

# DELHI SULTANATE-ADMINISTRATION (PART-2)

B.A. HISTORY (HONS) PART-3 PAPER-5

DR. MD. NEYAZ HUSSAIN  
ASSOCIATE PROFESSOR & HOD  
PG DEPARTMENT OF HISTORY  
MAHARAJA COLLEGE, VKSU,ARA  
(BIHAR)

# REVENUE ADMINISTRATION

---

We do not get a clear picture of Revenue administration of 13<sup>th</sup> Century, even the exact magnitude of the revenue-demand under the Ilbari rule is uncertain.

Perhaps the old agrarian system continued to function with the difference that the composition of the supreme appropriators of the surplus produce at the centre had changed, that is. the Turkish ruling group had replaced the previous receivers of the land revenue. However, some reconstruction can be made by projecting back the account of Barani about the situation prevailing in this respect under Sultan Alauddin Khalji's early rule. Briefly, we are told of three groups of rural aristocracy -*khot. muqaddam, and chaudhuri*-who collected land *revenue (kharaj)* from the peasants on behalf of the state, and deposited the same with the officials of the *diwan-i-wizarat*.

# REVENUE ADMINISTRATION

---

For this service, they were allowed *perquisites (haqq-i-khoti)* as remuneration by the state which consisted of being exempted from the revenue of a portion of land held by them. Also they took something from the peasants as their share of the produce which Barani calls *qismat-i khoti*. Besides land revenue (kharaj), every cultivator had to pay *house tax (ghari)* and cattle or *grazing tax(Charai)*. Incidentally the chaudhari might not have been directly involved in the collection of revenue because, according to Ibn Battuta, he was the head of "hundred villages" (pargana): this inference is reinforced by the fact that Barani always employs terms 'like haqq-i khoti or muqaddami but never haqq-i chaudhrai.

# REVENUE ADMINISTRATION

---

*W.H. Moreland*, however, *uses the term intermediaries* for all the three groups. What motivated Alauddin Khalji in introducing stern measures is explained by Barani in detail. In short, the intermediaries had become intractable-always in readiness for rebellion. The Sultan leveled the following main charges against them:

- ❖ They did not pay the revenue themselves on that portion of their land which was not exempted from assessment; rather they shifted their 'burden' onto the peasantry, that is, they realized additional levy from the peasants besides the fixed demand of the state in order to pay their own dues.
- ❖ They did not pay the grazing tax.
- ❖ The ill-gotten 'excess of wealth' had made them so arrogant that they flouted the orders of the revenue officials by not going to the revenue office even when summoned to render accounts.

# REVENUE ADMINISTRATION

---

As a result, the Sultan had to strike at their resources for economic and political reasons. The measures taken by him were as follows:

- ❖ The magnitude of the state demand was set at half the produce of the land.
- ❖ The land was to be *measured (masahat)*, and the land revenue fixed on the yield of each unit of the area. The term used was *wafa-i biswa (wafa = yield; biswa = 1/20<sup>th</sup> of a bigha)*.
- ❖ Most probably, it was levied separately on the holding of each individual cultivator.

# REVENUE ADMINISTRATION

---

- ❖ The intermediaries and the peasants alike were to pay the same standard of the demand (50%) without any distinction, be they intermediaries or '*ordinary peasant*' (*balahar*).
- ❖ The perquisites of intermediaries were disallowed.
- ❖ The grazing and the house tax were to be taken from the intermediaries also.

It can be seen, then, that one objective was to free the peasants from the illegal exactions of the intermediaries. That is exactly what Barani means when he says that the sultan's policy was that the '*burden*' (*bar*) of the '*strong*' (*aqwiya*) should not fall on the '*weak*' (*zuafa*). We know that this 50% demand was the highest in

# REVENUE ADMINISTRATION

---

the agrarian history of India. On the other hand, though the peasants were protected now from the economic oppression of the intermediaries, the former had to pay a higher rate of taxation than they did earlier. Since the rate was uniform in a sense it was a regressive taxation. Thus the state gained at the cost of the intermediaries, leaving the peasants in the lurch.

It is true that the intermediaries were eliminated from direct revenue collection , but they were still expected to maintain law and order in the countryside and help the revenue officials without any remuneration or perquisites. The state's direct relations with the peasants resulted in an expansion of revenue officials called

# REVENUE ADMINISTRATION

---

variously *'ummal*, *mutasarrif*, *mushrif*, *muhassilan*, *navisindagan*, etc. Soon, large scale corruption and embezzlements surfaced among the revenue officials for which they were ruthlessly punished by the *naib wazir*, Sharaf Qaini: about 8 to 10 thousand officials were imprisoned. The process for discovering the deceit was simple: the *bahi* or the ledger of the village *pattwari* was meticulously scrutinized by the auditors. The *'bahi* contained every payment, legal or illegal, made to the revenue collectors, and these payments were then compared with the receipts. Corruption occurred in spite of the fact that Alauddin Khalji had raised the salary of the revenue collectors.



# REVENUE ADMINISTRATION

---

Barani gives an indication of the extent of the area where these measures were operative: it was quite a large area, covering the heart of his empire. But Bihar, Awadh, Gujarat and parts of Malwa and Rajputana are not mentioned. At any rate, it must be borne in mind that these measures were largely meant for the *khalisa* ("crown" or "reserve" land).

**Mode of payment-:** Moreland thinks that ordinarily payment in cash was the general practice during the 13th century, and it had become quite widely prevalent by the 14th century. However, Alauddin himself preferred collection in grain. He decreed that the whole revenue due from the *khalisa* in the *Doab* should be realized in kind, and only half the revenue due from Delhi (and its suburbs) in cash.

# REVENUE ADMINISTRATION

---

The reason for his preference for collection in grain was not only to have a large reserve of grain stored at Delhi and other areas for contingencies (such as scarcity owing to drought or other factors), but also to utilize the storage as a lever for his price-fixation measures in the grain market.

Two important changes were introduced by Ghiyasuddin Tughluq:

- The intermediaries got back their *haqq-i khoti* (but not *qismat-i khoti*). They were also exempted from the house and cattle tax.
- The procedure of measurement (*masahat*) was to continue along with observation or "actual yield" (*bar hukm hasi1*).

# REVENUE ADMINISTRATION

---

As for Muhammad Tughluq, there is a confusion that he enhanced the rate of land tax beyond 50%. It is also thought that after the death of Alauddin Khalji, the rate was reduced by the Khalji rulers which was later raised to the previous level by Muhammad Tughluq. Both these views are incorrect: the rate fixed by Alauddin was never sought to be tampered. What Muhammad Tughluq actually did was to impose new cesses (*abwab*) as well as revive the older ones (for example, *charai* and *ghari* on the intermediaries).

Apart from this, it seems that measurement alone was retained for assessment purpose. The matter aggravated when assessment in kind (grain) was carried out not on the principle of the "actual yield" but on the officially decreed yields (*wafa-i farmani*) for each unit of the measured area. Again, for payment in cash, commutation was not done according to the market prices but on

# REVENUE ADMINISTRATION

---

the basis of the rates as "ordered by the Sultan" (*nirakh-i farmani*). And, then, as Barani says, all these taxes and cesses were to be realized *rigorously*. The area covered under these regulations was the *khalisa* land in the Doab. The result was obvious: an unprecedented rebellion of the peasants, led by the intermediaries, occurred which led to bloody confrontations. Feroz Shah claims to have abolished twenty three cesses including *charai* and *ghari*.

Another development that took place, especially under the Tughluqs, was the practice of revenue-farming, that is, the task of collecting the revenue of some areas was sometimes given to contractors who perhaps gave a lump sum in advance for the

# REVENUE ADMINISTRATION

---

right of revenue collection for a certain period. Under Feroz Shah, 'water tax' (*haqq-i sharb*) was taken from those cultivators who irrigated their land from the water supplied from the canals constructed by the state. It must be pointed out that in case of bad harvest, the state tried to adjust the land tax, and also gave agricultural loans to the peasants called *sondhar* in Muhammad Tughluq's reign.

What was the total estimated revenue during any period of the Delhi Sultanate? No such attempt seems to have been made before the reign of Sultan Feroz Shah Tughluq. *Shamsh Siraj 'Afif* tells us that at the order of this sultan, Khwaja Hisamuddin Junaid determined the *jama* (*estimated revenue*) of the kingdom according to the "*rule of inspection*" (*bar hukm mushahada*). It took six years to do this job, and the figure arrived at was six kror and seventy-five lakhs tanka which continued *to* be valid for the entire reign of the Sultan. (To be continued)