

*Jibhabhu's Rights to Ghee: Land control and vernacular capitalism in Gujarat, circa 1803–10**

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Abstract

By examining the career of a woman agrarian entrepreneur in early nineteenth-century Gujarat, this article seeks to foreground the role of family firms specializing in the assessment, realization, and investment of land revenue. The article argues that such firms, which were commonly found service providers in the eighteenth and early nineteenth centuries, were deemed to be alienators of the loyalties and revenues that the East India Company state considered its due. They were allowed to persist on sufferance for a few decades but were phased out by the 1830s, an obliteration that has erased their role from the history of South Asian capitalism.

Introduction

In the last quarter of the eighteenth century, the East India Company, no longer content to be a trading entity functioning out of Gujarat's ports, made a push to control territory and regulate agricultural production in its hinterland. They particularly prized the resource-rich districts of southern Gujarat but were unable to hold them without contest from the Marathas and local land claimants. One of these districts was Bharuch (usually spelled 'Broach' in Company records), which they captured in 1772 and which changed hands a

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number of times before being restored to Company control in 1803. Soon after the British returned to Bharuch, a powerful local woman named Jibhabhu petitioned to be allowed to return to the town and resume her position there. She asked, in addition, for a guarantee that her creditors would be prevented from suing her until she had settled her finances. The man in charge of the Company's restored administration in Bharuch was Alexander Walker, Resident at the nearby princely state of Baroda. After considering the matter, Walker recognized that there was 'no person perhaps who possesses More influence and More information of the state of the Broach Pergunnah than Jeebaboo . . .'¹ and decided to let her return on her own terms. She would get her property back as long as she performed her tax-related duties, especially in terms of helping to settle the district assessment (*jamabandi*), and she would be immune from prosecution until she could collect what was owed her. For the Company, struggling to re-establish revenue collection in the cotton-rich district, it was 'essentially necessary of the Revenue that she should return to the Pergunnah'.² For the next seven years, from 1803 to 1810, Jibhabhu emerged as a prominent figure in all discussions about the revenue arrangements in the district.

Jibhabhu's husband, Lallubhai, had been the most powerful man in Bharuch for the previous three decades, engaged in assessing, extracting, and speculating in land revenue and offering diplomatic and mediation services between local contenders for political power. After his death, Jibhabhu claimed his position, not as her husband's heir nor as a hapless widow but as a skilled and knowledgeable provider of revenue services to the government. Interestingly, the diverse players in the political game of the time do not remark explicitly on the novelty of dealing with a woman. While Jibhabhu was undoubtedly a remarkable female entrepreneur who seized opportunity at a time of change, my effort in this article will be to downplay her exceptionalism in favour of arguing that it was her position as the head of a service-providing agrarian 'family firm' that gave her the social capital with which to enter the male-dominated

¹ Letter from Alexander Walker to Captain Grant, 2 January 1805, Maharashtra State Archives (hereafter MSA), Revenue Department Diaries (hereafter RDD), vol. 44, p. 324. On the re-establishment of Company rule in Bharuch, see Neil Rabinoy, 'Sovereignty, Profits, and Social Change: The Development of British Administration in Western India, 1800–1820', PhD thesis, University of Pennsylvania, 1972, pp. 90–98.

² Letter from Walker to Grant, 21 January 1805, MSA, RDD, vol. 44, p. 494.

political arena without much comment.³ The land revenue family firm, a short-lived novelty in the eighteenth and early nineteenth centuries, was one that acquired its 'brand' from Mughal titles and grants, its cohesiveness and transactional ethics from Vaishnava and Jain Vaniya predecessors, and its income from increasingly complex schemes of surety, mortgage, and revenue farming. The firm and its proprietors were not government employees, nor did they rely exclusively on government patronage. By the eighteenth century—and perhaps even before—they were semi-independent, mutually competitive entities engaged by successive regimes to provide revenue services. Maintaining only a transactional and provisional loyalty to their political patrons gave firms such as that of Lallubhai and Jibhabhu considerable political independence but, in time, made them vulnerable to the profit-seeking drive of the East India Company's administration.

Under both Lallubhai and Jibhabhu, the firm's authority was publicly reiterated through performative perks such as palanquins and attendants, and through officially sanctioned tributes such as offerings of grain, yarn, and ghee. By the early nineteenth century, this sort of firm was an uneasy fit in the land 'reforms' envisaged in the Company's emerging liberal capitalist order in which land, labour, and commodities were sought, in varying and sometimes contradictory ways, to be brought within world capitalism. While Lallubhai had made adroit use of the vocabulary and deal-making etiquette of the Gujarati 'merchant model', the prestige and income of Mughal titles, and the performativity of tributes and gifts, by the time Jibhabhu was in charge, colonial officials were trying actively to rein in the administration's dependence on local firms by trimming

³ Although there were a large number of women controlling capital and political authority throughout South Asia in the early colonial period, studies on women's capital, household-centred economies, and political networks are still emerging, led by Indrani Chatterjee's path-breaking work. See I. Chatterjee, 'Women, Monastic Commerce, and Coverture in Eastern India circa 1600–1800 CE', *Modern Asian Studies*, vol. 50, no. 1, 2016, and I. Chatterjee, *Gender, Slavery and Law in Colonial India*, Oxford University Press, New Delhi, 1999. See also the essays in I. Chatterjee, *Unfamiliar Relations: Family and History in South Asia*, Oxford University Press, New Delhi, 2004, especially Chatterjee's introduction and Michael Fisher's essay on Begum Sombre (Samru). On women engaged in affective or economic relations with Company men, see Durba Ghosh, *Sex and the Family in Colonial India: The Making of an Empire*, Cambridge University Press, Cambridge, 2006. On the begums of Awadh as property owners, investors, and negotiators, see Nicholas Abbott's thesis, 'Household, Family, and State: Negotiating Sovereignty and *Sarkār* in the Awadh *Nawābī*, c. 1775–1840', University of Wisconsin, Madison, 2017.

their more 'traditional' perks. Although Jibhabhu retained most of her income and influence for a few years, in 1807 she was forced to give up some of her rights, including the authority to collect 11 rupees per village in lieu of ghee. A few years later, she disappears from the archive. Her eclipse leads me to my second finding: that as agrarian entrepreneurs like Jibhabhu were increasingly cast as corrupt, 'traditional', roadblocks on the path to profitable agriculture, the cultural resources that propped up their local status and advertised their good standing were the first to come under attack. By contrast, Gujarati mercantile and banking firms of the time faced little comparable scrutiny or attempts at regulation.⁴

Land revenue family firms and figures like Jibhabhu complicate the histories of both the agrarian economy and of South Asian capitalism. They do not readily fit the popular narrative of Gujarat as the home of mercantile capitalism and banking in which a straight and triumphal line is drawn from the seventeenth-century merchant prince, Virji Vora, to the Ambanis. Jibhabhu was not a commodity merchant, nor was she merely a revenue official. Although she had a diverse set of financial and political interests, she was not, strictly speaking, a portfolio capitalist, and lacked an investment in military fiscalism or commodity trade.⁵ On the other hand, Jibhabhu does not quite fit in histories of the agrarian economy in which the moneylender plays an outsize role. This anomalous position has allowed her (and figures like her) to fall between the often non-overlapping fields of agrarian history and the history of capitalism.⁶ My final argument will be a

⁴ The Company tended to avoid intervening in the internal governance of mercantile family firms other than when their dealings came before the courts. On the travails of the Travadi banking family, see L. Subramanian, 'A Trial in Transition: Courts, Merchants and Identities in Western India, circa 1800', *Indian Economic and Social History Review*, vol. 41, no. 3, 2004, pp. 269–92.

⁵ For key features of portfolio capitalists, see S. Subrahmanyam and C. A. Bayly, 'Portfolio Capitalists and the Political Economy of Early Modern India', *Indian Economic and Social History Review*, vol. 25, no. 4, 1988, especially pp. 402, 418. Although, as we shall see below, Jibhabhu had the ability to mobilize village headmen to stand against a Company decree, she was not directly engaged in military fiscalism. A stronger case could be made for Lallubhai, who cultivated Arab and East African-origin Sidi fighting groups. Lallubhai and Jibhabhu's scale of operations and localism also make them a poor fit for the category.

⁶ Conversations about the intersections of agriculture, trade, and capitalism seem to have stalled in the 1990s; I hope here to revive them with this material from Gujarat. A few key interventions include those by D. Washbrook, 'Progress and Problems: South Asian Economic and Social History, c. 1720–1860', *Modern Asian Studies*, vol. 22, 1988, pp. 57–96, and D. Washbrook, 'The Commercialization of

plea to recognize the agrarian, land-revenue family firm, even if it was a transitory phenomenon, as a constitutive part of the history of vernacular capitalism in Gujarat, and thus in South Asia.⁷

South Gujarat and Lallubhai's family firm

To the north of the great port of Surat was another port, rather silted up in the eighteenth century, but still open to boats and the site of a customs post at the mouth of the river Narmada. Bharuch (or Broach) was populous and productive, and the surrounding tracts contained rich black soil densely planted with cotton and food grains. In 1816, the population of the revenue subdivision of Bharuch was well over 115,000.⁸ The district was ruled from the mid-eighteenth century by the nawabs of Bharuch, descendants of a *jagirdar* (transferable land-right holder) who had, in the absence of imperial rebuke, turned his job into a hereditary holding.⁹ The nawabs' authority was compromised from the outset by an arrangement made in 1740 to turn over

Agriculture in Colonial India: Production, Subsistence and Reproduction in the "Dry South", c. 1870–1930', *Modern Asian Studies*, vol. 28, no. 1, 1994, pp. 129–64; P. Parthasarathi, 'Merchants and the Rise of Colonialism', in *Institutions and Economic Change in South Asia*, B. Stein and S. Subrahmanyam (eds), Oxford University Press, Delhi, 1996, pp. 85–104; S. Bose, 'Introduction', in *Credit, Markets and the Agrarian Economy of Colonial India*, S. Bose (ed.), Oxford University Press, Delhi, 1994, pp. 1–28; S. Guha, 'Potentates, Traders and Peasants: Western India, c. 1700–1870', in *Institutions and Economic Change in South Asia*, Stein and Subrahmanyam (eds), pp. 71–84; and S. Subrahmanyam, 'Institutions, Agency and Economic Change in South Asia: A Survey and Some Suggestions', in *Institutions and Economic Change in South Asia*, Stein and Subrahmanyam (eds), pp. 14–47. Important formulations about agrarian capitalism and 'tributary commercialism' are made in D. Ludden, 'World Economy and Village India, 1600–1900: Exploring the Agrarian History of Capitalism', in *South Asia and World Capitalism*, S. Bose (ed.), Oxford University Press, Delhi, 1990.

⁷ Ritu Birla's 'vernacular capitalist' is a merchant-capitalist who coexisted with high colonialism. R. Birla, *Stages of Capital: Law, Culture, and Market Governance in Late Colonial India*, Duke University Press, Durham, North Carolina, 2008. Could Jibhabhu help us situate the vernacular capitalist back in the era before the colonial state determined the codification of caste and religious identity?

⁸ Monier Williams, *Memoir on the Zilla of Baroche; Being the Result of a Revenue, Statistical, and Topographical Survey of that Collectorate; Executed by Order of the Bombay Government*, Cox and Baylis, London, 1825, p. 4. The census count, including inhabitants of the city and villages but excluding villages 'alienated' by grant or mortgage, was 1,14,437 individuals.

⁹ For a detailed account of the nawabs of Bharuch, see S.C. Misra, 'Introduction', in Munshi Sayyid 'Abbas 'Ali, *Qissah-i ghangin (1779)*, M.S. University of Baroda, Baroda, 1975, and S. Maqbool Ahmad, *History of the Nawābs of Broach (Based on the Persian Manuscript Majmū'a-e-Dānish)*, Department of Persian, University of Delhi, 1985.

60 per cent of the revenues of the district to the Gaekwad rulers of nearby Baroda. In the 1760s, they faced pressure from a new source, the East India Company, who began to press for greater influence and permission to acquire a factory at an advantageous location in Bharuch. After a few months of negotiations, the Company's forces ousted the nawab in 1772 and took over the district. A decade later they were forced to relinquish it to the peshwa who in turn granted it to Mahadji Sindhia in 1791. It was restored to the Company as a consequence of the Treaty of Surji Anjangaon in 1803.

With all these contenders for political power, the last three decades of the eighteenth century were a time of entrepreneurship. This was a time when southeastern Gujarat became the 'classic seed-bed for Indian capitalism' which has now spread globally. Gujarat's well-documented commodity traders, shipowners, and bankers thrived in the ports and cities, and the 'merchant model' became increasingly popular, even for upwardly mobile peasants.¹⁰ Perhaps it is not surprising, in view of the remarkable success and visibility of Gujarat's traders, that trade is much better studied than land entrepreneurship but the teleological focus on the early modern merchant-princes of Gujarat effectively masks those who evolved new ways of commercializing agricultural revenues.¹¹

One such agrarian entrepreneur was Lalludas, son of Dayaldas, more commonly referred to as Lallubhai,¹² who was born around 1740 in Ankleshwar, a small cotton- and butter-producing town in Mughal-ruled south Gujarat. His maternal grandfather Bhaidas was a *majmu'dār*, or senior revenue official, who lived in the Mughal district

¹⁰ S. Guha, *Beyond Caste: Identity and Power in South Asia, Past and Present*, Brill, Leiden, Boston, 2013, p. 191, citing A. M. Shah and R. S. Shroff, 'The Vahivancā Bāroṭṣ of Gujarat: A Caste of Genealogists and Mythographers', in *Traditional India: Structure and Change*, M. Singer (ed.), The American Folklore Society, Philadelphia, 1959.

¹¹ Key examples of the substantial literature on Gujarat's early modern traders include A. Das Gupta, *Indian Merchants and the Decline of Surat 1700–1750*, Franz Steiner Verlage, Wiesbaden, 1979; L. Subramanian, *Indigenous Capital and Imperial Expansion: Bombay, Surat and the West Coast*, Oxford University Press, Delhi, 1996; and A. Das Gupta, 'Banias and the British: The Role of Indigenous Credit in the Process of Imperial Expansion in Western India in the Second Half of the Eighteenth Century', *Modern Asian Studies*, vol. 21, no. 3, 1987; M. Mehta, *Indian Merchants and Entrepreneurs in Historical Perspective: With Special Reference to Shroffs of Gujarat, 17th to 19th Centuries*, Academic Foundation, Delhi, 1991.

¹² 'Bhai' ('brother') is a common suffix appended in Gujarat to the names of adult men when addressed by their social peers or inferiors. 'Lalludas' was generally known as 'Lallubhai', including in the Company record where his name was spelled 'Lullabhy', 'Lulloobhy', and variants. In this article I will generally use 'Lallubhai'.

of Bharuch, about 15 kilometres to the north. After Bhaidas's death, the title and office passed to his son, Bhukandas. When Bhukandas in turn died in 1767, his sister's son, Lalludas (Lallubhai), inherited the title and property.

'*Majmū'dār*' (henceforth '*majmudar*') was a Mughal title used in Gujarat for the 'keeper or auditor of district revenue records'. In other parts of the empire, the equivalent (although not identical) term was *qanungo* or *sarrishtadar*,¹³ or in the Deccan, *deshpande*.¹⁴ In Mughal Gujarat, *majmudars* were district-level revenue officials, keeping charge of revenue documents and auditing them. In theory, they were subservient to and worked for the official district revenue assessors or *desais*, a cadre of officials unique to Gujarat and parts of the Deccan who were responsible for the assessment (*jama'*) in villages in their jurisdiction.¹⁵ *Desais* were supposed to be advocates for peasants, protecting them from being over-taxed, while *majmudars* were supposed to check and audit revenue assessments and realization. In reality, their functions overlapped.

Officially, *desais* were paid a percentage of the realized revenue (from 0.625 per cent to 2.5 per cent in Mughal Gujarat¹⁶) while *majmudars* were paid in revenue-free grants of land. In practice, *desais*, *majmudars*, and other revenue officials all tended to receive revenue-free lands in payment (sometimes in addition to a percentage of revenue) and were, for practical purposes, landholders or zamindars with heritable landholdings. Both categories of revenue officials were already seen to be proliferating and overreaching their authority a century earlier, during the reign of Aurangzeb (r. 1658–1705). In 1663, Aurangzeb

¹³ *Qānūn-gū*: an officer whose duty is to register and expound the laws of the empire; an officer in each district acquainted with the customs, and with the nature of the tenures of the land; *majmū'dār*: one who checks or audits the account of the revenue-collector in each district (an Indian phrase); a record-keeper. F.J. Steingass, *A Comprehensive Persian-English Dictionary*, <http://dsal.uchicago.edu/dictionaries/steingass/>, [accessed 18 February 2017]. On *qanungos*, see H. Bellenoit, 'Between Qanungos and Clerks: The Cultural and Service Worlds of Hindustan's Pensmen, c. 1750–1850', *Modern Asian Studies*, vol. 48, no. 4, 2014.

¹⁴ 'The Duties of the Desh Pandee, or principal Registers, in the Deccan, and those of Moozumdar are the same': Alexander Walker to Jonathan Duncan, Governor in Council, 8 April 1804, National Library of Scotland, Edinburgh, Ms. 13695, f. 10a.

¹⁵ B.R. Grover, 'The Position of Desai in the Pargana Administration of Subah Gujarat Under the Mughals', *Proceedings—Indian History Congress*, 1963, p. 152.

¹⁶ *Ibid.*, 153. According to the Gujarati dictionary and encyclopedia, *Bhagavadgomandal* (1928), *desais* could also be paid in land grants: *desār*: person enjoying land granted in return for protecting the land and collecting pre-determined *mahsul* tax; hereditary landholder who protects the land from looters; owner of land awarded for services to the state: www.gujaratilexicon.com, [accessed on 18 February 2017].

ordered an inquiry into the *desais* and *majmudars* of Gujarat, had several of them dismissed for 'embezzlements, malpractices and frauds', and ordered that there should be no more than one *desai* and *majmudar* in each revenue district.¹⁷ From 1725 onwards, the *desais* stopped submitting tribute and routine reports about the state of cultivation to the Mughal administration.¹⁸ The proliferation of *desais* and *majmudars* since Aurangzeb's period, all paid in revenue-free land instead of cash, had two major consequences. First, as more and more revenue-generating land became alienated from Mughal control, fewer and fewer funds made their way to the treasury. Not surprisingly, the alienation of revenue-producing land into 'private' hands was one of the issues that most perturbed British officials once they took over the district. Secondly, *desais* and *majmudars* increasingly became proprietors with independent incomes, less dependent on direct state patronage.

The offices of the *majmudar* and *desai* in Gujarat were generally hereditary, although they could be taken away for malpractice. The designated official was permitted to choose his successor from his own family, thereby transmitting the authority of the office, the knowledge and skills it required, and its income and perks to his successor. The office thus rested not in the individual but in the family or, as I will describe it here, in the family firm.¹⁹ Already in Bhaidas's lifetime, and perhaps even before, '*majmudar*' was not just a title awarded to an individual; the '*majmudari*' implied the services carried out by the firm headed by Bhaidas and staffed by members of his family and kin group, perhaps including women. While Bhaidas's firm was by no means unique—*majmudars* and *desais* all over eastern Gujarat operated in similar ways—the intersection of agrarian and commodity production and long-distance trade in Bharuch allowed the *majmudari* firm to rise to such a position of trust that in the 1750s, the nawab 'entrusted all powers to the efficient

¹⁷ G.L. Prendergast and W. Steadman, 'Report of Messrs. Prendergast and W. Steadman (Revenue Commissioners) on the local Institutions and Fiscal Resources of the District of Broach', India Office Records, British Library (hereafter IOR), H/686, 1807, p. 351, para 32. The Report mentions an original document dating from the time of Aurangzeb which is not enclosed.

¹⁸ S. Khan, 'An Important Persian Source on Mughal Gujarat—Diwanu Khatanu Pustak', *Historicus: Journal of Pakistan Historical Research*, vol. 46, no. 4, 1998, p. 56.

¹⁹ I use the term 'firm' to denote a producer of goods or services, or an allocator of resources. In the 'family firm' in Gujarat, as elsewhere at the time, ownership and management were combined and members of the immediate or extended family contributed management and labour.

and capable hands of Mehta Bhaidas and Bhukandas, the *majmu‘dar*.²⁰ Colonial administrators understood the family-based and autonomous nature of such organizations, referring in 1814 to services provided by ‘the proprietors of the firm of Lulloobhaee Bhookundas’.²¹ *Desais* in Bharuch and elsewhere in Gujarat were similarly recognized as operating as firms.

When Lallubhai inherited his uncle’s position in 1767, he and his firm became indispensable to the new nawab, Mu‘azzaz Khan, a man whose string of Mughal titles masked his dependence on the resourceful *majmudar*. In the next three years, as the nawab faced increasing pressure from the Company and the Gaekwads, Lallubhai acquired ever more influence. When the nawab travelled to Bombay in 1771 to meet the governor and negotiate the payment of back customs dues, he left Lallubhai in charge of his kingdom, charging him with its safety.²² After the trip to Bombay, the nawab undertook to pay 2 lakh (200,000) rupees to the Company as security for the building of the factory.²³ When he failed to produce the sum, the Company attacked Bharuch, swiftly capturing it in November 1772. The nawab fled to one of his feudatories and died of illness a few weeks later. Although there is no trace of a conspiracy in Company correspondence, jealous voices later whispered that the nawab’s downfall should be laid at Lallubhai’s door.²⁴ Certainly, Lallubhai lost little time in offering his firm’s revenue and diplomatic services to the Company and was reinstated within weeks of its takeover. Like his grandfather and uncle, Lallubhai’s business loyalties were transactional and non-exclusive.

Even before the nawab was overthrown, Lallubhai was beginning to emerge as an independent political actor. While much of his influence

²⁰ Kishor Dās Munshī, *Majmū‘a-i dānīsh (Majmua-e-Danish: Life and Time of Kishore Das Munshi from 1740 –1780)*, Saeed Hasan (trans.), Bharatiya Vidya Bhawan, Bombay, 1957, part 2, p. 7.

²¹ J. H. Bellasis, ‘Report on the revenues of Broach pargana’, IOR, F/4/460/11219, 6 April 1814, ff. 99–100.

²² A document drawn up by the nawab, deputizing Lallubhai in all civil functions, except those pertaining to the application of sharia law, is reproduced in K. M. Jhaverī, ‘Bharuch-nā nawāb sāheb-e sheṭh Lallubhāi-ne āpeluṃ kulmukhtyār patra [Letter of authority granted to Lallubhai by the nawab of Bharuch]’, in *Divan Bahadur Kṛ Mo Jhaverī lekhasamgraha*, M. R. Majmudar (ed.), Śrī Fārbas Gujarātī Sabhā, Mumbai (Bombay), 1951, p. 467.

²³ See letters in G. W. Forrest (ed.), *Selections from the Letters, Despatches, and Other State Papers, Preserved in the Bombay Secretariat (Home Series)*, vol. 2, Government Central Press, Bombay, 1887, pp. 168–69, 171.

²⁴ Misra, ‘Introduction’, in ‘Abbas ‘Ali, *Qissah*, p. 7.

and wealth derived from his service, Lallubhai's perquisites were increasingly independent of the nawab's direct patronage and arose from his growing portfolio in the local land and labour hierarchy. In 1772, shortly after the conquest of Bharuch, James Morley estimated that Lallubhai had an annual income of about Rs. 40,000 and was worth 30 lakhs of rupees.²⁵ He had several kinds of income: from inherited land or land rights,²⁶ from monetizing land by mortgage and sale as a revenue entrepreneur,²⁷ from revenue farming,²⁸ from tribute in kind, and from mediation and diplomatic services.²⁹ In addition—and here his firm was unlike mercantile or banking firms—as the holder of Mughal titles, Lallubhai could command prestige and authority beyond his income. While his grandfather and uncle were designated *mehtas* (scribal or accounting officials), Lallubhai was renamed Diwan Lallu Ram and titled *madar al-mahamm* or chief administrator during his service for the nawab. No longer a mere *mehta*,

²⁵ Letter from James Morley to the Chief and Council at Surat, 26 April 1772, in Forrest, *Selections*, p. 169.

²⁶ One *wazifa* grant, made out to Bhaidas and dated 1755, was in the name of the Mughal emperor, 'Alamgir II (r. 1754–59), and was ratified by the Maratha chieftain, Damajirao Gaekwad, who had been, since 1740, the overlord of Bharuch. In 1764, Bhaidas's son, Bhukandas, received another substantial *wazifa* grant, in the name of the emperor, Shah 'Alam II (r. 1759–1806), of 1955 *bighas* of land measured from 92 villages. Lallubhai also inherited 1615 *bighas* of *pasāyta* land (land intended for village servants) as well as income from the village of Mangleshwar, all of which brought him in 1776 an income of six to eight thousand rupees a year. G. Perrott, 'Report on the Revenues of Broach, dated 16 May, 1776', in Forrest, *Selections*, p. 184.

²⁷ Lallubhai offered local cultivators a variety of loans to cover crop failure or inability to make revenue payments. If they were unable to pay back their loans, Lallubhai could either expropriate their land or offer further loans at higher interest rates, thus leading them into ever deeper debt. In 1771, for example, he bought 47 ½ *bighas* of mortgaged land from the patels of the village of Nikora for the relatively low sum of Rs. 701 as a result of their inability to pay their dues. On the complex mortgage systems of Bharuch in this period, see Rajkumar Hans, 'The Manotidari System of the Agrarian Economy of the 18th Century Gujarat', *Proceedings—Indian History Congress*, vol. 42, 1981.

²⁸ Morley, in Forrest, *Selections*, p. 169. In 1772, Lallubhai 'farmed' 40 villages and had the 'superintendency' of all the rest, according to James Morley. Under the *Sindhias*, he would farm the entire revenues of Bharuch.

²⁹ After the Company's forces captured Bharuch in 1772, Fatehsinghrao Gaekwad laid claim to the city, offering to pay Rs. 600,000 (half in cash and the balance in two equal annual instalments) to the Company if they would cede Bharuch to him. He also offered an annual payment of Rs. 60,000 in perpetuity. After Lallubhai's intercession, the Gaekwads' 60 per cent share was restored to them. In 1776, the arrangement was renegotiated with all the income of Bharuch going to the Company. S. Hariharan, 'Town Revenues and Taxes in Eighteenth Century Gujarat: An English East India Company Document', *South Asia Research*, vol. 23, no. 2, 2003, p. 173; Williams, *Memoir*, p. 129; Perrott's Report, in Forrest, *Selections*, p. 180.

Lalludas emerged as the director of the district's *mehtas* and patron of its scribes (*munshis*).³⁰ As *majmudar*, zamindar, *diwan*, and *madar al-mahamm*, Lalludas's cumulative standing was higher than the sum of his job descriptions or his income. After the overthrow of his patron the nawab in 1772, Lallubhai induced the Company not only to engage his revenue services but to recognize and uphold his aggregated prestige. When Jibhabhu returned to Bharuch 30 years later, she employed, with less success, a similar strategy to re-establish her firm.

Lallubhai's fashioning of his own persona and that of his firm drew upon prevalent Vaniya, Vaishnava, and Jain ethical frameworks. According to the author of an early twentieth-century history of Bharuch, Lallubhai's family were Modh Vaniyas of the Dasha Lad *nyat*, or subgroup.³¹ Lallubhai and his uncle and grandfather before him were important men, as donors and patrons, in the Modh Vaniya world and were looked up to as wealthy and philanthropic individuals who reached out to less fortunate members of their group.³² As the big man of his *nyat*, Lallubhai was a prolific builder and donor. He donated a substantial amount of money for the renovation of a Krishna temple.³³ He built, in addition, civic structures such as a fort wall around the nawab's palace, public wells, tanks, rest houses for travellers, as well as a stepwell of hewn stone.³⁴ He built a *panjrapol* or shelter for aged cattle, making out a grant in perpetuity which allowed the shelter to

³⁰ After the nawab's death, Lallubhai invited Kishordas, an official scribe, to compile the choicest letters from the chancery in the form of a *majmū'a*, or collection. The title of the *Mājīmū'a-i Dānīsh* (compendium of wisdom) echoes the title of its patron, the *majmudar*.

³¹ Ganpatrām Rājārām Desāi, *Bharuc śaherno itihās*, Jnānodaya Press, Ahmedabad, 1914, pp. 131–32. For subdivisions of Modhs and other Vaniyas, see A. M. Shah, 'Division and Hierarchy: An Overview of Caste in Gujarat', *Contributions to Indian Sociology*, vol. 16, no. 1, 1982, p. 169. On the term 'Vaniya' and its non-cognate English version, 'banian' or 'bania', see L. Subramanian, *Three Merchants of Bombay: Trawadi Arjunji Nathji, Jamsetjee Jeejeebhoy, and Premchand Roychand: Doing Business in Times of Change*, Allen Lane, London, 2012, pp. 7–9. The term bania 'was seen historically as a category that blends caste and occupation ... Jain and Vaishnav clans or *kulas* ... formed this group that simultaneously accommodated other high-caste Hindu groups traditionally associated with trade and commerce'. For a powerful discussion of (primarily Gujarati) Vaniya history ethics, see D. Hardiman, *Feeding the Baniya: Peasants and Usurers in Western India*, Oxford University Press, New Delhi, 2000, especially Chapters 2–7.

³² Desāi, *Bharuc śaherno itihās*, p. 452.

³³ *Ibid.*, p. 132.

³⁴ J. Forbes, *Oriental Memoirs: Selected and Abridged from a Series of Familiar Letters Written During Seventeen Years Residence in India*, White, Cochrane, and Co., London, 1813, vol. 3, p. 250.

stay open until the early twentieth century. During the great famine of 1790, Lallubhai made grain available to the poor, set up a shelter for cattle, and carried out other charitable works, allegedly spending 4 lakhs of rupees in relief and falling into debt as a consequence.³⁵

Lallubhai's ethic of giving had an important place in the Vaniya ethos. For Vaniya merchants and wealthy men, status-generating gifting included bestowing jobs and patronage to relatives and poorer members of their community; providing food in times of distress; building wells, rest houses, temples; and sponsoring communal feasts.³⁶ Philanthropy contributed to the maintenance of Lallubhai's reputation for trustworthiness in transactions. Religious giving was particularly important and meritorious, especially for Vaishnavas like Lallubhai, helping to convert wealth into 'symbolic capital' and thus bolstering reputation and authority.³⁷ Although Lallubhai was a Vaishnava, his philanthropy—especially the building of a cattle shelter, famine relief, and daily alms-giving—recalled the virtuous actions of prominent Gujarati merchant princes of the past, many of whom were Jains.³⁸ Such aspects of Lallubhai's Vaishnava-Jain Vaniya

³⁵ 'Whatever he did in his employment and business, he did not stint in *dharmadān* (religious giving)': Desāi, *Bharuc śaherno itihās*, p. 452.

³⁶ 'Evidence from the seventeenth century to the twentieth suggests great continuity in the importance of social spending to the development of elite status. The ideal *sheth* [businessman] was one who scrutinized his books closely but who sacrificed large amounts of his wealth in sacred causes rather than accumulated capital or spent his resources to maximise his personal comfort': Douglas E. Haynes, *Rhetoric and Ritual in Colonial India: The Shaping of a Public Culture in Surat City, 1852–1928*, University of California Press, Berkeley, 1991, p. 58.

³⁷ 'In the vocabulary of Vaishnava belief, the commitment of worldly belongings to Krishna was a particularly meritorious form of *seva* ... In effect, *sheths* translated through religious giving some of their financial capital, to which a stigma might be attached if it were either allowed to accumulate visibly or exchanged for personal possessions, into symbolic capital valued throughout high-caste society, thus generating personal authority.' *Ibid.*, p. 59. See also Hardiman, *Feeding the Baniya*, *op. cit.*

³⁸ Modh Vaniyas could (and still can) be Jain as well as Vaishnava. In Bharuch I heard that Lallubhai's mother's family had originally been Jains who had turned, like many Gujarati Jain Vaniyas in the seventeenth and eighteenth centuries, to Vallabhite Vaishnavism. Oral information from historian, Narottam Valand, and Bharuch resident, Dhananjay Sheth, 28 December 2012. For the conversion of Jain merchants to Vaishnavism, see Mehta, *Indian Merchants*, pp. 68–70. Jain merchant princes included the exemplary thirteenth-century Jagadu Shah as well as the great Jain *nagarsheths*, or chief merchants, who had been civic leaders in cities such as Ahmedabad since the late seventeenth century. See D. Tripathi and M.J. Mehta, 'The Nagarsheth of Ahmedabad: The History of an Urban Institution in a Gujarat City',

ethic would have been familiar to Company officials and traders who transacted business with the merchant magnates of the coast.

As the Company settled into Bharuch, three strains of thought emerged with respect to revenue intermediaries like Lallubhai. One strain—the most common throughout Company-ruled India—saw them as exploitative and lazy nuisances who hurt the Company's interests. In 1776, the Collector of Broach, George Perrott, argued that their influence was 'to a last degree contrary to the principles of a British Government and highly prejudicial to the interest of the Honble Company'.³⁹ Perrott was particularly annoyed by Lallubhai's fees and perquisites, and his aristocratic airs, which included having 'chupdars' (mace-bearers) run before him, proclaiming 'idle titles'.⁴⁰ This custom, in his opinion, made people believe Lallubhai was 'invested with the authority of Government' (which of course he was). He wanted Lallubhai and other Indian officials stripped of such privileges and to conform to the 'general practice' of English gentlemen with respect to their retinue and attendants.⁴¹ As much as Lallubhai's income annoyed Perrott, it was Lallubhai's aggregated and performative prestige that was even more offensive.

Another official stance was a more pragmatic one. While the governor of Bombay, William Hornby, may have shared Perrott's views, he took a conservative approach to governance in south Gujarat, preferring to continue with the older Mughal-era systems in a policy of 'administrative expediency' than to embark on radical overhaul.⁴² The Bombay government's chief concern was to maximize revenues from this fertile and productive district, and successive Collectors were instructed to assess the land accordingly. All were agreed that the general infrastructure of Mughal-style assessment and revenue payment should remain intact. To curb the influence of the *majmudar* and *desai* families, Perrott argued that the 'farm' for the revenues of each village should be granted to village headmen (*patels*).⁴³ Perrott

in *Essays in Medieval Indian Economic History*, S. Chandra (ed.), Munshiram Manoharlal, New Delhi, 1987.

³⁹ Perrott's Report, in Forrest, *Selections*, p. 186.

⁴⁰ *Ibid.*, p. 188.

⁴¹ *Ibid.*

⁴² N. Rabitoy, 'System v. Expediency: The Reality of Land Revenue Administration in the Bombay Presidency, 1812–1820', *Modern Asian Studies*, vol. 9, no. 4, 1975, pp. 531, 538. Although Rabitoy's argument pertains to a later period, a similar one could be made for the earlier period (1772–83) when Lallubhai was active.

⁴³ Perrott's Report, in Forrest, *Selections*, pp. 187–88. Perrott's recommendations came to fruition half a century later when the government put in place a variant

also argued that the Company should buy all mortgaged land in the district, thus resuming to itself the income of all such 'alienated' lands. The difficulty for Perrott and the Bombay government lay in the implementation of these intentions. Lallubhai was the most visible exemplar of the *ancien régime*, one who knew it well and possessed a remarkable power over the cultivators. Village headmen would comply with his increased assessments of revenue even when they knew they could never make their payments, 'such is the dread of his influence from the authority he formerly possessed and the attention shewn to him since'.⁴⁴ Although Bombay officials knew they might gain from following Perrott's recommendations, in practice it was easier to allow Lallubhai to continue to exert his authority over village headmen and, in doing so, to retain most of his former privileges. Accordingly, while the Bombay government approved Perrott's recommendations for 'reducing the influence and retrenching the attendants' of Lallubhai, it does not seem that any of them were implemented.

A third stance was embodied by Lallubhai's friend and admirer, James Forbes, the author of *Oriental Memoirs*, who was customs master in Bharuch in 1778–79 and then Collector of nearby Dabhoi from 1779–83. Forbes recognized Lallubhai's cupidity and rapaciousness but was moved by his philanthropy and general air of gentility.⁴⁵ For him, Lallubhai was the equivalent of an English gentleman of property. He wanted British rule to preserve the property rights of entrepreneurs such as Lallubhai and prevent them falling victim to the 'ready pretences in an oriental durbar'. He believed that giving intermediaries a stake in the land revenue would yoke them to the Company's affairs out of self-interest, even if they were 'devoid of attachment to the Sarkar'.⁴⁶ In spite of periodic denunciations of intermediaries' corruption and ignorance, the prevailing Company attitude tended, in the first decade of its control of Bharuch, towards Forbes' way of thinking. Lallubhai's fortunes, and his form of corporate

of *ryotwari* in which the government engaged with village headmen, not individual farmers, in the wake of Monier Williams' survey of the district (1811–20) and Munro's experiments in Madras. Rabitoy, 'Sovereignty', pp. 124–36. In Gujarat, as elsewhere, *ryotwari* was justified through a utilitarian recourse to timeless Indian tradition; it was deemed to be traditional agriculture with capitalistic excrescences (like revenue firms) removed.

⁴⁴ Perrott's Report, in Forrest, *Selections*, p. 186.

⁴⁵ Forbes, *Oriental Memoirs*, vol. 3, p. 250.

⁴⁶ *Ibid.*, vol. 2, p. 382.

Mughalesque capitalism, continued to ascend during Company rule between 1772 and 1783.

Lallubhai's influence did not survive the temporary departure of the British between 1783 and 1803. As a consequence of the Treaty of Salbai, Bharuch was given over to Mahadaji Sindhia, who appointed Bhaskar Rao as the *ijaradar* or revenue farmer of the district.⁴⁷ While the Company had found Lallubhai indispensable, Bhaskar Rao asserted his own authority by declining to subcontract revenue collection to Lallubhai and curtailing some of his privileges.⁴⁸ In 1788, Bhaskar Rao was succeeded by Gopal Rao Malhar, a man determined to break Lallubhai's stranglehold over Bharuch. The latter did not give up without a struggle, waging a bidding war for the *ijara* (farm) of the revenues of Bharuch by promising to deliver the impossibly high sum of 10 lakh rupees. When, in 1791, Bharuch passed back to the Sindhias, Lallubhai was still in charge of the payment of revenues and continued to act as a great patron but it was getting harder and harder for him to pay what he had promised. In 1794, he borrowed Rs 4 lakh which he was unable to pay back, a default that landed him in jail atop Pavagadh hill until his death in 1799.

Jibhabhu's claims

Although we hear nothing about Jibhabhu before Lallubhai's incarceration, there are some aspects of her life we can be fairly confident about. She was Lallubhai's second wife.⁴⁹ As Lallubhai had

⁴⁷ Under the Treaty of Salbai on 17 May 1782, all the possessions of the British in Bharuch, yielding Rs. 15,87,079, were given to the peshwa. Of these, the subdivision (*pargana*) and town of Bharuch (yielding Rs. 6,14,140) were granted to Mahadaji Sindhia. J. M. Campbell, *Gazetteer of the Bombay Presidency: Gujarāt: Surat and Broach*, Government Central Press, Bombay, 1877, vol. 2, pp. 474–75, fn. 4.

⁴⁸ One of Forbes' correspondents, Lewis Corkran, wrote on 10 December 1784 that after Bhaskar Rao's arrival, 'your friend Lullabhy has suffered most of all ...': Forbes, *Oriental Memoirs*, vol. 4, p. 232.

⁴⁹ Narrondass, who died in 1795 or 1796, was 'the son of Lulloobby by a former wife'. G. L. Prendergast and W. Steadman, 'Appendix 61 [to the Report of Messrs. Prendergast and W. Steadman (Revenue Commissioners) on the local Institutions and Fiscal Resources of the District of Broach]: Statement of allowances claimed by the mujmudars, remarks thereon by Govt, Explanations by the Baroda Resident and Observations by the Revenue Commission (of 27–31 May 1807)', MSA, RDD, vol. 59, f. 317.

no surviving children at his death⁵⁰ and Jibhabhu had a daughter named Lalita,⁵¹ we may surmise that Jibhabhu was a widow when she married Lallubhai, an unusual union in an upper-caste setting at the time. With Lallubhai sent off to Pavagadh in 1794, Jibhabhu and the rest of her family were exiled from Bharuch and their palatial home, and their lands were sequestered. Unwilling to abandon her husband or to relinquish the *majmudari*, Jibhabhu personally rode to Pune, the seat of Peshwa Madhav Rao II, to petition for Lallubhai's release.⁵² Her journey was unsuccessful. The peshwa had died shortly before her arrival and his chief minister, Nana Phadnavis, was unwilling to make her any promises. Lallubhai continued to languish in prison until he died in 1799.

In 1803, Bharuch reverted to Company hands and Jibhabhu asked to be allowed to return to her firm and property. As we have seen, Alexander Walker acknowledged her skills and allowed her to return, even holding off her creditors while she helped prepare the district's revenue settlement. Walker also upheld her headship of the firm against a challenge from Lallubhai's brother's son.⁵³ Correspondence from the period reveals that Company officials were divided about her claims to assets and perks; while the Bombay government was inclined to acquiesce, officials on the ground in Bharuch were less willing to indulge her.

Clearly aware of her usefulness, Jibhabhu resisted efforts to curtail her privileges. In 1805, the revenue officials in Bharuch had recommended that the practice of *manoti*, or mortgage on revenue—an important source of Jibhabhu's income—be abolished. In addition, they recommended that her palanquin allowance be taken away as it conveyed the impression that she enjoyed high authority under British rule.⁵⁴ The Bombay government sanctioned the ban on *manoti*

⁵⁰ In Forbes' acquaintanceship with Lallubhai between 1778 and 1783, he mentions the wedding of the latter's two children. Forbes reported that the daughter had died soon after in the late 1770s (Forbes, *Oriental Memoirs*, vol. 2, pp. 251–52), and the son, as we saw in the last note, died in the 1790s.

⁵¹ Desāi, *Bharuc saherno itihās*, p. 452.

⁵² *Ibid.*, p. 454.

⁵³ The Broach Revenue Commission quoted Jibhabhu as referring to Lallubhai's nephew, Pranjivan, as 'deranged' and 'totally inefficient'. Prendergast and Steadman, 'Appendix 61', f. 315.

⁵⁴ G. L. Prendergast and W. Steadman, 'Letter to Jonathan Duncan on the revenue system of Bharuch', IOR, 1805, 793.m.18/22, f. 43. Their recommendation was endorsed by the governor: see J. Duncan, 'Minute on Broach, 10 February, 1805', MSA, RDD, vol. 45, 1806, f. 575.

but cautioned that nothing be done before Jibhabhu and her fellow revenue official, the *desai*, Daulat Rao, had carried out the task of assessing the revenue, a task for which the revenue-hungry but still tentative administration needed all the help it could get. In spite of Bombay's admonitions, word leaked out about the abolition of *manoti* and palanquin rights, forcing Jibhabhu and her long-standing rival, Daulat Rao, to find common cause in defence of their privileges. The palanquin rights were not merely a matter of income; they were a source of prestige both families had enjoyed since Mughal times and therefore vital to their ability to function. Jibhabhu's palanquin rights derived from a grant made to Lallubhai's ancestor at the time of Aurangzeb and which had been renewed by Damajirao Gaekwad and the first Company administration in the 1770s. Taking it away would cut at the symbolic and performative source of her prestige. To Jibhabhu the threat surely recalled the time when a former Collector, George Perrott, had tried—and failed—to strip Lallubhai of his palanquin and mace-bearer rights in 1776. This was not an insult to be taken lying down.

Jibhabhu and Daulat Rao retaliated by assessing the revenue of the district at a rate far lower than normal. This brought the village headmen or patels to their side, lured by the promise of paying lower taxes. When the Company did not accept the reduced assessment, the patels 'mutinied', refusing to settle the revenue on Company terms and insisting on the right to dispose of their cotton as they thought fit. About 250 patels gathered in Bharuch on 26 February 1805, 'manifest[ing] a Mutinous disposition' for two days. Jibhabhu and Daulat Rao added their voices to the protest, objecting to the proposed measures that would undercut their authority. Eventually a company of soldiers had to be dispatched to quell the rebellion.

Unfortunately for the patels and for Jibhabhu, the resistance did not last long. Jibhabhu and Daulat Rao were dismissed and prohibited from the collectorship; they were forced to issue a statement of contrition to be restored to favour. Several patels were jailed and beaten. Although the revenue was subsequently settled on the Company's terms and *manoti* was abolished, Jibhabhu made her point in more symbolic ways: her palanquin rights were not taken away.⁵⁵

⁵⁵ I have not been able to trace the fate of Jibhabhu's palanquin rights in the later nineteenth century. However, as late as 1872, a descendant of Jibhabhu's *desai* rival, Daulat Rao, took his fight for his hereditary palanquin rights all the way to the Privy Council where the law lords upheld his right to receive Rs. 1274 out of Bombay

As Jibhabhu re-established her influence, Company officials continued to wrestle with the problem of their reliance on the revenue firms. In 1807, the Broach Collector, William Steadman, and the district magistrate, G. L. Prendergast, were charged, as the Broach Revenue Commission, to investigate local revenues. Their report contained an appendix comprising a detailed statement of the 'allowances' that Jibhabhu claimed, annotated with 'Explanations' by the Baroda Resident, Walker, and 'Observations', or recommendations to the Bombay government, by Steadman and Prendergast. While we do not have Jibhabhu's original petition, official paraphrases of her demands in Appendix 61 give us glimpses into what she thought was her due and how the Company in turn responded to her claims.

Jibhabhu, by now referred to as the 'chief majmoodar' (or 'chief Maj'), made 17 claims for a total annual income of Rs 34,160.⁵⁶ She provided written evidence for many of her claims, which I have divided into two categories. In the first category of claims, Jibhabhu appealed for the perquisites granted by each of the regimes her late husband's firm had served. From the time when authority over Bharuch was shared by the nawab of Bharuch and the Gaekwads of Baroda (the 1750s and 1760s), she claimed the revenues of the village of Mangleshwar.⁵⁷ From the period of Sindhia authority over Bharuch⁵⁸ (1783–1803), she claimed, and was granted, customs exemption on goods intended for her family's consumption. Of the rights and perquisites which Lallubhai had enjoyed and shared with similar office holders in the region she asked for a share of the 'Huck Dustoor' (*haq dastur*, law of rights) and 'Lowazum' (*lawazim*, allowance) due to the *majmudar*, the income from a certain proportion of *pasayta* (donated, rent-free) land from each village (amounting to 2324 *bighas*), as well as a number of other *veras* (*vero*, tax or dues). She claimed the expenses for two palanquins and all their

Presidency funds for the expenses of a *palkhi*, holding that the Bombay government in 1807 'was dealing, and intended to deal, not with the mere rights and allowances of the individual Dowlutrai, but with the emoluments of the hereditary Desaiship held by his family'. Edmund F. Moore, *Reports of Cases Heard and Determined by the Judicial Committee and the Lords of His Majesty's most Honourable Privy Council on Appeal from the Supreme and Sudder Dewanny Courts in the East Indies*, V. & R. Stevens and Sons, London, 1837–1872, vol. 14, p. 566.

⁵⁶ Prendergast and Steadman, 'Appendix 61', f. 314.

⁵⁷ See footnote 25 for details. In 1807 Prendergast and Steadman agreed that this right was fully established and long-acknowledged. *Ibid.*, f. 315.

⁵⁸ According to Baroda Resident Walker, this grant was made in VS 1848 (1791 CE). *Ibid.*

accoutrements. In addition, she claimed a proportion (2.6) on every 1,000 coins struck in the mint established by her husband.⁵⁹ The Revenue Commission recommended the continuation of all these sources of income, including palanquins, but disallowed three: her claims to Sindhia-period income from 123 *bighas* of land,⁶⁰ Rs 6,003 as the proceeds of another *wazifa* (rent-free) grant of land,⁶¹ and Rs 1,200 from the 'Jaleser Mandavee' or customs post.⁶²

The second kind of claim was to the 'voluntary' donations or 'gifts' that had been made to her husband by various categories of professionals. These included dues from eight *ghats* or landing places on the river Narmada and amounts paid to Lallubhai by holders of rent-free (*wazifa* and *pasayta*) lands.⁶³ In addition were annual 'free gifts' such as cash from shopkeepers, cotton packers, and cultivators on the occasion of the Diwali and Dassera festivals, and free thread and leather (or their cash equivalent) from each village to be made into bridles and other items for horses. One such claim was for a sum of Rs 1,742. This was, Walker explained, in lieu of the offerings of ghee that village headmen (*patels*) made every year to Lallubhai. In the past, the *patels* had given Lallubhai a maund of ghee annually but as the price had risen to Rs 17 a maund, they started to pay Lallubhai in cash: Rs 10 to Lallubhai and Rs 1 to his accountant (*mehta*).

Prendergast and Steadman either upheld or asked the Bombay government to adjudicate on the other gifts, but they emphatically

⁵⁹ Walker's explanation was that Lallubhai was originally allowed 1½ annas (per 1,000) by grant from the king and 15 annas brokerage fee (probably a flat fee) by 'convention of the merchants'. The total per annum was usually about 2½ annas per thousand but the final amount depended on the number of coins minted in a given year. *Ibid.*, f. 320.

⁶⁰ Prendergast and Steadman explained that this income was assigned to cover palanquin costs for Lallubhai's nephew (and in 1807, Jibhabhu's rival), Pranjivan, in 1791 and could not be considered part of the *majmudar's* income. *Ibid.*, f. 315.

⁶¹ Regarding this grant from 1792 (VS 1849), the Commissioners were '... of opinion that on those documents the title of the Chief Maj is not sufficiently made out'. *Ibid.*, f. 316.

⁶² *Ibid.* The Baroda Resident explained that this had been a sum granted by Sayaji Rao Gaekwad for a palanquin for Lallubhai's long-deceased son, Narrondas.

⁶³ She demanded Rs 497 in 'sookree' from the *wazifadars* (rent-free landholders). *Ibid.*, f. 320. Although the commissioners asked Bombay to decide on the admissibility of the claim, it appears from a letter the following year that Jibhabhu continued to enjoy at least part of such income: 'In return for this advantage thus obtained by them [the Grasiyas of Azimnagar] through the agency of Bhydasbhy, they granted him a Sookree of Rs 150 per annum, which Lulloobhy's family we understand still enjoy.' Commission at Broach to Bombay dated 11th Oct 1807: Response to Dessoo Patell's Petitions, read 2 February 1808, MSA, RDD, vol. 59, f. 441.

dismissed the claim to a cash equivalent for ghee. They observed that in the past Lallubhai had held an annual commemoration of the birth and death anniversaries of his family gurus, which all the village patels attended, giving presents of ghee. Later, during the Sindhia period, Lallubhai and the patels substituted cash (Rs 11 per village) for ghee. Since then, Rs 11 had been deducted from the revenue amount paid by each village to the government, to be paid instead to Lallubhai and, after his death, to his family. As this deduction represented a loss to government revenues, the commissioners recommended that the ghee offering be restored to a voluntary one. If the patels wanted to gift a maund of ghee to Jibhabhu, they could do so, but they suspected that no one would volunteer.⁶⁴ In the past, Lallubhai had been successful in turning a symbolic offering of a commodity into a cash payment with a fixed value. Now Jibhabhu was not to be allowed to claim the cash in the absence of its original context.

In its reply, the Bombay government, represented by the secretary to the government, R. J. Goodwin, concurred with the Commission's recommendation, declaring that the ghee allowance was so 'obvious an abuse' that it should cease immediately, 'as a Tax either on the Patells, or (as it hitherto fallen) on Govt'.⁶⁵ Goodwin also recommended the immediate cessation of all the 'voluntary' tributes (including those at Diwali and Dassera), 'sookree' tributes from rent-free landholders, customs exemptions, and tributes of thread and leather, the latter 'founded on no plea reconcilable with regularity and order in the public accounts'.⁶⁶ Tributes from the *ghats*, he decreed, could continue voluntarily. Goodwin deemed that Jibhabhu 'with her Heir' would continue to be comfortably placed, with an income of Rs 22,283 per annum, 'certainly an ample provision for a Muzmoodar of a Pergunnah, and probably much more than is enjoyed by any other

⁶⁴ None of the commissioners appeared to be aware that Lallubhai had been similarly forced to defend his rights to various perks, including a ghee allowance, under questioning from a committee three decades previously, in 1776. Although the committee declared that 'his allowance of Ghee has been ordered to be discontinued', there is no evidence that the order was ever carried out. R. Gambier, G. Perrott and J. Smith, 'Proceedings of Robert Gambier Esq., Chief, Mr. George Perrott, & Mr. Joseph Smith appointed a Committee to Enquire into the Validity of the Several claims on the Broach Purgunnah', in MSA, Broach Factory Diary, vol. 262, 1776-77, f. 14.

⁶⁵ R. J. Goodwin, 'Reply to Messrs. Prendergast and W. Steadman, Revenue Commission at Broach', 1 February 1808, IOR H/686, f. 501.

⁶⁶ *Ibid.*, f. 502.

Officers of that denomination throughout the Province of Guzerat'.⁶⁷ One would think such determined denunciations would be the end of Jibhabhu's ghee allowance but curiously enough, Monier Williams' survey of the district, carried out between 1811 and 1820, still listed 'Lulloobhaee's ghee—Rs. 11' among the undated payments made by Umlesur village to the government.⁶⁸ Perhaps Jibhabhu and her firm had more of a hold on the district than the government calculated.

Jibhabhu proposed to carry out the functions of the *majmudari* while enjoying both kinds of income and perquisites that Lallubhai, her late husband, had commanded. The first set of rent-free lands, village incomes, fee exemptions, and palanquin dues were comprehensible to the government as appropriate and non-subversive forms of reward or payment. The second set of dues or 'gifts' were less legible and perhaps more threatening, especially as they were no longer given in kind but in their cash equivalent (as in Rs 11 for ghee). Whether construed as ritual offerings to social superiors or as retainer payments to a mortgage- and insurance-providing firm (or both), they were seen as offerings made in the interests of future services and protection as well as pledges of allegiance. Like gifts or offerings made to rulers all over South Asia, they were perceived to alienate allegiance from the British government. By claiming affective and economic bonds that should be directed at the government, Jibhabhu was once again overstepping the bounds of the service-provider role to which the government would have preferred to confine her.

Jonathan Duncan, the governor of Bombay, endorsed the Commission's suggestion to make revenue settlements with village patels and to start to pay the *desais* and *majmudars* with a percentage from the treasury, recommending that the Commission determine the percentage and commence from the following year, in 1808.⁶⁹ To

⁶⁷ Ibid., f. 503. An annotation in pencil (by Governor Duncan?) on the left of this statement reads: 'Yes—a very ample reward provided to a public officer whose accounts were declared false and spurious fabrications.'

⁶⁸ Williams, *Memoir*, p. 138. Other payments, made directly to the *majmudar*, included 'To the Mujmoodar, in lieu of the produce of his pussaeta—Rs. 63', and 'Mujmoodaree—Rs. 54'. A further list of 'sundry small charges' included small payments (2 annas each) to 'a peon of the Mujmoodars'; 3 annas 'To a government peon about Bhookundass'; an anna 'To an adault peon about Lulloobhaee', and 2 annas to 'A peon about the Mujmoodar's dustoor' (pp. 139–42).

⁶⁹ Goodwin, 'Reply', ff. 504–05. Interestingly, the solution the Commission proposed to curtail the influence of Jibhabhu and Daulat Rao was one derived from Mughal times. They cited a document from the period of Aurangzeb in 1663, in which the Mughals tried to curb corruption by mandating only one *majmudar* and one *desai*

determine the most cost-effective way of collecting revenues, Monier Williams was commissioned to survey the district yet again, a process that took nine years from 1811 to 1820. Meanwhile, after Duncan's death in 1811, the next governor of Bombay, Evan Nepean, introduced an accelerated scheme for eliminating traditional officials. In 1814, the Collector of Bharuch, J. H. Bellasis, remarked that the *desais* and *majmudars* had become 'mere Cyphers' and that he had not called upon their services since 1811, deeming them 'clogs which collected under the Native governments' to be done away with as soon as possible.⁷⁰ Nevertheless, he recommended that while the 'swarm' of subordinate *desais* and *majmudars* ought to be struck off from government service, one occupant should be retained in each position, namely, the principal *desai*, Daulat Rai, and the 'proprietors of the firm of Lulloobhae Bhookundas'. He further urged that their role be reduced to that of record-keepers, their insignia of authority (such as mace-bearers) be denied, and, importantly, that their allowances be considered the property of individual office-bearers and not heritable by their descendants.⁷¹

Turning hereditary allowances and income into perks for individual salaried officials was an effective way to destroy the agrarian land-revenue family firms. Although Bellasis's successor as Collector of Bharuch, Charles Shubrick, continued to employ them (in 1817 describing the *desai*, Daulat Rao, and his son as 'what I should Consider as Responsible Servants (with the Mujmoodars) of the Hon'ble Company...'⁷²), the *desai* and *majmudar* of Bharuch were now required to collect cash salaries from his office. For the next two decades, the role of the firms was rendered increasingly subordinate or ancillary to those of village-level accountants and headmen.⁷³ From the 1830s, the *desais* and *majmudars* all over eastern Gujarat lost, at

for every district and that the officials' allowances be restricted to 2 ½ per cent of the total revenue. See footnote 17 above.

⁷⁰ Bellasis, 'Report', f. 97. Bellasis reiterated the Commission's Mughal solution cited in the previous note.

⁷¹ Bellasis made an exception for Jibhabhu's family. As members of the *majmudar* firm were 'joint Muzmoodars... of a joint family and sharers of the allowances now enjoyed by the family, it is impossible to disunite them in their public capacity without separating their fortunes also, it is therefore recommended in justice to both, that they be entertained and considered as one and the same.' *Ibid.*, f. 104.

⁷² Rabitoy, 'Sovereignty', p. 162, citing Charles Shubrick to Francis Warden, 9 July 1817, MSA RDD, vol. 118, ff. 2971-72.

⁷³ Campbell, *Gazetteer*, vol. 2, p. 488. For details on the supersession of *desais* and *majmudars*, see Rabitoy, 'Sovereignty', pp. 136-69.

least on paper, active roles in revenue collection. By the 1860s, their positions were regarded as sinecures: awarded rent-free land grants and dismissed from service, they were replaced by cadres of salaried officials at the village and district levels.

To conclude

After 1810, we cease to hear about Jibhabhu, although her son-in-law, Bhukandas, continues to be mentioned as chief *majmudar*. On Jibhabhu's death in 1819, Lallubhai's brother, Bhagvandas's son, Nandkishor, petitioned for a share of the *watan* (land income) and was awarded half, the remaining half going to Jibhabhu's daughter, Lalita, and son-in-law, Bhukandas. A few years after Bhukandas's death in 1838, the childless Lalita petitioned for and received permission to adopt an adult relative named Vrajbhukandas as her heir. The subsequent conflict over palanquin allowances and *watan* ended in 1863 when the Bombay Summary Settlement Act VII dispensed with the services of all *desais* and *majmudars* and made all *inam* holdings, such as that of the village of Mangleshwar, liable for a quit-rent (small sum paid to the government by freeholders).⁷⁴ In the early twentieth century, members of the family still controlled rent-free lands and the descendants of Vrajbhukandas and Bhagvandas live in Bharuch even now.⁷⁵ In spite of her individual resourcefulness and institutional utility, Jibhabhu's model of political engagement proved fragile. Agrarian family firms were swept away in the face of the Company's increasing drive to reform agrarian production and increase profit margins. While elsewhere in India, certain revenue family firms were able to turn their commercial position into landed, even princely, status, Jibhabhu was unable to do so and her descendants fell into relative obscurity.⁷⁶

⁷⁴ *Papers Relative to the introduction of the survey settlement into the Broach and Ankleshwar talukas of the Broach collectorate, Guzerat*, Government Central Press, Bombay, 1874, p. 31, and W. G. Pedder, *Papers Relating to the Settlement of the Hereditary District Officers' Watans in the Deccan and Gujarat*, Government Press, Bombay, 1895, pp. 351–52.

⁷⁵ K. M. Jhaveri, himself the descendant of one of Lallubhai's associates, relates that Lalita succeeded Lallubhai as head of the firm. Jhaveri, 'Kulmukhtyār patra', p. 464.

⁷⁶ Bernard Cohn explored the comparable case of Sheolal Dube, a Brahman of modest origins who became an *amil* (tax collector) under the Resident of Banaras, Jonathan Duncan. After the ouster of the raja of Badlapur, Sheo Lal was given the

Jibhabhu was not unique in being a powerful, moneyed Gujarati woman; there is a long tradition in Gujarat of women who controlled capital. As I have found in previous research, a remarkable number of inscriptions from fourteenth- and fifteenth-century Gujarat record endowments made by women, usually to build water structures (wells, tanks), renovate temples, or build mosques. A significant number record endowments made by widows or single women.⁷⁷ Although there is as yet no comprehensive study of the history of women's capital in Gujarat, there is no doubt that throughout early modern times both Hindu and Muslim women exercised control over funds and, as a consequence, enjoyed some political importance. Closer to Jibhabhu's era were Gujarati women who assumed control of family businesses, such as Rani Vahu, the widow of the prominent banker, Srikrishna Travadi, who argued that she should be recognized as her husband's heir and head of the Travadi banking firm in 1822.⁷⁸ Most of these women were members of political lineages or banking-mercantile families: I am not aware of any other women quite like Jibhabhu.

As a woman recognized by the Company administration as the head of her firm for at least seven years, Jibhabhu was a sharer in and embodiment of the authority that her husband had built up by providing services to three regimes over the previous decades. It was this authority she wielded when she was able to induce the village patels to resist the Company's revenue settlement in 1805. Nevertheless, Jibhabhu always had a harder time justifying the value of her services than her husband had had in the 1770s. While James Forbes, and even Perrott and the Bombay government, had been willing to deal with Lallubhai on terms of relative parity, Jibhabhu was treated as an importunist, albeit one whose services the Company needed in the short term. In other words, while the Lallubhai firm of 1772 was an established commercial entity and even a contender for the same kind of consideration that capitalists received in Britain, the Lallubhai firm of 1807, represented by Jibhabhu, had to struggle to establish its credentials and utility. In 1772 the British needed

raja's title and lands. He continued to expand his territories in Jaunpur and Ghazipur districts between 1795 and 1805 and his family remained rajas subsequently. Bernard S. Cohn, 'The Initial British Impact on India: A Case Study of the Benares Region', *The Journal of Asian Studies*, vol. 19, no. 4, 1960, p. 430.

⁷⁷ Samira Sheikh, *Forging a Region: Sultans, Traders, and Pilgrims in Gujarat, 1200–1500*, Oxford University Press, New Delhi, 2010, pp. 78–79.

⁷⁸ Mehta, *Indian Merchants*, pp. 164–65.

Lallubhai to help them set up shop and were willing to grant him what he asked for. By 1807, the firm's services were a necessary—but temporary—evil. With their dawning utilitarian perspective, the Company saw little justification for what they saw as Jibhabhu's more egregious claims to authority, such as her claim to ghee tributes. Left vulnerable by the new state's emphasis on profit and lacking the gender, caste, or community resources that might have allowed her to turn her landholdings into heritable princely status, Jibhabhu faded out of view after 1810. Ultimately her precarity was based on the same twofold distinction that made her stand out from the other prominent capitalists of her day: her gender and her land-revenue based business. Her eclipse points to how women entrepreneurs and land-based capitalism have both been hidden in the historiography.

By restoring Lallubhai, Jibhabhu, and the agrarian revenue family firm to the history of capitalism we achieve two related aims: first, we reconnect agrarian land ownership with the history of trade. The long tradition of isolating the history of maritime trade from that of the land is particularly problematic with respect to early modern Gujarat, a region where the bulk of trade goods were grown and fabricated in the proximate hinterlands of its ports. Jibhabhu reminds us that Gujarati capitalism began with and extended to the earliest stage of commodity production—the ownership, assessment, and taxation of productive land. Once we admit actors like Jibhabhu and her firm into our field of vision, we begin to discern a broader range of vernacular capitalists than the commodity merchants and bankers of Gujarat who survived and even thrived in the early nineteenth century. Second, the eventual loss of influence of Jibhabhu and other agrarian entrepreneurs helps us to recognize that the heaviest 'reforming' hand of the Company state fell on agriculture and land revenue, as in other parts of South Asia—although later in Gujarat than in Bengal or Madras—while merchants and bankers were left relatively unregulated. It is ironic that just as the colonial state eliminated Jibhabhu and revenue firms from evolving capitalistic land relations, modern historiography has eliminated them from the history of capitalism itself.