
UNIT 13 FISCAL SYSTEM *

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13.0 OBJECTIVES

In this Unit we will discuss some important aspects of the fiscal system of Mughal India. After going through this Unit you would know the following:

- 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 main taxes other than land revenue imposed by the Mughals, and
- the mechanism of collecting taxes.

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13.1 INTRODUCTION

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 conceived 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 Mughals introduced.

Land revenue was the most important source of income in Mughal India. Besides this, there were other sources of income for the state. In this unit we will discuss the major sources of income of the state from sources other than land revenue. The contemporary sources provide detailed information about land revenue but on other taxes it is sketchy and brief.

The territory whose revenues were directly collected for the Sultan's own treasury was designated *khalisa*. 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 1/20th 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*.

13.2 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.

13.2.1 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 *bhaoii* 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 Malikhada'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* 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 in *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 18th century *ijara* system became a common form of revenue assessment and collection.

13.2.2 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 17th 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 assessment. 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. 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 6 those who possessed large holdings felt the burden less than those who possessed small holdings.

Check Your Progress-1

1) Define the following:

Ghalla Bakhshi.....

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Kankut.....

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Nasaq.....

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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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13.2.3 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.

13.2.4 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 17th 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.

13.3 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 -2

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

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

13.4 LAND REVENUE ADMINISTRATION UNDER 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. 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.
- iii) **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) **Chaudhari:** 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 *zamindars*.

The *chaudhari* 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 *chaudhari* 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 *patwarl* 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 6 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) *zamindars* 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-3

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

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- 2) Define the following:

- i) *Zortalab Zamindars*.....
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- ii) *Fotadar*.....
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- iii) *Waqai Navis*.....
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13.2 TAXES OTHER THAN LAND REVENUE

It is very difficult to ascertain the exact share of taxes other than land revenue in the total income of the Empire. Shireen Moosvi (1990) has calculated them to be around 18% and 15% for the subas (provinces) of Gujarat and Agra, while in rest of the *subas* it was less than 5%.

Here, we will not go into the details of various taxes. We will confine ourselves to what these taxes were and what was the mechanism to collect them.

The main sources were tolls and levies on craft production, market levies, customs and *rahdari* (road tax) both on inland and overseas trade, and also mint charges. Apart from these, the state treasury received huge amounts by way of war booty, tributes and gifts from various quarters.

Almost everything sold on the market was taxable. The main articles taxed were clothes, leather, foodgrains, cattle, etc. Every time the merchandise was sold, a certain tax was to be paid. We do not have enough data to calculate the exact rate of taxation. The general accounts suggest that these taxes were quite harsh. Peter Mundy (1632) complains that the governor at Patna was harsh in realizing taxes, and even women bringing milk for sale were not exempted. Another contemporary writer says that every trader—from the rose-vender down to clay-vender, from the weaver of fine linen to that of coarse cloth had to pay tax.

Apart from marchants, all the artisans also paid taxes on their products. *Katraparcha* was a tax levied on all sorts of cotton, silk and wool cloth. Indigo, saltpetre and salt were other important commodities subjected to taxation. In some cases as in Panjab, the tax on salt during Akbar's time was more than double the prime cost.

Customs and Transit Dues

When the goods were taken from one place to another, a tax was levied. We have some information on the rate of custom levies. All merchandise brought through the ports was taxable. Abul Fazl says that during Akbar's time the duties did not exceed 2% per cent. One early seventeenth century account suggests that at Surat the charges were 2% per cent on goods, 3 per cent on provisions and 2 per cent on money (gold & silver). Towards the close of the 17th century, the customs ranged from 4 to 5 per cent. Aurangzeb levied separate transit taxes for separate groups. The rate fixed was 2%% from Muslinis 5% from Hindus and 3%% from foreigners. These rates were applicable throughout the Empire. The articles valued at less than 52 rupees were exempted. For some time, Aurangzeb exempted the Muslims from all custom dues but after a short period the levy of 2%% was reimposed. In spite of the Emperor's instructions, the merchants were often charged more than the prescribed customs. We find the foreign merchants complaining about the custom dues. The English in 1615 complained that three separate duties were collected on goods brought from Ahmedabad

into Surat. Time and again the English and the Dutch obtained *farmans* for the exemption of customs, but they were made to pay duties at the custom-houses. Apart from the Mughal territory, the autonomous chieftains also levied customs and duties on goods passing through their territories. Moreland says that it is not possible to define the burden on commerce in quantitative terms, since any one might claim a tax of any amount, even if goods had paid taxes in an adjoining jurisdiction.

Apart from customs, another tax called *rahdari* or transit tax was collected. This was a road-toll collected on goods passing through various territories. Though the amount at each place was small, the cumulative charge became heavy. Even the zamindars used to collect tolls on goods passing through their territories.

According to one contemporary account of the 17th century (Khafi Khan), *rahdari* was considered illegal but large amounts were collected from merchants and traders. This tax was collected on river routes also.

Income from Mints

The tax generated at mints was another source of income for the Empire. The state mint-fee was called *mahsul-i dar-ul zarb*. The charges were around 5% of the value of the money minted. Besides, two other charges were also collected. These were *rusum-i ahlikaran* (perquisites of officials) and *ujrat-i karigaran* (wages of artisans).

13.3 MECHANISM OF COLLECTION OF TAXES OTHER THAN LAND REVENUE

Like land revenue there was a well organised machinery for collection of these taxes. The effort of the state was to keep separate accounts for the income from land revenue and other taxes. For this purpose, the taxes were classified into two *mal-o-jihat* and *sair jihat*. The former related to land revenue and the latter to taxes charged on merchandise and trading. For the convenience of assessment and collection, separate fiscal divisions called *mahalat-i sair* or *sair mahals* were created in big cities and towns. The *mahal* was a purely fiscal division and was different from the pargana which was both a revenue and territorial division.

The *Ain-i Akbari* gives separate revenue figures for towns and *sair mahals* for places like Ahmadabad, Lahore, Multan and Broach, etc. In case of Bengal, these market dues are separately mentioned in the *A'in*. In most of the 17th century revenue tables, the *sair mahal* figures for each town are given separately. (For example: the list given for Surat contains revenue *mahals* such as *mahal farza*, *mahal khushki*, *mahal namakzar*, *mahal chabutra-i kotwali*, *mahal dallali*, *jauhari wa manhari*, *mahal darul zarb*, *mahal ghalla mandi* and *mahal jahazat*.)

These revenue districts were either given in jagir or their collections were sent to the state treasury. Except custom houses and mints, most of the officers responsible for the collection of taxes carried the same designations as land revenue officials (*amin*, *karori*, *qanungo*, *chaudhari*).

Ports had a separate set of officers, The *mutasaddi* was the chief official or superintendent of port. He was directly appointed by the Emperor and was responsible for the collection of taxes. The rates of commodities in the market were fixed according to the prices settled by merchants at the custom-house.

The *Mutasaddi* had a number of officials working under him who assisted him in

valuation and realization of custom dues and maintaining accounts. Some of them were the *mushrif*, *tahwildar*, and *darogha-i khazana*. These were also directly appointed by the court. A large number of peons and porters were also attached to custom-houses.

In the absence of relevant data it is difficult to calculate the net amount-collected. It has been estimated by Shireen Moosvi that the share of these taxes was around 10% of the total income of the state.

Check your Progress-4

- 1) List the main taxes other than land revenue.

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- 2) How were the *rahdari* and custom tax collected?

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13.7 SUMMARY

The land revenue was the main source of the state’s income. The British administrators regarded it as rent of the soil, and thought that the owner of the land was the king, but subsequent studies have shown that it was a tax on the crop rather than on land.

The salient features of the Mughal land revenue system may be summarised as follows:

- a) The magnitude of land-revenue demand varied from region to region,
- b) A number of methods were used to assess the land revenue demand. Though *zabti* was the most important method of revenue assessment, other methods, like *ghalla bakhshi*, and *kankut* were also prevalent,
- c) The special feature was that in most cases (at least in the *zabti* provinces), revenue was realized in cash, thereby giving impetus to monetization and market economy,
- d) Relief was provided at the time of natural calamity. The state used to give concessions in the form of *nabud*, and advanced loans called *taqavi*, and
- e) A large number of officials were associated with the administration of land revenue. Some of the important functionaries were *karori*, *amin*, *qanungo*, *chaudhuri*, *shiqqdar*, *fotadar*, *bitikchi*, *diwan*, *faujdar*, *waqai navis*, etc.

In this Unit, we studied that, apart from land revenue, there were other sources for state’s income. This income came from market taxes, customs, *rahdari*, mint charges etc.

13.8 KEY WORDS

Bahi

Record book, accounts book

<i>Hasil</i>	Actual Collection
<i>Jama</i>	Estimated revenue
<i>Maurusi</i>	Hereditary
<i>Nabud</i>	Not-Existing (land on which cultivation was not done in a particular year)
<i>Patta</i>	A written document issued by the revenue department to the peasants in which revenue demand, etc. were entered
<i>Qabuliat</i>	Acceptance
<i>Raiyat</i>	Peasants
<i>Taqavi</i>	Agricultural loan
<i>Ummal</i>	Plural of <i>amil</i> (revenue collector)
<i>Zortalab</i>	Refractory

13.9 ANSWERS TO CHECK YOUR PROGRESS EXERCISES

Check Your Progress-1

- 1) See Sub-Section 13.2.1
- 2) At first-define *zabti* system. Trace its origin and then discuss its merits and demerits. See Sub-Section 13.2.1
- 3) Analyse that in Mughal India revenue demand was not uniformly imposed. Discuss how it varies from region to region. See Sub-Section 13.2.2

Check Your Progress-2

- 1) See Sub-Section 13.2.3
- 2) Write the nature of the relief measures. What types of loans were given? What was *taqavi* loan; why it was given and on what condition? Who were the officials involved in the distribution of these loans, etc. See Section 13.3

Check Your Progress-3

- 1) Analyse why Akbar created the office of *karori*? What powers were entrusted upon him at that time. What changes were made during the succeeding reigns in his powers and functions. See Section 13.4
- 2) See Section 13.4

Check Your Progress-4

- 1) You can write taxes collected from tolls, mints, and the sale of merchandise, etc. See Section 13.5
- 2) See Section 13.6

13.10 SUGGESTED READINGS

Fukazawa, H., (1991) *The Medieval Deccan: Peasants, Social Systems and States, 16 to 18 Century* (Delhi: Oxford University Press).

Habib, Irfan, (1990; Revised) *Agrarian System of Mughal India 1556-1707* (Delhi: Oxford University Press).

Moosvi, Shireen, (1990) *The Economy of the Mughal Empire c. 1600* (New Delhi: Oxford University Press).

Raychaudhuri, Tapan and Irfan Habib, (1982) *The Cambridge Economic History of India*, Vol. I (Delhi: Cambridge University Press).

13.11 INSTRUCTIONAL VIDEO RECCOMENDATIONS

Discourse on Mughal Economy

<https://www.youtube.com/watch?v=FOZaH2L6b0I>

Economic History of Mughal India

<https://www.youtube.com/watch?v=XM3Afvx-nag>



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