



An Analysis of the Taxation System During the Sultanate Period

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Abstract

The paper focuses on the system of taxation implemented during the Sultanate Period, riveting around Alauddin Khilji and the Tughlaqs. It focuses on the factors which led to a change in the imposition of taxes and its respective percentage during multiple rulers and its aftermath. The study analyzes the pauperized state of peasants as and when different policies were adopted by the rulers keeping in mind the contemporary system of revenue collection.

Key Words: Taxation System, Sultanate Period, Revenue Reforms

Introduction

The reign of Alauddin was known primarily for the market reform measures which he undertook to control prices of food grains. The market reforms of Alauddin did serve its purpose successfully and the ruler was able to retrieve financial resources so as to sponsor his army. But more or less, these reforms were temporary and largely suited to an emergency kind of situation. Their impact was not that long lasting as one might have anticipated and ended as soon as he died. Ghiyasuddin Tughlaq followed the footsteps of Jalaluddin Khilji by extending the policy of mildness and generosity to the surviving nobles from the time of his preceding dynasty. The agrarian measures of Mohammad bin Tughlaq created serious public distress and widespread peasant uprising. In spite of Alauddin being a harsh character of personality, no rebellions were seen during his time. This is because maybe his grip and control over the local revenue officers was much better than the later ruler, Mohammad bin Tughlaq.

The Advent of the Turks

A Demand of half the produce cannot have left the ordinary peasant with any substantial surplus, and would thus strike at the private revenue which the Chiefs were suspected of levying; while the assessment of the Chiefs' holdings at full rates would reduce them practically to the economic position

*of peasants, and the grazing-tax would operate to diminish their income from uncultivated land. The economic result would be to draw the bulk, if not the whole, of the Producer's Surplus of the country into the treasury; to stereotype the standard of living of the ordinary peasants; and to reduce the standard of living of the Chiefs, who would not be in a position to maintain troops, or accumulate supplies of horses and other military requirements.*¹

The thirteenth and fourteenth centuries form a well-marked period in the history of India. The firsthand accounts of this period are provided by three main authors: Minhaj-ul Siraj, Ziauddin Barani and Shams Afif. The author of *Tabaqat-i-Nasiri*, Minhaj-ul Siraj started right from the days of Adam and continued till his own time, dedicating it to the present living ruler, Sultan Nasiruddin Mahmud, and turned it into annual chronicles. His works do not mention the economic matters and this might be due to his lack of interest in these financial matters or his ideas on this subject might not have been welcomed against his job as a jurist, as theorized by W. H. Moreland.

Ziauddin Barani, the historical figure, a complex character, wrote the book *Tarikh-I-Firoz Shahi*, took up from where Minhaj had left off and provided a successive individual reign of rulers. He worked as an official and financial consultant for Mohammad bin Tughlaq for a whole lot of seventeen years. Prof. Sunil Kumar states that as Barani knew his preceding rulers, he presented those words of wisdom to Sultan Firoz Shah Tughlaq who would then become a magnificent ruler by following those directions.

When we look at the economic perspective, the information about administrative measures and institutions is immensely found in the texts of Barani. He mentions the policies adopted by various Sultans and tries to manifest their character and personality based upon those. For instance, he remarks the nature of Ghiyasuddin as someone following a moderate approach whereas he shows Balban and Mohammad Tughlaq as extremists in their attitude and that the masses had to face heavy repercussions. While talking about Alauddin Khalji, he praises the Sultan for his administrative policies and market reform measures which is also underlined by Prof.

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Irfan Habib. On the other hand, Prof. Harbans Mukhia says that Alauddin was a puzzling character for Barani because he did not follow the *sharia* law and the author credits the famous Sufi saint Nizamuddin Auliya for the prosperity prevailing during the time period of the Sultan.

Initiation of Revenue Collection

Moreland says that there is no or very little information regarding agrarian policies before the thirteenth century. The reign of Balban do not record any revenue assessment measures or condition of the peasantry, but he guides his son towards the end to charge an average amount of land revenue- under assessment would leave them in pauperized state and over assessment would make them lazy and rebellious. Later, a substantial amount of reform is seen after the arrival of Alauddin Khalji.²

What he wanted to do was to make the chiefs and nobles subservient to the Sultan and subsequently, he resumed the grants of these officers in a view to increase their dependency upon the ruler. These chiefs could have been a major threat to the kingdom due to their non-compliance with a foreign ruler and thus, Alauddin implemented such measures to curtail their privileges. He set out the revenue demand at 50% of the produce which prevented the officers to collect any extra amount and their economic position also diminished, preventing them to build up their military strength. In order to fight off the Mongol invasions, Alauddin required financial aid and took extensive measures to control the prices of food grains and other commodities. It is quite hard to ascertain the practical implementation of these policies but it is difficult to believe that Barani could have invented these on his own due to his lack of knowledge on the financial matters, as opined by W. H. Moreland.³

There is very little information on the taxation method adopted before the Ghorian conquests. According to Muhammad Habib, the establishment of Turkish rule led to prominent changes in social and economic life.⁴ During the thirteenth century, three major taxes were levied on the common masses: land revenue known as *kharaj*, house tax known as *ghari* and cattle tax known as *charai*. The village headmen known as *khots* and *muqaddam* instead of paying these taxes levied a cess of their own on the peasantry known as *qismat-i khoti*.⁵ Consequently, their financial power increased being able to adopt a luxurious lifestyle. But when Alauddin accessed the throne, he came forward and forbade the headmen to levy any extra tax on the peasants. Instead, they were now compelled to pay all the taxes which a basic peasantry was required to, downgrading their financial status to such an extent that gold and silver were not to be found in their houses.

In the course of fourteenth century, these *khots* and *muqaddams* started to lose their power but it's not like they could be altogether removed as their role was quite deep rooted in the society. But now, there was a need for an intermediary class in the social setup which could not only connect with the peasantry but also help the ruling officials

to collect the land revenue in an organized manner. A new superior ruling class among the peasantry was to be emerged by absorbing elements from the preceding class and, with *chaudhris* being their foremost representative as mentioned by Barani.⁶ These ruler aristocrats were replaced by a new superior ruling class with *chaudhris* being an important element later to be replaced by the term *zamindars*.

Policies Adopted by Alauddin Khalji

During the Sultanate period, cultivation was based on individual peasant farming. The large areas were held by the village headmen, known as *khots* and the smaller ones were in charge of the menial villagers called *balahars*.

Alauddin Khalji was the first ruler to look at the problem of price control in a systematic manner and was able to carry it successfully in the later time period.⁷ His objective was to raise financial aid for a standing army to fight off the Mongol attacks. He levied the taxes separately on every peasant so as to prevent the burden of taxation to fall upon the weaker section. On the contrary, the amount of taxation being raised at 50% could have hardly left anything but misery with the peasants. There is not any certainty as to what impact his policies made on different sections of rural society.⁸ Barani has mentioned the horrendous, atrocious punishment inflicted upon the market hoarders which left nothing but "fear" among the masses. Afif describes an incidence where the revenue for a whole year was demanded in advance, in cash. And not be surprised with the reputation held by Alauddin, no one 'dared make any babble or noise' during his reign.⁹ Thus, Alauddin Khalji's taxation system was probably the one institution from his reign that lasted the longest, surviving indeed into the nineteenth or even the twentieth century. From now on, the land tax became the principal form in which the peasant's surplus was expropriated by the ruling class.¹⁰

Barani tells us that both Ghiyasuddin and Mohammad bin Tughlaq were highly ambitious.¹¹ With the advent of Ghiyasuddin Tughlaq, these measures were modified. He continued the policy of Alauddin and forbade the *khots* and *muqaddams* to levy any extra tax on the peasants and provided relaxation to the latter by remitting additional cesses that used to be levied on all sown lands. He also exempted the *khots* from paying tax on their cultivation. This is because he rejected Alauddin's view that the chiefs and headmen should be reduced to the economic position of peasants.¹² He was a very liberal ruler who considered the welfare of his subjects. He worked on his policies such that the country might not be ruined by the weight of taxation and the way to improvement be barred.¹³ Thus, in awe of that, he replaced the system of measurement of with that of sharing the produce. It benefitted to the peasants because it made allowance for a total or partial failure of crops. The aim was to increase the taxation gradually so as to not increase the pressure on peasantry and in turn, promote their growth and prosperity. His reasons to change the system can be summarized in the phrase given: "he relieved the peasants from the innovations and apportionments of crop failure."¹⁴

The Portrayal of the Tughlaqs

Then again during the reign of Mohammad bin Tughlaq¹⁵, the taxation was increased and according to the statement posed by chronicler, Yahya Ahmed Sirhindi, while assessing the land revenue, a standard yield was applied instead of the actual yield. And again, standard prices were used for the calculation of tax instead of the actual prices. And seemingly, the tax rates inflated to a very great extent thus leading to an agrarian uprising. Consequently, the cultivation began to be reduced, the very much ruined peasants abandoned their lands, the grains failed to reach the capital city from the entire Hindustan and so, serious famine prevailed in Delhi and the Doab area. Barani says that the peasants set fire to the grain heaps and drove away cattle from their homes. The prices of grains rose and to top it up, there was no rainfall for a very long time period, extending the period of crisis for about seven years. Many relief camps were opened up in Delhi and food grains arrived from no famine area like Awadh. It affected agriculture and thus, the amount of land revenue also declined. It was an inescapable trap which caught Mohammad bin Tughlaq, but he was very much determined to get out of it.

This is where Barani comes up and introduces a new relationship between land revenue and agricultural production. The Sultan initiated the practice of advancing loans or *sondhars*¹⁶ to promote the process of agriculture. To deal with the problem of monsoon, he dug up wells around the empire. This ruler of the Tughlaq dynasty is considered as the first Indian ruler to have used this device to promote cultivation on a very large scale. In fact, he was not prepared to leave even a scrape of territory in his empire which was not under his control.¹⁷ He constituted a special ministry for this purpose and appointed officials who were directed to take necessary measures to extend cultivation and improve standards of cropping.¹⁸ His planning was good but he failed at the execution level as the incompetent officers took to debauchery measures.¹⁹ Hence, within a span of two years, "not one-hundredth or thousandth part" produced any effect.²⁰ The Sultan did not get a chance to confront these corrupt officials, and their fate now stood with the next ruler who was destined to come up!

When his successor, Sultan Firuz Shah Tughlaq came, considering the disarrangement of revenue administration, he decided to reorganize it. He modified some measures accordingly and remitted the taxes of *ghari* and *charai*. A significant development prevailing during this time period was that *jiziya* was levied as a separate tax, earlier being included under *kharaj* only. Apart from this, Firuz Tughlaq also implemented water tax (*haqq-i shurb*) on the villages which were benefitted by the canals.²¹ More importantly, to win the trust of his nobles and masses, he wrote off the loans which were given out by his predecessor.²² The biographer of his time, Shams Siraj Afif records that there was all around cheapness in his reign, without any effort of his own!²³

Conclusion

The establishment of Turkish rule led to prominent changes in social and economic life. We find out that the major division of taxes and its bifurcation was seen during the reign of Alauddin Khilji who designed a well-structured set of market reforms to deal with the Mongol army. The high amount of taxation led to a pauperized state of the peasants which left little venue for them to revolt which was not the case when we analyze the taxation system imposed by Muhammad bin Tughlaq. This demonstrates the importance of the proper implementation and execution of the policies adopted by the ruler which could greatly deviate how things would go for the subjects.

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15. *Ibid*, pp. 41. There is no official information if this method actually proved any fruitful results.
16. Although the term is used in some local areas, it lost its popularity in the later period and was replaced by the term *taqavi*, meaning 'strength giving' which was to be used in the Mughal administration for pre harvest loans.
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18. W. H. Moreland, *The Agrarian System of Moslem India*, Central Book Depot, Allahabad, Vanguard Press, 1929, pp. 50
19. It is recorded that these officers, around 100 in number, wasted the money taken as advances from the royal treasury on such wasteland which were never considered as compatible for cultivation.
20. *Ibid*, pp. 50
21. It was set out at one tenth of the produce and centered in and around Haryana where the facilities of artificial irrigation were provided.
22. Sultan Firuz publicly destroyed the documents which contained information about these loans amounting to two crore tankas.
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