UNIT 10 LAND REVENUE*

Structure

10.0 OBJECTIVES

This Unit discusses how the Ghorian conquest and the establishment of the Delhi Sultanate affected the Indian economy and attempts to highlight the changes that occurred during the course of the Sultanate. In this Unit, we will also discuss some important aspects of Mughal land revenue system. After going through this Unit, you will be able to learn about:

- the nature of land revenue system of the Delhi Sultans and its extraction,
- price control measures of Alauddin Khalji,

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- the methods of assessment under the Mughals,
- the magnitude of land revenue demand under the Mughals,
- mode of collection of land revenue under the Mughals,
- the different methods used to collect the land revenue under the Mughals,
- what sort of relief was available to peasants in case of adverse circumstances under the Mughals,
- the duties and obligations of different officials engaged in land revenue extraction under the Mughals,
- the increasing use of money in economy and the currency systems of the Delhi Sultans and the Mughals, and
- the working of the Mughal mints.

10.1 INTRODUCTION

The conquest of Northern India by the Ghorids and the establishment of the Delhi Sultanate not only changed the existing political structure but also brought economic changes. The conquerors came with fairly well-defined concepts and practices regarding tax collection and distribution, and system of coinage, etc. But the existing systems could not be changed altogether immediately: in the beginning, these were superimposed on the older systems, and modifications and changes were introduced by different Sultans upto the close of the 15^{th} century.

In the opinion of Mohammad Habib, the economic changes that occurred as a consequence of the establishment of the Delhi Sultanate created an organization considerably superior to the one that had existed before. He felt that the changes were drastic enough to deserve the designation of 'Urban Revolution' and 'Rural Revolution'. D.D. Kosambi recognised that 'hidebound customs in the adoptation and transmission of new techniques' were broken down by the 'Islamic raiders', but he regarded the changes no more than intensifying elements already present in Indian 'feudalism'.

The regions that refused to pay land-tax or *kharaj* were known as *mawas* and were plundered or forced to pay through military raids. Gradually a mechanism of simultaneous revenue collection and distribution had to be introduced.

The central feature of the agrarian system under the Mughals was the alienation from the peasant of his surplus produce (produce over and above the subsistence level) in the form of land revenue which was the main source of state's income. Early British administrators regarded the land revenue as rent of the soil because they had a notion that the king was the owner of the land. Subsequent studies of Mughal India have shown that it was a tax on the crop and was thus different from the land revenue as concieved by the British. Abul Fazl in his *Ain-i Akbari* justifies the imposition of taxes by the state saying that 'these are the remuneration of sovereignty, paid in return for protection and justice'.

In this Unit we will study the economic institutions and changes that the Delhi Sultanate and the Mughals introduced.

10.2 *KHALISA*

The territory whose revenues were directly collected for the Sultan's own treasury was designated *khalisa*. Its size seems to have expanded quite considerably under Alauddin Khalji. But the *khalisa* did not appear to consist of shifting territories scattered throughout the country. In all probability, Delhi along with its surrounding district, including parts of *Doab* remained in *khalisa*. In Iltutmish's time, Tabarhinda (Bhatinda) too was in *khalisa*. Under Alauddin Khalji, the *khalisa* covered the whole of middle *Doab* and parts of Rohilkhand. But during the days of Firuz Tughlaq, the *khalisa* perhaps had reduced considerably in size.

Under the Mughals *khalisa* or *khalisa-i sharifa* was not fixed instead kept on fluctuating. Under Akbar it was approximately 25 per cent of the total *jama*; under Jahangir it shrank to less than five per cent of the total *jama*; under Shahjahan it amounted to 1/7th of the *jama*; while under Aurangzeb it became 1/5th of the total *jama*. However, still almost 4/5th revenue of the empire was alienated in the form of *jagirs*.

10.3 LAND REVENUE AND ITS EXTRACTION UNDER THE DELHI SULTANS

The Islamic land tax with which the new rulers of India were familiar was *kharaj*. The *kharaj* was essentially a share in the produce of the land and not a rent on the land.

During the 13th century, the *kharaj* took by and large the form of tribute. This tribute was paid, in lump sum, either by the potentates surviving from the previous regime with whom the Sultanate ruling class entered into some arrangement. Alternatively, from the recalcitrant areas (*mawas*) where such arrangements were not possible, the tribute was extorted through plundering raids. It was thus probably mostly in the form of cattle and slaves.

The sources of Delhi Sultanate do not suggest that before the reign of Alauddin Khalji (1296-1316) any serious attempt was made to systematise the assessment and realization of *kharaj*.

10.3.1 Agrarian Measures of Alauddin Khalji

Alauddin Khalji's attempt was to increase the revenue collection by enhancing the demand, introducing direct collection and cutting down the leakages to the intermediaries.

As you know, the demand was thus fixed in kind but realization appears to be mostly in cash. Barani informs us that the revenue collectors were ordered to demand the revenue with such rigour that the peasants should be forced to sell their produce immediately at the side of the fields. At another place, Barani says that Alauddin Khalji brought the Doab into *khalisa* and the tax (***mahsul***) from there was spent on paying the cash salaries to the soldiers.

Yet there is a rather contradictory statement by the same author that the Sultan ordered that the peasant should pay tax in kind and not in cash. According to Irfan Habib, it seems to have reference to only some parts of the *khalisa* in the Doab. From there the Sultan wanted to obtain supplies for his granaries. Otherwise the realization was normally in cash.

Yet these new measures affected the rural intermediaries which we will discuss in **Unit 11**.

The system of taxation introduced by Alauddin seems to have lasted for long though Ghiyasuddin Tughlaq (1320-25) modified it to some extent and exempted the *khots* and *muqaddams* from paying tax on their cultivation and cattle. But he did not permit them to impose any cesses on the peasants.

10.3.2 Agrarian Measures of Muhammad Tughlaq

Muhammad Tughlaq first extended Alauddin Khalji's system of revenue collection based on measurement to Gujarat, Malwa, Deccan, South India and Bengal. At a later stage, the scale of agrarian taxation was enhanced considerably. Barani's statement that the increase amounted to 20 or 10 times is undoubtedly a rhetoric but it certainly gives the impression of an enormous increase. Barani suggests that additional new imposts (*abwab*) were levied. Of the other taxes, *kharaj*, *charai* and *ghari* were more rigorously collected. According to Yahya, cattle were branded and cottages counted to avoid any concealments. But more important than these measures was the fact that for assessment of *kharaj*, *wafa-i farmani* (officially decreed yields) and *nirkh-i farmani* (officially decreed prices) were used. The statement very clearly implies that the yields and prices used for calculating revenue were not actual.

One could very well expect that the decreed yields and prices were certainly inflated. Use of inflated yields instead of actual and prices much higher than what were prevailing, had the obvious result of overstating the value of produce and thus the share of the state. This tremendous increase in revenue demand resulted in contraction of area under plough, flight of peasantry, and, as we will see in **Unit 11** in a big peasant revolt in the Doab and around Delhi. This caused failure of grain supplies to Delhi and a famine that lasted for about seven years, from 1334-5 to 1342.

Faced with these problems, Muhammad Tughlaq became the first Sultan to attempt to formulate an agricultural policy for promoting agriculture. He introduced the practice of giving agricultural loans named *sondhar* for increasing the area under plough and for digging wells for irrigation. Barani says that 70 lakhs *tankas* (according to Afif 2 *krors tankas*) were given till 1346-7 in *sondhar* but perhaps hardly any amount reached the peasantry.

A new ministry designated *diwan-i amir-i kohi* was established to promote agriculture. Its two main functions were to extend the area under cultivation and to reclaim the land that went out of cultivation and improving the cropping pattern. It was recommended that wheat should be replaced by sugarcane and sugarcane by grapes and dates.

The Sultan was so determined to introduce his project of agricultural improvement that when a theologian said that giving loan in cash and receiving the interest in grain was sin, he executed him.

Barani, however, says that all these measures were almost a complete failure. Firuz Tughlaq (1351-88) abandoned these projects, abolished agrarian cesses, and forbade levying of *ghari* and *charai*. But he is reported to have imposed a separate tax – *jiziya* – distinct from *kharaj* (land-tax) on the peasants. He also introduced an irrigation tax (*haqq-i sharb*) in Haryana where he dug up canals.

There is little information forthcoming for the intervening period but in all probability the land tax continued to be collected in cash by whomsoever be the rulers, till the time of Ibrahim Lodi (1517-26). Owing to the scarcity of currency and cheapening of the grains, he is reported to have ordered collection of land revenue in kind or in grain.

Check Your Progress-1

1) Discuss the land revenue system introduced by Alauddin Khalji.

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2) Indicate the correct and wrong statements given below by marking (✓) or (×):

   a) The areas which did not pay *kharaj* without the use of force were called *mawas*. (   )

   b) Ghiyasuddin Tughlaq imposed tax on the cultivation and cattle of *khots* and *muqaddams*. (   )

   c) Ibrahim Lodi ordered for the collection of revenue in cash. (   )

10.3.3 Alauddin Khalji's Market Control Policy

Alauddin Khalji's measures did not remain confined to rural economy but extended to urban market as well. He is credited for issuing a set of seven regulations which came to be known as market-control measures. Barani, who is our main source on this aspect is the only authority who gives these regulations in detail.

The Sultan fixed the prices of all commodities from grain to cloth, slaves, cattle, etc. (**Regulation 1**). These prices were really to be enforced since the Sultan carefully made all arrangements for making the measure a success. A controller of market (*shahna-i mandi*), *barids* (intelligence officers) and *munhiyan* (secret spies) were appointed (**Regulation 2**). The grain merchants were placed under the *shahna-i mandi* and sureties were taken from them (**Regulation 4**). The Sultan himself was to receive daily reports separately from these three sources (**Regulation 7**). Regrating (*ihtikar*) was prohibited (**Regulation 5**). While ensuring strict control in the market, the Sultan did not overlook the more essential requirement, namely the regular supply of grains and other things at lower prices.

Prices of some commodities as mentioned in contemporary accounts of the Sultanate period

No.	Commodities	Alauddin Khalji	Muhammad Tughlaq	Firuz Tughlaq
		(Prices in jitals per maund)		
1	Wheat	7½	12	8
2	Barely	4	8	4
3	Paddy	5	14	–
4	Pulses	5	–	4
5	Lentils	3	4	4
6	Sugar (white)	100	80	–
7	Sugur (soft)	60	64	120,140
8	Sheep (muttort)	10-12	64	–
9	Ghi (clarified butter)	16	–	100

Table of prices is reproduced from K.M. Ashraf's, *Life and Conditions of the People of Hindustan*, Delhi, 1970, p. 160. The Table compiled from different sources shows that the prices of these commodities went up under Muhammad Tughlaq but dropped under Firuz Tughlaq to the price level of Alauddin Khali's reign.

Obviously, the grain merchants could bring supplies to the market only if they could get the grains and that, too, at sufficiently low prices. It was apparently for this reason that the Sultan decreed such a rigour in realization of land revenue in the Doab that the peasants should be forced to sell the grain to the *karvanian* (the grain merchants) at the side of the field **(Regulation 6)**.

The Sultan established granaries in Delhi and in Chhain in Rajasthan. The land tax from the *khalisa* in the Doab was realised in kind. The grain went to the state granaries (**Regulation 3**). The Multanis who were cloth merchants were given 20 lakhs of *tankas* as advance loan to purchase and bring cloth to the market.

The Sultan succeeded in maintaining low prices and ample supplies in the market as reported by all our authorities. But there are varying reasons mentioned for why the Sultan introduced the market control and in what region it was enforced. The poet courtier Amir Khusrau considers the measure to be of immense generosity taken for the welfare and comfort of all, the elite as well as the public at large. The Chishti divine Nasiruddin Mahmud (Chiragh Delhi) attributes it to the Sultan's effort to do good to all the people. But the historian Barani's view was totally different. He did not credit it to Sultan's benevolent intentions but gives a hard financial reason. The Sultan was anxious to have a large army and to take other precautions such as building of forts at strategic places, fortification wall around Delhi, etc. against the Mongol invasions. If numerous additional cavalrymen and troops were to be employed at the prevailing salaries, the drain from the state treasury was to exhaust it totally. The salaries could be reduced only if the prices were kept at a sufficiently low level.

Barani's reasoning appears of course more valid. Since the main *lashkargah* (army encampment) was in Delhi and most of the royal troops were to be stationed in or around Delhi, the main area of price control was Delhi itself. However, since the supplies of cheap grain were to be made available to the grain merchants in the surrounding districts of the Doab, the low prices ought to be prevalent there as well.

The market control did not survive its enforcer and we do not hear about it after Alauddin Khaiji's time. A very efficient and alert administration was imperative for the success of price control. Therefore, one possible reason for its not surviving could be the lack of sufficiently competent administration. Irfan Habib, however, offers a different reason for the abandonment of price control by the successors of Alauddin Khalji. Since the prevalence of low prices implies lower revenues from the low-price zone, the price control was viable as long as the zone of low prices was restricted and most of the expenditure was concentrated there. With the Mongols no more remaining a threat, the army and the expenditure was to be dispersed more widely and not to be concentrated at and around Delhi alone. The interest of the state treasury was now in dismantling the price control.

Check Your Progress-2

1) Discuss the measures taken by Alauddin Khalji to introduce 'price control'.

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2) Explain briefly the reasons for:

   a) Introduction of price control according to Barani.

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   b) Dismantling of price control under the successors of Alauddin Khalji.

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10.4 REVENUE ADMINISTRATION OF THE DELHI SULTANS

What was the revenue system during the 13th century? We do not get a clear picture; even the exact magnitude of the revenue-demand under the Ilbarite rule is uncertain. Perhaps the old agrarian system continued to function with the difference that the composition of the supreme appropriators of the surplus produce at the centre had changed, that is, the Turkish ruling group had replaced the previous receivers of the land revenue. However, some reconstruction can be made by projecting back the account of Barani about the situation prevailing in this respect under Sultan Alauddin Khalji's early rule. Briefly, we are told of three groups of rural aristocracy – *khot*, *muqaddam*, and *chaudhuri* – who collected land revenue (*kharaj*) from the peasants on behalf of the state, and deposited the same with the officials of the *diwan-i wizarat*. For this service, they were allowed perquisites (*haqq-i khoti*) as remuneration by the state which consisted of being exempted from the revenue of a portion of land held by them. Also, they took something from the peasants as their share of the produce which Barani calls *qismat-i khoti*. Besides land revenue (*kharaj*), every cultivator had to pay house tax (*ghari*) and cattle or grazing tax (*charai*). Incidently, the *chaudhury* might not have been directly involved in the collection of the revenue because, according to Ibn Battuta, he was the head of "hundred villages" (*pargana*): this inference is reinforced by the fact that Barani always employs terms like *haqq-i khoti* or *muqaddami*, but never *haqq-i chaudhrai*. W.H. Moreland, however, uses the term intermediaries for all the three groups; and we shall be doing the same henceforth.

What motivated Alauddin Khalji in introducing stern measures is explained by Barani in detail (see **Sub-section 10.3.1**). In short, the intermediaries had become intractable – always in readiness for rebellion. The Sultan levelled the following main charges against them:

a) They did not pay the revenue themselves on that portion of their land which was not exempted from assessment; rather they shifted their 'burden' onto the peasantry, that is, they realised additional levy from the peasants besides the fixed demand of the state in order to pay their own dues.

b) They did not pay the grazing tax.

c) The ill-gotten 'excess of wealth' had made them so arrogant that they flouted the orders of the revenue officials by not going to the revenue office even when summoned to render accounts.

As a result, the Sultan had to strike at their resources for economic and political reasons. The measures taken by him were as follows:

i) The magnitude of the state, demand was set at half the produce of the land. The land was to be measured (*masahat*), and the land revenue fixed on the yield of each unit of the area. The term used was *wafa-i biswa* (*wafa* = yield; *biswa* = 1 /20th of a *bigha*). Most probably, it was levied separately on the holding of each individual cultivator.

ii) The intermediaries and the peasants alike were to pay the same standard of the demand (50%) without any distinction, be they intermediaries or 'ordinary peasant' (*balahar*).

iii) The perquisites of intermediaries were disallowed.

iv) The grazing and the house taxes were to be taken from the intermediaries also.

It can be seen, then, that one objective was to free the peasants from the illegal exactions of the intermediaries. That is exactly what Barani means when he says that the Sultan's policy was that the 'burden' (*bar*) of the 'strong' (*aqwiya*) should not fall on the 'weak' (*zuaja*). We know that this 50% demand was the highest in the agrarian history of India. On the other hand, though the peasants were protected now from the economic oppression of the intermediaries, the former had to pay a higher rate of taxation than they did earlier. Since the rate was uniform in a sense it was a regressive taxation. Thus the state gained at the cost of the intermediaries, leaving the peasants in the lurch.

> Such peasants as were weak and without resources were completely made prostrate, and the rich peasants who had resources and means, turned rebels. Whole regions were devastated. Cultivation was totally abandoned. The peasants of distant regions, hearing of the ruin and destruction of the peasantry of the Doab, fearful that the same orders might be issued for them as for the latter, turned away from obedience and fled to the jungles. The two years that the Sultan was in Delhi (*c.* 1332-4), the country of the Doab, owing to the rigours of revenue-demand and the multiplicity of *abwab* (additional cesses), was devastated. The Hindus set fire to the grain heaps and burnt them, and drove away cattle from their homes. The Sultan ordered the *shiqqdars* and *faujdars* (revenue collectors and commanders) to lay waste and plunder the country. They killed many *khots* and *muqaddams*, and many they blinded. Those who escaped gathered bands and fled into jungles; and the country became ruined. The Sultan in those times went to the district of Baran (modern Bulandshahr), on a hunting expedition; he ordered that the entire district of Baran be plundered and laid waste. The Sultan himself plundered and laid waste from Kanauj to Dalmau. Whoever was captured was killed. Most (peasants) ran away and fled into the jungles. They (the Sultan's troops) surrounded the jungles and killed every one whom they found within the jungles.
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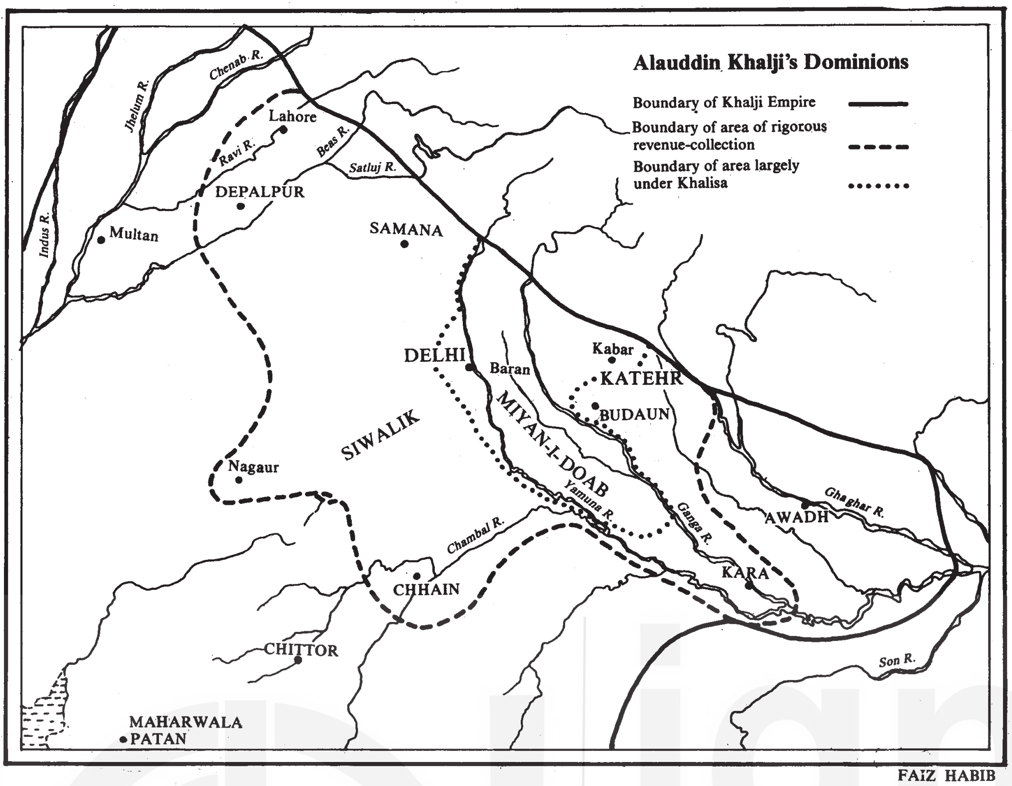
> **Ziauddin Barani's account of the oppression of the peasantry during Muhammad Tughlaq's reign. English translation is from, *The Cambridge Economic History of India*, Vol. I, ed. Tapan Raychaudhuri and Irfan Habib, London, 1982, p. 64.**

It is true that the intermediaries were eliminated from direct revenue collection, but they were still expected to maintain law and order in the countryside and help the revenue officials without any remuneration or perquisites. The state's direct relations with the peasants resulted in an expansion of revenue officials called variously '***ummal***, *mutasarrif*, *mushrif*, *muhassilan*, *navisindagan*, etc. Soon, large scale corruption and embezzlements surfaced among the revenue officials for which they were ruthlessly punished by the *naib wazir*, Sharaf Qaini: about 8 to 10 thousand officials were imprisoned. The process for discovering the deceit was simple: the *bahi* or the ledger of the village *patwari* was meticulously scrutinised by the auditors. The ***bahi*** contained every payment, legal or illegal, made to the revenue collectors, and these payments were then compared with the receipts. Corruption occurred in spite of the fact that Alauddin Khalji had raised the salary of the revenue collectors.

Barani gives an indication of the extent of the area where these measures were operative: it was quite a large area, covering the heart of his empire. But Bihar, Awadh, Gujarat and parts of Malwa and Rajputana are not mentioned. At any rate, it must be borne in mind that these measures were largely meant for the *khalisa* ("crown" or "reserve" land).

As for the mode of payment, Moreland thinks that ordinarily payment in cash was the general practice during the 13th century, and it had become quite widely prevalent by the 14th century. However, Alauddin himself preferred collection in grain. He decreed that the whole revenue due from the *khalisa* in the Doab should be realized in kind, and only half the revenue due from Delhi (and its suburbs) in cash. The reason for his preference for collection in grain was not only to have a large reserve of grain stored at Delhi and other areas for contingencies (such as scarcity owing to drought or other factors), but also to utilize the storage as a lever for his price-fixation measures in the grain market.



Map 10.1: Rigorous Revenue Collection Area under Alauddin Khalji's Dominion
Courtesy: Faiz Habib, Centre of Advanced Study in History, Aligarh Muslim University, Aligarh

Two important changes were introduced by Ghiyasuddin Tughlaq:

a) The intermediaries got back their *haqq-i khoti* (but not *qismat-i khoti*). They were also exempted from the house and cattle tax.

b) The procedure of measurement (*masahat*) was to continue along with observation or "actual yield" (*bar hukm hasil*).

As for Muhammad Tughlaq, there is a confusion that he enhanced the rate of land tax beyond 50%. It is also thought that after the death of Alauddin Khalji, the rate was reduced by the Khalji rulers which was later raised to the previous level by Muhammad Tughlaq. Both these views are incorrect: the rate fixed by Alauddin was never sought to be tampered. What Muhammad Tughlaq actually did was to impose new cesses (*abwab*) as well as revive the older ones (for example, *charai* and *ghari* on the intermediaries). Apart from this, it seems that measurement alone was retained for assessment purpose. The matter aggravated when assessment in kind (grain) was carried out not on the principle of the "actual yield" but on the officially decreed yields (*wafa-i farmani*) for each unit of the measured area. Again, for payment in cash, commutation was not done according to the market prices but on the basis of the rates as "ordered by the Sultan" (*nirkh-i farmani*). And, then, as Barani says, all these taxes and cesses were to be realized rigorously. The area covered under these regulations was the *khalisa* land in the Doab. The result was obvious: an unprecedented rebellion of the peasants, led by the intermediaries, occurred which led to bloody confrontations. Firuz Shah claims to have abolished twenty three cesses including *charai* and *ghari*.

Another development that took place, especially under the Tughlaqs, was the practice of revenue-farming, that is, the task of collecting the revenue of some areas was sometimes given to contractors who perhaps gave a lump sum in advance for the right of revenue collection for a certain period. Under Firuz Shah, 'water tax' (*haqq-i sharb*) was taken from those cultivators who irrigated their land from the water supplied from the canals constructed by the state. It must be pointed out that in case of bad harvest, the state tried to adjust the land tax, and also gave agricultural loans to the peasants called *sondhar* in Muhammad Tughlaq's reign.

What was the total estimated revenue during any period of the Delhi Sultanate? No such attempt seems to have been made before the reign of Sultan Firuz Shah Tughlaq. 'Afif tells us that at the order of this Sultan, Khwaja Hisamuddin Junaid determined the *jama* (estimated revenue) of the kingdom according to the "rule of inspection" (*bar hukm mushahada*). It took six years to do this job, and the figure arrived at was six *kror* and seventy-five lakhs *tankas* (a silver coin) which continued to be valid for the entire reign of the Sultan.

Check Your Progress-3

1) What measures did Alauddin Khalji take to eliminate the intermediaries?

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2) Define the following:

a) *Khalisa* ....

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b) *Kharaj* ....

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c) *Abwab* ....

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e) *Sondhar* ....

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10.5 MUGHAL LAND REVENUE SYSTEM

The Persian term for land revenue during the Mughal rule was *mal* and *mal wajib*. *Kharaj* was not in regular use.

The process of land revenue collection has two stages: (a) assessment (*tashkhis/ jama*), and (b) actual collection (*hasil*).

Assessment was made to fix the state demand. On the basis of this demand, actual collection was done separately for *kharif* and *rabi* crops.

10.5.1 Methods of Land Revenue Assessment

Under the Mughals assessment was separately made for *kharif* and *rabi* crops. After the assessment was over a written document called *patta*, *qaul* or *qaul-qarar* was issued in which the amount or the rate of the revenue demand was mentioned. The assessee was in return supposed to give *qabuliyat* i.e. 'the "acceptance" of the obligation imposed upon him, stating when and how he would make the payments'.

We will discuss here a few commonly used methods:

1) *Ghalla Bakhshi* (crop-sharing): In some areas it was called *bhaoli* and *batai*. The *Ain-i Akbari* notes three types of crop-sharing:

   a) Division of crop at the threshing floor after the grain was obtained. This was done in the presence of both the parties in accordance with agreement.

   b) *Khet batai*: The share was decided when the crop was still standing in the fields, and a division of the field was marked.

   c) *Lang batai*: The crop was cut and stacked in heaps without separating grain and a division of crop in this form was made.

   In Malikzada's *Nigarnama-i Munshi* (late 17th century) crop sharing has been mentioned as the best method of revenue assessment and collection. Under this method, the peasants and the state shared the risks of the seasons equally. But as Abul Fazl says it was expensive from the viewpoint of the state since the latter had to employ a large number of watchmen, else there were chances of misappropriation before harvesting. When Aurangzeb introduced it in the Deccan, the cost of revenue collection doubled simply from the necessity of organising a watch on the crops.

2) *Kankut/Danabandi*: The word *kankut* is derived from the words *kan* and *kut*. *Kan* denotes grain while *kut* means to estimate or appraisal. Similarly, *dana* means grain while *bandi* is fixing or determining anything. It was a system where the grain yield (or productivity) was estimated. In *kankut*, at first, the field was measured either by means of a rope or by pacing.

   After this, the per bight productivity from good, middling and bad lands was estimated and the revenue demand was fixed accordingly.

3) *Zabti:* In Mughal India, it was the most important method of assessment. The origin of this practice is traced to Sher Shah. During Akbar's reign, the system was revised a number of times before it took the final shape.

Sher Shah had established a *rai*' or per *bigha* yield for lands which were under continuous cultivation (*polaj*), or those land which very rarely allowed to lie fallow (*parauti*). The *rai*' was based on three rates, representing good, middling and low yields and one third of the sum of these was appropriated as land revenue. Akbar adopted Sher Shah's *rai*'. Akbar introduced his so-called *karori* experiment and appointed *karoris* all over North India in 1574-75. The entire *jagir* land was converted into *khalisa*. On the basis of the information provided by the *karoris* regarding the actual produce, local prices, productivity, etc. in 1580, Akbar instituted a new system *ain dahsala*, where the average produce, of different crops as well as the average prices prevailing over the last ten years (15-24 R.Y. of Akbar) were calculated. One-third of the average produce was the state's minimum share. Under *karori* experiment, measurement of all provinces took place. Bamboo rods with iron rings called *tanab* were used instead of hempen ropes. On the basis of productivity and prices prevailing in different regions they were divided for revenue purposes into *dastur* circles. The rates of assessment in cash for each crop in every *dastur* was decided, and the demand was fixed accordingly. The main features of the *zabti* system as it finally came into operation under Akbar were:

i) measurement of land was essential;

ii) fixed cash revenue rates known as *dastur-ul amal* or *dastur* for each crop.

iii) all the collection was made in cash.

From an administrative point of view, *zabti* system had some merits:

i) measurement could always be rechecked;

ii) due to fixed *dasturs*, local officials could not use their discretion; and

iii) with fixing the permanent *dasturs*, the uncertainties and fluctuation in levying the land revenue demand were greatly reduced.

There were some limitations of this system also:

i) It could not be applied if the quality of the soil was not uniform;

ii) If the yield was uncertain, this method was disadvantageous to peasants because risks were borne by them alone. Abul Fazl says, "if the peasant does not have the strength to bear *zabt*, the practice of taking a third of the crop as revenue is followed''.

iii) This was an expensive method as a cess of one *dam* per *bigha* known as *zabitana* was given to meet the costs towards the maintenance of the measuring party; and

iv) Much fraud could be practised in recording the measurement.

Zabti system was adopted only in the core regions of the Empire. The main provinces covered under *zabti* were Delhi, Allahabad, Awadh, Agra, Lahore and Multan. Even in these *zabti* provinces, other methods of assessment were also practiced, depending on the circumstances of the area.

Nasaq was not an independent method of assessment; it was subordinate to other methods. It was a method or procedure which could be adopted whatever be the basic method of revenue assessment and collection that was in force. In North India it was *nasaqi zabti*, while in Kashmir it was *nasaqi ghalla bakhshi*. When it was applied under *zabti* the annual measurement was dispensed with and previous figures were taken into account with certain variations. Since *zabti* system involved annual measurement, the administration and revenue payers both wanted to replace it. *Zabti-i harsala* or annual measurement was, therefore, set aside with some modifications.

Revenue Farming (*Ijara*)

Ijara system or revenue farming was another feature of the revenue system of this time. Though, as a rule Mughals disapproved of this practice, in actual fact certain villages were sometimes farmed out. Generally, these villages, where peasant did not have resources available for undertaking cultivation or where owing to some calamity cultivation could not be done, were farmed out on *ijara*. The revenue officials or their relatives were not supposed to take land on *ijara*. It was expected that revenue farmers would not extract more than the stipulated land revenue from the peasants. But this was hardly the case in actual practice.

The practice of *ijara*, it seems, could not have been very common in the *zabti* provinces, Gujarat and the Mughal Dakhin. In the *khalisa* lands also this practice was very rare. However, in the *jagir* lands it became a common feature. Revenue assignees (*jagirdars*) farmed out their assignments in lieu of a lump sum payment, generally to the highest bidders.

Sometimes, *jagirdars* sub-assigned part of their *jagirs* to his subordinates/ troopers. During the 18^{th} century *ijara* system became a common form of revenue assessment and collection.

10.5.2 Magnitude of Land Revenue Demand

Let us first examine what share of the produce was taken by the state as land revenue. Abul Fazl says that no moral limits could be set for the demand of the ruler from his subjects; 'the subject ought to be thankful even if he were made to part with all his possessions by the protector of his life and honour'. He adds further that "just sovereigns" do not exact more than what is required for their purposes which, of course, they would themselves determine.

Aurangzeb explicitly said that the land revenue should be appropriated according to *Shariat*, i.e., not more than one half of the total produce.

European traveller Pelsaert, who visited India in the early 17^{th} century, declared that 'so much is wrung from the peasants that even dry bread is scarcely left to fill their stomachs'. Irfan Habib comments: 'Revenue demand accompanied by other taxes and regular and irregular exactions of officials was a heavy burden on peasantry'.

Sher Shah formed three crop rates on the basis of the productivity of the soil, and demand was fixed at 1/3 of the average of these three rates for each crop. Abul Fazl comments that under Akbar, Sher Shah's 1/3 of revenue demand formed the lowest rate of assessement. Recent studies show that revenue demand under the Mughals ranged between 1/3 to 1/2 of the produce, and sometimes even 3/4 in some areas. On close scrutiny we find that the revenue demand varied from *suba* (province) to *suba*. In Kashmir, the demand in theory was one-third while in practice it was two-thirds of the total produce. Akbar ordered that only one-half should be demanded.

In the province of Thatta (Sind), the land revenue was taken at the rate of one-third. Yusuf Mirak, the author of *Mazhar-i Shahjahani* (a memoir on the administration of Sind written in 1634), explains that the Tarkhans who held Thatta in *jagir* when the *Ain-i Akbari* was written, did not take more than half of the produce from the peasantry and also in some cases they took one-third or a fourth part of the total produce.

For Ajmer *suba*, we find different rates of revenue demand. In fertile regions of eastern Rajasthan ranged from one-third to one-half of the produce. Irfan Habib on the basis of the *Ain-i Akbari* says that in the desert regions, proportion amounted to one-seventh or even one-eighth of the crop. But Sunita Budhwar Zaidi points out that there is no evidence in other sources of such low rates from any locality of Rajasthan. Even in Jaisalmer, one-fifth of the produce was collected from the *rabi* and one-fourth from the *kharif* crop.

In Central India, rates varied from one-half, one-third to two-fifths. In Deccan, one-half was appropriated from the ordinary lands while one-third was taken from those irrigated by wells and one-fourth was taken from high grade crops.

Aurangzeb's *farman* to Rasik Das Karori stipulates that when the authorities took recourse to crop-sharing, usually in the case of distressed peasantry, the proportions levied should be one-half, or one-third or two-fifths. Rates under Aurangzeb were higher than that of Akbar. Perhaps it was due to the fact that there was a general rise in agricultural prices and, thus, there was no real change in the pitch of demand.

In the case of Rajasthan it is reported that revenue rates varied according to the class or caste of the revenue payers. S.P. Gupta, Satish Chandra and Dilbagh Singh have shown that Brahmins and Banias paid revenue on concessional rates in a certain *pargana* of Eastern Rajasthan.

It may be safely assumed that in general the rate of revenue demand was from 1/2 to 1/3 of the produce. Since, the revenue was imposed per unit of area 'uniformly' irrespective of the nature of the holding, it was regressive in nature – those who possessed large holdings felt the burden less than those who possessed small holdings.

Check Your Progress-4

1) Define the following:

Ghalla Bakhshi ....

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Kankut ....

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Polaj ....

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Rai' ....

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2) Enumerate merits and demerits of the *zabti* system.

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3) Discuss the pattern of revenue demand in Mughal India.

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10.5.3 Mode of Payment

The practice of collecting land revenue in cash was in use in some regions even as early as the 13th century. In the Mughal period, the peasant under *zabti* system had to pay revenue in cash. No provision is on record for allowing a commutation of cash into kind in any circumstances. However, under crop-sharing and *kankut*, commutation into cash was permitted at market prices. Cash nexus was firmly established in almost every part of the Empire.

10.5.4 Collection of Land Revenue

Under *ghalla bakhshi*, the state's share was seized directly from the field. In other systems, the state collected its share at the time of harvest.

Abul Fazl maintains that, 'Collection should begin for *rabi* from Holi and for *kharif* from Dashehra. The officials should not delay it for another crop'.

In the *kharif* season, the harvesting of different crops was done at different times and the revenue was accordingly to be collected in three stages depending on the type of crops. Thus, under *kharif* the revenue could only be collected in instalments.

The *rabi* harvest was all gathered within a very short period. The authorities tried to collect revenue before the harvest was cut and removed from the fields. By the end of the 17^{th} century, the authorities in desperation started preventing the peasants from reaping their fields until they had paid their revenue. Irfan Habib comments: 'It shows how oppressive it was to demand the revenue from the peasant before the harvest, when he would have absolutely nothing left. The practice was at the same time the work of a well-developed money economy, for it would have been impossible to attempt it unless the officials expected that the peasants would pay up by pledging their crops beforehand to grain merchants or moneylenders'.

Usually, the revenue was deposited in the treasury through the 'amil or revenue collector. Akbar encouraged the peasants to pay directly, Todar Mal recommended that the peasants of trusted villages, within the time limit, could deposit their revenue in the treasury themselves and could obtain receipt. The village accountant, *patwari*, made endorsement in his register to establish the amount paid. Irfan Habib considers these regulations as precautionary measures on the part of administration to avoid fraud and embezzlement.

10.6 RELIEF MEASURES

Abbas Khan in the *Tarikh-i Sher Shahi* writes, 'Sher Shah declared that concessions could be permitted at assessment time, but never at that of collection'. Aurangzeb in his *farman* to Muhammad Hashim Karori, instructed that no remissions were to be allowed once the crop had been cut.

Whatever be the method of revenue assessment, there was some provision for relief in the case of bad harvests. We have already seen that in *ghalla bakhshi* and *kankut*, state's share would rise and fall depending upon the current harvest. In *zabti*, relief was given by excluding the area designated *nabud* from assessment.

In practice, it was not possible to collect the entire amount, and there was always a balance which was to be collected next year. It also seems to have been a common practice to demand the arrears, owed by peasants who had fled or died, from their neighbours. Aurangzeb issued a *hasb-ul hukm* in CE 1674-75 to check this practice in *khalisa* and *jagir* lands, arguing that no peasant could be held responsible for arrears contracted by others.

Taqavi (strength giving) loans were granted to enable the peasants to buy seeds and cattle. Abul Fazl writes, 'the *amalguzar* should assist the empty handed peasants by advancing them loans'. Todar Mal had suggested that *taqavi* should be given to cultivators who were in distressed circumstances and did not have seeds or cattle. These loans were interest-free, normally to be repaid at the time of harvest. These were advanced through the *chaudhris* and *muqaddams*. Abul Fazl says that the loans should be recovered slowly.

New wells were dug up and old ones were repaired for extension and improvement of cultivation.

Check Your Progress-5

1) What was the medium of payment of land revenue?

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2) What were the forms of relief given to the peasants at the time of natural calamity?

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10.7 LAND REVENUE ADMINISTRATION OF THE MUGHALS

We get ample information about the revenue machinery for *khalisa* lands. But our information for *jagir* administration is quite scanty. Since *jagirdars* were transferred after every two or three years, they had no knowledge of revenue paying capacity of the people and local customs. They had to depend upon local officials for information. So we find three types of officials:

a) officials and agents of *jagirdars*,

b) permanent local officials many of whom were hereditary. They were generally not affected by the frequent transfers of the *jagirdars*, and

c) imperial officials to help and control the *jagirdars*

At the rural level, there were many revenue officials:

i) ***Karori:*** In 1574-75, the office of *karori* was created. Describing his duties, Abul Fazl says that he was incharge of both assessment and collection of the revenue. An important change took place during Shah Jahan's reign. Now *amins* were appointed in every *mahal* and they were given the work of assessment. After this change, *karori* (or *amil*) remained concerned chiefly with collection of revenue which *amin* had assessed.

The *karori* was appointed by the *diwan* of the province. He was expected to look after the interests of the peasantry. The accounts of the actual collection of the *karoris* and their agents were audited with the help of the village *patwari's* papers.

ii) ***Amin:*** The next important revenue official was *amin*. As we have already mentioned, that the office of *amin* was created during Shah Jahan's reign. His main function was to assess the revenue. He, too, was appointed by the *diwan*. He was responsible jointly with the *karori* and *faujdar* for the safe transit of the collected revenue. The *faujdar* of the province kept a vigilant eye on the activities of *amin* and *karori*. He also used to recommend their promotion.

ii) ***Qanungo:*** He was the local revenue official of the *pargana*, and generally belonged to one of the accountant castes. It was a hereditary post, but an imperial order was essential for the nomination of each new person.

Nigarnama-i Munshi holds *qanungos* responsible for malpractices because 'they have no fear of being transferred or deposed'. But a *qanungo* could be removed by an imperial order if he indulged in malpractices, or on account of negligence of duty. He was supposed to maintain records concerning revenue receipts, area statistics, local revenue rates and practices and customs of the *pargana*. It was generally believed that if a *qanungo* was asked to produce the revenue records for the previous hundred years, he should be able to do so.

The *jagirdar's* agents were generally unfamiliar with the locality; they usually depended heavily on the information supplied to them by the *qanungos*.

The *qanungo* was paid 1% of the total revenue as remuneration, but Akbar started paying them salary.

iv) ***Chaudhuri:*** He was also an important revenue official like the *qanungo*. In most cases he was the leading *zamindar* of the locality. He was mainly concerned with the collection. He also stood surety for the lesser *zamindar*s.

The chaudhuri distributed and stood surety for the repayment of the *taqavi* loans. He was a countercheck on *qanungo*.

From *Dastur-ul Amal-i Alamgiri* it appears that the allowance to the *chaudhuri* was not very substantial. But it is possible that he held extensive revenue free (*inam*) lands.

v) ***Shiqqdar:*** Under Sher Shah, he was the incharge of revenue collection and maintained law and order. In Akbar's later period, he seems to be a subordinate official under the *karori*. Abul Fazl mentions that in case of an emergency, the *shiqqdar* could give the necessary sanction for disbursement which was to be duly reported to the court. He was also responsible for thefts that occurred in his jurisdiction.

vi) ***Muqaddam and Patwari:*** The *muqaddam* and *patwari* were village level officials. The former was the village headman. In lieu of his services, he was allowed 2.5 per cent of the total revenue collected by him.

The *patwari* was to maintain records of the village land, the holdings of the individual cultivators, variety of crops grown and details about fallow land. The names of the cultivators were entered in his *bahi* (ledger). On the basis of information contained in these *bahis*, the *bitikchi* used to prepare necessary papers and records according to which assessment and collection was carried out.

In each *pargana*, there were two other officials – the *fotadar* or *khazandar* (the treasurer), and *karkun* or *bitikchi* (the accountant). Under Sher Shah, there were two *karkuns*, one for keeping the records in Hindi and the other in Persian. But in CE 1583-84 Persian was made the sole language for accounts.

The *faujdar* represented the military or police power of the imperial government. One of his main duties was to help the *jagirdar* or *amil* in collecting revenue from the ***zortalab*** (refractory) *zamindar*s and peasants.

There were *waqai navis*, *sawanih nigar* (news writers), etc., whose duty was to report the cases of irregularities and oppression to the centre.

Check Your Progress-6

1) Describe the duties and functions of a *karori*.

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2) Define the following:

i) *Zortalab Zamindars* ....

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