

As taxation came to appropriate a sizeable part of the peasant's surplus in countries of the Islamic world, a mechanism had simultaneously to be devised to collect this from the peasantry and distribute it among the members of the ruling class. The crucial element in this mechanism was the *iqṭā'*, through which were combined the two functions of collection and distribution but without immediately endangering the unity of the political structure. The *iqṭā'* was a territorial assignment and its holder was designated *muqṭi'*. A Saljūqid statesman of the eleventh century gives us a classical (and, partly ideal) view of the *iqṭā'* as it had developed until just before the Ghorian conquests of northern India.

Muqṭi's who hold *iqṭā's* should know that they have no claim on the subjects/peasants (*ri'āyā*) other than that of collecting from them in a proper manner the due *māl* [tax, land tax] that has been assigned to them [the *muqṭi's*]. When the revenue has been realised from them, those subjects/peasants should remain secure from [any demands by] them [the *muqṭi's*] in respect of their persons, wealth, wives and children, cultivated lands (*ḥiṣā'*) and goods. The *muqṭi's* do not have any [further] claims on them. The subjects/peasants, if they so wish, can come to the [king's] Court and represent their condition. They should not be prevented from doing so. If any *muqṭi'* does anything other than this they [the kings] take away his power [literally, cut away his hands] and resume his *iqṭā'* and visit their wrath on him, so that others might be warned thereby. They [the *muqṭi's*] should in truth realise that the country and peasantry (*ra'iyat*), all belong to the Sultan, with the *muqṭi's* [simply] placed at their head.¹

Nizāmu'l Mulk here emphasizes an important element in the *iqṭā'*, viz. the *muqṭi's* right to collect and appropriate taxes, especially land revenue, due to the king, during the latter's pleasure. The *iqṭā'*, however, also implied, in return, certain obligations on the part of the *muqṭi'* to the sultan, the major one being to maintain troops and furnish them at call to the sultan. The revenues he appropriated from the *iqṭā'* were thus meant to provide him with resources wherewith to fulfil this obligation. Nizāmu'l Mulk himself regards this way of maintaining the bulk of the sultan's troops as normal, though he records a tradition that earlier kings paid for their army in cash from the treasury, and 'did not assign *iqṭā's*'.² The *muqṭi'* was thus tax collector, and army paymaster

¹ Tūsi [120], 44.

² Tūsi [120], 132-3.

(also commander), rolled into one. The area that the sultan did not give in *iqṭā's* was called *khālīṣa*; here the sultan's officials (*āmils*) collected taxes directly for the royal treasury.

When the Ghorians conquered northern India, the conquests were initially divided up among commanders who maintained themselves and their troops by plunder and collection of tribute. Yet, so familiar was the practice of *iqṭā'* assignments to the conquerors that the commanders were designated *muqṭi's*, and their territorial jurisdictions were called *iqṭā's* (also occasionally called, respectively, *wālīs* and *wilāyats*).¹

With the establishment of the sultanate, conditions largely remained the same; but a gradual process seems to have begun that ultimately converted what were autonomous principalities into real *iqṭā's*. First of all, the sultans from Iltutmish (1210-36) onwards enforced the practice of transferring *muqṭi's* from one *iqṭā'* to another.² The *muqṭi's* were clearly required to furnish military assistance at the summons of the sultan; but in the earlier period at least, there is no evidence that the *muqṭi'* was required to maintain a fixed number of troops or to send every year a particular amount to the sultan's treasury. The *muqṭi'* also seems to have been free to sub-assign small *iqṭā's* to anyone he chose, from within his own larger *iqṭā'*; ³ he also probably normally paid his troops by this means.

The sultans sought to enlarge their own *khālīṣa*. In what is the first reference to *khālīṣa* in India, Iltutmish is said to have appointed a slave of his as the *shahna* of the *khālīṣāt* of Tabarhinda (Bhatinda).⁴ Apparently Delhi itself together with its surrounding district, including parts of the Doab, was in the sultan's *khālīṣa*. (A later tradition related that Iltutmish paid cavalry soldiers of his own 'central' army (*qalb*), 2,000 or 3,000 in number, by assigning them villages, which came to be called *iqṭā's* (paralleling similar sub-assignments by *muqṭi's*). (The practice continued under Balban (1266-86), who, in spite of discovering great abuses, did not seek to abolish the assignments, but only to reduce or resume those from which full or proper service was not forthcoming.⁵

If Baranī has not read a later practice into the past, the sultans began to insist well before the fall of Balban's dynasty that 'excess amounts' (*fawāzil*) must be sent from the *iqṭā's* to the sultan's treasury.⁶ One could say that inherent in the calculation of the excess was an estimation of

¹ Sirāj [136], 1, 398, 417, 422-3ff.

² This emerges most clearly from the biographical sketches of a number of slave-officers of Iltutmish in: Sirāj [136](2), 3-89. Cf. Moreland [428], 217-9.

³ ... of Badaun, assigned an *iqṭā'* for the maintenance of Minhāj

the tax income of the *iqṭā'* and the expenditure on the troops the *muqṭi's* were expected to maintain. Sultan Balban's appointment of a *khwāja* (accountant) along with the *muqṭi'*¹ suggests perhaps that the sultan's government was now trying to discover what was actually collected and spent within the *iqṭā'*.

Major changes occurred during the reign of 'Alā'u'ddīn Khaljī (1296-1316). Under this sultan there were simultaneously a great expansion in the limits of the empire and an attempt at imposing the full land tax on the peasantry of the older territories. This immense enlargement in resources of the ruling class was accompanied by a number of important measures affecting *iqṭā'* organization.

(As more distant areas became subject to the empire and were assigned in *iqṭā'*, areas nearer the capital were annexed to the *khālīṣa*. It now covered the whole of the middle Doab and parts of modern Rohilkhand.² The system of paying the sultan's own cavalry troops (*ḥashm*) by assignment of villages as *iqṭā's* was abolished. The entire revenue of the *khālīṣa* was brought into the treasury, and the soldiers were paid in cash. This system continued without change until the end of the reign of Muḥammad Tughluq (1351).³

'Alā'u'ddīn Khaljī maintained the practice of assigning *iqṭā's* to his commanders (*muqṭi's*, *wālīs*)⁴ What was new was the extent of the intervention of the sultan's bureaucracy in the administration of the *iqṭā'*. 'Alā'u'ddīn Khaljī decreed the new system of assessment and collection of agrarian taxes in a large region, the bulk of which, as Baranī himself shows, was under *muqṭi's*.⁵ The new position of the *muqṭi'* in relation to the sultan's government is revealed in some detail by the chronicler when he describes the situation as it existed prior to the measures taken by Ghiyāṣuddīn Tughluq (1320-5).

The tax income (*kharāj*) from each *iqṭā'* was estimated at a particular figure by the Finance Department (*Dīwān-i Wizārat*). The department remained on constant look-out for an opportunity to enhance this estimate. Out of the estimated income of the *iqṭā'* a certain amount was allowed for the pay (*mawājib*) of the troops (*ḥasham*) placed under the *muqṭi'* or *wālī*. The area expected to yield this amount was apparently set apart by the *Dīwān*. The remainder was treated as the *muqṭi's* own personal *iqṭā'*, i.e. for his own salary and the expense of his personal establishment of officials. He had to pay into the treasury all realization above the amount allowed for the pay of the army and for his own income. The *muqṭi's* were naturally tempted to conceal their true

receipts, and so understate the excess payable by them to the sultan. At the same time in order to maximize their collections, the *muqti's* were anxious to control the embezzlement by officials of their *iqṭā's* (*kārkunān o mutaṣarrifān-i wilāyāt o iqṭā'āt*). Thus while the sultan's government was intent on preventing concealment and defalcation by the *muqti's*, the latter harboured similar suspicions against their own subordinates. Harsh measures, including imprisonment and physical torture, were taken as part of audit at both levels.¹ Baranī says that 'Alā'u'ddīn Khaljī's minister Sharaf Qāi had the papers of the village accountants (*paṭwārīs*) audited in order to check fraud; revenue officials were kept by him for long years in chains and subjected to torture for small misappropriations.² 'Afiḥ alleges that the same minister imposed enhancements (*taufīr*) in the estimated income of the *iqṭā's*, as a result of which the entire sultanate was 'devastated'.³ These enhancements might well have been based on detections made through his rigorous practices of audit.

Ghiyāṣuddīn Tughluq had no radical changes to introduce in this system, except to propound moderation. The Finance Department was not to increase the estimate of income by over one-tenth or one-eleventh annually, since the burden of any such enhancement could be passed on by the *muqti'* to the peasantry. No harshness was to be shown to *muqti's* who took anything from one-tenth to one-twentieth of the *kharāj* in excess of their sanctioned income. No *muqti'* was, however, to be allowed to take anything from the portion of the *iqṭā'* reserved for the payment of the troops. Similarly, the *muqti's* were warned not to ill-treat any of their officials for small amounts (0.5 or 1 per cent of the receipts), taken over and above their salaries.⁴

Under Muḥammad Tughluq (1325-51) we find a further extension of the control of the sultan's government. The two functions of collecting taxes and maintaining the troops now began to be separated. It is possible that the separation arose primarily out of a desire to obtain larger income. Baranī tells us of Niẓām Mā'in, 'a man of low birth', who took the *iqṭā'* of Kara, on contract (*muqāṭa'a*) at some lakhs of *tankas* and of Nuṣrat Khān, a merchant, who took the contract for the *iqṭā'* of Bidar and surrounding territories, upon a promise to pay one crore of *tankas*.⁵ 'Iṣāmī similarly recounts how 'Alīshāh Khaljī, having occupied Gobar, paid a fixed amount to the *Dīwān* every year. But then

¹ This paragraph is based on an interpretation of the passage in Baranī [140], 429-31. How a *muqti'* could imprison and threaten a clerk (*navīsanda*) who was a *mutaṣarrif* of a township within his jurisdiction, pending audit (*muḥāsiba*) is brought out in an anecdote related in: Nizami, ed. [4], 236-8.

² 'Afiḥ [143], 478.

Sharan, a Hindu, who held the *iqṭā'* of Gulbarga, offered to pay half as much more and obtained charge of Gobar as well.¹ In the first two cases of contract (*muqāṭa'a*), recorded by Baranī, it is to be presumed that no obligation to maintain or furnish troops rested on the contractors, and the troops stationed in the *iqṭā'*s must have had separate establishments. Ibn Battūṭa, in his account of the *baṣār* of Amroha, tells us how in fact such dual administration operated.

The *baṣār* of Amroha, he says, had a *wālī al-kharāj*, Arabic form for 'the *wālī* of the *kharāj* (revenue)'. He elsewhere calls him simply '*wālī*', the usual synonym of *muqṭi'*. The *wālī* ('Azīz Khammār) had 1,500 villages under his charge, yielding an (estimated) revenue of 6 million (*ṭankas*), whereof the *wālī* took just one-twentieth for his own pay, and the rest was paid into the treasury. It was out of this amount that 'Azīz Khammār was called upon to send large quantities of grain to Delhi. Side by side there was an *amīr* (military commander) of the same territory: he was in command of the troops, an advantage he drove home during a quarrel with 'Azīz, when he besieged the latter in his house with his troops. Presumably, the *amīr*'s troops used to claim money for their pay from the *wālī*, for the *wālī* complained that a slave of the *amīr* had seized some money from his treasury.²

We are fortunate in possessing in the Arabic work, *Masālik al-Aḥṣār*, a description of the *iqṭā'* system as it functioned under Muḥammad Tughluq. It says that all army commanders, from *khāns* heading 10,000 cavalry troops to *isfāblār* (*sipahsālārs*), placed over less than a hundred, were assigned *iqṭā'*s in lieu of their salaries. The estimated income of the *iqṭā'*, against which the salary was adjusted, was always less than the actual. The significant point is that the troops are said to have been always paid in cash by the treasury and that the *iqṭā'*s were given only in lieu of the commanders' personal salaries.³ This would mean in effect that the apportionment of the *iqṭā'* reserved for the soldiery under the Khaljis and Ghiyāsu'ddīn Tughluq was now taken out of the commander's hands altogether; only the part sufficient to yield his own salary was left to him as his *iqṭā'*. It is easy to see that the kind of division witnessed by Ibn Battūṭa in the *baṣār* of Amroha would then be true of all areas taken out of the old *iqṭā'*s, and reserved for the payment of troops.

It is possible that Muḥammad Tughluq's difficulties with his army officers — called *amīrān-i sada* ('centurians') — had their roots in, among other things, the arrangements whereby the commanders were deprived of the gains of *iqṭā'* management. Baranī himself ascribes conflict with

¹ 'Iṣāmī [139], 484-5.

(...) 144-6.

the *amīrān-i sada* in the Deogir (Daulatabad) region to the new arrangements for revenue collection there.¹ Fīrūz Tughluq's accession (1351) took place amidst a severe political crisis; and he began his reign by promising concessions to the nobility. He decreed that there should be a new estimate of the revenues (*mahṣūl*) of the sultanate; and within four years this was prepared, the total amounting to 67,500,000 or 68,500,000 *tankas*. The figure was designated *jama'* (a term used for the first time); and no change was made in it for the remainder of the reign of the sultan.² The fixity of the *jama'* meant that the *muqṭi's* would not be troubled on account of enhancements in the payments due from them to the treasury. The auditing of their accounts at the court now became a comfortable and even pleasant business for the *muqṭi's*.³ Fīrūz also increased the personal pay of his great nobles: whereas the highest personal pay of nobles under Muḥammad Tughluq was 200,000 *tankas* (for *khāns*),⁴ Fīrūz gave to his *khāns* and *maliks*, for their personal income alone, the pay of 400,000, 600,000 or 800,000 *tankas*, reaching in the case of his vizier 1,300,000 *tankas*. In lieu of this they obtained separate '*iqṭā's* and *parganas*'.⁵ It is to be assumed from 'Afif's language that technically the portion of the *iqṭā'* assigned for the personal pay of the *muqṭi'* remained separate from that assigned for his troops; but in the absence of any mechanism of control the separation seems to have become increasingly nominal.

In general, Fīrūz Tughluq's policy was to assign away lands in *iqṭā's*; 'By an inspiration from God, he distributed the revenues (*mahṣūl*) of the empire among the people; even (all) the *parganas* and *iqṭā's* were distributed.'⁶ One should infer from this that the *khālīṣa* was greatly reduced. Within such of it as remained he re-established the system of paying soldiers by assigning them the revenues of villages as *wajb* (a new term) in lieu of their salaries (*mawājib*).⁷ Soldiers who were not assigned *wajb*, were paid their salaries in cash from the treasury, or by way of drafts (*iṭlāq, barāt*) on the *iqṭā's* of the nobles, to be adjusted against the payments of 'excess' due from them to the treasury.⁸ 'Afif says that in such cases the soldiers received only half of their claim from the *iqṭā's*; and it was common for them to sell their drafts (*iṭlāq*) to

¹ Baranī [140], 500-1. For the 'rebelliousness' of the *amīrān-i sada* see also, Baranī [140], 503-4, 516-7.

² 'Afif [143], 94, 296.

³ Baranī [140], 555-6; 'Afif [143], 341. For an incident late in the reign when an assignee of 2 *parganas* was asked to render accounts for the difference between the official estimate (*mahṣūl*) and the actual realization (*ḥāṣil*) see: 'Afif [143], 483-4.

speculators for a third of the pay; the buyers of the paper then went to the *iqṭā'*s where they apparently received only half of the amount due.¹ The reign of Fīrūz Tughluq was also remarkable for the regard paid to the hereditary principle. Ever since the *Khaljī coup* of 1290, the ruling class of the sultanate had been marked by an acute instability in composition, a phenomenon tending, in the opinion of Baranī, to open its doors to plebeian elements of all kinds.² Fīrūz claims that he conferred offices of deceased incumbents upon their sons.³ 'Aṣif refers to this policy both in general terms and with reference to particular appointments.⁴ The inference seems natural that in such cases the same territories continued in the *iqṭā'*s of the incumbents and their sons. This is indeed explicitly recorded for the *wajh* assignments, which, upon the death of the troopers, passed on to their sons, and failing them, to sons-in-law, slaves, and widows.⁵

No restoration of central control of earlier times was possible under the successors of Fīrūz. We read that Mubārak Shāh (1421-34) in 1422 gave the *iqṭā'* of Lahore to a noble with 2,000 cavalry placed under him.⁶ Here, then, the *iqṭā'* still carried some obligation to maintain troops. Cases of transfer of *iqṭā'*s also occurred.⁷ But these appear to have been exceptions. The following represents, perhaps, the more common situation:

Sayyid Salīm [died, 1430] had been in the service of the late *Khizr Khān* [1414-21] for thirty years, holding many *parganas* and *iqṭā'*s in the Middle Doab, besides the fort of Tabarhinda. His Majesty [Mubārak Shāh] had in addition given him the *khitta* [district] of Sarsuti and the *iqṭā'* of Amroha... After the Sayyid's death, his *iqṭā'*s and *parganas* were conferred upon his sons.⁸

Under the Lodīs (1451-1526), the system remained essentially similar, but a reorganization occurred. The term *iqṭā'* now disappears from view, replaced simply by *sarkārs* and *parganas*.⁹ These were territorial divisions, each *sarkār* comprising a number of *parganas*. The term *sarkār* seems to have originated from its use to represent a noble's 'establishment'. A group of *parganas* placed under the *sarkār* of a noble (and thus in older terminology, his *iqṭā'*) would be called, first, his *sarkār*, and, then simply, a *sarkār*. Each *sarkār* was assigned a *jama'*, or estimated revenue, whose purpose could only be to lay down, to some extent, the military and other obligations of the noble holding the *sarkār*-assignment.¹⁰

¹ 'Aṣif [143], 296-7, gives the designation of *wajhdār* also to soldiers receiving pay by *iqṭā'*.

² Baranī [140], 178-9, 250-1, 336-8, 504-6.

⁴ 'Aṣif [143], 474-5, 482.

Sikandar Lodī (1489–1517) was reputed to have refused to claim the balance if an assignee's income increased beyond the officially sanctioned figure.¹ The principal assignees used to sub-assign portions of their territories, or *parganas*, to their subordinates who, again, paid their soldiers by the same means.² In spite of the weaknesses of central control in the Lodi régime, the essential elements of the old *iqṭā'*s would appear to have been retained and to have been bequeathed to the Mughals who constructed on their basis their elaborate system of *jāgīrs*.

GRANTS

The *iqṭā'*s were the main instrument for transferring agrarian surplus to the ruling class and its soldiery. Another form of transfer of revenue claims existed, which went largely to maintain the religious intelligentsia and other dependants of the ruling class. The terms used for these grants were *milk* (plural, *amlāk*), *idrār*, and *in'ām*, which seem in actual use to have been practically interchangeable.³ They represented grants of revenues of villages or lands to the grantees for lifetime or in perpetuity. Grants assigned to or for the maintenance of religious institutions, like madrasas, mosques, mystic establishments (*khānqāhs*), tombs, etc. were called *waqf* (plural *auqāf*).⁴

The sultan conferred the grant normally by issuing a *farmān*.⁵ On the basis of this paper document, lands would be made over to the grantees, not only within the *khālīṣa* but also within the *iqṭā'*s, depending upon the location specified by the *farmān*. 'Ainu'l Mulk in one of his letters deals with *idrār* grants conferred by the king in Multan. The grantees were given both cultivated and uncultivated lands; this was much to their chagrin since they wanted only cultivated lands. However, as 'Ainu'l Mulk pointed out, surrender of cultivated lands to provide for new grants would have greatly reduced the *muqṭi'*s own revenues.⁶

The grants were not normally transferable or resumable but the