

## A Study of the Mughal Revenue Structure in Bengal

Gitanjali Dey

Assistant Professor, Department of History, Lakshmibai College, Delhi University, Delhi

Email Id: [alitan77dey@gmail.com](mailto:alitan77dey@gmail.com)

**Abstract:** The study of Medieval Bengal has been a much neglected field in historical studies though there is no dearth of researches on Modern Bengal. The studies of Medieval period which have hitherto been undertaken have been limited to the either politico military narratives or biographical accounts or are archeological and numismatic studies. The result of this lacunae has led to a severe disjunct between the medieval and the modern periods of History of Bengal. The Agrarian History of the region during the Mughal period provides an insight into the changes in the socio-economic changes in the deltaic landscape. The paper tries to analyse the deployment of the revenue mechanisms by the Mughals to explore the aspects to agrarian history. Taking a cross comparative analysis of the Persian and Colonial sources the idea has been to look into the ways in which the Mughals tried to bring the region under its administrative ambit by deploying the revenue units which were coalesced with the limits imposed by the geographical peculiarities. Through the management of the finances and revenue assessments they tried to bring the region within the ambit of their administration. The governing model for the institutional framework of the succeeding regimes was based on the model established by the Mughals.

**Keywords:** Climate Change, Engaged Buddhism, Environmentalism, Karma, Sustainable Development.

The Mughal State has been a subject of discussion in the academic circles bringing in interventions and perspectives on the degrees of influence and the nature of the Mughal State. The approaches have varied with scholars like Jadunath Sarkar and Vincent Smith identifying the Mughal State as 'theocratic' and 'Islamic State' with emphasis being placed on the way which tenets of *Shā'ri* 'at were made use of by the state to centralise the administration. There also have been attempts by scholars like Hodgson on the understanding of the Mughal military might manifested through the successful deployment of the 'gun powder' and 'artillery' challenged by Douglass Streusand who argued for the successful utilisation of the local elites to establish a foothold. The works of Percival Spear, Qureshi and A.I. Srivastava who speak of the working of Mughal bureaucratic apparatus specially the *Manṣabdārī* based on the methods of system of checks and balances through which sought to bring about effective centralisation of the state apparatus. Stephen Blake further polished the idea to put forward the idea that Mughal State was actually an extended 'Patrimonial-Bureaucratic' state with the Emperor presiding over the state apparatus like a patriarchal head of the family and thus his authority extended beyond the

royal household to other realms of administration. Scholars like R P Tripathi have also argued for the ideological background of the Central Asian *Chaghtai* traditions which provided the basis for the establishment of Mughal power in the subcontinent. Burton Stein has visualised the Mughal State from the perspective of a segmentary state with the emperor's court as the domain of ritual sovereignty and the web of *ṣūbas*, *sarkārs*, and *waṭan jāgīrs* working as arms of temporal sovereignty. There have also been works by Irfan Habib and Shireen Moosvi who have argued that the Mughal State apparatus was based on the mechanism of maximum extraction of surplus was tuned for the realisation of the same (Alam, M & Subramanyam, S. 1998)<sup>i</sup>.

While there is no doubt that the Mughal entrenchment can be and has been studied through various aspects; the organisation of finances acts as an important instrument to undertake such a study for it was at the core of Mughal State apparatus. It is significant that David Ludden while commenting upon the functioning of the Mughal State clearly points out the instrumentality of the organisation of the finances:

"In the sixteenth century, Mughal sultans (?) built South Asia's first empire of agrarian taxation, and their revenue assessments, collections, and entitlements produced more data on agrarian conditions than any previous regime. In 1595, Abu-l Fazl's *Ai'n-i Akbari* depicted agriculture in accounts of imperial finances" (Ludden, 2008).<sup>ii</sup>

The statement is based on an understanding that the Mughal state's entrenchment and influence was absolute. However, when one talks about the operational logistics of the Mughal State it had a varied experience as its sub-continental dealings are concerned and the experience of the Mughals in Bengal actually proves that the level of its entrenchment was anything but absolute. The geographical aloofness, the presence of recalcitrant Afghans, the reluctant tributary chiefs and much to the chagrin of the Mughal emperors the epithet of '*dozakh-i pur az nia 'amat*' (hell full of bounties) were certain facts which were hindrances to the expansion of the Mughal *imperium*. The *A'īn-i Akbarī* of Abū-l Fazl is the most important source material for the study of financial organisation around which the administrative apparatus of the Mughal State revolved. Its significance lies in the fact that it provides the near accurate description of the geography of Bengal, with notes on pre-Mughal history as well. Like the other *ṣūbas* it also contains a list of the revenue statistics establishing the *jama* of the *ṣūba*. While *A'īn*'s credential is invaluable as a source material considering the data present in the form of revenue tables is no doubt important; one needs to be careful about the veracity of the data. It has been a popular source right from the colonial times and its data was used by the early colonial administrators in

the form of translations of the same done by English servants. The translations however, were not accurate and the tables reproduced had lots of errors highlighted by scholars like Irfan Habib and Shireen Moosvi. (Habib,2014& Moosvi, 1987) <sup>iii</sup>

For the post-Akbar period the sources for the same are of scattered nature and one has to rely upon the texts like *Chahār Gulshan (Akhbār-i Nawādir)* Rā'i Chaturman Saksena Kayasth which was written in 1759-60 A.D. and contains details about the area and villages provided separately for each *sarkār*. Since the data conforms to the data from the time of Aurangzeb it was possibly prepared in the last years of Aurangzeb's reign or shortly afterwards (Rā'i Chaturman Saksena Kayasth, 2011).<sup>iv</sup> In order to collate the information for the 17th Century in Bengal the British manuals like the *Fifth Report* is very crucial; since it was the first major attempt of the English to understand and analyze the working of the revenue mechanism of the Mughals as well as the *Nawabs* of Bengal and went into the making of their own structures. It was prepared by the Select Committee set up by the British Parliament to look into the affairs of the East India Company, with the objective to understand the origins and plan for the future growth of the Company's territorial empire in India. It confined itself to the study of the Revenue and Judicial Departments of the Company's administration. It also seems to fill in the gap which occurs in the Persian documents. The committee also collected and compiled all the crucial documents guiding the formation of the colonial state in its first fifty years and used them in Annexure to Reports. Among the annexures are: the minutes of John Shore and Cornwallis; an analysis of the finances of Bengal by James Grant; revenue and Judicial Statistics; proceedings of the Board of Revenue and reports from District judges and magistrates. However, the Fifth Report has some fundamental problems since it was written with a certain imperial objective (Fifth Report, 1984)<sup>v</sup>.

### **The Mughal *Ṣūba* of Bengal: Jama' Statistics**

The Mughal attempt to gain control over the region was a long protracted one and met with success only when Munim Khan was able to push the Afghans towards the forested hinterland in the 1560s. It took another twenty years for the Emperor Akbar to declare it as a Mughal *ṣūba*. The extension of the Mughal imperium to Bengal, after its initial hitches manifested itself through the logical culmination with its recognition as a *ṣūba* of the Mughal state. This marked an important intervention of the Mughals in the agrarian life of the deltaic

landscape changing the texture of its economic life. The state apparatus gathered information from the earlier regimes pertaining to the geography, history and more importantly the revenue outputs compiled and put into *Aʿīn-i Akbarī* the compendium of Mughal governance. This then became the base of the administrative mechanism which it replicated in the *ṣūba*.

Nevertheless, Bengal's position in terms of its geographical location as well as its peripherality from power center made the operational mechanism of the Mughal state in Bengal markedly different from the other *ṣūbas* of which *Aʿīn* is both the entry point and the testimony. The agrarian landscape of Bengal nevertheless was altered with the Mughals trying to enforce their revenue mechanism with their network of *sarkār* and *maḥals* albeit with hindrances. The *jamaʿ* as derived in case of the *ṣūba* of Bengal was very different from the other *ṣūbas*. The *Aʿīn-i Akbarī* clearly states that the *jamaʿ* of Bengal was “wholly *Naqdī*” which would literally translate to land revenue in Bengal being collected in cash. However, this literal usage of the term would fail since it would mean that for “*ḡabṭī parganas*” in Bihar and Islamabad for instance would not be paying in terms of cash which is not true since cash revenue rated were essential to the *ḡabṭ* system as well. The *Aʿīn*'s statistics clearly place the word *naqdī* or *az qarār-i naqdī* (as settled in money) all the *maḥals* against which those words are put uniformly lack area statistics and the term *az qarār* clearly denotes some sort of agreement or settlement with the local landed elite to be paid in cash. It can be taken that the land revenue was taken in fixed amounts of money and was rather a tribute than a variable tax on the produce of the land. This seems to have continued because the *Dastūr-i ʿAml* from the time of Aurangzeb talks about a *ḡasbu-l ḡukm* in which the *zamīndārī* of the two parganas was arbitrarily increased by Mir Jumla, not after an assessment of the revenue-paying capacity but as a punishment for some fault of the *zamīndār* and this increase was not for any particular year but was a permanent imposition. To meet the *jamaʿ* they were required to provide boats whose number was increased from 20 to 29. It is evident from the details of the later period, seventeenth century that the *jamaʿ* was fixed. A *parwānā* of Feb. 1699 recognizing the sale of *Dihī-Kalkatta* and two other villages to the English Company gives a fixed amount of *jamaʿ* as the land revenue payable in these villages and this in the undertaking given by the Company's *Vakīl* (agent) and copied on the back of *parwānā* is broken up into figures fixed for each of the villages. Indeed in a *nishān* of May 1698

issued to the Company, it is asked to pay the revenue (*ḥāṣil*) in accordance with the *jama‘-i ṭūmar(i)*. (Habib,2014 ).<sup>vi</sup>

However, the *jama‘* of Bengal was not static and registered an increase as evident from the rate of 25,69,94,043 dāms as established in the *A‘īn* in 1595 it stood at 45,78,58,000 dāms as given in *Dastūru-l ‘Amal-i ‘Alamgīrī*, in 1638-56 which means an increase of 20,08,63,957 dāms which would translate to 78.15% increase. Interestingly the contribution of Bengal to the total *Jama‘* of the empire as seen from the table rarely crossed the figure of 5<sup>1/2</sup> %. Its interesting to note that while the *ḥāl -i ḥāṣil* is expressed in rupees and the total *jama‘dāmi* of the *ṣūba* is expressed in dams; the *jama‘* of the *sarkārs* and *maḥals* is expressed in rupees. This was in variation from the rest of the *ṣūbas* of the empire. It seems that this was possibly due to the nature of *jama‘* in Bengal where there was not much variation between the *jama‘* and *ḥāṣil* as apparent from the table that the margin of difference between the two hardly exceeded 20,00,00,000 dāms and the *ḥāṣil* was also based on fixed assessment.. The break up of the *jama‘* as gathered from the *A‘īn* is very interesting gives a very interesting insight into the revenue incidence vis a vis the area represented as well as the margin of difference well as the margin of difference between the *sarkārs* and *maḥals* as evident from the following table (Moosvi, 1987)<sup>vii</sup>:

<i>Sarkār</i>	Total stated in <i>sarkārs</i> ( <i>Naqdī in dāms</i> )	Total for <i>parganas</i> ( <i>Naqdī in dāms</i> )	Difference
Ūdambar or Ṭanda	2,40,78,700 ½	2,40,53,271	25,429
Jannatābād or Lakhnauti/ Gaur	1,88,46,967	1,62,69,493	25,77,474
Fateḥābād	79,69,568	79,76,837	-7,269
Mahmudābād	1,16,10,256	1,27,06,178	10,95,922
Kḥalīfatābād	54,02,140	54,00,318	1,822
Baklā	71,31,641	71,31,440	6,201
Purnea	64,08,793	64,08,633	160
Tājpur	64,83,857	94,62,846	-29,78,989
Ghorāghāt	89,83,072	86,41,941	3,41,131
Panjra	58,03,275	57,97,475	5,800
Bārbakābād	1,74,51,532	1,74,50,351	1,181

Bāzūha <sup>-</sup>	3,95,16,871	3,94,16,513	1,00,358
Sonārgāon	1,03,31,333	1,34,16,513	30,85,180
Silhaṭ	66,81,308	70,56,608	3,75,300
Chātḡāon	1,14,24,310	1,14,23,510	800
Sharīfabād	2,24,88,750	2,24,74,402	14,348
Sulaimānabād	1,76,29,964	1,76,63,969	-34,005
Sātḡāon	1,67,24,724	1,67,03,515	21,209
Madāran	94,03,400	93,80,042	23,358
Total for Bengal	25,43,70,471 ½	25,88,83,985	

**Table showing the total *jama*‘ of *sarkārs* and *maḥals* in the *ṣuba* of Bengal as it stood in 1595**

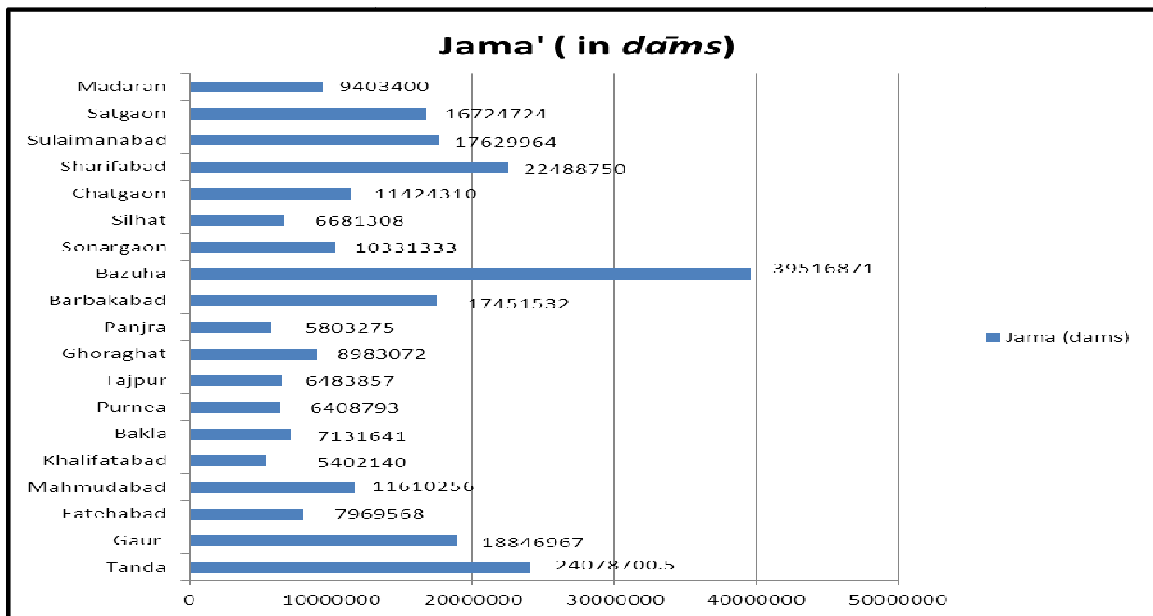
It is very clear from the above table from the *A‘īn* that there was a considerable variation in the *jama*‘ of the *sarkārs* and the *maḥals*. Out of the 19 *sarkārs* during the reign of Akbar, six show higher variation between the figure of *sarkārs* and that of *maḥals* where the total is with the highest figure coming from Sonārgāon followed by Tajpur, Maḥmūdābād, Silhaṭ and Fateḥabād. Rest of the thirteen *sarkārs* have a higher *jama*‘ figure in comparison to those of the *maḥals* with highest in the *sarkār* of Gaur and the lowest in Purnea followed by Chātḡāon. (Samiuddin, 1982)<sup>viii</sup> The variation between the *sarkār* and *maḥals* figure would emanate from the fact that while taking an assessment of the *jama*‘ figure a particular total may have been derived but while in case of break up of *maḥals* there was bound to be either increase or decrease in the number of *maḥals* due to additions or deletions which would then have resulted in the appreciation or depreciation of the *jama*‘ figure resulting in variation.

It is to note however that the *ārāzī* (area) figures do not appear in the *A‘īn* for the *ṣuba* of Bengal, however, on the basis of later source i.e. the Fifth Report and working on a corollary that the areas physically would have remained the same it is possible to give an estimate of the area figures for the *sarkārs* as they stood in 1595 ( Moosvi, 1987)<sup>ix</sup>:

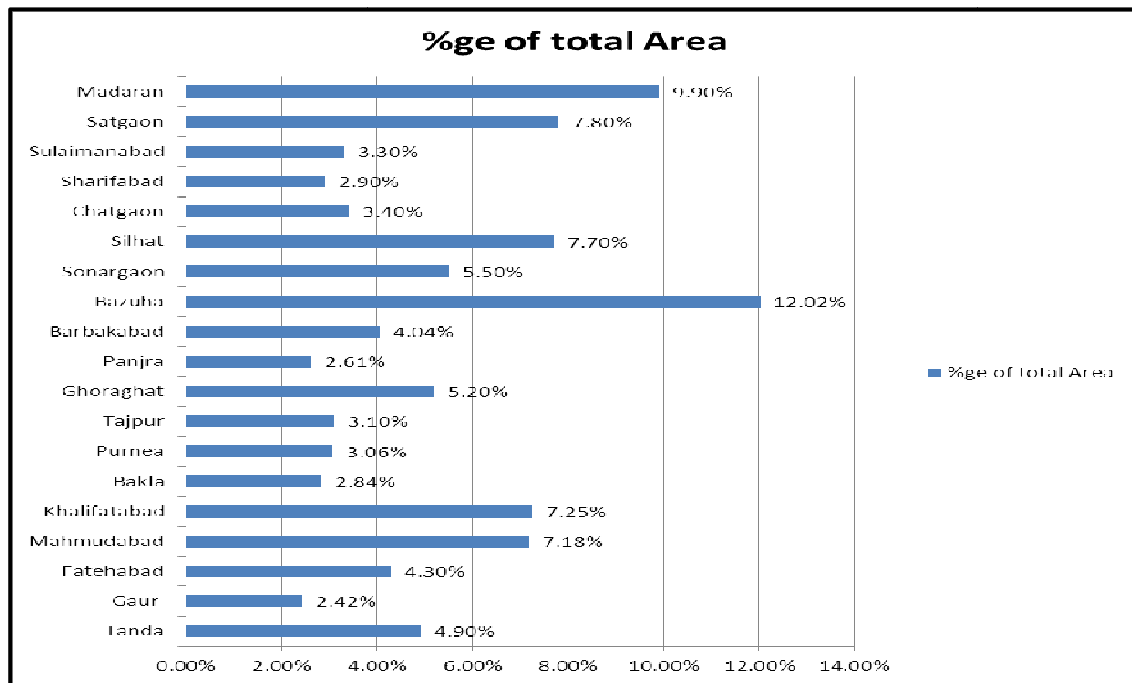
<i>Sarkār</i>	Area (square miles)	<i>Jama</i> ‘ ( <i>dāms</i> )	<i>Jama</i> ‘ per Sq. miles ( <i>dāms</i> )	%ge of total Area
Ṭanda	3,511	2,40,78,700 ½	6.8	4.9%
Gaur	1,722	1,88,46,967	10.6	2.42%
Fateḥabād	3,063	79,69,568	2.6	4.30%

Maḥmūdābād	5,110	1,16,10,256	2.3	7.18%
Khalifatabād	5,157	54,02,140	1.0	7.25%
Baklā	2,020	71,31,641	3.5	2.84%
Purnea	2,182	64,08,793	2.9	3.06%
Tajpur	2,209	64,83,857	2.9	3.10%
Ghorāghat	3,761	89,83,072	2.4	5.2%
Panjra	1,861	58,03,275	3.1	2.61%
Bārbakabād	2,878	1,74,51,532	6.1	4.04%
Bāzūha	8,548	3,95,16,871	4.6	12.02%
Sonārgāon	3,975	1,03,31,333	2.6	5.5%
Silhat	5,488	66,81,308	1.2	7.7%
Chātgaon	2,483	1,14,24,310	4.6	3.4%
Sharīfabād	2,105	2,24,88,750	10.7	2.9%
Sulaimānābād	2,388	1,76,29,964	7.3	3.3%
Sātgaon	5,600	1,67,24,724	3.0	7.8%
Madāran	7,049	94,03,400	1.3	9.9%
<b>Total</b>	<b>71,110</b>	<b>25,43,70,471 ½</b>		

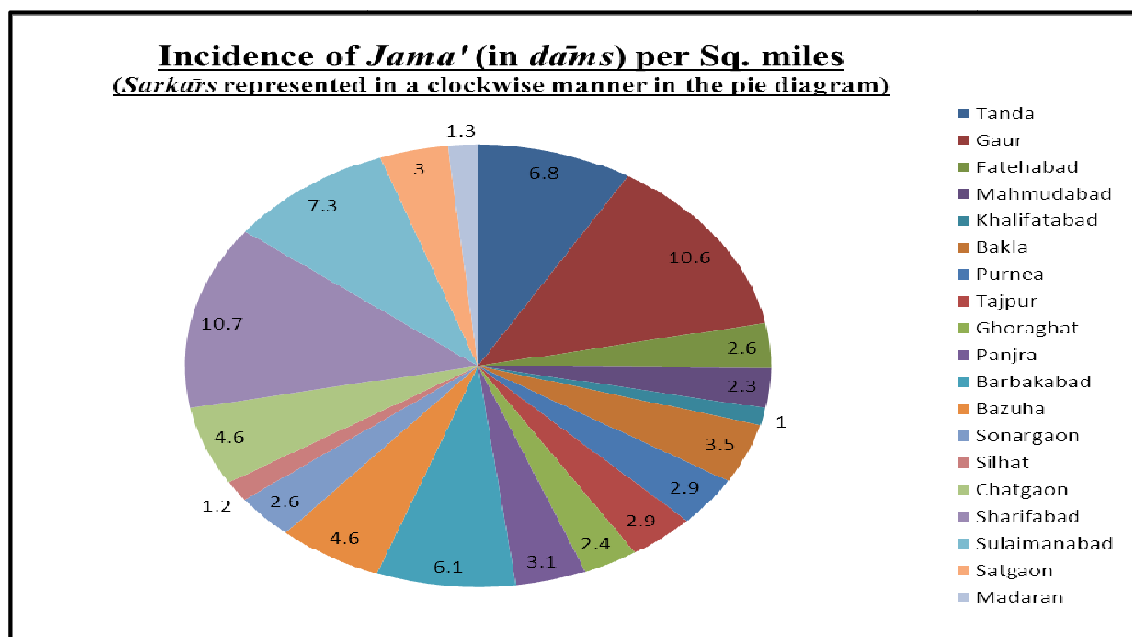
***Table I : Jama'and area statistics of Bengal Suba***



**Figure 2.1: Bar Diagram representing the break up of total *jama'* represented by each of the individual *sarkārs* of Bengal *Ṣuba* as in 1595**



**Bar Diagram representing the percentage of total area represented by each of the individual *sarkārs* of Bengal *suba* as in 1595**



**Pie Diagram showing the incidence of *Jama'* per sq. miles for each of the *sarkārs***

As seen from the table and the bar diagram it becomes very clear that, the highest incidence of revenue Sharīfabād, Gaur, Sulaimānābād, Ṭanda and Bārbakabād with the sole exception of Bārbakabād belonged to the western region of Bengal. This region in comparison to the eastern region was easily accessible as well as the centre of Mughal presence which made them open to be scrutiny and checks. It also indicates that the gross cropped area must be high in these regions. However it is of interest to note that there does not seem to be a direct and positive correlation ship between the total area, the *jama'* incidence per square miles in the *sarkārs* and the percentage of total areas represented by the individual *sarkārs*. According to the above table the *sarkārs* with a higher percentage of the total area i.e. Madāran, Sātgāon, Silhaṭ, Bāzūha, Maḥmūdābād and Khālīfatābād show a lower yield of *jama'* per sq. miles with Bazuha having 12.02% of the total area showing a *jama'* incidence of 4.6 per sq. miles. While Gaur, Sulaimānābād, Sharīfabād and Bārbakabād with lower percentage of the total area (less than 5%) show higher *jama'* incidences.

### **Sultan Shuja's reassessment of Jama' in 1658 A.D.**

The sources from the later period of the seventeenth century (1657-1709 A.D.) attest that the number of *sarkārs* had increased upto 34 and the mahals to 1,350. Apparently the increase in the number of *sarkārs* was due to transfer of *maḥals* and villages. Consequently, Dakhinkul, Kamrup and Udaipur were formed as *sarkārs*. This was the time when the Mughals had faced the incursion of the interruptions in revenue transmission. The appointment of Shuja Khan and the resultant modifications and the changes in *Jama'-i tūmar(i)* in 1658 A.D. which incorporated the new inductions along with the older ones whereby 15 new *sarkārs* were included in the 19 existing ones also meant a growing entrenchment of the Mughal power to the interiors and hostile terrain. From this time on for strategic requirements and ensuring that there were no interruptions to revenue boats were stationed in Dhaka. As an outcome of conquest of Assam and Kuch Bihar by Mir Jumla in 1661-62 A.D. and the conquest of Chāt-gāon by Shaista Khan in 1661 A.D. (the latter was already included in the revenue statistics only after the conquest by Shaista Khan ) an extension of North eastern boundary of Bengal also took place.

It becomes very clear that within a time period of fifty years into the rule of the Mughals the *jama'* figures from the *sarkār* of the *ṣūba* of Bengal saw an escalation. However, seven of them show a fall in the *jama'* figure. All of them if represented on a map would fall between the

Northwest/southwest quadrants. The figures of *jama*‘ from 1595 A.D. and that from the *Dastūru-l ‘Aml -i ‘Alamgīrī* i.e 1658 A.D. show the following level of appreciation in the *jama*‘ (Samiuddin,S. 1982)<sup>x</sup> The fixity of the *jama*‘ amount however did not mean that there was no increase in it and remained static at the same level and there was an increase in the *jama*‘ figure from 1595 to the time of death of Aurangzeb (Habib, I. 2014) <sup>xi</sup>.

**Percentage of appreciation of *Jama*‘ from 1595 to 1658**

<i>Sarkār</i>	<i>Jama</i> ‘ as stated in the <i>Ā ‘īn</i> (1595)	<i>Jama</i> ‘ as stated in the <i>Dastūr</i> (1658)	%ge of appreciation
Sharīfabād	2,24,88,750	28,46,37,859.87	1265.69%
Khalīfatābād	54,02,140	2,61,89,034.50	484.79%
Silhaṭ	66,81,308	2,55,47,985.53	382.38%
Fateḥabād	79,69,568	2,84,65,702.98	357.18%
Sonārgāon	1,03,31,333	2,54,01,648.44	245.87%
Sātgaon	1,67,24,724	3,53,49,376.64	211.36%
Madāran	94,03,400	1,94,90,427.18	207.27%
Maḥmūdābād	1,16,10,256	2,17,59,941.79	187.42%
Sulaimānābād	1,76,29,964	3,15,61,161.55	179.02%
Bāzūha	3,95,16,871	6,99,52,765.04	177.02%
Bārbakabād	1,74,51,532	2,94,30,263.56	168.64%
Ṭanda	2,40,78,700 ½	2,36,16,389.45	98.08%
Tajpur	64,83,857	61,83,006.03	95.36%
Jannatābād	1,88,46,967	1,49,81,454.06	79.49%
Baklā	71,31,641	52,51,740.43	73.64%
Purnea	64,08,793	45,66,905.89	71.26%
Ghorāghāt	89,83,072	55,17,402.82	61.42%
Panjra	58,03,275	15,43,090.82	26.59%
Total	25,43,70,471 ½	65,94,46,156.58	

The *Chahār Gulshan* mentions that entire *ṣubawas* incorporated as *khālīṣa sharīfa* bringing it under the direct supervision of the Mughal State and the number of *sarkārs* were 28; the number of *maḥals* it states stood at 1,243 of which 1,056 were not assessed and 1,187 *maḥals* were

categorized under *zamīn paimuda* which extended to 3,34,775 *bigḥās* and the number of *mauzas* stood at 1,22,728. The *jama‘dami* it states was 56,29,09,019 dams an increase of 119.03% from the figure of *A‘īn*. Though it does not provide the details of *sarkār* wise break up of the *jama‘* like the *A‘īn* it does provides us with the following list of *sarkars* with the break up of *mahals* and *mauzas* (*Chahār Gulshan (Akhbār-i Nawādir)*, 2011)<sup>xii</sup>:

No.	Sarkār	Maḥals	Mauza
1	Udambar/Tanda		103
2	Purnea	Khali makan	103
3	Moradgaar	11	1303
4	Marohaar	4	01
5	Bazu Barbakabad	5	1879
6	Panjeh Barbakabaad	7	9327
7	Panjeh Sakhreh	26	33779
8	Tajpur	30	1046
9	Jannatabad	73	1030
10	Kamrup	55	4469
11	Mahur Galar	10	1765
12	Khalifabad	24	671
13	Sharifabad	29	671
14	Nazdik Bihar Dakkan	21	291
15	Salimabad Nazdik Bihar	2	4413
16	Balgaon Sonargaon	72	1897
17	Mahmudabad	38	1091
18	Left Blank		
19	Fatehabad	14	3048
20	Ghoraghat	98	7100
21	Sylhet	16	3880
22	Jannat Sylhet	124	2791
23	Maljyeh Jaliyeh	1	19
24	Tape Korih Baljahat	20 (the area of 10 of these is not known)	13304

25	Farmandhi Tape Kori	4	132
26	Chatgaon Farmandhi	8	-----
27	Khuldabad Satgaon	53	-----
28	Sulaimanabad	53	

It is of interest to note that the highest no. of *mauzas* were with in the newly constituted *Panjeh Shakreh* and *Panjeh Barbakabad*. Since the later Persian sources do not provide the *sarkār*-wise break up of the *jama'* yield the information can be collated from the English records of the added territories. The *Fifth Report* provides us with the estimated *jama'* from the additional territories incorporated as *sarkār* divisions by Sultan Shuja:

<u>Sarkār</u>	<u>Parganas</u>	<u>Estimated jama' yield (in rupees)(Grant)</u>	
Goalpara	3	1,14,609	} Incorporated from Orissa (resulted an increase of 4,15,921)
Maljeteah	17	1,89,432	
Muscoory	4	25,285	
Jellasore	7	53,901	
Rumneh	3	23,272	
Bustah	4	12,422	
Coochbehar	246	3,27,794	} Incorporated from Assam (resulted in an increase of 5,30,920)
Bengalbhoom	2	1,37,728	
Dhakhinkole	3	27,821	
Dhekry	2	6,126	
Kamroop	3	31,451	
Udaipur	4	99,360	} (resulted in an increase of 1,08,314)
Moradkhana	2	8,454	
Total		10,58,155 (Fifth Report, Reprt 1984) <sup>xiii</sup>	

The following two of the additions were not full fledged *sarkārs* but were kinds of imposts levied on certain group of *maḥals* with special consideration and included:

<i>Peshkush</i>	5 ( <i>maḥals</i> )	59,146
<i>Darubzerb</i>	2 ( <i>maḥals</i> )	3,21,322
Total		14,38,623

These two aforementioned were actually levies on petty *zamīndārs* of Rajput origin and on that of mint according to James Grant (Fifth Report, Reprt 1984)<sup>xiv</sup>. It is worth noticing that the last two had specific kind of implications while the former was a fixed tribute from the petty *zamīndārs* and the latter was earning from re coinage of specie in circulation besides the annual

imposts on bullion which he says many not have been very profitable during the earlier days of the reign of Shahjahan. Thus, at this time it seems that the *jama'-i tūmar(i)* like the time of Akbar continued to incorporate elements which did not purely emanate from the land revenue and could have purely non-agrarian basis.

According, to James Grant the *essayor Izāfā'or* increase in *hast-o būd* of Rs. 9,87,162 which sultan Shuja imposed on the original settlement concluded by Todar Mal on Rs. 63,44,260 which yielded a total of Rs. 73,31,422. This figure was then added to the total from the newly acquired *sarkārs* and the amount appropriated from *jāgīrs* which according to him took the total to Rs. 1,31,15,907 or simply stated 52,46,36,280 dams(Fifth Report, Reprt 1984)<sup>xv</sup>. This figure is interestingly quite approximate to the figures which have come down to us from the seventeenth century eg. the *Mir' atu-l 'Alan*, c.1667 fixes this at 52,37,39,110 dams while *Zawābit-i 'Alamgīrī* from c. 1687-91 and the *Intikhab-i Dastūru-l 'Amal-i Pādshahī* from 1687 give the figure as 52,46,36,240 dams (Habib, 2014)<sup>xvi</sup>. While the eighteenth century text *Chahār Gulshan* i.e., provides us the figure of 56,29,09,019 dams closer to the *Jama'-i tūmar(i)* at the end of the Murshid Quli Khan/Jaffar Khan's tenure of *Nizāmat*.

Therefore, as evident from the data culled from sources the Mughals with the help of the Revenue Mechanism tried to ensure the entrenchment of the state. However, the task was not easy and the data available with us shows that the with the passage of time the State was trying to gear the mechanism to ensure the smooth functioning. The increase in the number of subdivisions with the already existing ones and the addition of imposts along with the already existing ones is a testimony to the same.

1. The inferences for this paper have been drawn from the analysis of the data culled from the *Ain-i Akbari* and the **Fifth Report** for Bengal.
2. For a detailed discussion and analysis on the issues pertaining to the nature of Mughal State and its degree of control see: Alam, M & Subramanyam, S. (1998). *The Mughal State 1526-1750*; OUP; New Delhi. pp.1-71.
- ii Ludden, D. (2008). *The New Cambridge History of India: An Agrarian History of South Asia*; Vol.IV.4; Cambridge University Press pg.6. It is however strange to note that he has referred to Mughals as Sultans which is an aberration since Mughals are always referred to as emperors or Bādshahs.
- iii A' 'īn has five books or daftars of which the third *mulk-ābādī* gives detailed information on the system of taxation including the detailed revenue rates or the *dastūru-l'amals* followed by the account of the Twelve *ṣubās* or the *Ahwal-i Dozdah Suba* which contain the details on geography and the history of the region. At the end of the account he gives us the number of *sarkārs* and *parganas* (or *maḥals*, the two terms practically being synonymous). The A' 'īn-i Akbarī is a part of large work of Abū-l Fazl which had three volumes and it is in the third volume which is called the A' 'īnhā-i Muqqadas-i Shāhī (the sacred imperial regulations). See: Abū-l Fazl; A' 'īn-i Akbarī; tr. H. Blochmann; ed. H.S. Jarett and revised J.N. Sarkar; Calcutta; 1948; Reprt. 2008 (Low Price publications).(Here on referred to as: A' 'īn) The Mss 7652 and 6552 from the rotograph section of Departmental library of Aligarh Muslim University (AMU) considered to be near authentic copies of the A' 'īn

have also been made use of and for data pertaining to those place which are totally illegible data from: Moosvi, S. (1987). *The Economy of the Mughal Empire c.1595: A Statistical Study*; Centre of Advanced Study in History, Aligarh Muslim University; Oxford University Press; and Habib, I. (2014) *The Agrarian System of Mughal India 1556-1707*; 3<sup>rd</sup> Ed; OUP, New Delhi. (Here on referred to as: Moosvi and Irfan Habib respectively).

- iv *Chahār Gulshan (Akhbār-i Nawādir)* Rā'i Chaturman Saksena Kayasth. (2011). Ed. and annotated by Chander Shekhar; Gen. Editor Dipti S. Tripathi; Prakshika Series; National Mission for Manuscripts.
- v *Affairs of the East India Company (Being the Fifth Report from the Select Committee of the House of Commons 28<sup>th</sup> July 1812)*. Reprt. (1984). Ed. with Notes and introduction by W K Firminger; Vol.I & II; Neeraj Publishing House.
- vi Habib, I. (2014) *The Agrarian System of Mughal India 1556-1707*; 3<sup>rd</sup> Ed; OUP, New Delhi. p. 215-220.
- vii The Table I is based on the data of Aʿīn as used by Shireen Moosvi. The fourth column has been computed and was not there in the original table. Moosvi; pp. 26-27.
- viii Saba Samiuddin in her article: *Historical Units and Revenue Statistics of Bengal*; had argued that the errors in *jama* of *sarkars* on comparison with the actual totals of *mahals* are not very large. The Statistics however, does not seem to support her argument. See: Samiuddin, S. (1982) ; *Historical Units and Revenue Statistics of Bengal*; *Indian History Congress*; 43<sup>rd</sup> Session; Kurukshetra. (Aligarh papers in Medieval Indian History: Mimeograph).
- ix The table is based on the figures as provided by Shireen Moosvi in her *Economy of the Mughal Empire*. The figures of the fourth and the fifth column however have been calculated and are not there in her work. pp.26-27.
- x The table is based on the study undertaken by Saba. Though she has established on a comparative analysis of the Aʿīn and the *Dastūr-i Aml-i Alamgīrī* it is important to make a note that she does not provide us with the figures of the latter; here therefore the figures have been calculated on the basis of percentage of appreciation as shown in the fourth column. The figures of the *jama* accruing from the addition of territories in the seventeenth century are also not given for which figures from Grant have been used as shown in the later part of the chapter. See: Saba Samiuddin; p.165.
- xi The data pertaining to the percentage of the *jama* yield shown in the sixth column of Table 2.5 has been calculated and was not there in the original table. See: *Agrarian Sys*; pp.454-55.
- xii *Chahar Gulshan (Akhbar-un Nawadir)* pp.118-126
- xiii The total as shown by Grant in the *Fifth Report* is 10,55,155 is not correct and on calculation it was found on adding that the total should be Rs. 10,58,155 instead which have been used here. See: *Affairs of the East India Company (Being the Fifth Report from the Select Committee of the House of Commons 28<sup>th</sup> July 1812)*, pg. 184.
- xiv Grant in Fifth report writes that the *mahals* categorized as *Peshkash Sarkars* were actually those which belonged to the petty *zamindars* of Rajput origin who were possibly the vassals of rajas from Bihar. These *mahals* comprised of districts of Bishenpoor, Pachet, Chunderkonah and those lying on the western frontiers of *Sarkar* of Madāran. While those which were those *mahals* categorized under *Dār-uz zarb* were mint area of Makhshūsābād (Murshidābād) which became the centre of administration in succession to Dacca and Rājmahal. See: *Fifth Report; Vol. II*; pg. 185.
- xv Here it is to be noted that the figures provided by Grant are expressed in Rupees for *jama* figures however, the practice during Mughal times was to express the *jama* in dams. Thus, for the sake of clarity and to avoid any kind of confusion the standard conversion rate for Mughal times i.e. Re 1= 40 *dāms* has been made use of.
- xvi These figures have been taken from the tables provided by Irfan Habib in his book *Agrarian Sys*. Since these figures are based on the original reading of manuscript by Irfan Habib reliance has been placed upon these figures. *Agrarian Sys*, p.456