

The Levy System in East Bengal and its Impact on the Peasantry (1949-1967)

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Abstract

The peasants of Bengal have been living through exploitation since ancient times. The intensity of exploitation of farmers increased manifold from the ancient period to the colonial period. The main reason for this was that on the one hand, the land tax or rent paid to the state during the pre-British period was increased many times and on the other hand, apart from rent, many kinds of *abwabs* were levied on the peasants. During the British era, the farmers thought that this exploitation and deprivation would end if the country became independent. But after the departure of the British in 1947, in the independent state of Pakistan, the farmers of East Bengal were subjected to exploitation and oppression as in the colonial period. During the Pakistan period, like the British period, the taxes and *abwabs* paid to the state were increased. Moreover, the levy system, a unique type of agricultural land tax that was assessed based on the total production of the farmer's total land, was introduced by the Muslim League government. As a result, the level of exploitation and oppression of the farmers of East Bengal increased manifold during the Pakistan period. Based on primary and secondary sources, this paper attempts to provide a comprehensive understanding of the introduction of the levy system and investigate its impact on the farmers. The paper will also shed light on the reactions of politicians and peasants to this newly introduced levy system in East Bengal during the Pakistan period.

Key words: East Bengal, East Pakistan Provincial Council, Muslim League, *abwab*, paddy, levy system, Permanent Settlement.

Introduction

From ancient times to the Pakistani period, there were various tools for exploiting the peasantry. Notable among these were the increase in revenue or land rent, the collection of *abwab*¹ as additional revenue and the issue of certificates etc. In ancient times the cultivators had to pay 1/6th of the produce to the king. Additional payments were to be paid in the name of tax. It was also customary to pay the king on the

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1 Murshid Quli Khan (1722-1725) first introduced an *abwab* or additional revenue called *abwab-i-khasnawisi*. Abdul Karim, *Murshid Quli Khan and His Times* (Dacca: Asiatic Society of Pakistan, 1963), pp. 78 and 85.

occasion of the birth of a prince, the marriage of a princess, etc.² During the Maurya reign, the rate of revenue was 1/4th.³ But it is known that in ancient times farmers were also forced to do unpaid work.⁴ During the Muslim period, farmers were subjected to more exploitation as revenue was raised to increase the state's income. Even the land revenue was collected one-half of the produce at the end of the Mughal period.⁵ Sher Shah charged one-fourth of the total produce of the land as revenue.⁶ The State's share of the produce had been increased from 1/6th to 1/3rd in Akbar's time.⁷ And in the time of Aurangzeb, the rate of rent increased to half of the produce.⁸ Note that, during the Muslim period, 1/3rd of the production or even half of the crops was collected as rent, but during any natural calamity including crops failure etc., the government helped the peasants in overcoming these difficulties and provided *taqawi* loans to help the agricultural work.⁹ However, the British government introduced the rule of collecting revenue in currency¹⁰ instead of crops

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- 2 Niharranjan Ray, *History of the Bengali People: Ancient Period* (Calcutta: Dey'j Publishing, 1400 B.), pp. 198-199 and 207.
 - 3 *Report of the Land Revenue Commission, Bengal*, Vol. II, Appendices (I to IX) and Indian Land System Ancient, Mediaeval and Modern, Government of Bengal (Alipore: Bengal Government Press, 1940), pp. 146-147.
 - 4 Ram Sharan Sharma, *Social and Economic History of Ancient India*, (Calcutta: Orient Blackswan pvt. Ltd., 2013), pp. 164-165.
 - 5 *Report of the Land Revenue Commission, Bengal*, Vol. II, Appendices (I to IX) and Indian Land System Ancient, Mediaeval and Modern, Government of Bengal (Alipore: Bengal Government Press, 1940), p. 155.
 - 6 Nurul Islam Khan (General Editor), *Bangladesh District Gazetteers: Faridpur*, Cabinet Secretariat Establishment Division, Government of the People's Republic of Bangladesh (Dacca: Bangladesh Government Press, 1977), p. 267; S. N. H Rizvi (General Editor), *East Pakistan District Gazetteers: Dacca*, Services and General Administration Department, Government of East Pakistan (Dacca: East Pakistan Government Press, 1969), p. 359.
 - 7 W. H. Moreland, *The Agrarian System of Moslem India: A Historical Essay with Appendices* (Delhi: Oriental Books Reprint Corporation, 1968), p. 196; Karim, *Murshid Quli Khan and His Times*, p. 74; Md. Habibur Rashid (ed.), *Bangladesh District Gazetteers: Bakerganj*, Cabinet Secretariat Establishment Division, Government of the People's Republic of Bangladesh, (Dacca: Bangladesh Government Press, 1981), p. 264.
 - 8 Karim, *Murshid Quli Khan and His Times*, p. 85; *Report of the Land Revenue Commission, Bengal*, Vol. I, With Minutes Dissent, Government of Bengal (Alipore: Bengal Government Press, 1940), p. 11.
 - 9 Nurul H. Choudhury, *Peasant Radicalism in Nineteenth Century Bengal: The Faraizi, Indigo and Pabna Movements* (Dacca: Asiatic Society of Bangladesh, 2001), pp. 14-18; Momtazur Rahman Tarafdar, *Husain Shahi Bengal, 1494-1538 A.D.: A Socio-Political Study* (Dhaka: University of Dhaka, Second Revised Edition, 1999), pp. 146-147; Karim, *Murshid Quli Khan and His Times*, p. 77.
 - 10 Note, the practice of land tax collection in cash started from the Mughal period. See details, Moreland, *The Agrarian System of Moslem India*, pp. 198-199 and 204-205; W. H. Moreland, *From Akbar to Aurangzeb: A Study in Indian Economic History* (Delhi:

which required the farmers to sell more crops than before. During the British period, the rent of the peasant's land increased manifold due to the increase in government revenue, such as in 1790 when the ten-year settlement was announced, the land revenue of Bengal was Rs. 1,90,40,000 and in 1793 it was perpetual. The land revenue was Rs. 2,85,87,722 at the time of settlement, which rose to Rs. 3,12,00,000 in 1936-37.¹¹

In addition, *abwab*, the age-old means of exploiting the peasantry, continued even during the British colonial period. Moreover, numerous new *abwabs* were imposed on the peasants during this period. The Collectors' Report of 1872 reveals that the zamindars used to collect 12 types of *abwab* from the peasants.¹² In 1875 it was reported through the newspaper that the zamindars collected 14 types of *abwab* from the farmers in addition to the basic land revenue tax.¹³

In fact, the abolition of the zamindari system in 1950 did not benefit the peasants in practical terms. The Zamindari Abolition Act did not have any provisions or steps to uproot the exploitation and oppression of the peasants in the Permanent Settlement system.¹⁴ In addition, the Pakistan regime continuously increased land revenue and levied various types of additional taxes, and due to the harshness of its enforcement, the peasants were subject to severe exploitation and oppression.

In addition to all the previous tools of exploitation, the Pakistan government introduced a new tool known as the levy system which received less attention from scholars than it deserved. As a consequence, the introduction of the levy system and the increase in the exploitation and deprivation of the peasantry during the Pakistan period are still not clear. The aim of this paper is to provide a comprehensive understanding of the introduction of levy system and investigate its impact on the farmers. The paper will also shed light on the responses of politicians and peasants to this newly introduced levy system in East Bengal during the Pakistan period. The

Low Price Publications, 1990), p. 180; Karim, *Murshid Quli Khan and His Times*, pp. 74 and 86-87.

11 *Report of the Land Revenue Commission*, Bengal, Vol. V, Replies to the Commission's questionnaire by Government Officers and their oral evidence, Government of Bengal (Alipore: Bengal Government Press, 1941), p. 111; Sirajul Islam, *The Permanent Settlement in Bengal: A Study of Its Operation 1790-1819* (Dacca: Bangla Academy, 1979), p. 3.

12 Nurul Islam Khan (ed.), Pabna, pp. 253-254; K.G.M. Latiful Bari (ed.), *Bangladesh District Gazetteers*, Bogra, pp. 256-257.

13 *Sangbad*, April 19, 1975.

14 Badruddin Umar, *Peasant and Peasant Movement in Bangladesh* (Dhaka: Jatiya Sahitya Prakash, Second edition, 2015), pp. 11 and 32-33.

paper is qualitative in nature. Following the historical method, it uses primary, e.g., Assembly Proceedings, Government Reports, Newspapers, and secondary sources, e.g., books, scholarly articles etc.

Introduction of the levy system

The East Bengal provincial government announced on October 1, 1947, due to food grain shortages caused by various reasons, that food grains should be collected and stored in government warehouses. For this, the government takes two steps namely procurement of food grains from abroad and domestic procurement of food grains. Through these two measures, the bureaucracy claimed success in food grain collection, but in reality the government failed to collect food grains. It may be noted that the government first called upon the farmers to voluntarily pay a portion of the total paddy produced on their land to the government. By the middle of 1948, the government was able to collect only a small amount of food grains. In this context, on September 19, 1948, by announcing 'The East Bengal Compulsory Levy of Food Grains Order 1948', the government started the food grain collection campaign as a compulsory levy. On April 1, 1949, the Muslim League government announced that 2,50,000 to 3,20,000 tons of food grain should be stored in the country during the Boro and Aus seasons. The government's objective was to collect food crops from surplus food crop-producing Districts like Rajshahi, Bogra, Dinajpure, Rangpur, Mymensingh (with the exception of Kishoreganj and Tangail Sub-division), Sylhet, Khulna, Jessore, Kushtia, and Bakerganj (present day Barisal) and ensuring food supply in deficit districts like Faridpur, Pabna, Chittagong, Noakhali, Chittagong Hill Tracts, Tippera (present day Comilla) and Dhaka. On September 30, 1948, the government appointed the Union Board and Preliminary Surveyor to conduct a survey on all the large producers (large producers¹⁵) and try to find out the total

15 The Gazette defined a 'large producer' as a person or persons who habitually dined together and who as owner, tenant, bargadar, or in any other capacity cultivated land not less than 10 acres under any one seasonal crop, and grew paddy with or without the aid of members of his family or paid labours or by adhiars, bargadars or bhagidars. A 'large producer' also includes a person who held or cultivated on behalf of himself and other members of a joint undivided family irrespective of whether they dined together or not. A 'family' meant a family of a larger producer and included all persons living in the same mess with him and dependent upon him but for the purpose of procurement, children below the age of 3 were not considered members of the family. Seen, *The Dacca Gazette*, Extraordinary, 19 September, 1948, Dacca and Ahmed Kamal, *State Against the Nation: The Decline of the Muslim League in Pre-independence Bangladesh, 1947-54* (Dhaka: The University Press Limited, 2009), p. 44.

amount of their land and the exact amount of paddy that could be collected from it. On October 15, 1948, the government announced the collection of the levy and inspectors checked the list of major producers to ensure that the government's operation was successful. The government announced that anyone who gave false information regarding production would be imprisoned for 3 years and fined food grain (rice). However, on November 15, 1948, the government allowed producers to appeal without a lawyer. The government announced 1.5 *maunds*¹⁶ of paddy per acre for farmers owning 10 to 20 acres of land, 3 *maunds* of paddy per acre for farmers owning 20 to 40 acres of land and 4.5 *maunds* of paddy per acre for farmers owning more than 40 acres of land should be paid to the government at the price fixed by the government as levy. It was called the Compulsory Levy Order.¹⁷ The levy system emerged as a new tool of peasant exploitation during the Pakistan period. It was in effect during the Muslim League government of East Bengal (1949–1954) and during the rule of military ruler Ayub Khan (1965–1967). The first levy system was introduced by Nurul Amin, the Prime Minister of the Muslim League government of East Bengal. It is to be noted that although the levy system was abolished in 1954 after the victory of the United Front, considering the deprivation of the vast peasant class of East Bengal, the military ruler Ayub Khan re-introduced it in 1965 to stockpile food grains on the pretext of the Indo-Pak war, and it continued till 1967.

The impacts of the levy system on the peasantry

The Muslim League government's policy of introducing and enforcing the levy made the Muslim League Party and party leaders enemies of the leaders of other political parties, the *jotdar* class and the peasantry in East Bengal. Many farmers were levied by showing production in excess and subjected to various harassment for collection. Due to the levy policy of the Muslim League government, the Muslim League Party became an unpopular organization with the people of East Bengal. As a consequence, the newly formed East Pakistan Awami Muslim League (present day Awami League) in 1949 became a popular organization among the people of East Bengal as it strongly opposed the levy system. Even the Hindu community of East Bengal, especially the leaders of the East Bengal Congress Party, supported the Awami League's opposition to this levy policy and played a role in improving Hindu-Muslim relations.

16 Note, 1 *Maund* = 40 *Seers*/40 kg and 1 *Seer* = 16 *chtaks*.

17 See in detail, Kamal, *State Against the Nation*, pp. 42-59; S. M. Rezaul Karim, *Emergence of Bangladesh and Politics of Land Conflict, 1885-1971*, Unpublished Ph.D Thesis, Dhaka, Department of History, University of Dhaka, June 30, 2021, p. 210.

Among the districts declared by the government as surplus foodgrain producers, a number of districts did not have surplus production. For example, in Netrakona of Mymensingh district levy was levied more than the amount of land. People could not pay the levy even by selling their land. Again, despite Khulna being a surplus food-producing district declared by the district government, local members of the East Bengal Provincial Council of the concerned district complained that due to lack of brackish water and dam maintenance, paddy was not produced in all areas of Khulna district. However, during the assessment in Khulna district, the production rate of good land was taken as the average production rate. Because Khulna was considered as surplus-producing district when levy was imposed, levy should have been levied keeping in mind the cost of dam and then the way of crop production in brackish water land but the government officials did not do that.¹⁸

It is known that in Khulna district, paddy was collected from the farmers through a compulsory levy system. People were handcuffed and robbed of their paddy by giving the price of paddy at Rs. 7.25 maund. As a result of the levy, there were groans all around. The local members of the Provincial Council complained that if the government wanted to collect the paddy Rs. 7.25 from the farmers even if they had the power to collect it without payment. But the levy system could not help all people in deficit areas. They were of the opinion that a handful of people who lived in the city could do something to help them. Under the levy system, the government bought paddy at Rs. 7.25. However, no account has been maintained of the farmer's vehicle rental, bag cost, day labourer cost etc. to reach the godown of the government. And from where the government was buying paddy at Rs. 7.25 per maund, the price of rice per maund was Rs. 38 to Rs. 40. As a result, if rice was purchased according to the government rate in this region, it was natural that farmers were tortured.¹⁹

In 1948, the Muslim League government announced that rationing would be done in every urban area. The government announced from September 14, 1948 to April 3, 1954 that rationing would be arranged for 16 lakh people in deficit areas. In 1949, the

18 *Assembly Proceedings*, Official Report, East Bengal Legislative Assembly, Vol. III, No. 3, Third Session, 1949, The 26th, 28th, 29th, 30th, 31st March and 1st April, 1949 (Dacca: East Bengal Government Press, 1952), p. 63.

19 *Assembly Proceedings*, Official Report, East Bengal Legislative Assembly, Vol. III, No. 3, Third Session, 1949, The 26th, 28th, 29th, 30th, 31st March and 1st April, 1949 (Dacca: East Bengal Government Press, 1952), pp. 315-326; Karim, *Emergence of Bangladesh and Politics of Land Conflict*, pp. 209-210.

members of the East Bengal Provincial Council opined that rationing the people of the deficit areas creating a food crisis for all the people of the province was in no way justifiable. There was a serious danger to this rationing, because there were 4 crore 48 lakh people living in East Bengal, out of which paddy were being procured for 16 lakh people oppressing the farmers of the country.²⁰ At the time of buying paddy, one anna of batta per maund and three annas of sacks are cut for sewing. Then the government bought paddy at the rate of seven and a half taka including expenses and after deducting the expences peasants got Rs. 7.25 per maund. The government sold it at the rate of Rs. 11 and fourteen annas in the surplus area and Rs. 13 and two annas in the deficit area. This was done before the eyes of the producers. As a result, they realized their financial losses and created hoarders by hiding paddy and rice. As a result of the levy, there were groans all around. If 100 *maunds* of paddy is cultivated in a land and half of the paddy goes to the government warehouse, then the farmer would not be interested in cultivating paddy. The members of the East Bengal Provincial Council opined that if this levy was not abolished then the production of paddy would subsequently decrease. Levy was levied more than the amount of land. Moreover, the procurement of levy was illegal. Many became proletarians and could not pay the levy even after selling their land. Members of the East Bengal Provincial Council complained that the government's compulsory levy system had failed.²¹ Furthermore, this farmer's misery was endless. From 1949 to 1954, the exploitation and oppression of the farmers through the introduction and implementation of the levy system during the rule of the Muslim League government was clearly proven from the deliberations of the East Bengal Provincial Legislature.

In 1954, the end of the rule of the Muslim League government in East Bengal, the farmers were saved from the exploitation and oppression of the levy system for a while, but in the context of the Pak-India war in 1965, Ayub Khan's military government re-imposed the levy system ("Purchase of rice and paddy in the compulsory levy scheme of the Government") introduced. So in 1965 compulsory levy was made for war (compulsory levy in the form of a war fund). An indirect taxation system was introduced on farmers through the levy. It came into effect on December 15, 1965. The announcement of the government said that it would collect food grains through the levy system with the aim of ensuring the food security of Pakistan. Although the government announcement said that the levy would be on the lands on which Aman paddy was sown, in reality the levy was levied on all the lands

20 Karim, *Emergence of Bangladesh and Politics of Land Conflict*, p. 209.

21 *Assembly Proceedings*, Official Report, East Bengal Legislative Assembly, Vol. III, No. 3, Third Session, 1949, The 26th, 28th, 29th, 30th, 31st March and 1st April, 1949 (Dacca: East Bengal Government Press, 1952), pp. 315-326.

as before. In the system, the levy was levied on the farmers if they had more than 5 acres i.e. 15 bighas of land.²² It should be noted that in 1949 the Muslim League government imposed a levy of 3 maunds per acre but in 1965 Ayub Khan's government levied a levy of 4 *maunds* per acre. The government announcement states that the levy for paddy is Rs. 13 as the price of paddy to the farmers will be paid.²³ Despite the attempt to pay farmers for the paddy, most of the previous means of exploitation came back and the farmers were again subjected to severe oppression.

On January 18, 1967, in the East Pakistan Provincial Council, in the question-and-answer session on "Purchase of rice and paddy in the compulsory levy scheme of the Government", a member of the Council asked, "How much paddy has been collected from each district-based purchase center of East Pakistan as part of the compulsory levy program of the Government?" The quantity of paddy and rice purchased from each centre of East Pakistan district-wise in the compulsory levy scheme of the Government in response to the question marked with an asterisk, the information provided by the Minister of Agriculture shows that a total of 34,01,641 *maunds* 3 *seers* 8 *chtaks* from the whole of East Pakistan Paddy and rice had been collected.²⁴ Below is the district-wise paddy collection amount:

Amount of district-wise paddy-rice collection

Sl.	District name	Number of purchasing centers	<i>Maund</i>	<i>Seer/kg</i>	<i>Chtak</i>
1.	Dhaka	23	30,147	26	0
2.	Mymensingh	46	4,00,622	11	8
3.	Faridpur	17	27,599	25	0
4.	Chittagong	15	31,437	0	0
5.	Chittagong Hill Tracts	9	26,167	28	0
6.	Noakhali	19	1,01,764	18	0

22 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXIX, No. 2, Second Session, 1965, The 10th, 11th and 13th December, 1965, (Dacca: East Pakistan Government Press, 1965), pp. 477-478.

23 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXIX, No. 2, Second Session, 1965, The 10th, 11th and 13th December, 1965, (Dacca: East Pakistan Government Press, 1965), p. 70; *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXIX, No. 2, Second Session, 1965, The 10th, 11th and 13th December, 1965, (Dacca: East Pakistan Government Press, 1965), pp. 473-474.

24 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXXI, No. 2, First Session, 1967, 18th January, 1967 (Dacca: East Pakistan Government Press, 1967), pp. 92-106; Karim, *Emergence of Bangladesh and Politics of Land Conflict*, p. 210.

7.	Comilla	23	69,232	23	0
8.	Sylhet	38	3,80,824	0	0
9.	Jessore	19	17,141	0	0
10.	Khulna	26	3,92,075	39	0
11.	Barisal	34	2,89,802	0	0
12.	Kushtia	13	19,691	12	0
13.	Rajshahi	26	4,80,106	39	8
14.	Rangpur	29	2,32,320	0	0
15.	Dinajpur	28	7,50,553	29	8
16.	Bogra	16	1,19,087	1	0
17.	Pabna	7	33,067	31	0
Total		388	34,01,641	3	8

Source: *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXXI, No. 2, First Session, 1967, 18th January, 1967 (Dacca: East Pakistan Government Press, 1967), pp. 92-106; Karim, *Emergence of Bangladesh and Politics of Land Conflict*, p. 344.

From the above table, it can be seen that 34,01,641 *maunds 3 seers 8 chtaks* of paddy-rice have been procured by the government through 388 procurement centres. Analyzing this table, it can be seen that Dinajpur district ranks highest and Jessore district ranks lowest in paddy production. Also, from the question and answer on the levy, it is known that the reason for the levy rice collection in Jessore district was very low due to heavy rains in some police stations in Jessore district. The members of the Council complained against the levy and said that there was no limit to the sufferings of the farmers in collecting the levy. Due to the levy, in 1966 the price of paddy rose to Rs. 50 per *maund* everywhere in East Pakistan. Whereas the price of levy paddy was fixed at Rs. 13 per *maund* and in the border regions at Rs. 13.50 per *maund*. It is said by the government that in 1966 the province-wide levy target figure was 3 lakh tonnes. It is also known that in Madaripur sub-division not even a *maund* of paddy was found in the levy because the farmers did not pay paddy, although a case was filed against them for that. It was alleged by the government that the movement of opposition party members in Madaripur was also a reason behind the non-availability of *levy* paddy in Madaripur. It may be noted that the government had directed to deposit money in United Bank Ltd. for the levy. Why did the government direct United Bank Ltd to pay this amount despite the fact that there were other banks in East Pakistan? In response, the government told the Council members that no other bank had agreed to take the money generated from the levy.²⁵

²⁵ See in detail, *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXXI, No. 2, First Session, 1967, 18th January, 1967 (Dacca: East Pakistan Government Press, 1967), pp. 106-109.

Reaction to the levy system in the Parliament

In the East Pakistan Provincial Council, the ruling party members took a position in favor of the levy system and a number of independent members took a stand against the levy system. Ayub Khan's military government and members of the pro-government East Pakistan Provincial Council argued in favor of the levy system. They said that some districts of the province such as Barisal, Dinajpur, and Rangpur produced quality paddy and this paddy could be smuggled into Hindustan, so the Pakistan government collected that entire paddy in time by imposing a compulsory levy. By doing this there would be no chance of smuggling. The members of the government party in Council were of the opinion that the compulsory collection of paddy levied by the government and the price fixed by the Governor of East Pakistan in consultation with members of the government and opposition parties was indeed commendable. Their argument was that East Pakistan was an agriculture-based province, 90 percent of the people were farmers. It was indeed a matter of happiness that a huge amount of money has been allocated to this agricultural sector.

In addition, they appealed to all the members of the Council to ensure that this levy was collected properly and that the farmers got a fair price.²⁶ Another member of the ruling party in the East Pakistan Provincial Council opined that the levy system was imposed not only in this country but in all countries of the world during emergencies. This was nothing new. The question was whether the purchase would be compulsory, or on voluntary basis. When there was an emergency in the country, the method should be chosen so that the paddy was collected properly. According to him, the people of the country had no reason to be dissatisfied with the policy adopted by the government and it was not a matter of controversy. In the current emergency situation, everyone needed to cooperate to ensure that paddy was harvested properly.²⁷ Another government party member said that crores of foreign exchange was being saved by purchasing paddy from farmers through levy. If this paddy had to be brought from abroad, it would have cost a lot of foreign currency.²⁸ Note that the

26 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXIX, No. 2, Second Session, 1965, The 10th, 11th and 13th December, 1965, (Dacca: East Pakistan Government Press, 1965), pp. 487-489.

27 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXIX, No. 2, Second Session, 1965, The 10th, 11th and 13th December, 1965, (Dacca: East Pakistan Government Press, 1965), pp. 483-485.

28 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXIX, No. 2, Second Session, 1965, The 10th, 11th and 13th December, 1965, (Dacca: East Pakistan Government Press, 1965), pp. 485-486.

government claimed that enough paddy was available in the market. Even the finance minister of the East Pakistan government claimed that many Deputy Commissioners had informed him that paddy should be purchased to keep the price of paddy stable.²⁹

On the other hand, the anti-government and independent members of the East Pakistan Provincial Council strongly criticized the negative aspects of the levy system. Members of the Council complained that many members of the Council thanked the finance minister for no taxation in the budget. It is true that he did not take direct tax in the budget, but if you look a little deeper, it will be seen that he had imposed paddy levy on farmers' land even though he had not done any direct tax.

A member from Faridpur district of East Pakistan Provincial Council complained that rice did not grow well in Faridpur, jute used to grow but farmers have given up jute cultivation due to the price stability. Farmers in areas where jute was cultivated were then cultivating sugarcane instead of jute. The main reasons for this were high prices and the calculation of farmers' profits. However, the government was saying that enough paddy was available in the market, so is it necessary to buy paddy by levy? If the government bought paddy from the surplus area at Rs 10 and gave it at Rs 13 to the deficit area, they have no objection.³⁰ Anti-government and independent members of the Council complained that Ayub Khan's government did not do this. His government levied 4 *maunds* of paddy per acre of cultivable land on the farmers. During the season, wet paddy was sold in the market at Rs. 14/15 per *maund* whereas the government bought dry paddy at the rate of Rs. 13 per *maund* at the end of the season. The reality is that wet paddy was reduced by 4/5 kg of its yield during drying. There was no limit to the plight of the people in the area due to government procurement of food.³¹ The members of the Council were of the view that the government was levying a tax on the crops grown by the farmers on the lands that had been made available for cultivation through the East Pakistan Water and Power Development Authority's (EPWAPDA) Embankment Project and irrigation. They hoped that the introduction of the levy system would benefit the people. But levy has

29 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXIX, No. 3, Second Session, 1965, The 14th, 15th, 16th, and 17th December, 1965 (Dacca: East Pakistan Government Press, 1967), p. 194.

30 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXIX, No. 3, Second Session, 1965, The 14th, 15th, 16th, and 17th December, 1965 (Dacca: East Pakistan Government Press, 1967), p. 194.

31 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXIX, No. 2, Second Session, 1965, The 10th, 11th and 13th December, 1965, (Dacca: East Pakistan Government Press, 1965), pp. 468-470.

been levied on people on whom it was not reasonable to levy. Those who were being levied were the poor.³² The members of the Council said that the government had made arrangements for the collection of paddy in the country through levies. The government started with a program and its intentions were not bad, but the levy system fell into the hands of such offices and people that the levy system took a good beating and caused the people of the country no end of misery. It was said that the levy would be imposed by giving a prior notice if a farmer failed to pay levy for any reason, an appeal could be made and he would have a hearing, but in practice, everything turned out to be the opposite. There was no need for notice, appeal, or any complaint, and no letter fixing a date of the hearing after taking action. It was full of anarchy and disorganization. As a result, it has become a field of exploitation.³³

Members from the Rajshahi region of the Council complained that deep water Aman paddy production in Rajshahi region was only three maunds per bigha on average. The survey was also not conducted during the harvesting of Aman paddy in this region. A levy of 4 *maunds* per acre was levied here, and more than one-third of the total produce had to be paid to the government. As a result, farmers have suffered greatly.³⁴ Members from Dinajpur district of the council complained that Dinajpur paid the highest levy in East Pakistan. The district had contributed 12 lakh maunds of paddy to the government's grain store. But unfortunately, the levy was levied on many people on whom the levy was not applicable at all. The case was hanging on their heads like a sword.³⁵ The members from Noakhali district of the Council said that despite Noakhali district being a deficit district, the government announced that 50 thousand maunds of paddy would be collected from there. The government did not keep this promise. Instead of 50 thousand maunds, the government had collected 1 lakh 8 thousand maunds of paddy from Noakhali. As a result of taking twice as much paddy from there, the price of rice there had been increased to more than one rupee per kg. There the price of rice had gone up to one rupee two annas to five siki

32 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXX, No. 3, Budget Session, 1966-67, The 20th and 21th June, 1966 (Dacca: East Pakistan Government Press, 1967), p. 22.

33 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXX, No. 3, Budget Session, 1966-67, The 20th and 21th June, 1966 (Dacca: East Pakistan Government Press, 1967), pp. 95.

34 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXIX, No. 2, Second Session, 1965, The 10th, 11th and 13th December, 1965, (Dacca: East Pakistan Government Press, 1965), pp. 66-67.

35 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXX, No. 3, Budget Session, 1966-67, The 20th and 21th June, 1966 (Dacca: East Pakistan Government Press, 1967), p. 25.

and even one and a half rupees.³⁶ They alleged that in different areas of Raipur police station of Noakhali district, there were complaints of harassment of innocent farmers in the name of levy. A huge amount of levy was unfairly levied on the farmers at the behest of some Union Council Chairman, creating panic among the public.

The members of the East Pakistan Provincial Council complained that due to the levy system, the deficit areas such as Noakhali, Faridpur, Chittagong, Comilla, Pabna, and Dhaka had seen immediate price hike of Rs. 5 per maund, while the government bought 1 lakh maunds in Chittagong, 50,000 *maunds* in Dhaka and 10,000 maunds in Faridpur. Also after the government's announcement the price of paddy rose there despite the market price being low. For example, in Chittagong and Noakhali, whenever paddy was purchased from there, the price of paddy went from Rs. 18 to Rs. 20. On the other hand, the paddy from Dinajpur, Rangpur, Mymensingh etc. which were surplus districts also went to the government warehouse. As a result, it can be seen that the price of the deficit area had increased by Rs. 5 per maund. The question of the members of the Council was whether the land which was generally cultivable were cultivated. Farmers of this country took two or three harvests with great difficulty and cultivated whichever land was cultivable. That is, they cultivated the land they owned. Now if the cultivable land was counted then they had to either lie or else they have to steal or buy it and paid the levy. In this regard, the members of the council asked the Minister of Finance and the Minister of Agriculture, 'what will the government do if the arable land produces paddy but there is less production?' The government said that the government should be paid 4 maunds of paddy per acre only in case of cultivation. As a result, the one who had not got paddy would be legally obliged to pay paddy and if he had to pay it, he would have to buy it from the market. Who was affected now? The farmers of course.³⁷ The members of Faridpur district of East Pakistan Provincial Council directed the finance minister that he did not impose direct tax in the budget but imposed paddy levy on the land of farmers despite not taking any direct tax. The members of the Faridpur region of the Council requested to exclude the deficiency from the levy of Faridpur, Jessore, Kushtia districts, but the government did not agree.³⁸

36 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXX, No. 3, Budget Session, 1966-67, The 20th and 21th June, 1966 (Dacca: East Pakistan Government Press, 1967), p. 18.

37 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXIX, No. 3, Second Session, 1965, The 14th, 15th, 16th, and 17th December, 1965 (Dacca: East Pakistan Government Press, 1967), pp. 195-196.

38 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXIX, No. 2, Second Session, 1965, The 10th, 11th and 13th December, 1965, (Dacca: East Pakistan Government Press, 1965), p. 70.

Members of the East Pakistan Provincial Council alleged that the levy was introduced by the government to harass farmers. They requested that at least deficit districts be exempted from the levy. Faridpur district members of the Council were of the opinion that Faridpur district was a deficit area. The crops were destroyed by floods for several years. 27,000 acres of land have been washed away by the Padma River. Then the farmers did not get the land rent waived despite the protests. The government had admitted this. In those places where paddy was grown more like Dinajpur, Mymensingh, Bogra, the price of paddy had decreased. And where the price of paddy was more than Rs. 20, the government should not harass the farmers by levy. They said that 90 percent of the people of this country depended on the labour of farmers for their survival. Therefore, it was clear that the government had a two-pronged policy, an anti-maternal policy regarding these farmers. Because the government was taking their paddy by levy without providing any income to the farmers. If the government had made granary factories for the farmers here, they could have earned some money from that too. They had no objection to paying taxes to the government. But the government did not do anything for the farmers in East Bengal. They requested the government to revise this levy system again. They requested the government to exclude deficit districts like Faridpur, Jessore, Kushtia from the levy.³⁹

Peasants' reaction against the levy system

There was no precedent of a united country-wide peasants reacting against the levy system even though it has been severely affected. But the reaction of the peasants against it was known in isolation. For example, a farmer named Momtaz Uddin Akhan of Charbangshi Union of Raipur Thana of the said district complained to the Deputy Commissioner of Noakhali district due to harassment of innocent farmers by charging levy in different areas of Raipur *Thana* of Noakhali district. The said peasant complained to Deputy Commissioner that initially 36 maunds of paddy levy was levied on his 13 and a half acres of land, but later, without any evidence, the 13 and a half acres of land was increased to 95 acres and 380 *maunds* of paddy levy was levied. Mumtaz Uddin Akhan submitted all his documents to the concerned Development Circle Officer but the documents were ignored and the said illegal levy was levied. Thus, many peasants in the area expressed great dissatisfaction against the illegal levy.⁴⁰ On December 15, 1965, Asaduzzaman Khan, a member of the East Pakistan Provincial Council, said that the chairmen of all the union councils in his

39 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXIX, No. 2, Second Session, 1965, The 10th, 11th and 13th December, 1965, (Dacca: East Pakistan Government Press, 1965), p. 70.

40 *The Daily Ittefaq*, February 5 1966.

area had sent him a telegram that there was no aman paddy anywhere in Chuadanga. But despite this levy has been levied on the peasants there. As a result, the peasants of his area telegraphed him to be saved from the levy.⁴¹ Thus the peasants of different regions expressed their reaction against the levy system of the government. Their voices were echoed by the opposition members of the East Pakistan Provincial Council

Conclusion

Since ancient times, the ruling class has been exploiting and torturing the farmers of Bengal. At the end of the British period, the peasants dreamed that they would be freed from exploitation after the establishment of Pakistan. However, their dream was not fulfilled even after the establishment of the independent state of Pakistan. In addition to previous means of exploitation, e.g., increase in land rent, land development tax, additional land development tax, education tax, road tax, various types of additional taxes, etc., the farmers were subjected to a new kind of tax known as levy. Immediately after the independence of Pakistan, the Muslim League government introduced the levy system to relieve food grain shortage. Though it was abolished by the United Front government in 1954, following the Indo-Pak war in 1965, the military government of Pakistan re-introduced it. As a consequence, the levy emerged as a new tool of exploitation and increased the sufferings of the farmers. The political leaders of East Pakistan opposed the levy as it caused peasant harassment and called for an end to the exploitation of farmers inside and outside of the Parliament. In 1954, the United Front government, winning the farmers' vote, abolished the levy system to the interest of the peasants. Eventually, Ayub Khan's military government also abolished the levy system in 1967, fearing opposition from politicians and losing its own popularity. Thus the peasants of East Bengal were freed from the exploitation and harassment of the levy system.

41 *Assembly Proceedings*, Official Report, East Pakistan Provincial Assembly, Vol. XXIX, No. 3, Second Session, 1965, The 14th, 15th, 16th, and 17th December, 1965 (Dacca: East Pakistan Government Press, 1967), pp. 191-193.