

TRADE AND COMMERCE

Province of Gujarat had always been renowned for its trading and commercial activities, sustained by intimate internal and external commerce and vigorous sea trade conducted from its several ports.¹ Expressions like, 'Ney to Gujarat and Bengal, there is no country in India of produce that presents so great and tempting advantages, in climate, fertility and beauty, it is scarce equalled by any country in the world', have been echoed by many a historians from time to time.² Writing to Cornwallis from Whitehall in 1790, Henry Dundas declared, "I mention Gujarat in preference to all others because of the convenience of its situation and the commercial advantage, I am satisfied, are to be obtained by it, abounding as it and its neighbourhood does, with cotton and bounded as it is, by the Gulf of Cambay and of Sind."³ These views speak volumes regarding the important position held by Gujarat on the economic front of the country.

Ahmedabad held an important position as a manufacturing and trading district in Gujarat. In this chapter an attempt has been made to study the pattern of trading and commercial activity in this region along with the impact of British policies on its course.

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1. Surendra Gopal, 'Commerce and Crafts in Gujarat' (16th and 17th centuries), New Delhi, 1975, p.146.
 2. S.N.Sen, 'Anglo Maratha Relations 1785-96', 1974, p-196.
 3. Ibid.

Ahmedabad Collectorate with its chief manufacturing centres like Ahmedabad City, Kasba Dholka, Viramgam, Parantij, Modasa and bunders like Gogha, Dhollera, Bhavnagar, Bhowliaree and Khoon enjoyed a very favourable position as far as trade and commerce were concerned. It formed the major link between the Northern provinces of Kutch, Bhuj, Marwar on one side and Malwa, Deccan, Khandesh on the other. It, along with Cambay and Surat controlled the sea trade towards Bombay, in Gulf of Cambay. Its towns like Modasa were considered as entreport or mart between Gujarat, Malwa and Wagur.⁴ Viramgam became a rendezvous for droves of camels laden with silk, clarified butter, raw sugar and dyes; carts brought dry goods from Kutch, Visanagar, Radhanpur and Pattan. Some of these went to Ahmedabad and a bulk passed on to Dhollera for export by sea.

Its port of Dhollera, Gogha and Bhavnagar (along with Surat and Cambay) controlled all trade to Bombay by sea, Dhollera was a terminus of a line of traffic as far as Pali, the great centre of trade in Marwar. Bulk of Malwa opium was exported from Gogha. Gogha also became a mart of goods from Marwar, via Palanpur, Sitapur, Viramgam, Sanand, Bavla, Bhagla, Bagodia, Kahdal, Panvi, Maglana, Vartej to Gogha. Cotton from all over the districts was also exported from these three ports to Bombay. Thus they became chief ports of traffic going towards Bombay, by the middle of the 19th Century.

Similarly, City of Ahmedabad with its bourgeoisie elite and the whole royal paraphernalia became an emporium of goods

4. R.D.V., 1824, No.23/177, p-85.

from all over Gujarat. With its huge armed forces it provided the largest market for all types of goods. It had trading links with Marwar, Malwa, Radhanpur, Dungarpur, Paraganas subjected to Marathas, Bombay, Benaras, Daman, Diu, Surat, Kheda, Nariad, Cambay, Mondha, Matter, Kapadwanj, Memdabad, Jambusur and Broach.

The chief items of export were cotton piece goods, brocades, paper, grain, copper, woollen piece goods, hides, merchandize indiscriminate, sugar candy, seeds, molasses, sundries, brass pots, cotton and oil. From table No.1, given at end of the Chapter, the volume along with the value of these exports could be easily ascertained.

It is indicative from the figures given in the above mentioned table that cotton piece goods formed the major item of export of this Collectorate. In 1819-20 about 402961 $\frac{3}{4}$ number of piece goods valuing at Rs.12,36,848, were exported. At the rate of 2 $\frac{1}{2}$ per cent, customs received by the Government amounted to Rs.30,921. Kinkhob or brocade was the second major item of export. In 1819-20, 27221 Kinkhobs worth Rs.2,20,082-1 were exported. Paper formed the third major item in export trade, paper worth Rs.94,607 was exported in 1819-20.

Regarding the imports, chief items were grain, ghee, sugar soft, copper wire, teak (timber), molasses, cotton piece goods, thread, tobacco, soorungee, ivory, oil, carbonates of soda, coconuts, lead, beetle leave, opium, soap, tin, toys, tutenauge, wire, vegetables etc. primary of these were grain. In

5. Returns and Statement of External and Internal Commerce (henceforth R.S.E.I.C.) Diary Number (henceforth D.No.)19, Statement Number (heceforth S.No.) 45, M.S.A.B.

6. R.S.E.I.C., D.No.15, S.No.25.

the year 1819-20 grain worth Rs.8,89,619-3-3 weighing 10415-2 muns was imported. Next major commodity of the import trade was Ghee. Ghee weighing Rs.39,825-3 muns amounting to Rs.3,60,987 was imported into the Collectorate. Table No.II gives figures regarding the import trade of the Collectorate.

Owing to the vastness of area and resources the constituents of the import and export trade of the different parganas comprising this Collectorate also differed. For this reason imports and then exports of all the parganas have been taken up seperately.

Import Trade:

Modasa, an open town may be considered an entreport or mart between Gujarat, Malwa and Wagur, supplying at the same time, the wants of all the surrounding country. Main imports from Baroda constituted of cotton, coconut, coconut oil, sugar, tobacco; from Ahmedabad, silk cloth and other stuff; cotton and soorungee (red dye) from Wagur; pugrees, sarees cotton, opium and soorungee from Pratabgarh.

Regarding the imports of Parantij, musroo and wheat came from Ahmedabad; coloured clothes, turbans, sarees, opium, iron, hides, wheat and raw sugar from Malwa; tobacco from Nariad and ivory bangles from Kapadvanj.

Bhavnagar, Malwa and Parganas subjected to the Marathas were the chief places from where the imports of Dhandhuka came. Cotton piece goods, ghee, hides and cotton formed the

7. R.D.V. 1827, No.23/177, p-85.

8. R.S.E.I.C., D.No.15, S.No.25.

9. R.S.E.I.C., D.No.15, S.No.15, S.No.26; Ibid, D.No.19, S.No.53, M.S.A.B.

major items of import trade. Much of the cotton and ghee came from parganas subjected to Marathas viz. Visanagar, Vijapur, Antrole etc. Drugs were imported from Malwa, Bhavnagar, Kheda, Nariad, Dhollera etc; ivory from Dhollera, Bhavnagar and Cambay; grain from Maratha provinces Dholka, Dhollera, Bhavnagar and Kheda.

Silk, raw, silk manufactured, gold, paper, metal, articles such as utensils, corriander seed, cummin seed, cardamons brought from Surat, Bharuch and Baroda formed chief items of imports of Dholka; tobacco, sugar candy, molasses were also brought from Cambay.

Major constituents of import trade of Ahmedabad City were grain and ghee. Grain came from Radhanpur, Malwa, Maratha provinces, Nariad, Memdabad, Kheda, Dholka, Mondha and Parantij. Ghee came from, provinces subjected to Marathas, Kheda, Parantij and Daskrohi. Chief articles of import from Bombay were chochineal, copper, drugs, beetle leaves, ivory, lead, merchandize indiscriminate, cotton piece goods, silk, sugar candy and soft, tin, threads, toys etc. From Surat, tortoise shells and cotton piecegoods, ivory, gold thread, coriander seed, cardamons formed chief items of import. Kussumbee and sunflower was directly brought by the dyers of Ahmedabad from Kapadvanj.

Precious stones, cocoa, black pepper, soap, cloves, sugar was imported from Jambusar; horses and other cattle, tobacco, sugar candy arrived from Cambay and from Malwa, grain, ghee, gur and

10. R.D.V., 1824, No.24/1108, p-730.

11. R.D.V., 1842, No.9/1342, p-171 Ibid, 1843, No.8/1450, p-245.

✓ opium formed the chief constituents.

Molasses and Ghee were the chief items of import to Viramgam, both primarily coming from territories subjected to Marathas; opium, buffaloes, drugs and grain came from Malwa; copper, ivory, merchandize indiscriminate, cotton piece goods, sandal wood, pennock gunny pants, sugarcandy was imported from Bhavnagar; some tobacco, molasses and sandalwood also came from Cambay.¹³ The value of goods imported from Malwa (the chief trading partner of Viramgam) amounted to be Rs.1,37,989 and value of exports only Rs.89,846 and goods of similar nature from Dholka, Ahmedabad, Dhollera etc.

Regarding Gogha, the major imports were cotton, grain and cotton piece goods. Grain was imported from provinces subjected to Marathas, Malabar and Canara, Bombay, Bhavnagar, Surat, Bharuch and a small quantity from Daman (a port subjected to Portugese) Molasses were brought from Bombay, Bhavnagar and Dhollera; coconuts from Malabar and Canara, Daman and Bombay; other items like hide, sugar candy, opium came from Bombay.¹⁴

Grain, molasses, coconuts, oil, drugs etc. formed chief items of import trade of Dhollera. Coconuts were brought from Malabar and Canara; grain, merchandize, molasses ivory, iron, lead, gunpowder, ghee, drugs, copper, coconuts, brass, paper, red lead, sugar soft, sugar candy, sandalwood, timber etc. came from Bombay.¹⁵ Grain, ivory, molasses, merchandize,

12. R.S.E.I.C., D.No.19, S.No.48.

13. Ibid, D.No.19, S.No.50; R.D.V., 1827, 33/177, p-440.

14. R.S.E.I.C., D.No.19, S.No.51; D.No.15, S.No.28.

15. Ibid D.No.19, S.No.52; D.No.14, S.No.29.

indiscriminate was imported from Surat; ghee, grain, oil, from Bharuch; grain, molasses and timber were imported from Daman.

Thus it is clear that a great variety of goods formed a part of the imports of this collectorate and of course grain and ghee topped the list. Total volume of imports into various parganas from the chief centres could be ascertained from the table¹⁶ No.III. In 1821 the total Import trade to different areas like Malwa, Marwar Radhanpur, Deccan, Bombay, Surat etc. and within the Collectorate valued at Rs.50,80,672.

Export Trade

Ahmedabad was chief centre of textile industries, manufacturing a wide range of cotton, silken and woollen fabrics of several varieties. Ahmedabad cotton piece goods, brocades were the major items of export trade. Brocades were sent to, Iran, Afghanistan, China, S.E.Asia, Bombay, Baroda, Malwa, Poona and other countries. Paper also formed an important commodity of export. Baroda, Malwa, Indore, Ujjain and Ratlam were the chief importers of Ahmedabad paper. Other goods exported consisted of indigo, sugar, saltpetre,¹⁷ gumlac and gunpowder.

Dholka's chief exports were merchandise indiscriminate, ivory, grain, ghee, tobacco, copper, cotton, piece goods, Japan wood and Koosumbee. Dholka was basically rated for its manufacture of blue cloth and coarse turbans which were

16. Ibid, D.No.19, S.No.46.

17. R.S.E.I.C. D.No.19, S.No.45, also see Mandelslo's Travels in Western India trans. M.S.Commissariat, London, 1931, p-26; Vakhatchand, p.51

exported even to Jedda and Mecca. Its merchandize found vast¹⁸ market in Kheda, Cambay, Viramgam, Dhollera etc. Cotton piece goods were much in demand in Cambay, Kapadvanj, Bhavnagar, Nariad, Mondah, Kheda, Gogha etc.

Cotton piece goods, silk peice goods, ghee, grain, salt, tobacco and oil formed the major items of the export trade from Parantij. Tobacco, salt and alum was exported to Malwa; ghee and grain went to Malwa, Ahmedabad, Kapadvanj, Dholka, Nariad, and Parganas subject to the Marathas; silk piece goods found their way to Malwa, Paraganas subjected to Marathas, and Kapadvanj; buffaloes, hides, merchandize, molasses, mowrah, opium, timber, tutanague etc., were other important items being exported from¹⁹ Parantij.

Exports from Dhandhuka consisted of silk, merchandize indiscriminate, broad cloth, molasses, buffaloes, cattles, cotton, drugs, sugar candy, sugar soft, timber, ghee, grain²⁰ etc. Goods exported to Malwa were broad cloth, carbonates of soda, coconuts, cattles, copper, drugs, ivory, iron Japanwood, merchandize indiscriminate, paper, powder, sandalwood, sugar candy and sundries. Cattles, cotton, grain were sent to Cambay; hides and oil to Kheda; brass, carbonate of soda, copper, cotton, drugs, oil, opium, paper, cotton, silken and woollen piece goods etc. found their way to Bhavnagar.

18. R.D.D., 1805, No.46, p.112; R.S.E.I.C. D.No.19, S.No.47

19. R.D.V. 1827, No.23/177, P.85; R.D.D., 1819, No.141, p-2-60.

20. R.S.E.I.C., D.No.15, S.No.26; R.D.D. 1806, No.49 pp-530-31.

Major items of exports of Viramgam were buffaloes, drugs, ghee, grain, molasses, opium and cotton piece goods. Cotton piece goods found their way to parganas subjected to Marathas, Bharuch, Kheda, Cambay, Mondha, Dholka, Ranpur²¹ etc.

Export trade from Dhollera consisted of merchandize indiscriminate, sugar soft, ivory, iron, cotton, piece goods silk, molasses, sugar candy, timber, tin, vermilion, toys, wool, tin, tea, ropes, powder China, lead, cochineal etc. These were exported to differnt Parganas subjected to Marathas; brass and stone were sent to Daman; grain, hides, cotton and silk piece goods, sundries, toys, tin and timber found their way to Bombay. Candles, tamarind, rose water etc. were brought to Scindhia's territory, Malwa and Dungarpur.

From Gogha, grain, molasses, cotton piece goods, salt, etc. were exported to Bharuch; grain, cotton, buffaloes, fuswa to Bombay; cotton, coconut, drugs, grain and oil to Dhollera; ghee and hides ghee to Surat; oil and cotton²² piece goods to Dieu and cotton to Daman. Kashmere shawls were regularly brought from the mart of Pattee and Marwar to be exported to Bombay. Within a span of seven years i.e. 1839-47 the number of shawls shipped from Gogha to Bombay had almost risen to seven times, as could be seen from figures given below.

21. Ibid, D.No.19, S.No.52, R.D.V. 1827, 3/177 p-80.

22. Ibid, d.No.14, S.No.29, 1813-14.

23
 Kashmeree shawls annually shipped at port of Gogha, from
 the Mart of Pattee, in Marwar.

Years.	Number of Bales shipped to Bombay	Estimated value
1839-40	34	145972
1840-41	248	1080592
1841-42	109	514203
1842-43	198	1053250
1843-44	240	1482671
1844-45	238	522908
1845-46	167	970969
1846-47	236	1024995

From table No.V value of all imports and exports from this port could be ascertained. In 1832 total ^{imports} valued at Rs.1,96,068 and Exports at Rs 2,16,076 i.e. total trade from this port amounted to Rs.4,12,144 (this does not include opium) where as by 1847 the volume of trade had almost increased ten times. The imports had gone to Rs.31,32,223 and exports to Rs.9,11,770 i.e. total volume of trade was Rs.40,43,993 and this tremendous increase in itself speaks of the growing importance of this port in Western India.

Bhavnagar port was also important from the point of view of trade, goods were imported from and exported to as far as Muscat, Bussrah, Jedda and Jungbar. Total imports from this port in 1820 valued at Rs.1,67,589 and total exports at Rs.1,53,525 (see table VI for details)

Port of Bhawliaree was operative only for a very short period of time. The flow of trade from there constituted of

23. S.R.B.G., V,1854, p-83.

24. S.R.B.G., V.1854, p.84.

25. R.S. E.I.C., D.No. 25. S.No.41.

carbonates of soda, cotton, grain, cotton, piece goods and sundries goods amounting to Rs.1,54,340 were exported to Bombay 1925-26. Carbonates of soda were also exported to Surat and Bharuch. Imports were quite nominal, comprising of dates worth Rs.1,034 from Porebunder and sundries worth Rs.14 from Gogha.²⁶

Regarding the external commerce we do not have much information as it had declined to a considerable extent. Commercial exchanges were still maintained with Muscat, Bussora, Jedda etc.

So, regarding the exports of this Collectorate it could be inferred from the table No.IV that major part of the export trade of Ahmedabad Collectorate (excluding the internal trade between the parganas comprising the Collectorate) was directed towards Malwa, Deccan, Surat, and Parganas subjected to the Marathas. Total exports in 1820 valued at Rs.64,09,903 which exceeded the total imports.

Commodity Composition

Commodity composition of the trade in general has been discussed earlier, so here only important products like cotton and cotton goods, silk, brocades, paper, salt etc. would be focussed upon.

Cotton and Cotton piece goods: Cotton formed a major produce of Ahmedabad Collectorate occupying 142151 acres of land. However, it was not a major item of export, much of it being locally consumed. In 1820-21 cotton weighing 1667 1/4 muns amounting to Rs.6,241 was exported. Different varieties

of Kappas viz. Bhalia, vagadia, lalia etc. produced in different parganas has been discussed in chapter-I.²⁷ It was exported from here to Bombay and other places through its three bunders of Dhollera, Gogha, and Bhavnagar. Regulation XIII of 1815 had aimed at introducing a uniform duty of 5 per cent on cotton.^{27a} However, the aim was not achieved and duty continued to vary from 5 to 20 per cent. Under Regulation IV of 1834 Cotton was exempted from the payment of all in land duties or customs and subjected only to sea customs at the rate of 5 per cent on the tariff valuation payable either at the port of import or export.²⁸

The consequent years witnessed a great increase in the volume of export trade of cotton from the ports of Ahmedabad. Quantity of cotton exported to Bombay from 1834-47 from the three major ports of Ahmedabad is given in the table no. IVa at the end of the chapter.²⁹

The volume of trade from Dhollera increased about ten times within a span of twelve years from the time of passing of Regulation IV of 1834.

However, it was not the cotton but the yarn and cotton piece goods which were much in demand not only in near by areas but all over the country, piece goods formed the most important item of export. In 1820-21 about 402961 1/4 number

27. R.D.V., 1834, No.46/590, p/192.

27a. Ibid.

28. R.D.V., 1837, No.38/796, p-51; Commercial Department Diary (henceforth C.D.D.), 1831, No.53/1831, p-33.

29. S.R.B.G.V., p-84.

of goods worth Rs. 12,36,848 were exported from this Collectorate. Thus the manufacturing industry occupied an important place in the economy of the region. Implements used in cleaning the cotton were Charkha and Pinjun.³⁰

Charkha was worked by two men, who turned two cylinders of different sizes, the large one of wood and the less of iron, contrary ways. One man fed the machine with cotton, which was taken in between the cylinders and the seed was squeezed separately and fell behind to the ground. Two men were able to clean from one and a half to two muns per day. They were usually paid at the rate of 2 annas each for 20 sers Bengal weight of uncleaned cotton i.e. Kappas. The main parts of a Charkha were - (a) Ghora-A large peg to support the socco or handle by which the wheel was turned and the other end going into a hole in one of the spokes; (b) Soeeo- The handle, made of babool wood, (c) Chackur-The periphery of large wheel was generally made of split bamboo, tied together to give weight by which the iron axle or roller was turned; (d) Pangoteca- A handle which turned the cylinder fixed under the axle of the large wheel; Kuna iron axle, half an inch in diameter; (e) latheea- Cylinder, about 1.5 inch in diameter; (f) Kamptee - A piece of bamboo placed over the kuna to prevent the cotton from wrapping round the axle on its separation from the seed; (g) coollee- A pot to hold oil.

The price of the cotton with seed was (in January 1849) Rs.1-14-0 per mun; cleaned cotton Rs.7/- per mun; Kapaseea a seed

30. R.D.V., 1849, No.71, p.26, S.R.B.G., V, p-79, also see Nicholas Downton, Journal of Purchas and his Pilgrimages, III, p-104.

35 sers per rupee. The price of charkha was Rs.2.5 .

After the cotton has been passed through the charkha, it was sent to Pinjara or cotton cleaner who used pinjun for this purpose.³¹ The workman by a blow of a piece of wood, shaped like a dumb well, twitched the string of the instrument in the cotton which throws it up in the air and separates the dirt. Main parts of the Pinjun are - (a) Kamtee- The bow, to give a spring which is fastened to the roof overhead; (b) Junjuneee- The string to adjust the height of the pinjun; (c) Ghoree- A bamboo to which Junjanees is tied, (d) Agotur- catgut, for stretching a piece of leather Kakur; (e) Geegree- The bridge, made of old leather and introduced between the wood of phulla; (f) Phulla- A quadrant made of teakwood; (g) Pachotur- made of catgut, and serves to hold the end of horizontal catgut; (h) Wadhuree- leather straps of tanned leather to save the catgut to come round; (i) Sukurwanee- The bill at the end of the machine for the catgut to come round; (j) Dandee- The pale which serves to keep the catgut stretched.

The cost of a pinjun was Rs.5/- after this the thread was spun. The spinners were chiefly Musalmans and Hindu women. The thread or sut was used for rough work also. The raw material was bought by the cotton spinners from farmers and sold by retail or given to women to spin. After that it was given to the weavers³² to weave cloth on their handlooms. The loom consisted of

(a) Suckaroo-yarn roll on which thread was wrapped, (b) Tore- cloth beam on which woven cloth was wrapped when finished; (c) Tana Band Wanee Russee - a rope which produced the required tension of

31. Ibid, p-79.

32. Ibid, p-80.

the thread of the wrap (d) Powree- Treadles on which the weaver pressed his feet; (e) Dinglee- Two pieces of stick attached to the heddles; (f) Rach -Heddles or harness (g) Barrahs- Sheds; (h)Kantla- shuttle, (i)kokra- quills (j)Janjeero-The shuttle race. The bar under the batten, between which the reeds were fixed (k)Seecareea- The horizontal stick lay cap, placed between the alternate thread of the wrap to prevent their becoming entangled. cotton clothes, printed and dyed known as cheepat,³³ were very much in demand. Other manufactures constituted of Palanpores, Chintz, Patola, Dhotis, Dangaree, Dupattas, Chalotas. Chalotas were smaller waist cloth and were sent to various part³⁴ of Gujarat, Bombay and Khandesh.

Dhotis made by khatri women were reputed for steadfastness of their colours and were sent even to China. Dheds also made a coarse strong texture cloth known as khadi, chofal and dhoti.

With the invasion of British cloth into the markets the demand for Indian made cloth diminished to some extent. British³⁵ clothes viz. madapoolams, Jugger haites and other were imported in large quantities, owing to the abolition of duties,³⁶ and were sold at more cheaper rates than the local made goods.

Superior quality of cloth was manufactured at Kasba of Viramgam, Dhandhuka and Ahmedabad, but influx of European cloth depressed the demand for it so much as to render it an article no longer of

33. R.D.V., 1843, No.38/145, p-244.

34. R.D.D. 1803; No.38, pp-827-28.

35. R.D.V., 1842, No.9/1342 p-171; Ibid, 1843, No.8/1450 p-245.

36. Ibid, 1844, No.10/1567, p-138;
R.D.V. 1827, 33/177, p-438.

any consideration. Export of cotton piece goods declined not only³⁷ in Ahmedabad Collectorate but also in Bharuch etc. However, Ahmedabad was famous not for muslins but coarse dyed silks and brocades which were less vulnerable to English competition. The coarse variety of cloth could compete because of its cheapness and strength.³⁸ A bigger jolt was felt by hand weaving industry with the establishment of cotton mills in India a few years later. First mill was started in 1856 at Bombay by Kavasji Datre. Soon, Ranchodlal Chhotalal started a mill in Ahmedabad in 1861,^{38a} hence revolutionizing the textile industry.

Silk and Silk Manufactures

It is said that Ahmedabad used to hang on three threads viz. gold, silk and cotton. It was for her silk manufactures that Ahmedabad was chiefly famed, specially for the bright colours of the plain silks and the durability and non-fading qualities of the kinkhobs or brocades with patterns of gold and silver thread.³⁹ Chief varieties were Chintz, Baftas, Birams and Pintadoes.⁴⁰

They formed major part of its export trade to Bombay, Baroda, Poona, Gwalior, Udaipur, Jodhpur, Sindh, Afghanistan,

37. Monier Williams, Memoirs on the Bharuch Zillah, 1820, pp.56-57.

38. S.R.B.G., V, p.10.

38a. Initially one share was for Rs. 5000 and main share holders were Maganbhai, Karamchand, Hathisingh, Premabhai, Hemabhai. 2nd mill was started by Bechardas Ambaidas.

39. Commisariat, John Albert de Mandelslo. Mandelslo's Travels In Western India, London, 1931, p-26 and John Jourdain, Journal of a voyage to the East Indies 1606-17 ed. William Foster, London, 1905, pp-171-72.

40. Ibid; C.D.D., 1791, No.6, p-269.

Iran and China. In 1820-22 about 27221 pieces of Kinkhob (embroidered cloth with gold and silver thread) worth Rs.2,20,082 were exported. By this time trade in Kinkhobs had greatly declined still they formed primary item of export from Ahmedabad Collectorate. Raw silk was imported into Ahmedabad from China, Bengal, Bussrah and Bukhara. They differed in their colour and also in price as has been enumerated in table given below.⁴¹

Colours	Names (Local)	Imported from	Price per ser
1. Pela, yellow	Gunnanee	Bussrah	11
2. Leela, Green	Cheenee	China	13
3. Safed, White	Soatur Feen	China	12
4. Bunuck	Bengali Neikarda	Bengal	9

In 1818 the import of silk amounted to 11 tons (300 muns), during 1819 it was 37 tons (1000 muns) and in 1847 it was 109 tons i.e. 2955 muns.

From the merchants the silk came into the hands of the Tageeas who generally belonged to the Leva and Kadba kunbi castes and Banias.⁴² Some of them owned capital upto Rs.2,00,000. They bought raw silk from Bombay dealers and gave it to the Ahmedabad workmen to make plain silk cloth, brocades etc. and then they sold the goods when ready. Before the silk was ready it passed into the hands of eleven separate sets of workmen Kholnar(reeler), Channar(sorter); Khantnar(spinner); Tannar(warper); Uchadnar(raiser); Rangari(dyer); Panar(sizer); rach bharnar(heddle filler); sandhar (joiner); bhanjni bharnar (thread arranger); vannar(weaver). These were almost all Hindu Kunbis by

41. R.D.V., 1826, No.5/137

42. S.R.B.G., V, p-78.

caste. The reeling and sorting were left to women and girls; the
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 other processes were done by men.

The first process through which silk passed was reeling. The pale yellow hank of raw silk was placed on a bamboo cage about three feet round with a central rod about two feet long. By twisting the ends of the rods the threads getting free, wound them on the reel held in the hand of the winder. As the threads of raw silk vary from coarse to fine, the different sorts have to be wound on different reels. This sorting work was done by channar. Silk was then handed over to spinner i.e. Kantnar or Rentiawala.
 44
 Machine used for spinning consisted of two wooden frames about 3 feet broad. The broader frame was divided by an upright wooden bar furnished on either side with alternative rows of seven pins placed parallel to the horizontal bars of the frame. On these pins the bobbins were placed, threads being each carried through a separate glass ring set on the inner side of the frame, then through rings fastened to a light wooden square about two feet broad hung between the two chief frames and finally fastened to separate bobbins, which in two parallel rows of seven each are placed vertically in the bars of the smaller frame. Each of these three parts received a distinct motion from a wheel about five feet in diameter attached to the two chief frame works by beams of wood and so forming with them one entire machine. Rentiawalas charged Rs.10 to Rs.40 for spinning 20 seers
 45
 according to the fineness of the thread produced.

43. Vakhatchand, op.cit, pp-77-78.

44. S.R.B.G. V. 78.

45. S.R.B.G., V, p-78.

The threads were then passed to warper or tanner who formed a warp with the help of a wooden frame. Silk was then tied and sent to Uchandar who stretched the thread and arranged them for the warp. Next, it was sent to Rangari who boiled it in lime and soda, steep it in alum water for a night and wash it and then dye it. Then panar stretches out the threads and stiffen them by brushing in a dressing of size. Next the warp is prepared with the help of heddle filler of rach bharnar, sandhnar and bhannjni bhainar. Then it was taken to vannar for weaving.

For printing, the silk was again send to Chitarnar (draughtsman) and bandhnari (knotter) who printed it by tying knots at different places on the undyed cloth. Then the silk was dyed. After drying it knots were unfastened and different pattern emerged out of the white undye silk that was knotted, which were considered to be best in India, better than that made in Benares.⁴⁶ There were different varieties of mushroo thus prepared, for example-Kamkhi, Kankri, Bahadarkhani, Mirkhani, Tagdu, Patapati, Lalsada, Kala Laher, Jodapatti, Soj, Pilasada, Sadagota, Katarbooti, Tamanmi, Lilasada, Saudagari. The last one again had various varieties viz. Chundri, Foolgota, Vel, Kothedar, Chokula,⁴⁷ Fudri, Kalash, Leher, Satafoola and Khajoori.th At the middle of the 19th century there were about 300 merchants dealing in this trade.

Ahmedabad's dyed silks were very famous due to their fast

46. Vakhatchand. op.cit, p-76; Jote, p-510.

47. Vakhatchand, p-78.

and bright colours which was due to the speciality of the water found here. However, most in demand throughout India and abroad were the Kinkhobs.⁴⁸ Ahmedabad Kinkhobs equalled or rather were a little bit superior to those made in Benares. Different varieties of Kinkhobs along with their prices is given below.

Variety	Price Rs. Per Metre	Variety	Price Rs. Per Metre
Ganshi	100	Gerbandi	20
Kotha Katra	40	Morputti	20
Kalash bhat	35	Khapaidi	20
Foal bhat	35	Taramandli	20
Bhameru	4 to 35	Leri	18
Mohora	9 to 35	Badami Kantha	18
Lalbadami	25		

Apart from these some kinkhobs made specially for royal darbars costed Rs.1,400 for five metres. It's good quality made it the chief item of export from this Collectorate.

Entrance of cloth from Lancashire mills effected the trade in silks only partially, as Ahmedabad's main manufactures were not muslin but silks dyed and printed, brocades (and coarse cotton cloth and dyed cloth) which were less vulnerable to British mill manufactures. Kinkhob was still sought after by the wealthy from all over India, and it found new markets in China, Thailand and other countries in S.E.Asia. Gaikwad alone at one time bought silks worth Rupees 8,00,000 per year. Likewise many families in Saurashtra were regularly buying this kind of cloth.

48. Daftar No.270, F.NO.10, P.No.3, No.4/3, Saman Asher Maya Ten (1817 A.D.), C.R.O.B. References of kinkhob being made by the prisoners in jail, are also available, For details see J.D.V. 1829, No.11/183, p-60

Paper: Ahmedabad had long been famous for its paper. Although Daulatabadi and Kashmiri paper was of good glaze and texture but it could not be compared in whiteness to paper of Ahmedabad.⁴⁹ In 1848 paper industry gave employment to 800 people. The only machine used was a pounder.⁵⁰ Paper was principally made of old gunny bags and tant (very coarse description of sack cloth), which was imported from Marwar and sold at Rs. 2.5 per mun. It was then cut into pieces in inch or half an inch long and then taken to the river and put in a large sheet, tied between the waists of two men, in this way the material was washed. When all the impurities of dust and sand were removed, the stuff was brought to the manufactory and steeped in troughs mixed up with chunam in the proportion of 19 lbs. to one mun, in which it remained for eight days to steep, after which the pulp was taken and pounded. It was again washed and brought to usteen where it went through another process of decomposition, by being mixed with the chunam and sajee khar alkali, and steeped for from ten to fifteen days, being intermediately pounded every second or third day and returned to the usteen. A third washing was given to the pulp before drying. Soap was also used for washing and alternative washing and drying process carried on for a week. About 8 lbs of soap was used for 2 muns of material. Value of the paper depended upon the washing which the pulp undergoes.

At the first stage coarse inferior paper was made. The finest paper called Sahebkhane required eleven to twelve washings. After washing, pulp was taken in balls to the paper

49. Mirat, p-12.

50. S.R.B.G., V, p-82..

manufactory and put into troughs and made into sheets. The frame in which it was shaped was made of verun, a sort of grass growing in the district towards Baroda and sold at Ahmedabad at 4 to 5 bundles a rupee. These were joined and tied together with horse hair. Makers of the frames charged eight anna per small frame and 2 rupees for largest size.

After this, paper was taken for sizing to Arwala who charged Rs.1.5 for sizing 100 quires of lowest of category of paper i.e. Beereegura and Rs.6 for sahibkhanee. Last process was the polishing of Mohorra for which Rs.1.5 to 12 were charged for 100 quires. There were five varieties of paper manufactured here viz. Beereegura, Mahmoodshahi, Moradshahi, Camabtee and Sahebkhane. Some details regarding their dimensions and prices have been enumerated in the table given below.

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Names	Length in inches.	Breadth in inches.	Price 100 quires	
			Lowest Rs.	Highest Rs.
Beereegura	16	16	10	28
Mehmudshahi	19.50	18.50	17	40
Moradshahi	22	21	32	65
Cambatee	24	22.50	40	95
Sahebkhani	27	25.50	70	130

As could be inferred from the names of the several kinds of paper that people engaged in this were basically Musalmans, chiefly of Sunni Bohra sect. Trade regulated by the association called Kagdini Jamat (paper guild) consisted of Syeds, Patan, Sheikh and Mirza; paper manufacture was thus monopolized by them.

Large quantities of paper were exported to Baroda, most parts of Bombay Presidency, Malwa, Indore, Ujjain and Ratlam.

52

51. Ibid.

52. Ibid.

Earlier, due to its whiteness it was taken by merchants to Arabia and Turkey, like gold.⁵³ Paper was packed and sorted in gaha and thokree which assimilates to reams and quire.

24 taow (sheets) = 1 Gaha.

25 Gaha = 1 Thokree.

Along with the men, women and children were also employed in this trade. The ordinary rates of hire to the labourers employed were—

Able bodied men	-	4 Annas per liem
Ordinary	-	3 "
Ditto, 10 ditto	-	1.5 "
Ditto, 8 ditto	-	1 "
Ditto, 6-7 ditto	-	.5 "

These wages reflect on the general plight of the labourers as such, small kids of 6-7 years were first of all forced to work and then were paid so cheaply.

In 1820-21 the paper exported valued to about ninety five thousand rupees and constituted one of the major items of export.

Salt : Salt formed one of the main manufactures of this Collectorate. Principal salt works were at Patree, Fathepur, Udoo and Jhunjoonwara, villages of Viramgam, situated on the border of the Runn.⁵⁴ Salt of Jhunjoonwara was acclaimed for its white colour and good quality, resembling bits of sugar. From here salt was supplied to greater part of Jhalwar, Viramgam, Patan, Karee districts and all the country to the north-west as far as

53. Mirat, p-12.

54. R.D.D., 1820.No.162, pp-5946-47; Mirat, p-12; List No.14, Ahmedabad Volume 14, p.495, P.A.

Mewar, some parts of Dholka, Ahmedabad, all the country lying⁵⁵
below the range of the Ghats, Eastward to Malwa.

Salt was made in beds Kiyerdas, hollowed about a foot below the level of ~~of~~ Rann and surrounded by a foot high wall. The pans were generally 100 yards long by 15 yards broad, covering an area of ~~50~~ 48 to 70 perches i.e. $1/2$ to $3/4$ bighas. They were filled from brine pits about 10 feet deep, the bottom secured by⁵⁶
a rough wooden frame Kanitva.

The monthly out turn of each bed was calculated at 18 tons (1000 muns) in the cold weather and 36 tons in the hot. The salt makers called Agrias were Kolis by caste and worked as husbandmen during the rainy season.

The salt works were conducted by individuals who considered themselves proprietors of the wells from which the water was drawn and any other workman wishing to have the water of a particular well, to supply his division for evaporation had to pay a small consideration to the owner either in salt or money. The claims of the Government or those of the chiefs were confined only to the duty on the commodity and the workmen were allowed to make their own terms in disposing of the salt. The workmen were allowed to carry away from the pans as much as they chose on returning home at night, which was by that means exempted from the payment of duty either to the chieftain or Government.

55. R.D.V., 1827, 23/177, p-423; Residency Files No.715
VI/46, p-84, C.R.O.B.

56. S.R.B.G. X, p-4; Mr. Pritchards Report on Salt Administration, 1873-74.

It was assessed that there was no limit to the quantity that may be produced because the whole bed of the Runn offered equal advantages with what was found at Patree and Jhunjoonwara. Only other place where regular salt works were established was at Gogha, where it was made in the same manner as at the other works. The total out turn was estimated at eight to nine lakh muns a year, yielding a revenue of Rs.13,500.⁵⁷ The local consumption of the Collectorate was estimated to be Rs.2,25,000 muns and rest was exported to Malwa, Patan etc.

No salt was exported by sea. All inland trade in salt was monopolized by Brinjaries. Salt was conveyed in Patees, that is packs on bullocks back by the Brinjaries. There was a remarkable prejudice among the people against traffic in Salt. No respectable merchant would undertake it and trade was consequently monopolized by the brinjaries. These men were not mere carriers in the employment of others but were themselves actual buyers and sellers of the salt.⁵⁸

Hardly any regularity was observed regarding the sale of salt. Carts were allowed to load as much as they pleased at the payment of only 2 or 4 rupees and a few other triffling cesses, but the patees were regularly taxed at 12.25 rupees per 100 muns. So brinjaries started halting in some town at a convenient distance and there received their supply of salt from carts. This practice caused great loss to the Government. As a remedy, British started taxing all salt by weight. All patees were taxed at the original rate of Rs. 12.25. Many Patees were taken in a

57. Ibid.

58. R.D.V., 1827, No.23/177, p-424.

Tanda (camp). Below an assessment of a Tanda of 100 Patees carrying 690 muns is given, it also contains all the cesses levied on the brinjaries.

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Assessment of A Tanda of 100 Patees.

Net price of salt	-	40-0-
Nuzrana to Desai	-	-1-6
" to Agreeas	-	19-1-
Mukundewa (fee to Desais karbharees)	-	2-2-
Talhar (fee for weighing salt)	-	1-2-
Sookree to Desai's son	-	-2-
" to Patel	-	-2-
Fee to Agreeas	-	-2-

		64-2-25

The retail price of salt varied from 50 muns per rupee to 100 muns per rupee according to the demand at Gogha, the usual rate was 30 muns per rupee. Retail prices per rupee at other places were as under:

		M.		S.
Ahmedabad	-	1	-	25
Dholka	-	2	-	10
Viramgam	-	3	-	10
Parantij	-	1	-	30
Dhandhuka & Ranpur	-	4	-	00

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Salt was retailed by almost every bania who sold grain.

Besides the work at Patree and Jhunjoonwara and those at Gogha the bed of the Runn was covered with an incrustation of salt which the local people swept together and collected for their own use. A salt pan was opened by the Nawab of Radhanpur in 1815 and this act was objected by the Peshwa as an act of encroachment on the right of the superior power. A darogha was appointed for preventing people from doing so. To induce him to

59. Ibid.

60. R.D.D., 1820, no.162, p. 5946.

help Peshwa in this task, the chief of Jhunjhoonwara was granted one-third share of the produce of the pans with-in his estate. Under the British whole management was taken over by the Government and the share of the Thakur fixed, yearly allowance of Rs.9,000/- to the Jhunjhoonwara chief and Rs.12,000/- to the Patree Desai.⁶¹ Better management of the affairs automatically led to more sale and increased revenue, as could be ascertained from the table given below.

	Patees	Carts	Poras	Chalka	Total Salt Sold	Revenue Derived		
						Gross	Charges	Net
1810	9299	5800	-	1264	475300	26249	5180	11069
1817	12771	4888	-	1815	478422	15421	3826	11594
1818	15858	7983	-	1315	731269	26708	6144	20664
1826	14985	2847	643	8278	635873	47218	6510	40708

From the above figures it could be easily deduced that within a span of 15 years the revenue from the salt pans of Viramgam increased about four times.

Opium - Trade in opium proved very lucrative to the merchants of Ahmedabad. The East India Company needed some substitute for the species which would be acceptable to Chinese in exchange for their silk and tea. East India Company held the monopoly of Bengal opium.⁶² In western India, opium was grown in Malwa, where it was bought by merchants and brought to Ahmedabad, Bombay etc. or it passed through non British territories to Karachi or Daman and from there was sent to East Asia.⁶³ However, continuance of the trade in opium in

61. Ibid.

62. R.D.D., 1814, No.94, p.1685 and 1689.

63. R.D.D., 1817, No.123, p.5232; Ibid., 1820, No.155, p.3550.

western side of India was detrimental to the revenue derived from the monopoly of opium in Bengal. Annual sale of Malwa opium was estimated to be 20,000 muns. As a preventive measure government started discouraging the importation of opium into Bombay from Gujarat and Malwa.

To effect these objectives Government resolved to the establishment of depots for the sale of opium of licensed retailers and vendors, by which means it was expected that the regulation of the supply for the internal consumption would become completely under control. The establishment of the opium depots was as under -

1 Daroga	at 100 Rs.	per mensem
1 Carkoon	at 12 Rs.	ditto
1 Weigher	at 12 Rs.	ditto
2 Coolies	at 12 Rs.	ditto
3 Peons	at 15 Rs.	ditto
Contingent	at 6 Rs.	ditto

A regulation No.VII of 1817, was passed in this year for preventing the importation and sale of tobacco, ganja, snuff, into the island of Bombay and for regulating the retail sale, thereof some of the provision were by subsequent enactments made applicable to opium.

In the following year with a view to the improvement and security of the public revenue Regulation No.1 of 1818 was passed rendering all opium not produced within the territories dependent

64. Ibid.

65. R.D.D., 1826, No.16/148, p-1141.

65a Parliamentary Papers, HC 735 II to 1831-32 VII/1/HL-135 II
Micro Film, N.A.I.D.

on the Presidency of Fort William, liable on being imported into Bombay Presidency to a duty of Rs.2 per Surat seri; all opium otherwise imported being at the proportion of two-third to Government and one-third to informer. So apart from protecting the opium monopoly at Bengal, this regulation served to bring huge revenue to the Government.

The Government depots were at first supplied by the opium agent in Malwa with the quality of opium required in Gujarat and Kathiawad and Kutch or the indent from the Collector of Ahmedabad, the political agent at Kathiawar and Resident in Kutch. These officers were asked to warehouse the stock and to issue it only to retail shops holding licences and to direct them to keep the rates as such would check its immediate use and yet be within the reach for those addicted to it. The Collector of Ahmedabad recommended to fix a fee to be paid for the license by retailer at Rs.20/-.

The quantity required for internal consumption in Gujarat was 2000 muns (each mun being 51 lbs. 6 Oz.).⁶⁶ Of these 600 muns were required for Ahmedabad, 400 for Kheda and 1000 for the whole of Kathiawar. In Ahmedabad about 600 licences were issued. In the city of Ahmedabad only 29 licences were issued and quantity sold in 1819 was 112 muns. Apart from this, illicit trade continued all over Gujarat. Opium was smuggled into Ahmedabad via Kapadvanj and via Dahod and Godhara into Baroda. It passed through non British territory to Karachi or Daman and from there sent to East

66. R.D.D., 1820, No.155, p-3550; Residency Files, 602/V/514, 1848, C.R.O.B.

66a. R.D.D., 1820, No.155, p.3548.

Asia. Collector of Ahmedabad, Mr. Dunlop reported various instances of detaining smuggled opium. He was strongly in favour of relaxing duties imposed by Regulation 1, 1818. According to him the duty was so heavy that it reduced the profits of the vendors, so much as to leave them little stimulus to exert themselves in detecting interlopers. Consequently people were unwilling to take out licences. Warehouse sales were quite meagre compared to the quantity consumed, implying that rest of the demand must be coped up with the smuggled opium. Various petitions were also received from the merchants regarding heavy duties leading to stoppage of their opium consignments passing through Company's territories.

Keeping in view these recommendations a Regulation was passed, modifying the Regulation 1 of 1818. The import duty of Rs.12/- imposed by Regulation 1 of 1818 was abolished in so far as opium imported into the Company's territories in Gujarat were concerned. The merchants importing opium were to proceed directly to the first Naka and after paying the established duty and entered into penalty bonds and agreed that no opium would be exported without paying the duty of Rs.12/- per Surat ser. They were supposed to dispose of it only to the licensed vendors. Importers were furnished with a certificate by the Superintendent of the Collectorate. Quantity of opium imported with full description including the season and place of its manufacture

67. R.D.D., 1818, No.127, p.1000.

68. Ibid, p-2042; Judicial Department Diaries (henceforth J.D.D.), 1818, No.103, p.1515.

With such other marks as to the number of packages etc. were to be specified on the certificates called Rawanahs or Ravania.

Failing this (i.e. opium being carried without passes) it was to be considered smuggled and liable to be confiscated.⁶⁹ If, any wholesale dealer wanted to re export any part of his opium beyond the Company's territories he had to apply in written to the Collector.

The Rawanahs for the retailers were to be issued at the following rates:

		Rs.
For shops in Principal towns	-	20
ditto large villages	-	15
ditto secondary villages	-	10
in small villages	-	5

Any person convicted of the offence of illicitly importing or retailing opium or of exporting it by sea without the payment of duty was supposed to pay heavy penalty.

However, these measures could not stop smuggling and hence it was considered to allow a partial remission of duty combined with the prevention of the export trade. Regulation II of 1820 remedied some of the defects of the earlier regulation. Search warrants were to be issued to the revenue officer under section IV. By Regulation XXI of 1827 all laws of the Presidency were revised and embodied into one code by M.Elphinston.⁷⁰ It imposed customs on opium and other articles, there in specified restrictions on the trade. The duty was the same as imposed by Regulation 1 of 1818, i.e. Rs.12 per Surat ser on all opium imported or brought into any harbour or any other place,

69. Ibid, p1519; Residency Files, 602/V/514, p.4.

70. Ibid, p.1527.

either by land or sea within the Presidency of Bombay, there by bringing the supply of opium for internal consumption and its transit subjected to legislative enactment.

The usual effect of imposing high duty on a valuable commodity in great demand was soon experienced, as an extensive contraband trade in opium sprung up and an entrepôt for the illicit trade was established at Daman, from where several thousand chests of Malwa opium were annually imported via Scindia's territories and were exported directly to China.⁷¹ This indeed proved fatal to the opium monopoly and caused a great loss to the Company.

Accordingly, Regulation XX dated 17th November, 1830 was passed rescinding Sec. I and II of Regulation XXI of 1827 as far as related to Malwa opium and making it lawful to import such opium into this Presidency for exportation by sea by the direct route of Malwa under a Rawannah. Regulation XV of 1830 also stated that no opium except that produced in Malwa was protected by a pass.

These measures on one hand were disadvantageous to opium cultivation in some nearby regions as Kheda etc. but proved beneficial for Ahmedabad's ports, like Gogha, which later on thrived due to opium exports. Export figures have been given in the subjoined table.⁷²

71. R.F., No.597/V/468, C.R.O.B.

72. S.R.B.G., V, p.83.

Export Of Boxes Of Malwa Opium From Gogha

Years	Number Of Boxes	Weight Seers	Declared Value (Rs.)
1833-34	60	-	65,000
1834-35	925	-	9,25,000
1840-41	873	124,839	8,23,000
1841-42	144	205,920	14,40,000
1842-43	1,298	185,614	12,98,000
1843-44	1,800	257,400	18,00,000
1844-45	2,992.5	427,927.5	29,92,000
1845-46	1,005	215,215	15,05,000

The pass system for the importation of Malwa opium remained in force for a long time. But the fees demanded was from time to time raised or reduced as under -⁷³

8th November	1830	-	Rs. 175	per chest
October	1835	-	Rs. 125	ditto
	1843	-	Rs. 200	ditto
August	1845	-	Rs. 300	ditto
December	1840	-	Rs. 400	ditto

The increase in pass money not only encouraged smuggling but also decreased the quantity sold. Quantity sold in first six months of 1843 (before the rise), was 2015 and afterwards it fell to 678⁷⁴ seers. The main reason for this was the high price of opium sold in Ahmedabad viz. Rs. 20-10-0 per ser.

Customs :

The trade and commerce via land as well as sea were subjected to various duties. Under the Mughals land customs were categorized under the term Sair-ul-Jihat. Sair formed a very important source of income to the state. Under Marathas too, they continued to be denoted as Sair, comprising duties like Dakhlai,

73. R.D.D., 1836, No.44/731 p-177.

74. R.D.D., 1844, No.107/1644 pp-326-28.

Rahadari, Nakejat, Chungi etc. In fact all land customs came under its jurisdiction.

Sair taxes can be easily divided into two distinct 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 the Rajput and Koli villages.⁷⁵

The first of the land customs could be divided into Transit duties and Town duties. Town or consumption duties were levied on goods entering each Qasba and cities, sold there and on goods, the produce or manufacture of it exported elsewhere. They were confined to principal towns like Ahmedabad, Qasba Dholka, Qasba Viramgam, Dhandhuka, Sanand, towns of Parnatij, Modasa, Hursole, Gogha etc. The transit duties, generally known as Rahadari, may be divided into 2 branches, those levied on goods passing through the Qasba itself and those levied at different Nakas or custom stations scattered throughout the pargana.⁷⁶ Transit duties were levied on all articles, whether for private use or traffic passing from one place to another and into towns. They varied at almost every place of collection and were not very heavy. But the frequency with which they were levied at every Naka and their multiplicity constantly interfered with the flow of goods.

Transit Duties : During Aurangzeb's reign orders were passed stating that all Zakat taxes were to be levied at the place of sale and not at the place of purchase as was the case earlier.

75. Residency Files, No. 166, V/146, pp-56-57, C.R.O.B;
R.D.D. 1811 No.76, p-103; Parliamentary Papers, H.C.
 735 I to 1831-2 VII/1/H.C. 735 II. Micro Film, N.A.I.D.

76. R.D.V., 1831, No.30/358, pp.123-24.

Later on again the decision was reverted back to practice of⁷⁷ taxing at the place of purchase. Aurangzeb increased the transit duties from 2.5 per cent advelorem to 5 per cent for Hindus, but kept it at the old percentage for the Muslims (except for a period of fifteen years when they were exempted altogether). Duties on the goods of Armenians, French, Hollanders and other foreign traders were fixed at 3.5 per cent. These duties included ain mehsul, dasturi and small fee for kanungo.

Under the Marathas no changes seems to be introduced regarding transit duties. Rates prevalent under Aurangzeb were⁷⁸ continued. Generally traders were supposed to pay duties at every Naka but sometimes a Ravania was given so that goods could pass through all the Nakas falling under the jurisdiction of that authority without making any further payment. This was⁷⁹ called as Pargana par system. This system could not be introduced throughout Maratha territory as most of the Nakas as⁸⁰ well, as revenue from various trade routes were farmed out.

The Rahadari or Transit both at Qasbas and Nakas being essentially duties levied on the quantity of the goods passing through, bearing no reference to the value, hence duties differed due to the size and burden of the particular conveyance on which it was carried. Average produce which an animal, say a bullock or camel could carry was worked out and taken as a standard. On

77. Ibid, p.301.

78. Irfan Habib, Agrarian System, pp.66-67; Jamav, R.No.41 D.No. 1/5 Kanuzabta, Salaskhamas Maya va Alaf (1752).

79. Ibid.

80. Daftar No.283, F.No.10, P.No.41, D.No.1; R.D.V. 1831, 30, p.125.

average a bullock could carry 6 muns. A camel was thus charged for 2 bullocks, an elephant for 4; rates for cart driven by two oxen i.e. du baili gada were less than that driven by four or chau baili gada and that of driven by six oxen i.e. saha baili gada were even higher.⁸¹ Thus we notice that under the Marathas the goods paid duty usually by load, such as ass load, camel load, bullock load. But duties also differed with the articles. For this purpose different goods were grouped under various categories for example all grains were categorized as Kirana Mal glass wares including bangles, as Maniyara Mal, different varieties of silk as Resim, etc.⁸²

Duties were levied at all the junctures when the goods were loaded, at every Naka enroute their destination, at the place where they were unloaded and sometimes if they were taken to some other mandi for sale, there too dues were to be paid. Thus, even if these dues were triffling, the frequency at which they were levied must be quite depressing for the traders.

Town duties—or consumption duties were levied only in cities, towns or qasbas. All the manufactured goods and raw materials were taxed i.e. from Kinkhob down to a bundle of hay was taxed. The town duties was sometimes levied on both export and import and sometimes on one only.⁸³ Different castes paid different rates. Kusumbvala, Sakharvale, Majmu, Bhangvale, Parvale, Khatik, Gandhi, Teli, Jhalivale, Soni, Sabuvale.

81. Jamav, R.No.41, D.No.1/5, Salas Khamsain (1752).

82. Jamav, R.No.44, D.No.11, Ihide sabain (1770); Ajmas R.No.32, D.No.1, Isne Sabain (1770).

83. R.D.D., 1811, no.103, p-76.

Khadivale, Tambakuvala and people dealing in any sort of petty trading activity came under the perview of these duties.⁸⁴ Most of these duties etc. have been discussed in the previous chapter. Not only was every transaction effected within the town, subject to the above duty, but the undertaking of each merchant who was an inhabitant of it, even if his business was in different district was subjected to these duties.⁸⁵ Some of the duties levied on goods imported in to the Ahmedabad city were Chungi, Tawafat Dakhla, Talab Dakhla etc.⁸⁶ Dakhlai for goods like Resim etc. was Rs.3-4 per mun, for cotton cloth the revenue was estimated on the Gathdis (bundles). The average value of cloth in Gathdi was calculated and the Government demand was then calculated at 5.5 per cent. For example in 1776 gathdis belonging to Hindu merchants were 573 per total estimated cost was Rs.268347 (i.e. about Rs.524 per Gathdi). At the rate of 5-1/2 per cent the Government demand was fixed at Rs.15449-11.

However, usually the revenue was fixed per gada. That is why we get reference of taxes like Valvans Gade Sumar at the rate of Rs.1.6 per gada, Gade Mobh (Rs.4 per gada), Khali Gade Sumar (a tax on empty gadas going out of the city at the rate of 1 paise per gada.)⁸⁷ Moftarfa (a tax on profession) Mokat (another kind of import on traders) Mukimi (a tax for valuation of goods) were

84. Jamav, R.No.47, D.No.68, Arba Sabain.

85. R.F., No.166, 715, V/146, pp.56-58.

86. Ajmas, R.No.47, D.No.82, Saba Sabain (1776) P.A.

87. Ajmas, R.No.47, D.No.82/54321 Saba Sabain (1746); Ibid, R.No.50, D.No.9, Arba Samaneen (1783) P.A.

some other levies on the imports and exports of the city.

Dalali was also a major phenomenon in the major towns and cities of Gujarat. In fact monopoly for brokerage was farmed out to a person for a specific sum. This implied the traders could not sell their goods without the help of the brokers. And brokers having a monopoly could charge high amount from the traders. Dalali Kolse, Dalali Ghas Kadbi, have also been discussed in last chapter. Not only the various levies at a town but also the various Nakas and Chungi Darwaze (toll booths at the gates) and Rahadari were also farmed to the highest bidders.

Changes Brought under the British:

All the British administrators found these town duties most vexatious, impolitic and detrimental form of taxation.⁸⁸ It was believed that these heavy town duties along the practice of farming proved most detrimental to trade and commerce. The town became the residence of the farmer, who possessed no interest in the future welfare of the place and who being actuated by no other motive than that of realization of maximum revenue.⁸⁹ It was also felt that such a system encouraged smuggling. Mr. Dunlop, Collector of Ahmedabad cited an instance to substantiate their point. He claimed that in the year 1817-18, 65722-1/4 tolas of gold and silver thread was manufactured. At rate of 2-1/2 per tola it valued at Rs.1,64,304/-. Government should have derived a revenue of Rs.10,000 from this, but no such account was found

88. R.D.D., 1818, No.130; Ibid, 1819, NO.142, p-2449.

R.F., No.166, Vol.715/V/146, P-58, C.R.O.B.

Ibid, No.597, vol. v/468, P-459, C.R.O.B.

89. Ibid.

in the records.⁹⁰ However, he combined his views with optimistic faith in the recovery of trade under care and protection of the British. So, he strongly recommended the abolition of all town duties.

A draft regulation was passed in 1819 to this effect. However, this arrangement was only temporary or at least subject to some alterations and modifications which were to be inserted after the general revision of the whole question on the extent of the internal duties to be levied throughout the Bombay Presidency.⁹¹

A Regulation, for abolishing the exactions and collections levied under whatever denomination on merchandize and other articles within the city of Ahmedabad and other chief towns or Qasbas situated within the limits of the territories subject to the Presidency of Bombay and Province of Gujarat situated north of Myhee was passed. It established uniform rate of duty to be levied on all articles with certain exceptions imported into or exported from any of the principal towns within those limits.⁹² The exception was opium which was not effected by this enactment. An uniform duty at the rate of 2.5 percent was to be collected in place of all previous Town duties.⁹³

The following articles were to be exempted from the payment of Town Duties on their import into or export from any cities.

90. R.D.D. 1818, No.130.

91. R.D.D., 1818, No.130, p-55

92. Ibid, 1819, No.149, pp.2361-63.

93. Ibid, 1819, No.142.

(1) Cochinial, indigo, raw silk, cotton and articles enumerated in Regulation III of 1817 viz. (2) Vegetables, fruits, horses, elephants, live stock of every description, eggs, milk, butter, firewood, hay and straw, bricks, charcoal, tiles, chunam, jewels and precious stones. Duty on every 100 tola of refined silver in the Ahmedabad city without being stamped was liable to a fine of 3⁹⁴ to 5 time.

The collection of the town duties, established by the Regulation was vested in the Collector of the Land Revenue and his assistants. It was to be collected at certain fixed stations at the gates or on the public roads. On the payment of the duty a Rawanah (sort of a pass) was issued to them mentioning the cost of the goods, their weight, type of the goods and other details. Goods after having once paid the Town duty were allowed to pass free into any other city or town, till the limits mentioned in the Rawanah.

Neerickh or a table of the current prices of all goods and merchandize liable to the payment of Town duties was prepared once in a year by the Collector and attested copies of this table were to be fixed up at the different stations where the⁹⁵ collections were made. Articles brought by occasional visitors for their uses were exempted from the Town duties. But persons importing goods liable to Town duties without paying them were liable to be adjudged by the Collector. This regulation wasth welcomed by the British administrators. In his minutes of 14

94. R.D.D., 1819, No.142, p-101.

95. R.D.D., 1819, No.143, p-2866.

September 1820 Mr. Dunlop claimed that inspite of difficulties like failure of cotton crop, rise in prices, scarcity of raw silk, spreading of epidemics and cholera, the merchants of Ahmedabad and other towns had been saved of the deplorable distress and starvation only by the reduction of the Town duties. ⁹⁶

Table No. VII and VIII enumerate different articles and the rate of export and import town duties under the new system. Reduction in duties, however had a direct effect on the revenue of the government (as is indicative from tables VIII and IX). Total amount of receipts during 1818-19 at old rates was 3,45,553-3. Receipts of 1819-20 at new rates came down to Rs.1,65,953-3 thus causing a loss of Rs.1,79,680-8 to the exchequer.

It was calculated that the rates fixed by Government at 2.5 per cent amounted only $1/8^{\text{th}}$ of what was formerly paid on the manufactures of Ahmedabad when exported and about $1/4^{\text{th}}$ of the duty on articles imported for consumption within the city which thus only paid the duty on import. However, this did not have adverse effect on trade. Volume of trade increased many times. The total value of export and import

for 1818-19 was	=	3,01,819 ⁴²
Value of Imports for 1819-20	=	← 3,87,032 ⁸
Value of Exports for 1819-20	=	15,99,112

Total		54,69,440

This implies that only within a year there was an increase of 24,51,280-3 in the volume of trade. However, this seems to be quite a staggering amount. About Rs. 12 lakhs should be attributed to the high price of grain. Some of the goods witnessed an increase ,

96. R.D.D. 1818, No.130; Ibid, 1820, No.159, p.4971, M.S.A.B.

for example, quantity of silk imported in 1818-19 was about 300 muns and in 1819-20 it had risen to 1000 muns. Similar increase was witnessed in cloth. In 1818-19 cloth worth Rs.13,000 was imported and 1819-20 it's imports valued at Rs.1,00,000. Volume of trade in the goods which were to be exempted from duties viz. firewood, hay etc., also rose to Rs.6,97,123. From 1801/2 to 1812/13 the value of imports was Rs. 2,35,41,513 and that of exports, Rs. 1,35,39,511, that is, total volume of trade was Rs.37,08,124. By 1824-25 inspite of the passing of Regulation the volume of trade did not decline, infact increased by two and a half times. From 1813/14 to 1824/35 the imports rose to Rs. 4,94,31,958 and exports to Rs. 4,97,33,704 that is the total value of import export trade rose to Rs.9,91,65,662.

However, in 1838 it was stipulated to do away with town duties⁹⁷ all together as had been done in Bengal. One problem that emerged was that a major portion of the town duties was kept aside for the improvement and construction works in the towns and⁹⁸ Qasbas and if the town duties were abolished, how these works would be carried out. Mr. Willoughby, secretary to the Governement of Bombay expressed the views that some general plan should be devised to meet the municipal contingents. Merchants of Gogha agreed to make a payment in the name of Dharumtalao, that is, for the repair of public tank etc. Similar levy was imposed in Dhollera. In Ahmedabad also an additional impost was levied on

97. Judicial Department Volume (henceforth J.D.V., 1838, No.32/476, p-1; R.D.D., 1841; No.97/1326, p-37.

98. R.D.D., 1818, No.129.

imports and exports, for the repair of Town walls.

Finally after much deliberation Town Duties were abolished by
 100
 Act-XIX of 1844.

Transit Duties under British-

Transit duties were found to be equally vexatious as the town duties and required lots of changes. Initially British tried to extend the Pargana Par system to greater number of divisions, Rawanahs were granted to the traders at one Naka and then they were free to proceed to other areas mentioned in Rawanah without any further payment. Most of the British administrators like Mr. Neunhan, Mr. Crawford were in the favour of a complete abolition of such duties for free transit of agricultural products
 101
 throughout the country. Consequently, after much deliberations the Board of Commerce abolished all the internal
 102
 duties by Act II of 1838. Few steps proposed to be adopted, are enumerated as below.

Land custom houses were to be established along the frontier of the district. And the collections were to be made under charge of the Collector of the Revenues. A Neerakh (table of prices) of goods and merchandize, prepared, approved and signed by the Collector was to be publicly exhibited at the custom houses. It should embrace as far as the value of all goods imported and exported. Goods and merchandize having paid

99. R.D.D. 1838, No.32/47, p-19.

100. R.D.V., 1849, No.231, p-195; R.D.V., 1844, No.135, p-131;
S.R.B.G., V, 1854, p-91.

101. R.D.V., 1836, No.25/712, p-1.

102. R.D.V., 1839, No.8/971, p-170.

the duty once could be free from the further duty within the district. On the arrival of goods and merchandize at station they were to be assessed and cleared without delay. Rawanahs bearing the official seal and signature of the Collector were to be furnished to the frontier duty station and then to be issued to the traders. Rawanahs were to be numbered in English and Gujarati. A correct register of blank Rawanahs delivered to subordinate native officers in charge of frontier stations, were to be kept at the Collector of the Revenue and a regular return of such Rawanahs was to be sent to the Collector from all native officers. A specimen of such a form of return is given at the end of the chapter.¹⁰³

After having paid the fee when the goods passed through next station by showing a Rawanah, entries were made in another register giving all the details of the merchandize etc. as had been entered on the form mentioned above, goods like precious stones, household furniture, charcoal, chunam, bricks, firewood, chana, straw of all kinds, vegetable, fruits, milk, eggs, etc. were to pass free of any duty.¹⁰⁴

Duty on Tobacco was Rs.4 per ser; that on ganja, Rs.6 and opium, Rs.0.50. Articles of manufacture would be subject to a duty of 2.5 per cent.¹⁰⁵

This regulation appeared to be very conducive for the free flow of goods throughout the British territory, however, on the careful study of the composition of trade it could be seen that

103.R.F. No.166, Vol. 715/V/146, 1817; p.68, C.R.O.B.

104.R.D.V., 1836, No.25/712, pp 1-4.

105.R.F., No.166, Vol. 715/V/146, 1817.

Transit duty system and town duty system operated to turn British India into a protected market for British merchants and for products made in Britain. During the mercantile era the Transit Duty System operated to discriminate against the merchandize traded by non-British merchants. While a couple of decades later under industrial era it began to discriminate in favour of the products of Britain against Indian made goods.¹⁰⁶ No concessions were given to goods coming from another district ~~on~~ those coming from adjacent and they were charged at a same flat rate.

Earlier, the transit duties did not vary with the stage of fabrication of a given commodity; under British, Transit duties charged different rates for different stages of production with the effect of discouraging manufacturing industries in India. For instance, while raw cotton paid a duty of only 2.5 per cent with the draw backs if exported to Britain, yarn spun from that cotton, paid a further duty of 7.5 per cent. If that yarn was woven into cloth, there was another duty of five per cent. Theoretically, this should have encouraged vertical integration in production to avoid the taxes on the commodities at the lower stages of manufacturing.

The transit duty, system was more rigid. Under Marathas, as has been mentioned, duties were levied in the form of Rahadari or Nakedari on a vehicle in which goods were carried viz. ass load and a cart load. Duties were levied usually by weight and not by value. So that a cart load of raw cotton paid same duty as a cart

106. R.C.Dutt, India in the Victorian Age (London, 1904) p-305, and Economic History of India under early British Rule (London 1932), p-304.

load of cloth. Under British, Rawanahs were issued detailing the value, volume, quality, number of packages etc. Although the system intended at giving some sort of uniformity to the prevailing system but while doing so it made it quite complicated and effected the traders adversely. Most Indian traders were illiterate and small scale operators, carrying goods on animals back or carts etc, under such circumstance, the risk of a Rawanah being lost, misplaced, mutilated or misinterpreted were great; secondly, the goods in transit had to conform to the specifications in the Rawanah at any and all stages of the journey and any lack of conformity gave rise to penalties not only at check posts but also wherever the discrepancy was discovered. Traders were obliged to acquire a formal rawanah before they commenced their journey. If the check post officials found a Rawanah unacceptable they could take a sample merchandize and get it checked in a public court. Defaulters were severely penalized. Moreover as the validity of a Rawanah was limited to one year, it had to be renewed before the expiry date on payment of a fresh duty of 0.5 per cent after satisfying the officials as to the veracity of the original Rawanah. So the rigidity of the transit duty system negated all its positive points and rather it was looked upon as a system which impeded the free flow of trade.

Customs alienated to individuals and institutions-

The branch of land collections made by petty chieftains and heads of villages, both Rajputs and Kolis, merits attentions more on account of its arbitrary origin, gradual increase and vexatious

multiplicity than from the extent of sum extracted.

The greater proportion of these rights had existed from a remote period and descended to the heir as part of the paternal estate. It was proposed that such rights should be resumed under condition, securing to the present proprietor his just dues. But resumption of such privileges was not an easy task. As for the proper organisation and administrative system this was indispensable, it was considered that those proprietors should be impressed with favourable offers, but in case they were interested it should be made clear to them that such exactions would not be allowed to continue.

General rules for the settlement of compensation for all abolished duties and haqs etc. were laid down on 9th March 1949. Before the final settlement, a memo was prepared by chief secretary Mr. Reid, which underlined the principles for the future settlement. He divided the claims into the following classes. 107a

- 1) Haqs enjoyed by temples, mosques, other religious institutions etc. without the condition of service.
- 2) Those enjoyed by Mewasi chiefs etc.
- 3) Those enjoyed by general hereditary officers such as Deshmukhs, Desai, Ameens etc, who had haqs or perquisites on the customs as well as upon the land revenue.
- 4) Those enjoyed by particular hereditary officers of the customs such as Patkis, Pansaras etc. for performing service on ports.
- 5) Those enjoyed by Jagirdars, Zamindars etc.

The rules laid down for settlement were -- In the case of a Jagirdar if full and hereditary proprietor, the actual net income

107. R.F., 1817, S.No.166, 715\V\146, C.R.O.B.

107a. Vazels Manual Section V, part 1, pp. 6970-75.

was to be ascertained, after allowing for all charges. For ascertainment of the net income the Jagirdar had the option to receive a life grant of equal amount or a bond ten times the amount at 10 percent redeemable at the convenience and pleasure of government. Chiefs like Rawal Waje Singhji of Bhavnagar relinquished all his claims to land and sea customs to Gogha and some other territories in lieu of a life pension.¹⁰⁸ Some chiefs like Thakor Raj Singhjee Jullum Singh of Wadhwan were allowed to adjust that loss from the Jamabandi or revenue due to Government.¹⁰⁹

Jagirdars who had only a Saranjam or office interest for life were liable to an abatement from the annual amount of income in consideration of any service of other equivalent that the government might claim and their compensation was ordinarily, if not universally, be given in the shape of a life income. The adjustment of some chiefs was made by remission in net collections (as was the case with Jullum Singhji of Wadhwan).

Arrangement of Masjids, Temples and public bodies of all kinds, were made by a grant of bond at 10 per cent for ten times the annual net income. The bond was to be redeemable at pleasure or convenience without the notice.

The haqs or allowances made to them from custom receipts was in commutation for police service or as an inducement to give up plundering and molesting travellers and thus were to be allowed to continue.

108. R.D.V., 1841, No. 97/1326, p.58;
Ibid., 1849, No. 231, p.195.

109. S.R.B.G., XXXIV, p.261.

Desai, Deshmukhs who received perquisites from the abolished transit duties were to be given some compensation for their altered conditions. In the like manner officers actually employed in the collection and paid by a percentage on the amount levied or by a separate cess on their own account had no superior claim, so were to be given some compensation.

Sea Customs

Sea customs were the duties levied on the port towns on the goods coming in or going out of there. Lot of discrepancy prevailed in duties levied at Dhollera, Gogha and Bhavnager ports. After gaining control of these ports very little was done by British until Regulation II of 1826 and Regulation XX of 1827, to regularize sea customs. The old policy of giving them on farm was continued. This policy was not at all conducive to the interests of the Government as was noticed at the discovery of certain mal-practices prevalent at the ports. The sea customs and land customs in Dhollera were farmed to Bejunjee. Besides the duty of collecting customs he continued his trade as ship broker. He didn't allow any other person in this trade. The sums received by the ship broker under the name of commission were quite high. The farmer also rescined to himself the right of converting the coins brought by the owners of the smaller crafts frequenting the ports, generally machees from the other coasts, into the current Ahmedabad rupees and vice versa.¹¹⁰ Then farmers also made money by delaying the departure of the vessels indefinitely. Exacting

110. R.D.V., 1826, No.18/265.

comparatively large quantities of all sorts of articles under pretence of taking samples was also one of the prevalent mal practice. Practice of passing some cotton laces, shoes etc. with Government stores as turpentine etc. was also common. Owing to these extortions and mal-practices a regulation was passed forbidding the farm of sea customs and they were to be controlled¹¹¹ by the direct agency of Government officials.

Regulation II of 1826 stated that if any officer employed in the collection of sea customs took directly or indirectly any present or bribe for the neglect or non performance of any part of his official duty, for every such offence he would forfeit a sum not exceeding Rs.4000/- Failing which he could be sentenced to imprisonment for a period of five years.

Next to follow was the Regulation of 1827 which aimed at uniforming the existing duties. By chapter VI, Regulation XX of 1827 it was laid down that export from northern ports would have to pay 5 per cent duty and would be then furnished with certificate and there after they would be liable only for 1.5 per cent on¹¹² import at any other British port. So the maximum of customs to be levied at the Company's ports north of Daman (not including Cambay, Navsari, Bhavnagar and Ghandevi) upon the trade among themselves, with the Konkans and Bombay, was to be 6.5 per cent. Officers incharge of the ports were issued strict orders to maintain proper registers of all goods passing through their ports. When the rates of customs shown in the certificate granted

111. Parliamentary Papers, HC 735 1831-32 to HC 735 II.

112. R.D.V. 1834, No.17/561, p.113.

X for such port was less than 5 per cent, only the difference between that rate and 6.5 per cent was to be levied. In any case it was not to exceed the limit of 6.5 per cent

The amount of duty to be levied at Dhollera and Bhowliaree upon imports from the Presidency and from any foreign port except the four mentioned earlier, was to remain at 2.5 per cent until other wise provided for by Regulation. Imports from foreign ports other than those four at any British port North of Daman, was liable to an import duty of 5 per cent and no more. Import at any of these ports from Cambay, Bhavnagar, Navsari and Ghandevi was liable for the difference between the Company's share of the customs at those places and 6.5 per cent to be levied at the valuation of the port of import.

Export from a British port North of Daman to one of the four ports above named was entitled on payment of 6.5 per cent export customs to a certificate in exemption of the Company's share of duties there other wise the regular export duty of 5 per cent was to be levied.

Mode of Transit and Communication

There were no canals in the Collectorate so all inland trade was carried on by land by carts, camels, bullocks and asses. There were about 18534 carts in this Collectorate, out of which 10,937 were large and 7697 small. Number of oxen was 1,25,707 that of camel 276, ass~~es~~ 10,621 and horses 4553. So going by these figures it becomes clear that bullocks and bullock carts were widely used
113
as means of transportation. The transportation on land of bulk goods like foodgrains, sugar, butter and salt was organised on

particular lines by famous banjaras who held a practical monopoly of the trade. They took to any region such goods as it was in need and returned with those of which it had a surplus.¹¹⁴ They traded largely on their own account but were ready on occasion to carry goods for others. However, land transportation in those days was not an easy job. The roads were passable enough during the fine weather, but heavy; as the soil was such as generally to fall into deep sand, when much trodden over. The want of material to make roads in the neighbourhood of Ahmedabd was the great drawback to their being properly constructed (stone, gravel or moorum was not easily procurable). In the monsoons the roads were impassable for wheeled carriage; in many places they formed the drains¹¹⁵ of the country. In some areas fords of the rivers formed broad beds of heavy sand and in other southern parganas creeks forming deep mud from the effect of spring tide formed serious obstacles to the passage of carts etc. Some sort of improvement measures were undertaken by villagers or individuals by¹¹⁶ levying an anna or a pice on each cart. This levy was abolished by act XIX of 1844 and then it was all left to the government to make improvements. An alternative to land transportation was provided by river, however, there was no navigable river in this Collectorate, unless the Dhollera and the Bhavnagar creeks may be considered such. Dhollera was navigable for small Indian crafts called botella and prow. The Sabarmati river which ran through the greatest part of this Collectorate,

114. R.D.V., 1827, 33/177, p.122.

115. Ibid, 1846, No.8; pp.45-46.

116. Ibid, p.47.

had a difficult entrance at mouth, from the number of sand banks and was without a convenient harbour. British attempted to establish a bunder at Mote Boro, the southern villages of Dholka Pargana, but it failed from natural circumstances. The Bhavnagar river was navigable only for Indian vessels, however, vessels of 400 tons were able to proceed as far as the creek known as the Sanghee.

Gogha bunder had a very small creek in which no water remained when the tide was out, and large vessels rode at anchor about a quarter of a mile off the bunder. Botellas etc. entered the creek during the tide to load. Another disadvantageous thing was that there was no good shelter for vessels in bad weather between Gogha and Bombay. Many a times boats which had nearly accomplished the voyage to Bombay were obliged to return the whole distance to Gogha in case of meeting bad weather. However, roadstead to Gogha was sheltered from the northerly winds by the island of Perim. It was proposed to use Gogha in March, April for ships sailing direct to England. As a large carriage of cotton and wheat could be obtained there and this could save all the expense of trans shipment to Bombay.

Dhollera creek was navigable for the boats of 200 to 300 candies for 7 1/2 miles, as far as the Gobra bunder, which was 6 1/2 miles from the town of Dhollera.¹¹⁷ But in 1817 the Bhadur river burnt its back, and the stream from it, which served to deep the Dhollera creek deep, being directed into the Bhagawa, tended to choke up the Dhollera creek, so that it was abandoned and goods were mostly shipped at the bunder of Bhowliaree which was situated

117. S.R.B.G., V, 1854, pp.26-27.

16 miles to the south of Dhollera, on creek navigable about 7 miles north east from the Gulf. Rate at which merchandize was insured at Dhollera was Rs.1-1-5, and at Bhowliaree Rs.0-3-25. ¹¹⁸

Another port was opened at Amlee in 1836, 8 miles north east of Dhollera but abandoned in Feb. 1846 when the encroachment of the sea and the filling up of the creek rendered it useless.

In the 1844-45 the Bhadur river reverted to its original channel but instead of taking its original course along the old creek near Gorba the water forced another channel near the village of Khoon about 4 1/2 miles from Dhollera and formed a very commodious harbour for vessels (the Gulf of Cambay being about 6 miles from the usual anchoring ground) for discharging and receiving cargo. Particulars regarding rivers and creeks in Ahmedabad Collectorate are given in the table No.XI ¹¹⁹

The vessels employed in the ports of this Collectorate were commonly known as botelas and prow. Their distinguishing marks were that the larger vessels, of about 70 candies and above, go under the former appellation, and those under 60 candies were denominated prows. Muchwabs were fisherman's smacks, worked by five or six men according to the size.

A prow generally plies between Gogha and Bhagwa (village of the Oolpar Pargana, under the Surat Collectorate). It took passengers at the rate of 10 annas each, but if taken up by a single person the hire was Rs.15 for a trip.

Freightage:

The ordinary freightage was paid by merchants at 12 annas per

118. R.D.V., 1825, D.No.12/96; R.D.V., 1823, No.24/76, pp.85-89.

119. S.R.B.G., V, p.28.

candy i.e. 10 muns, from the opening of the season to March and from April freight charges rose by Rs.2 per candy, as strong south west wind prevailed at that time.

Freightage of opium and cotton was not reckoned per candy, but per box or bale. Opium shipped in a bottella paid Rs.2 per box and sometimes R.3 per steamer, Rs.3 or more per box; for cotton bales weighing 6 muns each, freightage was Rs.1 per bale
120
but increased to 12 annas.

Weights and Measures -

The only measure of length was the guz, which varied from 21 to 27 inches. That, however, of 24 inches being very general, the same was adopted, and this agreed with the English measure of 2 feet. The weights were made of iron, and of a square shape to secure uniformity and equality. Each weight upon application of the owners, was stamped with the Government mark under the superintendence of the city Foujdar or Mamlatdar and a fee of one anna per weight was charged to cover expenses.

The assay was a made by touch needles. The ends tipped with gold. Gold purchased on the touch of mark 13 1/2 was priced at
121
the under mentioned rates:

Marks	Rs.	a.	p.
Touch of 13.5	19	4	0 per tola
Touch of 13.25	18	14	3 per tola
Touch of 13	18	4	0 per tola
Touch of 12.75	17	14	0 per tola
Touch of 12.5	17	8	0 per tola
Touch of 12	17	1	0 per tola
Touch of 11.5	16	5	6 per tola
Touch of 11	15	8	9 per tola
Touch of 10.5	14	15	0 per tola
Touch of 10	14	3	6 per tola

120. S.R.B.G., V, p.35.

121. Ibid.

✕ The following are the tables of weights and measures adopted for general use in the Zillah the old focal name and division being still retained.

Gold and Silver		Dry Measure	
Ruttee	Wai	1 Company's Rupee	= 1 Tola
3 = 1	Guddeana	5 " "	= 1 Udhole
48 = 16 = 1	Tola	18 Ditto Ditto	= 1 Nowtang
96 = 32 = 2	1	20 " "	= 1 Paaseer
		40 " "	= 1 Adseer
		80 " "	= 1 Seer
		48 Seers	= 1 Maund
		20 Maunds	= 1 Candy

Liquid Measure

A measure containing 10 tolas weight of pure water equal 1 pullee, 8 pullees one ser, or 80 tolas of pure water. Measures of capacity for grain has been hitherto only partially used for which the ser measure, mentioned above was adopted, and the terms in use were declared to be the following:

1 Adwallie	= 1 Seer or 80 tolas of pure water
2 Ditto	= 1 Pullee
2 Pullee	= 1 manad
10 manah	= 1 maund

The Ahmedabad Sicca coin was the most widely used form of currency. Even by the middle of the 19th century about 1,50,000 siccas were in circulation, however, they were fast decreasing owing to the rising rate of exchange. The old copper was entirely suspended in Ahmedabad, Anjar and Kutch. Hallee rupee was also prevalent within the walled city. Abbasye rupee prevalent in Kheda, Baroda, and Surat was however also prevalent in this Collectorate. Another currency which was an

122. Ibid.

123. Indian Travels of Thevenot and Careri, ed. S.N. Sen, p.26.

innovation of sarrafs of Ahmedabad and which was restricted to
 this city only was ¹²⁴Anth. There was no use of cash in this
 currency. Under this system hundis were transferred from one
 person to another. It was stopped in the year but with the
 closure of Ahmedabd mint in 1780 it again came into vogue. Lots
 of gambling in anth at anth bazars started to the extent that it
 had to be prohibited by the state order (anth has been discussed
 at length in next chapter). Another currency exclusively used in
 Ahmedabad city was ¹²⁵waeeda on hundies and opium. This
 transaction was still more fictitious than the anth. It had
 nothing to do with the convenience of obtaining Bills of
 exchange or purchase or sale of opium nor was the price of waeeda
 that of Hindu. It's price was kept higher than that of Hundies
 and varied; upon whose variation the speculation was
 made. A person took an amount of waeeda for a certian date either
 on Hundis or opium and paid or received the amount of difference
 of exchange or price of opium of the date for which it was taken.
 Besides this no money or goods passed between the parties. This
 infact was another form of gambling being nothing more than a bet
 upon the rate of exchange or the price of opium of a certian day.

124. Mirat, p.363; Financial department Volume (henceforth
F.D.V.), 1824, No.5/18, p.265; F.D.V., 1825, No.3/22, P.599.

125. R.D.V., 1846, No.8, pp.43-44.

Weights of different currencies and their values vis a vis.
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new Bombay currency have been given below:-

Name of the Coin.	Average weight	Touch	Pure	Value of 100 in the New Bombay currency
Ahmedabad Sicca rupee	179.92	84 -	151.13	Rs. 91
New Ahmedabad Rupee.	180.05	85.58	157.08	93
Ahmedabad Halee Rupee	177.75	97.75	173.75	105
Abbasye Rupee	176.50	86.50	152.67	92

Winding up the chapter it could be said that Ahmedabad held an important position in the economy of the region, channalizing the trade from the northern parts of Gujarat (Kathiawar, Jhalwar, etc) and Rajputana towards Western regions. Possession of its ports of Gogha, Dhollera and Bhavnagar by the British attracted trade from other British ports. Trade at Dhollera and Gogha revived due to opium and cotton exports. Abolition of town duties and transit duties inspite of giving boost and inducement to the traders of the entrepreneurs of Ahmedabd city and other towns had an adverse effect. They were highly indiscriminatory against non British. They operated to turn British India to a protected market for British merchants and for products made in Britain manufactures were forced into India through the agency of company's Governor General and Commercial Residents while Indian manufactures were shut out from England by prohibitive tariffs. Of course there was an increase in trade between Europe and India in the first half of 19th century but it was the export of raw

materials to West and import of manufactured goods into India at much higher prices leading to extinction of Indian industries and loss of money. However, restricting ourselves to Ahmedabad, it could be said that British policies did not effect its economy as adversely as they did in Bengal and other parts. In spite of severe competition from British cloth from Lancashire, Ahmedabads Kinkhobs, dyed and printed silks, due to their superior, matchless quality, remained much in demand for internal consumption. Paper also remained an important item of export until later period when the demand declined due to competition from French paper.

GOODS EXPORTED FROM AHMEDABAD ZILLAH

Names of the Articles.	1820 - 21					1823 - 24				
	Weight Maunds	Seers	No.	Value	Customs levied	Weight Maunds	Seers	Value	Customs levied	
Bettlenut	-	-	-	-	-	189	36	586306-00	14.2.68	
Brass	91/.25	5	-	8874.1	221.3.44	443/.75	3/0.5	146802.50	367-0.08	
Cochenial	6/.25	-	-	2970	74.1.-	-	-	-	-	
Coconut	-	-	1700	654.1.19	16.1.43	-	-	550.50	13.3.01	
Copper/country	4133	3.75	-	21014.-.87	525.1.78	15393	1/.50	267203.06	543.-.09	
Cotton	166/.25	8	-	6241.3-	156.-.19	24	-	126150.0	3.-.64	
Cotton seeds	885	5	-	8189.1.69	204.2.97	1844/.75	-	9172.50	2263.-.20	
Drugs	280	4	-	1935.2.12	38.1.56	681/.25	-	3936.39	93.1.61	
Embroidered cloth	-	-	27221	22082.1.-	5502.-.26	-	-	172959.-	4323.3.30	
Ghee	36/.25	1.5	-	3261.-.-	8.-.63	36/.25	6	10059.2.06	257.2.-	
Grain	20550/.25	5.5	-	22219.1.27	555.2.04	38844	0.5	40570.1.52	1014.1.20	
Gun powder	106/.50	8.5	-	423.-.62	10.2.34	161	9/.50	282.2.-	7.-.26	
Gunny pant	28	-	-	-	-	-	-	8002.1.89	2100.-.27	
Heap	10.	1	-	67.2.-	1.265.1	384/.75	6/0.5	1665.-.69	41.2.32	
Hides	-	-	1891	2983.3.-	74.2.39	237/.25	5	22152.-.75	55.1.57	
Iron	16/.75	3.25	79	1254.50	3.-.53	48	4	1924.-.-	48.-.42	
Ivory	518	-	-	2273.2-	56.3.37	2902/.25	2	210692.80	526.3.13	
Kussumbee	-	-	-	-	-	8149	7/0.5	18398.2.36	459.3.84	
Merchandize indiscriminate	236/.75	1.25	-	3444.2.81	86.-.43	250	-	130.-.-	3.1.-	
Mowrah	34	-	-	260.2.-	6.2.06	1547	2/.50	6419.2.17	160.2.07	
Oil	1008/.50	5.75	-	4416.2.22	110.1.73	-	-	493318.2.38	-	
Opium	-	4.5	-	49	1-90	-	-	-	-	

Piece goods	-	-	-	12,36.848.3.43	30921-1-23	-	-	4,93,318.2.38	12332.3.94
Cotton	-	-	-			-	-	-	-
Cotton Silk	-	-	-	107.2.-	2.8.75	-	-	10,23,763.-.	25629.-.30
Cotton Woollen	-	-	-	13,363.225	334.-.35	7/.75	7	313.2.-	7.3.36
Paper	-	-	-	9,46,672.-.-	2365.-.89	-	-	1,05,538.1.-	2638.1.83
Pennock	42	-	-	17.-.-	-1.70	1818/.50	-	659.2.-	16.1.97
Powder	71	25	-	709.-.38	17.2.90	-	-	1,553.2.50	38.3.36
Sealing wax	83/.50	5	-	336.1.-	8.1.65	101/.50	1/.75	582.3.75	14.2.31
Soap	-	4	-	20.2.-	-2.06	582.-.-	-	2,619.-.-	65.1.90
Snuff	49/.25	0.75	-	681.2.-	-17.22	46/.25	1	678.-.44	16.3.92
Soorugee	13/.25	6	-	103.2.-	2.2.35	-	-	-	-
Sugar Candy	132	20.5	-	1,553.87.-	38.3.35	56	20	620-0.25	15.2.-
Sugar Soft	103/.25	5	-	651.-.75	16.1.12	586/.50	6/.50	3060.3.63	76.2.08
Sundaries	2.652	13.5	-	4,347.2.69	108.2.86	1167	26/.75	86453.75	216.61.-
Tin	38/.50	8	-	3,893.44.-	9.2.98	1461/.50	3/.50	418.1.75	-
Tobacco	1811/.25	7.5	-	3,288.2.40	82.1.86	.25	-	3910.3.63	-
Tortoise shell	-	-	-	-	-	291/.50	4/.50	200.3.-	-
Toys	907/.25	6.75	-	24,.092.1.56	6021.44.-	105/.50	7/.50	23418.1.44	-
	41/.25	2	-	1,637.3.-	40.3.79	581	-	36053.-.-	-
Vegetable	55	-	-	47.3.31	1.-.78	-	-	421.-.-	-

CHAPTER VI / TABLE NO. II

128

VALUE OF GOODS IMPORTED INTO THE CHIEF TOWNS

OF AHMEDABAD ZILLAH

Name of Articles	1820-21				1823-24			
	Weight	No. of Articles	Value	Amount of Collections	Weight	No. of Articles	Values	Amount of Collections
1	2	3	4	5	6	7	8	9
Alum	74-2-01	-	354-1-75	8-3-45	175-2-6	-	826-68	20-2-60
Almonds	147-2-7.5	-	984-2-	24-2-46	83-2-	-	481- -	14---11
Beetlenut	148-3--	-	1158-2-73	28-3-87	155-2-05	-	665--82	16-2-53
Brass wire	41-2-0	-	1514-1-	37-3-42	112-1-03	-	3708-2-38	92-2-84
Carbonate of Soda	1787-2-	-	2209-3-74	55---88.5	4803-1--	-	10362-1-93	259---43
Cotton	274---	-	2313---56	70-1-80	273-2-7	-	646-2-94	16---67
Cotton seeds	542---	-	30---	--3---	4796---	-	29393---	73-1-98
Cusooabee	55921--	-	24453--	611-1-80	1919-1-	-	27158--	679-3-83
Drugs	1703-3--	-	10653-2-06	266-1-03	452-2--	-	17080-1-92	427---40
Ghee	39825-3-	-	360987-2--	9024-3--	55873---	-	4567921---	11418-1-43
Grain	919697-1	-	889619-3-	22240---	115316---	-	1184819-3-	29621-1-5
Gunnypants	9137-4--	-	15687-25--	392--	8126--	1027	19689-3-88	492--90
Hides	-	6838	134042	335-48-	210	16676	19663---59	491-2-41
Indiscrimina Merchandize	10415-2-	-	91698-2--	2292-2-	26942--	-	114879-3-70	2872----
Iron	2430-1-	-	14541--	363-2-13	5074	-	26724-1-29	668---
Molasses	25590-3-	-	110848-2-4	2771-82-	42835--	-	153910---76	3837-3-28
Mowrah	182 4-7--	-	1464-1-63	36-2--	144--2	-	127---	3-78--
Oil	13568-5-	-		1788-10	12537---	-	48978-3-13	1224-2--
Opium	11-10-	-		105-4--	-	-	-	-

Piece goods	-3---	46676	3040-52-	9---	80960	196697-3-64	4917-2-13
Cotton							
Cotton Silk	-	729	123-2-36	- -02	524	1999-2-31	50-----
Cotton Wooll	-	649	67-1-32	38-3-	1652.5	305-3-99	78-2-61
Salt	4316--	-	50-1-43	7158----	-	1789-2-	44-3---
Soap	2336---	-	228-3-32	3726---	-	16437-1-	410-3--
Soorungee	2883--	-	696-1-30	5216-2--	-	41366-71-	1034-58-
Sugar Candy	500---	-	1115---	998-3--	-	10090-2-	252-05
Candy Soft	11108---	-	2763--	12310-3--	-	92005---	2300-64-
Sundries	453-2-6	3227	34---	1102-8-	957	9909-1-70	247-3-
Teak Timbers	-	15831	1859---	-	20846-	123218-2-25	3080-
Tnuad	370-1-	-	712--	2213---	-	110400--	-
Tobacco	3655--	-	378--	2906---	-	11379-3--	284--

128. R.D.V., 1826, No.5,137, Table No. 1

Statement of Value of Imports of Ahmedabad

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Imports	Marwar	Malwa	Radhanpur	Deccan	Pargana Subjected to Marathas	Bombay	Surat	Dhanduka	Dholka	Dhollera	Kheda	Nadiad	Cachay	Parantij	Mondha	Ahmedabad	Matar	Bhavnagar	Kapadvanj
DHOLKA	1062	10806	-	-	495540	-	-	8452	90390	499703	13325	513	21566	-	3294	249679	8	202208	857
PARANTIJ	-	24690	-	-	24661	-	-	-	175	3927	-	2427	-	12152	-	488	-	-	39
AHMEDABAD	-	33859	65003	5045	881513	854494	13776	-	488222	23135	223229	79513	3227	126590	59795	-	-	-	23765
VIRAMGAM	-	213700	-	-	904654	-	-	2900	63693	140897	-	403	430	60	4300	10057	-	120131	-
GOGHA	-	-	-	-	967048	-	-	-	2750	-	-	-	-	-	-	-	-	5237	-
DHOLLERA	-	-	-	-	489880	-	-	187840	22750	-	-	-	-	-	-	-	-	3524	-
DHANDHUKA & RANPUR	-	60579	-	-	958882	-	-	178681	81746	54167	4754	-	1326	-	-	-	-	491665	-
Imports from beyond the territ- ories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rupees	1062	343134	65003	5045	4666428	854494	13776	282022	2E+06	1201949	241301	82851	31549	137782	67889	350224	8	325515	24661

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Exports from the Ahmedabad Collectorate. 1820

Exports	Total	Malwa Radhanpur	Deccan Parganas Subjected to Maratha	Bombay	Surat Dhandhuka Dholka Dholera Kheda & Ranpur	Nadiad	Cambay Parantij	Mondha Ahmedabad Mater									
DHOLKA	15050308	12279	-	1036029	-	26508	670071	67040	15347	1367	69336	171	730	442716	1		
PARANTIJ	254319	56290	-	192021	-	-	11546	1300	-	7490	332484	-	-	74735	-		
AHMEDABAD	1049381	34787	10003	197655	206931	40552	391582	3491	24237	9080	6181	6657	1384	-	-		
Virangam	1542096	97832	-	-	14424	-	-	2724	67551	34745	441	-	550	695	1920		
Gogha	49537	-	-	-	449537	-	-	-	14200	-	-	-	600	-	-		
Dholera	791327	-	-	-	791327	-	-	51752	91569	-	-	-	-	-	-		
Dhandhuka & Ranpur	272935	84354	-	-	120858	-	-	147675	56792	-	1244	-	4333	-	-		
Total	6409903	265550	10003	197655	5936695	40552	391582	232155	935966	446512	20268	17937	80900	40005	3934	563931	1

Chapter VI\ Table NO. IVa

131

Export of Cotton to Bombay from the Ports,
situated in Ahmedabad Collectorate.

Years	Dhollera		Gogha		Bhavnagar	
	Bengal Mds	Sers	Bengal Mds.	Sers.	Bengal Mds.	Sers.
1834-35	31,588	23.5	11,864	27.75	32,772	10
1835-36	207,112	19.5	37,432	14.75	111,126	10
1836-37	193,349	5.75	45,417	19	46,910	0
1837-38	247,748	39	66,149	20.75	131,327	20
1838-39	68,626	39.5	2,458	8.5	5,002	20
1839-40	1,190,147	30.5	46,901	0.75	55,038	37.5
1840-41	330,371	7	73,040	31.5	39,948	39.5
1841-42	193,106	15	63,599	24.5	85,712	22.5
1842-43	286,546	3	82,286	37.5	104,231	25
1843-44	334,813	31	86,262	33.75	124,282	27
1844-45	271,075	20	62,661	39	116,217	40
1845-46	159,852	33	10,403	12.5	28,248	24
1846-47	345,032	13	51,005	19.75	143,981	35.5

131. S.R.B.G. V, P-84.

Chapter VI / Table No. V

132

Abstract Statement value of all goods (excluding opium)
actually imported and exported at the Bunder of Gogha.

Years	Imports Rs.	Exports Rs.	Total Rs.
1832	196068	216076	412144
1833	934998	498421	143419
1834	1322094	336072	1658166
1835	533646	417247	950893
1836	2269864	690024	2959888
1837	1562357	780908	2343285
1838	1576378	1142343	2682018
1839	2723188	445579	2155823
1940	2483870	820016	3303886
1841	2847621	1512126	4359747
1842	3598633	1079866	4618499
1843	4180731	866114	5046835
1844	3719651	1397333	5116984
1845	3202944	1059266	4262210
1846	3024391	557299	3581690
1847	3132223	911770	4043993

CHAPTER - VI / TABLE - VI

133

Returns of the External Commerce from the Province of Gujarat

Import	Total	Pluspunag	Malbar	Muscat	Bussora	Jedda	Jungbar	Ports under Maratha Subjection.	Daman	Diu	Bombay	Surat	Birlsar	Danoo	Bharuch	Oarrgaon
Bhavnagar	167589	23469	45699	28115	-	-	41878	19126	3530	5772	541702	32908	28003	35105	8887	3700
Bowliaree	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	167589	23469	45699	28115	-	-	41878	19126	3530	5772	541702	32908	28003	35105	8887	3700
Exports																
Bhavnagar	153525	-	-	74890	16747	32000	25491	2230	21167	-	57717	57717	1571	1255	5147	400
Bowliaree	-	-	-	-	-	-	-	-	-	-	479	479	-	-	548	40
Total	153525	-	-	74890	16747	32000	25491	2230	21167	-	58193	58193	1571	1255	5695	440

133. R.S.E.I.C. D.No. 25, S.No. 41, M.S.A.B.

Export Town Duties

	Enumeration of the article	Rate	Enumeration of the article	Rate	Remarks
1	Oil of sorts	2.5	Cotton cloth	2.5	Cotton - thread, Copper, Brass, Iron every articles which in short appeared to be material of any manufacturing, was exempted of import duty. It was preferred to levy export duty on most of them in their manufactured shape.
2	Cotton cloths	"	Cotton thread	"	
3	Cotton thread	"	Cloth of silk	"	
4	Cotton of sorts	"	Cloth of Filizin	"	
5	Grain	2/3	Silk cloth	"	
6	Brass Hardware	3	Boan Hardware	"	
7	Cacli Blacke	3	Copper	"	
8	Groceries	2.5	Toys	"	
9	Vegetables	2			
10	Molasses	2.5			
11	Tans	3	Aggreate	47154	
12	Copper Hardware	3	colletion		
13	Cloth of Silk thread	23/4			
14	Cloth Filigsree	2			
15	Silk cloth	3			
16	Tutenague	2.5			
17	Kakun Oil	"			
18	Beetle oil	"			
19	Punter	"			
20	Coclineed	"			
21	Brand cloth	"			
22	Pepper	"			
23	Copper	"			
annual aggregate collection		55827			
Remainder.86.		791			
		56618			

Chapter VI/ Table No. VIII

135

IMPORT TOWN DUTIES

EXISTING SYSTEM				PROPOSED SYSTEM			
Enumeration of Principle articles	Rate	Aggregate Annual Collection	Remarks	Enumeration of Principal articles	Rate	Aggregate Annual Collection	Remarks
1 Grain of sorts	4%	-	-	Grain of sorts	2.5%	-	-
2 Molasses	5.25%	-	-	Molasses	5%	-	-
3 Ghee	3%	-	-	Ghee	10%	10%	-
4 Oil of sorts	2.5%	-	-	-	5%	-	-
5 Tobacco	31%	-	-	-	2.5%	-	-
6 Timber	1662%	-	-	-	5%	-	-
7 Brazil	7%	-	-	-	2.5%	-	-
8 Flider of sorts	2.5%	-	-	-	10%	-	-
9 Groceries	8%	-	-	-	2.5%	-	-
10 Lilly seed	3.5%	-	-	-	2.5%	-	-
11 Lather cloth	4.5%	-	-	Falenague	2.5%	-	-
12 Drug	9%	-	-	Ivory	5%	-	-
13 Lather thread	4%	-	-	Sugar	5%	-	-
14 Tuterague	3%	-	-	-	-	-	-
15 Salt	-	-	-	-	-	-	-
16 Ivory	-	-	-	-	-	-	-
17 Soft sugar	-	-	-	Latton	-	-	-
18 Soap	-	-	-	-	-	-	-
19 Pack rope	-	-	-	Beatlenut	15%	-	-
20 Coconuts	-	-	-	Coprah	2.5%	-	-
Others	-	-	-	Pepper	5%	-	-
Total -		83077 10862 93939		Total -		7519	

135. Ibid

Chapter VI/ Table No. IX

136

STATEMENT OF DUTIES LEVIED ON GOODS IMPORTED AND EXPORTED

BETWEEN 1819-20 - 21/22

	A.D. 1819-20	20-21	21-22
Duties on import at former rate collected upto 30th Sept. 1819.	45,458-3-29	-	-
Abkari import	12,538-3-38	17,422-1-11	18051-1-24
Duties at 2.5% from 10th Oct. 1819 on imports.	23,144-3-04	41,075-11	56,347-33
Duties on Export at former rate collected upto 30th Sept.	11,191-1-95	-	-
Export of Abkari	66-14	172-1-33	143-48
Duties at 2.5% on Export from 1st Oct. 1819.	36,77,712-77	37,386-1-40	36,881-1-68
Abkari or Transit duties	15,905-3-79	299-1-80	36,443-1-50
Babtees	20,788-3-79	4,028-2-41	4,098-3-31
Sundaries	36-1-59	140-3-68	420-2-95
Total	1,65,953-3-27	1,30,265-2-77	15,23,853-4-99

136. R.D.D. 1826. No.5/137; Ibid. 1836.25/712. PP-1-3

Form of Return

Date of Collector Certificate	No. of Certificate	Date of Issue	No. of Certificate issued	To whom granted	Goods from How trans- ported	Where going	Sort of goods	No. and Qty. nature of goods packing.	Rate of average price per mun/candy	Total valuation	Govern- ment customs received
1st July 1817	100	15th July	1	Gopal Das	Baroda	Carts	Ahaedabad	Sugar sheets	50 mun	Rs. 6 per 300 --	3 - 3
Ditto	"	16th July	2	Ibrahim	Cambay	Carts	Kapad- vanj	Iron Bars	80 mun	Rs. 8 per 640 --	1-1-60
Ditto	"	16th July	3	Sorabjee	Broach	Bullocks.	Petlad	Sugar candy	20 mun	Rs. 12 180 --	1-3-20
Ditto	"	17th July	4	Chauhan- Bhagat	Pallo	Camal	Baroda	Cloth bales	500 bales	Rs. 30 1500 --	150 --
										per cargo.	

137. R.F. No. 166, Vol 715/V/146, 1817, P-68, C.R.O.B.

LENGTH OF RIVERS.

Particulars regarding Rivers and Creeks in the Ahmedabad Collectorate, showing their Names, and how far they are navigable, & c.;

Names of River and Creeks.	Place near which they rise.	Falling into another River, or Sea, near what Place.	General Direction.	Length of Course in Miles.	How far navigable in Miles.	Navigable to what Place.	Remarks.
Saburmuttee... Hautmuttee...	Unknown..... From the mountains on the confines of Guzerat and Mewar, 8 miles east of Paull.	Gulf of Cambay Near Waghpoor, joins the Saburmuttee River	South South-west.	.. 78	The length of course is said to be 200, miles, this is not certainly known.
Watruk.....	Near Bhundab, south of Doongurpoor	Joins the Suburmuttee near Mucotha.	South-west.	151	..		
Meswa.....	Rises near Mutta Mulla, south-west of doongurpoor.	Joins the Watruk 5 miles north of Kaira.	South-west.	126	..		
Majum.....	Near the village of Mutta Mulla, south-west of Doongurpoor.	Joins the Watruk near Powlee.	South-west.	66	..		
Kharee....	At Vinjilotka Muth, near Ahaednuggur, north-east of Puranteje.	Joins the Suburmuttee at Rusikpoora, Dholka Purgunna.	South-west.	105	Distance from actual survey.

Bhogawa.....	5 miles south-west of Chotela, near Kurwa, Rajcote Agency.	Falls into the mouth of the Subramuttee.	East	82	..	
Bhadur.....	4 miles south-west of Amundpoor, Rajcote Agency.	Gulf of Cambay	East	94	6	Khoom BhandeThe Gooma river joins the Bhadur.
Bhownuggur....	Near Bokera, north-east of Jusdun, Rajcote Agency.	Gulf of Cambay	East	66	5	Near BhownugSeveral tributary streams fall into the Bhownug creek
Kaloondur....	Near Bundarees, Gogo Purganna.	Gulf of Cambay	East	15	..	
Bhowleearree....	Near Bunddwaree, of the Rajcote Agency, and about 4 miles south of Pallind.	Gulf of Cambay	East	39	7	Bhowleearree The Neelkee fall into the er, near ManBhowleearree creek. poora.
Soondrye Creek....	6 miles west of Tooka, of the Dhundooka Purganna.	Gulf of Cambay	East	35	6	Goondala, visSeveral streams, named the belonging toKochlees, Parlees, and Thakore of Bkeyree, fall into the uggur. Soondrye creek.