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THE
LAND TAX OF INDIA,
ACCORDING TO THE MOOHUMMUDAN LAW:
WITH AN
Introductory Essay.

THE *Rare section*
LAND TAX OF INDIA,

ACCORDING TO THE MOOHUMMUDAN LAW.

TRANSLATED

FROM THE FUTAWA ALUMGEEREE,

With Explanatory Notes,

AND

AN INTRODUCTORY ESSAY,

CONTAINING A BRIEF EXPOSITION OF LEADING PRINCIPLES, AND THEIR
APPLICATION TO THE PRESENT SYSTEM OF LAND REVENUE.

BY

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"MOOHUMMUDAN LAW OF INHERITANCE."

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PREFACE.

The most important of the rights acquired by the East India Company, by cession or conquest, from its predecessors in the Government of India, is the *Khiraj* or Land Tax, which has existed in that country from early times, and was probably imposed upon it soon after its conquest by the Mahomedans. In Bengal, the right to this tax was conferred on the Company by an express grant from the Mogul Emperor, Shah Alum, under a Firman bearing date the 12th of August, 1765; and neither in that Presidency, nor in any other part of India, have the East India Company, or their local governors, ever pretended to any greater rights in respect of this particular tax, than belonged to the preceding governments, under the acknowledged law of the country. It has, therefore, always been considered a matter of importance to ascertain as correctly as possible the nature and limits of that tax, according to the Moohumudan Law, which was not only the general law of the country, but was more especially that which determined the rights of the Government and the people to each other. Enquirers on this subject have usually directed their investigations to the opinions prevailing among the people, and the practices of subordinate governors, rather than to the written records of the law. This may perhaps be accounted for by the fact, that the authorities of the Moohumudan Law are still in a great measure shut up in the Arabic language. The only original authority on the Law of

the *Khiraaj*, hitherto accessible to the mere English reader, is the rather confused account of it which is contained in Mr. Hamilton's translation of the *Hidayah*. Unless perused with care, and some previous knowledge of the subject, that account may in some respects mislead the reader, and it is scarcely intelligible without the aid of commentaries on the work, that are still to be found only in the Arabic language. For this reason, in continuing my extracts from the Futawa Alumgeeree, I have selected this part of the law as not only of great importance in itself, but also as that which, after Sale, is perhaps involved in the greatest obscurity, and most requires elucidation.

The following pages contain all that I have been able to find in the six volumes of the Futawa Alumgeeree, having a direct bearing on the *Khiraaj* or Land Tax. Their extent bears no proportion to the amount of labour which has been expended in compiling them, or in acquiring the knowledge necessary to their proper explanation. The explanation is contained partly in an Introduction, and partly in the Notes. In the former I have endeavoured to deduce the leading principles of the Law, and to apply them to the present system of Land Revenue. The latter have been derived from other parts of the Futawa Alumgeeree, and from the *Hidayah* and two of its Commentaries, the *Kifayah* and *Inayah*. In the Introductory Essay, the *Shurayool-Islam*, a Treatise on the Sheea doctrines, is also occasionally referred to. All these works, which are in Arabic, have been printed at Calcutta, under the authority of the Committee of Public Instruction. The *Hidayah* and *Kifayah* are printed together, and the combined work is referred to under the double or single name, as the reference is to both text and comment, or to one or the other of them. When the *Hidayah* is cited, the Translation by Mr. Hamilton is usually referred to at the same time, the latter as the *Hedaya*, the word being so spelled in the title of the Translation, while the original is cited as the *Hidayah*, according to the spelling in the English title-page of the printed edition. For an account of the original

compilation of the Futawa Alungeeree, and the authorities of the Moohummand Law, I beg leave to refer the reader to the Preliminary Remarks and Introduction to my book on the Moohummudan Law of Sale.

It is now necessary to say a few words of the contents of this very brief volume. The *Khiraj* is closely connected in origin with another tax or impost on the produce of land, called the *Ooshr* or tith, and they are commonly treated of under one head, by the writers on the Moohummudan Law. The *Ooshr*, however, is a branch of a more general impost, called the *Zukat*, which is applicable to charitable purposes. The first chapter of the following selections, treats of the *Ooshr* and *Khiraj* conjointly. In the second, the *Ooshr* is considered with reference to its nature as the *Zukat* on fruits and crops. The third contains some extracts relating to the original imposition of the *Ooshr* and *Khiraj* upon different lands. These two imposts are taxes on the productive energies of the soil; but some things below its surface are liable to the deduction of a fifth. Accordingly, the fourth chapter treats of the *Khooms*, or fifth on metals and buried treasures. It is the proprietor of the land who is liable for the *Ooshr* and *Khiraj*, and in most cases, for the *Khooms*. The question of proprietorship in the land is thus of great collateral importance. The fifth chapter shows how the proprietorship of waste land is acquired by bringing it into cultivation. But a proprietor is not always in possession of his own land, and the possessor of it may sometimes be confounded with him. The last chapter, therefore, treats of a peculiar contract called *Moozára'it*, by which the relations of proprietor and possessor, or landlord and tenant as they would be called by us, have been commonly regulated in Mahomedan countries.

An Appendix is added, containing some documents which are referred to in the Introductory Essay. One of these is worthy of more particular notice. It is a copy of the translation of a Firman, addressed by the Emperor Aurungzebe, apparently by way of circular, to the Dewans of his different provinces; and is of value, not only as showing the state of

the *Khiraj*, at a time when the Mahomedan power was in its strength, but also as demonstrating that the Digest of the Law, which was prepared by this Emperor's command, was practically carried into effect, in one important department, by his own express authority. This document is considered to be of so much importance in the last point of view, that notes have been added to it, referring to the corresponding parts in the text.

It is proper to add, that this work, like its predecessor, on the Moohummudan Law of Sale, is published at the expense of the East India Company. This is no pledge for its accuracy, nor any sanction for the opinions expressed in the Introductory Essay. For these, the writer alone is responsible. But he hopes that he may refer to this renewed instance of the liberality of the Court of Directors, as an earnest of the value which it continues to attach to expositions of the Moohummudan Law. He takes this opportunity of repeating his acknowledgments to all the members of the Court, and begs leave, as a mark of his respect, to inscribe a work on which their patronage has bestowed some importance, to their present enlightened Chairman, Sir JAMES WEIR HOGG, Baronet.

GLOUCESTER TERRACE, HYDE PARK,

31st March, 1853.

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APPENDIX

No. I.

TRANSLATION OF A FIRMAUN, CONCERNING THE COLLECTION OF
TRIBUTE, ISSUED BY THE EMPEROR ALUMGEEB (AUBUNGZEBB),
IN A.H. 1079, OR A.D. 1688.

[Copied from Mr. C. W. Boughton Rouse's *Dissertation concerning the
Landed Property of Bengal.*]

To the trusty Mahomed Hashem, whose hope is in the Appendix.
royal favor, be it known. That since by the blessings of
the grace and favor of the Lord of the earth and of the
heavens, whose benefits are great and universal, it has ever
been our desire, so to guide the reins of inclination in our
exalted designs, as to conform to the sacred text, which says,
“Of a truth the Lord commandeth that you act with justice
and with righteousness,” so is it our earnest wish in all our
arrangements of weight and moment to follow the laws¹
prescribed by the most excellent of created beings² (upon
whom and upon his posterity, and companions, be the
sublimest blessings and peace), and by continually revolving
in our enlightened mind, “That the earth and the
heavens stand firm through justice,” perform our devotions

¹ The *Futawa Alumgeeree* must have been completed before
the date assigned to this Firmaun, for it was commenced about
A.D. 1670.

² Mochunmud.

Appendix. towards Providence, and venerate His commands, by showing pity and indulgence towards our subjects of every degree.

Wherefore, on the present fortunate occasion, we have caused to be issued this sublime mandate, the emblem of justice, in order that the Mutteseddies and Aumils now in office, as well as those who may be hereafter employed in the affairs of the protected dominions of Hindoostan, from one extremity to the other, be informed in all points concerning the Tribute, as to the quantity and mode directed in the enlightened law of the pure and bright religion. To this edict are subjoined the distinctions which are approved, as being ascertained from good and authentic traditions, and according to which they are to make the collections. They shall not require an annual renovation of this edict; but assure themselves that any deviation therefrom will make them liable both to temporal and eternal punishment.

First. They must shew the ryotts every kind of favor and indulgence, inquire into their circumstances, and endeavour, by wholesome regulations and wise administration, to engage them with hearty good will, to labor towards the increase of agriculture, so that no lands may be neglected that are capable of cultivation.

Second. From the commencement of the year they shall, as far as they are able, acquire information of the circumstances of every husbandman,¹ whether they are employed in cultivation, or have neglected it. Then those who have the ability, they shall excite and encourage to cultivate their lands; and if they require indulgence in any particular instances, let it be granted them. But if, upon examination, it shall be found, that some who have the ability and are assisted with water, nevertheless have neglected to cultivate their lands, they shall admonish and threaten, and use force and stripes. In *Kheraj Mowezzeef*,² they shall acquire in-

¹ "*Moozarea*" is commonly translated "husbandman," and it is probable that it is the original word here. The whole tenor of the passage indicates that the husbandmen are the *Moozarea* of the state, and renders it highly probable that it refers to land of which the state was the proprietor.

² See *ante*, page 3, note 6.

formation of the conduct of the proprietors of land from whom this tribute is to be collected, whether they cultivate or not;¹ and if they learn that the husbandmen are unable to provide the implements of husbandry, they shall advance them money from government, in the way of *Tekawy*, and take a security.²

Third. In *Kheraj Mowezzeef*, if the proprietor of the land, for want of means of providing the implements of husbandry, has been unable to cultivate it, or has deserted, leaving the land uncultivated, they shall either give the land in farm, or allow another to cultivate it (on account of the proprietor). In case it is given in farm, they shall take the tribute out of the farm; or if it is cultivated by another, from the proprietor's share,³ and if any balance remains, cause it to be sent to the proprietor, or they shall appoint a person to succeed the proprietor, who shall cultivate the land; and after paying the tribute, whatever remains, he shall apply to his own use.⁴ When the proprietors of the land shall again have the ability to cultivate them, they shall be restored to them.⁵ If a person deserts, leaving his land uncultivated, they shall not give it in farm during the remainder of that year, but after the expiration of that year they shall give it in farm.⁶

Fourth. Let them obtain information of the parcels of lands which, having fallen into disuse, have not been restored to cultivation. If they are situated amongst highways and roads, let them be annexed to the (neighbouring⁷) city or town, that somebody may cultivate them. If they are of

¹ See page 13.

² This is agreeable to Aboo Yoosuf's opinion, as stated page 15.

³ Alluding, apparently, to a case where the land is given in *Moozaraut*.

⁴ The whole of this is in conformity with the course pointed out in page 14, as proper to be adopted in the case of the proprietor's inability to cultivate.

⁵ See page 15, at foot.

⁶ This accords with the *Siraj-ool-wuhhaj*, as quoted in page 16.

⁷ Where parentheses occur, they seem to have been added by the translator, who was Mr. Gladwin.

Appendix. other descriptions, let them examine the state of such lands. Provided some part is cultivated, but is not very hopeful, they shall not give molestation on account of the tribute of such lands. If there are but small hopes from the remainder (of bringing it back into cultivation), or if it has been all along uncultivated; in both cases, if that land is proprietary, the proprietor being present, and capable of cultivating it, let them admonish him to cultivate it. But if that land is not proprietary, or the proprietor is not known, let them give it to a person who is capable of cultivating it. Then if the farmer is a Mussulman, and the aforesaid land is situated in the neighbourhood of *Asheree* land, let them agree with him for *Asher*. If it lies near *Kherajee* land, or the farmer is an infidel, they shall positively exact from him the *Kheraj*¹ (*Mowezzeef*).² In a case where such *Kheraj* is not proper, they shall, according to the exigency of the occasion, settle a rate for each Beegah, which is called *Kheraj Mekettaat*,³ or else settle for half of the established share of the produce, which is called *Mokossimeh*. If the proprietor is known, but is totally incapable of cultivating the land, provided that land was heretofore settled for *Kheraj Mokossimeh*, let them act conformably to the directions hereinafter given.⁴ If it was not *Mokossimeh*, they shall not give any molestation for *Asher*, or for *Kheraj (Mowezzeef)*; but in case of distress, having advanced him *Tekawy*, they shall make him employ himself in cultivation.

Fifth. If the proprietor of a piece of uncultivated ground be known, let them leave it to him, and not suffer any other to possess it. If the proprietor thereof is not known, and the soil is not promising, they shall, according to the best of

¹ This is agreeable to what is stated in page 3, as founded on the opinions of Aboo Huneefa and Aboo Yoosuf.

² The *Wuzeefa* or *Moowuzzuf* is always to be implied where the *Mookasimah* is not particularly mentioned.

³ The explanation that precedes this word has probably been inserted by the translator; for the literal meaning of the term see page 16, note 2.

⁴ No direction after given is applicable to the case, unless what immediately follows is intended.

their judgment, give it to any one they shall think capable of managing it; and if such an one do properly cultivate it, they shall consider him the proprietor. If the land is capable of particular species of cultivation, and he acts in a manner that prevents such a return from the soil (as might, with proper management, be obtained) they shall hinder him from so doing; and they shall prevent him from enjoying the profits thereof, nor allow any person to possess such land, or to be considered as the proprietor.¹

If a piece of ground has changed its proprietor, and through his (the new proprietor's) mismanagement become entirely desolate, they shall consider it as belonging to him who possessed it before, and not allow this other to possess it.

Sixth. In a place where neither *Asher* nor *Kheraj* (*Mowezzeff*) are yet settled upon agriculture, they shall act as directed in the law.² In a case of *Kheraj* (*Mowezzeff*) they shall settle for such a rate that the ryots may not be ruined by the lands; and they shall not on any account exact beyond (the value of) half of the produce, notwithstanding any (particular) ability to pay more.³ In a place where (one or the other) is fixed, they shall take what has been agreed for, provided that in *Kheraj* (*Mowezzeff*) it does not exceed half (of the produce in money) that the Ryots may not be ruined. But if (what is settled appears to be too much) they shall reduce the former *Kheraj* to what shall be found proportionate to their ability; however, if the capacity exceeds the settlement, they shall not take more.⁴

Seventh. Commutations of *Mowezzeff* and *Mokossimeh* are allowable, provided the ryots are satisfied, but otherwise they shall not make such alterations.⁵

¹ The whole of this paragraph relates to waste land, which cannot be cultivated without the permission of the Imam, whom the Sooltan is supposed to represent. See page 42.

² That is, they will fix either *Ooshr* or *Khiraj* upon the lands as may be agreeable to the general principles of the law.

³ It appears from this that they were at liberty to fix a *Wuzeefa* or *Mookassimah Khiraj* as they might think proper, but whatever it might be, it was not in any case to exceed the extreme limit of the *Mookassimah*.

⁴ See page 6.

⁵ See page 7.

Appendix. Eight. The season for demanding the *Kheraj Mowezzeef* on every species is, when the harvest is fit for reaping;¹ therefore, from every particular species that shall arrive at that state, they shall take the proportion of tribute.²

Ninth. When a field that pays *Kheraj Mowezzeef*, suffers a partial injury, they shall make a careful investigation thereof, and shall allow a fair and equitable deduction, according to the degree of injury,³ and in taking the tribute from the remainder, they shall do it in such manner, that the ryots may enjoy a complete half (of what the crop ought to have produced).

Tenth. In *Kheraj Mowezzeef*. Whosoever, notwithstanding he possesses the ability to cultivate his own land, and meets with no impediment, nevertheless suffers it to be uncultivated; let them exact the tribute from other means. If in particular cases, from inundation, or from want of rain before the reaping of the harvest, it suffers such a degree of injury that the seed thereof doth not come to his hand, and there remain not sufficient time for him to cultivate again that year, they shall consider the tribute to have ceased. But if the injury shall happen after the reaping, even if there be a total loss, such as having been eaten by cattle, &c., or if there remain sufficient time for a second cultivation (in that year) they shall exact the tribute.⁴

Eleventh. If the proprietor of land paying *Mowezzeef* cultivates it himself, and dies before he had paid the tribute of that year, and the harvest comes to the hands of his heirs, they shall exact the tribute from the heirs.⁵ If the afore-said defunct died before he had cultivated the land, and there was not remaining sufficient time for cultivating it in that year, they shall not exact anything.

Twelfth. In *Mowezzeef*. If the proprietor gives his own ground in farm, or lends it to another, and the farmer or

¹ Though the proprietor becomes liable at the beginning of the year, according to Aboo Huneefa (page 21), it does not follow that the debt is then payable; on the contrary, to exact it then would be taking it in advance, and mere oppression. (*Ante*, page 10.)

² See page 21.

³ Page 6.

⁴ See page 18.

⁵ Page 21, note 2.

borrower cultivates it, the tribute shall be exacted from the proprietor.¹ If either of them makes a garden on it, they shall demand the tribute from the farmer or the borrower. If any one takes possession of (such) tributary land, and denies having done so, provided the proprietor has witnesses, and the usuper has cultivated the ground, they shall exact the tribute from the usurper; but if he has not cultivated it, they shall not exact the tribute from either. If the usurper denies the fact, and the proprietor cannot produce witnesses, they shall exact the tribute from the proprietor. In a case of mortgage, they shall act the same as directed concerning an usurper; provided the mortgagee has cultivated the land without the permission of the mortgager.²

Thirteenth. In *Kheraj Mowezzeef*. If a person sells part of his own such tributary land, which is arable, and produces only one crop (in the year), provided there remains sufficient time to cultivate in that year, and the buyer has taken possession, (seeing that) if he wishes to cultivate in that year, nobody can hinder him, therefore the tribute shall be exacted from him, but otherwise it shall be taken from the seller. If it produces two crops (in one year) one of which has been enjoyed by the seller, and the other by the buyer, the tribute shall be equally divided between them. If on that land there is a crop fit for reaping, the tribute shall be taken from the seller.³

Fourteenth. In *Mowezzeef*. If any person builds a house upon his own ground (which was cultivated) he shall pay the same tribute that he paid before; and the same if he has planted trees that do not produce fruit. If a cultivated spot, that paid the *Kheraj Mowezzeef* is converted into a garden, and the whole closely planted with fruit trees, they shall exact $2\frac{1}{4}$ rupees, being the rate for a garden,⁴ although the

¹ Conformable to page 8.

² All this is in exact conformity with what is stated in page 8.

³ See page 9.

⁴ Compare with page 20. As the rate for a garden was 10 *dirhems*, this shews that in the time of Aurungzebe 10 *dirhems* were equal to $2\frac{1}{4}$ rupees, which would give only $4\frac{2}{3}$ ths *anas* for the value of a *dirhem*.

Appendix. tress have not yielded fruit, excepting upon vines and almond tress, whereon tribute is not due until they bear fruit; but when they produce fruit, they shall exact from them $2\frac{1}{4}$ rupees, upon the supposition that a lawful Beegah, measuring 45 Shahjehany or 60 lawful Guz, square, will yield $5\frac{1}{2}$ rupees, but otherwise they shall take half of the actual produce. If the value of the produce is less than a fourth of a rupee, in the proportion of one seer out of five Shahjehany seers of grain, they shall not take it according to such deficiency.¹

If an infidel sells his land to a Mussulman, notwithstanding his being a Mussulman, they shall exact from him *Kheraj*² (*Mowezzeef*).

Fifteenth. If any one dedicates his own land to the use of a public burying-ground, or for a *serai*, they shall consider the tribute to have ceased.

Sixteenth. In *Kheraj Mokossimeh*. Every one who is not the (hereditary) proprietor of such *Kheraj* land, whether infidel or Mussulman, having bought it, or taken it in mortgage, shall receive the profits with permission (of government). From whatever is produced on that land they shall exact the settled rate of tribute, provided it be not more than half (of the produce), in which case they shall reduce it; but if it is less than the third, they shall increase it as far as they may deem fit.

Seventeenth. If the proprietor of *Mokossimeh* land dies, and leaves not any heirs; in giving that land in farm, or to be cultivated, &c., they shall act in the manner already directed under the head of *Mowezzeef*.

Eighteenth. In *Mokossimeh*. If an injury happens to the harvest, upon as much as is damaged, they shall not exact the tribute, and whether the injury happens to the grain before or after reaping, they shall exact the tribute from (only) what remains (good).³

¹ So in the copy, but I do not understand what it means.

² Page 7.

³ See *ante*, page 19.

No. II.

FIRMAN FOR THE APPOINTMENT OF A JAGEER.¹

[This and the remaining numbers of the Appendix are copied from Dr. Francis Balfour's translation of THE FORMS OF HERKERN. The Originals are in Persian.]

At this time the mandate of high dignity hath obtained Appendix the honor of manifestation, viz. that, in consequence of the removal of the flower of great noblemen Mirza Feridoon, I have confirmed, by way of Jageer, from the beginning of the season of Autumn, the sum of twenty-one lacks of dams,² out of the Purgunneh of Khizrabad, as it is specified on the back of the Firman, to the approved in service, the attendant of our imperial presence, Nadir Khan. It is required that the Chowdries, Kanongoes, Muckuddims, and peasantry of the said Pergunneh, having acknowledged the person above named Jageerdar of that place, and having given an account of the just rent,³ and of the duties of Diwani, according to the established agreement, to the agents of the said Khan, shall in no respect occasion any diminution or deduction; and whatever the former Jageerdar shall have collected from the said crop, having taken it back, let them give it to him; considering this as peremptory, and having acted according to royal command, let them deliver it up.

¹ This word is compounded of two Persian words, viz. *ja* (place) and *geer* (take,) imperative of the verb *Giristeen* to seize, but here taken for the participle *Geerindu*, seizer or taker. The combination means properly *place taker*, but it is commonly used as a substantive noun, and hence irregularly construed with the word *Dar*, or holder, as *Jageerdar*.

² According to the Ayeen Akbery there are 40 dams in a rupee; and the sum would therefore be Rs. 52,500 or about £5,250.

³ *Mal Wajibee*; Arabic words that signify literally "property due or necessary," but here evidently applied to the revenue or *Ahiraj*. See *ante*, page 65, note.

No. III

PERWANNEH¹ FOR HOLDING A JAGEER.

Appendix. Whereas, according to the world-subjecting sun-resplendent mandate, the sum of five lacks of dams, in the Pergunneh of Feridabad, in consequence of the removal of the noble and princely Mozuffer Khan, having been bestowed and conferred on the illustrious and noble Behader Khan, by way of Jageer, from the commencement of the season of Autumn; and a second time represented on the 21st of Jummadissani, the *Sabti*² is now drawing out a royal commission for this purpose, it is required that the Chowdries, Kanoongoes, and husbandry of the said Pergunneh, having acknowledged the said person Jageerdar of that place, shall give an account of the just rent and dues of the Dewani, to the agent of the said Khan, and shall not withhold or deduct a single dam from that sum. And whatever the former Jageerdar shall have collected, after deducting the dues of collection, let it be returned to the agent of the present Jageerdar, considering this as peremptory, let them act according to instructions.

¹ The Firman may be said to constitute the *Jageer*. The Perwanneh is a requisition addressed to the officers of the Pergunneh to recognize the person appointed as Jageerdar, so that there are properly a Firman and Perwanneh for each *Jageer*, though this Perwanneh happens to relate to a different appointment than is contained in the preceding Firman.

² A person whose duty is to make out Commissions. (*Balfour*.)

No. IV.

PERWANNEH TO A JAGEERDAR ON THE SUBJECT OF A
COMPLAINT.

It is signified to the agent of the Jageerdar of the Per- Appendix.
gunneh of Goheram, that at this time Gunher Saho has
come and complained that he has a demand on Dowlet
Khan, the Afghan (for a sum borrowed upon bond), who is
dilatory and obstinate in the payment of it; it is required
that if this be the case, they will cause him to pay whatever
is due; that he who is in the right may receive justice.
And if it be otherwise, let him submit the affair to the
decision of the noble law; that violence may not be allowed.
Let him consider this as positive.

No. V.

FIRMAN FOR A MAINTENANCE.¹

Appendix. At this time the fortunate and auspicious edict has obtained the honor of proclamation, and the dignity of publication, viz. that I have granted the extent of 300 Begas of land, half sowed, half fallow, out of the Pergunneh of Illahidadpoor of the district of Kinnowj, by way of maintenance for the reverend and excellent, the perfect and pure shaikh Abdulghufar, and his posterity,² from the season of autumn: that having applied its revenues to his own use, season after season, and year after year, he may dedicate his study and attention to praying for the continuance of our daily increasing prosperity. It is required that the superiors and managers of that Pergunneh having measured and marked out the said land in a good situation, shall leave it at the disposal of the person above mentioned. After the boundaries are ascertained, let them not encroach upon it. And on account of rent and duties, such as Kunurra, Paishkush, measurement money, and fees of entry, and all the extortions³ of the Dewany, and demands of government, let them occasion him no trouble. And having considered him as free, and exempted from all kinds of taxation, let them not require every year a fresh Firman or Perwaneh. Having acted according to command, let them make no resistance.

¹ *Mudud maash*; a compound of two Arabic words, which signify assistance and living.

² *Furzundan*, plural of *Furzund*, child. It has a technical meaning, which is given in the Introduction.

³ This word is curious, as occurring in a royal Firman. It is, perhaps, a little too strong for the original, which means, literally, vexations or troubles.

No. VI.

PERWANNEH FOR A MAINTENANCE.

Let the Muttissuddies of important affairs for the present Appendix. and future, of the Pergunneh of Fereedabad know, that whereas, agreeable to our auspicious mandate, the extent of an hundred and fifty Beegahs of land, half cultivated and half fallow, is given by way of maintenance out of the said Pergunneh, from the beginning of the autumnal season, to the reverend and learned Abdirreheem;¹ it is required that, agreeable to the order, having measured and marked out the said land in a good spot, they shall put it into the afore-said's possession; that having, every season, appropriated the revenue of it to his own use, he may be employed in prayer for our daily increasing prosperity. And on account of rent and expences, let them by no manner of means give him any trouble. And let them not every year require a renewal of his Firman and Perwanneh. Let them consider this as positive, and act as directed.

¹ It will be observed that there is no allusion to posterity here.

No. VII.

FIRMAN FOR A PREFERMENT AND REMOVAL.

Appendix. As the attention of our august soul is dedicated to the tranquillity of the state, and to the management of the affairs of our old servants who have spent their precious lives in labour and attachment, with perfect honesty and fidelity; on this account, the ancient in service, the cream of our sincere well-wishers, the pattern of our servants, devoted from attachment, Khajeh Ibraheem, who was long ago appointed to the respectable office of paymaster to our successful army, and has at no time polluted the mantle of his inclination with the dust of embezzlement or neglect; and performed the duties of that office according to the pleasure of our most pure and princely soul; as the frailty of mortality and infirmity has now overcome him, regarding the length of his service, and natural attachment, and out of our royal indulgence excusing him from duty, we have given him by way of perpetual gift the sum of five lacks of dams out of the Pergunneh of Beherampoor, his usual abode, in compliance with his own request; that having dedicated that sum season after season, and year after year, to his own use, he may employ his diligence and attention in praying for our eternal prosperity. It is required that the officers and agents and Jageerdars, both now and hereafter, having acted according to our sacred command, and having measured and marked out the land for the sum specified, in a good place, shall put it into the aforesaid's possession. And having considered him as free and exempted from every taxation and all public burdens, let them in no respect give his agents any trouble. With regard to the Chowdhries, Kanoongoes, Muckuddims, and farmers of the place, let them account for the lawful rent and dues of the Dewanny to the agent of that old servant; and let them occasion no diminution or deduction; and let them not deviate from his commands.

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