
UNIT 19 TAXATION

Structure

- 19.1 Introduction
- 19.2 Islamic Theory of Taxation
- 19.3 Land Tax
 - 19.3.1 North India
 - 19.3.2 Deccan
 - 19.3.3 Malik Ambar's Settlement and the Maratha Land Tax
 - 19.3.4 South India
 - 19.3.5 Relief Measures
 - 19.3.6 Revenue Collection and the State Machinery
- 19.4 *Abwab* / Cesses
- 19.5 Taxes Other than Land Tax: *Sair Jihat*
- 19.6 Custom and Market Dues
- 19.7 Taxes on Professions and Manufacturers
- 19.8 Revenue Assignments
- 19.9 State and Taxation
- 19.10 Summary
- 19.11 Exercises

19.1 INTRODUCTION

The most crucial issue related to land tax during the medieval period concerns 'ownership'. Who possessed the ownership rights – the state (emperor) or the *ryot* (peasants)? The question is 'central' to explain whether land revenue was a tax on land or on a crop or a rent?

The problem pertaining to the issue begins from European travellers' accounts particularly Francois Bernier (1656-68) followed by British official writings who argued that in India ownership rested with the 'crown'. The problem largely arose on account of 'utter' misunderstanding of the working of the *jagir* system. Bernier equated Mughal *jagirdars* with lords of the western Europe. Since the *jagirdars* were frequently transferred at the will of the emperor for them it was the 'king' and not the *jagirdar* held the right of ownership. Aurangzeb's *farman* to Muhammad Hashim clearly addresses peasants as *maliks*. Abul Fazl in his *Ain-i Akbari* distinctly brings out 'land revenue as tax on the property of the peasants.' It was a 'remuneration' in lieu of providing 'protection and justice' to his subjects. (Irfan Habib, 1963). Even on the waste lands reclaimed by peasants their ownership right was recognised. B.R. Grover in his well researched article on, 'Nature of Land Rights in Mughal India' convincingly argued that during the medieval period ownership right vested with *riaya* (peasants). They possessed the right to transfer, sale or mortgage their lands. Irfan Habib (1999) in his *Agrarian System of Mughal India* while recognising peasants' ownership rights brought out the peculiarity of medieval situations that, "In so far as the peasant recognized the *zamindar*'s right of choice in giving land to him to till he was not, in such lands at least, the proprietor. In these and other (*raiyyati*) areas, his right of occupancy was counterbalanced by the

constraints legally set on his mobility. To that degree, he was a semi-serf, not a free agent. And his right, such as it was, was seldom saleable. It is, therefore, not possible to discern the emergence of any substantive peasant property in Mughal India. Rather one could say that there was no exclusive right of property vesting in anyone; instead the system contained a network of transferable rights and obligations, with different claimants (the king or his assignee; the *zamindar*; and finally, the peasant) to differently defined shares in the produce from the same land.'

Similar conditions prevailed in the Deccan as well. *Mirasdars*' hereditary rights on land were recognised. Peasants could sell or mortgage their land. Even at times the king is mentioned purchasing land of the *riaya*. However, customary laws put lot of restriction on buying and sale of *watan* land. Peasants could not sell their lands without the consent of the villagers.

Nuniz referring to south India mentions that "all the land belongs to the king...and they (peasants) had no land of their own for the kingdom belongs entirely to the king.' N. Venkata Ramanayya also agrees that in the Vijayanagar period king was the owner of land with the exception of Kanarese country where he accepts the presence of 'individual ownership of land' as an 'exception.' But Noboru Karashima and Y. Subbrayalu emphasise the presence of individual ownership in *brahmadeya* villages by members of the *sabha*. They are mentioned in the inscriptions possessing *kani* rights (hereditary right of possession). However, they accepted that members of *ur* (i.e. in non-*brahmadeya* villages) held land in common. Karashima points out emergence of individual ownership in the lower Kaveri valley even in the non-*brahmadeya* villages towards the end of the Chola period. This he attributes to increasing wealth as a result of territorial expansion and rise in agricultural production with the introduction of new irrigation techniques (tanks, dams, etc.). In this area during our period kshatriyas (*irasukulavar*) acquired *kani* rights. The process got accelerated during the late Chola period on account of disturbed political conditions. It must have disturbed the local balance resulting in old (local) *kani* holders abandoning cultivation that led to state interventions to preserve their traditional rights. However, Burton Stein rejects the presence of such individual ownership. He argues that, 'Local politics and property relations were founded on corporate control either of communal holders of specific privileges, usually Brahmans and temples, or of corporate landed lineages. Private landed proprietorship did not exist in its modern meaning...' In such cases of communal ownership largely the land was held in common by the community – Brahmans, Tamil Vellalars, Kannadiga, Vokkaligar, and Telegu Reddis. Outsiders were not allowed to purchase the village land, though the community members could sell their part within the village. Such lands could also not be given as grant or even in dowry (*stridhana*) to an outsider. Burton Stein maintains that the, 'communal property and privilege was defended partly by the fighting capabilities of martial peasantries.'

19.2 ISLAMIC THEORY OF TAXATION

Our period in north India largely coincides with the establishment of Turkish monarchy in India. The new ruling class coming from different environment was culturally very much different from their predecessors. They had their own system and set of rules of governance. Therefore it would be pertinent to discuss in brief the legacy of the Turkish monarchy. It will be of some interest to know that to what extent they implemented the laws of their land. However, here we are concerned with the theoretical position – the rules that were professed by the Muslim jurists. What they did actually implement will form part of the subsequent Sections.

The process of the formation of Islamic principles of taxation began as early as Caliph Omar's time (d. 644) and continued upto Abbasid period (AD 750-1258). Predominant schools of Islamic thought are Hanafites (founder Abu Hanifa c. 699-767) and Shafites (al-Shafi was the founder; AD 767-820). In India Muslim monarchies largely followed Hanafite school of thought.

Muhammad bin al-Hasan al-Tusi (d.1097) mentions four different types of lands on the basis of nature of possession : a) Those who had willingly accepted Islam were to pay *ushr* and possessed full ownership rights. b) Land of the Muslim community occupied by use of force. This was *kharaj* land. The cultivator was to pay $\frac{1}{2}$ or $\frac{1}{3}$ as rent and he also had to pay *ushr*. Irrespective of the fact whether someone had taken part in occupying the land, the land belonged to the entire Muslim community and its proceeds were accordingly be divided among all. c) *Sulh* land: Where *imam* had entered into an alliance. The land was to be retained by the owners on payment of half, a third or a quarter of the produce. This category of land belonged to non-muslims (*dhimmis*), and d) *Anfal* lands abandoned without fighting, dead lands, lands on mountain tops, plantations and the lands of previous kings. Important point to note here is that Muslim jurists recognised 'ownership' rights.

Broadly the sources of revenue were divided into *fay* and *zakat*. *Fay* lands were those 'acquired by unconditional surrender. The Shafites maintain that it was *ghanima* (booty) and should be divided among all combatants; while Hanafites argue that it could be divided among the combatants or else *imam* may permit its inhabitants the ownership rights an payment of *kharaj*. According to Hanafites the revenues of the *fay* lands should be spent for the welfare of the Muslim community such as stipends of soldiers, *ulama* and other officials, for the maintenance and protection of cities and highways, building dams and dikes. However, Shafites argue that $\frac{1}{5}$ th of it should be set apart.

Fay could broadly be divided into *khums*, *jiziya* and *kharaj*. *Khums* means one fifth. State was entitled to one fifth of the war booty. *Jiziya* was levied on non-Muslims (*dhimmis*) in lieu of protection and exemption from military service. The jurists differentiate among those who submitted without fighting (*sulhan*) and others who were defeated in the battle (*anwatan*). The former were treated leniently. Initially Christians, Jews and Sabaeans and later Zoroastrians were known as *dhimmis* (non-Muslims). Shafites, however, maintain that *jiziya* may be imposed only on Jews, Christians and fire worshippers; while for Malikis all unbelievers are *dhimmis*. Abu Hanifa (c. 699-767) and Abu Yusuf (d. 1199) opine that *jiziya* could be paid by those who worked. Thus, women, children, illiterates, lunatics, slaves, monks, old men and persons without property were exempted from it. Foreigners who were not permanent settlers in the region were also exempt. The tax was not imposed uniformly on all classes. The rich paid 48 *dirhams* (= Rs. 3); middle class 24 (=Rs. 6, *annas* 4) and poor paid 12 *dirhams* (= Rs. 3, *annas* 2) annually. It was not compulsory (*wajib*) for the *imam* to impose tax nonetheless it was lawful (*jaiz*). In return the *dhimmis* were ensured protection to life and property and religious freedom, etc. Thus those who paid the tax could not be enslaved and they were to be governed by their own laws.

Kharaj was the land tax assessed either on the basis of the proportion of the produce or as per the actual area cultivated. Measurement was done with the help of *jarib* (rope). In fixing the *kharaj* quality of the soil, nature of the crops sown and methods of irrigation employed were taken into account. The state's share on the basis of crops ranged from one half to one fifth. In case of natural calamities certain

concessions were made. Mode of extraction depended upon the nature of assessment. It was made in kind and was claimed at the harvest time. In case of cash it was extracted on annual basis.

Initially Muslims were exempted from its payment but later it was to be paid by both uniformly. Muslim jurists also recommend provisions for advancing loans to the cultivators. In case of the inability of the cultivator to pay state reserved the right to let out the land to someone else but it was soon restored if the owner/holder showed his willingness to pay the revenue.

Zakat (sadaqa) formed another source of income to the state. It was primarily a religious tax. It was incumbent upon all Muslims to pay. It was levied on both movable and immovable properties ranging from dwelling houses, clothes, slaves, drought animals, food-stuffs, gold, silver, etc. *Zakat* was not to be imposed upon infants, slaves, lunatics, debtors, insolvent and the non-Muslims. Tax imposed on immovable property was known as *ushr*.

Tithe was another tax extracted only from the Muslims. It was levied on actual produce of the soil and was distinct from *kharaj*. Minors, lunatics, and *waqfs* (religious institutions) were not exempted from its payment. It could be extracted in the form of grains, vegetables, etc. The rain fed crops and wild fruits were taxed at the rate of one tenth of the produce while crops grown with the help of artificial means of irrigation had to pay one half of the produce. Abu Hanifa insists that tithe could be imposed only on the tithe lands. It suggests that both, *kharaj* and tithe can not be levied together. However, Shafites differ and insist that both could be imposed simultaneously.

19.3 LAND TAX

The major portion of peasants' surplus was extracted through land tax during the medieval period. It will be interesting to find that the pattern of imposition of land tax was more or less uniform across regions. In this Section we will discuss the nature of land tax from Sultanate to the Mughals. It assumed its classic form under Akbar and then onwards continued to be extracted on the same pattern throughout the 17th century. The Deccan and South India are dealt with separate Sub-sections. It will be interesting to see how with Mughal penetration in the Deccan process of assimilation took place. Existing regional systems adjusted to new forms nonetheless retained regional identities.

19.3.1 North India

Agricultural surplus constituted the bulk of the state's income during the medieval period. The new ruling class (Turks), coming from a different environment, with different cultural background, possessed a different vision to look at issues. That is evident in every sphere. It took them little time to penetrate into the rural areas. Initially, Turks settled over lumpsum tribute from the subjugated overlords of the previous regimes, without disturbing the age old norms at the grass root level. That too was at times not possible for them to firmly insist, particularly in the 'rebellious territories' (*mawasat*). It took almost hundred years to the new ruling class to interfere with the established rural set up. It was Alauddin Khalji who tried to impose uniform taxation.

Alauddin imposed *kharaj - o jiziya* on all classes "without any exception". The land was measured and the yield per unit of the area assessed. By multiplying it by the area under cultivation the demand was fixed at one half of the produce uniformly on all including

the superior right holders *khots*, *muqaddams* (village headman), and *chaudhuris* (headmen of group of 100 villages). Barani (1357) mentions that it was imposed uniformly on *khots* to *balahar* (village menials). The demand was assessed in kind but payment could be made in cash. Possibly the revenue collectors' preference was for cash. However, we do get references that in the *khalisa* territories in and around *Doab* Alauddin encouraged the collection in kind. The assessment appears to have been done on individual basis, but it is doubtful whether in practice it was the norm.

Ghiyasuddin Tughluq did attempt to please the intermediaries – *khots* and *muqaddams* by exempting them from paying *kharaj - o jiziya* in lieu of their services in revenue collection.

However, Muhammad Tughluq not only reverted back to Alauddin's system of taxation but also enhanced it substantially. Barani terms it in 'order of one to ten and one to twenty'. Yahya bin Ahmad Sirhindi informs us that they measured the fields and calculated officially decreed yields (*wafa-ha-i farmani*) with officially decreed prices (*nirakh-ha-i farmani*). On account of officially decreed yields i.e. standard yields (and not actual yields) and officially decreed prices (not the actually prevailing prices) tax must have inflated heavily since the officially decreed yields and prices were probably much higher than the actual prices in most of the localities. (Irfan Habib, Cambridge, 1982). However, Firuz not only reversed Muhammad Tughluq's ventures, but went a steps further. He made concessions by abolishing cesses, limiting it to 4 per cent of the *kharaj*.

We do not have details on the pattern of land tax under the Saiyyids and the Lodis, but we do hear that on account of sharp decline in prices Ibrahim Lodi asked his officers to extract the revenue in 'food grains'. It suggests that on account of scarcity of 'coin money' (there was unprecedented shortage of silver world over), Ibrahim insisted on collection in kind. But prior to Ibrahim Lodi probably the land tax continued to be extracted in cash.

Land tax assumed its "classical" form under the Mughals. The foundation was laid by Sher Shah Sur. Akbar largely expanded and refined the legacy he received from his predecessor. It will be interesting to find that the land tax (*mal*; in Rajasthan it was known as *bhog*) was actually not a tax on land instead it was a tax on crops.

In India the earliest form of extracting land revenue was *ghalla-bakhshi* or *batai* which was based on actual harvest when the crops were still in the fields. Sher Shah assessed the *rai* '(productivity per *bigha*; in Rajasthan it was known as *rekh*) by assessing the productivity of three different categories of land – good, middling and bad. An average of the three *rai*' was assessed and the total demand was fixed by multiplying the per *bigha* productivity by total area under cultivation and later the demand was commuted as per prices prevalent at the court/camp. This system was commonly known as *kankut* (*kan*=grain, *kut*=measurement). It greatly reduced the official expenses. However, it led to excessive reliance on the part of the state upon local officials and since the prices used were those prevalent at the court it were generally quite high than the prevalent market prices. Thus, it fell heavy upon peasants and was not favorable to them. It also involved delays since the procedure of commutation used to take long. Besides, uncertainties prevailed for the state did not know how much would be an annual estimated income in the current year. Abul Fazl informs us that instead of fixing *rai* 'at each harvest Akbar ordered a standard schedule (*dasturs*). To prepare a standard schedule an average of last 10 years' (1570-71 to 1579-80) rates (*dahsala*) were taken and an average of the prevalent prices of the same 10 years' were calculated. By commuting these average prices with average yields a standard 'final *dasturs*' (cash revenue rates per *bigha*)

were worked out. Thus the revenue demand was assessed and cash revenue demand per unit of the area for each crop was fixed. This was the *zabt* system operational under Akbar. Now neither the cultivator nor the official had to bother, both knew in advance what one had to actually pay or else what the state had to extract by simply multiplying the cash rates per *bigha* with the total area sown. The only deviation being the *nabud* i.e. the area that was left uncultivated for which remission in taxation was provided by the state. The core area where *zabt* system was in operation under Akbar comprised Delhi, Agra, Allahabad, Oudh and Lahore (from Indus to Ghaghra). It was known as *zabti* provinces on account of the prevalence of *zabti* as dominant form of revenue extraction. Later, under Shahjahan and Aurangzeb the system further stretched towards Deccan. However, in due course even this annual assessment was done away with (subject to some revisions time to time by official decrees) and previous year's area statistics were generally taken into consideration to determine the land revenue demand. The practice was commonly called *nasaq*.

Here the important point to remember is that when we call a particular area '*zabti*' it means that '*zabti*' was the 'dominant' form of assessment in the region. However, other methods also co-existed. In Kashmir and Sind crop-sharing was the dominant form of assessment. In Bengal the prevalent form was *muqtai* in which a fixed lumpsum amount was to be paid. In Rajasthan both the crop rates, *batai* (also called *batai jinsi*) and *zabti*, were prevalent but the area under *batai jinsi* was much larger than *zabti*. There were also regional variations. In *suba* Multan, Thatta, and Siwistan three types of revenue rates prevailed – *dastur* (official rates), *kam dastur* (concessional rates), and *batai* (crop-sharing). In the eastern tracts, particularly in the hilly tracts, to encourage cultivation large concessions were granted. The peasants were to pay only the nominal rent (*khil*) in the first year and in the second year the demand was reduced even further (*kum*). Here Akbar's rates were not in operation.

You will find that differential rates of assessment existed under the Mughals and the incidence of revenue demand varied from region to region depending on the fertility of soil and also from harvest to harvest. Under Sher Shah 1/3 of the produce was a standard claim. However, Akbar, under *zabti* demanded almost 1/2 of the produce as standard. In certain fertile tracts of Gujarat the demand was as high as 2/3. However, in arid regions it was much lower. The average revenue demand in western Rajasthan ranged between 40 and 42.5 per cent suggesting it was lower than the Mughal territories. (Bhadani, 1999). In the Marwar region land revenue demand varied as per the nature of crop and season. *Pargana* Merta records show that here in the 17th century proportion fixed on *kharif* crops was 1/2 while for *rabi* different rates for rain irrigated and irrigated lands were in operation. It was 2/5th (*pachdui*) on the former and 1/3 of the produce on the latter. In *pargana* Pokharan we get references to revenue demand imposed as per *baori* (step-well) at the rate of 1/3 of the produce; while at places like *pargana* Sanchar, western Rajasthan, assessment was made on the basis of ploughs/*hals* known as *muqata*. Revenue demand also varied as per the caste of the peasant/cultivator. In *pargana* Jalor (western Rajasthan) banias, *ghanchi* (oil pressers), *sabugar*, *kunbhai*, *pinjar* (cotton carder) were paying at the rate of 1/3 of the produce while Rajputs 1/4th and Malis 1/5th. Here land tax was even imposed an *mehtar* (headman of menials) at the rate of 1/6th of the produce. (Bhadani, 1999). Thus, superior right holders and higher castes were assessed at much lower rate as compared to ordinary peasants. This was the main reason behind the reluctance and insistence of the Mughal emperors not to convert *raiyyat kashta* (peasant holdings) into *khwud kashta*. S.P. Gupta's findings for eastern Rajasthan also shows that the *raiyyats* were assessed at much higher a rate as compared to the privileged strata.

Land Revenue Demand in Crop-sharing in *Dastur* Circle Sarkar Alwar, *Suba* Akbarabad

Peasants (revenue-payer)	<i>Pargana</i> Jhak 1715	<i>Pargana</i> Mauzpur 1713	<i>Pargana</i> Antela Bhabhra
<i>Palti (raiyat)</i>	50%	40%	50%
<i>Patel</i>	40%	33%	40%
Mahajan	40%	33%	33%
<i>Jot</i> Rajput, etc.	33%	-	-
(i) Sheikhwat	-	-	25%
(ii) Others	33%	33%	33%
<i>Pahi</i> (pa'i)	40%	-	33%
<i>Kamin</i> , Barber and Chamar	-	33%	40%
<i>Chaudhuri & Qanungo</i>	25%	-	25%
Tenant (<i>basai</i>) and <i>Baradari</i> of Rajputs-		-	33%
Brahman	33%	-	-
<i>Sardar Kotri zamindars</i>	25%	-	-
<i>Purohit, Charan</i> similar to Rajputs	33%	-	-
<i>Qazi</i>	-	33%	-

Source: S.P. Gupta, 'The Magnitude of Land Revenue Demand in the Mughal Administration during the Late 17th and Early 18th Century', *Proceedings Indian History Congress, 1990, Calcutta, 51st Session, Table III (A), p.341.*

Though assessment was made on individual basis (*asamivar*) the basic unit of collection was the village. During the medieval period generally the collection was done at three different levels: (a) where state was collecting revenue directly employing its own machinery of officials. Such system was in operation in the *khalisa* territories under the Mughals. (b) Revenue assignees were permitted to collect the revenue in lieu of their salaries called *iqta* (under Delhi Sultans) and *jagir* or *tuyul* (under the Mughals). Here revenue assignees were sending their own agents (*gumashtas*) for collecting revenues. (c) In the third category largely come port towns and their hinterlands where altogether a separate system was in operation.

State was very strict as far as the collection of revenue was concerned. Refusal to pay it was deemed equivalent to rebellion. Imprisonment, massacre of adult male population, and enslavement of women and children were common forms of punishment.

We do not have much information regarding the revenue *administration* under the Delhi Sultans but an elaborate system of revenue collection prevailed under the Mughals. There were different systems in operation for *khalisa* and *jagir* lands but unfortunately we do not have much information on how the *jagir* lands were administered. The information that we have largely pertains to *khalisa* territories. At *pargana* level there were *amils* (or *amalguzar*, former *shiqdar*) and *amin*. In the 19th R. Y. (1574-75) year when Akbar introduced *karori* experiment *karori (amil)* was made incharge of both assessment and collection. It was Shahjahan who separated the assessment from collection and appointed separate *amins* for each *mahal* and from his reign onwards *amins* looked after assessment while the *amils (karoris)* performed the job of revenue collection. In *jagir* lands probably *amil* combined all the functions of revenue assessor, collector and treasurer. Separate *amins* were appointed to collect *jiziya* called *amin-i jiziya*. At village level the *chaudhuri* occupied important place. Usually a *zamindar* performing the duty of revenue collection was known as *chaudhuri*. In lieu of his services

he was entitled for nankar (5-10 per cent of the gross revenue collected). *Qanungo* was another important semi-hereditary official who was appointed both at *pargana* and village level. He was chiefly connected with revenue assessment and maintained the revenue records.

19.3.2 Deccan

Prior to the Mughal occupation of the Deccan (1686-87) revenue demand as well as collection was *done* in kind was the Deccan. Another prominent practice that prevailed in the Deccan was 'farming through an elaborate series of lease and sub-leases' (Richards 1975). Even the post of governors (*sar-samatu*) could be held on farming terms i.e. they were to pay a lumpsum amount annually in lieu of the post held. These governors were mere 'speculators' for they immediately used to sub-let the land on high profit. These sub-letees were known as *havalgars*. There did exist state appointed *amil*s but their prime concern was to ensure the state's revenues. The only check, however, came from the local dominant land-holding castes – Razus, Valamas, Kammas, and Kapus (Reddis), and Brahmans in *agrahara* villages. They were not simple cultivators but formed 'warrior cultivating' castes, 'wielded immense political, economic and military power in the countryside.' (Richards, 1975). In Gujarat such Rajput warrior cultivators were ejected after long drawn clashes but in the Golconda region they worked together in full cooperation with the Telegu warriors. Qutb Shahi rulers appointed *deshmukhs/desai*s who maintained retainers and helped the *havalgars* and *karkuns* (accountant) in revenue collection. In return they received 5 per cent of the revenues collected. In each *paragana* *deshpandes* (counterpart of *qanungoes*) were appointed to maintain the records who were generally Brahmans. Their remunerations were nearly the same as those of the *deshmukhs*, but a little less. At village level there were *muqaddams* (village headmen who belonged to dominant castes) and *kulkarni* (village accountant; who was a Brahmin). This system helped 'continued productivity of agriculture in Golconda despite a seemingly ruinous tax system.' (Richards, 1975).

The major reforms in the land revenue system in Deccan took place at the time of Aurangzeb's tenure as governor of Deccan in 1652. He entrusted Murshid Quli Khan, *diwan* of Berar-Balaghat with the responsibility. Thus he made the beginning of the *zabt* form of assessment in the Deccan. Murshid appointed trusted *amins* (assessors) and surveyors to measure the land. He got detailed records made of the individual holding (*raqba*) and distinguished the arable land from rocky and hilly soils, rivers, lakes, etc. After the assessment was done he introduced crop sharing on the basis of three rates: a) state charged ½ of the produce on crops depended on rainfall; state demand was fixed 1/3rd in food grains 1/9th to 1/4th in case of cash crop; crops depend on well-irrigation; and on lands irrigated by canals the demand varied considerably. At times it was much lower than the lands irrigated by wells. The average rate of assessment amounted to 1/4th of the produce. Murshid assessed revenue rates on the same lines as were under the *zabt* in the north. They were assessed per *bigha* on the basis of actual area sown, prevailing market prices, and quality and quantity of crops produced. They were commonly known as *dhars* in the Deccan. The village constituted the basic unit of assessment. Murshid's system with little modifications largely continued during the 18th century.

After the Mughal occupation of Deccan in 1689-90 (30 R.Y. of Aurangzeb) Muhammad Shafi, *diwan* of Hyderabad carried out a survey and fixed the revenue afresh (*jama-i kamil* i.e. an estimated income). These figures were *pargana* and *sarkar*-wise for the entire Mughal occupied Deccan and were compiled in early 18th century (c.1705-07) in *Deh-be Dehi*. It continued to form the standard revenue in later periods as well under

Nizam-ul Mulk (vizier of Muhammad Shah. Later founded independent state of Hyderabad).

The general Mughal rule was to take $\frac{1}{2}$ as state's share. But it varied depending on 'other' factors – poor harvest, famine, etc. One document from Rajahmundry of 1741-42 reveals that in 39 villages the range varied from 3.3 per cent to as high as 68 per cent (in all but 7 villages the rate was more than 50 per cent).

All documents pertaining to land revenue assessment were to be signed by *zamindars* confirming that they agreed/consented to pay the agreed amount in the presence of *deshmukh* (revenue collector) and *deshpande* (accountant). Muhammad Shafi attempted to establish contacts with the local officials of the region. In Telengana he recognised their position and perquisites and conferred *sanads* (a document confirming emoluments, grants, etc. under official seal) upon them on payment of their annual allowances. The amount fixed was existing allowances multiplied $7\frac{1}{2}$ times. In Hyderabad *suba* (province) there was an average increase of 13 per cent; while in interior Telengana the increase made was approximately 10 per cent. But there was a steep rise in the coastal Andhra areas. The average enhancement was 20 per cent (12% for Machilipatnam, 24 for Murtazanagar, 43 per cent for Rajmundry, 43 per cent for Mustafanagar). Though the amount could be paid in instalments, it must have been detrimental to the peasantry.

Mughal officials on parallel lines were implanted in the Deccan as well – *chaudhuri* and *qanungo* (*deshmukh* and *deshpande*). But we are not sure whether other local officials on similar lines were also appointed there. Richards mentions that in the Telengana region Mughals had to still depend largely 'on the goodwill, loyalty and efficiency of the Reddi, Valama and Kamma *deshmukhs* and to a lesser extent the Brahmin *deshpandes*.' However, the situation in the 6 districts of the coastal Andhra was somewhat better and linkages with the local *deshmukhs* were more 'direct'. *Amin* and *faujdar*s appointed at the coastal districts could establish direct contacts with them. However, immediately after the settlement Muhammad Shafi found it difficult to get information regarding annual collections. Thus, a *qanungo* was appointed as provincial recorder to maintain the revenue records in Hyderabad and Hyderabad Karnatik. (Please note that in the north *qanungoes* were appointed at *pargana* and village level.) Here his position appears to be much higher than his counterpart in the north. The first *qanungo* appointed was Babu Pandit. He was officially designated as *zamindar* holding a *mansab* 200/70 (we do not hear any *qanungo* ever holding a *mansab*). Later his *mansab* was enhanced to 300/100. He was also exempted from branding the horses. It clearly suggests his distinct position as compared to his counterpart in the north. We do not come across appointment of such *qanungoes* prior to Aurangzeb. The first reference to it comes from 1670 when 3 brothers were appointed as provincial *qanungoes* but they were not allotted *mansabs*; instead they received 0.5 per cent of the total revenues of the provinces. Soon Babu Pandit bought the post of accountant (*kulkarni*) of *sair* collections from the capital and Golconda fort. Here it is important to bear in mind that no such buying of posts from the state was a norm in north India, though we do hear of the sale of *zamindari* rights. His powers so increased that he was dismissed in 1702 but again got re-appointed in 1708.

19.3.3 Malik Ambar's Settlement and the Maratha Land Tax

Malik Amber (1549-1626), the Prime Minister of the Nizam Shahi kingdom of Ahmednagar revolutionised the land settlement in the Deccan to the extent that it formed the basis of all land-reforms in the *Deccan*. Marathas also adopted the same system with little modification.

Malik Amber ordered the land of his entire kingdom to be surveyed and measured. Prior to that generally revenue farming was the norm. For measurement *kathi* (a measuring stick; it was 5 cubit and 5 close fists; 400 square *kathis* constituted a *bigha* and 120 square *bighas* made a *cavar*). Marathas called it *Sivasahi kathi*. Malik Ambar classified the land into four categories on the basis of quality of the soil and the nature of crops sown. (Compare Mughal system of fixing the *rai* 'on the basis of good, middling and bad lands). During Shivaji's period three assessments were done by Dadoji Kondadeo (1636), Moro Trimal (1648-49) and Annaji Datto (1678) successively. Revenue officials were to visit a *tapa*, a hilly, a marshy village, and a village with black soil and thus prepared the estimates. Annaji Datto made a provision that *pargana* and village officials and the villagers must agree upon the estimates of the produce. This practice of involving villagers as you have seen was also continued in the Mughal Deccan. Waste lands, common pastures, and land under trees were exempted from assessment. Measurement once done was not followed annually; (initially Mughals emphasised annual assessment but later *nasaq* became the norm) only in case of complaint or need, fresh measurement was generally ordered. The demand was fixed both in cash and kind. In case of kind it amounted to 2/5th of the produce; but when it was demanded in cash it was 1/3 of the total produce. Differential rates were charged when a new area or cultivable waste lands brought under cultivation. There is an interesting document dated 1561 pertaining to town Shirwal, *pargana* Shirwal. The areas near a tank in the *pargana* were lying fallow for long. To get it cultivated the following rates were charged (for 30 *bighas* of land i.e. ¼ *cavar*).

Differential Rates Applicable for Fallow Lands

Years	Rates Pertaining to Shirwal AD 1561		Dadaji Kondadeo's Rates (c. AD 1636)
	Cash Rates	In Kind	Cash Rates (per <i>bigha</i>)
1st Year	No rates were charged	No rates were charged	1/12 <i>ruka</i>
2nd Year	-do-	-do-	¼ <i>ruka</i>
3rd Year (<i>salsa</i>)	½ <i>taka</i> 6 <i>rukas</i> for village land ½ <i>taka</i> for town	Grain 2½ <i>Maunds</i> Grass 26 <i>bushels</i>	½ <i>ruka</i>
4th Year (<i>arba</i>)	¼ <i>taka</i> for land village	Grass 50 <i>bushels</i>	¾ <i>ruka</i>
5th Year	3¼ <i>takas</i> 6 <i>rukas</i> for village and town land	Grain 3½ <i>mounds</i> Grass 75 <i>bushels</i>	4 <i>rukas</i> or ¼ <i>rupee</i>
6th Year	2½ <i>takas</i> for village land	2 <i>takas</i> for town land ½ <i>maund</i> and 3¾ <i>seers</i> Grain 1 <i>khandi</i> Grass 100 <i>bushels</i> Cotton ¼ <i>khandi</i> Cotton 1 <i>maund</i>	8 <i>rukas</i> or ½ <i>rupee</i>
7th Year	-	-	One <i>rupee</i>
8th Year assessment			Malik Amber's

1 *ruka* = 1/40th of a *taka*; 1 *taka* = ¼ *rupee*

Source: B.G. Tamaskar, *The Life of Malik Amber*, Delhi, 1978, p.260; A.R. Kulkarni, *Maharashtra in the Age of Shivaji*, Bombay 1969, pp.163-64

The important aspect of the two documents is what Malik Amber had started was probably not something totally novel; rather the practice was already in vogue in the region. However, we do not know whether prior to Malik Amber the practice of actual measurement was in operation or not. It appears that Malik Amber, by introducing measurement, refined the existing system. Another interesting aspect related to AD 1561 document is that separate cash rates were in operation for *town* and *village* lands. We do not know how the cash rates were determined but differential rates were charged on the basis of soil. From a record of village Rahimatpur, *pargana* Var in Maharashtra rates were mentioned from the best lands 120 *takas* per *cavar*; middling 90 *takas* and on bad lands 60 *takas* per *cavar*.

Crops rates also differed not only from crop to crop but also in certain cases for the same crops different rates were charged. In case of rice we find as many as 12 rates applicable in Shivaji's dominion:

<i>Uwul</i>	-	12½ <i>mans</i> per <i>bigha</i>	<i>Bawnl</i>	6¼ <i>mans</i> per <i>bigha</i>
<i>Doon</i>	-	10 <i>mans</i> per <i>bigha</i>	<i>Khuree</i>	6¼ <i>mans</i> per <i>bigha</i>
<i>seer</i>		8 <i>mans</i> per <i>bigha</i>	<i>Kureyat</i>	6¼ <i>mans</i> per <i>bigha</i>
<i>Charon</i>		6¼ <i>mans</i> per <i>bigha</i>	<i>Ruho</i>	5 <i>mans</i> per <i>bigha</i>
<i>Ranpal</i>		8 <i>mans</i> per <i>bigha</i>	<i>Toorwutor</i>	5 <i>mans</i> per <i>bigha</i>
<i>Kharwwut</i>		7½ <i>mans</i> per <i>bigha</i>	<i>Katahnee</i>	½-¼ <i>mans</i> per <i>bigha</i>
			<i>Manut</i>	5 <i>mans</i> per <i>bigha</i>

Source: A.R. Kulkarni, *Maharashtra in the Age of Shivaji*, Bombay, 1969, p.167

Produce from the garden lands was generally assessed in cash. Rice and garden lands were charged under Shivaji at full rates only in the 4th year. When the land enjoyed such concession and it was not cultivated the amount due from such a land was deducted from the total demand of the village. It is interesting to find, as we have seen in case of Rajasthan as well where different rates were applicable for well and canal irrigated lands, in the Deccan and the Maratha territories also such differential rates were applicable as the state charged 'extra' for the 'services'.

Cash Rates on Well and Canal Irrigated Lands Under the Marathas

Crop	Well Irrigated per <i>bigha</i>	Canal Irrigated
Sugarcane	2 <i>hons</i>	2 <i>hons</i>
Ginger	2 <i>hons</i>	3 <i>hons</i>
Turmeric	2 <i>hons</i>	3 <i>hons</i>
Vegetables	1-1½ <i>hons</i>	2 <i>hons</i>

Hons/ Huns = corruption of *Honnu*, a Kannad language word; a gold coin in the south.

Like Rajasthan, under the Marathas as well certain lands were assessed on the basis of ploughs possessed. Similarly, certain service providers of the village who received lands (known as *thikanati*) were charged at much lower rate i.e. *maund* per *bigha*. Pulses produced from inferior lands were charged by 'appraisal' called *nazar pahani* under Malik Amber.

Shivaji also introduced *batai* settlement in the year 1676 in Paunmaval and subsequently in Rohidkhore. Shivaji charged ½ of the produce on such *batai* lands as state's share. As a result there occurred sharp rise in the prices of foodgrains in the region on account of the scarcity of grains in the market.

In the Maratha territory, the village *patil* was responsible for revenue collection and *kulkarni* was the village accountant. Their counterparts at *pargana* were *deshmukhs* and *desais*. Shivaji attempted to establish direct contact with the peasants for that he appointed separate officers who were to visit each village.

19.3.4 South India

Land tax in south India was also, as was the case in the north, a tax on yields/crops and not on land.

The village was divided into arable lands and pastures. The arable lands in turn were further divided into wet lands (*niraramba*; *nanjai/nancai*) and dry lands (*kadaramba*). The former were used for rice and sugarcane cultivation and garden crops, while the latter depended entirely on rainfall.

For assessment, the nature of village and land tenures, regional location of the land, crops grown, and soil patterns were taken into consideration. Even differentiation was done on the basis of a particular crop grown on dry land or wet lands. An account was taken of first whether a village was *devadana* (temple village); *brahmadeya* (brahmana village); *dalavay agrahara* (village given in lieu of military services) or else a *karagrama* (revenue village). Tax also varied depending on the sowing capacity of a 'unit' of land i.e. in Telegu districts land required to sow a *tum* (a cubic measure) of seeds was assessed at 8 *varahas*. Land tax was also assessed as per number of ploughs.

Land was surveyed and measured. It appears that during Krishnadevaraya's reign two assessments old and new (applicable from AD 1513 onwards) were prevalent. However, no standard measuring rod could be used. Even in one single village different rods could be found in use. It definitely created problems in imposing any 'uniform' rate of assessment.

The incidence of revenue demand varied from 1/6th of the produce to 1/3 and in certain cases 1/2. An important feature of tax imposition, as we have seen in North India as well, was that the higher classes, temples and Brahmanas were assessed at much lower rate than the ordinary cultivator. The Lord paid 1/4; the cultivator 1/2; *sarkar* (government) 1/6; the temples paid 1/30, and the Brahmanas 1/20 of the gross produce. Newly formed villages by forest clearings assessed at differential rates. However, no uniformity was followed in such cases and it varied from region to region.

Revenue demand on *niraramba* (wet) lands was generally fixed in kind. Peasants could pay both in cash as well as kind. However, revenue demand on *kadaramba* (dry) and garden lands were generally imposed in cash.

For revenue collection different methods were adopted: 1) the state used to appoint its own machinery to collect the revenue. 2) the state instead of dealing individually used to deal with a group of people or specific bodies/assemblies (*sabha*, *nadu*) who were responsible for collecting revenue from group of people of a village or villages. In north India also *chaudhuris* used to collect the revenues from the peasants of a village or a group of villages. However, we do not come across any reference to such assemblies performing the duty of revenue collection in north India. These assemblies generally used to guard the interests of the community.

At the helm of affairs was imperial revenue secretariat (*atthavanam*, *athavana*). It

was sub-divided into small sub-sections headed by a superintendent for collecting various taxes. Village revenue records (*kavilas*) were kept by *karnam* (the village accountant). At *tappa* and district levels (*sthala* and *sima*) these accounts were preserved by *cavadis*.

In the *nadus*, *nattavar* (district assembly) were responsible for the collection of revenue. *Nattavar* maintained separate tax register and village accounts. However, in later years gradually their power declined and they started disintegrating. They were replaced by revenue collectors and revenue farmers.

19.3.5 Relief Measures

We have already discussed in Unit 16 how state's concern was to ensure and optimise its revenues. State's insistence was not to leave the cultivable land fallow. State used to make liberal grants in the form of *taqavis* (see Unit 16) to buy seeds, etc. During harvest failures other concessions were also given to peasants. Under the Mughals where crop sharing was in operation state extracted its share at much lower rate, while in *zabti* system *nabud* (crop less) did not form part of assessment though the maximum limit for such concession was 12½ per cent of the total area sown.

The same was true for Deccan and south India. At the time of natural calamities necessary remissions were provided by the state. Shivaji, in certain cases instructed the revenue officials to remit past arrears to those who deserted the village but were willing to return. Shivaji asked the revenue officials that in no case were peasants to be disturbed or pressed at the time of ploughing and sowing. Sabhasad informs us that peasants were provided with seeds, cattle and money for cultivation and the money was to be recovered in easy instalments. The newly recovered lands were assessed at concessional rates. At times, peasants were lured to settle in new areas by offering exemption from house tax as well. Shivaji suggested that if peasant had no money to pay arrears but wished to continue the cultivation may be exempted from arrears. His implements or bullocks were not to be confiscated to recover the arrears. Nuniz informs us that Krishnadevaraya distributed lands to people which were irrigated by the waters of his new channel at Nagalapur (Hospet) and allowed the lands to be irrigated free for 9 years. Krishnadevaraya also exempted the tenants of newly colonised village Arasarkoyil from all taxes in the first year; however, from the next year onwards they had to pay certain taxes. Villages that were left untilled on account of inundation, etc. for certain periods/years and later again brought under cultivation were also generally taxed at concessional rates after they were brought under re-cultivation. Peasants were granted due reliefs during plunder, draught, etc. Nagappa Nayaka, during Sri Ranga's reign remitted taxes to merchants and weavers on account of a plunder.

19.4 ABWAB/CESSES

Besides land tax peasant had to bear several impositions in the form of *abwab* (cesses). These were 'parallel' imposts that peasants were required to pay largely to meet the cost of revenue assessment, collection and maintenance of revenue officials; certain taxes were occasion specific. The revenues so generated were generally not credited to the state's account instead these either went to the coffers of the hereditary officials in lieu of their services or used to meet the cost of revenue collection, or else utilized for specific purposes. The total imposts extracted varied from region to region and the amount ranged between 10 and 25 per cent of the

total land revenue extracted. Alauddin Khalji with a stroke of pen abolished all the cesses/*abwab* resulting in a lot of dissatisfaction among the rural intermediaries – *khots*, *muqqadams*, *chaudhuris*. Ghiyasuddin Tughluq restored all such concessions. However, once again Muhammad Tughluq reverted back to Alauddin's policy and limited the amount of such exactions not exceeding 4 per cent of the revenue.

In western Rajasthan tax levied on peasants to meet various expenses in the process of collection of revenue was known as *kharach bhog*. It varied as per method of revenue assessment and collection and also from *pargana* to *pargana*. For crop sharing it was approximately 7 per cent of the land revenue; while for *zabti* it ranged between 8.5 and 5.50 per cent of the revenue. It varied as per the caste and nature of land holdings. During the 17th century in *pargana* Sojhat from *rabi* crop it was imposed on *karsas* (peasants) at the rate of 20 per cent while *pahis* were to pay 12.5%. At *pargana* Pokharan it was 18.75 per cent on peasants while *Mahajans* and *Banias* were paying 15.62 per cent. However the Brahmanas were generally exempted from paying it. (Bhadani, 1999).

In western Rajasthan peasants had to bear the expenditure of *kanwar* (*shahna* in eastern Rajasthan) and *Hujdar*. Their job was to keep a watch on the crop at the time of the harvest and ensure fair division. The cess imposed was called *chaukosi*.

Bhogbhara was extracted to meet the expenses on the transportation of grains collected as revenue. When grain stalks were still on the threshing floors each peasant had to pay a separate tax known as *tali* (per threshing floor). Small charges in the form of duties were also paid by the peasants like – *bharoti* (receipt), *likhawani* (expenses for maintenance of accounts), *patha ra* (expenses for paper), *dawat puja* (expenses for ink), etc.

Dues for the maintenance and for the services of the revenue officials were also to be borne by the peasants. There were separate impositions for supplying woollen clothes, etc. in winter. Such dues paid by peasants were known as *dhumalo* in western Rajasthan. Peasants had to pay for incurring the expenditure for buying blankets for horses. *Milani* was to be paid by the village at the time of the appointment of an official. *Kotwali* was charged for the maintenance of the office of *kotwal* in Maharashtra. Similarly, *thanapatti* was to be paid to meet out the expenses of the *thana* in Maharashtra.

In Maharashtra *vethbegari* was a *hak* (privilege) of the hereditary officials. Both skilled and unskilled labour had to provide their services for certain days free to the hereditary officials. *Pharmais* was also similar to *vethbegari* in Maharashtra. Sign of prevalence of forced labour is also visible during the Vijayanagara period. For deepening lakes (*eri kuli vetta*), digging canals (*arrukkalvetta* and *vaykkalvetta*), for constructing temple walls, and even for supplying wood people had to render their services free. In Karnataka those were exempted from it had to pay a tax *kottage* in return.

Deshmukhs used to extract a licence free (*mohatarfa*) from merchants for allowing them to set-up their shops in the weekly market in Maharashtra. Villages had to pay for the visit of the officials on route. In Maharashtra it was known as *ulphapatti*. *Toranabheti* was probably paid in Maharashtra for decoration during royal visits.

State Imposts on Hereditary Officials

Inampatti was to be paid by the revenue free holders to the state in Maharashtra. *Deshmukhs*, *deskulkarni*, *patil* and *kulkarni* were to pay *miraspatti* for making

profits out of their offices'. We do not know the exact rate they had to pay but one of the documents pertaining to Sirval *pargana* in Maharashtra shows that in 1674 the total amount collected under *miraspatti* from the *pargana* was 1000 *hons* (a gold coin).

19.5 TAXES OTHER THAN LAND TAX: SAIR JIHAT

Prior to Alauddin Khalji's reign we do not get much information on the pattern and nature of exactions other than land tax. However, all taxes were not imposed uniformly all over the periods. Rulers were not necessarily collecting all the taxes directly, particularly in south India and Deccan; instead for some the right was auctioned to tax-farmers.

House Tax

The first reference to its imposition during our period in north India comes from Barani (1357). He informs us that Alauddin Khalji along with land tax imposed *ghari* and *charai*. As is evident from its name *ghari* was a tax on houses. In western Rajasthan a tax called *jhumpis* (hut-temporary settlements) was levied on pastoral communities. The levy was 15 *duganis* (1/40th of a rupee) per *jhumpi*. It was a tax on their settlements. In Maharashtra it was known as *ghartaka*. In the Vijayanagara Empire people of different communities were charged at different rates as house tax as per the constructed area as well as the social background of the occupants.

Stored house	: 2 <i>panams</i>	House of a Vaisya	: 1 <i>panam</i>
House with inside verandah	: 1 <i>panam</i>	House Kottil of the Vettis	: 1/8 <i>panam</i>
House of villager	: 3 <i>panams</i>	Each vasal	: 1 <i>panam</i>
House of a Tantiriman	: 1½ <i>panams</i>	outhouse	: 1 <i>gadyana</i>
House of a makkal	: 1½	Timmayya Appayya community	: ½ a <i>ga</i> per house
Varandahs with sloping roofs	: ¾ <i>panam</i>	Rajayya Lingayya Community	: 1 <i>ga</i> per house.

Panam – a coin; 1/10 in of a pon (a gold coin); T.V Mahalingam, I (1969), p.57

Tax on Cattle

Alauddin Khalji imposed *charai*, a tax on milch cows. The tax appears to have continued till Firuz Shah Tughluq's reign. Afif (c. 1400) records that Firuz forbade extraction of both – *ghari* and *charai*. Afif, commenting on repercussions of *charai*, mentions that on account of such imposition peasants were left with no choice but to keep one cow each. In Maharashtra cowherds paid ½ a *seer* of butter and the owner of flock of sheep gave 1 sheep annually to the *watandar*. A separate goat tax (*adatere*) was charged by the Vijayanagar rulers; shepherds had to pay *sadaikkadamai*. Even wood cutters had paid *kondagutta* for cutting woods for the market.

Taxes on Pastures

There were separate taxes on usage of pastures. In western Rajasthan it were known as *ghasmari*, *pancharai* and *karabghas*. *Ghasmari* was a tax on live-stock feeding on grass while *pancharai* was imposed on feeding the animals on leaves. It was extracted from camel owners. Bhadani (1999) has calculated for western Rajasthan that such levies on pastoral communities /pastures ranged between 3.34 and 7.34 per cent of the total taxation in the 17th century.

Irrigation Tax

Firuz attempted to establish vast network of canals in his dominion. He extracted from the villages served by canals *haqq-i shurb* (water tax). It amounted to 1/10th of the produce. In western Rajasthan *mal* was a sort of irrigation tax imposed on Persian wheel. It amounted to less than 5 per cent of the total land revenue. The rate of imposition was higher in the *khalisa* territories than in the *pattas* (areas assigned in *jagirs*). In *pargana* Sojhat we hear *arhat madli* imposed on Persian wheel.

Chauth

Chauth has a long history. Koli Rajas of Ramnagar (Konkan) were collecting *chauth* from the Portuguese much before Shivaji levied it. That is why the Portuguese used to address the Koli Rajas as *chauthia* Raja. The first instance of Shivaji asking for *chauth* occurs when Shivaji subdued (after the conquest of Ramnagar) Kolis and demanded the same *chauth* from the Portuguese. They resented it and there followed a tussel between them over the issue. Sometimes they delayed the payments and at times avoided paying in full. Gradually, Marathas imposed the levy on regular basis even from those Mughal territories over which they had claim/ indirect control. It was a tax amounting to ¼ th of the revenue realized by the Maratha state. It is roughly estimated that the income of Shivaji from *chauth* alone was approximately 90 lakh *hons*.

Sardeshmukhi

It was imposed by Shivaji in his own dominion (*swaraj*) on the basis of his claim as hereditary *sardeshmukh* of the dominion. Thus, it was claimed by Shivaji as a matter of right unlike *chauth*. It was 10 per cent of the total revenue realized. *Sardeshmukhi* was fixed along with *jamabandi*. Sabhasad (Krishnaji Anant) has estimated the income of Shivaji's empire from *sardeshmukhi* alone to 1 crore *hons*.

Peshkush

All *zamindars* (in case of Deccan *deshmukhs*, *deshpandes* and *munivars*) and the tributary chiefs were liable to pay *peshkush* as mark of submission. The revenues collected went directly to the imperial treasury. In the Deccan we have seen that officials had to pay a price for retaining their posts. In Hyderabad they had to shed off 7½ years' income to the treasury. In Orissa areas under the native princes who surrendered paid a fixed annual *peshkush* known as *garhjats*. Though they acknowledged Mughal suzerainty, they yet enjoyed complete freedom in their internal affairs. In the Deccan trans-Godavari tract in Srikalulam was largely held by tributary *rajas* who used to pay annual tribute.

Jiziya

The first reference to *Jiziya* imposed in India comes from as early as Mohammad bin Qasim's conquest of Sind (AD 712).

Prior to Firuz's reign *jiziya* (poll-tax) formed part of *kharaj* (land tax) and was commonly known as *kharaj-o jiziya* (for rationale see section 19.2). Firuz Shah Tughluq introduced poll tax (*jiziya*) side by side *kharaj*. Thus from Firuz's reign onwards the two were assessed separately and not together. Irfan Habib (Cambridge, 1982) remarks that 'it is interesting to consider whether *jiziya* here was simply replacing *ghari* since Firuz abolished *ghari* (house tax). His argument is based on the basis: a) women and minors were exempted from paying, and b) it was a tax not on individuals but on (heads) of houses.

Akbar abolished *jiziya* first in 1564 and finally in 1579. However, Aurangzeb reimposed it in 1679. Here we are not touching upon the issues pertaining to Aurangzeb's motive behind re-imposition of *jiziya*. But as Irfan Habib puts it was an extremely regressive tax and was *hardest* on the poor. According to him it formed one month's wage of an urban unskilled worker. The tax was imposed strictly as per Islamic principles. From 1st class it was extracted at the rate of 48 *dirhams*; on second 24 and on the third 12 *dirhams*.

After Mughal occupation of Golconda in 1687 Aurangzeb imposed *jiziya* in the Deccan. It amounted to 4 per cent of the land revenue that *jagirdars* were to pay to the state and in turn they were extracting it from the peasants. For Golconda alone Richards (1975) has calculated the income from the tax approximately at 1 million rupees. While referring to it as 'a sharp economic bite' Richards argues that it 'represented a handsome increment for Aurangzeb's hard pressed treasury and a new burden for his new subjects in the eastern Deccan'. It aroused a lot of resistance and finally in 1704 on account of Maratha raids Aurangzeb stopped the collection of *jiziya* in the Deccan.

Salt-Tax

Nainsi records the state's income for Pachpadra pits alone (western Rajasthan) at 10,000 *duganis*/Rs. 250. Bhadani (1999) has calculated that it contributed approximately 35 per cent of the total *sair* collection of *pargana* Siwana. In 1671 Shivaji imposed salt tax 12 *rukas* per maund. In the Vijayanagara Empire *uppinapale* was imposed on the manufacture of salt as per salt pan.

Taxes to Meet the Expenditure of the Army

In western Rajasthan to supply ration to the army *rasad* and *khicharo* dues were imposed. *Faujbal* was to be paid for the maintenance of those soldiers who assisted in revenue collection.

Marathas extracted *ghasadana* (lit. grass and grain) in the territories invaded by them to provide provisions for the invading army. This was usually taken as a lumpsum amount or imposed on a summary basis and realized in cash. *Raiyat* never paid *ghasadana* willingly. When an envoy was sent a separate tax *hejibpatti* was charged in Maharashtra to meet his expenses; similarly *kapur paik* was charged to meet the expenses of the torch bearer. Besides, *gadcvani* was charged for housing the soldiers. Probably the amount so extracted was used for erecting temporary structures for the soldiers.

Even in Maharashtra villagers had to pay in kind for the maintenance of the fort in their environs. It was called *karsai*. To meet out the expenses of an expedition people had to pay *mohimpatti* in Maharashtra.

In south India *vartaria* was paid by the *ryots* for the maintenance of the fort. *Dalavili* and *padai-kanikkai* was paid for the maintenance of the army. Even for the repairs and maintenance of the forts villages had to pay a separate tax in the Vijayanagara period called *ottai-magamai*. Similarly, *dannayakasvamy* and *dannayakarmagamai* were paid as the contribution to the military commanders. We get an evidence of a separate tax for cannons from Nellorepet. For possessing bows, swords, or tridents one had to pay a separate license fee.

Festival Dues and Community Taxes

On the occasion of festivals like *holi*, *rakshabandhan*, *diwali*, etc. separate dues were charged. Nainsi mentions about such impositions in western Rajasthan. In Maharashtra

also separate taxes were realised on different festivals *dasrapatti* (on Dushehra); for the maintenance of *jangams* (Lingayat priests) *jangampatti* and *mejwanipatti* for other spiritual leaders was to be paid by the villagers. Shivaji remitted certain taxes like *idsubharati* (paid by oil men for illumination on the occasion of id); *bakrid*; *Humayunpatti*, *uruspatti* (offerings at the shrine), *but-pharosi* (on image seller) and *mulanasara* (for paying *maulana*). *Simhasthapatti* was imposed once in 12 years on the occasion of Nasik *kumbh*. *Ganacari* was to be paid by Lingayats of Sholapur. Later, in 1647, *khan-kusi* was imposed on them. *Maharajaprayojanas* was a tax extracted by Vijayanagar rulers on the occasion of great royal festivals. Saivas were to pay *ganacara-tere* to their Lingayat priests – *jangamas*; while Vaishnavites paid to their *guru/jiyar jiyaratere* for their maintenance. *Idangai* and *valangai* sects had to pay separate communal obligations (*inavari*).

For the maintenance of village temple and village deity separate tax *pidarivari* was imposed in south India by the Vijayanagara rulers. Even for celebrating festivals in the temple people had to pay a separate levy.

For the maintenance of the Brahmana *ryots* had to pay *vipravinodi-pannu*. During the Vijayanagar rule an interesting tax was levied upon people to be paid to the Dommaras tribe of acrobats known as *Dommara-pannu/dombaria-pannu* for their performances and maintenance. Besides, people had to pay a separate entertainment tax (*angasalai vari*). Even beggars were not left without payment. They were to pay a fee called *ganacaradera*. Similarly, a licence fee was to be paid for organising meetings.

Marriage Tax

People had to pay separate tax on a marriage procession. It was ¼ rupee in Maharashtra called *varadtaka* or *lagnataka*. Even a separate charge was to be paid (*patdam*) by the peasants at the rate of ¼ rupee. In Vijayanagara period *pendli-sunka* or *maduveya-sunka* was the tax realized at the time of marriage. Marriage tax charged by the Vijayanagara rulers was 101 *madas*. Even people celebrating their marriage had to pay separate taxes for marriage *pandala* (shed) for taking out married couples in the processions in palanquins around village streets. It was considered a highly oppressive tax and there were efforts by Timmarasa, prime minister of Vira Narasimha to abolish it. However, the tax again revived by the *amaranayakas* during Achyuta Raya's reign. Sadasiva, however, reduced the amount from 101 *ma* to 16 *ma* per marriage. At local level under the Vijayanagara rulers they appointed 'caste elders' to perform the duty of dispensing justice pertaining to community related disputes. These 'caste-elders' were to pay a fixed sum to the state; in return they used to extract customary dues from people in the form of fines, etc. To perform their duty they used to appoint *dasarīs*. T.V. Mahalingam (1969) argues that judging from the nature of their imposition 'it is not likely that these taxes would have pressed heavily on the people'.

19.6 CUSTOM AND MARKET DUES

Market dues generally formed part of the *khalisa* income. To collect such taxes separate machinery was in operation. There used to be separate accountants (*karkuns*; *kulkarni*), *daroghas* (superintendent), *amin* (assessor) a *mushrif* (auditor) and a treasurer (*fotedar*, *tahvildar*). Each market was treated as separate fiscal unit (*mahal*). In the Deccan *kulkarni* was to keep an eye and supervise the local officials (*muqiman*) posted at each *mahal*. He was also incharge of the *chauki* (custom posts) of the city.

In the Deccan and Maharashtra to regulate the market there used to be chief merchants (*seth, sete*). In the Deccan they were to pay a price to attain the post. Timna was asked to pay Rs. 10,000 towards his appointment. There were separate headmen (*chaudhurian*) for each commodity market (e.g. grain, textiles, etc.). However, none of the positions were hereditary or permanent. In the *ghat* areas *Ghatpande* was appointed. His position was hereditary and he was incharge of the maintenance and upkeep of the *ghat*. *Patki* was incharge of a *chauki* and assisted by *pansare* who performed weighing. Both helped *Ghatpande* to collect octroi. There were also guards called *gujaras* or *metkaris*. They helped caravans to pass through and provided them protection. To guard *ghats* they charged 1 *ruka* per ox as their fees; *patkis* charged 2 *rukas* per ox carrying grains and salt, and for pulses 3 *rukas* per ox. Rates varied for other articles – for tobacco they charged 6 *rukas* and for bundle of cloth 12 *rukas*. *Modvi* (peon) helped *ghatpande* in supervising the collection of dues. In Maharashtra *cungi* and *majura* denote octroi imposition.

In south India the practice of collecting customs and transit dues directly by the state was hardly the norm. Instead, it was generally farmed out to the highest bidders. The rates for custom duties extracted differed from place to place in the same district/city. That encouraged the merchants to follow that *kattes* (custom house) where they had to pay less. Custom dues on goods coming to the town for sale was known as *sthalasunka/sthaladayam*; while imports on transit goods i.e. goods passing through the city/district was known as *margadayam/carasunka*; and *mamuladayam* or *peta sunkam* was dues imposed on goods sold in the market. During Vijayanagara period separate taxes were imposed on the shopkeepers who had their shops in their houses (*manaikkadaiyar*). It was 3 *panams*.

In western Rajasthan it was known as *kayali* and *tolvantai* were levied on weighing grain. It was probably a sales tax on grain brought to the market.

Customs and Transit Dues

Different commodities were charged at different rates. In the Marwar region for transporting stones 1 *taka* was charged per cart. On transporting marbles also separate tax was levied.

One of the records pertaining to Chaul Mamla, in Maharashtra we get the following charges levied as custom dues:

Article	Import Duty	Export Duty
Rice and Nagli per sack (<i>goni</i>)	12 <i>rukas</i>	12 <i>rukas</i>
Jaggery per load	20 <i>rukas</i>	30 <i>rukas</i>
Spices per load	36 <i>rukas</i>	36 <i>rukas</i>
Sugarcane per load thousand	1½ <i>laris</i>	1½ <i>laris</i>
Ginger per head load	10 <i>rukas</i>	10 <i>rukas</i>
Tobacco per load	½ <i>lari</i>	12 <i>rukas</i>
Cloth Bundle (per piece)	8 <i>rukas</i>	6 <i>rukas</i>
Yarn per load	24 <i>rukas</i>	24 <i>rukas</i>
Blankets per piece	8 <i>rukas</i>	6 <i>rukas</i>
Horse	1 <i>lari</i>	¼ <i>lari</i>
Buffalo	½ <i>lari</i>	¼ <i>lari</i>
Bullock	18 <i>rukas</i>	18 <i>rukas</i>
<i>Khudra</i> (scrap) per head load	10 <i>rukas</i>	10 <i>rukas</i>

Source: A.R. Kulkarni, *Maharashtra in the Age of Shivaji*, Bombay, p.114.

During Krishnadevaraya's reign following were the custom dues/tolls levied:

	Per bag
Millet, salt, mangoes, fruits, nuts	$\frac{1}{2}$ paikam
Gram, wheat, oil seeds, pulses, cotton, yarn	1 paikam
Vegetables (onion, turmeric, fenugreek, cumin, mustard, etc.)	1 damma
Coconut, jaggery, cleaned cotton,	2 dammas
Ghee, iron, steel, sugar, cotton thread, betel-leaves	4 dammas
Spices, copper, tin, lead	6 dammas

T.V. Mahalingam, I (1969), pp. 60-61.

19.7 TAXES ON PROFESSIONS AND MANUFACTURERS

Separate taxes were levied on various professions and manufacturing units. In western Rajasthan each weaver (*salwi*) was to pay one man of yarn (*sut*) annually; while cotton carders were taxed as per carding bow. Each cotton carder (*pinjar*) was to pay 1 rupee annually on their carding bow. In south India it was known as *pinjani garu*. In Maharashtra tax on weavers was known as *magataka*. It was assessed $\frac{1}{4}$ taka per loom. In Maharashtra if a shepherd was also a wool-dealer then he had to pay 5 pounds of wool per flock; in case of being a weaver he had to give 1 blanket per loom. In south India tax imposed on weavers was known as *maggadere/maggari*. During Vijayanagara period *Saliya* weavers were charged 9 *peranams* per loom annually.

In western Rajasthan leather cleaners (*khatik*) were paying 12 *fadiyan* (a coin) per month; while cobbler (*mochi*) had to give one pair of shoes monthly. In Maharashtra it was known as *paiposi* and the nature of tax was the same as it was in western Rajasthan.

In South India during the Vijayanagara period barbers had to pay 1 *visa* per day for their profession. We also hear a separately tax paid by the washerman in South India. Both the chief barber and chief washerman were charged 4 *panams* annually. During Sadasiva's reign barbers were exempted from paying all taxes levied on them

In western Rajasthan soap makers (*sabugars*) were to pay half a man of soap monthly.

Potters were also charged in case the goods were produced for the market. In south India under the Vijayanagar rulers it has known as *kumbaraterege/tirigaiyam*. The chief potter was charged 5 *panams* annually.

Refined oil producers and sellers in western Rajasthan had to pay a tax called *ghiyani*; while oilpressers (*ghanchi*) were levied $1\frac{1}{4}$ man annually on each press. In Maharashtra it was known as *telapatti* and it was $1\frac{1}{2}$ seers of oil per oil mill per year; while *ganagari* was paid by oil mongers ($\frac{1}{2}$ panam annually was taken from oil mongers; while the chief oil mongers were to pay 20 *panams* annually). and *ganagutta* was charged by the Vijayanagara rulers on oil mills.

Aleya sunka was charged by the Vijayanagara rulers on sugarcane mills. We also hear *kabbina, sunka* imposed on sugar cane.

In western Rajasthan wine distillers (*kalal*) were paying 12 *fadiyas* per month.

Sarajpatti was levied upon the *sarrafs* (money changers) in Maharashtra. In south India blacksmiths, carpenters, silversmiths and goldsmiths were to pay 5 *panams* annually in the Vijayanagara period.

Iron furnaces were also taxed in south India. It was called *homalagutta* and was imposed proportionately to the quantity of iron produced.

In south India there appears to be clear distinction between the taxes imposed by the state and local taxes. Taxes imposed by the state could not be remitted by the local authority. Similarly, in the imposition of new taxes or remission of local taxes state's orders were advisory and not mandatory. Though Krishnadevaraya remitted marriage tax but it continued to be levied during Achyuta Raya's reign. Taxes imposed on artisans were also part of local taxes and were not imposed uniformly in all regions/localities. In Kanaganipalli inscription (Dharmavaram taluk, Anantapur district) mention is made of remittance of several taxes on *pancalamvaru* (artisan castes) on account of which earlier they immigrated to Kundripisime and Pakalasime from the nearby areas suggest that in the nearby *sime* either no tax was levied on them or the burden was comparatively less. Similarly, trustees and Alagiya Nayinar temple at Tiruvamattu, south Arcot district farmed out some miscellaneous taxes to local Kaikkolas (weavers); in return they promised to pay 6 *panams* per loom per annum.

19.8 REVENUE ASSIGNMENTS

Generally speaking during the medieval period we find three types of revenue assignments/lands: *khalisa* (crown lands), *jagir* (secular land assignments), and *inam*.

Crown Land

Khalisa land's revenues were received by the royal treasury. These lands were governed directly by the state. The proportion of *khalisa* lands varied under the Mughals. Under Akbar it constituted $\frac{1}{4}$ th; while under Jahangir it reduced to 5 per cent of the total revenues. Shahjahan increased it to $\frac{1}{7}$ th while under Aurangzeb it formed $\frac{1}{5}$ th of the total revenues.

In the Deccan it were known as *sarkarchi sheri*, *sherichen shet* or *khalisa jamin*; while in south India as *bhandaravada/pandarvadai*. Noboru Karashima argues that there occurred a change in its meaning. During the 16th century it did not represent the crown land; instead 'simply taxable land as distinguished from non-taxable land held under manya tenure'. The *dannaik* (governor) looked after the *bhandaravada* villages.

Jagirs

Jagirs were revenue assignments given to the nobles in lieu of their services. Under the Delhi Sultans such assignments were known as *iqtas*. Later under the Mughals it came to be known as *jagir/tuyul*. The holders of *iqtas* were designated as *iqtadar*, *muqti/wali* and those of *jagirs* and *tuyul/jagirdar* and *tuyuldar*. However, there were certain differences between the two. Firstly, *iqtadars* combined fiscal and administrative charges. But *jagir* assignments hardly coincided with administrative assignments. Though *iqtas* were initially frequently transferable, by Firuz Tughluq's reign it became hereditary and permanent. Initially *iqtadar* had to send *fawazil* (excess amount) to the state treasury but as a result of concessions granted by Firuz it got permanently fixed and the practice of paying back excess amount practically ceased. Firuz even started the practice of paying his troopers not in cash but in the form of revenue assignments (*wajh* – small *iqtas*); thus he brought in hereditary and permanent character. Largely the Mughal bureaucracy was paid in the form of *jagirs* and its holder was designated as *jagirdars*. Unlike *iqtas* their administrative and

financial assignments were never coterminous. They were frequently transferred. The average span of a *jagirdar* was usually not more than 3-4 years.

Jagirdari Crisis

During the closing years of Aurangzeb's reign problems in the proper working of the *jagir* assignments began to emerge. While the land available remained limited, the number of *jagirs* allotted swelled. Abul Fazl Mamuri says that 'the world became *jagir* less (*be-jagiri*) and there was no *paibaqi* (lands yet to be assigned as *jagir*) left.' Mamuri attributes it directly to the influx of the Deccani nobility. In one of his letters addressed to Azam Khan, Aurangzeb himself admitted that there was shortage of *pai baqi*. Scarcity of *jagirs* to be assigned to the new recruits must have definitely affected the smooth functioning. We do hear of insistence on having a patron (*murabbi*) and an agent (*wakil-i dil soz*) to get the *jagirs* in their favours. Even instances of paying bribes (*sakht-i rishwat*) became a common feature. The *jagir* crisis definitely created 'ripples, rivalries, and factionalism' among the ruling elite. However, we do not hear any instance or situation assuming the shape of an armed struggle during Aurangzeb's reign. (Habib, 1963)

Mokasa, Jagir and Saranjams

In the Maratha territory *mokasa*, *jagir* and *saranjams* were often used interchangeably. However, *jagirs* were more permanent in nature than *mokasa*. They were military tenures though theoretically temporary and were transferable and could be confiscated. But in practice they assumed hereditary character. Officials were largely paid in the form of *mokasas* or *jagirs* in lieu of their services. It is interesting to find the presence of the practice of sub-letting of the *mokasas* a feature totally absent in north India. *Saranjams* were divided into *jat* and *fauj* (parallel to Mughal *zat* and *sawar* ranks). *Jat* denoted personal pay while *fauj* was given for the maintenance of the troops. It is interesting to find that the revenues assigned to these *mokasadors* only after deducting *sardeshmukhi*, *chauth*, and *batai*. Shivaji discontinued granting *mokasas* or *saranjams*, and instead preferred to pay his officials in cash. However, soon after Shivaji's death his son Raja Ram revived the practice of granting *mokasas*. There was the tendency on the part of *mokasa* holders to convert their grant as *inam* or *watan* to make it hereditary. A.R. Kulkarni finds the tendency to convert *mokasas* into hereditary tenures as 'feudal'.

Amaram or Nayankara

In South India such service tenures in lieu of military service were known as *amaram* and *nayankara*. The major transformation from Cholas to Vijayanagara rulers was the emergence of local military chiefs (*nayaks*) in large numbers. Noboru Karashima calls it a 'turning point' in Vijayanagara rule. The term *amara-nayankara* itself signifies an office (*kara*) possessed by a military chief (*nayaka*) in command (*amara*) of a body of troops. They served as intermediaries between the *raiyat* and the states. Fernao Nuniz mentions the presence of 200 *nayaks* in the early 16th century and it is estimated that during the Vijayanagara period almost 75 per cent of the land was held in *amaram* tenures. Cynthia Talbot argues that, '*nayankara* right generally pertain to a *sima*, a territorial unit encompassing numerous villages, *amara* often appears in relation to a single village.' It was military service tenure held by *amaranayakas/nayaks* at king's pleasure in lieu of or on condition of military service like the Mughal *jagirdar*, but they were much more powerful. Bunton Stein calls them 'territorial magnates in their own right'. Every year they had to send a specific

amount of money as 'tribute'. In case of lapse the *amaranayaka* was punished and their *amaragani* was lapsed. It varies from 3.3 per cent to 50 per cent of the total revenue collected. The tenure like Mughal *jagirs* were neither hereditary nor permanent. They were not allowed to stay in their territories for long. These *nayaks* used to administer their territories through their agents called *karyakarta*. However, for *durga-dannaik* it was not mandatory to attend the court in person. They were entitled to collect *durga-danayi nivartana* in return for the protection provided by them to the inhabitants.

The *nayaka* system took actual shape in the Tamil region during late 15th century and it reached its classic form under Krishnadevaraya. The territories held by these *nayakas* were known as *nayakkattanam* in Kannada and *nayankaram* in Telegu. These *nayakas* were generally of Telugu origin (largely Kannadigas). In the Pudukottai region, however, *arasus* (local chiefs) were prominent and *nayaka* system could hardly take roots. These *arasus* wielded fiscal powers and extracted tax for watchmanship (*padikaval*). However, in the Andhra region Cynthia Talbot traces the presence of *nayankara* under the Kakatiyas back to the 13th century, though she agrees that their presence increased manyfold during late 15th and early 16th century in this region. *Nayakas* during the Vijayanagar period possessed a certain territory as their *nayakkattanam*, a feature not to be seen during the 14-15th centuries. Noboru Karashima argues that the change displayed more clearly the characteristic of 'feudal' lords. During the late Vijayanagara period we do get references to *nayakas* as lease-holders of temple land which they were getting cultivated by cultivators. Their lease rights were hereditary and saleable suggesting that *nayaks* emerged in the long run as actual owners or lords of the leased lands.

Inam

Inam lands were revenue free assignments made to the pious, needy and the scholars. The names used might vary from region to region but the nature and pattern of distribution was almost uniform throughout. In north India *inam* grants were known as *madad-i maash/suyurghal*, *aimma*, etc. During Akbar's period these ranged between 2 and 5 per cent in different regions. *Madad-i maash* holders were exempted from paying land revenue and other taxes.

The *inam* tenures in south India were known as *manya*. *Inam* lands granted to both institutions as well as individuals. Primarily there were four such types of grants - 1) *inam* lands held by Brahmans were known as *brahmadeyas/agraharas*; b) lands given to the temples were known as *devadana*; c) *mathapuraa* were revenue free lands held by traditional educational institutions or *maths*. *Inam* grants made to the *maths* were actually given to the chief teacher for the upkeep of the *math*. However, temple grants were held by a 'trust' who were temple 'managers'. They maintained the temple in the name of the deity to whom actually the grant was made. Contrary to the *madad-i maash* grants of north India *devadana*, *brahmadeya* and *mathpura* villages were governed by the grantees and the state did not interfere in their affairs. There were also *sarvanya* grants where the grantee had no obligations.

Watan and *inam* were used as synonyms in Maharashtra with the difference that these had no obligation attached to it. *Watan* tenures were largely held by village officials – village headmen (*patil/muqaddam*), village accountant (*kulkarni*), *changula* (assistant of *patil*), *shete mahajan* (village market officer), and the *mahar* (village watchman), temples, priests, etc. These were hereditary and permanent so long as they performed the duty but in practice it continued to be enjoyed by the

family in perpetuity so long as its members performing their duties. It was in fact service tenure. Interestingly, *inam* lands were not completely tax free. They had to pay 1/3rd or 1/4th of the revenue collected to the state depending on the nature of the *inam* tenure (if *inam-nimai* 1/2, if *inam tizai* 1/3rd if *inam chauthai* 1/4th). *Inams* were of two types *diwan nisbat inam* and *gao nisbat inam*. The former was granted by the state through a *sanad*; while the latter were made by the village community. It was known as *dehangi-inam* and was granted to village artisans and servants.

Revenue Farming (*ijara*)

The state or *jagirdar* could assign portions of lands on *ijara* (farming, contract) to a *mustajir* (revenue farmer). The agreement bond (*tamsak*) between the two was stamped by the *qazi*. *Ijaradar* was entitled to retain the difference of the actual revenue collected and the amount agreed upon to pay. However, during the Mughal period instances of granting *khalisa* lands on *ijara* are rare. The practice was always resisted and hardly approved of by the state. In 1676 Aurangzeb forbade giving lands on *ijara* in Gujarat. It was oppressive for the *ijaradars*' attempts were to extract as much money as possible from the peasants. Generally *ijaradar* was a local person. In Rajasthan granting of *ijara* was a common practice and it became more frequent during the 18th century.

With the weakening of the centre particularly after 1719 Mughal *mansabdars* possessing *jagirs* near Rajput *watan* preferred to transfer their *jagirs* to the Rajput rulers on *ijara*. Rajasthani records shows that *jagirdas* and *ijaradars* tried to bargain while fixing the terms of *patta*. But largely the deal went in favour *ijaradar*. Even during the 18th century from Rajasthan we get a few instances of *ijara istamrari* (long term or permanent grant). After Sawai Jai Singh's death (1743) granting of *khalisa* lands in *ijara* became a 'common' feature. We also hear even grant of *tankhwah ijaras* (granted to the officials in lieu of salary). It greatly attracted *sahukars* and *mahajans*. They used to provide sureties on behalf of the *ijaradars* in Rajasthan. At times they themselves opted for *ijaras*. The positive side of the practice was it did bring deserted villages and abandoned lands under cultivation.

Ijara was a common feature in the Deccan and Maharashtra. It was not confined only to farming out lands but was also quite widespread in assuming official posts. In south India the state as well as *nayaks* used to let the lands to the contractors. They were to pay in return *gutta* (rent).

19.9 STATE AND TAXATION

Barani (1357) commenting on Alauddin Khalji's revenue policy mentions that the tax was imposed 'uniformly' upon *khots* to *balahar* so that the 'burden of the strong should not fall upon the weak.' But the very fact that the demand was imposed on all set the cycle of exploitation. Those who possessed large holdings must be under less pressure than those with small holdings. For a cultivator with small holdings, parting with half the produce must be detrimental. Commenting on the nature of revenue reforms of Alauddin Khalji Irfan Habib (Cambridge, 1982) remarks that '...the tax would have remained very heavy and regressive. A government levying such a tax could therefore hardly have protected the 'weak', except in so far as it tried to exclude or restrict further exploitation by the rural upper strata in order to safeguard its own share.' There appears to be a 'dramatic' increase in the burden of taxation during Muhammad Tughluq's reign. Muhammad Tughluq for assessment took into account a 'standard' yield in place of 'actuals'; similarly in place of actual

prices he used the officially determined prices which were much higher than the actuals. It must have definitely inflated the tax burden resulting in one of the most serious agrarian rebellion of the *Doab* peasantry (c. AD 1326-30) led by the *khots* and *muqaddams*. Its impact lasted long. When Ibn Battuta (d. 1377) visited the territory in 1342 around Kol (modern Aligarh) he still found the territory in the hands of 'rural rebels'.

Thus it is beyond doubt that during the Sultanate period land tax was regressive and quite harsh upon the peasants. For the Mughal period our data is comparatively rich and we get finer details as for pattern of revenue extractions are concerned. Revenue demand, as we have seen, ranged from 1/3rd to a 1/2 of the produce; state preferred to extract the revenue in cash. In the *zabti* areas the revenue demand itself was fixed in 'cash'. Though *jinsi* or *batai* was also the norm 'the incidence per unit of area varied according to crop, and not according to the size of the tax payers holdings' (Habib, Cambridge, 1982). Further, the incidence of demand also varied as per caste and power and position held by the individuals. The superior right holders *zamindars*, *muqaddams*, *chaudhuris* and so also higher caste people such as Rajputs, Brahmans, *Mahajans*, Baniyas were assessed at much less rate than the common *raiyat*. Peasants were to pay the highest amount. Those producing cash crops in comparison to food crops felt the burden much less for cash crops fetched high profits. But cultivation of cash crops was also generally beyond the capacity of the common *raiyats*. It involved lot of expenditure in terms of more ploughing and irrigation, etc. Thus, common *raiyats* were under pressure all through the medieval period. Besides, the land tax *raiyats* were to pay many other taxes, dues, and cesses. In such cases as well differential rates on the basis of caste and social hierarchy prevailed. Imposition of *jiziya* was no less regressive upon small peasant. Thus, during the medieval period *raiyats* were constantly under pressure and taxation was highly regressive. In spite of *abundance* of land peasants were constantly under debt to local Mahajan and Baniyas. The gap between the higher and lower strata instead of bridging widened. Peasants' conditions were miserable and they lived their life almost below the subsistence level. Any calamity meant total ruin for them. History of our period is full of references to frequent migrations of peasants at the time of famines, etc. under distress. (for details see Unit 16) The exploitation was such that Bernier (1656-68) mentions that:

These poor people, when incapable of discharging the demands of their rapacious lords, are not only often deprived of the means of subsistence, but are bereft of their children, who are carried away as slaves. Thus it happens that many of the peasantry, driven to despair by so execrable a tyranny, abandon the country and seek a more tolerable mode of existence, either in the towns, or camps; as bearers of burdens, carriers of water, or servants to horsemen. Sometimes they fly to the territories of a Raja, because they find less oppression, and are allowed a greater degree of comfort.

Irfan Habib argues that "in the seventeenth century the belief had become deep rooted that the system of *jagir* transfers led inexorably to a reckless exploitation of the peasantry. It was a result which the imperial administration might check for sometime but could not ultimately prevent.'

Agrarian Crisis

The presence of inherent contradiction in the working of the *jagir* system further aggravated the exploitation of the peasants. *Jagirs* were frequently transferred so that the *jagirdars* could not develop local roots. But it also led them to exploit the

peasants as much as they could for they had no long term interests there. They showed no 'compassions'. Bernier mentions that:

The Timariots [*jagirdars*], Governors and Revenue-contractors on their part reason in this manner: "Why should the neglected state of this land create uneasiness in our minds? and why should we expend our money and time to render it fruitful? We may be deprived of it in a single moment, and our exertions would benefit neither ourselves nor our children. Let us draw from the soil all the money we can though the peasant should starve or abscond and we should leave it, when commanded to quit, a dreary wilderness.

For Maharashtra A.R. Kulkarni concludes that though 'burden of taxation fell heavily on the poor 'we rarely come across people revolting or grumbling against these taxes.' However, in Maharashtra as well we do get references to people protesting against illegal exactions. *Inamdar* from *pargana* Poona challenged the levy of *miraspatti*.

The picture appears to be no different in the Deccan and South India. Nuniz laments that the peasants were allowed to retain only 1/10th of the produce and remaining was either taken by the state or the *amaranayakas*. Even if we do not take his statement at face value it does suggest the distress on the medieval peasant. Peasants of Sri Musnam village were said to have migrated from their village on account of excessive taxation and returned only when in 1513 Krishnadevaraya's officer Sinnapa Nayaka fixed favourable rates for them. In one of the *Kaifiyat* of Kavutalam (Adoni *taluk*, Bellary district) *ryot* deserted the village on account of oppression of the state officials.

Owing to the absence of orderly government the *ryots* of the Kavutala sime. having deserted their native villages, migrated in a body to the Manaveya sime on the other side of the Tungabhadra. While Acyuta was ruling at Vijayanagara, his brother-in-law Salakaraju Cikka Tirumala Maharaja, having visited Adavani, gave a fresh *kaul* to all the gaudas of Kavutala, and made concessions to them for reclaiming cultivable land from the jungle which had grown up during the period of desertion. Although these concessions were published by means of a *sasana*, the *gaudas* and *kulkarnis* alone returned, but not the cultivators who had lost all their faith in the government. Therefore, Tirumala Maharaja had to open negotiations afresh. The *ryots* gathered near Hanuman's shrine at Kavutala, where they came to an agreement with the government. They then returned to their old homes. The terms of the agreement were recorded on a stone slab which was set up at the place of meeting.

N. Venkata Ramanayya, *Studies in the History of the Third Dynasty of Vijayanagara*, Delhi, 1935, p.244.

At times peasants were forced to sell their lands to meet the revenue demand. The heavy burden of taxation pressed the cultivators as well as artisans to an open rebellion in AD 1429 against the landlords and intruding Vijayanagara commanders. The state was forced to grant temporary reliefs:

- 1) We, the people belonging to Valangai 98 and Idangai 98 of Valudilampattu-uchavadi, assembled in this temple in full strength and let the following be engraved on the wall of said temple.
- 2) In this *mandalam* (Valudilampattu), even if the *uchavadi-pradhani* (the local Vijayanagar governor *Vanniyar* (military people) and *jivitakkarar* (holders of official tenure) coerce us, or the Brahmana and Vellala *kaniyalar* (holders of *kani* rights) try to oppress us in collusion with the *irajagarattar* (government officers), we shall never submit to such oppression.

- 3) If there appears any single person among us who helps the intruders, betrays us, violates the grant given by *Chikkarasar*, or destroys the (current) measuring rod, we shall assemble as of today and enquire into it.
- 4) Among those who were born in this *mandalam*, no one should write accounts (for the government), let others write the accounts or collude with the government officers and *jivitakkarars*. If there appears one such person, we shall degrade him in the caste hierarchy.

Summary of Four Inscriptions Pertaining to AD 1429 Uprising. Noboru Karashima, 1992, p.142.

The absence of such ‘conflicts’ from the later half of the 15th century led Noboru Karashima to conclude that after the decline of the Chola power there occurred socio-economic changes resulting in open confrontations. Once the power got consolidated under Vijayanagara rulers no such revolts occurred.

19.10 SUMMARY

Land tax formed the bulk of the state’s income. There existed regional variations with regard to the methods of revenue assessment and collection. State’s efforts were to maximise its revenue returns. Since land was in *abundance* it was in the interest of the state to keep the peasants tied to the land. State used to take all precautions to restrict peasants’ flight. In trying circumstances state’s efforts were to extend all possible help. In general the taxation was harsh and repressive specially for the small peasants across regions throughout the medieval period. State directly extracted the revenues in the *khalisa* territories but large portion was granted to the ruling elite in lieu of their salaries (*jagir, moqasa, nayankara*). For the effective working of the empire it was essential to keep this class of revenue grantees in complete check.

19.11 EXERCISES

- 1) Give a brief account of the nature of Islamic theory of taxation. To what extent the Turks and the Mughals implemented the Islamic practices?
- 2) Critically examine the methods of assessment under the Mughals with special reference to *zabt*.
- 3) Analyse the process of penetration of Mughal revenue system in the Deccan.
- 4) Discuss briefly Malik Amber’s settlement. To what extent Marathas borrowed from him?
- 5) State briefly the pattern of land tax in south India. Compare it to that of Mughal land tax.
- 6) Enumerate the taxes other than land tax.
- 7) List the taxes imposed upon various professions and industries.
- 8) Critically examine the nature of land tax during the medieval period. Assess state’ attitude towards the peasants.
- 9) What relief measures did the state undertake to handle the calamities?
- 10) Write a brief note on various types of land tenures during the medieval period.