

AGRICULTURAL PRACTICES UNDER DELHI SULTANATE; STUDY OF REVENUE AND TAXATION SYSTEM

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ABSTRACT

India belongs to an agriculturist class as most of the people living here connected to the profession of agriculture. Agriculture is the main occupation of about 85 % of the people here and is the main source of income of government. In the different times different governments have adopted different policies regarding land taxes and agricultural resources, main purpose of which was to raise as much money as possible. India has always been a centre of attraction for foreigners due to its natural resources and fertile land. The rivers that flow all year round in the plains of the Indus and the Ganges, brings forth very fertile soil and the soil here grow gold.

In this paper researcher has tried to throw light on the development of agriculture during the period of Sultan of Delhi and the condition of farmers in India by referring to the various policies adopted by the Sultans of Delhi towards Indian agriculture.

KEYWORDS: Gradual, Renounced, Farming, Prevailing, Possession

Article History

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INTRODUCTION

Early human being was not much civilized. He had adopted some rules and discipline to become civilized in gradual process. In the beginning of the journey of life, he was living alone and had feared from his co-partner and wild animal. Later he felt need of living in a society and thus the different types of social and economic practices emerged and developed. Practice In this way, gradually a civilized society came into existence. Since the Neolithic age and up to the Indus and Vedic and later Vedic period man had developed different methods to run the agricultural practices. Thereafter the Mauryan period and especially during the Gupta period, some political and administrative issues turned the structure of the state towards 'feudalism'. 'The most important new thing was the custom of donating land to the 'Brahmins' which was accepted as an injunction in the 'Upanishads' on the doctrinal part of the epic 'Mahabharata' epic. The first forty inscriptions before the Mauryan period state that the kings of 'Koshal' and 'Magadha' donated many villages to the 'Brahmins'. But there is no indication in these writings that 'the kings renounced the administrative rights of these villages'. The earliest inscribed evidence of land donation dates back to the first century BCE 'Satvahana'. It describes the donation of a village as a gift during 'Ashwamedh Yagya'. Surprisingly, 'Gautama's Putara Shatkarni', the 'Satvahana' king, 'took the initiative in the second century CE to relinquish administrative authority over the villages donated to

Buddhist monks.¹ With the grant of land grant, feudal system was introduced in India. This practice had already begun in South India, as confirmed by a 'Pallava' inscription of the third century. In which it is written that the four sharecroppers remained attached to the land which was donated to the Brahmins.² In the time of Harsh Vardhan, there were three types of land. 1. Return which was in the possession of the State and was paid in the form of general salary. 2. Authorized agricultural land by the state which could be donated. But very little was done in this way. Because it, was already arable land and the state received income from it. 3. The third type of land was private land. When the land was given in the form of salary, the recipient of the land did not get full rights over the land.³

Evolution of Agricultural Practices

Ancient Indian society gradually transformed into a medieval society. The practice of land donation came into being rapidly in the fifth century CE. According to this custom, land was given to Brahmins, monks and priests by the king without any tax. Apart from this, they were also given the authority to govern the village.⁴

A great change came with the new farming system. Landowners could not cultivate their own land nor collect land tax. In fact, farming was given to the peasants. Which were attached to the land? But legally they were not entitled to it.⁵

With the expansion of their power over India by the Turks, the Hindu monarchy was destroyed. But they could not destroy the farmers under the prevailing conditions. The Turks were mainly soldiers. Therefore no significant change was made in the prevailing land system.⁶ People were free to buy and sell land in between 600 to 1200 C.E. During this time many changes were seen in agricultural technology like construction of dams for irrigation, irrigation with the help of animals from wells, use of hand machinery for extraction of oil etc.⁷ Charkha *khadi* and cloth printing are also mentioned at this time.⁸

Even in the middle ages, land tax was the main source of government revenue. In this period, land was divided into two parts to determine the tax. 1. Ashri land 2. Kharaji land

Ashri Land: The owners of this land were Muslims. It also included land confiscated from non-Muslims and distributed among Muslims. It also included non-populated land and Muslims used to cultivate it. If a Muslim would buy Kharaji land, according to Abu Hanif, the land remained Kharaji. But some Muslim scholars believe that this land would become Ashri, and if a non-Muslim bought Ashri land, this land would become Kharaji. The means of irrigation (rivers, lakes, wells, etc.) passed through the Ashri land. The water sources or means of irrigation was called Ashri means. An equal tax was levied on Ashri land as on the *kharaji*. There was very little Ashri land in India. Muhammad bin Qasim considered the whole land Ashri, whose owners had converted to Islam. Similarly, Sultan Qutb-ud-Din-Abaq had also

¹Sharma, R.S. (2012) *Bhartiya Samantvaad (lagbhag300 CE-1200CE)* Translation in Punjabi by Dr. Baljeet Kaur Sekhon, Patiala: Publication Bureau, pp.1-2

² Jha, D.N. Translated by Kanhai, (1877), *Prachin Bharat ek Roop Rekha* (Hindi), New Delhi, Manohar Publications.P.10

³Thaper, Romila. (2012), *Bharat ka Itihas*, New Delhi, Rajkamal Prakashan,pp.132-133

⁴Sharma, Ram. Sharan, (2018) *Introduction of Early Indian* (Hindi) New Delhi:, Orient Blackswan., P.291

⁵ Ibid,P.292

⁶ Singh, Bhagat.(2003) *Madh Kalin Bharat Dian Sansthavan*(Punjabi),Patiala: Publication Beauru Punjabi University Patiala,P.372

⁷ Habib, Irfan. (2012) *Madhkalin Bhart: Ek Sabhiata da Adhian*, Translation in Punjabi by Dr. Navtej Singh, Delhi: National Book Trust, pp.11-12

⁸ Ibid,P.61

issued an order that all the land under the Muslims should be considered as Ashri land and 1/10 to 1/20 share of the land tax should be taken from the production of this land, although this order was enforced in many part of Lahore. This system continued even during the later sultans. Feroze Shah Tughlaq also mentions Ashri land in his work.⁹

Kharaj Land: The word Kharaj has been used in other forms even before the birth of Hazrat Muhammad Sahib. The first Muslims used the word Kharaj to mean tax. But later it came to mean land tax and it was the land that Muslim rulers allowed to remain with non-Muslims after conquest. That land was called Kharaji land. If a non-Muslim bought Ashri land it would also become Kharaji land and was used to irrigate Kharaji land with government water. It was called Kharaji water because non-Muslims also had money in the government treasury. Muslim writers divided the tax on Kharaji land into two parts,¹⁰ 1. Kharaj-e-Wazifa 2. Kharaj-e-Muqasimah.

- **Kharaj-e-Wazifa:** In this system the revenue from land yield, in the form of cash or crop, was determined according to a fixed unit of an area, keeping in view the varieties of other crops. The rate had been going on since the time of the caliph, it was not increased, if it exceeded half of the land's yield, it had to be reduced because more than half of the Islamic law yields government revenue did not allow.
- **Kharaj-e-Mukasimah:** Participating in some of the produce was called Kharaj-e-Mukasimah this part ranged from tenth to half. The type of land, means of irrigation, distance from mandis, etc., were taken into consideration at the time of revenue collection, and as long as the boundary of the land remained up to half of it, the right to levy the land tax was vested in the 'Imam' used to happen. At the time of the arrival of Muslims in India, there were some systems of land tax collection. If a system did not conflict with the Islamic tax system, it was tried to continue.¹¹

The easiest and oldest method was for farmers to distribute agricultural produce. The 'Batai' system was prevalent in small states. This system was not implemented in large states. This is because a large number of officials were required to distribute the government share at the time of harvesting, and in the absence of an official, it took time to harvest, and there was a constant fear of crop failure due to bad weather. So a new date was set. According to this, experienced, and able to estimate the yield of the land, men were hired to accurately estimate their yield before harvesting. The official portion could be paid in cash or in kind. Apart from this, the practice of measuring land under cultivation was also prevalent. After measuring the land, the government fixed the tax based on the type of land and other crops. So these three systems have been in vogue since ancient times. 1. Crop 'Batai' system, 2. Standing crop estimation, 3. Land monetization system etc. There was nothing against Islamic law in these systems. Thus they remained prevalent even during the Muslim period.

- The 'Batai' system was called 'Kharaj-e-Muqasimah' in Muslim times.
- The standing crop estimation system was an advanced version of the 'Batai' system. It was called 'Hajar' in Muslim times
- From the time of the Abbasi Caliphs there was a system of determining revenue among Muslims which was known 'Kharaj-e-Makatia'. According to it for some time the farmers used to pay in cash or in the form of crops.¹²

⁹ Abu-ul-Fazal. (1891) *Ain-i-Akbari*. vol-ii, English translation by Col. H. S. Jarrett, Calcutta: The Baptist Mission Press. P.57

¹⁰ Abu-ul-Fazal. vol-ii loc.cit.P.57

¹¹ Singh, Bhagat. loc.cit.P.297

¹² Singh, Bhagat. loc.cit,P.298

Even in the middle Ages, land tax was waived when crops were destroyed. Bernie writes that Ala-ud-din also introduced a system of revenue based on the measurement of land and the yield of 'visave'. Gyasuddin Tughlaq introduced the system of 'Crop 'Batai'.¹³ The government could get its share of cash or food. The government used to fix its share in food grains, and later its origin was determined in cash according to the prices of the area and sometimes converted into cash based on the prices of the last few years of the crop. These methods have been around since ancient times. During the reign of Ala-ud-din-Khilji he was asked to pay taxes in the form of crops so that, in order to carry out his economic policy, he could provide food and drink. Feroze Shah had asked farmers in some parts of his kingdom to pay half of the tax as crop, especially when it comes to vegetables and fruits. The government tax on such crops was based on the area under cultivation, taking into account the average value of those crops. Before the middle Ages, Indian kings occupied 1/6 to 1/2 of the land.¹⁴ Such a legacy of land tax collection was inherited by the Muslim rulers. Initially, the Sultana feared that non-Muslims, if heavily taxed, would stop cultivating the land. Initially, farming was mainly in the hands of non-Muslims. The Sultana imposed a land tax of 1/10 on Muslim cultivators and 1/5 on non-Muslim cultivators. It was changed by the Sultans in the different period. But Ala-ud-din Khilji increased this share to 1/2, and Gyas-ud-Din reduced this land tax to 1/10. Now this rate has been increased in Doab region also. Feroz Tughlaq also kept the land tax up to 1/5. According to Dr. Kanunango, Sher Shah acquired 1/3 to 1/4 of the land, and in addition had to pay 'zaribana' (land surveyor's fee) and 'mahasilana' (tax collector's fee). Both of these taxes ranged from 2 % to 5 % of the land tax.¹⁵

The practice of taking land on contract is prevailing since ancient times, and continued into the Middle Ages. Initially, the sultans of Delhi found this system easy. According to this system, the village head was responsible for collecting the land revenue fixed by the entire village, and acted as the land contractor. This system also has many shortcomings. The revenue of the whole village was fixed by a chief for two years. It was based on previous records of the village. This often led to the exploitation of the village farmers. Ala-ud-din Khilji was not in favour of this system. Gyas-ud-Din also opposed the system. Stopping this system was one of his reforms. This system was revived during the time of Muhammad Tughlaq. Land contractors would bid for the land, and if they could not pay the stipulated amount, they would revolt. The system was abolished by Feroze Tughlaq, and was later revived after the invasion of Timur. Sher Shah was also an opponent of this system.¹⁶

In the time of the Sultans, many employees received land grants from the government in return for their salaries, from which the land tax received was almost equal to their salary. They were called 'Ikte' or 'Iktedar'. Ala-ud-din Khilji did not consider it good and he hesitated to give 'Ikte'. These units could range from a farm to a province, and sometimes these monopolies had to serve the government, including soldiers. The government changed its judgments from time to time regarding the yield of these units.

The Land on Which the Government Provided Irrigation Facilities

In addition to the common land tax on that land, irrigation tax was also levied. Muslim rulers managed irrigation through canals, drains, wells, ponds. Feroze Tughlaq encouraged the general public to dig canals through his efforts. If such a canal brought uninhabited land under cultivation, the land would be called 'Ashri Zamin', and the land tax would be divided by 1/10. And if the canal passed through an area where there was already agriculture, the digger would receive one-tenth of

¹³ Ibid. P.299

¹⁴ Ibid. P.300

¹⁵ Singh, Bhagat. loc.cit,P.301

¹⁶ Ibid. P.302

the land tax, without any loss to the government. These canals were dug in arid and barren areas.¹⁷ These canals doubled the production. The land which was already well cultivated, and with the availability of canal water, the yield of that land increased. Water was taken from that land, which was called 'Haq-e-Sharb.' This tax was paid to the canal builders. Feroze Tughlaq dug many canals for irrigation. With this the Sultan had considerable control over the famine and with it many barren and uninhabited areas came under cultivation. From which the government started earning more.¹⁸

The Sultans of Delhi paid special attention to the development of agriculture. Muhammad bin Tughlaq was the first to establish the Department of Agriculture. The department was named 'Diwan-e-Amir-e-Kuhi'. Its main objective was to bring new areas under agriculture and to improve the prevailing crops. This department seems to be quite old as it was first mentioned at the time of Iltutmish. It is also mentioned in the time of Jalal-ud-din Khalji, perhaps Feroz Tughlaq did not continue this department although he was very interested in the development of agriculture. He divided the uninhabited areas among such people. Who took on the responsibility of cultivating the area? Ala-ud-din gave the village and other lands to the people as 'milkh' (property) as 'reward' and 'wakf' (gift). They were immediately taken over by the government and included in the 'Khalsa Zameen'. Thus the withdrawal of many land grants affected the village chiefs (lawsuits), 'zamindars' 'khut', common farmers 'blahhar', all. The 'khut' and 'mukadam' collection fees of the revenue collectors were extra money from the farmers as 'hakuk-e-khuti'. He himself avoided paying the prevailing taxes like 'Kharaj', 'Jaziya', 'Curry' and 'Charai'. By the time of Muhammad Tughlaq, due to the doubling of land tax in the Doab, the peasants had fled, and Muhammad Tughlaq began to persecute them severely. Due to which the farmers of Punjab, Sunam, Ghuram, Kaithal and Samana also revolted. They stopped paying taxes and started looting. Feroze Tughlaq exempted farmers from these taxes.

The invasion of Timur in 1398 CE also caused great hardship to the farmers. Farmers' crops were destroyed, and the invaders looted food from their homes. They hid in the woods to save their lives. This also caused a lot of damage to agriculture. The Sultans of Delhi ruled India for about three hundred years, but the condition of the peasants was not very good at that time.¹⁹

Sher Shah Suri greatly improved the prevailing revenue system, and his land tax system remained the basis of the Mughal and British tax system. Sher Shah consolidated his rule in the interest of the peasants, as the administrator of his father's 'jagirs', he had a good view of the local land tax system, and he was well versed in peasant and land tax matters was familiar to him. According to Abbas Khan Sarwani, Sher Shah had noticed the tax system when his father was appointed 'Sikdar' of the jagir, that the condition of the land revenue system was very bad. 'Sikdar' was the most important land revenue officer. There was one or more 'parganas' under him. To help him, there was a lawsuit against a scribe (scribe) who kept his accounts on a piece of paper. Permanent records were prepared on the basis of these papers. At times, 'Sikdar' and his assistants would change the accounts on these raw papers, and prevent the farmers from taking their grievances to higher authorities. At the time of Sher Shah's accession to the throne, neither the system of measuring the land nor the satisfaction of the land was in vogue, nor was there any classification of the land. The rate of land revenue was very high. Land revenue collectors were bribe takers. At that time there was no direct relationship between the king and the peasant. Due to which the Muslim soldiers and tax officials were exploiting the farmers and due to which the condition of the farmers was bad. According to Dr. Kanunango, he had a well-established land arrangement system, which he had

¹⁷Ibid. P.303

¹⁸ Singh, Bhagat. loc.cit,P.305

¹⁹Ibid. P.314

successfully experimented with. He now only needed to implement this arrangement on a large scale, which he had tried in Sasaram, Khawaspur and Tanda.

The work of measuring agricultural land was started by Ala-ud-din Khilji. That work came to a halt during the reign of Feroze Tughlaq. Sher Shah started the work of land survey on a large scale. Ahmed Khan was entrusted with the task of measuring the land under cultivation, and a register was prepared on the basis of the investigation. In which the rights of the owners were recorded, and in it the measurement of the land under agriculture, and the types of those lands were recorded. No such written record is available in the past. Although Sher 'Shah Bhoomi' was not the founder of the monetary system, he did so with the same intensity as Ala-ud-din Khilji. Sher Shah ordered the use of a 32-finger Alexander yard for measurement. Land was usually measured by workers using hemp ropes. Which were used for the next measurement by tying the knot in case of breakage, and there were various errors in the means of measurement, but still many areas were brought under measurement. 'Bigha' was considered a unit of land. This 'bigha' was 60×60 yards = 3600 square yards²⁰ Sher Shah fixed the salaries of the land surveyors to ensure the monetization of the land. Thus the land statistics of every farmer or big landlord were recorded with the government by 'Minti'. This made the government aware of how much land to get from the farmer on the basis of land. Land under cultivation of farmers was classified and divided into three parts, good, medium, and bad land.

Different scholars have different views on the government part. According to Dr. 'Kanunango' it was 1/4 part. According to Dr. P. Saran, it was 1/3. Apart from revenue, Sher Shah used to grow 10 'asatara' grains per 'bigha'. The weight of one 'asatara' was equal to 20 'bahloli' and the weight of one 'bahloli' was equal to one 'tola', 8 'mase' and 7 'rati'. This tax of Sher Shah was apparently a prelude to Akbar's "Dahseri" tax which he used for other purposes.²¹

Government land tax was sent to the government in the form of cash or grain, at the discretion of the farmers. Cash land tax was generally preferred. Crops were also converted into cash at prevailing prices.²² Sher Shah had prepared a list of food grain prices and implemented it. Two instruments were prepared to make the land tax system run smoothly, called 'Patta' and 'kabuliat'. The government used to give land to every farmer for cultivation. A paper was prepared in this regard, which mentioned the revenue generated by the farmer and has mentioned that the land given to the farmer by the government. It was called 'Patta'. This 'lease' recorded the area of land received by the farmer and the location of that land. It was an agreement between the government and the farmers. The farmer agreed to cultivate the land, and signed a contract, which was called 'kabuliat'.²³

According to Abbas Khan Sarwani, Sher Shah left the land revenue system to the farmers. Thus the various farmers who liked the system adopted it.

²⁰ Abu-ul-Fazal. vol-ii, loc.cit.P.61

²¹ Abu-ul-Fazal. (1873) Ain-i-Akbari-vol-I, English Translation by H. Blochmann, Calcutta: The Baptist Mission Press.P.275

²² Singh. Bhagat. loc.cit.P.317

²³ Ibid.pp.318-19

- **‘Batai’ or ‘Galla Bakhshi’ System:** According to this system, after harvesting the crop, three equal piles of grain were planted. One of which belonged to the government and the other two to the farmers. In this system the government officials and the farmers themselves remained present.
- **‘Kankut’ System:** According to this system the standing crop was estimated. Government officials and farmers were also remained present. The government share according to this was taken from the farmer after harvesting.²⁴
- **‘Zabati’ System:** According to this system, land tax was fixed for the whole year on the basis of per bigha. Thus the farmer was contracted for a few years.²⁵

In each ‘pargana’ there was a ‘sikdar’ for the collection of land tax, who was responsible for the collection of ‘parganas’. There was a revenue officer, called ‘Amin’, there was a treasurer, called ‘Fautdar’, there were two ‘activists’, one kept accounts in Hindi and the other in Persian. Each parish had a ‘kanungo’, who compiled past and present crop and revenue crop statistics. In every government ‘Sikdaran-e-Sikdara’ and ‘Munsifan-e-Munsifa’ were appointed. ‘Amil’ knew all about farmers. Thus Sher Shah Suri did important work for the welfare and betterment of the farmers, and gave special instructions to the army not to harm the crops of the farmers.²⁶

CONCLUSIONS

Thus we see that the Turks were the aggressors and spent most of their time fighting in India. With the slightest change in agriculture during the early Turks, the old policies continued which had not conflict with Islamic law. But later, especially due to the economic policies of Ala-ud-din Khilji, and the experiences of Muhammad-bin-Tughlaq, the reforms of Feroz-Shah-Tughlaq led to many changes in agriculture and land tax management and policies and agricultural management and policies during the reign of Sher shah Suri Efforts were made to significantly improve the situation, were largely successful and continued with slight changes until the time of Akbar and the British. It was because of these changes that we moved from ancient to the middle age. But even then the main objective of the government was to collect land taxes, and even then the condition of farmers and agriculture was not very good.

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²⁴ Abu-ul-Fazal. vol-ii, loc.cit.P.44

²⁵ Singh.Bhagat.loc.cit.P.319

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