheat, oil and sugar from Malwa; Ivory, sugar, coconuts, juices, dates, betelnuts, copper, tin pewter, iron, silk cloth, wood, cochineal and salt from Broach, Jambusar and Cambay; oil, rafters, mustards, brass, gur, cotton, cotton seed, cloth, cotton thread from Baroda and Godra; cotton and silk cloth, paper, ghee, oil, brass, asafoetida from Ahmedabad and the country to the north of it; cotton, wheat, salt, gur, dye-stuff, cloth and red thread from Dholka and the Westward.

Commodity Composition :

The principal commodity of export from the Kheda Jilla appears to have been tobacco which was considered to be

7.a Wussana included grocery goods.

superior in quality to that grown in the Broach district while that of Surat was quite trifling in its amount.⁽⁸⁾ Thus it was stated that out of about once lac maunds of tobacco exported annually from Cambay nearly over half was produced in the Gaekwad's share of Petlad and the pargana of Cambay, the rest was grown in the Kheda Jilla.⁽⁹⁾ There were three types of tobacco grown and exported from this Jilla viz Kalia which was principally exported to Marwar, Jurda to Malwa and the Chopria to Bombay via the port of Cambay.⁽¹⁰⁾ Tobacco was conveyed to the port of Cambay in packages containing from 13 to 15 maunds.⁽¹¹⁾ A tobacco owner shipping a quantity at Cambay, employed one of the accredited Dalals of that place who had a running account with the Phoorza or custom house at Cambay and was not called upon to pay down the cash for duties on a consignment until he had received advice from the place Bombay or elsewhere of the sale having been effected.⁽¹²⁾ The transaction after sale between Cambay and Bombay was managed by the Hundis remitted to the Cambay Dalals who deducted all his charges and forwarded

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8. R.D.V. 1830, No. 9/290, P. 223.
 9. Ibid., 1823, No. 15/671, P. 117.
 10. Ibid., 1830, No. 12/293, P. 164.
 11. Ibid., 1824, No. 22/106, P. 281.
 12. Ibid., 1830, No. 9/290, P. 24.

the balance to the owner in the same way. From Cambay, the tobacco was conveyed also to Surat, Konkan and the gulf countries besides Bombay. By land it was mainly exported to Malwa, Marwar, Rajwara, Wagar and Kathiawar.⁽¹³⁾

The situation nearest to the market seemed to determine the ports of the country from which tobacco of Kheda Jilla was supplied.⁽¹⁴⁾ Thus the export by sea was principally from the Borsad and Napaad parganas, that inland from Nadiad, Matar and Mahundha. The largest and most valuable portion of trade appears to have been inland rather than by sea. It was, therefore, that the demand of the inland market seemed chiefly to regulate the price of tobacco. As this article lost both in weight and quality by keeping for a long period, the cultivators were frequently obliged even if the demand was small ~~and~~ to sell it at a very low rate. On these occasions they found considerable difficulty in paying their revenue.⁽¹⁵⁾ Thut it was reported in 1811 that the demand of tobacco

13. Ibid., 1842, No. 9/1342, P. 215.

14. Ibid., 1830, No. 9/290, P. 224.

15. Ibid., 1823, No. 24/76, P. 388. This was primarily because tobacco was the cultivators' most valuable product requiring little for his own consumption most of it was available for sale and from its ready returns in some villages almost the whole revenue was paid. See Ibid., 1828, No. 39/245, P. 448.

in that particular year was small because of the great scarcity that prevailed in the Marwar province which deterred the traders.⁽¹⁶⁾ Similar was the case in 1837 when a great number of Malwa merchants went on a pilgrimage and thus did not make their appearance in large numbers as was usual to make their annual purchases.⁽¹⁷⁾

We do not have much information regarding the quantity of tobacco annually exported from the different parganas of Kheda Jilla. It was reported in 1830 that the trade in tobacco which was managed by the Dalals had nearly more than doubled since the establishment of the British rule.⁽¹⁸⁾ The figure for only one year is available for the year 1842/43 in which about 37152 maunds of tobacco was exported valued at Rs.58960 and the duty levied on it was Rs.3807.⁽¹⁹⁾ It was also suggested that as tobacco especially of the Jurda kind remained good for two years it could be exported to Europe with advantage.⁽²⁰⁾ However, reports

16. R.D.D. 1811, No.73, P. 354.

17. R.D.V. 1837, No.12/770, P. 219.

18. Ibid., 1830, No.12/293, P. 113.

19. R.D.D. 1811, No. 73, P. 354.

20. Ibid., 1823, No. 24/76, P. 388.

from England on some parcels of this tobacco sent there were unfavourable and thus its trade remained confirmed principally to Indian markets. (21)

COTTON :

Regarding cotton and its products, we find that no kuppas or kuppassia was exported from the Kheda Collectorate and a small quantity only was imported annually through the Cambay bunder. (22) From Viramgam too, cotton was imported. (23) Moreover generally it was the Tullbuda cotton grown in the Kheda Jilla itself which was used in the looms of the different Qasbas (towns) and villages. In Mahundha Qasba and the village of Bhaneer these looms were more numerous than in other villages. (24) The 'Charkha' was the only implement used for cleaning cotton and its expense was 3 to 4 annas per maund of kapassia. (25) The cotton produced in the Jilla was for the most part sufficient to meet the internal consumption and thus the export of it was consequently very limited. The expense of conveying cotton from Nadiad to Dhollera Bunder for shipment was Rs.15 per 100

21. Ibid., 1830, No. 12/293, P. 114.

22. Ibid., 1843, No. 38/1480, P. 207.

23. Ibid., 1842, No. 9/1342, P. 171.

24. Ibid.

25. Ibid., 1849, No. 71, P. 26.

maunds; from Mahundha to Cambay Rs.18/-, from Borsad to Cambay Rs.26/-, from Matar to Dhollera Rs.24/-.⁽²⁶⁾ No cotton was exported from the parganas of Kapadvanj and Thasra.

There was one manufacture common to all the Qasba towns of the Kheda and Ahmedabad Jillas viz. 'Cheeput' or cotton cloths which were printed and dyed in the Kheda Jilla though in the Ahmedabad Jilla the greater number were made white.⁽²⁷⁾ The quantity annually exported was not of any great consequence except that from the town of Kheda whose manufacturers consisted of Palanpores, Chintz, Patola, Dhotis, (annually exported to China) and Dangaree.⁽²⁸⁾ The three former articles were generally worn by Muslims and the whole was contracted for and an advance made to the manufacturers by the Ahmedabad, Surat and Bombay merchants, to the average amounts of Rs.40,000/- annually. Though the manufacturers could make double the amount of what was contracted for, they made none for sale and thus it was with difficulty that they could be purchased in the open market. The Dangaree was worn by the Daris and was not contracted for as was the case with the printed goods.

26. Ibid.

27. Ibid., 1843, No. 38/145, P. 244.

28. R.D.D. 1803, No. 38, P. 828.

Some of it was conveyed to the sea coast by foreign merchants while the rest was supplied to the adjacent towns.

These manufactures diminished in value and quantity in the early 1840s with the large importation of British cloths owing to duties on the latter being removed.⁽²⁹⁾ The merchants were able to sell these British cloths, viz. Madapolams, Jugger naites and others at a cheaper rate than the native fabric. However, it may be mentioned here that it was the better and costlier kind of cloth that suffered a setback while the more homely and useful descriptions continued to be quite popular.⁽³⁰⁾

Again the British yarn and thread too was said to have wholly taken the place of that manufactured by natives and from this cause, the usual quantity of raw cotton for the purpose of making it was nowhere imported.⁽³¹⁾ The cloths and thread imported from Malwa for the internal consumption of the inhabitants of the Kheda Collectorate also decreased considerably owing to the imports of English cloths and yarn having increased; the cloths and thread from Malwa being deeper could not find a sale and

29. R.D.V. 1842, No.9/1342, P.171; also 1843, No.8/1450, P.245, and 1844, No.10/1567, P.138.

30. Ibid., 1844, No.10/1567, P.138.

31. Ibid., 1843, No. 8/1450, P.245.

consequently their imports fell of.⁽³²⁾

SOAP AND GLASS :

A small quantity of soap and glass was also produced and subject to exportation. These were the staples of Kapadvanj and their manufacture and trade was in the hands of the Bohras.⁽³³⁾ The soil in the neighbourhood of Kapadvanj produced an incrustation of carbonate of soda called us which was extensively manufactured into glass and soap. The glass was of the coarsest kind and not very strong and used for making trifling ornaments like bangles and beads and also children toys. These products of glass and soap were annually exported to Kathiawar, Ahmedabad, Broach and Surat. We do not have the figures to show the quantum of the export except for the year 1842/43 in which about 7842 maunds of soap was exported valued at Rs.24,956/-.

KUSSOMB :

Safflower or kussombbee was purchased by dyers from Ahmedabad and Baroda direct from the cultivators. After taking a sufficient quantity for home consumption, the surplus was left for disposal to the Malwa and other

32. Ibid., 1843, No. 10/452, P. 146.

33. Ibid., 1844, No. 10/1567, P. 149;
Ibid., 1843, No. 8/1450, P. 251.

merchants.⁽³⁴⁾

OPIUM :

Regarding the importation opium into the Kheda Jilla, some references have already been made in Chapter one. As it has been stated therein in order to protect Bengal monopoly of opium, the British Government undertook measures to prevent the importation of opium into Gujarat from Malwa which was re-exported to Bombay and elsewhere. The measures that were undertaken to prevent this trade have already been detailed. In spite of the best intentions of the British government and the increased duty imposed on opium, the trade in this article could not be checked. It was thus reported in 1814 A.D. that in spite of the prohibition to the import from Malwa, not one seer of opium was imported from Bengal which showed supplies^{34a} from Malwa still continued. As per the rules detailed in Regulation I 1818 A.D. all opium openly imported in the Kheda Jilla was warehoused under the charge of the Collector and on being sold by retail to the licensed traders was

³⁴. Ibid., 1826, No. 3/135.

34.a R.D.D. 1814, No. 94, P. 1689.

subject to a duty of Rs.2/- per seer.⁽³⁵⁾ The duty however levied on the opium before it went into the vendor's hands reduced his profits so much as to leave him little stimulus to exert himself in detecting interlopers, the consequence was that people were unwilling to take out licences and those who did seem to consider them only as a blind to enable them more secretly to carry on an illicit trade by importing opium without paying the government duty.

To further remedy the existing state of affairs modifications were affected in Reg.I, 1818 as follows - That the party desirous of importing such opium were to apply for a licence authorising its import, to specify the route by which it was to be imported, the quantity and quality and the description of packages in which it would be conveyed and warehoused and the manner in which it would be disposed and a bond was thus entered into. Failure to fulfil the terms of the bond was to be punished by penalties.⁽³⁶⁾

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35. R.D.D. 1819, No. 140, P.1335; It may be mentioned here that opium was exported from Malwa in baskets containing generally 10 seers, each seer weighing Rs.40/- and after being adulterated was sent into the bazaars of Gujarat and Kathiawar for retail to the consumers. For ref. see Ibid., 1814, No. 94, P.1687. Again the price of genuine opium in Malwa was Rs.4 to Rs.5 a seer and it was sold at Baroda by wholesale at a profit varying from 5 to 10%.
36. R.D.D. 1819, No. 14, P. 1717-1718.

Inspite of the best efforts of the British Government, small quantities of opium continued to be smuggled and exported through circulation routes via Parantej Viramgam and Kathiawar, the port of Lukhpat in Kutch.⁽³⁷⁾ Some enterprising speculators even transported opium on bullocks from different parts of Malwa to Hyderabad and thence to the South of the Deccan.

For the internal consumption in the Kheda Jilla, opium was issued to the licensed vendors for retail sale from the government depot. The whole of the juice of the poppy was purchased by Government at Rs.4½ per seer and was made up into cakes and sold to the licensed vendors for retail sale at Rs.8/- and 4 annas per seer.⁽³⁸⁾ The quantity consumed between 1830 and 1840 appears to decline,⁽³⁹⁾ but to suppose that so sudden a decline in the demand for government opium had its rise indiminished consumption would be quite contrary to the fact that consumption was on the increase rather than decrease.⁽⁴⁰⁾ This showed that other sources of supply had been discovered and that smuggling of opium continued, much to the detriment of the British interests. Also, the esti-

37. Ibid., No. 145, P. 3925.

38. R.D.V. 1837, No. R 1770, P. 219.

39. R.D.D. 1820, No. 145, P. 3925.

40. Ibid., 1833, No. 15/483, P. 281.

mated quantity annually consumed within the Jilla and that issued to the licensed vendors for retail sale from the Government depot bore a considerable disproportion, which proves that illicit import was supplied from time to time.⁽⁴¹⁾

SALT :

The common alimentary salt manufactured at Cambay salt pans called the 'Ghassea Neemuck' was generally imported to the Kheda Jilla for internal consumption.⁽⁴²⁾ All the salt pans belonged to individuals who had bought the ground from the Nawab of Cambay's Government.⁽⁴³⁾ Besides the price paid for the ground they gave to government one-third of the salt produced. The share of government was actually one-half but it had become the custom to allow the manufacturers of the salt to take away a portion from the bottom of each heap which reduced it to the above proportion.

In the Petlad pargana salt was sold at the rate of 6 or 7 maunds per rupees and gradually increased in price as the distance from Cambay became greater. The highest rate was about 3 maunds per rupee. At the place of manu-

41. Ibid., 1846, No. 14, P. 52-53.

42. Ibid., 1839, No. 19, P. 50.

43. Ibid., 1822, No. 28/52, P. 285.

facture it was sold at an average of 10 maunds of rupee. The villages in the interior were supplied by Banjaras at the rate of 2 maunds a rupee or by Banians who carried the salt to these places which were not frequented by Banjaras.

It may be mentioned here that a very coarse kind of salt was manufactured at the village of Lasundra in the Alina pargana but was used only in colouring skins.⁽⁴⁴⁾

Prior to the passing of Act XXVII of 1837 the charges on a cartload of 32 maunds of salt from Cambay to Kheda were Rs.6.8.0. The merchants then sold the salt in Kheda at the rate of $4\frac{1}{2}$ maunds per rupee.⁽⁴⁵⁾

With the increased duty on the salt by the above act, charges of importation into Kheda increased to Rs.14.0.0. This resulted in very little salt being exported from Cambay for consumption in the Kheda Jilla - the greater quantity being brought from Patree and from Jhokra and sold at the rate of $1\frac{3}{4}$ maunds per rupee. In 1849 the increased duty of 12 maunds per rupee of salt was extended to the salt works of Cambay as well.⁽⁴⁶⁾

44. Ibid., P. 288.

45. Ibid., 1839, No. 10/973, P. 50-51.

46. Ibid., 1849, No. 212, P. 65.

The cultivators of the Kheda Jilla were in the habit of mixing salt in the fodder and grain given to their cattle during the rainy season. Thus the increased price of salt due to the increased duty was immediately felt by them.⁽⁴⁷⁾ Salt, however was never used as manure though occasionally it was put at the bottom of mango trees.⁽⁴⁸⁾

Customs / Octroi :

An interesting feature of the internal trade was the land customs levied on the goods in their transport from one place to another. These land customs also comprehended under the name of sayer or duty on inland trade were classed under two district heads viz. that which constituted part of the revenue of the state and that which was exacted and enjoyed by the petty chieftains and heads of Koli villages.⁽⁴⁹⁾ The first class could be further divided into two-transit and town duties.

The system of Rahadaree or transit duties is quite ancient and was instituted in Mughal India.⁽⁵⁰⁾ The

47. Ibid., 1839, No. 10/973, P. 52.

48. Ibid., 1822, No. 28/62, P. 287.

49. R.D.D. 1811, No. 76, P. 103.

50. Irfan Habib, Op.cit., P. 66; R.D.V. 1834, No.2/760 For the Sayer duties prevalent under the Mughals also see Mirat-i-Ahmadi, P. 221-223, 232-240, 256, 284, 301.

rahadari was levied on all articles whether for private use or traffic passing from one place to another, or on the produce of the pargana itself exported to other parts. The transit duties might be divided into two branches, those levied on goods passing through the Qasba itself and those levied at the different Nakas or custom stations scattered through out the pargana.

The transit dues both at the Qasba and Nakas in the parganas were essentially duties upon quantity bearing no reference to the value of an article but fixed entirely according to the size and burden of the particular conveyance on which it was carried. As the bullock was originally the most common means of conveyance the weight which that animal was capable of carrying appeared to have been taken as the standard.⁽⁵¹⁾ This quantity was six maunds. Thus a camel was charged for 2 bullocks, an elephant for 4 a one yoke cart for 6, a 2 yoke cart for 8 and so on. Cloth if in bales paid by the weight, which was merely estimated, if loose by the corgie.⁽⁵²⁾

The principle on which the dues were collected were as follows.⁽⁵³⁾ A duty was levied at the station where

511. Ibid., 1837, No. 2/760, P. 15.

52. R.D.V. 1824, No. 24/108, P. 732.

53. Ibid., P. 732, 739. In the Modi documents the total amount derived under sayer is given, the rates are not mentioned.

the goods were laden and then at every naka through which the goods might pass a small sum was collected on the load. The amount varied with the article and also with the load a cart load, camel load and bullock load having each opened to be sold they paid a duty again.

The chief feature of the transit duties was that of making all produce and all articles of commerce raised in or passing through each pargana contribute to the revenue of it in the shape of a light tax on quantity and levied in an easy an exceptionable mode.⁽⁵⁴⁾ For this purpose the articles were arranged under certain principal heads as grains, cloths, drugs and condiments and a certain duty regulated in some degree according to the relative value of the articles, without descending to a minute examination, was affixed to certain loads of these articles, upon payment of which the goods were allowed to pass through sometimes even the next pargana without inspection or scrutiny. Under this latter mode the duties which were payable at the Nakas of one pargana were sometimes collected at once in which case a Ravania or certificate was given which passed the good through that pargana.⁽⁵⁵⁾

54. Ibid., 1834, No. 17/561, P. 44.

55. Ibid., 1824, No. 24/108, P. 740. This was also known as the 'Parganapar plan.'

In the number of places at which Rahadaree was levied consisted its chief characteristic and principal objection. The imports collected at each Naka or customs station were generally trifling. Thus though the transit dues varied at almost every place of collection, they were seldom heavy, and the realisation of which did not in reality, give more trouble in collection than any other branch of the customs.⁽⁵⁶⁾ So well were the different loads or vehicles ascertained and the rates so well arranged for each and so perfectly were the carriers and people employed in the transport of goods, acquainted with the rates and rules that delay if it occurred was as much the fault of the traders as of the system,⁽⁵⁷⁾ of transit duties.

The tables (Chap. VIII/No. 1 & 2) at the end of the chapter throw light on the nature and percentage of the transit duties. It is clear from that the transit duties varied at every place of collection but were generally trifling in amounts. It may be mentioned here that under Reg. XXXIII of 1827 it was proposed to raise the duty on tobacco by Rs.3 per maunds.⁽⁵⁸⁾ However as this proved detrimental to the interests of the trade in this article it was reduced to Rs. 1/2 per maund,

56. Ibid., 1831, No. 30/358, P. 127.

57. Ibid., 1837, No. 2/760, P. 17.

58. Ibid., 1828, No. 39/245, P. 447.

payable once either on import or export. Even this was considered as high and prejudicial to the interests of the traders and so the government authorised it to be waived for the present as reported in 1830.-(59)

Under the British Rule :

To improve the system of transit duties several measures were adopted by the British from time to time. The first was to introduce the pargana par system in all the parganas of the Kheda Jilla. It was stated that goods were upon payment at one Naka allowed then to go clearout of the pargana free from other demands. This was attempted in the three parganas of Nadiad, Kapadvanj and Alina in 1831 A.D.⁽⁶⁰⁾ It was also suggested to be introduced in two more parganas viz. Kheda and Napaad in 1834.⁽⁶¹⁾

This pargana par system was enforced in different ways.⁽⁶²⁾ In some places the charge was made at the first Naka the goods arrived at and a pass note was given called Rawania^{as} stated before. In others the goods were allowed to go pass each Naka without payment as far as the Qasba where dues were then paid both for

59. Ibid., 1830, No. 9/290. p. 227.

60. Ibid., 1834, No. 17/561, P. 168.

61. Ibid., 1834, No. 17/561, P. 168.

62. Ibid., P. 97.

the Nakas already passed and those in advance. The Ravania showed the amount levied, the nature of the goods on which it had been paid the date and a few other necessary particulars.⁽⁶³⁾

To further facilitate trade, imposts which were vexatious in their operation were ordered to be abolished viz. those on grains, ghee, jagree, indigo, cotton and others.⁽⁶⁴⁾

After prolonged deliberations the transit duties within the territories of the Bombay Presidency and a considerable portion of the town duties were abolished under the Act I of 1838 for the benefit of both the agricultural and commercial classes.⁽⁶⁵⁾ By the abolition of the transit duties it was felt that the trade of Cambay would decline as here the merchants would be subject to the duties of the Nawab. Thus trade would be diverted to the more commodious bunders of Anlee and Bowliaree the roads to which were free.⁽⁶⁶⁾

The abolition led to an augmentation of trading activities. We can mention here one instance, viz.

63. Ibid., 1837, No. 2/760, P. 17.

64. Ibid., 1834, No. 17/561, P. 72.

65. Ibid., 1839, No. 8/971, P. 170.

66. Ibid., P. 252. .

that of trade in tobacco.⁽⁶⁷⁾ It was reported in 1842 that when the transit duties had been levied the sales of this articles had been slow, but since the said hindrance had been removed a greater number of traders came from other parts to make purchases so that the whole of the year's produce was generally sold or disposed of before the next cultivating season and the cultivators were enabled from the early sale of their commodities to pay their dues and to make such improvements as they found necessary to their fields without being objected to apply frequently to the Village Sahukars for loans of money as they formerly used to do so.

Town Duties :

The town or consumption duties on goods were confined to the principal town in each pargana and were for the most part levied like the octroi in France and the aleava^{ca} of Spain, either on goods entering each Qasba and sold there on or on goods the produce or manufacture of it exported else where.⁽⁶⁸⁾ The town duty was some times levied on both imports and exports, sometimes on one only and different castes and classes paid by different rates. Not only was every transac-

67. R.D.V. 1842, No. 9/1342, P. 216.

68. Ibid., 1831, No. 30/358, P. 123;
Ibid., 1834, No. 17/561, P. 41.

tion affected within the town subject to the above duty, but the undertaking of each merchant who was an inhabitant of it even if his business lay in a different district was subject to its operation.⁽⁶⁹⁾ As we know the practice of changing taxes on the goods entering or on exit and sold in the town was in prevalence under the Mughals which was continued by the Marathas. The revenue collected under this source was shown under the head, Sayer. There is sufficient evidence to prove that the right of collecting the duties was given to the merchants and bankers during the Maratha rule in Gujarat.⁽⁷⁰⁾

In the Kheda Jilla there were three ways in which the town duties were levied.⁽⁷¹⁾ (a) In some towns viz. Nadiad, Oomreth, Kapadvanj, Mahemdabad, Matar, Mahundha and Kheda import and export dues were levied upon all articles imported for town consumption or articles there manufactured and exported generally at fixed rates depending on the quantity than the value of each and therefore, similar in their nature to the transit dues, though often

69. R.D.D. 1811, No.76, P.105.

70. G.D. Sharma & M.A. Patel, "State and Business in the Urban Economy of Gujarat (1770-1810 A.D.)", Paper presented at the U.G.C. Seminar on Urban Development and Urban Institutions in Western India, organised by the Deptt. of History, Gujarat University, Ahmedabad from Nov. 12 to 14, 1984.

71. R.D.V. 1834, No.17/561, P. 6-8.

much higher. (b) In Nadiad, Oomreth, Kapadvanj, Mehemdabad, Matar and Mahundha partially these town duties were as veloram ones upon particular items. The rates were fixed at so many pice per rupee worth and the price of each town having a fixed value, the rate percent was easily ascertained. Thus in Oomreth for Wasana or groceries of all kinds were charged at the same rate i.e. 2 pice per rupee worth and calculations being there made at 50 pice per rupee, this became 4%. (c) In the remaining towns viz. Alina, Napaad, Thasra, Bhalej, Antroli, Narsanda and Khumbhalej the town duties were levied at the same rate as the Rahadari i.e. to say all goods imported paid Rahadari whether stopped for consumption or only passing on transit. These dues were called Amdanee and Rawangee or import and export.

There were remarkable irregularities which prevailed in the rates of duty on the same sort of commodity in neighbouring towns in the Kheda Jilla.⁽⁷²⁾ For instance the article silk was subject to in Nadiad to an import and export duty of Rs.5/- per maund whereas at some towns only a few Kos distant it was exported to no duties whatever and only. In no two Qasbas did the rate of town duties correspond with each other. Besides there were many invidious privileges and exemptions enjoyed by

72. Ibid., 1836, No. 25/712, P. 59-73.

different individuals. Thus the privileged traders at Nadiad, Kapadvanj and Oomreth paid an annual sum in commutation of town duties on articles such as copper etc. used in their trades.⁽⁷³⁾ Again, there was a distinction made between the outside merchants and towns people, the former paying higher rates in Kheda, Mahemdabad and Kapadvanj.⁽⁷⁴⁾ For instance at the town of Kheda, goods imported by people of the place paid nothing whilst 3.½% was the rate at which duty was exacted from other merchants upon sale in town.⁽⁷⁵⁾ There was also a distinction made between Hindu and Muslim traders in Nadiad and Kapadvanj.⁽⁷⁶⁾

Another noteworthy inconsistency was found in the different rates of duty the goods were subjected to when coming of from different places.⁽⁷⁷⁾ Goods (Kareeana) coming from Jambusar to Kheda paid a duty of Rs.1.14.0 per cartload whilst thest from Cambay (a non-British territory) paid 10 annas less; again a cart coming from Mahundha paid for the same imports Rs.1.4.0 per cartload

73. Ibid., P. 66. Also an Umreth Bania paid Rs.10/- annually to import any cloth to furnish the weavers.

74. Ibid., 1831, No. 30/358, P. 141.

75. Ibid., 1834, No. 17/661, P. 26.

76. Ibid., 1831, No. 30/348, P. 143.

77. Ibid., 1839, No. 106/1069, P. 36.

and if from Parantij (in the Ahmedabad Jilla) only 15 annas.⁽⁷⁸⁾

Keeping these inequalities in mind it was suggested that the system of levying duty at the ad valorem rate of 2.1/2% on all articles as at Ahmedabad, be introduced in the Kheda Jilla.⁽⁷⁹⁾ However, when the transit duties were abolished in all the territories of the Bombay Presidency, the town duties in those towns where they amounted to less than Rs.1,000/- were also done away with.⁽⁸⁰⁾ In the Kheda Jilla the town duties were given up in the following qasbas :

<u>Qasbas</u> :	(Annual sum of town duties) <u>Rupees</u>
Matar	400
Alina	250
Bhalej	200
Khutnal	400
Thasra	50
Dakore	400
Napaad	100
Antroli	100
Mehemdabad	1000
	<u>39000</u>

78. Ibid., 879, P. 76.

79. Ibid., 1838, No. 93/953, P. 2.

80. EDV, 1839, No. 971, P. 221.

They continued to be levied in the four main towns of Kheda, Nadiad, Umreth and Kapadvanj. Some idea could be found about the nature, rate and operation of the town duties prevailing in these towns from the following details.⁽⁸¹⁾

Kheda : The town duties of this place were levied on the load, by the corgé and by the maund and were absurdly light and unequal. Ghee, Gur, Sugar, saltpetre, almonds, spices, oil turmeric, poppy seed and nutmegs, although so different in value one being worth so little as a rupee per maund while that of another Rs.150/- were subject to the same rate of duty which was only Rs.1.4.0% per cent load or 15 reas per maund.

Nadiad : In this town, the largest in the Kheda Jilla all goods coming under the denomination of Kariana or groceries being 228 in number paid an ad valorem duty of 4% if imported from other British territories and 6% if from a non-British one. Other imports were subject to various rates some by the maund or the load, others by the corgé and all articles except tobacco and silk paid another petty cess or Babti.

81. Ibid., No. 106/1069, P. 36.

Umreth : In this town too, there was as little uniformity in the mode of collection as in Kheda and Nadiad.

Kapadvanj : A particularly complicated system for levying town duties was in force here. On most articles it was stated to be an ad valorem of Rs.2.13% but on payment of these, the merchant was given back 1% and to add to the confusion, a balti or fee was then taken from him of one Docra on every rupee paid.⁽⁸²⁾

On certain articles the town duty was charged in kind here such as on grains, oil, ghee, cotton, tobacco, ginger.

One of the greatest grievances that prevailed in this town was Dallali which was a levy of certain fees by eight merchants of the town on all sales wholesale or retail being 1% from the buyer and seller alike and levied on all classes including the merchants.⁽⁸³⁾ In fact this Dallali levy served as a check to trade directly interfering with the mercantile interests. Even grain and the daily food of the needy cultivator and the petty artisan was not free from this levy, no sale being permitted without a payment of 10 reas on every rupee worth

82 This cess was first levied by Rajaram Desai, a former Mamlatdar for his own benefit for ref see Ibid., P. 38.

83. The Dallals levied this duty as being hereditary weighers of goods. Ibid., P. 41.

and if of wheat or rice of 1/4 seer in kind, besides, which and the town duty as noticed earlier the grain was subject to a third petty levy of 10 annas per load called the Hath Gussa.

In consequence of the import and export duties being levied at the above four towns, the traders enhanced their prices in the same ratio as they were charged duties; consequently the inhabitants of these towns were obliged to pay higher prices for their goods than the rest of the population of the Jilla.⁽⁸⁴⁾ In particular much dissatisfaction came to exist in Nadiad because the growers of tobacco could not on account of the duties they were obliged to pay, sell their produce so cheap as these of the other surrounding villages where no duties were levied, thus they were met with fewer purchasers and the sale of the commodity was slower.

The town duties in these four towns in the Kheda Jilla were also done away with in 1844, when all the town duties and other taxes levied on the towns people were abolished in the territories of the Bombay Presidency. To make up for the loss thus sustained the salt duty was raised from 8 annas to Re.1.

84. R.D.V. 1842, No. 9/1342, P. 213.



Urban-Rural Trade :

Mention may here be made of the trade conducted between town and village for which our information is not much. Each pargana had its Qasba town and that town was the general mart of the pargana to which its produce was naturally carried.⁽⁸⁵⁾ Nadiad, for instance, had a very fine market, the best in Kheda and one of the best in Gujarat.⁽⁸⁶⁾ Some of the villages too had excellent bazaars where the poorer ryots could, if they preferred generally dispose of their produce. Regarding customers, it appears that formerly the transit duties were confined to the traffic to and from seaports to the interior towns and between different towns. Later its operation was extended which virtually changed its character to a general duty on inland consumption by charging it upon the produce of each district as soon as it left the bounds of the village within which it was produced and upon articles of manufacture on their despatch from the places where they were *wrought* ⁽⁸⁷⁾ This was accomplished by adding to the regular custom stations which were probably originally placed only on the great through-

85. Ibid., 1837, No. 2/760, P. 27.

86. B.G.S. No. CXIV, P. 147.

87. R.D.V. 1837, No. 2/760, P. 22.

fare of trade, others upon every cross road by which trade was carried on from one village or town to every other village or town. The home consumption of the Qasba and large villages when supplied from its own areas was taxed at the Rahadari rate and was called the 'Gaon Ootar',⁽⁸⁸⁾ Thus the petty traffic which was carried on between neighbouring parts of the same pargana was as much liable to the transit duty levied therein, as if it were to be exported beyond the bounds of the district.

In some parts, compromise was affected between the villages and the revenue farmer, the former engaging to pay a fixed sum annually on condition of the produce of their villages being free from the custom station in or near there village. This went by the name of Hoonda or a fixed payment of Sayer sukdi to the Sayer or customs.⁽⁸⁹⁾

Keeping the vexatious nature of these levies in mind, the British government abolished all internal duties upon the produce of the parganas so long as it was not carried out of the pargana in 1830 A.D. This changed the character of the duty from a general inland duty to a transit duty, since no demand could be made

88. Ibid., 1834, No.12/561, P. 171.

89. Ibid., 1837, No. 2/760, P. 23.

until the goods were actually in transit to another district.⁽⁹⁰⁾ This involved the abolition of all custom chowkees except those on the frontiers of the parganas which were necessary to secure the duty on transit of all goods going from or entering the Parganas.

Administration :

Regarding the establishment for collection of the land customs, we find that at those Nakas by which a large quantity of goods passed, two people were employed while at the inferior Nakas only one.⁽⁹¹⁾ In all there were about 35 people employed at the Nakas of the Kheda Jilla at monthly pay of Rs. four or five. It may be mentioned here that during the rainy months the Nakadars were left without receiving subsistence from government, thus they were induced to resort to fraud means.⁽⁹²⁾

So far we have considered the rate and operation of the transit and town duties in the Kheda Jilla. Regarding the amount of these our information is far from complete. As has been mentioned the town and transit duties were detailed under one head viz. land

90. Ibid., P. 27.

91. Ibid., 1824, No. 24/108, P. 732.

92. Ibid., 1835, No. 4/626, P. 228.

customs. As per the table (Chap. VII / No.3) the average amount of revenue under Sayer, when the parganas of the Kheda Collectorate were under the Marathas, is Rs.47104. From 1803 to 1816 A.D. they amounted to about Rs.46311 and between the next two decades to about Rs.69794.⁽⁹³⁾

The amount for land customs shows constant fluctuations, for which there were many causes assigned. The geographical position of the parganas of the Kheda Jilla immediately intervening between a considerable extent of waste and a considerable portion of the province of Gujarat as well as between those of Malwa and Marwar rendered them the channel through which the mercantile enterprises from the ports to the interior and again from the interior to the coast were carried on. Thus the custom duties of this Jilla were much affected by the state of the commerce which except as passing through its jurisdiction was altogether unconnected with it and affected by causes the sphere of whose influence was foreign to its limits.⁽⁹⁴⁾ Thus in the year 1813-14 the impoverished condition of Marwar operated unfavourably on the

93. R.D.D., 1820, No. 158, P. 4221; R.D.V. 1827, No. 45/198, P. 387; R.D.V. 1831, No. 25/353, P.308; R.D.V. 1832, No. 3/40, P. 197; R.D.V. 1834, No. 4/548, P. 192; R.D.V. 1837, No.12/770, P. 86.

94. R.D.D. 1815, No. 103, P. 2667.

commercial inter course and its consignment of products for which tobacco of the Jilla was bartered were trifling. Again, the city of Ahmedabad was much distressed due to the famine and this acted unfavourably on the commerce to and from the city.

Causes internal also acted unfavourably on the receipt from land customs. The adverse season of 1833-34 led to the failure of the staple productions of the Jilla which in turn acted unfavourably on the realisation of the land customs.⁽⁹⁵⁾ Meanwhile mercantile enterprise was restricted by the scarcity of money, unsafe state of the goods, the difficulty of obtaining carriage and the impossibility of procuring fodder and water on many roads for the beasts of burden. Another cause for the diminished realisation in that particular year was the remission of duties on grain, indigo and cattle.

The abolition of the transit and town duties greatly benefited the traders and ryots of the Jilla in a considerable degree as it enabled the traders of the town and villages to extend their former limited dealings and import from Bombay a greater stock of sugar,

95. R.D.V. 1835, No. 4/626, P. 197.

molasses, condiments, etc. for sale in the Jilla. (96)

These articles began to be brought by way of Dhollera of the Ahmedabad Collectorate for although the port of Cambay was nearer by 10 Kos and more convenient in every way, yet the port duties being double of that levied at Dhollera, the merchants found it cheaper and easier to bring their goods by the latter port. When the duties were levied the cultivators had one great difficulty to contend with which was their inability on account of the levies to convey the produce of the fields to places at distance, where the market price was favourable to them. But after their abolition the cultivators were able to cart their produce to the most favourable markets and obtain good price which not only benefited them by bringing an easy return for their labour but the government also by enabling the ryots to pay up their kists or instalments due to the state from the proceeds of their produce without occasioning them to seek the aid of the Banians. (97)

Regarding the inland duties enjoyed by Desais, Patels and heads of Mewasi Grassia and Maliki villages, they have already been dealt with in Chapters IV, VI and VII, Suffice is to say that these were abolished by Act I

96. R.D.V. 1842, No. 9/1342, P. 215.

97. Ibid., P. 216.

of 1838 and suitable compensation given to the aggrieved parties.

Routes and Means of Transport :

With respect to the state of the routes by which trade was conducted we find that there were only 2 or 3 miles of made roads in the Kheda Jilla and that too only were for the Europeans, and not for public use.⁽⁹⁸⁾ Otherwise the roads were nothing more than Katchha tracks formed by the wheels of carts which were usually followed by all travellers. There was a high road from Ahmedabad to Baroda running nearly from North to South and seemed to be the most frequented of any of those leading through the Kheda Jilla and was the most direct line to Broach, Surat and other large places to the Southward. These cart-tracks generally became impassable during the monsoons especially in the vicinity of rivers by their being intersected by ravines and where they passed over broken grounds.

The cross roads or beaten paths which formed the internal communication were very narrow and for the most part overhung with bushes and branches of trees in consequence of which carts and horsemen experienced much inconvenience in passing along them especially in the rains.

98. Alexander Mackay, Op.cit., P. 214.

Again, these cart tracks with very few exceptions, were from the sandiness of the soil very heavy, more especially the lines of the traffic, from their greater frequency and for such friable roads it was found from long experience that the carts having broad wheels without tyres were the best suited as they were less liable to sink under excessive loads.⁽⁹⁹⁾

In many places there were no roads at all and thus the travellers were obliged to ~~trans~~pass on the fields occasionally even over the crops and even when there tolerably good roads, the want of bridges made the means of transit most tedious and difficult. Thus not only was the cost of cultivation considerably increased and the carriage to market of the produce rendered expensive but the cultivators were often prevented growing new products from their inability to find a market to sell their products in time.

Taking into consideration the state of the roads in general the bullocks carts were in most cases excellently suited for the purposes of transport as well as husbandary.⁽¹⁰⁰⁾ The structure and type of these carts has been detailed in the Chapter One, Gujarat, in fact,

99. Ibid. 1844, No. 27/1584, P. 65; Ibid., 1824, No. 24/108, P. 740.

100. Ibid. 1844, No. 27/1584, P. 62.

reared some of the best oxen for the service of the Vanjaras or merchants who travelled with large caravans of these animals.⁽¹⁰¹⁾ They could carry a load according to their size and strength from 2 to 3 hundred pounds and travel 10 or 12 miles a day for a great length of time.⁽¹⁰²⁾

In Gujarat, the rivers were generally crossed in ferry boats, or the traveller continued his journey along the banks to the nearest ford.⁽¹⁰³⁾ During the rainy season when the rivers swelled suddenly and ran with amazing velocity, it became necessary to cross them on a light platform, fixed on empty earthen posts dragged over by ropes though of course this was a dangerous experiment as any time the pots could break.⁽¹⁰⁴⁾ The ferries and boats plying on the different rivers in the Kheda Jilla were stated to be in ^{an} ~~an~~ efficient state.⁽¹⁰⁵⁾

Chief Towns and Trading Centres :

1. Kheda - Kheda, the capital of the Kheda district and headquarters of the judge and magistrate, was situa-

101. James Forbes, Op.cit., Vol. II, P. 36.

102. Ibid.

103. Ibid., P. 287.

104. Ibid.

105. R.D.V. 1849, No.21, P. 153; Ibid. 185 , No.22, P.24.

ted in latitude 22.47'N long 72.48'E about 40 miles North of Cambay and at the confluence of two small rivers viz. Serri and Vatrak.

It was regarded as a valuable prosession by the British too who made it the capital of the district bearing a similar name, as has been stated earlier. Being central to many considerable towns it was much frequented by merchants passing with their goods. Reference to its trade and manufacturers has been made earliest in this chapter. Suffice it to say that apart from cotton cloth and piece goods which were carried to the sea coast and the adjacent towns, the people also manufactured gunpowder, matchlocks, shields, swords, etc. for the local use. (106)

From a population of eight to ten thousand in 1803, (107) it had increased to about 12,000 people in 1847, (108) and was chiefly inhabited by Hindus, Generally speaking the towns was tolerably neat, the people clean in their habits, the streets though narrow were clean and the houses were all covered with tiles and mostly two storeyed high. (109)

106. R.D.D. 1803, No.38, P. 829.

107. Ibid., P. 828.

108. H.C. Briggs, Op.cit., P. 194.

109. British Heber, Op.cit., P. 154;
R.D.D. 1803, No. 38, P. 929.

2. Nadiad : The town of Nadiad was the most populous and wealthy in the Kheda Jilla;⁽¹¹⁰⁾ in fact it was one of the prettiest in Gujarat. According to Forbes, the most beautiful part of India was Gujarat and Nadiad and Baroda the most delightful parts of the province.⁽¹¹¹⁾

"The crops in the other districts may be equal in variety and abundance, but the number of trees which adorn the roads, the richness of the mango tops round the villages the size of the tamarind trees clothe the country with uncommon beauty."⁽¹¹²⁾ For Elphinstone, it was the most prosperous place that he had ever seen in India.⁽¹¹³⁾

It was stated to be a place of great trade in the 17th Century frequented by the English and Dutch merchants.⁽¹¹⁴⁾ Inhabited by a population of 12 twelve to fifteen thousands its inhabitants were chiefly employed in fabricating the finest baftas and other cotton manufactures; they also cut and polished the spring stones from Kapadvanj in a beautiful manner. Bar and red iron were also imported here to be eventually converted into pickaxes.⁽¹¹⁵⁾

110. R.D.V. 1833, No. 8/1450.

111. James Forbes, Op.cit., Vol.II, P. 288.

112. Ibid.

113. R.D.V. 1825, No. 20/130, P. 405.

114. James Forbes, Op.cit., Vol.I, P.376; Walter Hamilton, Op.cit., P. 694.

115. H.C. Briggs, Op.cit., P. 358.

3. Kapadvanj: The town of Kapadvanj, standing on the eastern banks of the Mohar river, about 27 miles due east from the city of Ahmedabad and containing a population of enterprising bankers and general dealers was second only to Nadiad in wealth and respectability. A large number of Bohras, who were stated to be the most enlightened and preserving people within the Kheda collectorate, resided in this town and added much to its importance.

The town of Kapadvanj was favourably situated being on the high road from Malwa to the central part of Gujarat viz. to Attarsoomba, Dehgam, Pattan; Ahmedabad and parts of Kathiawar. Even as far back as the 9th century its importance lay on its being on the trade route from Central India to the coast.⁽¹¹⁶⁾

It was a great market for ghee and oil from the Morasa, Amliara, Veerpur, Lunawada, Ranpur and Satsoomba countries; from it the greater part of Kheda district was supplied and a large ^{quantity} ~~quantity~~ sent to Baroda, Ahmedabad and Bombay.⁽¹¹⁷⁾ The Bohras were largely engaged in the soap and glass trade for which this town was famous, the manufacture of these articles being greatly facilitated by the proximity of an alkaline matter which

116. A.S. Atlekar, Op.cit., P. 17.

117. R.D.V. 1825, No. 20/130, P. 352.

was deposited in vast quantities in the adjoining parts. Large quantities of tobacco grown in Nadia, Petlad and Borsad came to the merchants where for transmission to Malwa and Marwar.

4. Cambay : Cambay or ancient Stambhatirtha situated on the gulf of Cambay was famous in oriental history for its flourishing trade and commerce. It had been the naval port of the Solankis and at that time was much rich and wealthy.⁽¹¹⁸⁾ In fact, Cambay was the grant emporium of Gujarat and the resort of merchants from every quarter of the globe.⁽¹¹⁹⁾ Later when Ahmedabad flourished as the capital of an opulent and independent state, Cambay was its seaport and experienced great commercial prosperity but it was much reduced with its metropolis.

However, inspite of this and the sea retreating by nearly a mile and a half, Cambay, in the late eighteenth century was still significant enough to be called the mother of Surat which it supported by its various articles of commerce.⁽¹²⁰⁾ The chief articles manufactured at Cambay included the following.

118. A.S. Atlekar, Op.cit., P. 47.

119. H.C. Briggs, Op.cit., P. 170.

120. Thomas Pennant, Op.cit., Vol.I, P. 63.

Cloth : Dark cloth, named nameanee or lungi, panch patti, Gurbee and Kusbee manufactured for the Mocha and Jeddah markets by the Khatris and Kunbis, not agriculturists;⁽¹²¹⁾ also blue pieces for use in Persia, Arabia, Egypt and Abyssinia and for the English and Dutch trade in Guinea;⁽¹²²⁾ blue and white checks for mantles in Arabia and Turkey; white pieces woven at Broach called Baftas; besides immense bales of cotton sent annually to Surat, Bengal, China, Persia and Arabia. Other cloths for Cambay consumption were also manufactured such as silk, dhoties, gagrapat, sarees, pagries, dupatta, bhasta, giving employment to a large number of people of different castes and maintaining a fair marketable price.

Next in importance were cornelians and agates which were manufactured into cups and saucers, knife handles, slabs, for boxes, necklaces, broches, seals, armlets, bracelets, paper weights, paper cutters, penholders, beads, etc.⁽¹²³⁾

At the village of Tankarra, near Rajkot, Mandwa and Kapadvanj were situated the principal quarries which yielded the bloodstone, moss and other agates. The Bhils of

121. Statistical Report of Cambay, P. 15.

122. Thomas Pennant, Op.cit., Vol.I, P.63.

123. Mirat-i-Ahmadi, P.11; James Forbes, Vol.I, Op.cit., P. 323-324. For a detailed account on cornelians and agates H.C. Briggs, Op.cit., P. 182-187.

the country were the quarrymen who collected and sold the stones in the rough state to the heads of manufacturies at Cambay. The collecting, exposing to the sun, baking preparing the rough stones for the Cambay market were performed by the contractor, through the means of the Bhils employed for these purposes. The stones were then disposed of to the manufactories of Cambay. The agates were of different hues; those generally called cornelians were black, white and red in shades from the palest yellow to the deepest scarlet.

Another important commodity manufactured here was salt. It was prepared at the port by mixing it with the grass called murand and was cooked in a mould like a grinding stone.⁽¹²⁴⁾ In the 1840s it was sold at the rate of 14 annas per Bengal maund equal to two Cambay maunds.⁽¹²⁵⁾ Of this amount 11 annas and 10 pie were divided between the Nawab and British Government in equal shares and the remaining 2 annas and 2 pie on each maund went to the fishermen. No other tax was levied upon salt in its transmission to markets in the interior.

The commodities of imports into Cambay were chiefly from Bombay and adjacent ports and consisted chiefly of

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124. Mirat-i-Ahmadi, P. 2.

125. Statistical Account of Cambay, P. 16.

European piece goods, spirit, wine, beer, tea, sugar, jagree or coarse sugar, coconuts and other articles of consumption; also timber, rafters and bamboos. (126)

The duty levied on small goods imported were on the part of the British Rs.1,12,0 per cent and on the part of the Nawab Rs.3.4.0 percent and on additional duty termed mookat of Rs.6.12.0 was levied by the Nawab upon all articles of consumption such as tea, sugar, dates, grains, coconunts, etc.

A large quantity of cloth was exported from Cambay as has been stated earlier and shipped to Bombay and Verawal bunder for transshipment to the Arabian and Persian markets. Cornelliens were shipped to Bombay in chests for the Bombay, China, Mocha and Bussora markets. Next in importance were tobacco and soap, both being the produce of the Kheda Jilla which were sent here to be shipped to Bombay and other adjacent ports. Cotton piece goods from Kheda, too, were exported through Cambay. Thus, Cambay formed the sea port through which the goods of the Kheda Jilla were exported.

The British maintained a factory at Cambay, and there were about twenty-two merchants trading under the British protection here including Terra Hira the East

126. Ibid.

India Company's Dalal and the famous merchants from Surat.⁽¹²⁷⁾ Goods imported by these merchants paid duties at the factory unless exempted by English certificates but timber was excepted as an exclusive privilege of the Nawab.

The established dues on exports and imports at the factory unless exempted by certificates were 5% customs to the Company 2½% Resident's commission and Rs.4.2.0 per mile on account of Nawab's Dustoor equal to one quarter and 80 reas per cent.

It may be mentioned here that the Nawab of Cambay employed several vessels either in his own private trade or running in his name though owned or freighted by others. The goods in these vessels were exempted from duty.⁽¹²⁸⁾ The Nawab not only carried on a privileged trade himself but he also freighted with the goods of others for which goods he had not been in the habit of paying the East India Company's chauth of sea customs though an equivalent was paid by the traders and appropriated by the Nawab.⁽¹²⁹⁾

127. Selected compilation, Vol. 31 (M.S.A.B.)

128. R.D.V. 1835, No. 4/626, P. 152.

129. Ibid., P. 233.

The Nawab also effected the establishment of markets or rather depots in the neighbouring suburbs of all articles mostly required for the consumption of his city. As the British claimed a share of the town duties of Cambay, this was evaded by small quantities of these articles being introduced into the city from the suburbs and allowed to pass free.⁽¹³⁰⁾ Such provisions were advantageous to the Nawab while injurious to the interests of the British Company.⁽¹³¹⁾

The British on their part, tried their utmost to keep an eye on the Nawab's trading activities.⁽¹³²⁾ Thus Mehtas were placed at the gates of Cambay to prevent frauds that were committed, Owing to their having no knowledge of the land customs and the great extent to which smuggling was carried on due encouragement being given by the Nawab to such activities.

Two principal causes were assigned for the decline of Cambay viz. the oppressive and injudicious government of the Nawabs favouring Muslims at the expense of all other castes, and the strong currents and shifting sands

130. Ibid., P. 234.

131. For more details see also R.D.V. 1835, No. 20/642, P. 189, 197.

132. R.D.V. 1841, No. 39/1259, P. 105-106.

in the gulf that rendered navigation difficult and dangerous.⁽¹³³⁾ During the south west monsoon, the tides flowed there with amazing rapidity sometimes rising to a height of forty feet and destroyed everything that came that way. The quicks sands in the Cambay gulf were frequently dangerous, constantly shifting by the influence of the tides, they rendered navigation difficult and formed banks entirely across which prevented ships and vessels of heavy burden sailing higher than the Narmada, the small craft conveyed by light gallivats proceeded to Cambay. In fact the resources of the port of Cambay vacillated as it was more or less free from impediments occasioned by mud banks.⁽¹³⁴⁾

MERCHANTS AND BANKERS :

We have very little information in the British regarding the different classes of merchants trading in the Kheda Jilla. One thing is definite, they were all persons of small means the greatest of whom not carrying on trade above the extent of Rs.20,000/- per annum.⁽¹³⁵⁾ Some of the merchants especially Parsees

133. James Forbes, Vol.I, Op.cit., P. 313, 318;
H.C.Briggs, Op.cit., P. 180; R.D.V. 1837, No.12/770,
P. 72.

134. James Forbes, Vol.I, Op.cit., P. 313.

135. Ibid., 1842, No. 9/1342, P. 214.

traded in such articles as were required for the use of Europeans at the station of Kheda.⁽¹³⁶⁾ Some of them enjoyed certain privileges at Cambay granted by the Nawab of Cambay.⁽¹³⁷⁾ These consisted in the permission to carry on commercial transaction under the protection of the British flag and in the payment of certain imposts to the British government.

In 1805, the merchants of Kheda were much disheartened when it was ordered by the government that before proceeding from the towns in search of traffic they were to seek permission from the government.⁽¹³⁸⁾ Also they were taken from their shops to do work for the government. The taxes levied exclusively on the merchants and trading community in the Qasba towns of the Kheda Jilla have been taken note of in Chapter. III.

Special mention may be made of the Bohras who were settled not only in Kheda (mainly in the Kapadvanj Pargana) but also in Broach, Surat, Bombay and other posts of Hindustan.⁽¹³⁹⁾ Burhanpur in Khandesh was the headquarters of this singular sect but the individuals were found all over Gujarat and the adjacent provinces stru-

136. R.D.D. 1833, No. 84, P. 630.

137. R.D.D. 1818, No. 134, P. 4905.

138. Ibid., 1805, No. 048, P. 2000.

139. Walter Hamilton Vol.I, Op.cit., P. 616.

gging as intinerant pedellers. Though Muhammedans in religion they were Jews in features, manners and genius. They were the chief travelling merchants in Gujarat and were known for their bargaining and minute thæift. In the Kheda Collectorate they were regarded as the most enlightened and perserving people. A large number of them resided in the town of Kapadvanj adding much to its importance and engaged mainly in the soap and glass tradé.

The trading glasses in the Kheda Jilla generally belonged to the Brahmins and Bania community. They were extensive sellèrs but small consumers. Though they had enough money to live comfortably their thrifty habits prevented them from showing any signs of wealth.⁽¹⁴⁰⁾

The conveyance of goods was followed by two classes of people - Adhowyas or public carriers and Banjaras. The first category viz. Adhowyas enjoyed certain privileges in the form of exemption from duties in the transport of goods from the Bunders. Later when the transit duties were abolished in 1838 A.D., their mode of conveyance was considered as expensive as the trader was obliged to pay a much higher rate of carriage to the Adhowyas than he otherwise would have in consideration of the immunity of his goods from transit duty.⁽¹⁴¹⁾

140. R.D.V. 1825, No. 4/114-A, P. 457.

141. R.D.V. 1835, No.4/626, P. 226.

The banjaras were "a set of merchants who do not belong to any particular country but live in tents and unite together for mutual comfort and safety in the transportation of their merchandize."⁽¹⁴²⁾ It had become the almost exclusive trade of Banjaras to escort droves of pack animals loaded, partly their own property, partly that of merchants for whom they acted as carriers from one part of India to another.⁽¹⁴³⁾ Distance was of no account to men whose whole capital was comprised either in the cattle they drove or the loads in the packs and during the fair season they travelled 1500 or 2000 miles in one journey.⁽¹⁴⁴⁾ They travelled from the interior towns to the sea coasts with carawans of oxen laden usually with corn, oil, cotton, goods, silk and other manufactures. They returned with raw cotton, spices, woollen, cloths, iron, copper and other articles imported from Europe and distant parts of Asia. However, their main commodity was salt which found a "ready sale in every habitable spot from the sea to the summit of the Ghat mountains."⁽¹⁴⁵⁾

142. James Forbes, Vol.II, Op.cit., P. 276.

143. R.D.V. 1837, No. 2/760, P.11.

144. James Forbes, Vol.II, Op.cit., P. 277.

145. Ibid., P. 276.

The banjaras were protected by all governments, paid the stated dues at the frontier passes and were never molested.⁽¹⁴⁶⁾ An old woman of the Bhat Community accompanying them was considered as a sufficient protection for one whole carawan.

In the Kheda Jilla, the Sahukars or bankers were the only persons who were possessed of capital and wealth.⁽¹⁴⁷⁾ They paid pretty extensive credit and there was no difficulty in getting bills from them on Baroda, Bombay etc. to the extent of Rs.50,000/-. There were three modes of drawing Hundis. One, called the Nishanee Jog which was payable to a person bearing signs and marks and was not transferable. This mode was principally used by sarrafs in favour of persons proceeding on a long or doubtful journey two, terms Shah Jog or payable to bearer or any person having possession of the note without endorsement, but the shroff paying the bill would take care to ascertain the person to whom he paid it, Third, called Nam Jog which was payable to the persons whose name was expressed and transferable by endorsement generally.⁽¹⁴⁸⁾

146. Ibid., P. 277.

147. R.D.V. 1825, No.4/114-A, P. 456.

148. Daftar No. 14, Vol.30, CROB., P. 152.

The relations of the moneylenders with the cultivators has already been dealt with in chapter III and Chapter VII. Here we may take cognisance of the activities of the town money lenders. The principal money lenders in Mahundha who had houses of agency and correspondents in the principal towns, of Gujarat and Malwa were Amir Bhai Bhagwandas Desai, Yadavjee Amba Ram Banian, Nagar Nanji, Dharmchand while those of Matar were Anand Ram Sewakram and Desai Bhaichand Jalalchand. (149)

The prevalence of different currencies in the Kheda Jilla promoted the interests of the sarrafs.⁽¹⁵⁰⁾ According to orders the Babasee currency was the standard value of revenue payments of the Kheda Jilla. However, in consequence of the great deficiency of the Babasee rupees it was deemed necessary to admit revenue payments in seese rupees a currency two percent inferior to the Babasee, 100 Babasee being taken for 102 seese rupees. For example, if a ryot had a payment to make to government of 500 Babasee rupees he had to convert them into value of the same before he could make the payment noticed. Thus if he went direct to the government treasury he had to carry with him 510 seese rupees. He thus

149. List No. 11, Kaira Rumal, P.A.

150. Financial Department, 1832, No.2, P. 176.

went to a sarraf who offered to pay his 500 Babasee rupees to government for $1/2$ to $1/4$ of a rupee less than government would take.

Again to a very great extent the revenue payment of cultivators were made through the instruments of sarrafs. These persons paid the Babasee to government charging a debit in their books of 102 seeasee rupee drawing thus a very great profit to themselves. (151)

In the Kheda Jilla a variety of currencies prevailed and the revenue when collected in its different varieties would have been rendered useless till converted into that denomination of rupee required for the general disbursement; this transaction was effected through the agency of the sarrafs. (152)

(153)
Again for the remittance of revenue to Baroda the agency of the shroff was requisite. These remittances were made at an advantage to the British of 2%. (154)
For example in a remittance of Rs.1000 to Baroda, where the rate of exchange was at 3% in its favour, the pro-

151. Ibid., P. 177.

152. R.D.D. 1812, No. 81-A Typed P.170.

153. Col. Walker the Resident at Baroda was in charge of the parganas forming the Kheda Collectorate when ceded in 1803 A.D. Thus all revenue of these parganas was remitted to Baroda till 1805.

154. R.D.D. 1813, No. 84, P. 594.

fit of the British at 2% would amount to Rs.200/- while the remaining i.e. 1% or Rs.100/- was gain of the Sarrafs.

The Sarrafs besides lending money, granting hundis, exchanging and remitting money, some of them also indulged in mercantile activities. They imported cloths and opium from Malwa and sold them to retailers in the villages. They brought tobacco, saffron, turmeric, Bajree and rice for export to Baroda and other adjacent towns. (155)

Conclusively speaking, the import and export trade of Kheda extended to north and south Gujarat and even outside Gujarat by land as well as by sea, its principal commodity being tobacco. On account of its geographical location many link lines passed through it. The land customs abolished by the British served to divert trade from the non-British ports to British ones. The cultivators were also benefited by this abolition. However the revenue was not allowed to suffer in consequence of this abolition, by raising the duty on salt, an essential commodity.

155. List No.11, Kaira Rupal, P.A.

Chapter - VIII / Table No. 1*

Statement of the duties to which goods were subject passing from Ahmedabad to Baroda.

	Suna- dra	Kheda	Socra	Wan- sar	Dab- haun	Nadiad	Chak- lasi	Sama- rkha	Kam- balej	Dho- lee	Khan- pur	Tota
Cloth 1 bale weigh- ing 50 maunds	0.1.25	1.1.0	0.0.25	0.0.50	0.2.0	0.2.0	0.2.0	0.2.0	0.2.0	0.1.75	0.0.25	6.1.1
Ghee, Oil etc. 1 bale weighing 160 maunds	0.2.0	1.0.0	0.2.0	0.2.0	1.2.0	2.2.0	2.50.0	0.2.50	0.2.50	0.2.50	0.1.0	9.1.1
Rice 1 cart of 2 bullocks weighing 32 maunds	0.0.24	1.0.0	0.0.24	0.0.12	0.0.24	0.0.0	0.0.24	0.0.24	0.0.24	0.0.24	0.0.4	0.3.1

Statement of Duties on goods from Malwa passing through to Ahmedabad

	Thasra Syat	Alina	Mahu- ndha	Wanta- godee	Mehem- adabad	Kuneej Total	Value of goods	Amt. of duties	
Gur cart load 50 maunds	1.2.0	0.2.0	1.0.0	1.1.0	3.1.0	1.0.0	6.2.0	150	4.1.33
Cloth 1 bullock load	1.2.0	0.2.25	1.0.50	1.2.50	0.1.50	1.1.0	7.2.75	400	1.3.69
Seerangee / cart 50 maunds	1.2.50	2.2.25	1.0.50	1.2.50	0.1.50	1.0.0	7.1.25	350	2.0.36

Statement of the land duties & Sea customs to which articles the produce of Mahter entering into the export trade are liable from Mahtar to the Port of Cambay.

(a)	(b)	(c)	(d)	(e)
1. Batty if transported on a cart of 1 pair Bullock	5.2.34½	0.pt.61½	6.0.93½	
2. Batty if transported on a cart of 2 pair Bullocks	5.2.31½	0.2.80½	6.0.82½	
3. Batty if transported on a cart of pack Bullock	5.2.40	1.0.32	6.2.72	
4. Batty if transported on a Assload	5.2.40	1.0.05	6.2.45	
5. Chillies	4.1.25	2.0.43½	6.1.68½	
6. Ginger	1.1.62½	0.3.51½	2.1.14	Ditto
7. Turmeric if transported on a cart of 1 pair bullock	10.2.26½	1.1.27½	11.3.53½	
8. Turmeric if transported on a cart of 2 pair bullock	10.2.25	1.1.06½	11.3.31½	
9. Turmeric if transported on a cart of pack Bullock	10.2.25	1.2.25	12.0.50	
10. Tobacco if transported on a cart of 1 pair bullock	8.0.0	1.2.75	9.2.75	
11. Tobacco if transported on a cart of 2 pair bullock	8.0.0	2.2.12½	10.2.12½	
12. Tobacco if transported on a cart of pack bullock	8.0.0	0.pt.01½	8.1.01½	

Chapter - VIII / Table No. 2

Statement of the Sayer of Land duties & Sea Customs to which articles the produce of Kheda entering in the export trade are liable from Kheda to the Port of Cambay

Name of the Articles	Sea Customs payable on the export percent	Inland & transit duties percent	Total of duties of percent	To what place exported
(a)	(b)	(c)	(d)	(e)
1. Piece goods Cotton				
a. Chuits	4.2.43½	1.1.27½	5.3.71	
b. Chur (dress for women)	4.2.43½	1.3.91½	6.2.34½	
2. Dootee	4.2.43½	1.1.0	5.3.43½	
3. Hummance (piece of shirt-ing)	4.2.43½	1.0.65½	5.3.09	To Bombay and coast of Konkan generally
4. Kusoffa	4.2.43½	1.0.25	5.2.68½	
5. Loongee	3.2.59½	1.3.91½	5.2.50½	
6. Nui Kunnia	3.2.59½	0.3.44½	4.2.03½	
7. Puttola Coarse	4.2.43½	3.0.66	7.3.09½	
8. " Fine	4.2.43½	1.3.91½	6.2.34½	
9. Palam Posh	4.2.43½	0.3.51½	5.1.95	
10. Sain (a species of white cotton cloth 2½ yards wide)	4.2.43½	0.3.22½	5.1.66½	
11. Salla (a species of shurting)	4.2.43½	1.1.27½	5.3.71	

Statement of the Land duties & Sea customs to which articles the produce of Nadiad entering into the exported trade are liable from Nadiad to the Port of Cambay.

(a)	(b)	(c)	(d)	(e)
Common seed if transported on a cart of 2 pair bullock	10.2.18 $\frac{1}{2}$	7.3.02 $\frac{1}{2}$	18.1.21	
Common seed if transported on a cart of 1 pair bullock	10.2.18 $\frac{1}{2}$	7.3.10 $\frac{1}{2}$	18.1.29 $\frac{1}{2}$	
Common seed if transported on a cart of Pack bullock	10.2.18 $\frac{1}{2}$	7.3.24	18.1.42 $\frac{1}{2}$	
Ginger dry if transported on a 2 pair bullock	1.1.62 $\frac{1}{2}$	7.2.68 $\frac{1}{2}$	9.0.31 $\frac{1}{2}$	
Ginger dry if transported on a 1 pair bullock	1.1.62 $\frac{1}{2}$	7.2.75 $\frac{1}{2}$	9.0.38	Ditto
Ginger dry if transported on a Pack bullock	1.1.62 $\frac{1}{2}$	7.2.86 $\frac{1}{2}$	9.0.49	
Turmeric if transported on a cart of 2 pair bullock	10.2.18 $\frac{1}{2}$	7.3.53	18.1.71 $\frac{1}{2}$	
Turmeric if transported on a cart of 1 pair bullock	10.2.18 $\frac{1}{2}$	7.3.63 $\frac{1}{2}$	18.1.82	
Turmeric if transported on a cart of Pack bullock	10.2.18 $\frac{1}{2}$	7.3.80	18.1.98 $\frac{1}{2}$	
Tobacco if transported on a cart of 2 pair bullock	8.0.0	12.0.50 $\frac{1}{2}$	20.0.50 $\frac{1}{2}$	
Tobacco if transported on a cart of 1 pair bullock	8.0.0	12.0.98	20.0.98	
Tobacco if transported on a cart of Pack Bullock	8.0.0	12.1.47 $\frac{1}{2}$	20.1.47 $\frac{1}{2}$	

* R.D.D. 1815, No. 101, P. 2118-2123.

Statement of the Sayer or Land duties & Sea customs to which articles the produce of Mahundha entering into the export trade are liable from Mahundha to the Port of Cambay.

(a)	(b)	(c)	(d)	(e)
Dall if transported on a cart of 2 pair bullock	10.0.0	1.0.5	11.0.05	
Dall if transported on a cart of 1 pair bullock	10.0.0	1.0.87½	11.0.87½	
Dall if transported on a cart of Pack bullock	10.0.0	1.2.0	11.2.0	
Dall if transported on a cart of Ass Load	10.0.0	1.2.0	11.2.0	Ditto
Grain of Sorts if transported on a cart of 2 pair bullocks	13.1.90	1.0.85	14.2.75	
Grain of sorts if transported on a cart of 1 pair bullock	13.1.90	1.3.02	15.0.92	
Grain of sorts if transported on a cart of Pack Bullock	13.1.90	2.2.60	16.0.50	
Grain of sorts if transported on a cart of Ass Load	13.1.90	2.3.33	16.1.23	
Mowrahif transported on a cart of 2 pair bullock	7.1.0	15.1.90	23.2.90	
Mowrah if transported on a cart of 1 pair bullock	7.1.0	23.2.46	30.3.46	
Mowrah if transported on a cart of Pack bullock	7.1.0	17.1.60	24.2.60	
Mowrah if transported on a cart of Ass Load	7.1.0	17.1.0	24.2.0	

Chapter -VIII / Table No. 3*

Statement showing the amount derived from Sayer in
in the Kheda District, from 1752 - 1815.

Names of parganas			Average Amount of Sayer in Rupees
1.	Petlad	1752 - 1793/94	16,493
2.	Mahundha	1773/74 - 1802/03	4,161
3.	Thamna	1776/87 - 1815	1,189
4.	Thasra	1763/64 - 1815	1,463
5.	Mehemdabad	1754/55 - 1787/88	2,199
6.	Matar	1780/81 - 1793/94	4,323
7.	Fort of Kheda	1778 - 1782	4,740
8.	Nadiad	1779/80 - 1795/96	12,536
TOTAL			47,104

* The relevant Modi document have been consulted.