

## **Sources of Revenue: Its Collection and Distribution in the Deccan under Nizam-ul-Mulk Asaf Jah I-1715-1748**

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**Abstract:** *When Aurangzeb was appointed as the viceroy of the Deccan for the second time (1652), Murshid Quli Khan was sent to the Deccan along with the prince as Diwan of Balaghat. After the period of 3 years i.e. on 28 January, 1656, Murshid Quli Khan became the Diwan of the entire Deccan when palyngat was added to his charge. The tenure of Murshid Quli Khan as the Diwan of the Mughal Deccan is considered very important as far as the land revenue reforms are concerned. There was no revenue system at all in the Deccan before the reforms of Murshid Quli Khan came into operation.*

*Nizam-ul-Mulk who got the opportunity to be the Subedar of Deccan three times, has taken up the task of improving administration of the Suba. In the field of Revenue administration he has taken assessment and collection of land revenue very seriously as the safety and sustenance of his Suba against the Maratha aggression needed a regular flow of income.*

**Keywords:** *Wujuhat, Mal, Deccan, Madad-i-Ma'sh, Jama*

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Mir Qamruddin Khan, whose chronographic name was Nek Bakht (a Persian phrase meaning, a person having good fate) was born to Ghazi-ud-din Khan and Safiya Khanum in 1671 at the imperial capital Delhi, the Mughal Empire at that time was at its height with the Emperor Aurangzeb at its helm.<sup>1</sup>

Nizam-ul-Mulk received consideration from the Emperor Aurangzeb early in his life. He was six year old when he received a *mansab* of 450 horses. After one year this was increased to 900. There was a further increase in the following years. He was given the title of Chin Qilich Khan. The meaning of the word is boy swordsman.<sup>2</sup>

Nizam-ul-Mulk held the subedari of Deccan thrice from 1713-1715, 1720-1722, and 1724-1748. Before getting the Subedari of Deccan finally for the third time in 1724, Nizam held the post of Wizarat and in the execution of his plans for reform as Wazir, Nizam-ul-Mulk found himself confronted by a hostile court. Those who were gaining out of the mismanagement were not ready to accept the reforms. And many rivals came in his way, Haidar Quli Khan, the governor of Gujarat, after shattering his hopes of becoming *Wazir*, turned against the Nizam to calm his frustration.<sup>3</sup>

And all his efficiencies which Nizam was not able to utilize as a Wazir, tried to fulfill in his Subedari of Deccan and his major concern was the improvement of Revenue System. In this paper an attempt has been made to bring into light the Sources of revenue, its collection and distribution which were prevalent under Nizam-ul-Mulk Asaf Jah and they are discussed in three different sections.

### **1. SOURCES OF REVENUE**

The chief sources of revenue were:

1. *Mal, Mal-o-Jihat, Sair jihat*
2. *Rural taxes and exactions other than land revenue Wujuhat (jihat and sair jihat), Rahdari, etc.*

3. *Peshkash* from various personnel like Zamindars, officials, semi-officials, private persons etc.
4. *Baghat* (irrigated lands, especially gardens).
5. *Customs* from the ports.
6. *Salt monopoly* at Machlipatam [*Mahal-i-Shura-wa-namak*]
7. *Diamond mines*
8. *Mints*<sup>4</sup>

The important revenue officers in the *subahs* were *Diwan*, *Amalguzars*, *Amins*, *Amils*, *Tahsildars*, *Waqai Nawis*, *Karori* etc. In addition, the hereditary revenue officers of *Sardeshmukh*, *Sardeshpandia*, *Deshmukh*, *Deshpandia*, *Patwari*, *Qanungo*, *Muqaddam Deshkulkarni* etc. were continued in order to maintain continuity in the maintenance of local records.<sup>5</sup>

The chief officer of revenue at Sarkar was *Amil* or *Amalguzar*. He was assisted by a number of junior officers such as *Bitikchi* or recorder, *Khazanadar* or treasurer, *Shiqdar* or executive officers of the *pargana* (group of villages), *karkun* an accountant and other minor officials.<sup>6</sup> The *Amil* fixed the assessment supervised the work of his subordinate officials and sent fortnightly reports of the income and expenditure to higher authorities. As soon as two lakh *dams* were collected, he arranged its transmission to the '*Amalguzar* of the *Sarkar* who in turn sent it to the treasury.'<sup>7</sup>

### 1.1 Land Revenue and Other Taxes

The taxes levied in the Mughal *Suba* of the Deccan under Nizam-ul-Mulk can be broadly classified into two heads *Mal* and *Wujuhat*, the latter is further divided into *jihat* and *Sair Jihat*. Whenever was imposed on cultivated land as per the schedule rate of assessment was termed as *mal*, the *jihat* were the taxes levied to meet the expenses of government incurred in making the assessment of *Mal*, and *Sair Jihat* were the other taxes realized from the Market and transit duties.<sup>8</sup>

The various types of *wujuhats* levied and collected in the Deccan during the Nizam's viceroyalty were *Abi*, *Baghat*, *Bhat*, *Bhant*, *Chahurrun*, *Dastur*, *Gumashta*, *Itdaq*, *Kalali*, *Khurakh*, *Mahsuldari*, *Muhtarfa*, *Muqtadari*, *Muqarrari* or *Patta Muqarrari*, *Patti Qusur*, *Rahdari*, *Rusum Rusum-i-Sardeshmukhi*, *Sardeshmkhi*, *Sarf-i-Sihbandi*, *Siwai-teh-bazari*, *Srideh*, *Srisad*, *tabi*, *Tahir*, *Tasarruf-i-amil*, *tehbazari* etc.

But all these taxes were never levied simultaneously. They were exacted differently, at different places, for different purposes. There is not a single document which gives all the types of *wujuhat* exacted at the same time.

The land revenue administration of the Deccan under the Nizam consisted mainly of two stages

1. *Tashkhis* (assessment of revenue)
2. *Tahsil* (actual collection of the assessed revenue).

The *Jama* or *Jamabandi* (actual assessment of land revenue) was the second stage figure in the process of land revenue collection. It was based on *Jama-i-Kamil*, an estimated income figure fixed during the reign of Aurangzeb. The *Kamil* figures became the basis of Nizam-ul-Mulk's *Jamabandi*. Lala Mansaram informs us that during Nizam-ul-Mulk's administration the *tashkhis-i-Jamabandi* was made every year, along with the receipts (*jama wasul baqi*).<sup>9</sup> This system seems to be adopted by Nizam, because in his eyes the *Jama-i-Kamil* figures of Aurangzeb's time might be outdated or inflated, need fresh revenue assessment.

The earliest document mentioning the *Jamabandi*, conducted during 1726-27 to the 25 villages of Udaimari pargana, a *mahal* of *jagir* of Khwaja Lutfulla. The *Jamabandi* of the village was made *Bilmuqta* on the basis of the records and papers of the *Jagirdar*. The *Kamil* amount stated as Rs 27,880/12/3 while the figures of *Jamabandi* is Rs 7800/8. This works out to 27.97% of *Kamil* figures. This amount includes the share of *jagirdar* at Rs.5851/1/14 and the amount of *Chauth* at Rs.1950/10.<sup>10</sup>

In the following year 1727, the regular *Jamabandi* of the revenue accruing from *mal-wa-jihat* and

*Sair-wa-jihat* was made for the same village and on the basis of the same *kamil* amount. The *Jamabandi* was fixed at Rs.14000/ i.e. 50% of the *Kamil* amount. This supplies that 50% of the value of the land revenue was left for the *Ra'aya* (cultivators), *Zamindars* and 50% was collected as the state's share. This fixing of land revenue is in accordance with the Mughal rule of collecting half the land revenue by government as state and leaving half for cultivator.<sup>11</sup>

Documentary evidence shows that the method of revenue assessment by the revenue officials of Nizam-ul-Mulk was neither unilateral nor under compulsion. All the documents (*Tumar Jamabandi*, *Daul Jamabandi* and *Daul Tashkhis Amlak* etc.) pertaining to the revenue assessment bear evidence of the fact that the assessment was made, the amount of revenue the *Zamindars* agreed to pay was stated on paper, their signatures obtained in the presence of *deshmukh* and *Deshpandia* etc. and they all had to affix their seals.<sup>12</sup> Finally the *Qazi* used to authenticate the document with his seal with the endorsement '*ba-Iqrar-i-Zamindaram Muhar Namuda Shud*'.<sup>13</sup>

## **1.2 Revenue from Baghats**

Though *Baghat* literally means gardens, in the Deccan it implied land or fields irrigated by water supplied from the wells and adopted to the cultivation of various useful and edible vegetables and fruits etc.<sup>14</sup>

A separate revenue assessment was made for the *baghats*. For this purpose demarcation of the *baghats*, called *zilabandi* was made in term of *Khata* (a plot). Thus in the *Suba* of Hyderabad, there were 147 *Khatas*, including one *Mahal* of *Jagir*, of the *baghat*.<sup>15</sup> The total *jama-i-kamil* of these *baghats* was fixed at Rs. 1, 17,141/6. On this *jama-i-Kamil* assessment was made and the *tashkhis* of 1139F/1729 amounted to 37,373/15 i.e. 31.9% out of these 57 *khata*s, including one *Mahal* of *jagir*, were assigned to *Sadat Yar Khan darogha* on *ta'ahud*. The *Jama-i-Kamil* of this was Rs. 21,960/ and the *tashkhis* was fixed at Rs. 11,029/3 i.e. 50%. For the 9 *Khata*s the *tashkhis* was fixed at Rs. 26,344/12 for the *Jama* of Rs. 95,181/6 i.e. 27.6%.<sup>16</sup> The *zila* of Lingampally had 35 *khata*s with a *Jama-i-Kamil* of Rs.53,628/8/- and *tashkhis* of Rs. 14,322/8/- for the year 1139F/1729 i.e. 26.7%.

On the basis of the documents it seems that the assessment of the *baghat* varied from 26.7% to 50%. The total annual revenue receipts from the *baghat* from the *Suba* of Hyderabad for year 1746-47 amounted to 1, 53,000/.<sup>17</sup>

## **1.3 Revenue from the Peshkash for Various Posts**

In the Deccan *Suba*, the revenue also comes from the payment of reasonable sum of money in the name of *peshkash* for the appointments to different categories of offices. Generally, a person before seeking any appointment paid in advance a small portion of the amount of the *peshkash* with the mention of the condition that they will pay the balance in future.

A document of 1723 stated that Md. Fazil son of sheikh Sidhu submitted a petition staling that for the grant of a *Sanad* for the post of *Chaudhari* at Mandwi Jahanabad situated in the *Suba* Khandesh, he would pay an amount of Rs. 3,196/12 as *peshkash Sarkar-i-wala* and on grant on grant of the *Sanad*, he promised to pay ¼ of the amount in cash. Out of this amount he had credited Rs. 125 in the treasury with a promise to pay Rs. 750 on receipt of the *Sanad*.<sup>18</sup>

*Peshkash* at the rate of 1/6 of the pay was also exacted from the salary of certain offices. In one case the *Chaudhri* of the animals, on an amount of Rs. 77/4 Rs. 6/8 per month was exacted as 1/6 portion of the Share of *peshkash*.<sup>19</sup>

## **1.4 Revenue from Peshkashi and Mal Wajib paying Zamindars**

There is also another group from which the revenue was realized in the form of *peshkash* and they were referred to in the sources as *peshkashi Zamindars*. A *peshkashi Zamindars* was not subject to the detailed assessment of land revenue actually under cultivation as in the case of *Mal-Wajib* paying *Zamindars*. The villages who's *Zamindars* paid the land revenue were called *Khiraji*, while the villages where *Zamindars* paid the *peshkash* were called *Ghair Amali*.<sup>20</sup>

The *peshkash* exacted from the *Nayaks* of Karnataka and *Polygars* of south India, was in nature of tribute as a token of the recognition of Mughal over lordship. These *Nayaks* and *Polygars* were termed as *Zamindars* in the Mughal documents and may be classified as *peshkashi Zamindars*.

The *Zamindars* who paid land revenue fixed on the basis of detailed assessment could be classified into several categories. In the first place there were *Zamindars* who were co-sharers in the *Zamindari* referred to as *pattidari* and *bhaiyyachari* and *bissadari*.<sup>21</sup> The land revenue paying *Zamindars* formed the most numerous classes among the subjects of the state who had some rights of propriety in land.

The most important functions of the village *Zamindar* were two, namely to ensure the cultivation of all cultivable land in his *Zamindari* and the collection of the assessed land revenue. The *Zamindars*, who paid land revenue on the basis of assessment of the individual holdings of the peasants, were hereditary *Zamindars*. The hereditary *Zamindar's* right could also be obtained by purchase. Besides these, there were land revenue paying *Zamindars* who were appointed by the state. This practice was necessitated by the turbulent attitude of a hereditary *Zamindar* who refused to pay the land revenue.<sup>22</sup> A suitable person, a loyal *Zamindar* in the payment of land revenue was appointed. The *Zamindar* appointed by the state and holding a rank seems to have been subject to *dagh* and *tashiha* regulations but in certain cases an exemption from these regulations was made.<sup>23</sup>

## 2. METHODS OF LAND REVENUE COLLECTION

Nizam-ul-Mulk preferred two methods of collection in the Deccan, direct and indirect. In the direct mode the government officials of revenue the *amalguzar* or the *amil* were responsible for collection, while in the second method, the *Ijaradars* were entrusted with the duty. For the purpose of collection of land revenue the *parganas/ mahals* were grouped together and were termed *ta'aluqa*. Sometimes the *ta'aluqa* consisted of only single *mahal*, and each *taluqa* was placed under the charge of *Amil*.

When an *Amil* was appointed, he had to give an under taking or *ta'ahud* for effective collection of the land revenue and for the deposit of the stipulated amount of the revenues. The documents assigning the duties of revenue collection, gives details of the amount of *Kamil* and the amount which the *amil* had accepted to collect as per the *ta'ahud*. They also furnish details of each of the *Mahals* from which the revenue was to be collected. The document appointing Ajaib Singh to the office of *amil* of *Sarkar Machlipatam* and *Sarkar Nizampatam*, states the *Kamil* amount of Rs. 7, 37,219 (for the *taluqa* of five *Mahals*). The amount of *Kamil* 4, 91,291 is from five *Mahals* of *Machlipatam* while 2, 46,000, *Kamil* is from one *Mahal* of *Nizampatam*.<sup>24</sup>

The *amils* were not entrusted to exact the full amount of *Kamil* or the *Jamabandi*, but a lower figure was fixed as the *ta'ahud* amount for the collection, the difference of *Jamabandi* and *ta'ahud* was allowed as margin for the *amil* for his duties.

Besides the *amils*, for the collection of land revenue, special *tahsildars* or collectors were appointed for the purpose of the collection of *Chauth* payment to the Marathas as the Nizam made an agreement with the Marathas that instead of their agents collecting *Chauth*, Nizam appointed his own officers who remit the amount to the Marathas.

The entire amount collected was credited by the *amils* into the treasury after making deductions towards the *Sihbandi* and *huq-i-tahsil* etc. wherever permissible.

A special feature of the system of collection of land revenue was that it was never exacted under compulsion, the consent and approval of the taxpaying *zamindars* with the consent of *Deshmukh*, *deshpandias* etc was first taken. All the documents of revenue receipts, *Jama-wasul-baqi* bear the consent of the *Zamindars* in Telugu/ Marathi/ Modi with their seals, attesting the payment of revenue and the balance to be paid. And it was attested with the seal of the *qazi* with the endorsement *ba-iqrar zamaindaran muhar namuda shud*.<sup>25</sup>

Another important thing to note here is that besides the *amils* appointed for the collection of revenue, in the *Khalisa Sharifa Karoris* were appointed to make collection of revenues. For example, during 1724-25 Md. Murad and Md. Siddiqui were appointed as *Karoris* at the *Khalisa Mahals* of *Sikapul* and *Medak*. They were appointed by the *sanad* of the *diwan* of the *Suba*.<sup>26</sup>

Another method of Revenue collection was the *Ijara* or revenue farming. It was not on a very large scale but it was practiced either in the *Khalisa* or in the *jagir mahals* of Nizam-ul-Mulk in the case of the *Ijara* as well, the officer or person assigned has to sign the *ta'ahud* or *qabuliat* and

they had accepted the responsibility as a contract (*ba tariqa-i-Ijara*).<sup>27</sup> Sometime in the documents the term *Ijara* is mentioned.

A document dated 1739 (*Qabuliyat*), executed by Ali Quli Khan *mansabdar* of 7000/1000, accepting the revenue collection, (*mal and sair*) of the *Sarkars* of Mustafanagar etc. *Mahals* of Machlipatam, for the year 1739-49, as a contract for five years (*ba Muddat-i-Panchsala ba tariqa-i-Ijara*) states that he would deposit the amount of Rs.6,64,171 from 19 *mahals* after deducting expenses towards *sihbandi* as per the previous practice of his predecessors, late Hasan Quli Khan. The fixed amount stated as 4,76,143.<sup>28</sup>

In the different documents the tenure for *ta'ahud* was varied, in some cases it was 5 years and in other it ranges from 4 to 1 year, depending upon the person who undertook the responsibility of collecting revenues. Thus there was no fixed for the *ta'ahud* or *Ijara*.

There is another practice, when the *Ijara* was terminated on its period expired, a letter of termination was issued to the *Ijaradar* when no amount was due from him. Md. Anwarullah *Faraqatti* be issued stating that *ta'ahud* had been terminated and no amount was due from Madan Singh was having the *ta'ahud* of *Sarkar Sikakul* for two years 1726-28.<sup>29</sup>

All the officials who undertook the responsibility of collecting revenue on behalf of the government had to execute *ta'ahud* promising to deposit regularly in the treasury the amount due to the government after deducting the expenditure of *Sihbandi*, if permissible. In certain cases *Sihbandi* was not allowed. The income derived in the name of *Sihbandi* was sufficient to maintain the *Sihbandi* of the *mansabdars* and they saved own expenditure towards their maintenance. For this benefit, the *mansabdars* holding executive posts rendered this additional service to the government and effected prompt collection of revenue as they very local officials and were effective within their own jurisdiction.

On the basis of the documental information we can say that during the 18<sup>th</sup> century, the *Jama-i-Kamil* or *Kamil* and *Jamabandi* were two different figures. The *Kamil* was always higher than the *Jamabandi*, the difference between these two; it appears was the share of the *Zamindars* for his livelihood. But in some cases the *ta'ahud* of the officer in charge of the collection was less than that of *Jamabandi* that shows that the former *Kamil* figures were inflated and out of the *Jamabandi* the official had to take his own share. The *Jamabandi* when realized became the established figure for collection (*Bilmuqta* or *Muqarrara hasil*).

Another thing in the case of *Jamabandi* is that they were not calculated on the basis of hypothetical assessment but on the factual assessment (*Kamil*) made earlier and became established figures. Since the *Jamabandi* figures of Nizam-ul-Mulk's times were far below the *Kamil* figures of Aurangzeb's times, we may conclude that the actual revenue too decreased under the Nizam.

In the matter of collection it can be seen that the rule of 50:50 was not strictly followed and there was no uniformity in this. The rate varied from as low as 3.3% to as high as 68%. But the documents do not provide any explanation for such disparity. Generally, the rate is less than 50% but in some cases it exceeds too. The low fixing of less than 50% of the *Kamil* might have been made after considering the change economic conditions or far a poor harvest.

It is also established that the *Jamabandi* once fixed was not fixed for life time. There are examples when the one year *Jamabandi* fell short at the time of collection, the further revisions made with the consent of *deshmukh* and *deshpandia*.

### **3. DISTRIBUTION OF RESOURCES**

#### **3.1 Assignment of Mansab and Jagir**

Under Nizam-ul-Mulk, it seems that the mansab system have undergone certain changes in the Deccan. It was not a deliberate attempt but modelled to suit local exigencies and the need of the times. However the basic structure and the principles of the Mughal Mansabdari system remained the same.

Generally the Mughal Emperor was the sole authority for appointing or dismissing a mansabdar, he could alone sanction the increase or decrease in his rank. However in the Deccan this

prerogative was exercised by Nizam-ul-Mulk, first in 1720 and continuously after 1724. The mansabs were granted at his will and pleasure and there was no rigid rule for fixing the initial mansab of any person. The highest mansab granted was not more than 7000/7000 as the Nizam himself held the Mansab of 9000/9000. There was no rigid rule in granting enhancement in the mansab, one's mansab could be raised without any rule.

There are various documents showing the increment in the mansab of the nobles. There are certain cases like one Shahji Sul who held the mansab of 1500/500 was elevated to the mansab of 3000/2500.<sup>30</sup> In another case Rahim Khan who was having the mansab of 1000/200 got the increment of 500/100 in his rank and reached to 1500/300 in the 4<sup>th</sup> *Julus* of the Emperor Muhammad Shah.<sup>31</sup>

The system had been designed primarily to settle the precedence and fix the gradation of pay, and it implied that the officer was bound to perform any functions whenever assigned to him. Thus the higher strata of officials of the entire administrative machinery both civil and military held the rank and were paid salary either in cash or through jagir assignment.

The administrative appointment of mansabdars or increase in their ranks or assignment of posts which were made by the Subedar was issued by the Diwan of the Deccan provinces under their seal. These documents or orders were called *Parwanas* or *Inayatnamas* with the written words on the seal '*ba mujib dastakhat Umadat-ul-Mulk Sipahsalar sanad be dehand*'.<sup>32</sup>

Under the Mughals neither the mansab nor the jagir were hereditary. But Nizam-ul-Mulk shows some consideration for the sons or relatives of mansabdars by granting them suitable mansabs. There was hardly any document showing the demotion in the mansab in Deccan under the *Subedari* of Nizam-ul-Mulk.

After receiving the mansab, the *Mansabdar* was to be assigned a *Jagir* equal to his pay according to his rank. The *Tankhwah jagir* were of two natures, the first is *Darobast* (whole) and the other *Shirkat* (jointly). In the case of *Shirkat jagir* there were three conditions

1. The *jagir* joint with the *jagir* of the *Subedar* or *Sarkar*.
2. Shared with the other *jagirdar*
3. And lastly with the group of *mansabdars* under the *jagirdar* himself

Suitable to the pay of the *mansabdar*, *jagir* whose revenue matched the pay was assigned. If the revenue of a single *pargana* was equal to the pay of the *jagirdar*, the entire *pargana* was assigned in *Darobast*. Sometime the number of *parganas* was more than one suitable to the *Tankhwah* of the *jagirdar*. For example, in 1725-26, three *parganas* Pangaon, Ghat Nandwar and Khilwahar, in *Sarkar* Fatehabad, *Suba* Aurangabad were assigned in *Darobast* as *Tankhwah jagir* to Shahji Sul whose rank was 3000/2500. The revenue of Rs 30, 323/13/- yielding from the above mentioned three *parganas* was as follows Rs 15, 392/6/-, Rs 9, 424/8/6 and Rs 5,556/14/-respectively.<sup>33</sup>

In the *Shirkat jagir* the amount of the revenue was shared according to the share or fixed rights of the individual *jagirdar*. Out of the 7 *jagir mauzas* in the *pargana* Wazirabad, *Sarkar* Devarkonda, *Suba* Hyderabad, the four *mauzas* were *Darobast jagirs* and three were in *Shirkat*, meaning to say that the revenue of the four *mauzas* was equal to the pay of some mansabdar while the three were given to one whose *jagir* was not equal to his pay and the balance was equated by these three *mauzas* given in *Shirkat*.<sup>34</sup>

In another case the *jagir* of Hayat Ali Khan was in the *Shirkat* in the *pargana* Marepalli, *Sarkar* Devarkonda, *Suba* Hyderabad with that of the *Sarkar* or *Subedar*. The *Kamil* amount of the said *pargana* was Rs 3, 703, out of this amount Rs 1614/9/6 was Hayat Ali's share while 2, 088/7/- was the *Sarkar's* share.<sup>35</sup>

Thus the *jamabandi* acceptable to the *jagirdar* was made within the *jagirs* by revenue officials of the Mughal government. The revenue assessment was not left to the discretion of the *jagirdar* to whom it had been assigned. The consent of the *Zamindars*, *Deshmukhs* and *Deshpandias* etc of the *jagir* territory was taken for the assessment and after their consent to pay the revenue their signatures with or without seal were taken on the documents and they all re affirm their consent for the assessment in the presence of *Qazi* who would then affix his seal on the assessment papers. The mode of assessment was so systematic that it did not give any chance to the *jagirdar* to make

any excessive payment over and above the fixed one by the government. On the other hand it also restricted the evasion of the payment of revenue by the *Zamindars* as it was fixed with the mutual approval and acceptance of them.

The pay of the *jagirdar* was subject to certain deductions levied to discharge the accountancy expenditure of the *jagirs*. These deductions were 1/4, 1/5 or 1/6 of the total pay differing in different cases. Any one of these three deductions was to be made from different *mansabdars*. The document states '*minha shashum hissa baraye mahasibi jagirdari*'<sup>36</sup> In other document it is simply '*minha shashum hissa*'.<sup>37</sup> For the purpose of assessment the individual village was considered as the fiscal unit. In the case of *Darobast jagir* the share of the *jagirdar* was deducted and the *Chauth* was calculated on the *jamabandi*, while in the case of *Shirkat jagir*, the share of the *Sarkar* was deducted and *Chauth* was made on the *jamabandi*.

As we have seen that in the administration of Deccan, the forts occupied an important place with the separate administrative set up for their maintenance. In order to make it work properly and smoothly a system of reserving *jagir* for the officers in charge of forts was adopted in the Deccan, which secure the regular flow of finances for the proper maintenance of the *Ahshams* and the *Sihbandi* troopers posted in different forts. *Jagirs* were assigned and their revenue was used for the purpose.

The procedure for the grant of *Jagir-i-Ahsham* was almost same as the grant of *jagir* to a person. There were *Wakils* of the *Ahshams* like the *mansabdars* had. These *Wakils* appeal for the grant of *jagir* or for the transfer of *jagir* of the *Ahsham* of the fort.

When the *jagir* for the Tankhwah of any *Ahsham* of the fort was assigned, a *Parwana* was issued in the name of *deshmukh*, *deshpandia*, *muqaddam*, *ra'aya* and *muzaryan* in order to acknowledge the person on whose name the *jagir* was issued. In the 15<sup>th</sup> *Julus* of the Emperor Muhammad Shah, a *Parwana* was issued for *Pargana* Ahirbandi, *Sarkar* Sholapur, *Suba* Aurangabad communicating that the said *Pargana* has been assigned as *Tankhwah jagir* of the *Ahsham* of the fort of Kalyan.<sup>38</sup> A document of Andhra Pradesh Archives contains the information that in the *Pargana* Parbatpur, *Sarkar* Kalyan, *Suba* Muhammadabad out of the annual receipts of 4913/12/-, 3000/8/- was reserved for the *Ahshams* of the fort of Kalyan. Sometimes the *jagir* of the *Ahsham* was confiscated and resumed in the *Sarkar mahals*.<sup>39</sup>

### **3.2 Khalisa Sharifa**

Lands whose income or revenues were reserved for the expenditure of the government were called *Khalisa Sharifa*. In the Deccan province large number of the *Mahals* was in the *Khalisa*. In the *Sarkar* of Rajmundry, out of 24 *Mahals* there were 19 *Mahals* in the *Khalisa* with the revenue of Rs 5, 34, 244/2/6.<sup>40</sup> The different categories of administrative officers of the Mughal Government were also appointed in the *Khalisa* lands to look after the collection and the cultivation.

The lands which were reserved for the fresh assignments formed a different category known as the *Paibaqi*. When the lands were confiscated after the death of the *jagirdar* or for some other purposes, the land was taken or resumed into *Khalisa Sharifa*. The *Khalisa* lands existed to a large extent in the Deccan especially in the *Suba* Hyderabad. In the *Suba* Hyderabad the revenue of the *Khalisa* lands was amounted to Rs 67, 51, 081/1/3 out of the total receipts of 1, 62, 79, 000/14/-.<sup>41</sup>

### **3.3 Madad-i-Ma'ash**

When the revenue assignment of lands were made not against the *mansab* or rank nor with any service obligation, they were termed as *Inam jagirs* and they were rent free being exempted from payment of all kind of cesses. There are various documents available regarding the assignment of such *jagirs* in the Deccan under Nizam-ul-Mulk.

There is a document of 15<sup>th</sup> *Julus* of Muhammad Shah, an order issued by the Nizam to the *deshmukh*, *deshpandia*, *muqaddam*, *ra'aya* and *Muzarian* of the *Pargana* Mosarwak, *Sarkar* Ganji, Karnatak, *Suba* Hyderabad, mentioning that an amount of 1, 20, 000 *dams* (3000 Rs), accruing from the said *Pargana* had been granted in *Inam* to Khadija Khatoon, mother of Bahadur Khan deceased.<sup>42</sup>

Nizam-ul-Mulk had great regards and favour towards Saints and extended his patronage to the centres of worship and learning. The subsistence allowance granted was in two forms, *Wazifa* and *Milk* or *Madad-i-Ma'ash*. The *Wazifa* was in cash while the *Madad-i-Ma'ash* was through the assignment of land and its rent free revenue; both of them together were called as *Suyurghal*.

There are numerous documents in the Inayat Jung collection which furnished the information of the Grants of *madad-i-ma'sh* to the needy. In a Document related to the 6<sup>th</sup> Julus of Emperor Muhammad Shah the former maintenance allowance sanctioned during the reign of Alamgir for the maintenance of the mosque and tomb of Saiyyad Sadiq Hussaini, was renewed to Shariat Ali Khan son of the *Sadr-us-Sudur* Sayyad Ahmad Khan, and accordingly the *jagir* was allotted in the village of Sambhar, *Sarkar* Sangamner, *Suba* Aurangabad. The *Tasdiqnama* for the grant was also given and the names of Sher Muhammad Khan, Saiyyad Salauddin, Sadar Ali, Saiyyad Imamuddin and Saiyyad Allah Baksh with their signatures appeared in the Document.<sup>43</sup>

The fact that Nizam had taken care of the families of the deceased can be inferred from the Document of the 26<sup>th</sup> Muharram, 4<sup>th</sup> Julus of Muhammad Shah, in which the amount of Rs.7853/ was paid to the relatives of the assassinated Hussain Ali Khan as their maintenance allowance.<sup>44</sup>

On certain occasions due to various reasons the Sarkars or Mahals assigned for the maintenance allowance or in *Madad-i-Ma'ash* were transferred from one place to another. There is such a Document related to the 11<sup>th</sup> julus of the Emperor Muhammad Shah that maintenance allowance of one rupee of Noor Muhammad Makki would be realized now instead of *Pargana* Nalgonda, *Sarkar* Karnatic, *Suba* Bijapur, it will be drawn from *Pargana* Imtiazgarh, Bijapur.<sup>45</sup>

Thus subsistence allowance was given to the men of wisdom, religious devotees, destitute and the weak, and to the widows and children of the deceased who had served the state loyally.

### 3.4 Cash Paid Officials (non mansabdars)

Staff of the lower rank like the *tahsildar*, *tahwildar*, *mushrif*, *futahdar*, *karkun*, *muahir* etc was belonged to the non-mansabdar category of officials who were not assigned jagirs against their pay but were given monthly cash salary for the services done by them. The salary for each office was fixed and they were paid accordingly. The *tahwildars* were paid Rs 15 to Rs 30 per month, irrespective of the *Mahals* under their charge.

The *futahdar* was paid Rs 25 per month including salary for his assistant.<sup>46</sup> Kishan Chand *karkun* of three *Mahals* of Muzaffarnagar etc, *Suba* Muhammadabad was paid Rs 20 per month including his assistant's salary.<sup>47</sup> The *khazinadar* was paid Rs 7,<sup>48</sup> while a *farrash* and *daftarband* were paid Rs 5 per month.<sup>49</sup>

Besides the payment of resources to all the servants of the State a huge amount was going to the Marathas in the form of *Chauth* and *Sardeshmukhi* and to make arrangements for the security of *Suba* against the Maratha menace.

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