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Revenue System under Shivaji Maharaj

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Introduction: Shivaji was a welfare minded king and knew the importance of agriculture in the economy. He encouraged agricultural production and gave many concessions to the farmers. He developed an effective Revenue System. The collection of revenues was very important for his expansionist policy of the Maratha state. Many reform measures were adopted in order to make an efficient system of revenue collection. Shivaji's kingdom always faced scarcity of resources. He had limited resources. A major source of his income was war booty. Other sources of income besides land revenue included taxes, gifts and presents, judicial fees, Chauth and Sardeshmukhi. He also gave tremendous importance to trade and commerce. Many ports were developed, ships were built and international trade took place. Merchant ports and markets were developed. He had developed a currency system. Shivaji had first issued coins in 1664. Shivaji had to toil and use his skills as an administrator to utilize these available scarce resources for the upliftment of his subjects and at the same time expand his kingdom.

Revenue System: The land in every province was to be measured and the area calculated in 'Chavars'. The measuring rod was 5 cubits and 5 muthis (closed fists) in length. A cubit was equal to 14 'tansus' and the measuring rod equal to 80 tansus long. Twenty 'kathis' (rods) square made a bigha and 120 bighas one chavar. The area of each village was thus ascertained in detail. Shivaji did not want middle class revenue farmers to come into direct contact with the cultivators. The revenue system took into consideration two main aspects:

- 1) The Rayats should be happy.
- 2) To implement state activities in a proper manner.

Tax was collected from land under cultivation only and not for barren land, infertile land or forests land. During Shivaji's times land was measured three times. For this measurement 'kathis' were used. This measurement was known as "Shivsahi Kathi". When Shivaji started his campaign of his Swarajya, naturally the size of the territories increased. Moropant Pingle measured the land in Shivaji Pargana and carried out many reforms under the revenue system. In 1678, Annaji Dattoji carried out the measurement of land and adopted a new method of assessment of tax. He prepared the 'patwari documents' for village lands proportion of Revenue assessment.

Tax assessment was done keeping in mind the 'Part' (quality) of the land and productivity of the land.

Raj Bhag : Total ready crops were divided into five parts. The farmer was to keep three parts and two parts went to the government treasury.

Batai : This was half part of the production which went to the government as Batai tax since 1667.

Reforms : In order to control the exploitation of the Rayats and increase the revenue collection the following reform measures were implemented :

- 1) The Rayatwari system was implemented due to which the system of giving Jagir to the revenue collecting Watandars came to an end and as a result the king and the farmers came into direct contact. Concessions were given in agricultural tax if crops suffered damage due to calamities.
- 2) Watandars now had to pay tax.
- 3) Shivaji started the use of sticks (kathi method) for measuring land instead of 'threads' which were used in Muslim territories.
- 4) Shivaji removed middlemen and the revenue went directly to government treasury.
- 5) An independent dispute settlement was created to look into disputes regarding land revenue.

Agricultural tax : The farmers could pay the agricultural tax by way of cash or by foodgrains. Cash payments were done in the case of following crops i.e. sugarcane, gur, fruits, dry ginger, haldi etc. these were cash crops. However, in the case of crops such as Jowar, Bajra, Rice, Coconut, Supari etc. they could be given directly to the government as tax.

Land Revenue : The revenue system of Shivaji was Rayatwari in which the state had direct contact with peasants. Shivaji mostly avoided the system of assigning Jagirs to his officers and whenever he assigned jagirs to them, the right of collecting the revenue was kept with the officials. He adopted the revenue on the basis of which the cultivators were asked to pay thirty-three percent of their produce to the state. Afterwards, Shivaji abolished nearly forty local taxes. He encouraged people of other castes to settle down as farmers in his kingdom, gave them lands and did not charge revenue from them till their lands were in a position to yield sufficient produce. Shivaji collected revenue in cash and kind both.

The kingdom of Shivaji was divided into sixteen parts with purpose of collecting the revenue. These sixteen parts were further divided into tarfs and each tariff was further sub-divided into mauzs. The revenue officer of a province was called the Subedar which the officer in a tariff was called the Karkun. The revenue administration of Shivaji remained successful and the life style of the population prospered.

Income from Mint: Income was derived from mints which was limited besides land revenue and custom duties. Free coining was permitted but the goldsmiths usually obtained permission. A small income was earned from mints and coins, a licence was issued and the licensee had to pay a certain percentage of coins minted.

The booty and tributes : The main source of income of Shivaji Maharaj was booty and tribute, which he got from the battles and wars he fought. For example, victory over Afzalkhan brought great wealth i.e. 65 elephants, 4000 best Arab horses, 1200 camels, jewelery worth Rs. 3 lakhs. Besides this he used to capture arms, guns, cannons which saved a lot of money. Until 1674, he was not crowned as a king and therefore he could not impose taxes on people. Building army and strengthening of defences needed funds therefore he plundered enemy territories to raise funds. He plundered the city of Surat twice in order to get money. He demanded amount of ransom or tribute from the rich merchants.

He wanted to give a befitting reply to the Mughals who were plundering his territories and inflicted atrocities on his people. If the rich and the merchants refused to pay him, then only he used force and looted their establishments. The sack of Surat yielded enormous booty valued at one crore. The second sack of Surat yielded Rs. 75 lacs along with gold and silver.

Taxation: He imposed various taxes from time to time. Deductions from income of various hereditary officials of the Pargana was also a tax income. These taxes were known by various names such as Inampatti, Miraspatti, Deshmukhpatti and Sardeshmukhpatti. Professional taxes include Telpatti, Sarafpatti, Vethbegari and Hejibpatti. Agriculture tax was paid by farmers in cash or in foodgrains.

Indirect Taxes: Custom duties occupied the prime source of government income. Chaul, Dabhol, Vengurla, Rajpur and Ratnagiri were the chief ports of Shivaji. Alongwith export duties, a transit duty was also imposed on foreign goods which were travelling through Shivaji's territories.

Gifts and Presents: Shivaji received many gifts and presents from his subordinate kings and envoys which also formed the income of the state.

Judicial Fees: Another important source of income was judicial fees and fines imposed on the criminals and law breakers.

Chauth and Sardeshmukhi: A special mention should be made about these two taxes imposed by Shivaji and which formed a significant part of his income. 'Chauth' was a regular tax or tribute imposed from early 18th century by the Maratha empire. According to G. S. Sardesai the Maratha historian, the Chauth was a tribute realized from hostile or rival territories. Such a system prevailed in western India even before the advent of Shivaji. Shivaji got chauth from the territories invaded by him with the promise that he would protect them from other foreign invaders. It was an annual tax nominally levied at 25% on revenue or produce, hence the name. according to M. G. Ranade, the chauth was charged to provide armed security for a state by Marathas. The historian Jadunath Sarkar has argued that the chauth was essentially a tax paid by those states that did not want the Marathas to enter into their territories. This was imposed on enemy territory i.e. Bijapur, Golkonds, Mughal territories. The 'Sardeshmukhi' was an additional 10% levy on top of the Chauth. Chauth and Sardeshmukhi were taxes collected from the neighbouring territories of the Mughal empire or Deccan Sultanates.

Objectives

- 1) The system of revenue assessment of Shivaji Maharaj.
- 2) The state's share in the surplus and how it was extracted.
- 3) The role of revenue farmers in the collection process.
- 4) The relationship of tributary chieftains with the king.
- 5) The revenue resources of Shivaji Maharaj other than land tax and
- 6) The nature of land revenue and relationship of the state with the peasants.

Conclusion: The revenue system of Shivaji Maharaj was assessed keeping in view the category of soil, nature of crops sown etc. the revenue demand ranged between 1/3 to 1/2 of the produce. Shivaji increased the revenue demand to 40%. The state maintained vast machinery of revenue officials for the assessment and collection of revenue. Shivaji had totally done away with the

intermediaries. He curtailed the pre-requisites and powers of the official class to the advantage of state and peasants.

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