1. Describe the important features of land revenue collection system during the Mughal Period.

Ans: During the period of disorders and confusion after the reigns of Sher Shah and Islam Shah the prominent experiments of revenue system of Surs were nullified. However, Akbar, who had inherited the old system of government and the time-tested customs and procedures, after acquiring the throne, found that there were three types of land in the country namely the Khalsa or crown-lands, the Jagir lands and the Sayurghat lands. Out of these lands the Jagir lands were supervised by some nobles who obtained the local revenues out of which they provided a portion of these collected revenues to the imperial exchequer and kept the rest for themselves. Sayurghat lands were allotted on free tenure.

Akbar, after establishing his freedom completely from Bairam Khan and that of ladies of the haram, understood the importance of reframing the financial system of his growing empire, which were entirely in a confused condition.

Resutdely, a revised assessment was prepared in 1570-1571 by Muzaffar Khan, who was assisted by Raja Todar Malla in this task. This assessment was ‘based on estimates framed by the local Qanungoes and checked by ten superior Qanungoes at headquarter.’ After the annexation of Gujarat, Todar Mall carried there a regular survey of the land and the assessment was prepared “with reference to the area and quality of the land”.

Akbar in 1575-76 abolished the old revenue areas and divided the whole of the Empire, barring the provinces of Bengal, Gujarat and Bihar, into a large number of units. Each unit yielded one Kror (crore) a year. For each unit an officer designated as Krori was appointed who got the duty of not only of collecting the revenues but also encouraging cultivation.

However, this experiment of Akbar proved disastrous as the Krors soon engaged themselves in rampant corruption and their cruelty resulted in great misery for peasants. Resultedly Akbar was forced to abolish the – offices of Krors and the revenue divisions of the past were reinstated. But, at least till the reign of Shah Jahan, the title of Kroris remained in vogue.

When Todar Mall was made the Diwan-i-Ashraf in 1582, some important reforms in the revenue system under mughal came into existence. He established a ‘regulation’ or standard system of revenue collection. The main characteristics of this system were:

(a) Survey and measurement of land,
(b) Classification of land, and
(c) Fixation of rates.

Measurement of Lands

For the measurement of lands, in order to assure a content measure, the old units were changed by the Ilahi Gaz or yard (about thirty three inches), Tanab or tent rope, and jarib of bamboos connected by iron rings.

Land was divided into four classes according to “the continuity or discontinuity of cultivation”:

1) Polaj – under this category came the lands that could be cultivated annually,
2) Paraudi – under this category fell the lands that were kept uncultivated for some time to get their productive capacity back,
3) Chachar – under this category came the lands that were kept uncultivated for three or four years, and
4) Banjar – under this category fell the lands that were kept uncultivated for five years or longer.

METHODS OF LAND REVENUE ASSESSMENT

Under the Mughals assessment was separately made for kharif and rabi crops. After the assessment was over a written document called patta, qaul or paul-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 i.e. the "acceptance" of the obligation imposed upon him, stating when and how he would make the payments.

1) Ghalla Bakhshi (Crop-sharing): In some areas it was called bhaoli and batai. The Ain-i Akbri notes three types of crop-sharing:

a) Division of crop at the threshing floor after the grain was obtained. This was done in the presence of both the parties in accordance with agreement.

b) Khet batai: The share was decided when the crop was still standing in the fields, and a division of the field was marked.

c) Lang batai: The crop was cut and stacked in heaps without separating grain and a division of crop in this form was made.

In Malikzada's Nigarnama-i Munshi ,crop sharing has been mentioned as the best method of revenue assessment and collection. Under this method, the peasants and the state shared the risks of the seasons equally. But as Abul Fazl says it was expensive from the viewpoint of the state since the latter had to employ a large number of watchmen, else there were chances of misappropriation before harvesting. When Aurangzeb introduced it in the Deccan, the cost of revenue collection doubled simply from the necessity of organizing a watch on the crops.

2) Kankut/Dambandi The word kankut is derived from the words kan and kat. Kan denotes grain while kat means to estimate or appraisal. Similarly, dam means grain while bandi is fixing or determining anything. It was a system where the grain yield (or