UNIT 1 LAND REVENUE ADMINISTRATION-I

Contents

1.0 Objectives
1.1 Introduction
1.2 Concept of Land Revenue Administration
1.3 Land Revenue Administration in Ancient India
1.4 Land Revenue Administration in Medieval India
   1.4.1 Delhi Sultanate
   1.4.2 Sher Shah Suri
   1.4.3 Taxation in Mughal India
   1.4.4 Land Revenue System of the Marathas
1.5 Land Revenue Administration during Colonial Period
1.6 Let Us Sum Up
1.7 Key Words
1.8 Suggested Readings

1.0 OBJECTIVES

The aim of this unit is to explain the concept of land revenue, its historical evolution and changing perspectives over different historical time periods – from ancient to the modern. Further, an attempt has been made to acquaint you with the new initiatives taken by the Government of India after the country's independence and various measures initiated for the transformation of land revenue administration in the country.

After going through this unit, you will be able to:

- explain the concept of land revenue;
- distinguish between land revenue and other types of revenue; and
- describe the administration of land revenue during ancient, medieval and colonial periods.

1.1 INTRODUCTION

Land has been a major source of income generation for the state since times immemorial. State used to collect land revenue to express its authority over the people, whom it governed and to meet the requirements of the state. In this context, land revenue refers to the revenue levied on land for its use and the produce. In the ancient and medieval periods and even in several decades of colonial India, land revenue was the most important source of governmental income. Thus, assessment and collection of land revenue were the most important activities of the governments during these periods.

1.2 CONCEPT OF LAND REVENUE ADMINISTRATION

Generally, land revenue implies collection of taxes on land produce. We come across a general statement that the king was entitled for a share based on the income or spiritual merits. This share of the state was the revenue, which was received in kind. This share of the state or the land tax was not permanently fixed. It varied according to the exigencies of the state finance. However, Gautama has mentioned a long list of taxes viz., one-sixth, one-eighth or one-tenth of the agricultural produce, the variation
probably being due to difference in the quality of the land, one-fifth of cattle and gold, one-twentieth of merchandise, and one-sixtieth of roots, fruits, flowers, medicinal herbs, honey, meat, grass, and firewood.

It has been mentioned in Dharamsutrās that it is the supreme duty of the king to protect the people and maintain the rules of caste and order. Thus, the authority and jurisdiction of the king was extended over the activities of his subjects. The appointment of a regular hierarchy of officers for carrying on the administration was the duty of the king. The collection of taxes was one of the most important branches of administration. The Dharamsutrās do not make it clear whether the officials who protected the town and villages also collected taxes or if there were others specially employed for this purpose. But, in any case, a long list of taxable commodities shows a developed state of administrative organisation. The literature related to the land revenue system of ancient India mention two prominent branches of revenue officials, one meant for collection of royal share and the other to bring tributes.

1.3 LAND REVENUE ADMINISTRATION IN ANCIENT INDIA

“It was only for the good of his subjects that he collected taxes from them, just as the Sun draws moisture from the Earth to give it back a thousand fold.”

Kalidas in Raghuvansham eulogising King Dalip

Land Revenue was the main source of revenue earned by the State in ancient India. To defray the expenses of administration, an elaborate system of taxation was in vogue in the ancient periods. According to Manu, “Land belongs to him who clears off the timber, and a forest animal to him who owns the arrow.” However, the idea is not followed up to establish taxation on consent. The maxim is: “No taxation without protection.” A king who levies taxes but does not afford protection takes upon himself “all the foulness of his people” and sinks into hell.

Ownership of Land

On the basis of the ancient literature and epigraphic records, scholars have drawn conflicting conclusions regarding the ownership of the land. While one of the verses in the Manusmriti states that the king is the owner of the treasures buried underground, because he is the owner of the land. This suggests that the state owned all land, including the cultivable one. Similarly, Diodorus has recorded that the land in India is the property of the crown and no private individual is permitted to own it. But certain other scholars, on the testimony of another passage in the Manusmriti, have come to the conclusion that private ownership of land existed. According to this passage, “Land belongs to him who clears off the timber, and a forest animal to him who owns the arrow”. We get a definite reference on this point in Purvaminansa, which states that a king cannot dispose of the land of private individuals when he is called upon to gift away all his possessions in charity at the end of certain sacrifices. Similarly, Narada points out that it would be highly inquisitous. If the king proceeded to interfere with the ownership and possession of houses and lands, for it would result in utter chaos. Arthasastra also makes a clear distinction between the crown and the private lands.

The idea of private ownership of land existed as long back as the Rigvedic period. There are references to show that the arable and homestead land belonged either to an individual or to a family. The pasturage was perhaps common. In fact we get so diverse references in ancient literature about the ownership of land that it is difficult to come to any specific conclusion. We get references about individual or family ownership as well as communal and royal ownership of the land. Most probably different systems prevailed in different regions of the country.
The effectiveness of the right to ownership of land depends on the right to gift, sale and mortgage of the land. The ancient legal literature not only contains references about the right of an individual to alienate the land but there are quite a number of inscriptions which record the gifting of the land by the crown, community and private individuals. The land were mostly gifted and we do not get many references about the buying or selling of land. However, the *Arthasastra* has recorded an order of priority in choosing buyers while selling a piece of land. This priority includes kinsmen, neighbours and rich persons. People were free to gift away and mortgage their lands. We do not get many records of sale or transfer of land for purposes other than religious purposes. Usually the ruler or private individuals made the grants to the Brahmans or to the temples. This does not mean that the land were actually surrendered to the donee; it simply implied that the taxes payable to the state, in cash or kind, were to be paid to the grantee. There are also many instances to show that full ownership rights of the land were transferred to the donee. Thus Dhruvasena I of the Valabhi gave 360 *padavartas* of land to a temple in his kingdom. This land was not contiguous and was interceded by land owned by private individuals. This implies that while certain land were owned by private individuals or the community, certain other pieces of land were owned by the state. The land owned by the state was described as *rajayavastu*, and its ownership accrued to the state through failure of heirs or through the non-payment of the land tax. When the land were actually transferred to the donee (instead of the revenue) it is not known how they were cultivated. Most probably they were let out to sub-tenants or cultivated through hired labourers. Whether these land were granted on perpetual basis or otherwise, is also not quite clear. Most probably these grants were made on perpetual basis, but the donee had no right of alienation or a perpetual endowment of rent-free land.

According to Altekar, we possess conclusive evidence to show that in the post-Buddhist period at any rate the ownership in cultivable land was vested in private individuals; the state could not interfere with it except for the non-payment of the land tax. What is claimed from the average cultivator was thus not a land rent but a land tax. (Altekar, A.S., *Education in Ancient India*, 1944)

Another problem connected with the land ownership in ancient India is whether the people enjoyed occupancy right subject to the pleasure of the king or it existed in the ordinary sense of the term. The scholars have not been able to arrive at any definite conclusion on this point. One of the passages in the *Milindapanha* clearly stated that all towns, ports, mines, etc. which are situated on the earth are under the ownership of the king. *Manusmriti* also seems to agree with this view and states that the king is the overlord (adhipati) of the soil. Though some scholars have contended that this view of Manu conflicts with his precept that the ownership goes to the first clearer, but Prof. Aditya does not find any conflict between these two views of Manu. He says the ownership of land by private individual has never been an absolute right. The state has always the last say in this matter whatever may have been the position in theory.”

**Land Revenue Administration**

The land revenue system prevailing in ancient India corresponded to the type now popularly known as *ryotwari*. Under this system, the peasants cultivated their land individually, making common use of the services of the craftsman of the village and paying land revenue to the state through the village. The two prominent revenue officials which have been mentioned were *Bhagadhiuk* (collector of royal share) and *Samaharta* (bringer of tributes). The former was concerned with the collection of taxes and tributes, which were mostly in kind, and the latter stored them in the royal granary and treasury.

The state claimed a certain portion of the produce of crops, the amount differing in different periods. The percentage of taxation varied from eight to thirty-three per
Implementation of Land Reforms - Constraints and Prospects

This variation was not only due to variation in the quality of land but also due to the rates charged by the rulers at different times according to their varying needs. The normal practice was, however, to charge one-sixth of the produce as the land tax. However, those states which resorted to the imperialist policy and undertook extensive military expeditions, the rate was higher. For example, Arthasastra and the Greek writers have recorded that the Mauryan rulers charged 25 per cent tax on agricultural incomes.

It cannot be said for certain whether the percentage of the land tax charged in different periods was calculated on the basis of the gross or net produce. The Jataka literature points out that it was charged on the gross produce. However, it is difficult to believe that the government was not making any allowance for the cost of the agriculture when it was claiming such a high share. The revenue was usually paid in kind. The revenue thus collected by the state was stored in granaries located in different parts of the country, where from it was disposed off. However, in later periods, the practice of collecting revenue in cash also started, although it was practiced on a very limited scale.

The share of the state or the land tax was not permanently fixed and the percentage varied according to the exigencies of the state finance. It could be enhanced when the king needed greater funds for the conduct of a war. Similarly, it was reduced when the crops failed or there was some other natural calamity. If the landowner failed to pay the land tax his land could be disposed off after the lapse of a certain period, which differed from place to place and time to time. The state often charged interest on the revenue in arrears. It may be noted that though the instances of state confiscation of land, for non-payment of land tax are available in records. The Smritis do not make any mention of the right of the state to confiscate the land of the defaulting owners. It may be further noted that the people paid all these taxes to the ruler in return for the protection, which the king accorded them against all possible dangers.

Another noteworthy point with regard to the revenue administration in ancient India is that at least during the later period, a systematic survey of all land was carried before determining revenue. Arthasastra confirms this. The revenue collectors classified the different villages as best (jyestha), medium (madhyama) and low (kanishtha). This sort of classification of land was practiced is further confirmed by the fact that the authorities have mentioned different rates of revenue. Obviously, this variation must have been due to the difference in the quality of land.

The rulers received a considerable part of their income from mines, forests etc. There is considerable difference of opinion amongst the authorities of this period regarding the share of the king in the metals. While Manu says that the king should obtain one half of the metals produce in his realm, Vishnu declared the entire output of mines as the royal due. Arthasastra also says that mines were under the full control of the state. The forests also yielded considerable revenue to the king. Persons earning a living from forests were required to pay a share to the king. According to Manu, duties and taxes must be fixed after proper deliberations so as to provide an adequate revenue to the State and an adequate return to the workers. “As the leech, the calf and the bee take their food little by little, even so must the king draw from his realm moderate annual taxes.” The land tax should be one-sixth, one-eighth, or one-fourth of the crops, i.e. of the gross produce. “A fiftieth of cattle and gold may be taken by the king,” says Manu. There was hardly anything, which the State did not tap to increase its resources. According to Manu, the king should take a sixth part of “trees, meat, honey, clarified butter, perfumes, herbs; substances used for flavoring, food, flowers, roots and fruit; of leaves, pot herbs, grass, (objects) made of cane, skins of earthen vessels, and all (articles) made of stone.”
In addition to the above taxes, which the king claimed regularly, certain other taxes like kara and pratibhaga were also charged by the king. The precise nature of these taxes is not clear because different authorities have interpreted them differently. KARA was probably a periodical tax levied on agricultural land over and above the normal grain share. PRATIBHAGA was sort of presents consisting of fruits, flowers and roots made to the king daily.

In short, we can say that the rulers in ancient India extorted money from people under different pretexts. However, while imposing these taxes, the ruler was expected to ensure that the subjects were not robbed of their due rewards.

We do not get any comprehensive account of the machinery for the collection of these taxes. At the most we learn that a hierarchical order of revenue officials existed. Different officials administered groups of villages, one under the next. These officials were responsible for the revenue administration in the area under their charge and received a fixed pay. The revenue officials were paid as follows:

Lord of 1 village – the king’s daily dues of food, drink and fuel
Lord of 10 villages – 1 Kula.
Lord of 20 villages – 5 Kulas
Lord of 100 villages – revenue of 1 village
Lord of 1000 villages – revenue of 1 town

It is evident from the above account that the officials received salary according to the responsibility. Thus, the lord of 20 villages received five times the income of the lord of ten. However, it is not clear as to what is meant by kula. Most probably it was an area of land sufficient to maintain a family.

Check Your Progress 1

Note: a) Write your answers in the space provided.
   b) Compare your answers with the text.

1) What do you mean by land revenue?

...............................................................................................................
...............................................................................................................
...............................................................................................................
...............................................................................................................
...............................................................................................................

2) Mention the tasks of two revenue officials ‘Bhangadhuk’ and ‘Samharta’.

...............................................................................................................
...............................................................................................................
...............................................................................................................
...............................................................................................................
...............................................................................................................

1.4 LAND REVENUE ADMINISTRATION IN THE MEDIEVAL INDIA

The financial resources and economic stability reflect the stability of a state. During medieval times when there was no law of succession and might was the right to
decide the fate of a person for succession to the throne, the finance played still greater significant role. In view of this, both the rulers of the Sultanate period and Mughals paid keen attention to the collection of taxes and revenue. It may be noted that these taxes were not spent for the welfare or for providing these facilities to its subjects. The money thus collected was spent either on the defence of the state or on the personal glory of the monarch. Besides, the Sultan, even his ministers and provincial governors lived a luxurious life. All this was done at the cost of the common masses who lived a very poor and miserable life. Another point to be noted is that the taxes were not uniform for all the sections of the society. There were certain taxes, which were paid by Hindus, and the Muslims were exempted from their payment. For example the Hindus paid Jaziya as price for living in a Muslim state and the Muslims were exempted from this tax.

1.4.1 Delhi Sultanate (1206-1526)

The available information relating to the agrarian policies and practices before the arrival of the Turks in north India is very limited. During that period, the cultivators were required to pay a large number of cesses which were subsumed under the broad categories of bhaga (land revenue), bhog (cesses), and kar (extra cesses). However, it is difficult to calculate the share of the produce they comprised, individually or collectively, nor how much of it went to the ruler, and how much to his subordinates or to the local landed elites. The traditional share of the produce payable by the peasants, according to the Dharamashastras, was one-sixth, but we hear of kings in south India demanding one-third, or two-thirds of the produce. We also hear of a Chola king who had authorised his feudatories to collect half of the produce. In actual practice, the land revenue demand must have depended upon what the peasants could be made to pay.

There was hardly any significant transformation in the socio-economic structure of rural society during the 13th century. The early Turkish rulers depended on the Hindu chiefs to pay the land revenue, leaving it to them to collect it from the peasants according to the existing practices. This, again gives us no idea of the actual land revenue that was demanded from the cultivators. Barani, who wrote almost a hundred years later indicates the general approach of the Turkish ruling class. According to him, Balban advised his son, Bughra Khan, not to charge so much land revenue (Kharaj) as to reduce the peasant to a state of poverty, nor so little that they become rebellious on account of excess of wealth. We have no idea how this was implemented in practice. In general, it was designed not to interfere with the existing village set-up.

In the fourteenth century, Alauddin Khilji raised the land revenue demand to half in the upper Doab region upto Aligarh, and in some areas of Rajasthan and Malwa. This area was made khalisa, i.e. the land revenue collected there went directly to the imperial treasury. The land revenue demand was based on the measurement of the areas cultivated by each cultivator. Further, except in the area around Delhi, the cultivators were encouraged to pay land revenue in cash. Khilji tried to ensure that the cultivators sold their grains to the banjaras while the crops were still standing in the field i.e. without transporting them to their own stores so as to be sold later when more favourable prices might prevail. However, this had to be modified in practice because we are told that many of the cultivators themselves brought their grains for sale in the local mandi. These could only have been the rich cultivators.

Alauddin Khilji’s agrarian measures amounted to a massive intervention in village affairs. Thus he tried to operate against the privileged sections in the villages – the khuts, muqaddams, and chaudhuris and, to some extent, the rich peasants who had surplus food-grains to sell. The khuts and muqaddams were suspected of passing their burden on to the weaker sections, and not paying the ghari and charai taxes. In Barani’s picturesque language, the khuts, and muqaddams became so poor that they could not wear costly clothes and ride on Arabi and Iraqi horses, and their
women were obliged to work in the houses of Muslims. Barani, no doubt, exaggerates. But the attempt to take away all the inherited privileges of the *khuts* and *muqaddams* are of the upper section of the landed nobility and to appoint an army of *amils*, most of whom proved to be corrupt, to supervise revenue collection was not liable to succeed.

It is suggested that Alauddin Khilji's revenue measures collapsed with his death. But in this context, we do not have any definite information whether it implied that the system of measurement was abolished as also the demand for half of the produce in the *khalisa* areas of the *doab*. The restoration of the privileges of the *khuts* and *muqaddams* implies that the state no longer tried to assess the land revenue on the basis of the holdings, i.e. area cultivated by each individual, but assessed it in a lump sum, leaving the assessment of individuals to the *khuts* and *muqaddams*. This was also a recognition of the economic and social power wielded by the *khuts* and *muqaddams* in the country-side.

Ghiyasuddin Tughlaq initiated steps to replace the system of measurement by putting forth a claim for share in the *khalisa* areas. This was considered as a step towards providing relief to the cultivators because while under measurement the risk of cultivation of crops has to be largely borne by the cultivator, under sharing both profit and loss were shared by the cultivator and the state. Ghiyasuddin initiated other important measures in the territories held by the holders of *iqtas*, i.e. outside the *khalisa* area, he ordered that the revenue demand should not be raised on the basis of a guess or computation, but “by degrees and gradually because the weight of sudden enhancement would ruin the country and bar the way to prosperity” Barani explains this policy of moderate increase by saying that the revenue demand in the areas of the *iqtas* should not be increased by “one in ten or eleven”. This phrase does not mean that the increase may be one-tenth or one-eleventh. Nor does it mean that the land revenue should be one-tenth, or theoretical minimum of one-fifth as some modern historians have assumed. Barani nowhere mentions the scale of the revenue demand, either in the *khalisa* areas of the *doab*, or in the *iqtas*. Perhaps, the traditional demand in the areas outside the *khalisa* areas, remained one-third as before.

Muhammad Tughlaq made efforts to revive Khilji’s system and to extend it all over the empire. His measures led to a serious peasant uprising in the *doab*. The reason for this, it seems, was that in assessing the land-revenue on individuals, not the actual yield but the artificially fixed standard yield was applied to the area under measurement. Further, when converting the produce into cash, not the actual prices but official standard prices were applied. Levying tax on cattle and houses was also harsh. Thus, the actual incidence of land revenue demand rose considerably, to half or even more.

Like Alauddin Khilji’s agrarian reforms, Muhammad Tughlaq’s measures were also designed to curtail the privileges of the more affluent sections in village society, especially the *khuts* and *muqaddams*. But his measures also hurt the average cultivator. This may explain why there was a serious uprising against these measures. Muhammad Tughlaq tried to reverse the policy. In the *doab*, which was the directly administered area ( *khalisa*), he tried to improve cultivation by changing the cropping pattern and also replacing inferior crops by superior crops. The main inducement for this was granting loans (*sondhar*) for digging wells, etc. This policy could only have succeeded with the co-operation of the richer cultivators, and the *khuts* and *muqaddams* who had the largest landholdings, as well as the means to take up these activities. However, it failed because the officials appointed for the purpose had no knowledge of the local conditions, and were only interested in enriching themselves. Firuz met with greater success by providing water to the peasants of Haryana by his canal system, levying an extra charge of 10 percent and leaving it to the peasants to cultivate what they wanted.
All in all, it would appear that the land revenue under the Sultans, especially during the 14th century, remained heavy, hovering in the neighbourhood of half, and that there was a definite effort to reduce the power and privileges of the old intermediaries, the Rais, the Rawats etc., with the khuts and muqaddams forging ahead. This was the first time that such a high magnitude of land revenue was assessed and collected from a large and highly fertile area for several decades. Both the administrative methods adopted, and the centralisation of such large and liquid resources in the hands of the ruling class, had important consequences, both for rural life and for the urban manufacturers, traders and those involved in commerce.

Firuz Tughlaq's rule is generally considered a period of rural prosperity. Both Barani and Afif agree that as result of the Sultan's orders, the provinces became cultivated, and tillage extended widely so that not a single village in the doab remained uncultivated. The canal system extended tillage in Haryana. According to Afif, "In the houses of the raiyat (peasantry) so much grain, wealth, horses and goods accumulate that one cannot speak of them." He goes on to say how none of the women folk of the peasantry remained without ornaments, and that "In every peasant's house there were clean bed-sheets, excellent bed-cots, many articles and much wealth". Obviously, these remarks applied largely to the richer sections among the peasants and the rural, privileged sections — the khuts, muqaddams etc. Thus, rural society continued to be unequal, with imperial policies siphoning off a large share of the rural surplus. However, there was some limited success in the efforts to improve the rural economy, even though the benefit of these was reaped largely by the privileged sections of the rural society.

1.4.2 Sher Shah Suri

The land revenue system of Sher Shah laid the foundation of future agrarian systems in the country. He had acquired sufficient experience in survey, assessment and settlement of land revenue in his father's jagir at Sasaram (Bihar), and when he occupied the throne as an emperor, he came up with a system that was successfully tested. Sher Shah wanted that the assessment of land revenue should not be based on crop sharing or estimation. Nor should the village headmen and zamindars be allowed to pass their burden on to the shoulders of the weaker sections. Hence, as a ruler, he insisted upon the system of measurement (zabt). Although a system of measurement of the sown area was very old, and had been instituted or revived by Alauddin Khilji, the system introduced by Sher Shah was different from the traditional system. In the traditional system, the crop-yield was estimated on the basis of sample cuttings in the sown area. Under Sher Shah, land were divided into three categories — good, bad and middle, and the average yield of each computed. One-third of the average yield was the share of the state. On this basis, a crop-rate (ray) was drawn up, so that as soon as the sown field was measured, the share of the state could be determined. This could then be converted into rupees on the basis of local rates. The peasants were given the option of paying in cash or in kind, though Sher Shah preferred cash. Multan was excluded from measurement on account of special circumstances and the old system continued there, with the state share being only one-fourth. He also laid down the charges to be paid to the measuring parties. The measurement of fields was to be carried out every year. As a safeguard against famine, which was a recurrent feature, a cess at the rate of two and a half seers per bigha was also levied.

There has been a good deal of controversy as to the extent to which these reforms were applied in different parts of the empire under Sher Shah and Islam Shah, and whether the settlement was made with each individual cultivator, or with the village head men (muqaddams) and zamindars. Abul Fazl holds that under Sher Shah and Islam Shah, Hindustan passed from crop-sharing and estimation to measurement. But a detailed study by Irfan Habib maintains that even during the reign of Akbar, the system of measurement was prevalent only in the settled parts of the empire in the
doab, Punjab and Malwa, and probably it did not cover the whole land in any province. However, the starting of the zabt system was undoubtedly a significant development. It is suggested that the amount each peasant had to pay was written down on a paper called *patta*, and each one was informed of it. No one was allowed to charge anything extra. This has led some modern historians to compare it to the *ryotwari* system of the British whereby the state established direct relation with the peasants. However, modern research does not support this. While an attempt was made to assess the obligations of individual cultivators, the local head-men and zamindars were involved both in the process of assessment and collection of the land revenue, and received remuneration for their services. No attempt was made by the medieval state to do away with *muqaddams* and the zamindars because it was in no position to do so. All that it could do was to limit their exactions.

We find some contradictory elements in Sher Shah’s attitude towards the peasantry. We are told that he was very solicitous of the interests of the peasantry. While looking after his father’s jagir, he is supposed to have said, “I know that the humble *raiyyat* are the pivot of agriculture. If they are happy the cultivation will thrive. If the *raiyyat* are in a bad condition, the agricultural output will diminish.” Thus, he was very careful that when his army marched the cultivated fields were not affected. Horsemen were posed to prevent the soldiers entering into the cultivated portions of the farmers’ land, and he took stern action against those soldiers who were found violating this. Abbas Khan says that if on account of the narrowness of the passage, the cultivation came to be trampled down by acts of necessity, trustworthy *amins* were appointed to measure the devastated portion of the cultivation and the compensation money was paid to the *raiyyat*.

However, Sher Shah’s solicitude applied only to peasants who were fully loyal, observed the imperial regulations, and paid their dues without demure. No mercy was to be shown to those *zamindars* and their followers who were missed the payments, or did not attend the office of the *amins*. In that case, their villages were to be captured, the men slain, women and children enslaved, their animals and property seized, and new peasants settled in the area.

### 1.4.3 Taxation in Mughal India

The Mughal emperors exploited several sources of revenue. They levied direct taxes on income and persons, profession and property. They made money by extensive commercial undertakings of various kinds. They raised substantial sums by indirect taxes such as customs duties, transit dues, octroi, sales tax, and the excise duty on manufactures. Administration of justice brought in a small sum in fines and judicial fees. The emperor was the heir to all property without proper title, and salvages from ship-wrecks were his. Registration fee was paid when transactions were recorded or certain ceremonies performed. The emperors received presents from their officers and subjects as also from foreign rulers sending embassies to India. War often became a source of income; indemnity was sometimes levied besides receipts from plunder. Under Babur and Humayun, and again under Aurangzeb, certain burdens were shouldered by non-Muslims, which can be best described as taxes on religion.

It should be remembered that there was always a difference between what the citizens paid and the receipts credited to the treasury. Many officials levied charges which were not credited to the State. Some of these formed customary authorised methods whereby they were allowed to supplement their salaries; others were not only not authorised but were from time to time forbidden by various emperors. The former should undoubtedly be included among taxes whereas the latter can only be termed as exactions. But both formed the burden the people had to bear.

Among the direct taxes on income, the revenue figured most prominently. As in modern times, several systems of assessment and collection of land revenue prevailed.
Implementation of Land Reforms – Constraints and Prospects

In Mughal India. All of them were based on the principle that the land revenue demanded by the State should not ordinarily exceed one-third of the actual produce and should never be more than one-half thereof. In certain States of Rajputana, as little as 1/7 or 1/8 of the produce was paid. Aurangzeb fixed one-half of the produce as the maximum.

Of course, in certain cases a share of the actual produce, when harvested, was claimed. But sharing could take several other forms as well. Sometimes the standing crop was divided between the cultivator and the State. In some parts of the country, the cultivator assigned one-third of his field to the State as it was brought under cultivation. To avoid bickering on both sides, *Kankut* was resorted to. When the harvest was ripening, skilful appraisers were appointed who tried to estimate the probable yield of the crop. One-third of the estimated crop was then assigned to the State and was paid when the crop was harvested.

Sharing was seldom considered a satisfactory method of collecting land revenue. It provided several occasions for defrauding the State. One way out of the difficulty was provided by resorting to an outright payment in cash irrespective of the crop area or the value of the crop. This was done by taking an average of the land revenue paid by a cultivator for all his lands during the last ten years. *Nasaq*, as this system was called, seems to have been much favoured by Aurangzeb.

But the *Zabti* was the system most in use in different parts of the Mughal empire. Developed by Akbar on the lines laid down by Sher Shah, it set up a demand schedule differing, though ever so slightly, from one assessment circle to another. There were more than 170 assessment circles in the empire, every one of them with a schedule of its own. The assessment circle represented an area where the same, or nearly the same, cash prices for agricultural produce usually prevailed. The schedule of demand was based on the principle that one-third of the produce was due to the State. For this purpose, the assessment rates of Sher Shah were used. These laid down the amount in kind due to the State from one *bigha* of land under different crops. Sher Shah had prepared his schedule by taking the average produce per *bigha* of various crops in fields of varying fertility. The average seems to have been struck some time about 1542, and the land selected must have been in the neighbourhood of the capital, Agra.

Akbar made various experiments for successfully converting Sher Shah’s demand in kind into cash. As we have seen above, he guarded against varying prices in different parts of the country by dividing it into about 172 assessment circles. In an assessment circle, the average of the prices of various crops prevailing during the past ten years was used for the conversion of the State demand into cash.

Thus, wherever the *Zabti* prevailed, the cultivators paid land revenue only for that portion of their land, which was under cultivation. As it was paid in cash, the rates per *bigha* differed from crop to crop.

Under all types of assessments except the *Nasaq*, the State stood to gain if more land was brought under cultivation or if more valuable crops were substituted for those yielding lower prices. It became thus an urgent duty of the State to encourage agriculture. A graduated system of assessment was laid down when waste land or fallow land was brought under cultivation. The normal rate of assessment was reached in the fifth year, thus allowing a margin for initial expenses in the first four years. Advances were also given to the cultivators in order to enable them to defray the initial cost of change.

As the State demand was very high, whenever crops failed, remissions were granted. Under Aurangzeb, it was customary to leave with the cultivator at least one-half of the actual produce in bad years. Though this may have made a big fall in the income
of the State, it does not seem to have provided much relief to the cultivator during famine. They left their land uncultivated and wandered away in search of food.

The cultivators owned the land subject to the State’s claim to the revenue. They could sell, mortgage and give it in gift. Usually, there was not much buying of land because in most places enough wasteland was available for cultivation.

The system of collection of land revenue introduced under Akbar safeguarded the rights of the cultivators. Every season surveyors visited the village, and with the help of the *Patwari*, who was an employee of the village, recorded the area under various crops. On the basis of this record demand slips were issued early in the season, including the amount due in cash from every cultivator. The village *Muqaddam*, collected the land revenue some time in cash, some time in kind, but issued receipts for cash. He paid the whole demand for the village in cash and was granted 2 ½% for this work by the State. Akbar abolished all customary cesses, the surveyor’s fee, the expenses of their board, and the *Muqaddam’s* commission were all paid by the State. A copy of the demand register was sent to the *Diwan’s* office. At the end of the collections for the season, an attested list of arrears was sent to the *Diwan’s* office. The arrears formed the first charge on the crop. Any amount received in excess was credited to the next season’s land revenue. The collections were made twice a year in one lump sum. In Aurangzeb’s reign the *Nasang* revenue was realized in instalments.

Akbar’s demand formed a lighter burden than the modern land revenue assessment except in *ryotwari* areas. No *Zamindar* — mere landlords — were recognised apart from the territorial chiefs. The cultivator today pays between 50% to 60% of the produce to the landlord, whereas a Mughal cultivator, paid only 33 1/3% to the State. But peasant proprietors today pay about 16 2/3% of the produce, which is about one-half of what was paid by the Mughal cultivators.

Much has been made of the extra exactions and the high handedness of the official. That they continued charging some of the taxes remitted by the emperors seems certain, but the burden of official exactions did not probably differ much from what it is today. The cultivator during the Mughal time had to deal with his revenue officials or *Jagirdars* alone, whereas his descendant today is a victim to the exactions of the officials of the revenue, police, judicial and various other departments as well.

Several estimates have been made of the total revenue of the Mughal empire including the land revenue. Abu-1-Fazl estimated Akbar’s revenue at Rs. 13,21,36,831 and 12,00,000 betel leaves. Abdul Hamid Lahori estimated Shah Jahan’s revenue at Rs. 38,68,16,584 in the first decade of his reign. But this sum, huge by the standards of those days, and equivalent to about as Rs. 3,09,45,32,472 in its purchasing power today, did not represent the total receipt of the Mughal emperors. It excluded all the presents received by the emperors, tributes paid by feudatory princes of various grades, the savings represented by the employment of the contingent of feudatory princes, probably income from the *jizya* and the pilgrimage tax, judicial fines and fees, war indemnities paid by the vanquished rulers and savings in expenditure by deductions from the salaries of public servants and by employing forced labour who paid lower than their usual wages.

---

**Check Your Progress 1**

**Note:**

a) Write your answers in the space provided.

b) Compare your answers with the text.

1) Describe the land revenue collection system during the Mughal period.

.................................................................

.................................................................
Implementation of Land Reforms – Constraints and Prospects

2) Briefly explain the terms Kankut, Nasaq and Zabti.

3) What is Jizya?

1.4.4 Land Revenue System of the Marathas

Shivaji's kingdom consisted of territories he wrested from the Sultans of Ahmadnagar and Bijapur and from the emperor of Delhi. The southern districts bore the mark of Vijayanagar rule. Thus the revenue systems of four different States were prevalent in Maharashtra. Shivaji tried to bring financial unity by establishing one common method for collection of revenue. The people of Maharashtra had suffered much from the wars between the Nizamshahi rules and the Mughals. Large tracts of land were lying desolate and agriculture and trade had declined. If these districts were again to be brought back to life and prosperity, they had to be assured of peace and prosperity and the demand of peasant proprietor had to be a fixed one, settled on easy terms. Shivaji revived the principles of Malik Amar’s revenue system. The Kathi or the measuring rod was to be five cubits and five fists in length. Twenty Kathi square made a bigha and 120 bighas one Chawar.

The first important step taken by Shivaji was to survey the land and then to assess the rent and other dues payable by the cultivators. These surveys were made at different times. The first was made by Dadaji Kondadeo in Sdhahji’s jagir at Poona; the second one was begun by Moro Pant Pingle; and the last one was carried out by Annaji Datto which really covered most of the Maratha districts. The main features of Ambar’s system accepted by Shivaji were:

i) the classification of land according to fertility;

ii) ascertainment of their produce,

iii) fixing the government share,

iv) collection of rents either in kind or cash; and

v) abolition of the intermediate collecting agents as farmers of revenue.

The state claimed two-fifths of share of the land produce leaving three-fifths share of the land produce to the peasants. The Tagai and Istawa principles were accepted to bring new land under the plough. New cultivators were given seeds and cattle, and loans advanced to them, which were excluded when a village was assessed. When later, some of the waste lands were brought under cultivation, they were taxed moderately to begin with. There is some truth in Lalji Pendese’s statement that Shivaji was a conspicuous leader of the down-trodden peasantry against the big landlord class.
1.5 LAND REVENUE ADMINISTRATION DURING COLONIAL PERIOD

Land revenue was the most important aspect for the British government in India. They needed resources to run their administration. Therefore, they devoted great attention to the task of administration and re-organisation of land revenue system. In 1793, Cornwalis introduced the Permanent Settlement, which created landed aristocracy for the first time in India. Secondly, this system put the tenants into a very insecure position. Though the Government had fixed its share in perpetuity, they were given full freedom in exacting from the tenants as much as they liked. It not only impoverished the peasantry but also deprived them of their land. It proved so defective that the British did not extend this system outside the Bengal region. In the southern and some parts of Northern India, the Ryotwari system was adopted. It established a direct relation between the landholder and the government. Here also they conformed a proprietary rights upon the landholders. It was a new system. Earlier, the land belonged to village communities and the joint families. The individual had no share of his own. This land settlement brought about a radical change in the rural areas.

Land System

Before the British rule, the land belonged to the peasantry and the government received a proportion of the produce. According to Radha Kumud Mukerjee, “The soil in India belonged to the tribe or its sub-division – the village community, the clan or the brotherhood settled in the village – and never was considered as property of the king.” The king had the right to share the produce as was fixed from time to time. So far the British were collecting this revenue and they had introduced modification in the procedure and share of collection. The squeezing nature had created both political and economic hazards, as Buchanan reported about the district of Dinajpore in Bengal. In this context, Radha Kumud Mukerjee has commented that “The natives allege that, although they were often squeezed by the Mogul officers, and on all occasions were treated with the utmost contempt, they preferred suffering these evils to the British mode that has been adopted of selling their land when they fall in arrears, which is a practice they cannot endure. Besides, bribery went a great way on most occasions and they allege that, bribes included, they did not actually pay one-half of what they do now.” (Radha Kumud Mukerjee, Land Problems in India, p.16)

In those conditions, “neither native nor European agriculturist”, reported Bishop Heber, “can thrive at the present rate of taxation. Half the gross produce of the soil is demanded by Government.”

Lord Cornwallis was least concerned with the problems of the peasantry. He introduced reforms in land revenue to achieve twin aims of the Company policy, increasing demand of British manufactures in India and export of raw materials such as raw silk, wool, cotton, indigo etc. to British. Their policy had made commerce the pivot of all the activities of the executive and of Indian economy. It is clear from the fact that the “commercial department” had become more important than the general department”. It was the reducing importance of the general department which brought a steep fall in the collection of land revenue and increased the chances of the agricultural economy.

Permanent Settlement

Lord Cornwallis sought to bring about stability in the agricultural economy. He tried, first, to bring continuity by making decennial (i.e. ten years) settlement in place of annual settlement. In March, 1793, he introduced the concept of ‘Permanent Settlement’. According to Romesh Dutt, ‘if the prosperity and happiness of a nation be the criterion of wisdom and success; Lord Cornwallis’ permanent settlement of 1793 is the wisest and most successful measure which the British nation has ever
adopted in India.” However, according to some other historians, it was not so benevolent. It is generally felt that though the permanent settlement helped to make the province the wealthier and more flourishing in India, it was temporary in nature and at the cost of millions of peasantry and Indian economy.

1.6 LET US SUM UP

In this unit attempts have been made to acquaint you with the concept of land revenue and land revenue administration that existed during ancient, medieval and colonial period. This unit will further familiarise you with various changes related to land revenue assessment and administration in different regimes. Thus, this unit will provide you a comprehensive understanding of pre-independent India land revenue systems.

1.7 KEY WORDS

<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bhaga</td>
<td>land revenue</td>
</tr>
<tr>
<td>Khalisa areas</td>
<td>areas directly administered by the state</td>
</tr>
<tr>
<td>Bhog</td>
<td>cesses</td>
</tr>
<tr>
<td>Kar</td>
<td>extra cess</td>
</tr>
<tr>
<td>Patwari</td>
<td>a state employee at the village level responsible for recording the areas under various crops</td>
</tr>
<tr>
<td>Zabt/zabti</td>
<td>System of assessment based on measurement</td>
</tr>
<tr>
<td>Doab</td>
<td>land between Ganga and Yamuna rivers</td>
</tr>
<tr>
<td>Kankut</td>
<td>estimation of land revenue</td>
</tr>
</tbody>
</table>

1.7 SUGGESTED READINGS

Majumdar R.C. (ed.) (1951 to 1977), *The History and Culture of the Indian People* (Volumes I to XI), Bharatiya Vidya Bhavan, Mumbai.

Habib, Irfan (1944), *The Agrarian System of Mughal India 1556-1707*, Oxford University Press.

