We have noted the methods of assessment that obtained in the first half of the 18th century. It remains to be investigated what was the share of State in the produce, which was determined, as we have seen, in more than one way. In the revenue literature of the Mughal period the share of the State in the produce or the land revenue demand was technically known as mal. According to Abul Fazl mal denoted the tax imposed on cultivated land in accordance with the rai or grain rate. But the relevant evidence in the Ain and in the Khulasatus-Siyaf indicates that those who owned or tilled the land paid some additional taxes which were collected by the officers of the State. Such extra collections were known as wajuhat. Thus the wajuhat may be taken to signify the additional taxes levied on the agricultural produce. It appears that the number of such taxes was fairly large but most of them were remitted by Akbar. According to Abul Fazl most of the wajuhat, equal in amount to the income of Hindustan, were remitted by His Majesty as a thanksgiving to the Almighty. The Ain contains a list of remitted taxes which numbered about forty or so. We can infer that the majority of

1. Elsewhere Abul Fazl refers to it as dast-i-guzd-i-jahanbani and wajh-i-pasbani (Ain I p. 207).
2. Ain-i-Akbari p. 205; also see Khulasat-us-Siyaf f. 22b
3. Ibid I p. 205; Khulasat-us-Siyaf f. 22b.
4. Ibid I pp. 209, 210, also see Ain-i-Akbari I p. 200. The Amal Guzar was required to abstain from collecting some sixteen taxes including balkatai or taxes paid for obtaining the permission to reap the harvest.
wajuhat or extra collections were remitted but a few of them continued to be imposed and collected by the officers of the land revenue administration. The inference is corroborated by an evidence contained in the Khulasat-us-Siyaq, a work compiled in the last decade of Aurangzeb’s reign. It appears that in the reign of Shahjahan or Aurangzeb a number of wajuhat, which were also known as jihat were merged into mal and the former as well as the latter were collected in a consolidated form under the head mal-o-jihat.1 The wajuhat or jihat collected by the officers of the land revenue administration have not been specified either in the Ain or in the Khulasat-us-Siyaq.

With these preliminary remarks about the scope of our investigation we can proceed to examine, in the first place, the mal or the land revenue proper, which was assessed on the cultivated land in accordance with the fixed rates sanctioned by the Revenue Ministry. According to Abul Fazl, the polaj and parauti land was classified into good, middling and bad according to the yield per bigaha. The average produce was calculated and one third of it was claimed as the share of the State in the produce. The rates for the share of the State for various grains are given in the Ain. These grain rates, we are told, were worked out by Sher Shah and as they were found equitable for all the provinces, they were adopted by Akbar.2

1. Khulasat-us-Siyaq f.22 b
2. Ain-i-Akbari p.207; Separate reduced rates are given for chachar and banjar (and (see Ain I p.210).
3. Ibid I p.207
Later on fixed cash rates were calculated but there is no evidence to suggest that any change was introduced in the rates of the share of the State to the average produce. Thus we can reasonably conclude that the share of the State in the produce was fixed at one-third of the average produce and that its application was limited to the areas and provinces where zabt obtained. The latter reference is based on the fact that zabt did not obtain in provinces such as Gujrat, Berar, Bengal, Ajmer, Kashmir, and in a large number of mahals in Bihar.

Again we know for definite that in certain provinces the land revenue demand was not fixed at one-third of the produce. We read in the Ain that in Kashmir Akbar reduced the revenue demand from two-thirds to one-half of the produce. In Ajmer the State claimed only one-seventh or one-eighth of the produce. In Gujrat the lands sold by the zamindars were to be assessed at the rate of one-half of the produce. Thus an examination of the available evidence indicates that the rates of mal or land revenue demand were not uniform in all the provinces. The lowest rates were fixed in Ajmer, while in Gujrat and Kashmir the peasant had to pay one-half of the produce as the land revenue demand. But in zabti provinces where dasturs were applied to the land revenue or mal was fixed at one-third of the produce.

We have not been able to trace any change in the land revenue demand.

1. Zabt implied the application of dasturs or fixed cash rates calculated on the basis of grain rates or rais which indicated the share of the State as one-third of the average produce.
3. Ibid II, pp.175,176
demand under Jahangir. Some information is available about the rates of crop sharing introduced by Murshid Quli Khan in the Deccan in the reign of Shahjahan. We are told that three different rates of land revenue demand were laid for batai or crop sharing. One-half of the produce was taken as the land revenue for lands in which crops ripened with the aid of rains. For the crops which were irrigated from the wells one-third of the produce was fixed as the share of the State and two-thirds as the share of the peasants. However, the lands irrigated by canals were charged at a different rate. For each crops such as grapes and sugar cane the rates varied from one-ninth to one-fourth.\(^1\) Incidentally, we note that in the crops in which more labour and capital was put in by the peasants the share of the State proportionately decreased.

For the reign of Aurangzeb valuable information is available in the Khulasat-us-Siyar, the Nigar Nama-i-Kunshi and the Mirat-i-Ahmadi. We learn from the Khulasat-us-Siyar, that the assessment should be made in such a way that one-half of the produce without deduction or less should be claimed as the share of the State and the other half should be left to the ryots.\(^2\) An examination of the sample jamabandī of Pargana Rampur, contained in the same work, confirms the statement made in general terms. The work reproduces the sample accounts of assessment for the pargana showing the details of assessment under zabti, kanakut, and challa baichshi. In the assessment account of the zabti area the cash rates have been applied.

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1. Naqir-ul-Umard, III, part I, pp.497,498
2. Khulasat-us-Siyar f.17 a
We do not know whether the cash rates were calculated on the same basis as under Akbar in which one-third of the produce was claimed as the share of the State or they indicate an increase. However, the assessment accounts for the area under kankut and bhaoli the share of the State is given and an examination of the account reveals that it was fixed at one-half of the produce. The relevant evidence contained in the *Nigar Nama-i-Munshi* seems to confirm the evidence we have been just examining in the above lines. We are repeatedly told in the instructions issued to the Diwans and Amins that the assessment should be made in such a way that half of the produce should be collected for the State and the other half should be completely left with the peasants. The land revenue demand at the rate of one-half of the produce was, however, treated as maximum and it was clearly laid down that the limit of one-half should be exceeded under no circumstances.

The evidence summarised in the above lines may be read in more than one way. In the first place, it might be construed to indicate one-half as the maximum of the land revenue demand for all the provinces of the Empire. Secondly, the evidence may be read to bear local significance. We know that the *jamabandi*, reproduced in *Khulasat-us-Siyaq*, relates to a pargana in the Panjab. Again the evidence in the *Nigar Nama-i-Munshi* generally relates to the *jasira* assigned to the princess. It may be pointed out that normally the

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1. *Khulasat-us-Siyaq*, ff. 21a, 22b.
3. Ibid, p. 154
princes obtained such *janipa* which were noted for good productivity and for maximum collections of the assessed land revenue. Therefore, the evidence contained in the two sources should be read with caution and it is not safe to generalise the inferences drawn on its basis. Again, one might be tempted to interpret the evidence as the general policy of the land revenue administration which fixed 1/2 half of the produce as the minimum for land revenue demand throughout the Empire. **In fact** the construction of the *staa* sentences stating the share of the State and that of the peasants tend to suggest such an inference. But the inference should be tested on the basis of the relevant evidence elsewhere and due consideration should be given to other factors such as the rates in the former reigns and agrarian and social conditions which obtained in various parts of the imperial territory. We have noted that under Akbar the magnitude of land revenue demand was not uniform and it varied from 1/7 to 1/2 of the produce. The agrarian conditions which widely differed from place to place could not admit of the imposition of a uniform land revenue demand throughout the Empire. It was so under Akbar and could not be otherwise under his successors. Supposing that under Aurangzeb the minimum of land revenue demand was fixed at 1/2 throughout the empire. Let us calculate the increase in the revenue

1. The sentences reads as follows:
demand in Ajmer. Under Akbar in Ajmer the peasant had to pay one-seventh or one-eighth of the produce as of the land revenue demand. Under Aurangzeb he would have to pay one-half. This would mean an increase of 300% in the land revenue demand fixed under Akbar, which is almost preposterous. Thus a critical examination of the probable inference reveals that it does not fit in with the facts of the agrarian history. Moreover, the relevant evidence elsewhere reveals that one-half of the produce constituted the maximum and not the minimum of the land revenue demand.¹

Some valuable information is available in a farman contained in the Mirat-i-Ahmadi. It was addressed to Muhammad Hashim, the Diwan of Gujrat in the year 1079 A.H. 1668 A.D. But the preamble of the farman states that the regulations contained in it were framed for all the provinces of the imperial territory and that they were framed in accordance with the Muslim law. The preamble adds that the collections should be made in accordance with the regulations contained in the farman and no fresh orders should be sought. Thus the preamble suggests that the farman under reference may be accepted as the statement of the land revenue policy of Aurangzeb. The important points dealing with the share of the State, contained in the farman, may be briefly summarised.² The regulations laid down that the land revenue should

¹ Mirat-i-Ahmadi, I, p.270; Nigar Nama-i-Munshi, p.154
be fixed to a maximum of 1/2 of the produce, and that the magnitude of land revenue demand, under no circumstances, should exceed the 1/2 of the produce. In places where the land revenue demand had been fixed at more than 1/2 of the produce, it should be reduced. As a matter of principle the land revenue had to be fixed in accordance with the paying capacity of the peasants. Due recognition should be given to the local condition and the land revenue demand obtaining in a particular area had to be retained. The fact that due recognition was given to the agrarian conditions obtaining in particular area is also indicated by the adoption of *shallah bakshi* or crop sharing in areas where the peasants were distressed and indigent. In such areas even reduced rates were applied, and the revenue demand ranged between 1/3 and 1/2.

Thus we can reasonably conclude that the land revenue demand varied according to the social and agrarian conditions obtaining in different areas and that it ranged between 1/3 to 1/2. Secondly, we note that 1/2 constituted the maximum and not the minimum of the land revenue demand. Thirdly, it was a general principle to give due consideration to the agrarian conditions of a particular area and the revenue demand was fixed in accordance with the paying capacity of the peasants. Any increase in the revenue demand that would uproot the peasantry and ruin the cultivation was explicitly disapproved.

1. Cf. *Nigar Name-i-Munshi* p.154
2. *Nigar Name-i-Munshi* ff. 129,130
So far we have been examining the magnitude of land revenue demand known as *mal* which was assessed on the cultivated land in accordance with the fixed rates for the share of the State. We have noted that under Akbar certain extra collections over and above the *mal* were made by the land revenue administration and they were known as *wajuhat*. It appears that in the reign of Aurangzeb a number of *wajuhat* which were also known as *jihat* were merged into *mal* and the former as well as the latter were collected in a consolidated form, under the head *mal-o-jihat*. Unfortunately the *wajuhat* collected under Akbar by the revenue administration have not been specified. Neither they are enumerated in the *Khulasat-us-Siyao*. As such it is not possible to form an idea of the magnitude of the extra collections made over and above the *mal* from those who were engaged in agriculture. But we can reasonably suggest that the magnitude of the total revenue demand from the peasants exceeded the fixed rates for *mal* which varied from place to place. However, the available evidence strongly suggests that the total collections from the peasants made under the head *mal* and *jihat* did not exceed the limit of 1/2 of the produce. This seems to be the magnitude of land revenue demand according to the law of the land, till the end of the 17th century.

For the first half of the 18th century little evidence is

1. *Khulasat-us-Siyao* f.22b

2. It appears that *wajuhat* were most probably also referred to as *abwab*. A large number of these cases were remitted by Akbar and the remaining ones were merged into the *mal* or land revenue. For a fuller discussion see Appendix C.
available on the subject and is primarily confined to one single source, namely the *Daestur-ul-\-Amal Baikas*. The work was compiled in the early years of Muhammad Shah and the documents contained in it relate to the Sarkar of Sambhal Moradabad. The relevant passages state that the assessment should be made in such a way that one half of the produce should be realised as the share of the State and the other half should be completely left with the peasants.\(^1\) This, as we know, is also the familiar expression to indicate the share of the State in earlier sources such as the *Nigar Nama-i Munshi* and the *Khulaseat-us-Siyag*. We have already examined the various implications of the recurring expression in our authorities in some detail in the above lines, and, therefore, we do not propose to enter into any further discussion. We have taken it to indicate the maximum of the land revenue demand made upon the peasants. It appears that the expression indicated the same in the first half of the 18th century. We learn from the *Daestur-ul-\-Amal Baikas* that in crop sharing the share of the State varied between 1/4th or even less to 1/2.\(^2\) The inference is obvious that 1/2 of the produce constituted the maximum of the land revenue demand. Thus in the absence of any evidence contrary to the proposition we can tentatively suggest that the magnitude of land revenue demand in the first half of the 19th century remained the same as it was under Aurangzeb or Akbar.

This was more or less the magnitude of the land revenue demand,

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1. *Daestur-ul-\-Amal Baikas* ff. 63, 64, 71
2. Ibid, f.71.
as we find them laid down in the revenue regulations. How far the practice conformed to the revenue regulations is a matter of conjecture. The evidence on the point is rather negligible and even conflicting inferences can be drawn from stray reference in the historical literature of the period. However, it may be generally presumed that on account of the weakening of the central authority in the first half of the 18th century the local officers, jagirdars and ijaradars were not induced to pay adequate attention to the revenue regulations of the State. In fact they were given a free hand to deal with the situation as they liked and therefore in actual practice they might have realised more than was sanctioned by the law. It is to be conceded that there is some truth in the argument. But it may be pointed out that the weakening of the central authority meant a corresponding weakening of the local authority as well. The zaminder in the period under our study emerged more powerful than his predecessor in the 17th century. And it is to be noted that generally it was the zaminder, and the peasant who entered an engagement to pay the land revenue. In fact there are indications that the class of powerful zamindars, in the first half of the 18th century seldom missed an opportunity to defy the authority of the local officials and tried to evade the payment of land revenue. Even when he did pay it was without a protracted bargaining. Thus a jagirdar or an officer, if not very powerful, was generally faced with a difficult situation and could hardly hope to realise even the land revenue which was assessed according to the revenue regulation and
and had obtained the sanction of the local custom. On the other hand, a powerful officer or jagirdar could, if he chose, collect more than what was due. But the prospect of a ruined peasantry and deserted villages might have counselled him some restraint. Thus the actual practice depended on more than one factor and it was bound to differ from place to place. In fact some idea of the actual practice might be formed if the local studies are conducted. Till we are in a position to do so the subject may be left open for further investigation.