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Building Prosperity through Policy: Land Revenue and Agricultural Reform in the Sikh Empire

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Abstract

This article examines the land revenue system, agricultural policies, and administrative reforms instituted during Maharaja Ranjit Singh's rule in Punjab. Ranjit Singh prioritized agricultural development and welfare by implementing interest-free loans, irrigation initiatives, and incentives for the cultivation of arid lands. His revenue system transitioned from conventional crop-sharing (*Batai*) to cash-based evaluations (*Kankut* and *Zabti Jama*) and revenue farming with set cash payments, so guaranteeing a more reliable state income while safeguarding cultivators from exploitation. The administration fostered a harmonious relationship with many local communities, particularly Muslims, by engaging them in governance and financial matters. Substantial infrastructural advancements, including canals and wells, enhanced agricultural production, facilitating trade and urban expansion. This study emphasizes Ranjit Singh's commitment to economic stability, social welfare, and efficient revenue collection, establishing a robust basis for the region's success, despite the scarcity of historical records.

Keywords: Land Revenue, Ranjit Singh, Agriculture, irrigation, Muslims, Tax

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Ranjit Singh diligently expanded arable land in Punjab to enhance agricultural output and revenue. The government predominantly offered interest-free loans to farmers for farm repairs, well excavation, and the acquisition of superior seeds, tools, and oxen.[1] Cultivators received an exemption from the grazing tax, while the *nazims* (provincial governor or chief administrator of a large area or district) and *kardars* (a lower-level official, typically in charge of a pargana, a sub-district or group of villages) were instructed to improve and advance the agricultural

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1 Sita Ram Kohli, 'Land Revenue Administration under Maharaja Ranjit Singh', *Punjab Past and Present*, Vol.2 (1958), 85.

infrastructure within their respective areas.[2] Farmers in Multan were awarded leases to establish wells to increase arable land.[3]

To understand Ranjit Singh's revenue policies, it is essential to analyze his rapport with the local populace, especially the Muslims. In 1801, he designated Qazi Nazimuddin as the leader of the Muslim community in Lahore for revenue-related issues, with Mufti Muhammad Shah assisting him in these responsibilities.[4]

Ranjit Singh granted a substantial tract of land to Elahi Bukhsh following his proposal to cultivate it. He instructed him to enhance the land's agricultural viability and to maintain it diligently.[5] A substantial sum of money was pledged to enhance the town. Numerous canals were engineered from the Chenab and Sutlej Rivers to irrigate Multan and its adjacent areas, therefore converting the dry desert terrain into productive agricultural land. This growth occurred under the administration of Diwan Sawan Mal,[6] who look after the region's governance and significantly contributed to welfare and agriculture. Ample and readily available loans were offered to farmers for the construction of new wells and canals or for the maintenance of old ones. Moreover, those who sought to develop uncultivated or barren lands were awarded tax reductions as an incentive.[7]

The policies and efforts enacted by Maharaja Ranjit Singh were advantageous to all societal segments. The government's strategy emphasized motivating farmers to increase cultivated land, with the objective of augmenting agricultural production and subsequently improving state revenue.[8] The status of the lower class in Punjab markedly enhanced, attaining a level of comfort unprecedented in recent history. Simultaneously, significant growth and progress in trade and

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2 Indu Banga, *Agrarian System of the Sikhs: Late Eighteenth and Early Nineteenth Century* (New Delhi: Manohar, 1978), 76-77.

3 *Ibid*., 111.

4 *Ibid*.

5 Sohan Lal Suri, *Umdat-ut-Tawarikh*, vol. 3, *Chronicles of the Reign of Maharaja Ranjit Singh, 1831–1839 A.D.*, trans. and annotated by Vidya Sagar Suri (Delhi: S. Chand & Co., 1961), 102.

6 Kartar Singh Duggal, *Maharaja Ranjit Singh: The Last to Lay Arms* (New Delhi: Abhinav Publications, 2001), 84.

7 *Punjab Settlement Record Manual* (Lahore: Government Printing Press, n.d.), 20.

8 Humaira Arif Dasti and Abida Kausar, 'Multan at the Time of Colonial Annexation', *Journal of the Punjab University Historical Society*, 26:2 (December 2013), 3.

commerce facilitated the spread and development of urban districts throughout Punjab.[9]

Ranjit Singh was profoundly apprehensive regarding the welfare of his populace. Upon being briefed by Bhai Govind Ram about the difficulties arising from elevated maize prices in Dera Ghazi Khan, the Maharaja swiftly directed the local military officer to distribute corn from the reserves to ensure public access to grain. Furthermore, he instituted a price regulation system in Peshawar to deter hoarding and illicit market operations. General Avitabile (an Italian in Ranjit Singh's army) implemented this policy by instructing shopkeepers to sell their merchandise at predetermined prices, charging a penalty of Rs.5 for non-compliance.[10]

The moneylenders, predominantly Hindus, extended loans to individuals for the acquisition of seeds, animals, and land, frequently at exorbitant interest rates. Ranjit Singh meticulously supervised these moneylenders and mandated that they impose no more than 20 percent yearly interest. If any moneylender sought to surpass this government-imposed limit, the *kardar* would enforce stringent measures against them. This policy safeguarded debtors while simultaneously enhancing agricultural productivity and, as a result, augmenting state revenue.[11]

Ranjit Singh instructed his officials to collect revenue with regard for the welfare of the populace. In 1833, Diwan Sawan Mal, tasked with overseeing Pindi Bhattian and Hafizabad, was explicitly directed to prioritize the prosperity and wellbeing of the populace while meeting the state's income obligations.[12]

In 1838, a formal directive was sent to all governors, asking them to enhance the welfare of their constituents, particularly the zamindars, in all respects, and to prevent any acts of cruelty against them.[13] Ranjit Singh repeatedly directed all state officials to emphasize the welfare of the populace and the state in their responsibilities. He categorically forbade his forces from damaging agricultural produce during military operations or incursions. The *Umdat-ut-Tawarikh*

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9 Bobby Singh Bansal, *Remnants of the Sikh Empire: Historical Sikh Monuments in India & Pakistan* (New Delhi: Hay House, Inc, 2015).

10 *Ibid*.

11 S.P. Singh and J.S. Sabar, *Rule of Maharaja Ranjit Singh: Nature and Relevance* (Amritsar: Guru Nanak Dev University, 2001), 199.

12 Sohan Lal Suri, *Umdat-ut-Tawarikh*, vol. 2 (Lahore: [original Persian chronicle; English translation/ed. published by Punjab Government Records Office, 1885–1889]), 173, 188, 447.

13 *Ibid*.

documents multiple occasions in which the Maharaja accommodated the demands of zamindars by modifying his army's course to avert harm to agricultural fields. In 1809, Fateh Khan, the local leader of Sahiwal, reported that the royal army's encampment had devastated his crops. Ranjit Singh swiftly recognized the complaint and commanded his forces to vacate the area, crossing the River Jhelum to prevent additional damage.[14] Ranjit Singh directed Kunwar Nau Nihal Singh, who was commanding his troops towards Peshawar, to use particular caution in preserving arable land and crops. In response to the complaint filed by the zamindars of Kukran town against the Miser Sukhraj regiment for crop destruction, Kunwar waived 50 percent of their land revenue.[15]

According to the 1855 census, the non-agricultural population of Punjab constituted forty-four percent.[16] A large population created strong economic opportunities because it increased the demand for farm products. Important crops like wheat, cotton, and sugar were both everyday food items and major goods for trade. The Bedies, a subgroup of the Khatri community from Wyrowal and Goindwal, were actively involved in this trade. They carried sugar and cotton to Multan and brought back dye, which they sold in the markets of Amritsar and Jalandhar.[17] Rice, ginger, and colors were conveyed from the mountainous areas to the lowlands, whilst cotton was transported from the lowlands to the highlands.[18] Agricultural trade with foreign countries mostly involved Afghanistan and the Central Asian kingdoms, predominantly controlled by influential merchant groups such as the Lohanies, Khojas, and Shikarpuries.[19]

Secondly, we lack reliable information from the general public because traditional ways of recording and gathering data were mostly abandoned over time. Most of the limited information we have comes from the official records of the Khalsa Government, which are kept in the Punjab government archives. However, these records give only a

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14 Sita Ram Kohli, *Maharaja Ranjit Singh* (Lahore: (original 1911 ed.; reprint Delhi: Languages Department Punjab, various reprints), 440–441.

15 Ganda Singh, *The Punjab in 1839–40: Selections from the Punjab Akhbars, Punjab Intelligence* (Patiala: Punjabi University, 1959), 6.

16 *Report on the Census of the Punjab 1855*, India Office Records (IOR), 22-23

17 Punjab Government, *Gazetteer of the Amritsar District 1883-84* (Lahore: Punjab Government Press, 1884), 43, 60.

18 Punjab Government, *Gazetteer of the Gurdaspur District 1883* (Lahore: Punjab Government Press, 1883), 88, 459.

19 Mohan Lal, *Travels in the Punjab* (London: Wm. H. Allen & Co., 1846), 239.

partial picture of how the revenue system worked, as they mainly contain general income reports and account statements submitted to the Lahore court by revenue officials. They rarely include clear rules or orders from the Maharaja to his local officers (*kardars*), which could help confirm findings from other sources. Important documents like the *Khasras* (Field register) and *Jamabandis* (land revenue record) used to understand how income was assessed, were stored in district offices. Unfortunately, due to repeated political changes and administrative shifts, many of these records were either lost or left unused in the backrooms of the *kardar's* offices.[20] Several of these records were retained in private collections maintained by certain families from that era.[21]

Administrative Policies

After conquering Punjab and consolidating his power, Ranjit Singh set out to establish a kingdom built on strong and stable foundations. For administrative purposes, Ranjit Singh preserved the main territorial divisions that Emperor Akbar had originally established in this region of his empire, and he also retained the original names that the Mughals had assigned to the three *subas*:[22]

1. Suba Lahore (Lahore province) which comprised the central Punjab.
2. Suba-i-Kashmir Jannat Nazir, or the Province of Kashmir.
3. Suba I Darul Aman Multan.[23]

The frontier region was referred to as *Alkai* Peshawar. Alongside the main provinces, which were administered by officials directly appointed by the Lahore Darbar, there were also various hill states that paid *nazrana muqarrari* (a fixed and regular tribute), to the Lahore treasury.[24] Additionally, for revenue administration, each *Suba* was subdivided into *Pargannas* (Division) each *Parganna* into *Taluqas* (district) and each *Taluqa* into *Muzas* or villages, the smallest unit in the territorial hierarchy. The responsibility for managing a *Taluqa* was typically assigned to an official known as a *Kardar* or Amil, while the head of a Suba was referred to as a *Nazim*.[25] Other officials associated

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20 Younus Yousaf Ganie and Savitri Singh Prihar, 'Economy of Punjab under Maharaja Ranjit Singh', *Rajasthali Journal*, Vol.1 (2022), 144-145.

21 https://archives.punjab.gov.pk/background Accessed on 25th of april

22 Hans Herrli, *The Coins of the Sikhs* (New Delhi: Munshiram Manoharlal Publishers, 1993), 10.

23 'The Sikh Raj in Punjab', Punjab Archives, https://archives.punjab.gov.pk/sikh_era.

24 Hans Herrli, *op.cit*.

25 B.J. Hasrat, 'Singh Harbans', *The Encyclopedia of Sikhism*, ed. Harbans Singh, 3rd ed., vol. 2 (Patiala Publication Bureau: Punjabi University, 2011), 547.

with the revenue department included Muqaddams, Chaudhries, Patwaris, and Qanungos, whose specific roles and responsibilities will be examined in greater detail later in this paper.[26]

As with other Indian monarchs, the primary source of revenue during Ranjit Singh's reign was land. The other sources of revenue of the Sikh Darbar were grouped into four kinds.[27]

1. *Sairat* (miscellaneous sources)
2. *Nazrana* (tribute)
3. *Wajuhat-i-muqarrari* (reasons for settlement' or justifications for fixed revenue assessments)
4. *Zabti* or (forfeiture and Escheat).

The term *Sairat* appears to have been used in a broad and flexible sense. Any tax that did not clearly fall into a specific category was generally classified under *Sair* duties. This category included revenue from various sources such as *Mahal-i-Akbari* (excise), *Amdani Chaukiyat* (custom duties), *Amadni Guzar* (tolls and ferry charges), *Mundvi Ramras* (salt duties), and *Mahal Mandiates,* which referred to taxes on nearly all marketable goods.[28]

The second category, *Nazrana*, comprised two main types: *Nazrana Mustamri*, or perpetual tribute, which was primarily imposed on tributary states and large Jagirs; and *Nazrana Mutfarriqa*, or extraordinary tribute. The *Nazrana Mutfarriqa* functioned as a form of gift or offering that the ruler expected in return for granting a favor—such as the awarding of a *Khilaat*, the grant or renewal of a Jagir, its restoration (Bahali), or upon the succession of a new holder.[29]

The third group or *wajuhat e muqarrari* contained a number of *rusum* or fees.[30]

Rusum-i-Zabtiana and *Sarafana* were charges imposed on *Hundwiyat* (bills of exchange), functioning similarly to modern-day stamp duties, and were levied at a rate of ten annas per thousand. *Rusum-i-Muharana* referred to a fee applied to any document requiring the royal seal.

The final category, *Zabti*, involved the confiscation of property—whether from a defeated enemy, a disgraced state official, or

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26 https://jatchiefs.com/annexation-of-peshawar-to-lahore-kingdom-1834/

27 Sunit Singh, *The Oxford Handbook of Sikh Studies*, Pashaura Singh and Louis E. Fenech (eds.) (Oxford: Oxford University Press, 2014), 62.

28 https://archives.punjab.gov.pk/background

29 J.S. Grewal, *The Sikhs of the Punjab* (Cambridge: Cambridge University Press, 1990), 114.

30 *Ibid*.

through escheat (when property reverted to the state due to the absence of a legal heir).[31]

Land revenue

The evolution of the tax system throughout the forty-year rule of Ranjit Singh demonstrates significant advancement. At the commencement of his reign, the prevalent practice across the kingdom was *Batai,* or the apportionment of crops in kind. By the latter years of his reign, a transition had commenced in certain districts towards the collection of revenue in cash. This shift can typically be categorized into three phases, but delineating the boundaries between each period is not entirely uncomplicated.

The initial phase, spanning from Ranjit Singh's conquest of Lahore in 1799 to 1823, represented the most vigorous time of his existence.[32] In this era, Ranjit Singh concentrated on military endeavors—subjugating Sikh Misls, incorporating Multan and Kashmir, and extending westward to the Indus. Focused on conquests, he maintained the traditional system, gathering land revenue in kind by straightforward crop split between the state and farmers.[33]

The second phase (1824–c.1834) was more tranquil, enabling Ranjit Singh to enhance his civic and military structures. Central to this was revenue reform, transitioning from in-kind crop collection—encumbered by grain theft and transportation challenges—to cash payments to address administrative costs.[34]

Ranjit Singh consequently provided enhanced support for the assessment system known as *Kankut*, which was already established in certain regions of the country. Under this arrangement, the state's crop share was appraised in monetary terms, which cultivators remitted. Although evaluated in grain, remuneration was rendered in currency, indicating a transition from in-kind to monetary income collection.[35]

The third phase commenced in the year 1834, with the acquisition of Peshawar. With secure borders, Ranjit Singh concentrated on domestic changes. The escalation of military expenditures, from 30 lakhs in to 46

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31 https://jatchiefs.com/annexation-of-peshawar-to-lahore-kingdom-1834/

32 A.C. Arora, *Maharaja Ranjit Singh: Politics, Society and Economy* (Patiala: Publication Bureau, Punjabi University, 1984), 201.

33 Sita Ram Kohli, 79**.**

34 *Ibid*.

35 Punjab Government, *Gazetteer of the Amritsar District 1883–84* (Lahore: Punjab Government Press, 1884), 44 & 60.

lakhs in 1844, necessitated more effective revenue collection.[36] Concurrent with the escalation of military expenditures, the civil government's expenditures also experienced a substantial surge during this period. To address these escalating financial obligations, Ranjit Singh needed to devise methods for forecasting his income in advance to align it with his expenditures. Under the *Kankut-Batai* system, the government's allocation was determined post-harvest, complicating prior budget preparation.[37] To attain this objective, Ranjit Singh progressively advocated for the leasing of revenue collection in substantial districts to contractors for durations of three to six years, contingent upon their payment of the stipulated amount in cash.[38]

Initially, Ranjit Singh delegated revenue collection from remote or challenging places to circumvent direct administrative engagement. Conversely, after the third phase, this differentiation was no longer observed. A significant distinction was in the lease duration: older contracts generally spanned one year, whereas subsequent agreements extended to three to six years. Contractors sent a predetermined fee to the state and were permitted to recoup this figure from renters through either the Kankut or Batai system, depending on their preference. To avert exploitation, they were mandated to submit a comprehensive report on cultivation and yield to the government and were obliged to treat the king’s subjects equitably.[39]

A third significant distinction between the early and later contracts was the status of the revenue collectors. Initially, only nobility affiliated with the royal court were selected as contractors. Subsequently, minor contractors and merchants were permitted to collect revenue as well. The concept was later expanded by establishing income agreements directly with village landowners (zamindars), setting a predetermined monetary sum for entire villages or districts. This eliminated the necessity for intermediaries, enabling farmers to gain more directly from

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36 Khushwant Singh, *Ranjit Singh: Maharaja of Punjab* (New Delhi: Penguin Books, 2008), 55-56. ; A. J. Major, *Land Revenue Administration* (PhD diss., Australian National University, 1981), 438–39.

37 Younus Yousaf Ganie and Savitri Singh Prihar, 144.

38 *The Frontier Singhs*, ‘News and Politics / News’, Archived 11 April 2013. https://web.archive.org/web/20130411000000*/http://www.frontiersinghs.com.

39 Jean Marie Lafont, *Maharaja Ranjit Singh* (Oxford: Oxford University Press, 2002), 43.

their work.[40] While uncommon, such instances do exist and demonstrate that this system was commencing its development.

Nevertheless, individual wells were typically leased for a predetermined sum, as will be demonstrated subsequently. This method was advantageous for both parties: the state secured a guaranteed revenue stream, while the farmers retained any surplus after fulfilling their financial obligations to the state and could take advantage of short-term settlement agreements.[41] The revenue farming policy advanced when the state-initiated experiments with fixed cash payments in specific regions, including Gujrat. This initiative was initially undertaken during the tenure of Diwan Kirpa Ram and subsequently perpetuated by John Holmes, an Anglo-Indian officer in Maharaja Ranjit Singh's military.

In conclusion, the techniques of short-term periodical settlements, direct revenue settlements with zamindars, and the imposition of fixed cash were instituted and progressively executed throughout the latter portion of Maharaja Ranjit Singh's reign.[42] The crop-sharing method prevalent in the initial phase was progressively supplanted by the *Kankut* system in the subsequent phase, followed by the extensive implementation of income farming in the third phase, ultimately culminating in fixed cash assessments. Nonetheless, the demarcations between these phases were not stringent, as components of all three systems were present throughout the durations. The phases are classified according to the major system in use—Batai, Kankut, or income farming—during that period. This pattern indicates a consistent transition towards financial evaluation. Additionally, a correspondence from Maharaja Ranjit Singh to the Ludhiana Agency of the East India Company soliciting information regarding their income procedures underscores his intent to emulate such methods.

Assessment and records: *Batai*

During the initial years of the Batai system's prevalence, the procedure was rather uncomplicated. It did not entail intricate field measurements or the establishment of comprehensive revenue records.[43] During the harvest, the produce was threshed and quantified. Following the allocation for authorities and village personnel, the remainder was evenly

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40 Indu Banga, *Agrarian System of the Sikhs: Late Eighteenth and Early Nineteenth Century* (New Delhi: Manohar, 1978), 99-101**.**

41 Indu Banga, *Agrarian System of the Sikhs: Late Eighteenth and Early Nineteenth Century* (New Delhi: Manohar, 1978), 94-95.

42 *Ibid*.

43 Indu Banga, *op.cit.,* 101-102.

divided between the state and the farmer. The state either liquidated its portion promptly or retained it for a more advantageous price.[44]

Historically, a singular document known as *jama bandi* was created, detailing the village's aggregate agricultural yield and the allocation between the government and the farmers. Subsequently, as the methodology for evaluating crops gained prevalence, the settling procedure became increasingly intricate. The cultivated area was meticulously measured, and several revenue records were preserved in the *qanungo's* office for future reference. The *kardar's* position became increasingly significant, bolstered by supplementary personnel, including a clerk (*mutasaddi*), a treasurer (*sandukchi*), and various surveyors and appraisers (*kachchus and kanos*).[45]

The procedure remained quite straightforward and was typically finalized within a few months. The process commenced during the harvest season when the *kardar* inspected each farmed field and had it surveyed by measuring professionals utilizing the local unit of measurement, the *Karam*. Measurement was generally conducted by foot pacing, although alternate techniques were also employed. Nisar Ali, in his History of Pargana Mamdot, observes that during Sikh governance, the measurement of fields by horse's paces was employed, although he fails to elucidate the methodology for calculating or converting the area into *kanals* and *beghas*.[46] Following measurement, the field's length (*tul*), breadth (*arz*), total area (*arazi*), and crop specifics were documented in distinct columns in the *Khasra Gardavri* under the designation of each tenant (*assami*) or lessee in the *Khasra Gardavri*.

Simultaneously with the land measuring, the *kardar*, aided by a skilled appraiser, assessed the yield of each field and documented it in the register directly following the area column. This step effectively concluded the assessment process. Several supplementary steps implemented by the state to guarantee precision and uphold dependable income records merit acknowledgment.

The appraisers were selected from trained professionals and were recognized for their accurate assessments of crop yields. To enhance precision, the government mandated that the *kardar* compare his findings with those of his predecessor. If a substantial discrepancy existed, he was required to report it and await additional directives from the *darbar* prior to concluding the financial assessment. Furthermore, to safeguard the interests of the cultivators, certain official directives

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[44] *Ibid*.

[45] Ibid., 77-78.

[46] Nisar Ali, *History of Pargana Mamdot* (Lahore: n.p., n.d.), 112.

mandated *kardars* to confer with esteemed and reputable village residents concerning settlement issues (*Bandobast Mumla*).[47]

The fundamental principle for a *kardar* in land assessment is encapsulated in Maharaja Ranjit Singh’s directive: *Madde nazar darand abadi-e-riaya wa afzonia mal-e-sarkar har waqt*, signifying that land evaluation must guarantee the state’s equitable share of the yield, while enabling the cultivator to achieve a just profit and preserving the welfare of the *taluqa*.

Regarding record-keeping, the first and most basic register was compiled during the measurement process. This register, known as *Khasra-Zabt-Kankut*, was prepared without the aid of any field map.[48]

1. The *khasra* had following separate columns giving.
   i. the name of the *assami* or tenant and the description of the crop.
   ii. *tul and arz i.e* the dimensions of the fields.
   iii. *arazi* or the total area.
   iv. *ghallah* or the estimated outturn of the crop.

   The fields in the *khasra* are organized based on tenancies rather than crops, and the arrangement is *assamiwar* rather than *kishtwar*.
2. The second register was extracted from the *khasra* detailing the arrangement of field crops. In it, columns (ii) and (iii) were absent, while the remaining configurations remained unchanged.
3. The third item in the sequence was jamabandi. The column format was entirely absent and presented in narrative style;
   i. specifically, the overall yield of crops for the entire community.
   ii. beneath each crop, the distribution of shares between the state and the farmer was indicated; and
   iii. the valuation of the state's portion was provided. Regarding this matter, the Maharaja issued a standing order stipulating that the kardar must utilize only the rates sanctioned by the Darbar when converting the state's share into monetary value. All modifications necessitated consent from the royal Darbar.[49]

Crop rates were determined by price lists compiled by *Qanungos* or local grain merchants and differed by district. The primary registers documented district records, from which a concise summary was generated and submitted to the Darbar as the final report.[50]

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47 Indu Banga, *op.cit*., 83-84.

48 *Ibid*., 322.

49 A. Diack, *District and State Gazetteer of Undivided Punjab: District of Dera Ghazi Khan 1893-97* (Delhi: Asia Publishing House, 1965), 105-107.

50 Shahamat Ali, *The Sikhs and the Afghans, in Connection with India and Persia, Immediately Before and After the Death of Ranjeet Singh* (London: John Murray and Albemarle Street, 1847), 178-79.

It was segmented into distinct sections. The initial section addresses the receipts categorized under various headings, demonstrating:

1. *Baqaya sal Guzashta* or arrears accrued over the prior year, including the names and descriptions of *assamis* and the amounts received from each.
2. The realizable amount for the current year is headed hal or current, accompanied by a comparative demand statement that delineates the assessment established for each mauza for the inaugural year of the new assessment, along with specifics of progressive demands that may be claimed in subsequent years if the assessment was conducted for a term exceeding one year.
3. *Jagirat kharij az jama,* i.e., assignments detailing the names of the assignees, along with the description and value of the jagir land exempted from revenue.
4. *Kharch taaluqa,* i.e., expenses related to collection and administration.
5. Net Revenue.

The second section addresses disbursement and is led by *mutasalik*, signifying *Kharch.* Each disbursement is accurately documented with its date and a concise description of its nature. The third element delineates the outstanding balance (*baqi*), enumerating each *assami* (tenant) alongside the corresponding amount of arrears owed.

Cash Assessment

Simultaneously with the assessment in kind, the government used to impose cash *jama* in one or other of the following way:-

1. ***The zabti jama,*** as mentioned in revenue records, was a cash-based assessment applied to specific crops. Its procedure was somewhat similar to the *kankut* system. However, instead of calculating the government's share based on the total crop yield, the entire cultivated area was assessed using fixed cash rates per kanal or bigha. Therefore, the *zabti* section in the *Khasra* documents included extra columns—one for the damaged (*Nabud*) area and another for the fully grown (*Pukhta*) area. In the *jama bandi* records, only the matured area was considered for taxation, while the damaged area was exempt.[51]

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[51] W. Purser, *Final Report of Revised Settlement of Jalandhar District* (Lahore: Govt. Printing Punjab, 1892), 47-48.

2. ***Chahat-i-Iqrari*:** constituted an alternative income evaluation approach, implemented exclusively in some areas, whereby wells were subjected to taxation via a predetermined lump-sum fee. These wells were classified as *Chahat-i-Iqrari or Iqrari Chahat.* The *jama bandi* records generally recorded solely the names of the wells and the associated fee levied, providing few details about the exact irrigated area. It is clear that each well had a certain area linked to it, and the tax was determined based on that area. In the *taaluqa of Ranghar Nangal*, a uniform tax of Rs. 2-8 per *ghumaon* was imposed on each well in the *mauza of Kuthala*. In this area, 32 wells collectively irrigating 568 *ghumaons* incurred a total charge of Rs. 1,420. Conversely, *barani* (rain-fed) land in the same village was subject to a levy of Rs. 1 per *ghumaon*. The payment was arranged in two payments aligned with the rabi and kharif seasons, however the allocation was not perfectly equitable.[52] In the Multan and Jhang divisions, where extensive areas of uncultivated land required reclamation, another type of well, known as *Chahat Istamrari*, was subject to a set, perpetual revenue charge of Rs. 15. In accordance with its agricultural development policy, the state financed the construction of these wells. In exchange, it levied fees on the users in the form of *chakdari*, alongside the customary land revenue. The state-sponsored wells were designated as *Chahat Shahana*, or royal wells.[53]

Farming

This system did not possess any particularly noteworthy features. The cultivator simply entered into an agreement with the state, committing to pay the specified amount outlined in the contractual document.[54]

The farmer was obligated to provide the government with a comprehensive statement detailing the produce and collections. Typically, the farmer was permitted to collect from the ryots[55] only what was officially fixed or customary, meaning adherence to the hast-o-bud

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52 Sita Ram Kohli, *Land Revenue Administration under Maharaja Ranjit Singh*, *Journal of the Panjab Historical Society* 8 (1918): 79–80**.**

53 *Ibid*.

54 Government of the Punjab, *District Gazetteer of Multan 1883-84* (Lahore: Arya Press, 1884), 72.

55 The word “ryot” (sometimes spelled raiyat) is a historical/colonial-era term used in India. A ryot was a cultivator or tenant farmer, usually the person who actually tilled the land but did not necessarily own it. In revenue terminology, the ryot was the one who paid rent, tax, or produce share either to the state or to an intermediary (zamindar, contractor, or jagirdar).

practice was mandatory. The farmer was strictly prohibited from imposing unauthorized charges. Clear directives were issued to prevent any exploitation of the cultivators, and the lessee was further required to treat His Highness's subjects fairly and contribute to the economic development of the state.

Share of the State

Under the ancient laws of India, the governing power has historically possessed the right to appropriate a share of agricultural produce. The principle, as expressed by Hindu monarchs, was that the king, acting in the best interest of his subjects, should collect a portion of their earnings with the intent of redistributing it in a more advantageous form—analogous to how the sun evaporates water from the earth and returns it as rain in a significantly greater volume. Manu, the esteemed Hindu lawgiver, determined that the state's legitimate portion of agricultural income should be one-sixth of the overall yield.[56] Aside from Ferozshah and a select handful, scant evidence exists regarding the income system of early Muslim emperors. During Akbar's reign, the system was systematized, with Abul Fazal documenting the state's allocation as one-third of the yield. Aurangzeb then raised it to fifty percent, presumably owing to the fiscal strain of his extended southern campaign. Nevertheless, comprehensive records from the Mughal era are limited, complicating the evaluation of the actual taxation policies.

Conversely, detailed documents from Maharaja Ranjit Singh's administration, archived in the Civil Secretariat Lahore, indicate that the state's share was not static but fluctuated according to soil quality and irrigation capabilities. Fertile lands with accessible irrigation incurred a payment of 50%, whereas less productive regions contributed between two-fifths and one-third, never falling below this threshold in central Punjab (Subah Lahore). The Jama Bandi records indicate an extra premium of one seer per maund, increasing the total demand to 51.25%. Recently cultivated areas, necessitating increased effort, were subjected to diminished tax rates—ranging from one-fourth to one-third—for the initial years.

In Multan, land was evaluated at far lower rates than in central Punjab, where the customary 50% share was infrequent. The government's portion in Multan generally fluctuated between one-third and one-sixth of the overall yield. A distinctive land tenure system

[56] D.K. Srivastava, 'On the Manu-Kautilya Norms of Taxation: An Interpretation Using Laffer Curve Analytics', Working Paper No. 99/1 (New Delhi: National Institute of Public Finance and Policy, 1999), 3-4.

known as *Chakdari* was implemented here, presumably to promote the recovery of extensive wastelands. When landowners failed to develop their land, Governor Madan Hazari and his successor Sawan Mal granted patents to others, permitting them to construct wells and retain the earnings, while remitting a token rent to the owner at a ratio of 2 to 1. The proprietors of these wells were referred to as Chakdars, a term derived from Chak, the wooden framework utilized in well construction.[57]

The Punjab Administration Report of 1847-49 (page 82) indicates that the government's share, excluding unusually productive lands, hardly surpassed one-third of the yield. It typically ranged from one-fourth to one-fifth, and in certain instances, down to one-eighth of the total harvest.

Percentage of extra cases

In addition to the standard allocation of produce, the government imposed numerous supplementary fee without a consistent rate among districts. In 1821, Wazirabad's additional charges amounted to Rs. 4,790 on an income of Rs. 40,060, or 12%. In Surban (Gurdaspur), the charges amounted to Rs. 4,930 on a revenue of Rs. 59,070, almost 8.3%, with a minimum rate of 5.15%. The charges were intricate and frequently aggregated with primary earnings, however never documented as administrative expenses, likely allocated to the royal treasury or court officials as remuneration. Ranjit Singh's administration did not adhere to the contemporary principle that local taxes should finance local need, resulting in a significant divergence from British-era taxation. For instance, the *panjotra cess*[58] Both the British and Sikh regimes commonly utilized the residual levies for road enhancements, the expansion of basic education, and the establishment of dispensaries by district boards.

Under Ranjit Singh’s revenue system, contractors were required to supply specific local items, including both vegetables and livestock, as part of their tax duties.

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57 Ahmad Ali, Aftab Hussain Gilani, Samia Khalid, and Muhammad Afzal Diwan, ‘Sawan Mal’s Administrative System in Multan Province 1821-1844’, *Perennial Journal of History*, 1:2 (2020), 40-41.

58 Official Report: Volume VIII, Official Business, Eighth Session of the First J. & K. Praja Sabha, Srinagar: Ranbir Government Press, 1938. https://archive.org/stream/in.ernet.dli.2015.510054/2015.510054.The-Jammu_djvu.txt.

Conclusion

Maharaja Ranjit Singh’s land revenue scheme demonstrated a realistic and progressive strategy that harmonized governmental fiscal requirements with the welfare of farmers. The government improved efficiency and financial stability by progressively shifting from in-kind crop revenue to cash assessments and adopting revenue farming. His initiatives facilitated agricultural expansion via infrastructural support and tax advantages, markedly enhancing farmers' living standards and invigorating trade. The involvement of local populations in administrative positions promoted social cohesion and economic engagement. Although historical records are few, existing evidence suggests that Ranjit Singh's reforms established a stable and wealthy agrarian economy, which supported the socio-political strength of his kingdom and contributed to the enduring legacy of his reign in Punjab.