With the expansion and consolidation of the Islamic empire under the Pious Caliphs, the guiding principles for governing the provinces and subjects belonging to different classes and religions were clearly formulated and followed to a certain extent. Thus, Hazrat Ali, the Fourth Caliph of Islam, writes in his letter to Malik-ibn-Ashter on the appointment of the latter, "these are the orders issued by the creature of God, Ali, the son of Abu Talib to Malik, the son of Ashter when he appointed Malik as the Governor of Egypt to collect Zakath there, to fight against the enemies of Islam and Egypt, to work for the welfare of its people and to look after its property". Thus we see, collection of Zakath, fighting against the enemies of Islam and working for the welfare of the subjects, looking after their prosperity, were the cardinal principles of governing out lying provinces in an Islamic State. In governing an out lying province, he again reminds his collector of taxes and revenues, "God has forbidden you from tyranny and injustice. Do not resort to whipping, do not touch their property, be they Muslim, or non-Muslim".

2. Head of the Bani Nukha's clan, disciple and companion of Hazrat Ali who had trained him in the principles of administration and jurisprudence. He was killed.
The Muslim rulers in India never denied the authority of the Holy Book and the traditions of the Prophet and the Pious Caliphs but in practice, they often transgressed the principles of the scriptures in the matter of administration. Sultan Ala'ud-Din Khalji (1296-1316) did whatever he liked in the interest of his State, without taking least care for the injunctions of the scriptures. His administrative principles are revealed in his frank confession to Qazi Biyana, an advocate of ecclesiastical supremacy: to prevent rebellion, in which thousands perish, I issue such orders as I conceive to be good for the State and the benefit of the people. Men are heedless, disrespectful and disobey my commands. I am then compelled to be severe to bring them into obedience. I do not know whether this is lawful or unlawful, whatever I think to be for the good of the State or suitable for emergency, I decree. This was, in fact, the illustration of the administrative principles of all Governments of the Sultanate age in India.

The Mughal rulers in India, while claiming to be within the bounds of Islamic law, went much beyond the Law in matters of political alliances, economic regulations and in the matter of dealing with the subjects and people of

3. It was collected at the rate of 2.5% annually from Shaib/Nisab or normally a person having certain extent of excess wealth.

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other faiths. The Mughal rulers were guided by their own needs and did not allow theologians to have dominant voice in the matter of administration. Emperor Jahangir imprisoned Shaikh Ahmad Sirhind for his orthodoxy, as orthodox principles were considered inconvenient to his administrative authority. **

Even Emperor Aurangzeb was also no exception in following the same policy in the matter of administration. Though his religious policy appears to be paradoxical, he issued order for demolition of temples in one hand and granted annuity of Rs. 5/- to Mangaldas a Mahant of Malwa. In reply to a question placed in a seminar, Shri S.N. Hassan drew the attention to a farman of the Emperor Aurangzeb addressed to the Foujdar of Mallarpur which declares that whoever slaughtered a cow here (i.e., at Mallarpur) in future, his act would be treated as an act of revolt. Thus, Emperor Aurangzeb who was a believer of the faith, prohibited slaughter of cow at a particular place and this reveals that he attached more importance to administrative interest of his Empire than that of his religious principles.

5. Tarikh-i-Firuz Sahi, Barni, p-188. Hist. of India as told by its own historians : Elliot-Dowson.

6. Seikh was accused of considering himself equal to the Pious Caliphs and refused to perform the 'sizda' to the Emperor. Jahangir later realised his mistake and released him. Dr. Baniprosad opines that the Shaikh promised loyalty (Jahangir, Baniprasad p-433).

In the matter of the administration of Bengal, we see, orthodox Aurangzeb often drew the attention of his Viceroy Pr. 'AzimuskaShan, Hafiz-e-Quran, to the principles of Islam. It is not good for people to tyrannize over God's creatures who are entrusted to their care by Almighty, particularly so for kings... We also hear that during the period under Nawab Ja'fər Khan's rule "no Amil or Zamindar could with impunity oppress any one".

Provincial Governors also used high sounding words to express their desires for the welfare of their subjects. To quote from a farman of Nawab Sarfaraz, we find that the Government expected a Zamindar, "to conciliate and encourage the ryots and promote the advancement of the cultivation".

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9. Cow slaughter is permitted in all schools of Islamic law.
10. a person who has learnt the whole Quran by heart and can recite it from memory.
12. Salimullah - p.67
But in practice, welfare of the subjects went behind the curtain and collection of maximum revenue by any means, became the motto of the administration and the officers of the Governments; and to achieve this end the official frequently resorted to draconian measures.

Hafiz-e Quran, one time Viceroy of Bengal, Azimush Shan amassed vast sums which had been extorted by tyranny and violence. Jafar Khan the most favourite Diwan of Aurangzeb and who was not devoid of uprightness caused the Mutsudis, Amils, Zamindars, Qanungos in duress in the Diwan Khana of the Chihl Sutun palace. Setting forth the collecting peons to realise the dues, he did not allow the defaulters leave for eating and drinking or for answering calls of nature and posted over the peons, so that none of them owing to temptation of bribe, might supply a drop of water to the thirsty defaulters. His agent dug the ill-famous ditch, known as Baikunth for the torture of defaulting Zamindars. Pir Khan, Foujder of Hughly, under the rule of Shuja-ud-Daula, commenced exactions and oppressions. The port of Hughly was ruined for his rapacity. Mirza Muhammad Sayeed, the second son of Haji Ahmed, who was on behalf of

14. Muntkhab-ul-Lubab, Vol-II tr. Elliot and Dowson, Published by S. Gupta, p-43.
16. abode of Hindu God Vishnu in Paradise
17. Pir Khan rendered faithful service to Shuja-ud-Daula and passed his days from youth to old age in his Company.
Nawab Sarfaraz, administering Chakla Ghoraghat, Rangpur by his extortions and oppressions acquired a huge treasures for himself. This sort of oppressions, for extracting revenues, is not supported by the scriptures of Islam or traditions of the Pious Caliphs. However, Imam Abu Hanifa opines, 'if a person delays the payment of Kharaj debt, not withstanding his ability to pay it, he is put in prison unless some of his property is discovered. The view is very liberal. If one is unable to pay his Kharaj debt, he is allowed to delay its payment until his finances improve.'

In fact, the provincial officers accumulated money in any way they wanted. Emperor Aurangzeb forbade collection of a number of illegal cesses in spite of considerable loss to the public treasury but the ban embodied in the edicts of the Emperor, was largely ignored by the Foujdar and Zamindars of distant provinces. In Bengal, collection of illegal tolls continued unabated and the amount of some even enhanced. For instance, levy of transit duty i.e., collection of tax on goods carried from one place to another place within the Muslim territory is forbidden by the Shariah and no

18. Miyaz, P. 294
20. Letter No. 51, addressed to Tax and Revenue Collectors, Nahj-ul-Balagha
23. the Quran and the traditions of the Hadiths.
'mujtahid' has ever allowed such a policy. Emperor Aurangzeb also prohibited collection of this kind of tax known as rahdari but throughout the period under review, rahdari was collected though in some cases tax collected under this head was excused. Again wine is not taxable in the opinion of Imam Shafi but Imam Abu Ja'far holds that wine possess a value for a Z-immi and they must therefore pay tax for this. Abu Yusuf opines that wine is taxable but Muslim is never taxed for his wine.

Emperor Aurangzeb abolished tax on spirits. In Bengal, during the period under review, we hear that Viceroy 'Azimush-Shan imposed tax on 'tor', a country liquor but he was rebuked for such imposition of tax. We are also informed that Zamindars were collecting taxes on spirituous liquors which came under the source of revenue, bazi Jama.

24. One who arrived to the highest degree in knowledge of the Law. This title is given to the highest ecclesiastical dignitaries.
27. ibid. p. 37
28. Notes from the Akhbarat, dt. 29.1.1715 Sarkar's collection Rare Section, National Library, Calcutta.
29. Theories of Mohammedan Finance, p-320 - 1.
30. Munt- Khab-ul -Lubab Vol-II, Khafi Khan (Hist. of India as told ........... 87).
While **abwab Thanedari** imposed by Nawab Shuja'-ud-Daula was collected from the spirituous liquors and other articles in bazars.

In fact, imposition of prohibited cesses in distant parts of the Mughal Empire could not be checked by an able Emperor like Aurangzeb. We are informed that the mace-bearer forbade collection of these imposts for few days and then retired. The Emperor had reduced the ranks of the offending Jagirdars and Foujdar but the latter got their original mansab restored with the help of their patrons sometimes later.

Surprisingly enough, Jizia imposed in this province in a peculiar manner. Emperor Aurangzeb re-introduced it in 1680 A.D., we learn, his Viceroys Shaista Khan in Bengal, allowed the Dutch and English Traders to let off Jizia on promise of bringing Persian horses annually. The history of its collection in later period, gives us a similar picture. Collection of Zakat from traders and merchants was stopped by an Imperial decree of Aurangzeb but its collection from Hindu and Muslim alike, continued. In fact, in Bengal, no definite rules and rates were followed.

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In this connection, we must not forget that Muhtasibs were appointed to put down drinking of wine among the people.

32. Wilson's glossary p.3.

33. Munt Khab-ul-Lubab Vol. II, Khafi Khan, tr. p-87 (Hist. of India as told Calcutta, 1879)
for collection of taxes from the traders and merchants. During the early days of Islam, Hazrat Umar appointed 'ashirs' to collect 2½% Zakat from the Muslim traders and 5% from the Zimmi traders. According to another report, he instructed "collect from them (non-Muslim herbi) the rate they collect from us". When further asked, if it is not known what rate they collect? He answered, collect from them 10%, provided their property amounted to a nisab. So if the herbis collected no tax from the Muslim traders in their own countries then likewise the ashirs should not collect any tax from them because they gave up their oppressions in collecting tax from Muslim traders while the Muslims were more fit to be possessed with virtues than the herbis. The right of collecting tax from the herbi traders is based on the fact that the herbis enjoyed protection during their sojourn in Muslim country.38

34. Early Records of British India, Wheeler, p-161.
35. Jizia was abolished by Emperor Muhammad Shah in 1143-44 AH, i.e. 11 Julus year.
36. Revenue regulation of Aurangzeb - JASB 1906, p-J.N.Sarkar
37. Preface of Sitaram, Bankim Chandra, Bangya Sahitya Parishad.
38. Theories of Mohammadan Finance : Aghnides, p-493.
Thus in the context of our province during the period under review, we see, Emperor Aurangzeb imposed 2½% tax on Muslim traders and 5% on non-Muslim traders 39. The Emperor also exempted the English merchants from all duties in return of payment of a consolidated amount of Rs.3000/- per annum 40. The Dutch Company paid 2½% at Surat before 1679 while after 1679 A.D. they paid 3½% including 1% Jizia 41. In 1709 Shah Alam reduced the custom duty from 3½% to 2½% both at Surat and at Hughli 42. Nawab Alivardi reduced the custom duty of 3½% to 2½% paid by the private Dutch merchants 43. But the same Nawab often demanded more and more money from the foreign traders under the plea providing security to them which, in reality, his government could not often provide to them. The French Company on the other hand had to promise payment of Rs.40,000/- to the Emperor and Rs.1000/- to Jafar Khan in 1722 for reduction of custom duty to Rs.2½% 44.

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41. Dutch East India Company and Economy of Bengal, Omprakash, 42.
42. Ma'asir-i-Alamgiri, informs Jizia was re-imposed by Aurangzeb around 1679-80, Ma asir-i-Alamgir, Seqi Mu' ad Khan, tr. Sankar Ch. N. Calcutta 1947, p.188.
44. Infra, p.157.
We have already discussed about the framework of the judiciary and its working during the period under review. We have also seen that the framework of judiciary under the Nawabs was apparently in the line of Islamic traditions but lack of sincerity was noticed in many cases in implementing religious principles in practice.

In the matter of appointment of Government officials, we see that both Hindus and Muslims were appointed during the period under review. Since the early days of Islam, non-Muslim subjects were often appointed to important public offices. After the conquest of Egypt, the Byzantine officers were retained. One named Menas ex-prefect of the North Province under Heraclius, was retained at his post by the Muslims. Athanasius, a native of Eddessa, held office in Egypt and was known as 'glorius secretary'. Musa, a Jew was appointed by Caliph Mansur as one of the two collectors of revenue. Caliph Mamun made Bukan, a head of the district of Bura, in Egypt. But Caliph Umar II, was against the appointment of non-Muslims to the public offices. In Morocco and Spain, no Christian or Jews were appointed secretaries.

45. Infra, pp. 93-6.
46. Of Abbasid dynasty, ruled from 754 A.D. to 775 A.D.
47. Son of Harun-al-Rashid ruled from 813-833 A.D.
48. Caliph's non-Muslim subjects... p. 21, Tritton
49. Ibid. pp. 21-22.
50. Ibid. - p. 21
In India, before the Mughals, Sher Shah appointed Hindu officers to important public offices. Under the Mughals, non-Muslim subjects were freely appointed to important high offices. Raja Man Singh held the office of Viceroy in Bengal. Todar Mal was appointed the revenue minister under Emperor Akbar. In 1671, Emperor Aurangzeb forbade appointment of non-Muslims in the revenue department. In Bengal, Nawab Jafar Khan was compelled to appoint Hindu Quanungs, Choudhurys etc., for corruption and embezzlement of public money by the Muslim officers. And during the subsequent period we notice presence of prominent Hindu officials in the different branches of the administration, we further learn, "the Gentoo (Hindu) connection became the most opulent influence in his (Alivardi's) Government, of which it pervaded every department with such efficiency that nothing of moment could move without their participation". Jafar Khan's appointments of Hindu collectors of revenues surely brought certain degree of efficiency in this department but corruption in the forms of

51. This order was recalled later by the Emperor, Munt Khab-ul-Lubab Vol. III, Khafi Khan. p-249-252.
bribing, taking of illegal gratification for granting official favours or embezzlement of public money could not totally be stopped. But these types of corrupt means became orders of the day. To the foreign merchants who were gradually encroaching upon the authority of the local Government, presence of corrupt officials opened a gateway to achieve their ends. The fact remained, it was a time when everybody knew that he could purchase any favour if he could have filled the pockets of concerned officials. A contemporary French merchant speaks of the general character of the Nazim's durbar in a pathetic tune; a court where right counts for nothing and every other motive apart one can never be successful except by the weight of what one puts in the balance of equity. It is said that English East India had bribed an amount of Rs. 3000/- to secure the grant for freedom of trade without payment of custom duty. The foreign traders realised that no favour could be obtained from the local Government without spending money. The mode of monetary transactions with Government officials was clandestine in nature and such transactions were made without any written instrument which benefitted both the unscrupulous donors and recipients as well. Sometimes the Company insisted for

54. Me. Law in Three Frenchmen, p-86, Hill S. C.
56. Para – 2, Courts letter dt. 29.11.1754, published in Fort William – India House Correspondence, Vol-I Ed. Dulle K.K.
clandestine transaction in order to avoid future demand on the basis of precedence(s) and when such transaction became usual practice, the Company could not enforce to give any receipt. The Wakil of the Company at Cossimbazar categorically refused to demand any receipt from the Nawab and his officials as he was liable to be insulted. This type of monetary transactions led to massive corruption in public offices. To speak the truth, fraud and corruption in public offices became the order of the day. Thus J.Z. Holwell, a contemporary English merchant observes: "the Rajhas and Zamindars, by their private contact with the Subah's offices obtain more lands than by their sanad, or grants and consequently pay no rent for the surplus land. The same artifice is practised between the Dalwans of the Rajhas and Zamindars and the Izaradars or farmers and the tenants or common patta holders under them by bribing the officers of Jama-bandi and those entrusted with measurement of lands, that they may enjoy among them the benefit of the surplus land". The Government as a result, was

57. East India Company and Economy of Bengal Bhattacharya S., p. 71

deprived of a considerable amount of revenue of vast tracts of the Country. Thus, we are informed that around the year 1753 A.D., in Calcutta alone five hundred bighas were fraudulently enjoyed by the opportunists without payment of any ground rent. 59

The age under review noticed a rampant practice of usury and though the Holy Quran categorically speaks against it 60, the State and the officers of the State were never found to discourage its practice; on the contrary, "it provided full protection to the dealer in credit and usurious money lending was an essential prop for the lower levels of commerce with local sahu or mahajans provided the credit" 61.

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59. Interesting Historical Events, Holwell J.Z., pp.221-223.
60. The Holy Quran, Surah II, 275.
A ruler of a country stands in the same relation to that country as the heart stands to the body. If the heart is sound, the body is also well. Thus the welfare of the world depends on the goodness of a king. That is why discussions on personal characters of the high officials of the Government, is important to us. It will be seen that personal characters of the officials of this province largely reflected in their public functions.

During the rule of Emperor Shahjahan, we hear of the personal negligence of the official duty by Prince Shuja', then Viceroy of Bengal, had caused violence and extortion of the clerks, ruined a number of pargana's and people.

Emperor Aurangzeb, known for his piety in his days, insisted for appointments of persons to public offices who were known for their piety and quicksighted-ness.


Nawab Jafar Khan, his favourite Diwan in Bengal was also known for his uprightness. Diwan Jafar Khan, was referred by all authorities as a devout Muslim. His uprightness reflected in his judicial decisions which had not spared his son for the latter's crime. Imam-u'd-Din, Kotwal of Hughly had molested a young Mughal Girl and Ahsenullah, Foujdar of Hughly took no notice of this offence. The father of the victim when lodged his complaint before Nawab Jafar Khan, the latter commanded that the offender should be stonned to death and notwithstanding all entreaties of Ahsenullah, who was his great favourite, the sentence was executed. Nawab Jafar Khan's religious favour led him to increase royal grant made during the rules of earlier Subsidiars, for charitable purposes and to retain Qarees for reciting the Quran. He favoured a pious Zamindar of Birbhum who used to spend Rs. One lakh forty six thousand annually, on account of religion and stipends to scholars and saints. On two occasions, this Zamindar fought with the British traders to protect his peasants and poor merchants.

4. Ruqdot Alamgiri, tr. Munshi Hussain Khan, Letter No.132
5. Salimullah, p.67, Riyaz, p-284
6. Salimullah, p.67
7. Ibid, p.72, Qarees, expert in pronunciations of the Verses from the Holy Quran.
8. Birbhumer Itihas -I, Mitra G.
In the field of judicial administration of this province we have already discussed about the vices which had cropped up in this field. We have also discussed about upright Qazi Sharoff, appointed by the Emperor Aurangzeb. The former had acted without fear or influence from others. But at the same time we have also references of worldly motivated Qazis who nodded their heads for imposition of tax on tory by the provincial government under Viceroy Prince Azim-ush-Shan. Vices of the judiciary surely cropped for the absence of upright officers.

After the death of Nawab Ja'far Khan, craze for sensual pleasure among high officials became the order of the day. To begin with, Nawab Shuja-u'd-Daula, we came to know that he could not live with his father-in-law in decent terms for his excessive fondness for women and wine. Nawab Shuja-u'd-Daula's love for pleasures and ease induced him to leave the administration in the hands of a council composed of Haji Ahmed and Jagat Seth and Rai Alamchand.

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9. Infra, p. 91
10. Ibid, p. 88
11. country liquor
13. This has earlier been discussed. See infra, p. 91
15. Rtyaz p-291.
Nawab Shuja’u'd-Daula’s successor and son Nawab Sarfaraz followed the examples of his grandfather in performing five times prayers with 'nafils', every day and retaining Qarees for the recitation of the Quran. Salimullah says that he also maintained 1500 women in his harem among whom he dissipated his time and naturally he could not do due justice to his duties and as a result a number of abuses cropped up in the administration. But Yusuf Ali, another contemporary to the Nawab, informs us that the Nawab observed fast, three months in a year and offered five times daily prayers and even on the fateful day of Giria, he was on fast. It is very difficult to believe that such a man dissipated his time among the flock of beauties in his harem.

Sarfaraz was succeeded by Nawab 'Alivardi; he was free from the vices of wine and women but he and his brother, Haji Ahmed, his principal co-adjutors, were out and out careerists, who played both fair and fouls to achieve their ends. Salimullah accuses them of prostituting their own women to the lust of Nawab Shuja’u’d-Daulah for gaining official

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16. Nawfils are not compulsory but discretionary prayers.
17. The number appears to be an exaggeration.
18. Salimullah, p.72
favours. Haji had also laid his hand on the concubines of late Nawab Sarfaraz. After the fall of Nawab Sarfaraz, Haji Sahib took for himself the women of the deposed Nawab. Nawab 'Alivardi's successor Nawab Siraj-u'd-Daula was also addicted to sensual pleasure. So much was his addiction to sensual pleasure that he remained sunk in negligence and enjoyment of pleasure inspite of the circulation of the news about his enemy's preparation. His close associates Mir Madan and Khwaja Abdul Hadi Khan grieved at this slothfulness of the Nawab at the vital moment.

Treachery was the usual mode to remove political adversaries. High officials often took field against their former masters who raised them from the level of obscurity to the ranks of eminence. Nawab 'Alivardi took field against Nawab Sarfaraz, the son of his former master. In the war between Nawab 'Alivardi and Nawab Sarfaraz, 'Ataullah Khan son-in-law of Haji Ahmed, who held the pass of Sakrigolli, under Nawab Sarfaraz aligned himself with Nawab 'Alivardi.

20. Salimullah - 77
21. Tarikh-i-Bangala-i-Mohabat Jang, Yusuf Ali, tr. p. 18
22. ibid p.13
23. Muzaffarnamah, 74.
24. Yusuf Ali points to the deceitful conduct of Haji and made him responsible for the battle of Giria and the hostility between Mardan Ali Khan and his group with Haji. But Alivardi's intention to make his own fortune was clearly revealed when he had written to the Emperor, "If the Governorship of Azimbad is conferred upon me, I .... would sever all connection with the Governor of Bengal"
Nawab 'Alivardi had not hesitated to hatch plots to get rid of Mir Habid and Bhaskar Pandit. Mir Habib was killed by his own men when a forged letter revealed his involvement with the Nawab while Bhaskar Pandit was invited in the Nawab 'Alivardi's tent with an oath of assurance and safety given by Raja Janaki Ram and Mustafa Khan but Nawab 'Alivardi got the Maratha Chief treacherously murdered into his tent. Treachery since the days of 'Alivardi became the order of the day and it often coloured the relation between the officials. Soon Mir Ja'far and 'Ataullah treacherously formed a conspiracy to murder Nawab 'Alivardi.

Lastly, we all knew how our country was sold to the English Company on account of the treachery of high officials under 'Alidardi's successor Nawab Siraj-u'd-Daula. Treachery and forgery was the mode of this intrigue. In his dealings with the subordinate officers, the last Nawab cared little for modesty and etiquette. We learn from Y-usuf Ali that "on account of these two victories, that...

25. Infra, pp. 218-219

26. The modes adopted by 'Alivardi to get rid of his enemies may be supported by the advocates of Kautilian principle which says that everything is justified in war and love but those are strongly denounced in Islam. Deception and fraud against enemy is fraud against Allah and none but a wretched sinner would dare to do that (Hazrat Ali's letter to Malik-ibn Asther, Nahj-ul-Balagha, p. 258).
is the victory at Calcutta and that of Purnia, his arrogance and vanity and pride and pomposity, increased a thousand fold and the roughness of disposition and harshness of speech that was engrained in his nature since his boyhood due to lack of training, found full expression at this time to such an extent that whoever among the nobles and lords intended to pay him a visit, had to remain seated for long time on the seats of 'chubdar' at the gate of his palace.

There was never a day when he would not mete out some kind of dishonour and insult to respectable men. Every time, he was engaged in humiliating and scoffing at the nobles and grandees and increased his confidence in Mohanlal and naturally, a large number of the nobles alienated themselves from the Nawab and hatched conspiracy against him.

27. Mir Ja'far was then a Bakshi
28. Then Foujdar of Rajmahal