

## **'Iqta' System**

*'Iqta' is an Arabic word denoting a sort of administrative regional unit. It is usually considered equivalent to a province. Initially the Delhi Sultans had divided their empire into several 'Iqtas' or provinces or spheres of influence and put them under the charge of officers called 'Iqtadars' (governors). The number of Iqtas was not fixed. There was no uniformity in their administration. Besides 'Iqtadar', other names of the heads of an 'Iqta' were 'Naib' Sultan, 'nazim' might' or 'wali'. Each 'Iqta' was under the charge of an experienced general who generally was the member of the royal family or a notable 'Amir' (noble) ; and confidant of the Sultan.*

*W. H. Moreland defined iqta as big or small territorial assignments under the Sultanat. In lieu of it iqtadar or Mukti had to perform military duties. In the age of the Sultanat agricultural surplus was collected through taxes. To collect this surplus and distribute it among the ruling elite the state needed a mechanism. Iqta was a part of this mechanism of collection and distribution. Without disturbing the polity of the Sultanat iqta was the means for collecting and distributing the revenue. Iqta was primarily a land revenue settlement and Mukti was its chief. A twelfth century political leader defined iqta in the following manner : The owner of iqta Mukti would collect settled revenue from his ryots or peasants. But after the collection of revenue the Mukti has no right over the property, family and products of his tenants. If the peasant wanted he could come to the Sultan and place his grievances before him. The Mukti has no right to stop him. If the Mukti violated the rules of the iqta the Sultan could discourage others by setting an example. The Mukti should keep in mind that the country and ryots belonged to the Sultan, he is only the supervisor'.*

*The contemporary politician Nizamul-Mulk has mentioned other features of the iqta. The Sultan is the owner of the iqta, he distributes it at his will and Mukti enjoys it so long as the Sultan wants it. The Mukti collects and enjoys the revenue of the iqta which rightfully belongs to the Sultan. The Mukti performs several duties in lieu of the iqta. He had to maintain an army out of the income of the iqta which was sent to the Sultan in times of need. This was an important duty of the Mukti, Through the iqta the central government maintained its army. Earlier the Sultans also maintained it by paying salary from the royal treasury. The two main functions of the Mukti were to collect revenue and maintain the army. The portion of the Sultanat that remained under the direct control of the Sultan was known as Khalsa (Khalisa). In Khalsa the government officials amils directly collected revenue from the peasants.*

*From the beginning of the Sultanat there was no revenue system. The Sultans distributed the conquered areas among their followers. The lieutenants of the Sultans plundered money from the conquered areas or took lump sums from the local chiefs. The conquering race the Turks were well acquainted with the iqta system. The military officers came to be known as Mukti and the assigned land under them was iqta. Occasionally this iqta has been called Vilayet and Mukti Wali. As soon as the Sultanat became firmly established there was also change in the character of the iqta. The autonomous areas were turned into iqtas. From Iltutmish onwards the Sultans usually transferred the muktis from one iqta to another. For this there was no vested interest or hereditary claim in the iqtas in the early part of the Sultanat. The Mukti had to obey the command of the Sultan and help the Sultan with his army. But at the earlier phase there was no compulsion for the maintenance of a fixed number of troops. There was no liability to deposit a fixed sum of money to the central treasury. The Mukti could give a part of his iqta in pattani to somebody else. Generally the iqtadar followed this practice and paid his soldiers.*

*The Sultans were very much aware of the demarcation between the khalisa and iqta. The Sultans appointed officials to look after their khalisa lands. Iltutmish probably assigned the revenue of several villages for the maintenance of his cavalrymen. These villages also came to be known as the iqta. Ghiyasuddin Balban noticed several deficiencies and corrupt practices in the operation of the iqta. The soldiers who were disabled and could not perform their military duties were deprived of their iqtas. He saw to it that iqta was not made hereditary. The reforms of Balban made the iqta system strong, he was not opposed to it. Barani informs us that before the end of the thirteenth century there was another change in the iqta system. The Sultans issued orders for the deposit of excess amount of iqta to the central treasury. The expected revenue of iqta and possible expenses were calculated. Balban appointed a Khwaja (accountant) for every iqta. The government wanted to know the income and expenses of the iqta.*

*Alauddin introduced a few more changes in the composition and character of the iqta. The Sultan conquered new areas and expanded the Sultanat. He surveyed the lands and levied taxes. The expansion of the Sultanat made changes in the iqta system inevitable. There was a change in the composition of the iqta. Alauddin's officers were given iqtas in the distant lands, lands nearer the centre were included in the Khalisa. The middle doab and the Rohilkhand area were all included in the Khalisa. The Sultan's cavalymen were no longer given iqtas, they were given cash salary. This system continued upto the reign of Muhammad bin Tughluq. But Alauddin did not dispense with the system of iqta, it was maintained. The other change that Alauddin brought about in the iqta system was that the government officials interfered in the affairs of the iqta. The iqta lands were surveyed and revenue settlement made. The Diwan-i-Wazirat (department of revenue) settled the revenue of each iqta. Alauddin's revenue department was always trying to enhance the revenue of the state. From this estimated revenue a part was assigned for the maintenance of the soldiers under the mukti. The area from which this revenue was to be collected was also shown separately. The income from the rest of the iqta was intended to be spent for the Mukti's personal expenses and for his staff. After meeting expenses in these two sectors the balance was deposited in the central treasury. Under the circumstances the Muktis always tried to show less than the actual amount collected. Alauddin's reforms led to concealment, mistrust and corruption in the administration of the iqta. The Muktis kept strong vigil on his officers while the Sultan was also very rigid in his treatment of the Muktis. If necessary the Sultan imprisoned the Mukti and even physically tortured him. The Muktis also did the same to their subordinates. Barani tells us that Alauddin's revenue minister Sharaf Qaini was a very strict man. He used to strictly audit the accounts prepared by the village accountants the patwaris. His aim was to detect the fraud and concealment practised by these officials. If any discrepancy was detected they were severely punished. Qaini, Afif tells us, imposed enhanced rate on the revenue of the iqta on his assumption that the real income of the iqta was concealed. The result was the most disastrous for the state.*

*Ghiyasuddin Tughluq made no radical change in the iqta system. Rather he tried to remove the deficiencies that entered it through rapid changes and stabilize the system. He issued orders to the effect that annual settlement of iqta revenue could not be enhanced more than one-tenth or one-eleventh per annum. He realised that enhanced revenue pressure on Mukti finally affected the tax-burden of the peasant. The Mukti was called upon not to share the revenue which was ear-marked for the soldiers. If the officials of the Mukti took 0.5% to 1% in excess of their salary they should not be punished. In the reign of Muhammad bin Tughluq the government control over the iqta was further extended. Iqta's two main functions-collection of revenue and maintenance of army-were separated. Probably it was a measure to increase the income of the state. Barani asserts that contractors and merchants, Nizam Maine and Nusrat Khan, were given the right to collect revenue from Kara and Bidar for which they deposited a lump sum of money to the royal treasury (a crore and a few lacs). One Hindu named Sharan got the same right for Gulbarga and Gobar. They were not required to maintain troops. Ibn Batuta has mentioned the activities of the Wali of Amroha which shows that he only collected revenue, performed no other function. The Wali or Mukti of this place collected six millions of rupees from 1500 villages. He kept for himself only one-twentieth of the collected revenue and the balance was deposited to the state treasury. One military officer led the army stationed in this area.*

*The best description of the iqta system in the days of Muhammad bin Tughluq is available in Masalik-al-Absar. The Khan who led ten thousand troops to Sipahasalar, a commander of only hundred troops, received iqtas in lieu of pay. The estimated income of an iqta always fell short of its expenditure. It occasionally happened that soldiers got their salary from the treasury while the officers were paid out of the revenues of the iqta. From the Khaljis to the reign of Ghiyasuddin Tughluq both soldiers and officers were paid from the income of the iqta. From the reign of Muhammad bin Tughluq income from a particular area of the iqta was spent for the salary of the officers. The rest of the iqta, its revenue and administration were out of the control of the Mukti. Ibn Batuta's description creates the impression that income from this area was spent to pay the soldiers. It is quite likely that Muhammad bin Tughluq's officers were aggrieved with him for this reason. By introducing a new system of collecting revenue Muhammad bin Tughluq courted the displeasure of his Amiran-i-Sada (Army officers).*

*Firuz Tughluq ascended the throne through a political crisis for which he had to distribute patronage lavishly. He prepared a new jama for the state (6.75-6.85 crores) which was never changed afterwards. As the jama was permanent the Muktis were paid a fixed sum. There was no difficulty about the accounts of the iqta. Firuz enhanced the pay and allowances of his aristocrats, who earned on an average from four to eight lacs. They were given iqtas or parganas in lieu of cash. Afif creates the impression that within a iqta areas were separately marked for officers and soldiers. From the time of Firuz Tughluq the central control over the iqta was loosening. The dividing line within the iqta also became blurred. It was Firuz's policy to distribute land through iqta to his aristocracy and government officials. He was most liberal among the Sultans in the matter of distribution of iqta. It was because of his liberal policy the quantum of iqta increased while that of Khalsa decreased. A part of the Khalsa he distributed to his soldiers as wajh. Those who could not be given wajh were either given cash salary or paid out of the surplus revenue of the iqta. Afif, the contemporary historian, tells us that the result of this measure was not good. The soldiers only got half of their salary from the iqta. They sold their itlaq (certificate for salary) to the ijaradars only at one-third efface value, while the ijaradars could realise only 50% of the salary.*

*Firuz Tughluq's reign is a landmark in the history of the evolution of the iqta as he made the iqtas hereditary. According to Barani, the Khalji revolution brought about a fundamental change in the composition of the iqta. The common people were taken into aristocracy. Firuz handed over iqta, title and post to the sons of his aristocrats. He followed this practice in the case of his common soldiers. Firuz's successors could not restore central control over the iqta. Whatever be the changes in the iqta system the Mukti performed military duty and enjoyed iqta. An efficient Mukti enjoyed more than one iqta and sometimes he was made military commander of a fort. Yahya Sirhindi has, remarked that iqta became hereditary. During the rule of the Lodis there was no fundamental change in the character of the iqta. Only the word iqta was replaced by Sarkar and Pargana. The Sarkar was the headquarters of the Mukti. It consisted of several parganas. Revenue of each Sarkar was separately settled. The aristocrat who was given the charge of a Sarkar had to perform several civil and military duties. Sikandar Lodi did not demand a share of the revenue of a Pargana. The chief of a Sarkar divided it into several small units and appointed subordinate iqtadars. The subordinate iqtadar further divided his charge and settled revenue with others out of which the soldiers were paid. The iqtadar, like the Sultan, granted rent-free lands to the religious persons, scholars and charitable institutions. These lands were known as milk, inam or idrar. The donee used to enjoy these lands for life or for generations. Sometimes the Sultan donated a part of the iqta which created administrative complications. We do not definitely know what happened to the land which the iqtadar donated. The change of guard may have led to changes in the status of such lands. In the period of the Lodis the central control over the iqtas was weakened, and these became hereditary. The Sultans never interfered in their administration, revenue or insisted on auditing the accounts. It may be said that the iqta system in its main features remained unaffected till the end of the Sultanat. On this foundation the Mughals later on built up more elaborate and complex jagir system.*