

## CHAPTER VI

### AGRARIAN ECONOMY



Agriculture is the chief occupation of the people of India from time immemorial. Gujarat is no exception to this and during the sixteenth century it was an important occupation since, at that time it was transforming as an international trade centre. Due to its active maritime trade it had attracted a lot of people to come and settle here either permanently or temporarily. In order to cater to the growing needs of the people the agrarian activities had to be increased and production was on the rise. Due to lack of evidences no definite conclusion can be drawn regarding the volume and other details of agrarian life.

During the said century Gujarat was blossoming as an important trade mart due to the innumerable ports it possessed. On account of this a lot of merchandise was imported and exported from here. No doubt Gujarat itself did not export any food-crops but to a great extent contributed towards the export of crops like cotton, saltpeter and indigo.

Even though Gujarat bore the burnt of various conquerors and rulers, who sought new pastures, the agrarian life remained unaltered. The two main aims of the rulers in order to gear up the economic and provincial administration were (a) to improve the conditions of peasants and (b) to stabilize the revenue of the state.

The climatic conditions in Gujarat were generally temperate.<sup>1</sup> The soil was alluvial and could be roughly divided into (a) black soil or kali, (b) Sandy or gorat and (c) besar<sup>2</sup> which was a combination of the above two. The alluvial soil was interspersed within some plateaus, hills and valleys.

According to the Hindu law the proprietorship of land belonged to the cultivator. If the saying that "fields belong to him who first wounded it with an arrow" is to be taken into consideration it was not relevant in Gujarat during the sixteenth century. No doubt the sole owner of the land was the cultivator, and his rights were limited. Though his right to occupancy was accepted by the higher authorities he could not sell, purchase or use his land arbitrarily. In short the cultivator owed an allegiance to the state to produce food and in return he was guaranteed of protection from the state.

In the course of time when conquest of land and territorial aggrandizement were fast becoming popular, the system of proprietorship was also slowly undergoing changes. By gaining victory or by receiving an area the conquerer or assignee did not acquire ownership over the land, houses, persons and the rights that were enjoyed by the vanquished persons. The only difference was that the ruler had access to taxes but not ownership to the land which rightly belonged to the cultivator. The lands assigned to persons in service were igtas and the assignees were known as igtadars.

The iqadars in their capacity had to collected tax from the iqtas and could not do anything more than that. In return for this favour from the Sultan, the iqadar had to maintain a troop to be in service to the Sultan at moments of crisis. The revenue that they collected as iqadars were to be used for maintaining the troops. Thus he acted both as the tax collector and paymaster cum commander of the army.

Lands were also gifted to people who belonged mainly to the ecclesiastical class.<sup>3</sup> From these lands, which were gifted, a part of the tax which was collected was given to the ruler, in other words it also implied that the ruler was creating allowances. The madad-i-mash being an act of charity theoretically, helped in the maintenance and subsistence of the religious class.<sup>4</sup> In Gujarat, the beneficiaries of such a grant basically, belonged to the class of physicians who treated the poor and needy.<sup>5</sup>

Proprietary rights of the peasants were given due recognition. In short, the system of land tenure was a simple operation. It involved two parties, one the ruler and two the subject. The general system was that the subject occupied land and had to pay a share of the gross produce to the ruler who in return shielded the peasant from any sort of destruction. This form of simple tenure could be the result of creation of small states into empires, which was recurring periodically during that period.

The arrival of the middlemen and the intermediaries with hereditary rights made the scene a complex one. The peasants could be divided as follows. The riayah khudkhastha or peasant proprietor resided in the same village where he had his land. He was helped by his family members sometimes, to cultivate land. His hereditary rights were recognized by the state and he had legal rights to sell, transfer or even mortgage his lands. Revenue was based on the produce cultivated. The main condition was that no arable land was to be left fallow, and if any such case did occur it had to be supported with justifiable reasons.<sup>6</sup>

The second category was the riayah pahikashtha. Peasants of this group resided in one village and worked in another village. A person could be both a khudhkashtha and pahikashtha, because if there were no more lands to be cultivated in the same village and if a person had the resources for cultivating more land he automatically extended his cultivation to the neighbouring villages where he found suitable arable land.<sup>7</sup>

The muqrari riayah were those people who had land in abundance but were unable to cultivate it independently or lacked resources. As they were responsible for both arable and unarable areas they had to pay tax for both. So in order to escape a large payment they employed labourers who were bound by pattas or title deeds.<sup>8</sup> This could be achieved in two ways (a) either by settling landless labourers and tenants (muzariah or mazari) who paid a stipulated revenue and sometimes probably shared the ownership of land, (b) or by leasing out lands on temporary basis.

The landless labourers either received daily wages or remuneration on monthly basis depending on the owner. Due to poverty they were in some cases looked after by the landholding class during hard times. Apart from the above mentioned people, in Gujarat there were others who did not directly belong to the agricultural class but were connected to it indirectly.

Amongst these were the kunbis who belonged to the lower stratum of the Rajput clan. They were engaged in various agricultural operations. They were supposed to be in grief eternally. For want of money and subsistence they were moving from place to place. They did not own any land but worked for the owners of land in different places. Apart from sowing grains they were also totally involved in the threshing, reaping and various stages of agricultural production.

In the sixteenth century Gujarat, both the presence of ryotwari system (peasant held) and khudkhashta-i-zamindari or taluka (zamindari) owned lands were prevalent. The zamindar's occupation was hereditary and the zamindari was divided among the sons and in some cases even women contested for a division of land. In some cases the zamindari was held in common (mushtairak) and the income was distributed according to the size of the share of land each member possessed.

The lands under zamindari rights in Gujarat were known as banth or wanta lands. This system of land tenure and revenue settlement in Gujarat actually originated during Ahmad Shah I'

reign. This system was the result of the Sultan's expedition<sup>12</sup> against the minor Rajput landholders in Gujarat. Accordingly, these Rajput landholders rebelled against the Sultan and they were punished by being dispossessed of their lands. This was followed by fullscale plunder and loot by the Rajputs. Certain measures were taken to reconcile these Rajputs. Thus three parts of the land of each village were acknowledged by the king as his property and it was known as talpat. The remaining portion known as wanta belonged to the zamindar. In addition, the zamindars were furnished with soldiers who had to be ready to serve the Sultan in moments of crisis. The zamindars slowly accepted the fact that they could not stand against the Sultan and soon began to pay salami from their wanta. Henceforth salami and peshkash<sup>13</sup> became prevalent.

The hereditary possessions of the wanta or one fourth share of the former lands by the Hindu landholders continued until 1545. On the advice of his minister Asaf Khan, Sultan Muhammad III, forcibly resumed it. Discontentment disorder and a general persecution of the Hindus followed. But after Akbar's arrival in Gujarat, things changed for the better once again for the Hindu landholders.<sup>14</sup>

The Hindu landholders consisted of the Rajputs and Grassiahs. The banth or wanta belonged to them. So Asaf Khan informed the Sultan that if these people could be ousted then there would be enough jagirs for maintaining 25,000 horses.

Because of this the army could also be increased and the Muhammadan side could be strengthened. In this capacity the grassiahs of Idar, Sirohi, Dungarpur, Banswada, Lunawada, Rajpipla, Mahi coast and Havad rose in rebellion. But the amirs who represented the Sultan Muhammad III quelled the rebellion and ousted the Hindu rulers.

The revenue which was collected as banth was regularized by the Sultan. The amount earned by the zamindars lay in the difference of the amount that was collected from the peasants. Some of the zamindari lands which were transformed to sir were directly handled by the State. In these cases collection of revenue and assessment of land were handled by the authorities and also land revenues were fixed. Some of the zamindars were converted to Islam and were entrusted with their own lands and peshkash was extracted from such lands.

The enhancement of agricultural production depended on irrigation and crop rotation. Rains and floods were supplemented by simple methods of irrigation. Stepwells or vavs were in abundance in Gujarat from time immemorial. The structure was designed in the following manner. It had five storeys and was very deep. The lower part of the fourth storey had a landing and a platform which was narrow. It ended in a circular draw well which was about 13ft. in diameter on the top and was reduced to about 10 ft. diametrically at the bottom. At the hand of this was the mot which was used for drawing out water with the help of bullocks. This water was channelled to the fields and was used

for irrigation.

Another method of irrigation involved the use of a wooden scoop which worked on a simple lever principle.<sup>19</sup> Apart from this water was lifted with the help of a leather bucket which was attached to a rope drawn over a pulley wheel which further was drawn by oxen.<sup>20</sup> Tanks were also used for irrigation.

Crop rotation involved the winter cultivation and summer cultivation, which depended largely on the monsoons. The products of the kharif (autumn) and rabi (spring) harvest were mixed. All kinds of crops were grown. Millet was the most important and was the staple food of the Kutchi horses.<sup>21</sup> Crops and agricultural fields were protected from thieves and birds by growing wild bushes to form hedges, and by erecting scarecrows at various points in the fields.<sup>22</sup> Due to paucity of sources it is difficult to know more about the crop rotation in Gujarat during the sixteenth century. The only other reference given is that wheat was harvested during the month of Jyestha which means it was reaped and gathered in summer.

Before the Mughal intrusion in Gujarat, payment was made in kind for a very long time. For this purpose public granaries were erected under the office of the Kothadhikari.<sup>25</sup> Revenue was remitted in the form of grain. Tax was generally collected from the individual peasant proprietor and this system was called ryotwari.<sup>24</sup> But soon cash system became prevalent. The crop sharing was converted into cash before realization due to which



peasants faced a lot of hardships. In order to procure cash they had to dispose a part of their produce just at harvest, when the grain was cheap. There was a sudden need and rise in money circulation. Also the baniya was becoming a prominent figure. The baniyas were the ones who had a strong grip on the surplus<sup>25</sup> produce of the peasant who were virtually indebted.

The baniyas aware of the oncoming situation kept cash ready so the peasant automatically turned to him for financial help. The baniya in exchange for giving loans took possession of the produce at the price he quoted. The amount calculated by him included interest on the amount lent to the peasants. No doubt, the rate dictated by the baniya was lower than what the cultivator would have got at harvest time. Ultimately it was the peasant who was at a loss and was perpetually indebted to the baniya. A bahi (register) was maintained by the baniya for the<sup>26</sup> purpose of record.

The coming of the Mughals under Akbar heralded the system of<sup>27</sup> measurement (zabt). Toda Mal, the revenue minister of Akbar, took the task of enhancing the Mughal treasury by reinforcing a new method of assessment in Gujarat. For the first time land was surveyed and measured systematically. This survey was not attended to the whole of Gujarat due to lack of time. Only two-third of the lands surveyed were found fit for cultivation, the rest being wasteland. In the parganas surveyed and measured, locality and quality of lands were taken into account. The peasants were put into inconvenience by this method, since they

followed the solar year, for sowing and reaping, while harvest was calculated in the lunar year. The officers who were keeping records also found it difficult. To avoid further displeasure and discontentment Akbar introduced the Ilahi gaz.<sup>28</sup> Thus one can assume that the peasants increased their interest in the success of their undertakings due to the above methods. Also the seasonal fluctuations in the Imperial revenue were minimized by this. The peasant did not know his liability definitely in advanced but calculated it for the season as soon as he had sown.

Another important feature of agrarian economy was the method of assessment. From time immemorial the village was assessed as a whole and not the individual possession of the peasant in particular. As manager the king allowed the peasants to choose the method of measurement. Every ruler hoped to introduce a new method of assessment where corruption and oppression by the officials could be minimized, if not eradicated. In place of fraud and deceit accurate estimate of the crops was rendered. But what the rulers achieved was to infuse new life into the already existing system. The existing revenue system which was based on Hindu institutions, basically, was also consistent with Islamic laws.

Thus there was the crop sharing system where both the cultivator and the State, shared equally the produce after harvest and where the crop was staked in equal heaps. It was also called the batai system, if the division was conducted before<sup>29</sup> threshing and was called lang batai if divided after threshing. The batai was chiefly followed by the peasants since both the

state and the peasant shared the risk of the enterprise. Thus it was found to be both productive and profitable for the state and the peasant. The kankut offered a system of produce per unit of area, which was mutually agreed upon earlier. The yield was calculated with the help of samplings which were cut during harvest from three small plots of high, medium and slow productivity and measurement was carried out some time between sowing and harvesting. The mugtai system which was present at that time allowed a dissatisfied peasant to voice his opinion.<sup>30</sup>

Lands were classified into polaj, parauti, chachar, and banjar.<sup>31</sup> Polaj was land which was cultivated continuously and in rotation. At no time of the year a part of this land was allowed to lie fallow under this scheme. Parauti was land which was cultivated periodically. This was so because fertility could be maintained by this. Lands which were not cultivated for three to four years were called chachar lands. And finally lands which were left fallow for five years or more were termed as banjar lands. Of these the polaj and parauti lands were divided into 'good', 'bad', 'middling' categories and were paid full rates. Their average produce was taken as the normal produce. Chachar and banjar lands were charged progressively as the main aim was to encourage cultivation in uncultivated land. But they were paid in full at the end of their respective tenure.<sup>32</sup> Due to fragmentary nature of documents for Gujarat it can only be assumed that the above lands did exist and the same system was followed by Mughals in Gujarat during their reign.

### Officers Incharge

The diwan-i-ala who was the controller and supervisor of the revenue system was also the Imperial diwan, while the provincial diwan was incharge of the provinces like Gujarat, under the Mughals. In the case of sarkars (district) the amalguzar was entrusted with revenue collection, directly from the peasants. He assisted the cultivators by protecting them from oppression by lower officials and robbers. In some ways he was a sort of development officer who encouraged cultivation. to run a smooth operation he was given the liberty to choose any method of assessment. Since the agricultural value of land varied in the different districts varied he had to deal differently with each peasant and his land. He had to send a report every month to the Sultan or Governor of the State and this report consisted of lists of the daily receipts and expenditure.

The amalguzar was assisted by the bitkichi, khazandar and karkun. The paper works and records of survey assessment and collection and account keeping were left incharge of the bitkichi who had to report to the amalguzar. Also he had to keep a record of the names of the munsifs superintendent, the surveyor, thanadar and that of the peasant and the village headman apart from recording below the kind of produce cultivated. At the termination of every year when the collection of revenue was over the bitkichi had to write down balances which were due from the village and submit the records to the collector with a copy to the royal court.

The khazandar was incharge of the treasury of both the <sup>40</sup>sarkars and the <sup>41</sup>parganas. His duty was to receive money and put it in safe custody. He was instructed to collect money in the form of gold, silver or copper. for that matter any type of coin that was brought to him as payment was to be accepted. he could not make any disbursement without the sanction of the provincial diwan, except during emergencies when he could incur the <sup>42</sup>expenditures of the shiqdar and the karkun. For the sake of safety of the deposit in the treasury several locks were used and one set of the keys was always with the amalguzar. the karkun was a sort of camp clerk and accountant under both the provincial diwan and the amalguzar of the pargana. He had to keep a complete record of the transactions which were conducted between the government, servants and the cultivator. He also had to keep a ledger of receipts which were used by the amalguzar to compare notes and accounts which were kept by the khazandar. No deposit of revenue was made without the knowledge of the karkun.

In Gujarat at the paragana level the desai was responsible for assessment and collection of land revenue. Apart from this <sup>43</sup>they granted tagavi (loan) to the peasants. Basically he was an assessment official and was responsible for the <sup>44</sup>jama of the cultivated areas which were under his jurisdiction. This was made in accordance to the regulations and details of the classification of lands. Apart from advancing tagavi to the deserving ryots he also was responsible for the recovery of the amount in instalments in accordance with the established

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which are found at certain points. The paste is then collected in baskets and then moulded into various shapes.<sup>48</sup> Indigo of Ahmedabad is flattened and made into a cake. Sarkhej in Gujarat produced the leaves for the dye and indigo which was taken to various places and was processed in the above fashion. Also it was an important product which was used as an export item for the maritime trade in Gujarat.<sup>49</sup>

Sugar cane was another important product for exportation. It was in its different forms such as jaggery, fine grained white<sup>50</sup> powdered sugar and candy or large crystals. In Gujarat, Multan provided this product and also it came from Agra, Bengal and Orissa.

Apart from the agricultural products mentioned above, there were some non-agricultural products. Salt was produced in Gujarat in almost all the coastal areas. Salt beds were made on the sea shores with raised sides, and was called as khari. During<sup>51</sup> the winter, water was deposited. The salt produced at Cambay was coarse, like sand and was said to have bitter taste due to its nearness to sea.<sup>52</sup> The salt which was called sanchal (black salt) was produced at Cambay by boiling grass called morand. Saltpeter which is a mineral product also originated from Gujarat apart from Coromandal, Bengal and patna. It was used for the<sup>53</sup> manufacture of gunpowder and for cooling water.

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These lease holders were mainly the fidalgos. It is interesting to note that most of these fidalgos were below the poverty line and were married. It was because of the dire need for some of sort remuneration that they accepted these lands which were given by the Viceroy. Due to scarcity of Portuguese fidalgos certain Abyssinians were also lucky to receive the lands on lease.<sup>58</sup> Here again it was only the christians who were allowed to receive the lands. In fact it might have been an incentive to convert the natives to christianity.

Between 1562 and 1566 the number of grantees was almost amounting to forty four.<sup>59</sup> Most of these were persons with Portuguese surnames with very few being Abyssinians. Even these few Abyssinians were converted to christianity and had adopted Portuguese surnames.<sup>60</sup>

Classification of lands under the under Portuguese were as follows. There were the cultivated lands and the uncultivated lands.<sup>61</sup> The cultivated lands were further divided into high and low productive lands, while the uncultivated lands were classified as productive and waste lands. From the details given in the documents it can be gathered that the district of Daman had 1,266 hectares of cultivated land and 784 hectares of uncultivated land.<sup>62</sup> the high productive lands of the cultivated regions had an area of 970 hectares and the low productivity area had measured 295 hectares. The uncultivated lands had an area of 360 hectares as productive while the waste land amounted to 423 hectares.<sup>63</sup>

For the sake of administration thanadars were appointed to collect the revenue from their respective villages. Apart from this the thanadars and captains of the villages were to maintain an account of the revenue collected. According to the order of the King the feitor was allowed to have one - third of the revenue for the maintenance of his estate.<sup>64</sup> During the collection of revenue responsible government officials had to be present along with the accountant. The feitor had to show the accounts to the Portuguese higher official during the absence of the accountant.<sup>65</sup>

The revenue was usually collected once a year which was towards the end of that year. From the sources it can only be gathered that revenue was collected according to the quality of the land but no details are found regarding the percentage of land revenue.<sup>66</sup> The revenue was mainly collected in cash, in fact when the land was given to the tenant its rent was fixed in cash. The thanadars as revenue collectors were asked to collect revenue regularly and also to keep a clear account of their collections.<sup>67</sup>

The residency of the lease holder was made compulsory inside the fortress or the respective villages. In case a tenant or lease holder did not reside at the village his lands were taken by the government and given on a new lease. But there were cases where the lease holders were not staying in their respective villages but residing within the fortress. The person was asked

to visit the village atleast thrice a year, and the duration of the stay each time was for a month.<sup>68</sup> This was because the lease holder was required to solve any problem or face any emergency if it occurred in his village.

In Bassein the Portuguese concentrated on the timber trade and betel cultivation.<sup>69</sup> By acquiring Bassein they not only had control over the trade conducted there but also had access to the collection of revenue from agriculture. A variety of agricultural products like rice, wheat, millet, barely and different types of vegetables<sup>70</sup> were grown in fertile lands of Bassein. Cash crops like cotton, timber, indigo, opium and poppy also found a place in the agricultural products of Bassein. The Portuguese seeing the fertility and growth of the various produce<sup>71</sup> started collecting revenue from the peasants.

In 1535 it was found that the Portuguese collected a good amount from products like sugarcane, betel leaves, vegetables, cotton and black ink, which were found from both within the fortress and outside too. Opium, salt arrack and sale of fish<sup>72</sup> were also charged by the Portuguese in Bassein.

The capture of Bassein by the Portuguese also included the kasbas and parganas. Some of the kasbas were Maim and its mandovi, Mazagao, Mombaim and the toll-gate of Karanja, island of Salsette, Thana and its toll-gate, the parganas included Anzor, Calrena, Panchenea, Camao, Eraa, Solgao, toll-gates of Eraa and the Kasba of Agacim, toll-gate of Sabajo and Talousa attend

the village of Bainell were included, along with the village of Bargao in 1542.<sup>74</sup> In a statement issued in 1545 it is interesting to note that the income received from betel cultivation was rather high.<sup>75</sup>

The practice followed by the Portuguese in Bassein was bidding of the land. In 1548 the highest bidder received the revenue. For a period of three years the kasba of Bassein was given to the highest bidder for 7,140 pardaos a year. Sale of opium, arrack, fish, oil, flowers, sugarcane and the income from shops, jewellers, oil producers, vegetables, washerman, fisherman like the Koils, butches, milkmen, pastors, cotton were the various items which were included.<sup>76</sup>

These products could not be sold either in the upper or lower Bassein without paying tax to the revenue farmers. In the following table one can have a glance of the amount of revenue collected per year in Bassein :-

NO.	NAMES OF PLACE	REVENUE/AMOUNT	TIME/PERIOD
1.	Bassein & Thana	16,000 pardaos	1 year
2.	Kasba of Agacim	6,270 pardaos	1 year
3.	Toll-gate of Agacim	4,010 pardaos	1 year
4.	Kasba of Thana	4,450 pardaos	1 year
5.	Kasba of Mahim	1,180 pardaos	1 year
6.	Village of Bandra	499 pardaos	1 year

### Conclusion

In fine, it could be said that the agrarian economy in Gujarat during the sixteenth century was no doubt important. Apart from producing crops for personal use they were also produced for exporting within and outside India. The conception that it was the duty of the peasants to till the soil and pay a share of their produce to the State was the root of this agrarian structure. On the part of the state they gave protection, encouraged superior forms of cultivation, tagavi was provided during calamities, which could be repaid in easy instalments. Even the armies were told not to damage crops during their rampages and in cases where damages did occur compensations were made.<sup>77</sup> Encouragement was given to cultivate cash crops and newer crops due to the expansion of trade and commerce. Officers who<sup>78</sup> did not discharge their duties properly were punished severely. The export of some of the agricultural products gave the State and the peasants a new incentive to produce more.

The Portuguese on their part too, tried to follow the pattern of land relations prevailing in medieval Europe. The maintenance of horses and arms in the villages by the tenants in Daman resemble the systems followed by the feudal lords in Europe. But one thing which was significant was that the land was not given in hereditary possession unlike the bases of feudal tenement. The allotment of land to a limited generation of one or two and in some cases three was ideal for the Portuguese. The

income of the Portuguese from the agrarian economy was an added aspect apart from the revenue they were collection from the trade and commerce they were conducting.

# NOTES AND REFERENCES

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03. Mirat-i-Ahmadi, op.cit, pp.91ff.
04. Tapan Raychauduri and Irfan Habib, (ed), op.cit, p.307.
05. Ibid.
06. Ibid, pp. 458, 459.
07. Ibid.
08. U.N.Day, The Mughal Government, New Delhi, 1970, p. 107.
09. The Diocese of Damaun, 1925, ref. Correa Affonso, "Portuguese contribution to Indian agriculture", p. 448.
10. Bayley, op.cit, p. 439.
11. Ibid.
12. Ibid.
13. Ibid, p. 99; Commisariat, op.cit, Vol. I, pp.118-119.
14. Ibid.
15. Bayley, op.cit, p.439.
16. Ibid.
17. Ibid, p.99
18. Ibid, p. 5
19. Tapan Raychauduri and Irfan Habib, op.cit, pp. 214 - 5.
20. Ibid; Bayley, op.cit, pp. 5,6.
21. Mirat-i-Ahmadi, op.cit, p. 10; Bayley, op.cit, p.2.
22. Ibid.
23. Majmudar, M.R, op.cit, p.179
24. Ibid

25. Pires, op.cit., p.
26. Ain-i-Akbari, op.cit., Vol. II., p. 53.
27. Ibid., Vol. I., p. 64.
28. Ibid.
29. U. N. Day, op.cit., pp. 117 - 8.
30. Neera Desai, Social change in Gujarat, Bombay, 1978, p. 11.
31. Day, op.cit., pp. 121ff.
32. Ibid.
33. The amalguzar was also known as amil, amin and munsif, ref. Ain-i-Akbari, op.cit., Vol. II., p. 46.
34. Ibid.
35. Bitkichi is of Turkish origin which signified a writer or scribe.
36. Khazandar was the treasurer.
37. Karkun sort of accountant and camp clerk.
38. Munsif was an officer employed to supervise the measurement of land.
39. Thanandar was an officer in command of a small military post with police authority and criminal jurisdiction.
40. Sarkars were states categorised under the direct rule of the Sultan.
41. Parganas were states divided into parganas and were ruled by the chieftains.
42. Shiqdar was an officer employed to collect revenue from certain division of lands and also signified the Viceroy in his financial capacity.
43. Day, op.cit., p. 118.
44. Jama was the standing estimate of the annual income from the taxes.
45. Jagirdars were officials of a tribute paying area.
46. Barbosa, op.cit., Vol. I., p. 129.
47. Linschoten, op.cit., Vol. I., p. 59; Bayley, op.cit., p. 170.



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