

from which scholars of the China trade will draw information from and take inspiration for work on Chinese, comparative and global economic history.

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Hayden J.A. Bellenoit. *The Formation of the Colonial State in India: Scribes, Paper, and Taxes, 1760-1860*. London: Routledge, 2017. 219 pp. ISBN: 9780415704472. \$160.00.

In *The formation of the colonial state in India*, Hayden J. Bellenoit invokes three crucial, previously overlooked elements in imperial state formation that compose his subtitle: scribes, paper, and taxes. That these are intimately related is well explained in this thought-provoking monograph. Bellenoit identifies larger fiscal trends which he uses to shed new light on colonial state building. His main argument is that both precolonial rulers and the British Raj in Awadh and Bengal, North India, primarily relied on the existent fiscal knowledge and vocational abilities of Hindustan's scribes and pensmen (chiefly the lower ranking scribing officials of the *Kayastha* scribe caste). The British started using these scribes and their monopoly on fiscal knowledge to connect to the local agrarian economies and tax "deeper into the countryside" (58). According to Bellenoit, this process constituted the British colonial fiscal state.

Bellenoit disposes of archaic interpretations of the Mughal state as a "patrimonial bureaucracy", showing that fiscal management in India rested on a paper-based revenue administration of thorough record keeping by indigenous scribes and pensmen, the "powerful agents of historical change" essential to "revenue hungry states" (5-6). Bellenoit reveals that the fiscal priorities of the Mughal administration were "paper-infused and materially shaped" (16). Simultaneously, Mughal India "might have appeared centralized, but upon closer inspection was locally flexible" as enforcement happened "not through law codes, but through local coercive power of community and relationships" (22). This situation changed when the British East India Company adopted the paper administration of the most critical local scribing revenue chiefs (the *qanungo* and *patwari*), during the early colonizing process. These chiefs became essential middlemen in revenue collection and fiscal documentation, bringing in crucial information on paper and feeding the British appetite for financial knowledge and revenue.

Of great importance is Bellenoit's analysis of colonial knowledge production. The relentless British drive to produce averages and statistics to measure welfare in quantified data created a "despotism of paperwork" that marginalized individuals (138) and restyled the system into a depersonalized, procedural, law-bound tax administration. By putting fiscal documentation central, Bellenoit reinterprets how we understand colonial knowledge production. Whereas Bernard Cohn and Nicholas Dirks have respectively emphasized colonial ethnography and social categorization, Bellenoit argues that financial documentation prompted colonial bureaucracy, knowledge production, and state building, as testified by the hundreds of thousands of rent-rolls, papers and statistics on agrarian wealth and the taxonomy of soil and land. According to Bellenoit, Cohn's "investigative modalities" and Dirks' "castes of mind" were rather a result or by-product of fiscal documentation. Hindu scribes helped to unlock the taxonomy of Indian agriculture (130). The origins of colonial knowledge and archives laid in the "desire to harness India's agrarian wealth" to "account for every grain ... rather than in caste taxonomy, cartography or quantification" (118-119). Cohn indeed included quantifiable reports and statistical returns in his definition of investigative modality, but by understanding

the colonial archives as a fiscal-agrarian administration of endless paperwork, Bellenoit makes a strong case for invoking fiscal documentation in our understanding of colonial knowledge production.

Beneath the surface of paperwork, documentation, and procedure, the composition of colonial archives and Foucauldian “truth regimes”, as explored by amongst others Ann Laura Stoler and Dipesh Chakrabarty, bolstered a “misleading sense of mastery” as it shaped a false institutionalized, *paper* reality of the colony. Producing truths via registers and archives to grasp the colonial society at large, or (agrarian) wealth specifically, was a key aspect of colonial governance. This notion, that paper became the only instrument to justly govern the empire—bringing more costs, and more truth—as rooted in fiscal documentation and based on the skills and experience of indigenous scribing traditions and paper culture, is an important aspect to consider when studying any colonial bureaucracy and its consequences. In India, the increasing “passive-aggressive power” and “paper tyranny” of scribes over peasants (101) lead to rural impoverishment, as increased administration helped to pump out significant amounts of wealth that previously flowed to landholding classes. Truth regimes or not, the British “monstrous paper administration” created effective fiscal machinery and successful assessments. The tax burden subsequently increased. Consequently, scribing classes transformed from “Persian literate gentlemen, who managed revenue and distantly symbolized courtly culture, into clerks who represented the emergent colonial states bureaucratic and utilitarian authority” (91).

However, what aims all this fiscal documentation served remains vague in the book. Why did the British go to such great lengths to gain financial knowledge, apart from it being the “lifeline” for colonial bureaucracy? How, for instance, was this organized in Britain or other colonies? The role of taxation in (imperial) statecraft and governance has been addressed by for example Charles Tilly, who has demonstrated various important connections between democratization, governance, and taxation. Collecting revenue data and levying taxes is itself an act of governance. In this context, the practical implications of the depersonalization of the tax system (following the outsourcing of fiscal administration to the scribes) or the role of *zamindari* (and other intermediaries) should not be neglected. Also, fiscal bureaucracy comprises economic management, the influencing of popular behaviour and establishing political legitimacy. Bellenoit does not mention these elements in his book. How local peasant communities responded to the increased paper governance, and concomitant higher fiscal burden remains largely unclear. Similarly, the effect of the East India Company’s bureaucratization of patrimonial orders in India and development of capitalism, as explored by Malik Martin, is not mentioned. Such governmental aspects of fiscal processes shouldn’t get ignored, and Bellenoit’s main argument would have been stronger if his book would have included the importance of taxation for governance and statecraft. It also remains somewhat confusing why precisely penmen and scribal communities, but not other agents of colonial society played such a “pivotal role” in the paper-based administration that allowed precolonial rulers and British governors to “extract fiscal blood” (191). Even though this part of the argument gets frequently repeated throughout the book (58, 68, 83, and 163), I am still unsure how the role of scribes related to for example that of C.A. Bayly’s commercial communities in the development of the Company’s state administration. The essays in Peter Crooks and Timothy Parsons’ *Empire and Bureaucracy in World History* may help us establishing these relations seen from a broader perspective, but unfortunately seemed to have been published just too late for Bellenoit to be able to include. Lastly, the author should have added a greater detailed explanation of the sources for reasons of scientific transparency.

Nevertheless, Bellenoit has written a valuable monograph. Not only does he put welcome and timely emphasis on fiscal knowledge production in imperial administration, but he also shows that we can no longer ignore the importance of local indigenous networks of paper informed bureaucracy for colonial statecraft and that there is no taxation without documentation.

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Jorge Flores, ed. and trans. *The Mughal Padshah: A Jesuit Treatise on Emperor Jahangir's Court and Household*. Leiden: Brill, 2016. 181 pp. ISBN: 9789004307520. € 99.00.

Jorge Flores' *Mughal Padshah* stands as a carefully documented and highly readable narrative. It draws fascinating connections ranging from the history of Jesuit mission to Mughal India to the history of Portuguese tradition of writing and reporting in the early seventeenth century. In the context of an unpublished manuscript, it includes at its core an impressive array of the study of early modern political ethnography. This unpublished manuscript is a Jesuit treatise on the court and household of Mughal emperor Jahangir: *Tratado da Corte e Casa de lamguir Pachá Rey dos Mogores* ("Treatise of the Court and Household of Jahangir Padshah King of the Mughals"). The *Tratado* exists today in four known versions in two languages. The Portuguese version is in the Arquivo Nacional da Torre do Tombo in Lisbon, a Spanish version in Biblioteca Nacional de Espana in Madrid, and two other abbreviated versions in Portuguese and Spanish both held in the library of the Real Academia de la Historia in Madrid.

Flores divides his book into two parts. Part 1 covers an extensive introduction and subdivided into two chapters. Part 2 comprises Flores' English translation of the Portuguese manuscript *Tratado* along with the original copy, which is at the end of the book. This review carefully examines the Part 1 of his book, which includes the well-researched introduction.

In Chapter 1 of the introduction, Flores explores the "Treads and Knots" of the unpublished manuscript *Tratado* by outlining and profiling the text. Flores emphasizes that *Tratado* was likely written by the Jesuits for the Portuguese authorities in Goa between 1610 or early 1611 when the Portuguese envisioned its relationship with the Mughals and desired as much information as possible about the Mughal ruler and his power. The event had considerable impetus because three of Jahangir's nephew converted to Christianity, which placed the Portuguese-Mughal-Jesuit relationships at an opportune juncture.

The contents of *Tratado* offered information about the court and state of the Mughal emperor Jahangir, his routine, the choreography of his public life, his wives, the imperial harem, court expenses, treasury, revenues, number of his nobles, and their hierarchy and incomes. It was also an incomplete and inaccurate account of provinces or *subas* and served as an intelligence report produced at the Mughal court. At this level, Flores argues that *Tratado* does not read like a missionary report with contents devoted to spiritual matters. On the contrary, he places it close to the tradition of travel narratives of the merchants, travelers and, curious observers, which, concerning its structure and choice of themes was significantly shaped by the East India Company's discourse on Mughal India (7). But the fact that *Tratado* pre-dates Sir Thomas Roe's account on Mughal emperor Jahangir's court and household (1615-1619), which made a substantial impact on the European perceptions of Mughal India, makes this Portuguese manuscript particularly relevant in serving as a counterpoint to