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Paper : **Economic History of India**
(from the Earliest Time to 1707 AD)

Module : **Mughal Empire** -Taxation and Agrarian Relations


ज्ञानं विज्ञानं विमुक्तये

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Development Team

Principal Investigator	Prof. P. Bhaskar Reddy Sri Venkateswara University, Tirupati.
Paper Coordinator	Dr. Krishnendu Ray Dept. of AIHC, University of Calcutta.
Content Writer	Dr. Swati Biswas Dept. of IHC, University of Calcutta.
Content Reviewer	Prof. Bhaskar Reddy Sri Venkateswara University, Tirupati.

Component-I (B) – Description of module:

Subject Name	Indian Culture
Paper Name	Economic History of India (from the Earliest Time to 1707 AD)
Module Name/Title	Mughal Empire -Taxation and Agrarian Relations
Module Id	IC / EHI / 31
Pre requisites	
Objectives	To know the . . . <ul style="list-style-type: none"><input type="checkbox"/> Elaborate tax system of the Mughals<input type="checkbox"/> The evolution of the tax system from the preliminary <i>dahsala</i> system to the elaborate zabt system<input type="checkbox"/> The relation of the tax payers with each other and the state
Keywords	Mughals / Tax System / Dahsala / Zabt / jiziya / jagirdars / Zamindars

E-Text (Quadrant-I):

1. Taxation:

The taxation system encompassed the whole of the surplus production during the Mughal era. Land revenue as understood by the British administrator like Mackenzie represented the property vested in government by immemorial usage, often eleventh of the net rental of the country. The land in medieval period belonged to the ruler and thus he could technically ask for the rent and the amount invariable was fixed by him. The contemporary travellers also shared the same view. The eighteenth century jurist said that the *kharaj* in contemporary India was not the Islamic tax as it exceeded the 50% mark by all means.

Mal *kharaj* as I was popularly called during the Mughal period, the tax was not proper rent or even for that matter proper land tax. It was tax on the crop. It was thus very different from what the British had set as land tax which was a rate fixed on the land irrespective of what grew on it.

Mal was thus a claim on behalf of the state to share the actual crop. The primitive form of it as known in Hindi was *bhaoli* or *batai* in Hindi and *Ghalla Bakshi* in Persian. In both these measures the crop was divided into shares of the producer and that of the state. From this system evolved other methods which did not ease the burden of the peasantry but in reality made the collection for the state easier in terms of administration and load of work.

The first such system was *kankut*. Here instead of actually dividing the crop an estimate was made by working out the *rai* or yield per unit of are harvested and then it was multiplied by the total area cultivated under the particular crop so as to obtain the total produce of the crop. The quantity claimed then be fixed according to the proportion the tax was supposed to bear to the produce. The *rai* was calculated by cutting the portion of the crop from three types of land that is good, bad and middling. The measurement of the land could be done at

any time from the time of sowing to the time of harvest. This system prevailed even during the time of Alauddin Khalji that is in the 14th century.

The system was less expensive for the state but it had its own lacuna. The real production at times was hidden from the state and thus the state share reduced. Though this did not put the peasant into any advantageous position, it was the headmen or local ruler who enjoyed the share. The calculation of yield solely depended on the local power and this invariably went against the state and the peasantry. This led to the change first at the hand of Sher Shah in the 1540-45. Instead of the yield being fixed at the time of harvest a standard schedule was now introduced to be applied to the sown area irrespective of the actual harvest. Abul Fazl informs that the schedule gave the high, medium and low yields for each crop and then obtaining the average produce, fixed the tax at a third of the average.

Thus the *kankut* system went for a proper measurement system known as *zabt*. Thus the assessor was now concerned about what was sown and did not wait till the harvest and then they could tell the peasant as what the state share would be. In case of crop failure the assessor could declare the land *nabud* or crop less and remit the tax as per schedule again. In the early years of Akbar's reign the amount remained same as the time of Sher Shah. The rates if converted into cash were known as *dastur ul amal*.

From 1565-66 things changed as the measurement changed and the revenue in different areas far and large differed and became realistic. In 1574-75 tax system was much changed. The revenue rates were freshly worked out. For ten years from 1570-71 and 1580-81 information was gathered for yield, prices and the area cultivated. On the basis of this information cash rates was determined for each kind of crop in different areas. The area of Lahore, Multan, Ajmer, Delhi, Agra, Malwa, Allahabad and Awadh were divided into revenue circles and each had separate rate for the crops in cash. Thus the system of yield or *rais* and their commutation into cash was done with. The rates fixed could be applied every year without much hassle for the state. There was though provision for revision.

This was the *zabt* system in its final form. It simplified the process of assessment. The success of the system though depended as to the accuracy in which the rates of the crops were fixed. The records show that each crop had various rates in different circles and thus one can deduce that real calculation was attempted on behalf of the state.

The classical *zabt* system though involved annual measurement. This system was avoided both by the state and the taxpayers and with some revision and alteration previous measurement was conveniently accepted. This acceptance for the purpose of current assessment of is previously determined was called *nasaq*.

The *zabt* system covered the whole area from Indus to Ghaghra. Later during Shah Jahan's period it covered large part of Deccan with the help of MurshidQuli Khan. In the Deccan initially *kankut* or crop sharing was introduced so that the rai or yield could be fixed depending the crop with irrigation and non-irrigated land. Then the cash rate or *dastur ul amal* was calculated. Late over a large part of the Deccan the older system of levying land revenue on the basis of the number of ploughs was now replaced by the system of measurement.

The *zabt* system did not cover the whole area. There were villages and crops which were beyond the *zabt* system and the *kankutorbhaoli* still continued. In Ajmer in the district of Rajasthan *ghalla- bakshi* or crop sharing was prevalent. Thus cash nexus did not prevail in these areas by means of tax collection. In the some of the areas of Rajasthan, *jinsi*, a primitive means of tax collection was prevalent due to local resistance. In certain parts of Kashmir and Sindh crop sharing was prevalent. In the 17th century large part of Gujarat did away with measurement system and went back to crop sharing. In Bengal there was lump

sum demand of cash from the entire village. This fixed rate of demand was known as *muqtai*. Sometime revision or enhancement was done.

The various methods aimed to appropriate the surplus by any means from the cultivator. During Sher Shah the demand in cash was about one third of the produce by the system of *zabt* during Akbar's time was able to sweep almost half of the produce.

Apart from the *mal* proper which was extremely high there were other rural taxes there were other rural taxes known as *jihat* and *sairjihat*, *furuat* and *abwab*. These taxes differed regionally. These taxes could amount up to 25% of the land revenue. The *jiziya* imposed by Aurangzeb in 1679 was again an additional burden. It was technically 4% of the revenue but in reality it depended on the agent who collected it. In reality it amounted to a month wage of unskilled labourer and thus was very high in contemporary terms.

The trend was to maximise the revenue collection by preserving and extending the cultivation. In case of crop failure adjustments were made. *Nabud* or non-cultivated area would not exceeded 12%. The *taqavi* or agricultural loan was granted. The loan was repaid after harvest. Lower revenue rate were granted to encourage cultivation of wasteland. Within five years the maximum tax was excavated.

The monetisation trend in Mughal period encouraged for the collection of tax in cash. In area like Bengal the tax demand was always in cash. Even in areas where *kankut* or *bhaoli* was prevalent the tax was always converted to cash. In some remote places in Kashmir and Orissa tax was collected in cash.

The state attempted to go for individual tax collection or *asamiwar* instead of lump sum collection from the intermediaries but it was impossible to do so. The individual tax collection could have eased the burden from the cultivators to some extent. In real estimation the village was the unit and the intermediaries were the collectors. Large portion of land was granted to these group free of of revenue. An estimate show that *zamindars* in northern India were granted 10%, in Gujarat 25% and the headmen in the village was roughly allotted 2.5 %. Even if revenue was levied in their land it was nominal.

The collection of tax involved severe methods. Non-payment of revenue was considered as a rebellion. Eviction was done in some cases. In most cases the headmen used torture tactics or imprisonment of the adult male and enslavement of women and children.

Interestingly the tax system had its own lacuna. The big land holders paid less tax as hereditary local heads. Moreover the tax was levied on the crop and the consideration of the size of the land holding was ignored. Thus anyone with less land holding would incur less income but had to pay the same tax on the crop that is grown. Thus the tax system was very regressive for the poor. The differentiation increased as the tax payment was in cash mode. The peasants growing cash crop had better market hold than those growing coarser grains. The tax system invariably increased the gap between the rich and the poor as the poor invariably had to part not only the surplus but beyond it.

2. Relation of the state with the tax payers:

2.1 Jagirdars:

Technically the sole tax collector was the emperor. In reality the specific areas or *jagirs* were granted to a group of ruling elite who had mansab posts. These posts were given by the emperor himself. Each member of the ruling class was assigned a salary in lieu of the rank that was in numerical count. The salary was usually assigned in the form of collection of land revenue from a particular piece of land or *jagir*. These standing estimates of the average

annual income from the taxes known as *jama* or *jamadami* were prepared for administrative division down to villages so as to ensure the correct amount assigned to the *jagir*.

The land that was not assigned as *jagir* was the *khalisa* land. The tax from this area was collected directly by the state for its expenditure, the size of the *khalisa* varied. During the period of Akbar it accounted to 25% of the total *jama* in at least three provinces. During Jahangir this amount fell to one twentieth in the whole empire. Shahjahan raised it to one seventh. Thus the larger portion of the land remained as *jagir*.

Interestingly the rural tax included the bulk of the GNP of the empire and that was in the hand of a small group of elites. The social and economic importance of this class can therefore be envisaged. The total mansab holders or the class eligible for *jagir* was not more than 8000 in 1642. A very small portion the mansab holders were *zamindars* such as *Rajputs*, Baluch and *Ghakkars* chiefs. A large amount of these mansab holders were immigrants. A small group of local intelligentsia and petty bureaucrats were also mansab holders. Though not technically hereditary yet it became hereditary with time in most cases.

The ruling class enjoyed a lot of privileges but they were always at the discretion of the ruler. Imparting of the *jagir* was always temporary in nature. The mansab holder was entitled a *jagir* and not the land which could be different in different years. The working of it was complicated and elaborate but it was essential to the working of the mansabdari system. Promotions, demotions and transfer necessitated the adjustment of *jagirs* accordingly. The shift involved a whole lot of people. Thus in order to keep contiguous areas in *jagirs* with the *jama* exactly equal to *talab*, transfers had to be made all the time. The *jagirs* were transferred yearly or in every two to three years as an estimate shows.

Thus there was no permanent right over the assignment. His claim was confined to authorised land revenue and taxes. He could only demand the taxes authorised by the state. He always had to leave papers with the *quanungo* or the local accountant. He had no judicial powers or police powers.

The cases of big jagirdars were different. It is estimated that in 1646 sixty eight nobles and princes claimed 36.6% of the *jama* of the empire. The next 587 officials claimed nearly 25%. On the other hand the remaining 7,555 *mansabs* claimed a quarter or one third of the *jama*. The cash salaried people were much less. Thus *jagir* essentially was in the hand of the few compared to the size of the empire. The bigger *jagirdars* had military forces. Any complaint against them in practical use was futile. The *jagirdars* could confront the *zamindars* and even turn the peasants into serfs.

Since the *jagirdar* did not remain in one place for long he did not have any regard for the revenue collection and wanted to exact maximum. This was even noticed by travellers like Bernier. The authority tried level best to control them but the effort remained less effective. The *jagirdars* were always in conflict with the *zamindars* and the peasantry.

There was another privileged class who enjoyed the tax from granted piece of land known as *madad i mash*. This group was small and usually were those with religious inclination of women of high rank. This kind of land in *subah* Agra and Allahabad in 1595 would comprise 4% and 5% respectively. The grant was usually not hereditary. They at times behaved like *zamindars*.

2.2 The Zamindars:

The term in Persian indicated the holder of land or *zamin*. The suffix *dar* indicate holder but not owner. In the 14th century the term indicated the chief of a territory. During Akbar's period it became term that indicate hereditary claim of a person over the produce of the

peasant. Later *zamindar* was a blanket term for *khoti* and *muqaddami* in the Doab, *satahari* and *biswi* in Awadh, *bhoomi* in Rajasthan and *banth* or *vanth* in Gujarat. It also encompassed the term *milkiyat*, an Arabic term for ownership. The Mughals treated them same but the regional variations were there. There were of course some common features among all these group of people. This entire group had the right to saleability and obligation to pay revenue as applicable in the case of all rights that bore common designation. Traditionally they could impose a claim over and above the land revenue from the peasant's and other villagers. They even could levy imposts on forest and water use known as *bankar* and *jalkar* respectively.

The claim was initially different from land revenue but the system imposed by Akbar blurred the difference. In Bengal he was the sole collector of revenue from the peasant. In the other parts of the state he collected the revenue and received 10% of it in the form of cash or revenue free land. His due was called *malikana*. In Gujarat it went up to 25%. In reality they earned much more than that was assigned to them.

They were credited for settling a village and distributing land among them but again they were also in a position to evict them at will.

The *zamindary* right had clan and caste inclinations. The *zamindars* were semi military class in most areas and enjoyed the class clan tie with the peasantry and thus could not be ignored by any political authority.

Zamindary right was invariably hereditary. The rights could be sold and divided among the successors. This indicates at the monetisation of the time. Property could be mortgaged to professional money lenders. Thus petty officials could buy *zamindaris*.

All villages did not have *zamindars*. Thus forcefully local leaders could buy the rights from peasants and turn in to zamindars. The expansion of cultivation created new zamindars in certain areas.

2. 3. Village Community:

There was no difference between the peasants and the labourers as the misery was immense for both as observed by Bernier. The village community was horizontally divided into village units, self-sufficient and left to its own device by the despotic regime of the court so long as the heavy land tax was paid.

The village community was itself complex in its composition. The large peasantry could employ labourers in their land. On the other hand there were the small peasantry who could hardly produce the subsistence. Added to this was the caste driven menial class who were traditionally landless and served as the reserve for supporting peasant agriculture.

One group of peasants used hired labours and claimed the harvest while the other group also claimed the crop after harvest. Once the harvest was removed the claim was upon the crop and not the end. The peasants could shift the fields and thus a big group of *paikasht* peasant was there.

The peasants land holding also depended upon the social status and caste position. The bigger land holder paid less tax compared to the smaller ones who were low in caste position.

The monetisation was not able to destroy the superior claim of the upper caste by any means. Thus the scientific measurement or any other progressive attempt on the part of the state if any does not tickle down to the traditional village. The village community operated in

its own means in the way they functioned for generations. Thus the grunt of tax always was on the lower rung of the society.

3. Summary

The tax system in Mughal India attempted to maximise the income of the state through various means that suited their convenience. The upper echelon of the society due to political importance and class caste position enjoyed the tax benefit. The tax system was definitely regressive and pushed the peasantry to thrive on subsistence. The surplus was exacted by various means. The state failed to control the intermediaries. The diverse nature of the traditional means of tax exaction also was the reason why the uniform tax system could not be levied.

The relation of the tax payers and state was very complex. A small group always enjoyed the larger benefit of the tax system which failed to give any relief to the common man.

