SOCIAL AND ECONOMIC HISTORY OF INDIA (1206-1757 CE)

Economy (13th to mid-16th Century CE)

(a) Iqta and Iqtadari; revenue systems; revenue-free grants

Scope of the notes: The notes trace the working of the Delhi Sultanate fiscal order from the early 13th century to the mid-16th century, with special attention to the iqta system, land-revenue assessment and collection, and various forms of revenue-free or privileged grants. The emphasis is on concepts, evolution, institutional functioning, historical significance, and examination use.

1. Learning Objectives

- Explain the meaning and origin of iqta and distinguish an iqta from private landed property.
- Describe the institutional structure of iqtadari and the responsibilities of the muqti/iqtadar.
- Trace changes in the iqta system under Iltutmish, Balban, Alauddin Khalji, the Tughlaqs and the Lodi period.
- Explain major components of land revenue, including kharaj, ushr, cesses and other fiscal exactions.
- Analyse the revenue measures of Alauddin Khalji, Muhammad bin Tughlaq and Sher Shah Suri.
- Define revenue-free grants such as inam, milk, waqf, madad-i-maash and related forms of privileged landholding, while noting their chronological variations.
- Assess the relationship among land revenue, military organisation, rural society, state formation and political control.
- Use the topic for short-answer, descriptive and analytical examination questions.

2. Key Terms at a Glance

Term	Meaning in simple words	Important caution
Iqta	A territorial/revenue assignment made by the state, usually in place of direct salary payment.	Not automatically private ownership of land.
Muqti / Iqtadar	Official who administered an iqta, collected revenue and maintained/financed troops according to the assignment.	Office depended on royal authority; transfer was a means of control.
Khalisa	Land whose revenue went directly to the central treasury rather than being assigned as	Extent of khalisa changed under different rulers.

Term	Meaning in simple words	Important caution
	an iqta.	
Kharaj	Land revenue/land tax, especially associated with revenue-bearing cultivated land.	Use and legal meaning varied across periods and contexts.
Ushr / Ushr	Tithe-like levy associated in Islamic fiscal theory with certain categories of land and cultivation.	Actual Sultanate practice was more complex than a simple religious-tax formula.
Inam	Gift or grant, often revenue-free or privileged, made by the ruler to an individual or institution.	Form and privileges varied across periods.
Waqf	Permanent charitable/religious endowment of property or revenue for a specified pious purpose.	It is an endowment institution, not merely a personal reward.
Madad-i-maash	Literally, livelihood assistance; grant of revenue or land, commonly to learned and religious persons.	The term is especially prominent in later Indo-Islamic administrative practice, including the Mughal period.
Patta	Written statement of assessment/demand issued under later revenue administration, especially associated with Sher Shah and later systems.	Do not project the fully developed Mughal form backward without qualification.
Qabuliyat	Written acceptance by the cultivator of the assessed demand and conditions.	Its use is particularly associated with Sher Shah/Akbar-era revenue administration.

3. Historical Background: The Fiscal Setting after the Establishment of the Delhi Sultanate

- The Delhi Sultanate emerged in North India in the early 13th century and required a fiscal system capable of supporting the army, provincial administration, court, public works and political expansion.

- The central problem was how to obtain a regular flow of resources from a large agrarian society while keeping provincial commanders dependent on the Sultan.
- The iqta system became one of the major institutional devices for this purpose. It connected revenue collection with the maintenance of officials and troops without requiring the central treasury to pay every military and administrative expense in cash.
- The agrarian base of the state remained crucial: the productivity of cultivated land, the ability of the peasantry to pay, the security of the countryside, and the efficiency of revenue collection directly affected the strength of the Sultanate.
- Across the 13th to mid-16th centuries, the balance between centralisation and provincial autonomy repeatedly changed. Strong rulers transferred and audited officials more actively; weaker rulers often saw assignments become more entrenched and provincial officials more autonomous.

4. Iqta: Meaning, Nature and Institutional Logic

4.1 Meaning of Iqta

- The word iqta denotes an assignment of the right to collect specified revenues from a defined territory, granted by the sovereign to an official or military commander.
- In its ideal administrative form, an iqta was not the sale of land and did not create absolute hereditary ownership in favour of the assignee.
- The assignee derived fiscal and administrative rights from the Sultan. The state theoretically retained ultimate authority over the territory and could transfer or cancel the assignment.
- An iqta could function as a form of remuneration: instead of receiving the entire salary of an officer in cash, the officer was permitted to realise revenue from an assigned area, subject to obligations imposed by the state.
- The system was therefore both a fiscal arrangement and a method of political control.

4.2 Main Characteristics of an Iqta

- Territorial basis - the assignment normally related to revenue from a particular territory.
- Revenue right rather than absolute ownership - the assignee exercised rights defined by the state rather than unrestricted proprietary rights.
- Service obligation - the assignment was linked to administrative, military or other service to the Sultan.
- Transferability - especially under strong rulers, iqta-holders could be transferred so that they did not build an independent local base.
- Accountability - the assignee was expected to account for revenue, expenses, troops and the amount due to the central government.
- Variable size and rank - iqta assignments differed according to the status of the holder and the importance of the office.
- Possibility of abuse - excessive collection, local accumulation of power, and attempts at hereditary succession were persistent administrative problems.

5. Iqtadari System: Organisation and Working

5.1 The Muqti / Iqtadar

- The person holding an iqta is commonly described as a muqti; in later usage, iqtadar is also employed.
- The muqti was not simply a tax collector. He was generally responsible for the political and military administration of the territory assigned to him.
- He collected revenue from cultivators through subordinate officials and local intermediaries and used part of the proceeds for the obligations attached to his office.
- He was expected to maintain troops appropriate to his rank and assignment and to remit the stipulated surplus to the central treasury where required.
- He also had to preserve law and order, support the Sultan's authority, and respond to military demands.

5.2 Basic Flow of an Iqta

- The Sultan/central authority assigned a territory or revenue rights to an official.
- The iqtadar organised revenue collection through local administrative machinery.
- Revenue was realised from cultivation, village communities, local chiefs and other taxable sources according to the assessment and prevailing arrangements.
- The holder met permitted administrative and military expenses from the assignment.
- The required balance or accounting was submitted to the central authority.
- The assignment could be reviewed, reduced, transferred or resumed by the ruler.

5.3 Why the Sultanate Used the Iqta System

- It reduced the immediate cash-pay burden on the central treasury.
- It helped maintain a large cavalry-oriented military establishment.
- It connected provincial administration with revenue collection.
- It allowed the Sultan to reward and organise nobles and commanders while retaining theoretical control over their assignments.
- It provided a framework for integrating newly conquered territories into the Sultanate.

6. Evolution of Iqta and Iqtadari

6.1 Iltutmish (1211-1236)

- Iltutmish is generally credited with consolidating the iqta system in the Delhi Sultanate on a more organised basis.
- He distributed assignments to Turkish nobles and military commanders, thereby linking the ruling elite to the fiscal structure of the Sultanate.
- Important iqta-holders were expected to maintain troops and administer their territories in the interest of the Sultan.

- The system helped the Sultan govern a rapidly expanding state despite the limited reach of direct central administration.
- A key principle was that the iqta remained subject to the Sultan's authority; holders were not supposed to convert assignments into independent hereditary domains.

6.2 Balban (1266-1287)

- Balban strengthened the central authority of the Sultan and attempted to prevent provincial and military elites from becoming too independent.
- He emphasised discipline, surveillance and strict obedience among nobles and officials.
- The broader political logic affected the iqta system: assignments were expected to serve the central monarchy rather than create autonomous aristocratic territories.
- Control over routes, frontier areas and rebellious regions was closely connected with the military use of iqta assignments.

6.3 Alauddin Khalji (1296-1316): Stronger Fiscal Centralisation

- Alauddin Khalji sought to weaken the economic independence of the nobility and strengthen the fiscal base of the state.
- He increased scrutiny over revenue assignments and sought greater control over the resources generated in strategically important territories.
- In the Doab and other directly administered areas, land-revenue assessment became more systematic and the state attempted to enlarge direct control over agrarian surplus.
- Land grants, gifts and privileged holdings were scrutinised; the broad aim was to reduce the capacity of nobles and intermediaries to accumulate independent wealth.
- The reforms were therefore connected: stronger revenue extraction supported a strong army, while tighter control over the nobility reduced the risk of political fragmentation.

6.4 Muhammad bin Tughlaq (1325-1351)

- Muhammad bin Tughlaq inherited an enlarged empire and attempted ambitious administrative and fiscal experiments.
- His government tried to increase assessed revenue in the fertile Doab; the policy became controversial because the timing coincided with agrarian distress and poor conditions.
- He also experimented with the Diwan-i-Kohi, an agricultural department intended to expand cultivation and improve agricultural productivity and state revenue.
- The period demonstrates an important principle: high assessment alone could not guarantee higher revenue if cultivation declined, peasants abandoned fields, or collection became coercive and inefficient.
- Control over iqtas and provincial officials remained a continuing administrative concern.

6.5 Firoz Shah Tughlaq (1351-1388)

- Firoz Shah adopted a less aggressively centralising style than Alauddin or Muhammad bin Tughlaq.

- He encouraged irrigation works, including canals, which could strengthen agriculture and increase the productive base of the state.
- The iqta system witnessed a stronger tendency towards hereditary transmission and greater continuity of assignments.
- Hereditary tendencies gave nobles greater security, but they also weakened the principle that an iqta was a revocable office dependent on the Sultan.
- This tension between administrative stability and central control became increasingly important in the later Sultanate.

6.6 Lodi Period and the Mid-15th Century

- The Lodi rulers governed through Afghan political networks in which tribal and noble relationships influenced the allocation of territories and offices.
- Assignments and provincial control were shaped by the need to balance the authority of the Sultan with the autonomy expected by powerful nobles.
- The history of this period shows that revenue assignments were inseparable from changing political structures and military organisation.
- By the early 16th century, the northern Indian fiscal order remained a combination of direct revenue collection, assignments to officials, local intermediaries and privileged grants.

6.7 Sher Shah Suri (1540-1545): Transition toward a More Systematic Revenue Administration

- Sher Shah is important for the transition from Sultanate-era fiscal practices towards a more systematic revenue administration that influenced later Mughal arrangements.
- He strengthened direct assessment in territories under closer state control and tried to standardise the measurement and classification of cultivated land.
- His administration is associated with the use of patta, indicating the assessed demand, and qabuliyat, the cultivator's acceptance of the assessment.
- Revenue was often assessed with reference to the expected produce and rates, with cash commutation used to facilitate collection.
- The system sought a clearer relationship among measurement, assessment, written demand and actual payment.
- Sher Shah's arrangements should be viewed as an important transitional development rather than as identical to the later fully developed Mughal zabt system.

7. Chronological Overview of Major Fiscal Developments

Period/Ruler	Major development	Historical significance
Iltutmish, early 13th c.	Consolidation of iqta assignments	Linked military service, administration and revenue.
Balban, later 13th c.	Stronger monarchic discipline	Checked autonomous tendencies among nobles.

Period/Ruler	Major development	Historical significance
Alauddin Khalji, 1296-1316	More rigorous land assessment and stronger control over privileged interests	Expanded fiscal capacity and supported a large army.
Muhammad bin Tughlaq, 1325-1351	Doab revenue enhancement; Diwan-i-Kohi experiment	Shows both administrative ambition and the risks of over-assessment.
Firoz Shah Tughlaq, 1351-1388	Irrigation and greater continuity/heredity in assignments	Improved some productive conditions but reduced central flexibility.
Lodi period, 15th-early 16th c.	Negotiated provincial/noble control	Fiscal administration remained embedded in Afghan political structures.
Sher Shah, 1540-1545	More systematic measurement, written assessment and collection	Important bridge toward later Mughal revenue administration.

8. Revenue Systems: Concept and Major Components

8.1 Land Revenue as the Principal Agrarian Resource

- In a predominantly agrarian economy, land revenue was one of the most important sources of state income.
- The state's fiscal capacity depended on the amount assessed, the area under cultivation, the ability of cultivators to pay, and the efficiency of collection.
- Revenue could be realised in cash, kind, or through arrangements that converted an assessed share of produce into a money demand.
- Collection involved layers of officials, village-level functionaries, local chiefs, revenue assignees and, in some places, intermediaries between the state and cultivators.
- The distinction between assessment and collection is important: a high paper assessment did not necessarily produce high realised revenue.

8.2 Kharaj

- Kharaj generally refers to land revenue imposed on agricultural land; in Indo-Islamic fiscal discussions it became a key term for agrarian taxation.
- Its actual incidence and legal classification varied according to region, period and administrative practice.
- In the Delhi Sultanate, the practical operation of land revenue was often shaped by the administrative objectives of individual rulers rather than by a single unchanging formula.

- For examination purposes, remember: kharaj is fundamentally connected with the state's claim over the agrarian surplus.

8.3 Ushr

- Ushr literally signifies a tithe and is associated in Islamic fiscal theory with certain categories of land and agricultural production.
- Historical practice in India cannot always be reduced to a simple ten-per-cent rule because the classification of land, conquest, legal status and local custom affected taxation.
- Students should therefore distinguish the normative/legal idea of ushr from the diverse administrative practices found in the Sultanate.

8.4 Jizya and Other Taxes: Do Not Confuse Them with Land Revenue

- Jizya was a poll tax on non-Muslim adult males under the Islamic political-legal framework; it was distinct from land revenue.
- Ghari (house tax) and charai (grazing tax), especially in the context of Alauddin Khalji's fiscal policy, were additional exactions rather than the same thing as kharaj.
- Customs duties, market dues and other cesses could also contribute to state income.
- In an exam answer, clearly classify the tax before explaining it.

9. Alauddin Khalji's Revenue Measures in Detail

- Alauddin's agrarian reforms were designed to increase direct state control over rural surplus and to finance a powerful standing army.
- In important directly administered areas, the state sought a more systematic assessment of cultivated land and a larger direct share of the produce.
- Traditional or privileged claims of intermediaries and some revenue-free holders were curtailed or scrutinised as part of the broader fiscal centralisation.
- He is associated with a demand approaching one-half of the produce in important territories; the exact operation should be understood in the context of assessment, collection conditions and administrative geography rather than as a universal figure for every part of the Sultanate.
- Ghari and charai were also collected, adding to the fiscal burden in areas subject to these measures.
- The reforms weakened the autonomy of local elites and intermediaries by attempting to bring the state into closer contact with the cultivator.
- The revenue policy cannot be separated from his market regulations: control of grain prices and supply helped ensure that military expenditure could be met at predictable cost.
- The overall result was a stronger fiscal-military state, though the burdens imposed on rural society could be severe.

10. Muhammad bin Tughlaq's Revenue Experiments

- The Doab between the Ganga and Yamuna was fertile and strategically important, making it an attractive target for higher state revenue.

- Muhammad bin Tughlaq increased demands in the region; however, agrarian conditions deteriorated and the attempt contributed to unrest and administrative difficulties.
- The episode illustrates the difference between nominal assessment and sustainable taxation: revenue growth depends on maintaining cultivation and peasant viability.
- The Diwan-i-Kohi was established to promote agricultural development, support cultivation, and improve the productive base from which revenue could be drawn.
- The agricultural experiment reveals a more developmental side of medieval fiscal policy: the state sometimes invested resources in cultivation in the expectation of future revenue.

11. Firoz Shah Tughlaq: Revenue, Irrigation and the Rural Economy

- Firoz Shah is associated with irrigation works, including canals, which expanded or stabilised cultivation in some areas.
- Improved irrigation could enlarge the taxable agricultural base and reduce dependence on uncertain rainfall.
- His policies generally aimed at a more predictable fiscal environment than the severe experiments associated with Muhammad bin Tughlaq.
- However, greater hereditary continuity in offices and assignments could increase the independence of local power-holders and weaken the capacity of the centre to rearrange provincial administration.
- This period demonstrates that fiscal efficiency is not the same as maximum extraction: stable cultivation and predictable assessment could also strengthen the state.

12. Sher Shah Suri and the Revenue System of the Mid-16th Century

- Sher Shah introduced administrative measures that made revenue assessment more transparent and more closely tied to measured cultivation.
- Land was measured, cultivated land was assessed, and rates were connected with expected produce and crop categories.
- The patta specified the assessment or demand, while the qabuliyat recorded the cultivator's acceptance or agreement to pay.
- Cash payment was encouraged or used extensively, helping the administration convert agrarian surplus into predictable fiscal income.
- The state attempted to reduce arbitrary exactions by making assessment more explicit and documented.
- The system created important precedents for later Mughal revenue administration, especially under Akbar, but the two systems should not be treated as completely identical.

13. Revenue-Free Grants and Privileged Land Assignments

13.1 Meaning of Revenue-Free or Privileged Grants

- Revenue-free grants were concessions by which the state remitted all or part of the normal land revenue, or assigned revenue rights to an individual or institution on privileged terms.

- They served political, religious, educational, charitable and administrative purposes.
- Such grants should be distinguished from ordinary iqta assignments because an iqta was fundamentally a service-linked revenue assignment, whereas a revenue-free grant was generally intended as a reward, livelihood support, charitable endowment or institutional provision.
- Privileges could vary: complete exemption, partial remission, assignment of revenue, or income earmarked for a particular institution.

13.2 Milk

- Milk could denote land held as a grant or privileged possession; the exact legal status varied with period and context.
- Milk holdings could be connected with nobles, religious figures or other grantees and were not necessarily identical to waqf.
- For exam purposes, treat milk as a category of privileged landholding/grant rather than equating it automatically with all revenue-free grants.

13.3 Inam

- Inam means a gift or grant and could be made by the ruler to individuals or institutions.
- Inams could reward service, learning, religious activity, loyalty or other approved purposes.
- They might involve full or partial revenue exemption depending on the grant.
- Because the term is broad, the specific conditions of a particular inam should be identified before drawing conclusions about its revenue status.

13.4 Waqf

- Waqf was a permanent endowment of property or revenue for a pious, charitable, educational or religious purpose.
- The income of the endowed property was earmarked for the purpose specified in the endowment.
- Madrasas, mosques, shrines and charitable institutions could receive support through endowment arrangements.
- Waqf is institutionally different from a personal gift because its defining feature is dedication for a specified continuing purpose.

13.5 Suyurghal and Similar Privileges

- Suyurghal is used for privileged grants in Indo-Islamic political and administrative contexts, especially those made to religious scholars, pious persons or institutions.
- Such grants could be intended to support religious and scholarly life or secure the loyalty and social legitimacy of the ruling order.
- The extent of exemption and the precise administrative meaning changed over time and therefore must be treated contextually.

13.6 Madad-i-maash

- Madad-i-maash means livelihood assistance and refers to grants of revenue or land made to support scholars, religious persons and other deserving beneficiaries.
- The institution is especially visible in later medieval Indo-Islamic administration and became important under the Mughals.
- For a course ending in the mid-16th century, it is useful primarily as a transition term and as part of the broader history of privileged grants; its fullest development belongs to later Mughal administration.

14. Why Did Rulers Give Revenue-Free Grants?

- Religious and ideological patronage - to support mosques, madrasas, shrines, scholars and religious specialists.
- Education - to maintain scholars and educational institutions.
- Political legitimacy - to cultivate relationships with influential religious and intellectual groups.
- Reward for service - to honour officials, commanders or loyal supporters.
- Charity and social support - to provide livelihood to selected recipients.
- Frontier and local integration - in some contexts, privileged grants could help connect local elites and institutions to the ruling state.

15. Iqta versus Revenue-Free Grant

Feature	Iqta	Revenue-free / privileged grant	Exam point
Basic purpose	Remuneration and administration of state service	Reward, livelihood, charity, religion, education or privilege	Do not treat the two as synonyms.
Obligation	Linked to office, administration and often military service	Usually fewer public-service obligations, depending on the grant	The institutional logic is different.
Transfer/resumption	Often transferable/resumable under strong central authority	Terms depended on grant and ruler	Central control varied over time.
Military connection	Strong	Usually indirect	Iqta is closely linked to the fiscal-military state.
Nature of income	Right to collect specified revenue	Exemption, assignment or	Both concern revenue, but in

Feature	Iqta	Revenue-free / privileged grant	Exam point
		endowment income	different ways.

16. Relationship between Revenue Administration and Rural Society

- The cultivator was the ultimate producer of the agricultural surplus on which the state, military establishment, local intermediaries and many privileged groups depended.
- High revenue demand could reduce peasant subsistence capacity, encourage indebtedness or flight, and damage the taxable base if coercion became excessive.
- On the other hand, irrigation, security and administrative stability could increase cultivation and improve long-term revenue realisation.
- Local headmen, village functionaries and intermediaries played important roles in assessment and collection, even when rulers attempted to establish a more direct relationship with cultivators.
- The fiscal system therefore shaped rural power relations: whoever controlled assessment, collection and remission possessed significant social and political authority.

17. Fiscal Administration and Military Organisation

- The Delhi Sultanate was a military-fiscal state in the sense that dependable agrarian revenue was necessary to sustain armies and political authority.
- The iqta linked the two: revenue from assigned territories supported officers and troops, while the military maintained the ruler's control over territory and revenue.
- Strong Sultans therefore tried to prevent iqta-holders from turning their assignments into independent power bases.
- Transfer, audit, inspection, record-keeping and the maintenance of a reserve of directly controlled revenue sources were instruments of centralisation.
- Where central control weakened, provincial officers could retain a larger share of resources and political fragmentation became more likely.

18. Major Strengths and Limitations of the Iqta System

18.1 Strengths

- Enabled the state to reward officials without paying the whole cost in cash.
- Integrated revenue collection with provincial administration.
- Facilitated military mobilisation.
- Helped govern large territories with limited central bureaucracy.
- Provided a mechanism for absorbing conquered territories into the Sultanate.

18.2 Limitations

- Difficulties in measuring actual revenue and expenditure could encourage embezzlement.
- Powerful iqtadars could attempt to build local followings.

- Harsh collection could undermine cultivation and reduce the long-term fiscal base.
- Hereditary tendencies could weaken the Sultan's right to transfer or resume assignments.
- The system depended heavily on the political strength and administrative capacity of the central ruler.

19. Important Analytical Themes for Students

- Centralisation vs. decentralisation - the history of iqta can be read as a repeated struggle between the Sultan's attempt to control fiscal resources and provincial officers' tendency to retain local power.
- Fiscal extraction vs. agrarian sustainability - higher assessment could increase revenue only when cultivation and the peasant economy remained viable.
- Service assignment vs. property - the historical significance of iqta rests largely on its character as a state-created assignment rather than simple private ownership.
- Revenue and legitimacy - rulers combined taxation with patronage, irrigation, religious endowments and administrative benefits to sustain political legitimacy.
- Continuity and change - later Mughal revenue institutions did not emerge from nowhere; they developed from earlier Indo-Islamic and regional practices, while also introducing new levels of measurement, classification and record-keeping.

20. Common Misconceptions to Avoid

- Do not write: "Iqta was private ownership of land." Better: "Iqta was a state-granted assignment of revenue rights, generally linked to service."
- Do not write: "The iqtadar could keep all the revenue." Better: "He used assigned revenue according to the obligations of his office and was accountable to the state."
- Do not confuse kharaj with jizya. Kharaj is land revenue; jizya is a poll tax with a different basis.
- Do not describe every grant as waqf. Waqf is a specific endowment institution with a dedicated charitable/religious purpose.
- Do not treat Sher Shah's system as identical to Akbar's mature zabt. Sher Shah was an important predecessor and transitional figure.
- Do not assume that a ruler's nominal assessment automatically equalled realised revenue. Collection conditions mattered greatly.

21. Quick Revision Notes

- Iqta = assignment of revenue from territory by the Sultan.
- Muqti/Iqtadar = official who managed an iqta and fulfilled administrative/military obligations.
- Khalisa = revenue area under more direct central collection.
- Iqta was theoretically transferable/resumable and not identical to private property.
- Iltutmish = major consolidation of the iqta system.
- Balban = stronger royal discipline and control over nobles.

- Alauddin Khalji = strong fiscal centralisation, systematic assessment in key areas, heavier agrarian demands, large army support.
- Muhammad bin Tughlaq = Doab revenue experiment and Diwan-i-Kohi.
- Firoz Shah Tughlaq = irrigation expansion and stronger hereditary tendencies in assignments.
- Sher Shah = measurement, written assessment, patta and qabuliyat; transitional importance.
- Revenue-free grants = privileged remissions/assignments for religion, learning, charity, reward or livelihood.
- Key grant terms = inam, milk, waqf, suyurghal; madad-i-maash becomes especially important in later periods.
- Central analytical issue = how rulers balanced state revenue, military needs, elite interests and peasant sustainability.

22. Glossary for Quick Classroom Use

- **Agrarian surplus:** The portion of agricultural production available beyond the cultivator's immediate subsistence and production needs.
- **Assessment:** The process of determining the amount of revenue payable.
- **Collection:** The actual realisation of the assessed revenue.
- **Khalisa:** Revenue-bearing territory whose income was collected for the central treasury under direct administration.
- **Muqti:** Holder/administrator of an iqta.
- **Iqtadar:** Later term used for the holder of an iqta.
- **Remission:** Reduction or cancellation of revenue demand.
- **Intermediary:** Person or group standing between the state and cultivator in revenue collection, depending on region and period.
- **Patta:** Written statement of revenue demand/assessment associated especially with Sher Shah and later systems.
- **Qabuliyat:** Written acceptance of the assessed demand by the cultivator.
- **Waqf:** Permanent religious/charitable endowment.
- **Inam:** Gift or grant, often on privileged terms.
- **Madad-i-maash:** Livelihood-support grant, especially prominent in later medieval administration.
- **Suyurghal:** Privileged grant/assignment, often connected with religious or scholarly beneficiaries.