

Tracing the Impact of Mughals' on Revenue System of Assam

Dr. Asif Iqbal
Email asifantray1993@gmail.com
Mobile No. 8882484669

The impact of the Mughals on the revenue system of Assam is a subject that requires a comprehensive examination within the context of historical and economic perspectives. Assam, situated in the northeastern part of India, underwent significant transformations in its revenue administration during the Mughal rule. This period, marked by a confluence of diverse cultures and administrative practices, left an enduring imprint on Assam's fiscal structure.

During the Mughal era, which spanned from the early 16th century to the mid-19th century, the revenue system in Assam underwent notable changes. The Mughals, known for their sophisticated administrative machinery, sought to streamline revenue collection to sustain their vast empire. In Assam, this translated into a departure from indigenous systems to an assimilation of Mughal revenue practices.

One of the key aspects of the Mughal impact on Assam's revenue system was the introduction of a centralized revenue administration. The Mughals, with their established revenue machinery, aimed at creating a uniform system across their territories. In Assam, this meant a shift from localized revenue collection to a more centralized and standardized approach. The Mughals implemented a system where revenue officers were appointed to oversee tax collection, and the revenue was collected in a systematic manner.

Land revenue was a crucial component of the fiscal structure influenced by the Mughals. The Mughal rulers introduced the *zabt* system, a form of land revenue assessment based on a fixed schedule of rates. This departure from the earlier practice

of arbitrary tax collection had a profound impact on the agrarian economy of Assam. The zabt system aimed at bringing stability to revenue collection, providing cultivators with a predictable framework for taxation.

Furthermore, the Mughal impact on Assam's revenue system extended to the categorization of land for taxation purposes. The classification of land into different categories based on fertility and productivity became a standard practice. This allowed for a more nuanced approach to taxation, with rates varying according to the land's potential for agricultural output. The Mughal influence thus brought a degree of rationality and organization to the assessment of land revenue in Assam.

Another significant facet of the Mughal impact on Assam's revenue system was the integration of local elites into the administrative structure. The Mughals, recognizing the importance of local knowledge and support, often appointed indigenous rulers or influential figures as revenue officials. This not only facilitated the smooth functioning of the revenue system but also ensured a degree of cultural continuity in the region.

The Mughals also left a lasting impact on trade and commerce in Assam, which had implications for revenue generation. The establishment of Mughal trade routes and the integration of Assam into the larger imperial economy influenced the patterns of commercial activity. This, in turn, affected revenue collection, as trade-related taxes became an important source of income for the Mughal administration in Assam.

While the Mughal impact on Assam's revenue system was substantial, it was not without challenges and resistance. Local resistance to Mughal taxation policies, coupled with geographical factors, often posed challenges to effective revenue collection. Additionally, the Mughals faced the task of balancing imperial revenue interests with the socio-economic realities of Assam.

The history of Assam during the 17th century is mostly recognized as the history of Ahom-Mughal battles and it has been assumed that the Mughal occupation of the region was only temporary, with no alterations in the milieu of medieval Assam. But a

detailed examination of chronicles, land grant charters, and archive papers of this century, may lead to a different conclusion.

The Mughals had only been able to hold on to their possession in Assam till 1682 A.D. It is, however interesting to note that, even though the Ahoms had been able to wrest back parts of Kamrup under their control, the system of administration in the Mughal pattern was continued. It in fact, survived till the time Assam had passed into the hands of the Company in 1826 A.D.

Thus, it seems that the Mughal fiscal system had a much more profound impact on Assam than it has been assumed earlier. In order to understand the deep inroads that it made in the territories of the Koch kingdom and Assam, the contemporary Mughal chronicles as well as archival records needs to probe more closely.

The assessment of land revenue on the basis of measurement of land was one of the most fundamental changes that had been brought by Mughals into Assam. In medieval Assam not only the soil, but also the subjects were the property of the state. The notion of the land ownership being vested not in the peasants or the people but in the king or the state had continued till the end of the Ahom rule.

Only a manpower census and no land survey seem to have taken place from time to time in the Ahoms state. Impressed by the Mughal land measurement system, they started a countrywide detailed land survey. The *paik* system, as it existed under the Ahoms can be described as an intrinsic feature of medieval Assam.

Thus the methods of survey and settlement were distantly different from that was introduced by the Mughals. It can be argued that in Assam, the norm of survey and settlement in Assam seems to be on the basis of the census of the adult male population rather than a system based on the measurement of land and the appropriation of the revenue of the land accordingly. The first Ahom king, Sukapha, is said to have made only a tentative classification of people. Thus, during the reign of King Gadadhar Singha (1681 A.D.- 1696 A.D.), a detailed survey based on Mughal land measurement was started.

In order to establish the set patterns of Mughal revenue administration in the conquered territories of the Koch kingdoms and Assam, the territories came to form *sarkars* and *parganas*. Not only this, they also comprised of the gradation of officials to carry out the prerequisites of the revenue. Thus, officials like the *diwan, bakshi, faujdar and karoris* were appointed in the *sarkars* and *parganas* of the region. The temporary Mughal chronicles provide us ample evidences about the ways in which the Mughal fiscal administration was established.

After the Koch kingdom, Kamrup, situated to its further east was the next halt of the Mughal armies. As stated above, the *Paik* System prevailed in Upper Assam from Kaliabar to Sadiya. In Kamrup, the *Pargana* System which had been introduced by the Mughals was retained. The Ahoms after occupying Kamrup continued with the *Pargana* System, mixing it with the *Paik* System to suit their administrative requirements. Under this system, Kamrup was divided into 26 *Parganas*. Every *Pargana* was placed under the charge of a *Choudhury*, who received remuneration in the form of a certain portion of land under his management. A *Pargana* was further divided into *Taluks* consisting of 4 or 5 villages. A *Taluk* was placed under the charge of a *Talukdar*, who was granted land as salary.

The cultivable land was divided into three categories- *Kheraj* (revenue paying), *Nisf-Kheraj* (half-revenue paying) and *Lakheraj* (revenue free). The Ahom kings continued this classification and donated *Lakheraj* lands for religious or charitable purpose. The *Lakheraj* lands were further classified into different categories namely, *Brahmottar* (to the Brahmanas), *Dharmottar* (for religious and charitable purpose), and *Devottar* (for the maintenance of the temples). *Devottar* lands were further classified as *Bhogdani* and *Paikan* lands. *Bhogdani* lands were held by the peasants on the condition of payment of *bhog* (articles of food required by custom for offering to deity) to the temple deity. While, the *Paikan* lands were held by the peasants on condition of rendering service to the temple. For the financial assistance of the mosques, lands categorised as *Peernum* or *Peerpal* were granted. The revenue administration in Darrang was similar to that of Kamrup.

Some archival records dating back to the 17th and 18th centuries can be regarded as an important source to depict the long standing influences of the Mughal structures in Assam. These archival documents mainly pertained to the appointment of various subordinate officers, like the *qanungos* and *chaudharis*, who held together the new set up of the revenue administration in Koch Behar and Assam. It is from the study of one such document, we come to know that in 1614 A.D., Gab Shekhar was appointed as the *qanungo* of Koch. Accordingly he was entitled to one *khet* and four *bighas* of land as nankar along with *dastur-iqanungoi* of 2 rupees on every hundred rupees. It is interesting to note that these privileges continued undeterred in the family of Gab Shekhar for generations to come.

Thus, the Mughal conquest of Assam should not be seen as an abject failure. It signified the success of the Mughals in face of difficult topographical conditions. Even though they could not hold to these territories for a longer period of time, the changes they introduced out-lived their stay in Assam. They in fact survived till Assam had passed under the control of the Company in 1826 A.D.. The Mughal conquest of Assam thus, needs to look at with a wider perspective. It is because of the fact, that once the exact nature of the influences and impact of the Mughal rule in Assam are probed closely, they does not appear that tentative, but appear as changes, that though seems to have been immensely short-lived, had much longer consequences.

In conclusion, the Mughal impact on the revenue system of Assam was a complex interplay of administrative, economic, and cultural factors. The introduction of centralized revenue administration, the zabt system, categorization of land, and the integration of local elites were pivotal changes that shaped the fiscal landscape of Assam during the Mughal period. This historical examination underscores the multifaceted nature of the Mughal influence on Assam's revenue system and its enduring consequences on the region's economic trajectory.

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