

# Akbar's Land Revenue System

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## Abstract

The present study is an attempt to throw light on land revenue system in Mughal state. Concerning the research work of Mughal Empire, one can find plenty of written work about its administration. But what has become a matter of controversy for the years is Mughal State and its land revenue system. As land revenue system has always been chief source of income for the state treasury, therefore, Mughal Emperors Babar and Humayun followed Sultanate period and collected revenue on the basis of old records resulting a totally failure system. It was only Akbar, the great Mughal emperor, who introduced a definite and filtered revenue system which with the due course of time proved to be workable and profitable for the whole kingdom as well as the state because he inaugurated this system with the survey of the land and ascertain of the actual production of the soil. The motive behind this highly centralized and essentially extractive revenue system was to extract the whole surplus and leaving the peasants immoderate. The whole revenue system was oriented towards state and become a high source of income required to meet the cash demands of the tax system. To sum up, it can be concluded that the trade was sterile as it was mounted towards the benefits of the state highly but a little production was consumed by the peasants and a huge amount of it was doubtless exchanged to meet revenue demands, and to increase commercial economy to be consumed by the state.

**Keywords:** *Mughal, Empire, Emperor, Revenue System.*

## Introduction

Land revenue system has become a matter of controversy in Mughal state. The land revenue system was designed to extract the whole surplus, leaving the peasants immiserated. The central feature of the agrarian system under the Mughals was the alienation from the peasant of his surplus produce in the form of land revenue, which was the main source of state's income. Trade, manufacture and other taxes

were much less important to the imperial revenues than agriculture. European travelers visiting India in the 16<sup>th</sup> and 17<sup>th</sup> centuries held unanimously to the view that the king was the owner of the soil in India.<sup>1</sup> Abul Fazl in his Ain-i-Akbari justifies the imposition of taxes by the state saying that these are the remuneration of sovereignty, paid in return for protection and justice. The Persian term for land revenue during the Mughal rule was *mal* and *mal wajib* and *Kharaj* was not in regular use. Mughal Empire had two main objectives in front of them, first, the assessment and collection of sufficient revenue, and secondly, the supply of adequate contingents for the army and regarding the forms, it was considered imperative that, as far as possible, the Emperor or his nominees should collect the revenue direct from the actual cultivator. Therefore, the local fiscal arrangements were in the hands of *zamindars*, who were merely responsible for payment of fixed revenue annually and was at liberty to squeeze as much more as he could not of the peasantry.

## Land Revenue System

There was no Mughal land revenue system before Akbar. Babur grandfather and his father Humayun allowed the land revenue system of the sultanate period to remain in existence and generally collected revenue on the basis of the old record without surveying the land and ascertaining the actual produce of the soil.<sup>2</sup>

Abul-I Fazl tells us that Sher Shah framed three crops rates and the principle adopted was to fix the demand at one-third of the average of these rates for each crop. This process was a part of the *Zabti* system of assessment and accordingly could have been applied only in the provinces of Hindustan.<sup>3</sup> Abul-I-Fazl's stated that the proportion of one third

also obtained under crop-sharing and Kankut, whenever these methods were applied within the Zabti provinces.<sup>4</sup>

Sher Shah Suri introduced a schedule of rates of serve as basis for calculating revenue demand after the measurement of the area sown had been done. Sher Shah ordered a general survey of the land for the use of central government. The task of measuring the cultivated and uncultivated lands was entrusted to Ahmad Khan Tangi. Who accomplished the work with the help of able and learned Brahmins. On the Basis of this survey a register was prepared in which entry was the rights of the owners and the measurement of all arable and other pieces of land Sher Shah survey gave a good basis for fixing the new jama on the basis of which he distributed jagirs of his Afghan officers for the purpose of survey, Sikandar Lodi's gaz measuring 32 digits in length was used with a hempen rope (tanab) as the instrument of measurement. The most important contribution of Sher Shah, however, seems to have been the introduction of Ray or Schedule of crop-rates. Sher Shah preparing the schedule adopted a simple method. Some areas probably near the capital were selected were the produce of one bigha each of good Middling and bad land under each crop was ascertained. The average of the three was taken as the normal produce per bigha of every crop and one-third of this average was fixed as the state demand.

Akbar established a proper land revenue system. However, the system of Akbar was itself based on what Sher Shah Suri had adopted. He had made several attempts to reform the financial confusion of his territories and check embezzlement, which was constant and widespread. The corrections done by Akbar in land revenue system can be mainly divided into three heads as: (i) Measurement of land (ii). Classification of land (iii). Fixation of rates. Akbar appointed Todarmal appointed as Diwan-i-Ashraf in 1582 and his deputy Khwaja Jahan Shah Mansur and both thoroughly affiliated the land revenue system. Akbar and Todar Mall abolished several old units of measurement and established in their place. The land measurement of ascertaining the produce per Bigha of Land Fixation of state's share in that produce standardization of measurement of the land In Akbar's administration. We find so many

territorial divisions and sub-divisions for the first time in Mughal Empire. Akbar had divided his empire into 12 Subahs in 1580, but his empire added by him into 15 subhas till 1602 and 187 Sarkars and 3367 Mahals. He ordered a standardization of measurement unit and the so called Ilahi Gaj was made the definite unit of land measurement. This Ilahi Gaj was equivalent to some 41 fingers (29-32 inches).

Akbar ordered the Tanab to be made of pieces of Banboos joined by the iron rings. This made sure that the length of Tanab varies little during different seasons of a year. A further change done by Akbar was to fix definite measurement to Bigha of land. A Bigha was made of 3600 Ilahi Gaj, Several Bighas made a Mahal. Several Mahals were grouped into Dasturs. Ascertainment of produce per Bigha After the standardization of land measurement, Akbar turned towards ascertainment of the amount of produce per Bigha and the state's share in it. Akbar followed the system and to make a comparative estimate of the produce of lands and fixed different revenues for each of them. These four types were as follows:

- i. Polaj: Land Actually cultivated for each crop in succession
- ii. Parauti: Land left fallow far a time to recover its strength
- iii. Chachar: Land that had lain fallow for three or four years.
- iv. Banjar: Land uncultivated for five years and more.<sup>5</sup>

Polaj, was the best type of land of the Akbar's empire. Polaj land is annually cultivated for each crop in succession and was never allowed to lie fallow ideal and best type of land throughout the empire. Parauti land when cultivated pays the same revenue as polaj.<sup>6</sup> His majesty in his wisdom thus regulated the revenues in the above mentioned favourable manner. He reduced the duty on manufactures from ten to five percent and two percent was divided between the Patwari and the qanungo. Chachar, was a kind of land allowed to lain fallow for three or four years and then resumed under cultivation. The revenue first year therefore, but two

fifths of the produce is taken in the second three fifth in the third, fourth fifth and in the fifth the ordinary revenue. According to difference of situation the revenue is paid either in money or in kind in the third year the charges of 5 percent and one dam for each bigha in the fourth year the charges of 5 percent and one dam for each bigha were collected and this is still in force.<sup>7</sup> Banjar was the worst kind of land that was left out of cultivation for five years or upwards. The land for the 1<sup>st</sup> year, one or two sers are taken from each bigha; in the 2<sup>nd</sup> year 5 sers; in the 3<sup>rd</sup> year, a sixth of the produce; in the 4<sup>th</sup> years a fourth share together with one dam: in other years a third suffices. This varies somewhat during inundations. In all cases the husbandman may pay in money or kind as is most convenient.<sup>8</sup>

However, the basis of land classification by Akbar was on the continuity or discontinuity of the cultivation. Akbar's wazirs had not taken account the soil qualities for ascertaining the produce. As regards the rates, the areas under each crop had its own rate, and as the crops were of various kinds and practically identical with those grown to-day, the number of rates was unusually large. Fixing Rate of Assessment Once the land was measured and state's share in produce was fixed per Bigha of land, Akbar next proceeded to fix the rate of assessment. This was the most contentious part and in fact several changes were done in the system till 1585. The peasant's tax was based on annual system of collecting prices and settlements of revenues for the previous years.<sup>9</sup>

There were several problems with this arrangement and prices of crops could not reasonably apply to the Mughals State. Prices were lower in rural areas which were far away from the urban areas. The cultivators found it difficult to pay in cash at the official rate. This system has affected by corruption of the revenue collectors and fixing prices every year and doing settlements of revenues of previous years was an unwieldy practice. Akbar ordered that the settlement should be concluded for past 10 years. It was called Dahsala, an aggregate of the rate of revenues from 1570-1579 was made and a decennial average was fixed as demand of the revenue, which was implemented by Raja Todarmal. This remained a standard system of Land revenue assessment during the Akbar's Time.

## Statistics of Land Revenue Collection

(i) Jama'dami (ii) Hasil

The bulk of state income was derived from land revenue and, therefore, Akbar paid greater attention of land revenue throughout the reign. He aimed at arriving at a system of assessment by which the estimate of the crops could be rendered as accurate as possible so as to minimize the chances of oppression by the officials and fraud and stacked offer harvest into various heaps of equal quantity and then one heap was taken by the government officer according to state demand. Assessment was made to fix the state demand. Based on this demand, actual collection was done separately for kharif and rabi crops. The A-I-N Akbari have survived from Mughal Times and tables setting out the Jama'dami figures for the various provinces of the empire that are preserved in the literature of the 17<sup>th</sup> century is listed as below:

**Table 1: The Jama of the Empire<sup>9</sup>**

Source	Date/Year	Amount in dams
Ain-i-Akbari	1580	3,62,97,55,246
Tabaqat-i-Akbari	1593-94	4,40,06,00,000
-do-	1595-96	4,94,2,08,084
-do-	1605	5,83,46,90,344

Hasil are really jama statistics, it is only in four sources belonging to the decades of our period that the hasil figures given along side the jama dami statistics and can inspire any degree of confidence. These figures are designed hasil-isan-I kamil, or simply hasil-i-kamil the collection of the best year. Other hasil figures are assigned to particular year but in some cases these are no references to date or time at all.

## Assessment of Land Revenue

Sharing under the Akbar's time assessment was separately made for kharif and rabi crops. After the assessment was over a written document called patta, qaul or paul-e-qarar was issued in which the amount or the rate of the revenue demand was mentioned. The assessee was in return supposed to give qabuliyat of the obligation imposed upon him. At first measurement of the total produce was made after it had been actually harvested and then demand was made on the basis of this measurement. This first method was called Batai or Ghalla Bakshi and second was Kankut and the third of Zabti system.

### (1) Ghalla Bakshi

**(i) Batai :** Under this system the crop was stacked after harvest into various heaps of equal quantity and then one heap was taken by the government officer according to the state demand (e.g. 4 heaps if  $\frac{1}{4}$ ; 3 heaps if  $\frac{1}{3}$ ; 2 heaps if  $\frac{1}{2}$ , was the state demand).

**ii) Khet Batai:** Under this system the fields, after they had been sown and while the crop was still standing unripe were divided by marking. This was done by drawing, Marking live or so called khet.

**iii) Lang Batai:** It was the system in which the division was made after the grain was separated from chaff and made into equal heaps in the same manner as it was done for Batai proper.

Under the Mughals Ghalla Bakshi or Batai as a system of assessment was applied to such localities of the empire which were not properly settled we find it in operation in the region of Thatta, parts of Kashmir and sarkar of Oandhar. In the case of Banjar land option was to the cultivators to choose the system of Batai for payment of revenue. So far the cultivators were concerned, Batai was liked by them as under it the seasonal variations in production did not effect them to the same extent as in case of assessment made on the basis of area sown. This method was also profitable for the authorities when grain was fetching high prices in the market. The system, however was cumbersome for the government, as it not only required the conversion of kind into cash, but it also necessitated the employment of watchman to prevent the corn being removed before the payment of revenue.<sup>10</sup>

**2. Kankut:** In Akbar's Land revenue system, the cultivators and the government officials arrived at a general estimate of the produce by mutual agreement. Speaking about Kankut Abul Fazl mentions, Kan in Hindi language signifies grain and Kut estimate. The whole land is taken either by actual mensuration or by pacing it and the standing crop estimated in balance of inspection. This system was known as *Mughal* prior to the Mughals, but Moreland's suggestion that it (Mughal) might have been a sort of farming had created the impression that it was something different from Kankut. Thus according to Dr. Sarn, Kankut was simply another name of the system indicated by Mughal. The two methods - Ghalla Bakshi and Kankut actually aimed at collecting the state share out of the produce, rather than at making an estimate of crop. These two methods, therefore, did not serve the purpose of Mughal emperor who wanted to determine a general assessment. In the third method of assessment the produce of a unit of measures was taken as the basis for calculating the produce of the total area sown. The measurement of land for assessment of revenue was not a new one in India nor was it unknown to the Persians before the advent of the Turks in that region. Akbar as found from his farman of 1567, where in the phrases *az qarar-i-moshat* has been used to imply the payment of land revenue on the basis of measurement.

**3. Zabti:** It should however be understood that even in areas where the Zabti was the standard system, other method of assessment, notably bhoali and Kankut.<sup>11</sup> The land revenue system of measurement as indicated by the term Zabti implied a highly developed and a complicated system under the Mughals. The Zabti system truly speaking came into operation from the time of Sher Shah when he introduced a schedule of rates or Ray to serve as basis for calculating revenue demand after the measurement of the area sown had been done. On the basis of this survey a register was prepared in which the rights of the owners were entered and the measurement of all arable and other pieces of land was done. For the purpose of studying the stages of the development of revenue administration of Akbar his region can conveniently be divided into two parts. Upto the twenty-fourth Regnal year the revenue administration may be described as a series of experiments, while thenceforward the authorities

indicate that stability of system had been attained though adjustment of details that was still required. Upto the eighth year of his reign, the revenue system practically remained untouched. Abul Fazl says that from the beginning of the reign, every year experts used to ascertain the price-currents and laid them before the throne and taking the schedule of crop yields and prices thereof used to fix the cash rates and abundant distress used to occur.

The first step towards improvement was taken up in the 8<sup>th</sup> regnal year (1563) when Etmad Khan was appointed to organize the Khalsa land. He instituted an enquiry about the holdings of the jagirdars, and not only separated the Khalsa, but also tried to increase it by detaching all surplus from the jagir lands. In the 9<sup>th</sup> regnal year (1564) the appointment of Muzaffar Khan Turbati as Diwan-i-Kul and associating Todarmal with the ministry was also aimed at improving matter. In the 10<sup>th</sup> regnal year (1565-66) Muzaffar Khan set about collecting the approximately correct figures from local Qanungos. Further reforms were ordered in the 11<sup>th</sup> regnal year (1566-67). Qanungos and others who were acquainted with the territories of the empire were asked to fix according to their own estimate the actual produce of their localities and establish new assessment rates.

Regarding the reforms, the Muzaffar Khan and Raja Todar Mal, in the 15<sup>th</sup> Ilahi year they took the taqsimat-i-mulk from the Qanungos and having completed the mashul by estimate and computation, a new Jama came into force. The revenue reforms were again taken up in the 19<sup>th</sup> R.Y. (1574-75). The aim of Akbar in introducing these reforms seems to have been to collect useful information on the basis of which a permanent schedule of rates in cash could be prepared which could be applied to different areas and thus eliminating the necessity of Emperor's annual sanction of the rates for conversion of kind into cash. The officers whose jagis were resumed were paid in cash. The extension of the Khalsa, however, was effective in a limited area. Abul Fazl says that the provinces of Bengal, Bihar and Gujarat were from foresight and appreciation, left as they were; Kabul, Qandhar, Ghazni, Kashmir, Thatta and tracts of Bajaur and Tira and Bangash and Sorath and Orissa had not been conquered.<sup>12</sup>

## **Land Revenue Collection and its Mode of Payment**

The system of collection and assessment of land revenue was carried out with entirely distinct operation. The state got its share grain directly from the field from reaping crop or from the threshing floor to make assessment totally dispensed. The authorities collected revenue at the time of the harvest and mode of payment could be cash or kind. But assessment was gathered with a short time span in between sowing and harvesting. The initial stage of collection of revenue was the rabi season i.e. from Holi and the last stage was the Kharif i.e. from Dussehra. The revenue collector 'amalgazar must collect the revenue before the harvest was cut down and this was not expected to delay collection for another crop. Amalgazar had to observe the collection of revenue in Kharif season in three stages at different times. But with the ending of 17<sup>th</sup> century, out of desperation and anxiety, the officials grew the practice of preventing peasants from reaping their crops until they had paid their earlier revenue. This ill-practice might have gained ground in reign. Here now are in this castle about 200 of villagers, prisoners, because they cannot pay the tax imposed on them, which heretofore, was paid when their corne was sold; but now they must pay for it in the ground. This is the life of Hindoes or Naturals of Hindsutan<sup>13</sup> After having complaints against Chaudharies and analyzers, Akbar was the king who made some corrections in collection and assessment process of land revenue system. He not only encouraged the peasants to pay their revenue directly in the treasury but also made arrangements for getting the receipt. Patwari, the village accountant was responsible to make endorsement in his account-book to record the amount paid by the villagers as land revenue. These regulations were taken into account as precautionary steps to protect the administration system and also these steps worked as shield for land revenue payers from fraud and embezzlement. Akbar encouraged the peasants to pay directly, Todar Mal recommended that the peasants of trusted villages, within the time limit, could deposit their revenue in the treasury themselves and could obtain receipt. The village accountant, patwari made endorsement in his register to establish the amount paid. Irfan Habib considers there regulations as precautionary measures on the

part of administration to avoid fraud and embezzlement.

## Land Revenue Officers

To give uniformity in administration Akbar divided his empire into 15 well define provinces each provinces was divided into number of prganas and every prgana had same officials as integrated part of land revenue system and its administration. For the smooth running of administration, he appointed several officials whose are listed below.

**Faujdar:** Each province or suba was divided into a number of districts. The Ain simply states that the faujdar had jurisdiction over several parganas (districts) in fact, the appointment of a Faujdar was made for a number of specified parganas. The faujdar man function was to realize the peshkas from the zamidar and land revenue from the recalcitrant territories and the amount of revenues of one region on the local geographical, strategically, political and financial factors. Every district had a faujdar, and amal guzar, a qazi, a kotwal, a bitikchi and a khazandar. Faujdar was quite genericit could command jurisdiction as much over a lesser territory as over the entire Subha itself.<sup>14</sup> The head of the district was faujdar, who, as the title shows, was a military officer. As the efficiency of district administration depended upon the vigilance and personal character of the faujdar, Akbar devised means to keep an eye on him and other local officers. The central government kept itself in touch with the faujdar by sending high officials to inspect his work. The report of the spies and news-writers also kept the central government information of the activities of the district and pargana officers. Moreland suggested that the empore under Akbar was divided into 59 faujdari charges.

**Amil Guzar:** The Amalguzar exercised a supervisory authority over the officials through whom the revenue administration was carried out. He was the source of authority in which the various sub-branches of the revenue administration were centered and from which they were controlled and conducted. He was to protect the peasantry from the oppression of the lower officers as well as other lawless elements alike robbers and other miscreants in order to protect the peasantry. He would increase and encourage

cultivation within his jurisdiction, and for this purpose. He was given the exceptional power of departing from the regulation system of assessment by measurement and to accept any method of assessment. He was authorized to advance loans (Taqaavi) to the letter and to recover them gradually. He was also required to send monthly reports of daily receipts and expenditure to the court and remit the money to the royal treasury.<sup>15</sup> The Amil was over all responsible for the assessment and realization of the revenue in the pargana and worked under the direction of the amil of the Sarkar. The terms amil, amil and munsif were often used as interchangeable. While amil was commonly used, the terms amil and munsif were also sometimes used to indicate the same office.

**Bitikchi:** The Bitikchi was the assessment officer attached with the karori for the same revenue circles. He acted as a subordinate official of the Karori and was responsible to him. He was an expert revenue accountant. He also acted officer as the superintend of Karori.<sup>16</sup> The entire work of preparing the necessary papers and records, on the basis of which assessment and collection was carried out, done by the *Bitikchi*. The *Bitikchi* was required to obtain from the quanungo the statement of the average revenue of each village, which was calculated on the basis of last ten years produce. He maintained the record of the village boundaries, estimates of arable and waste lands and the kind of the produce cultivated. He was to grant a receipt to the cultivator paying revenue into the treasury, scrutinize the records of the patwari and the husband man keep daily and monthly account of income and expenditure and forward monthly abstracts of the same to the court.<sup>17</sup>

**Khazandar:** The Sarkar and the Pargana headquarters were provided with treasury. The collector in every district was the khazandar. His main duties were to receive the revenue, keep it and forward it to the central treasury.<sup>18</sup> He was instructed to accept coins of former reigns as bullion and not to harass the paying cultivators gold, silver or copper or any kind of coin that was brought to him and not to harass them to demand any rebate but only to take the value of the short weight of the coins. For the safety of the treasury he was required to place it under several locks, one key being with the amil and the rest with him.

**Shiqqdar:** Shiqqdar was the chief executive officer of the Pargana and though he was not directly concerned with revenue but as head of the pargana, it was his duty to render police assistance to the amil in collecting revenue. His share in the revenue administration was to the money which the cultivators brought to pay directly into the treasury, and to supervise and control the treasury staff. He used to pargana administrator criminal justice but his peers magistrate were limited. It was his duty to forward the cases did not fall within his cognizance to the Kotwal of the sarkar.<sup>19</sup>

**Fotadar:** The fotadar was the treasurer of the pargana and had to discharge the same duties as the khazandar of the district. The karkuns were the writers and kept records of the arable land, the kinds of crops raised, the revenue payable from individual cultivator, and the actual collections and arrears, it probably, the records were kept in Persian during the later Akbar's reign.

**Qanungo:** The qanungo was the head of the patwari and he was the local revenue official of the pargana. It was a hereditary post, but an imperial order was essential for the nomination of each new person. In the pargana, the Qanungao was kept the record of the crops the revenue demands actually payments arrears etc. He had to keep the same records for the pargana as the *Patwari* had to keep for the village and thus in a way acted as the head of the *Patwaris* of his paragana. He had to maintain registers of value tenure, extent and transfers of land. He was required to assist in the measurement and survey of lands and also to report about the deaths and successors of revenue payers.<sup>20</sup> Such a wide range of functions led Abul Fazl to say that the Qanungo was the refuge of the husbandman. He was formally paid a commission of 1 percent on the revenue of the pargana, Akbar substituted cash salary from the treasury in place of the commission and granted him an assignment for his personal maintenance.

**Muqaddam and Patwari:** The muqaddam and patwari were village level officials. The village which was the lowest unit of administration as the patwari as its most important person directly concerned with a revenue affairs. According to Abul Fazl, Patwari was a writer employed on the part of the cultivator. The bahi

(register) of the patwari contained all the details about the land of the village, the holdings of individual cultivators, variety of crop, a details about the land left uncultivated etc. The bahi of the patwari always contained the assessed revenue of the cultivators, which was compared with other documents of the revenue collectors. After the completion of the assessment of the village when abstracts were prepared, which the amil was required to forward weekly to the royal presence, authentication of the abstracts by the Karkut and the Patwari was deemed necessary. Thus we find the bahi of the patwari was recognized as the most important document. Muqqadam and patwari were the most integral administrative officers in Mughal Empire.

**Chaudhari:** The generic term and official "Chaudhary" was implicitly associated with the collection of revenue. Playing leading and chief role, he beheld the post for recording all the sale proceeds, customer and commercial transactions in his jurisdiction. Moreland has discussed about the nature of that office relying on direct evidence a Parwana, two Nishans and two farmers of the Mughal period concerning the position of the Deshmukh in Deccan Subahs, only for chief Chaudhary of entire pargana in Northern India.<sup>21</sup> As counter check on qanungo, he had to perform multifarious revenue duties and so, he was considered as head of the village. His post was more or less hereditary though subject to confirmation at every vacancy and by every succeeding manar specified with his revenue duties and on getting assistance with Muqaddams, he had to attest the measurement documents upon which the assessment of the Kankut was based. Above, all, his most important function was the collection of the land revenue in his area (village) for which he was even legally bound both by his appointment order and a yearly dead. As far as the matter legal transaction like sale and mortgage of the land was concerned, the evidence and attestation of chaudhary was mandatory.

## Conclusion

The practice was at the same time the work of a well developed money economy, for it would have been impossible to attempt it unless the officials expected that the peasants would pay up by pledging their

crops before hand to grain merchants or moneylenders. Usually, the revenue was deposited in the treasury through the 'amil' or revenue collector. The land revenue was the main source of the Mughal state's income. The magnitude of land-revenue demand varied from region to region. A number of methods was used to assess the land revenue demand. In Akbar's land revenue system peasants were prosperous and happy although peasants had to pay fixed land revenue for ten years (Dahsala). However, zabti was the most important method of revenue assessment, other methods, like, ghalla bakhshi, and kankut were prevalent. The special feature was that in most cases revenue was realized in cash, thereby giving impetus to monetization and market economy. In this method of revenue assessment, there was some provision for relief in the care of bad harvests. In ghallaa bakhshi and kankut, state's share would rise and fall depending upon the current harvest, Relief was provided at the time of natural calamity. The state used to give concessions in the form of nabud, and advanced loans called taqavi and a large number of officials were associated with the administration of land revenue. These were called the machinery of land revenue system of the state.

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