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Negotiating authority in transition: Nawabi Bengal and the politics of fiscal reorganization

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Abstract

Historical transitions have been the focus of extensive academic debate. Some scholars characterize these periods as marked by turmoil and disorder resulting from the collapse of political cultures, economic realignments, and social reconfigurations. Others interpret them as periods of redefinition, economic revitalization, and the emergence of new social structures. This study argues that the main contribution of the Nawabi regime in eighteenth-century Bengal was its creation of a new, distinct, and regionally grounded political order during a time of imperial upheaval. Rather than viewing this era solely as a phase of decline between the Mughal Empire and the English East India Company, the Nawabi regime should be recognized as a significant and intentional experiment in political transformation. The regime restructured key administrative institutions, particularly the offices of Subadar and Diwan, thereby demonstrating deliberate negotiation of authority and adaptation during imperial transition.

This paper contends that structural tensions within the Mughal administrative framework facilitated the emergence of influential intermediaries, exemplified by Murshid Quli Khan. His fiscal reforms and expanded bureaucratic authority marked a transition in Bengal's political culture from imperial cohesion to a system primarily oriented around revenue collection. Rather than interpreting the Nawabi state as a mere vestige of Mughal decline, this study identifies it as a distinct political formation that negotiated sovereignty in response to both internal challenges and external pressures. Through analysis of archival records, Persianate administrative texts, and contemporary commentary, the Nawabi regime is shown to represent a form of 'liminal sovereignty'—a transitional political state shaped by processes of imperial decline and colonial encroachment. The defeats at Plassey and Buxar are therefore interpreted as consequences of these persistent structural contradictions rather than as isolated events.

Keywords: Nawab, *suba*, fiscal reorganization, *naib-diwan*

Introduction

The transition from the seventeenth to the eighteenth century represented a pivotal period in the broader history of Bengal. This era was characterized by complex and often contradictory political dynamics. The Mughal Empire continued to assert its authority through appointed governors. However, this control became largely nominal following the appointment of Nizām or *ṣūbadār* Murshid Quli Khan, who was summoned from the Deccan to administer the *ṣūba* of Bengal. Through strategic diplomatic maneuvers, Murshid Quli Khan effectively consolidated power, shifting the locus of authority into his own hands. The evolution of the Nizāmat structure in Bengal must be analyzed within the broader context of eighteenth-century political transformations in the Indian subcontinent. The term Nizām, as defined in Wilson's glossary, refers to the chief authority or local and general government, particularly in relation to court officials^[1]. Under the administration of the Mughal Empire, this term sometimes denoted lands that paid revenue to the *Diwan*, the financial representative of the government, as opposed to Nizamat lands, which paid revenue to the *Nizam* or Viceroy. According to F. Steingass, Nizām signified the administrator or the embodiment of good order within the empire, a title conferred upon the grand Vizier^[2]. Consequently, *Nizāmat* has been interpreted as the administration of justice, government, arrangement, and

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¹ H H Wilson; A Glossary of Judicial and Revenue Terms and of useful words occurring in Official Documents relating to the Administration of the Government of British India from the Arabic, Persian, Hindustānī, Sanskrit, Hindī, Bengālī, Ūriya, Marāthī, Guzarāthī, Telugu, Karnāta, Tāmīl, Malayālam and other Languages; London; 1855. pg. 205.

² F Steingass; A Comprehensive Persian English Dictionary; Munshiram Manoharlal; New Delhi; 2008. pp.1409-10.

regulation. As Mughal authority declined in the eighteenth century, regional states asserted de facto independence while maintaining a nominal allegiance to the Mughal center. Hyderabad, Awadh, and Bengal each developed distinct *Nizāmat* structures. In Hyderabad, the institution became associated with the Asaf Jahi Dynasty, established by Mir Qamar ud din Siddiqi.

Awadh, as a regional polity, emerged in the aftermath of the Mughal decline and represents one of the most significant successor states of the eighteenth century. Its ruling lineage traced descent from Sa'adat Khan, a Persian émigré of Nishapuri origin, who exemplifies the role of Khurasani adventurers in the late Mughal service elite. Appointed Governor (*Nāzim*) of Awadh in 1732, Sa'adat Khan quickly consolidated his position and was subsequently elevated to the title of Nawab. By 1740, the office assumed the designation of *Wazir* (chief minister), marking a significant shift in both nomenclature and authority, as the Nawab-Wazirs increasingly positioned themselves as autonomous rulers while maintaining a nominal subordination to the Mughal emperor. Although the office remained, in theory, an imperial appointment, in practice the succession became hereditary from Sa'adat Khan's tenure onward. Symbolic ties with Delhi were sustained through the ritual dispatch of *naẓar* (token tribute) and the careful observance of deference toward members of the imperial family. This delicate balance of formal allegiance and practical autonomy reflects the complex political culture of eighteenth-century Awadh, situated at the intersection of imperial collapse and regional state formation.

The evolution of the *Nizāmat* has to be traced from the kind of administrative pattern that the Mughals set up for the *ṣūba* of Bengal. From the reigning period of Jahangir to the time of Shah Jahan; i.e. from 1605-1707. Bengal saw nineteen governors of whom mention can be made of Shah Jahan (1622- 1625), Sultan Muhammad Shuja (1639-1660), Sultan Muhammad Azam (1678-1680) who were sons of reigning emperors while Qutbuddin Khan (1606-1607), Ibrahim Khan (1618-1622), Shaista Khan (1664-1677 A.D. and 1680-1689), and Azam Khan (1677-1678) were in some way or the other related to the imperial household. This was also a time when the banner of revolt was raised twice and Bengal was used as an alibi to defy the authority of the emperor. The first occasion rose when Shahjahan in 1622 threw off his allegiance to the emperor and overran Bengal, Bihar and Orissa in course of his rebellion; and the second instance was at the time of Aurangzeb when Sultan Muhammad Shuja in 1657 rose in revolt against the emperor and until 1660 proved to be a danger and menace on the eastern flank of the Empire. During this period the development of Bengal continued, the frontiers extended and consolidated, and Bengal became the richest and most important of the provinces of the Mughal Empire.

Until 1607, Bengal, Behar, and Orissa were under a single Governorship, though a deputy began to control Bihar from 1606. In 1607, Jahangir Quli Khan was appointed Governor of Bengal, and Orissa and Bihar became a separate Governorship under Islam Khan. This division lasted until 1697^[3]. After the partition, Islam Khan, who became

Governor of Bengal in 1608, moved the seat of government from Rājmahal to Dacca. He did this due to Dacca's strategic location near the Arrakanese coast, which helped check Portuguese and Magh privateers threatening the southeastern frontier. From then until Azim-us Shan's Governorship, Dacca remained Bengal's capital, except from 1639 to 1660 when Sultan Muhammad Shuja was Governor. During that period, the capital returned to Rājmahal so the Governor could stay in closer contact with Delhi. In 1697, the three provinces were reunited under Azim-us Shan, the Emperor's grandson. In 1701, Murshid Quli Khan became *diwān* of Bengal, Behar, and Orissa to manage the finances. Following Emperor Aurangzeb's orders, Azim us Shan moved the capital to Rājmahal in 1703 and then to Patna. Although this transfer was said to be due to the Emperor's anger at Azim us Shan for attacking Murshid Quli Khan, it was more likely intended to centralize the government after reuniting the subas. In 1704, Murshid Quli Khan was appointed *Nāib-Nāzim* of Bengal and Orissa (replacing Farrukh Siyar) in addition to his *Dīwān* post over the three provinces, while Syed Husain Ali Khan became *Nāib-Nāzim* of Bihar. Towards the end of 1706, Azim-us-Shan was recalled to the Imperial Court, leaving his son Farrukh Siyar, who had served as his deputy in Dacca since 1703, to act as Governor of Bengal and Orissa, with Sarbuland Khan as Deputy Governor of Bihar.

***Nizāmat* of Bengal and management of its revenues: Reassessment of *jama'* under Murshid Quli Khan**

By 1707, the year of Aurangzeb's death, Murshid Quli Khan had already emerged as a decisive political figure and a formidable architect of Bengal's fiscal reorganization. In his capacity as *dīwān*, he shifted the provincial capital from Dhaka to Makhṣūsābād (later Murshidābād), a strategic move that enabled closer supervision of revenue flows and expenditure. His reforms systematically undermined the authority of Mughal *manṣabdārs* in the *suba* by dissolving fragmented estates and consolidating them into larger, more manageable fiscal units. This reconfiguration must be situated within a broader late seventeenth- and early eighteenth-century crisis of *jāgīr* assignments, where the scarcity of *paibaqi* land had encouraged excessive subdivision of holdings among competing claimants.

Contemporary testimony underscores the authoritarian edge of Murshid Quli Khan's governance. The *Riyāzu-s-Salātīn*—though prone to rhetorical exaggeration—records that he sought to terminate the autonomy of zamindars in revenue collection and disbursement, while also resorting to coercive measures against defaulting estates, including the persecution and reported forced conversion of subordinate Hindu retainers. His prohibition on zamindars riding in *palkis* symbolically reinforced this reordering of hierarchy, marking a deliberate curtailment of their social prestige alongside their fiscal authority^[4].

Imperial armies, Khanazad Khan was sent as Nāib- Nāzim to Bengal, and similarly Nawab Saif Khan acted as Nāib- Nāzim pending the arrival of the Nāzim Sultan Muhammad Shuja in 1639. Up to 1697, however, the Nāib-Nāzim is only a temporary political make- shift position.

³ During this period up to 1697 A.D., there were two Nawabs or Nāzim, one for Bengal and Orissa, and one for Bihar; Shah Jahan during his usurpation (1622-1625) was de facto the only Nāzim, and he appointed two Deputy Governors or Nāib Nāzim, to represent him in Bengal and Bihar. In 1625, Mahabat Khan was appointed Nāzim, but was retained in command of the

⁴ C.f. *Riyāzu-s Salātīn*; pp.255-58. *Riyāzu-s Salātīn*: A History of Bengal; by Ghulām Husain Salīm tr. Maulavi Abdus Salam; Baptist Mission Press; Calcutta; 1902.

Table I: Comparative representation of the *Jama'*, its incidence per square miles and the percentage of total area per *Chakla*

Chakla & No. of Maḥals	Area (Sq Miles)	% of Total Area	Jama'(Kaghzāt) (Rupees)	Jama' (Grant) (Rupees)	Jama' incidence (per sq. Miles) (Based on Grant)
Murshidabad 127	11,116	11.4%	28,28,548/13 annas and 8 pice	29,99,126	2.7
Burdwan 61	4,878	5.01%	22,48,570 /10 annas and 3 pice	22,44,812	4.6
Satgaon 115	5,755	5.91%	14,73,640/13 annas and 18 pice	15,39,003	2.7
Akbarnagar 119	6,485	6.66%	9,81,758/14 annas and 6 pice	9,26,266	1.4
Ghoraghat 453	16,180	16.6%	21,79,120/ 6 annas and 8 pice	21,80,415	1.3
Jahangirnagar 236	13,299	13.66%	19,04,521 /1 anna and 1 pice	19,28,194	1.4
Bhusna 116	4,384	4.50%	6,85,438 / 13 anna 11 pice	6,78,578	1.5
Jessore 50	6,263	6.43%	3,85,382 / 7 annas and 0 pice	3,53,266	0.6
Bandar Balasore 27	2,282	2.34%	1,08,876 / 1 anna and 0 pice	1,08,876	0.5
Kuribari 25	14,268	14.65%	5,06,616 / 13 annas and 3 pice	2,02,705	0.1
Hijli 37	5,029	5.16%	4,17,658 /9 annas and 10 pice	4,18,589	0.8
Islamabad (Chittagong) 141	2,800	2.87%	1,76,795 /16 annas 13 pice	1,76,795	0.6
Silhat 139	4,608	4.73%	5,26,496/8 annas and 12 pice	5,31,455	1.1
Total	97,347		1,44,23,418 1 anna 1 p	1,42,88,080	

During Murshid Quli Khan's tenure, a substantial reorganization of Bengal's fiscal administration was instituted. The earlier framework of *sarkārs* was supplanted by a new structure of *chaklas*, each consisting of either a single *sarkār* or a cluster of them. This reconfiguration represented more than a terminological change; it reflected a deliberate attempt to consolidate revenue collection and bring fiscal management under closer central oversight. The *Kaghzāt-i Mutafarriqa* (1135 Bengali year/1728 CE) provides detailed *jama'* figures for thirteen *chaklas*, which, when compared with the revenue accounts recorded by Grant (1135 Hijri/1128 Bengali year/1722 CE), reveal both the scale and uniformity of this restructuring. Such standardization not only curtailed the autonomy of local intermediaries but also signaled the Nawabi regime's conscious departure from the diffuse revenue practices of the Mughal period, thereby laying the foundations of a more centralized and bureaucratically controlled fiscal order^[5]. The comparative tabular representation shows the diligence of the administration in the direction:

The data indicate that the four *chakla* (administrative divisions), namely Makḥṣūsābād (Murshidabad), Ghorāghāt, Jahāngīrnagar, and Karībāri (Kurribari), each account for more than 10 percent of the total area. These divisions, despite their larger area, exhibit lower *jama'* incidence figures. Makḥṣūsābād, originally part of the *sarkār* of Tanda, was later renamed Murshidabad and became the capital of the *naẓīms* of Bengal, as documented in Riyāzu-s Salāṭīn. Ghorāghāt retained its name in the list of *sarkārs* in the *Ā'in-i Akbari*. Jahāngīrnagar (Dacca) belonged to the *sarkār* of Chātgaon. The Atlas of the Mughal Empire notes that Bahārīstān-i-Ghaibi distinguishes between Bengal (Bangāla) and Bhāṭi, as referenced in the *Ain*^[6]. During the rebellion, Shahjahan appointed Dārāb Khān as ṣubādār of Bhāṭi, headquartered at Jahāngīrnagar (Dacca), while Shitab Khān was appointed Governor of Akbarnagar, with jurisdiction extending toward Shah-zādpūr-Yūsufshahi. Karībāri (Kuribari), also known as Khālibāri and adjacent to Hajjo, is listed in the *sarkār* of Ghorāghāt in the *Ain*. Geographically, Karībāri (Kuribari), Ghorāghāt, and Makḥṣūsābād (Murshidabad) are situated in the northwest quadrant of the map, whereas Jahāngīrnagar (Dacca) is located in the

southeast quadrant^[7].

The *jama'* incidence rarely crosses the figure of Rs. 2 except for Makḥṣūsābād Murshidabad) (2.7), Burdwan (4.6) and Satgaon (2.7). The four *Chaklas* with a *jama'* incidence lower than even one rupee were Jessore-0.6, Bandar Balasore-0.5, Karībāri (Kuribari)-0.1, Hijli-0.8 and Chātgaon -0.6. All these except Chittagong are located on the North west South west quadrants of the map. Thus, it seems that places at the western part of Bengal had lower incidences of *jama'* in comparison to those from the east. It therefore becomes very apparent that there is no direct and positive correlation ship between the percentage of total area that a *chakla* represents and the *jama'* incidences of the same.

The yield figures from *chaklas* align with those reported in eighteenth-century sources such as the Dastūru-l 'amal-i 'Alamgīrī, which records Rs. 1,14,46,462 and 8 annas (equivalent to 45,78,58,480 dāms). A comparison of the *jama'* figure for the ṣūba in 1595 A.D. (25,69,94,043 dāms) with the figure from 1728 A.D., at the time of Murshid Quli Khan's death (56,98,22,480 dāms), indicates an increase of 122 percent. Additionally, there is a 24.45 percent increase from the 1701 figure reported in the Dastūru-l 'amal-i 'Alamgīrī. These data demonstrate a significant rise in the *jama'* figure during the sixteenth century, followed by a more gradual increase in the latter half of the sixteenth and throughout the seventeenth century. The following table illustrates these trends:

Year	Jama'	Percentage of Increase
1595	25,69,94,043	66.2%
1638-56	42,71,91,000	
1701	45,78,58,480	7.1%
1728	56,98,22,480	
		121%

One also notices that the date which appears in the *Kaghzāt* for the *Chakla* figures is 1135 of Bengali year or 1728 A.D. of Christian year; however, Grant has given the date as 1135 Hijri/1128 Bengali year/1722 of the Christian year. It seems that the *chaklas* were indeed instituted during the time of Murshid Quli Khan and were in currency when his successor Shuja Khan took over and the reinstitution of these into *ehitimāms* were possibly done to recognize the big *zamīndārīs* which were the direct fall out of the policies of Murshid Quli Khan.

While there has been a lot of discussion on the repercussions of

⁵ The Table and the following figures are based on data derived from Fifth Report; Vol. I and Kaghzāt-i Mutafarriqa. See: Affairs of the East India Company (Being the Fifth Report from the Select Committee of the House of Commons 28th July 1812); ed. with Notes and introduction by W K Firminger; Vol.I & II; Neeraj Publishing House, Repr. 1984 (Hereon referred to as: Fifth Report, Vol. I & Fifth Report, Vol.II respectively). Fifth Report; Vol. I; pp189-90 and Kaghzāt-i Mutafarriqa; Rot. 203 from the Departmental library of AMU; f.no. 44.

⁶ Irfan Habib; An Atlas of the Mughal Empire-Political and Economic Maps with detailed notes, bibliography and index; OUP; 1982 (Repr 1986); New Delhi; p.42

⁷ Ibid; p. 45

the policy of merging smaller territories to bring the *zamīndārīs* under control by the *Naẓīm* in terms of the distress of the smaller landowners vis a vis the bigger ones and the growing influence of the money lenders and bankers and the changing texture of polity^[8]; there has been gross underplaying and understanding of the level of changes and restructuring that was being done in the *jama'-i tūmar(ī)* and the shift which it implied in terms of revenue extracting fiscal units. While in the time of the Mughals it was the *sarkār* which was the fiscal unit; in post Aurangzeb years it was reformulated into *chaklas* though the term *sarkār* never went out of currency and continued to be used in the manuals of late 18th century as well. The period of the *Naẓims* in the same manner saw the emergence of bigger of *zamīndārī* estates as important fiscal units. One notices a significant change that henceforth one finds that the *zamīndārī* estates and not *sarkār* became the units for the computation of the *aṣl jama'*.

Reforms and adjustments by the new *Naẓīm* Shuja ud Daulah

There was the emergence of 15 big *zamīndārīs* by 1730s which were contributing a major chunk in the revenue of Bengal. These were called *ehitimāms* or *zamīndārī* estates which were a part of twenty five heads in the annual settlement as instituted by Murshid Quli Khan and confirmed by his successor Shuja Khan. The *jama'-i tūmar(ī) tashkhis* of these for the *Faṣlī Bangla* confirmed by the Fifth Report stood at the following:

Sl. No.	Ehtimām	Parganas	Jama'(in Rupees)
1	Burdwan	57	20,47,506
2	Rajshahi	139	16,96,087
3	Dinajpur	89	4,62,964
4	Nadia	73	5,94,846
5	Birbhum	22	3,66,509
6	Calcutta	27	2,22,958
7	Bishenpoor	02	1,29,803
8	Yusufpoor	23	1,87,754
9	Lushkurpoor	15	1,25,516
10	Rokinpoor	62	2,42,943
11	Mahmoodshahy	29	1,10,633
12	Futtehsingh	11	1,86,421
13	Edrackpoor	60	81,975
14	Tipperah	24 ^[9]	47,993
15	Pachet	2	28,203
Total		635	65,22,111 ^[10]
Apart from these there were added to this figure were 8 additional heads which gives the total as follows:			
16	Jellalpoor	155	8,99,790
17	Seerpoor-Dulmapoor	13	98,664
18	Fekhercoondy	244	2,39,123
19	Cankjole	10	74,317
20	Tomooluck	16	1,85,765
21	Sylhet	36	70,016
22	Islamabad/Chittagong	(separately stated)	
23	Soohent	28	1,29,450
24	Sayer	3	9,13,647
Total of the surveyed provinces and <i>sair mahals</i>			26,10,772 ^[11]
25	Muscoory ^[12]	136	7,85,201
Total figure	(Parganas)	1,256	1,09,18,084

⁸ See Philip B. Calkins; 'The Formation of a regionally Oriented Ruling Group in Bengal, 1700-1740'; in Journal of Asian Studies; Vol.29; 1969-1970 (Aug.); pp. 799- 806.

⁹ Originally there were 4 according to Grant which were later sub divided form into 24. See: *Fifth Report*; Vol. I. p. 198.

¹⁰ The totals which has been entered for total number of Pergannas is 615 and that of the *jama'* is Rs. 65,22,111 which is in slight variation with my calculation. This could be either typological or because of under or over reading of the figures. See *Ibid*. p. 198.,

¹¹ The fifth report gives this total as 26,10,772 which on checking does not correspond with the given total of 27,40,222.

¹² For the details of the 21 *zamīndārīs* classified as Muscoory see: *Ibid*, p. 201.

Thus, this provides the *khālṣa* appropriations as it stood after assessment made by Shuja ud Daulah on the basis of territorial divisions. Therefore, one would have the following divisions:

- **Ehtimāms** came to represent the *zamīndārī* jurisdictions, for which a *sunnud* was given recognizing the right of the landholder for the financial management of the same and 615 *parganas* were under them yielding 65,22,111
- **Provincial divisions** comprising of lesser *zamīndārī* included 505 *parganas* and yielded 26,10,772
- **Muscoory** representing the small or detached talooks under twenty one heads containing 136 *parganas* and yielded 7,85,201

One interesting fact about the above divisions that Grant makes is that only about 505 *parganas* were surveyed and laid down by Rennell. This indicates that still a large part of Bengal i.e. 751 were out of the purview of survey and assessment and the revenue yield was a guess estimate. This figure ie. Rs. 1,09,18,084 however only reflected the revenue from *khālṣa* appropriation. The *jama'-i tūmar(ī) tashkhis* also had to reflect appropriations from the *jāgīr* assignments which were of various kinds of implications and meanings reflecting different kinds of proprietary rights and privileges enjoyed by the beneficiaries. These *jāgīr* assignments as enlisted in Grant are as follows^[13]:

- **Circar Ali:** included those *jāgīr* which included the viceroyal establishment of the *Naẓīm* or *ṣubadār* of the three imperial provinces of Bengal, Bihar and Orissa, to defray a large portion of the military expenses of the government, the whole of the *Nawab's* household in his public and private capacity, together with the greater part of the civil list charges, inclusive of those usually incurred in the *faujdarī* or high court of criminal judicature.
- **Bandeh Wallah Bargah:** was the designation of the *dīwān* delegate of the crown; under which, was enjoyed for personal or official charges, including a *manṣab* of 4,000 with the command of 2,500 horse, the extensive fertile districts of Baherbund and Bhiterbund with almost an equal portion of the province of Rungpoor.
- **Ameer ul Omrah:** was assigned to Muzaffar Khan and Ashraf Khan acting on behalf of the imperial *Bakhshī* Shams ul Daula Khan Daula for his private maintenance which included a *manṣab* of 6,500, denominated as *zabtī* and fixed at a *jama' raqami* of Rs. 3,37,500 supposed to proceed from its 63 component parts situated chiefly in the Delta of Bengal and incorporated the frontier provinces of Dacca, Sylhet or Curry-Barry and was primarily a military commandment to protect the districts from depredations.
- **Faujdar:** these included the territorial assignments for the civil and military expenses of inferior *Nawabs* or deputies in the government viz: Murshid Quli Khan (*Nāib* of Dacca)^[14], Shumsher Khan and four subordinate officers (in the *faujdarī* of Sylhet), Saik Khan (Governor and *jāgīrdār* of Purneah), Munsher Khan (conditional *jāgīr* for *faujdarī* of Ghorāghāt) and

¹³ *Ibid* ; pp.201-204

¹⁴ This indicates that the practice of giving this kind of *Jāgīr* was in vogue before the time period of Murshid Quli Khan.

Alivardi Khan (*faujdār* and *jāgīrdār* of Teliagarhi and Rājmaḥal); of the five great provinces of Bengal.

- **Mansabdarān:** petty territorial assignments given to twenty one individuals, holding inferior ranks or offices, throughout the *śūba* under the degree of 500 *zāt* and obliged to perform military services as and when required by the *naẓīm*.
- **Zamindarān:** conditional *jāgīrs* conferred to the frontier landholders of Tipperah, Muchwah, Soosing and Teliagarhi.
- **Madad Mash:** subsistence to religious and learned men throughout Bengal in small allotments of land sp. in Burdwan, Rājmaḥal and Panduah.
- **Salianadaram:** annual allowances to *zamīndārs* and others chiefly in the province of Sylhet.
- **Inam al Tamgha:** heritable lands conferred on two Maulavis.
- **Rozinadaran:** for a small *ta* 'alluq in Lushkerpoor in lieu of the pecuniary allowance of a mulla.
- **Omrah Nowarah:** Naval establishment of 768 armed cruisers and boats principally stationed to Dacca, to guard the coasts of Bengal against the incursions of *Maghs* and other foreign pirates and invaders.
- **Omrah Ahsham:** establishment of 8112 troops, with artillery for guards and garrisons of the eastern frontier provinces, maintained from the territorial income of lands thus appropriated in *jāgīr*, within each respective jurisdiction viz., Seerab (low countries of Dacca and forts on the sea coast), Islāmābād, Rangamātī & Silhaṭ (Sylhet).
- **Kehdah Afial:** expense of catching elephants, defrayed from appropriated lands, nearly in equal proportion in Tipperah and Silhaṭ (Sylhet).

It is important to take a note that out of the abovementioned list of *jāgīrs* only the practice of *zamīndārān*, *manṣabdarān*, *faujdārān*, *madad-i ma'aash* and *āl-tamgha jāgīrs* are known to have been given in other *śūbas*. However, the literature from the Mughal and later Mughal period does not provide for the grant of the rest of the *jāgīrs*. These it seems were given only in Bengal and possibly were the product of the *Nizāmat* period in Bengal. The growth of the no. of *ehitimāms* as well as the subletting of the *jāgīrs* assignments could have been led to the growth and proliferation of such *jāgīrs* establishments as is evident from the above list which clearly provides that they were given not only to officials of the *naẓīm* but also to officials working on behalf of another official (*Ameer ul Omrah*), for the naval establishments (*Omrah Nowarah*) and artillery garrisons (*Omrah Ahsham*) as well as for expenses incurred on catching of elephants (*Kehdah Afial*).

Table 3: Jagir Assignments and Revenue

No.	Jagir Assignments	Pergunnahs	Amount (Rs.)
1	Circar/Sarkar Ali	60	10,70,465
2	Bandeh Wallah Bargah	20	1,46,250
3	Ameer ul Omrah	18	2,25,000
4	Faujdaran	75	4,92,800
5	Mansabdarān	20	1,10,852
6	Zamindaran	2	49,750
7	Madad Mash	7	25,665
8	Salianadaram	9	25,927
9	Inam al Tamgha	1	2,127
10	Rozinadaran	337	—
11	Omrah Nowarah	55	7,78,954
12	Omrah Ahsham	138	3,59,180
13	Kehdah Afial	—	40,101
	Total	—	33,27,477

In the above list (1) the 60 *parganas* represent the *Nizāmat* appropriations while the 152 *parganas* represented by (2)-(9) were classified as the *diwāni* portion given out to various classes of superior *jāgīrdār* and the 193 *parganas* (11-12) were those which were Naval, garrison, militia and elephant establishments.

Table 4: *Nizamut* and *Dewanny* appropriations^[15]

Appropriations	Pergunnahs (par)	Amount (Rs.)
Nizamut and Dewanny appropriations	212	21,49,242
Naval, Garrison, Militia and Elephant establishments	193	11,78,235
Total	405	33,27,477

This amount of Rs. 33,27,477 when added to the *Khalsa* appropriations 1,09,18,084 which yielded Rs 1,42,45,561. This fell short of the base line which was taken by Shuja to fix the revenue in 1728 which was Rs. 1,42,88,186 as established by Jaffar Khan. Hence, it becomes clear that the actual realized amount perpetually ran short of the assessed amount by Rs. 42,625.

It is interesting to notice certain things that the number of *Parganas* at this time reached 1,660 of which 1,256 were *khālṣa* lands as evident from above and 404 were territorial assignments with various kinds of privileges; which imply that 75.6% of the lands were still under *khālṣa* yielding 76.6% of the total revenue. The *Sā'ir* (*Sayer*) portion of the *Khalsa* included licenses, customs, duties and taxes with the following heads: *Chunakhaly* which was basically taxes on houses, shops, bazaars, spirituous liquors; *BukshBundar* which was ground rents from 37 markets and gunj; and Mint duties from Makhṣūsābād (Murshidābād).

Abwabs or additional Imposts levied by the Naẓīms

The period of *Nizāmat* also saw a substantial increase in the extraordinary impost levied by the *Naẓīm*. The multiplicity of such impost had significant repercussions on the economic profile of the *śūba*. The levying of *abwabs* would mean a loss of revenue to the central exchequer as well as oppression on the peasantry, because these were extracted over and above the *jama*. John Beames possibly was one of the earliest to have noted the repercussions of the changes that followed in the wake of changes made by Jaffar Khan by restructuring the revenue administration with the introduction of the *chaklas*. He believed that this manifested in the practice of swindling away the revenue to fill up their coffers. He noted that- this was the beginning of a series of changes, which lasted for another fifty years, till the country came under British rule. Successive *Nawabs* tampered with the revenues, as well as with the boundaries of all the political divisions, in order to defraud the Imperial Government and fill their own pockets. They imposed numerous *abwabs*, or illegal exactions, and they created the immense zamindaris or estates, which are so striking feature of Bengal today^[16].

The practice of *abwabs* was started by Jaffar Khan or Murshid Quli Khan and was successively continued by Shuja Khan and Alivardi Khan each adding to the already existing ones. The *Fifth Report* gives a chronological list of

¹⁵ Spelling from Grant retained.

¹⁶ Beames' Contribution to the Political Geography of the Subahs of Awadh, Bihar, Bengal and Orissa in the Age of Akbar; ed. B P Ambasthya; Delhi; 1976; pp. 87-8. (Hereon mentioned as: Beames)

the same. The important *abwabs* levied by Jaffar Khan was that of *Khās-nawīsī* which was like a *rusūm* or fee exacted from the *zamīndārs* during the time of the renewal of their leases. This amounted to Rs 2,58,857, it seemed that there must have been occasions where imposts were levied during the renewal of *sanad*. According to Grant, the apparent income from the *abwab* left in the coiffeur of the *Naẓīm* approximately one crore and sixty lakhs of rupees at the time of his death (Rs. 1,60,00,000) which was Rs.17,54,438 over and above the *jama* of Rs. 1,42,45,562 or 12.3% of the established *jama* during the time of Jaffar Khan.

His successor and son in law Shuja ud Daulah whose period was also marked by revision of the established *jama*-i *tūmar*(ī) levied certain *abwabs* which were henceforth kept separate to accrue exclusively to the *naẓīm*. These included:

- **Nazrana Mukarari:** fixed pecuniary acknowledgement paid by the *zamīndārs* as farmers of the king's revenue virtually for the improper remissions, indulgences, favour and protection; moderation of *hast-o būd* investigations or the privilege of being free from the investigations to be undertaken by the *āmils*; which was more a way to free themselves from sending *naẓrānā* to the court during Muslim festivals and ceremonial days.
- **Zer Mathoot:** signifying a certain proportional increase of a capital sum, applied technically to a percentage of about one and half rupee on each hundred rupee of the *aṣl jama* and consisted of four components viz. *nazar pooneah* exacted from the *zamīndārs* by the officers of the exchequer at the annual settlement a second time resumed by government; *Bahī khillat* or price of robes bestowed on the considerable landholders as token of yearly investiture in their offices as farmers of king's rents; *pusta bandī* or impost for holding the river banks in the vicinity of Lal Bagh and the fort (*qīla*) of Makhṣūsābād (Murshidabad) and *Rasum-Nazarut* or commission of ten annas per million which was enacted by the *nazar jamadār* or head peon on the treasure brought from the *mofussil*.
- **Mathoot Fil Khani:** a partial contribution in other respects similar to above to defray the expense of feeding the elephants of both the *naẓīm* and *dīwān*, kept at Makhṣūsābād (Murshidabad) and was levied on the interior districts in exclusion of Rokinpoor and those to the frontiers of Jallal poor, Tipperah, Silhat (Sylhet), Purneah (Poorneah), Rājmaḥal, Birbhūm (Birbhoom), Pachet, Bishenpoor which yielded about one fifth of the *aṣl jama* of the *khaḷṣa* lands.
- **Faujdari Abwab:** limited permanent assessments on the land, levied by the subordinate provincial rulers of within their respective jurisdictions to the same proportionate standard of the *tūmar*(ī) as influenced the conduct of their superiors in *ṣūbadārī*.

Table 5: *Abwabs* levied by Shuja ud Daulah^[17]:

Sl No.	<i>Abwab</i>	Amount (in Rupees)
1	<i>Nazrana Mukarari</i>	6,48,040
2	<i>Zer Mathoot</i>	1,52,786
3	<i>Mathoot Fil Khani</i>	3,22,631
4	<i>Faujdari Abwab</i>	7,90,638
	Total	19,14,095

Added to the previous impost of *Khās-nawīsī* of Rs. 2,58,857 the amount taken as *abwab* during the time of

Shuja Khan stood at Rs. 21,72,952. This was 15.25% of the *jama* established by Shuja Khan Rs.1,42,45,561.

The years following the death of Shuja ud Daulah were years of turmoil with the weak successor Sarfaraz Khan yielding to the more powerful Alivardi Khan who held the *Ni 'abat*^[18] of *ṣūbadārī* of Bihar towards the end of 1740. It seems that Alivardi had to grapple with a deficit in revenue. The *Fifth Report* states that in 1742-3 of the estimated *jama* of Rs. 1,42,88,186 only Rs. 64,52,433 was realised. This amount was merely 45.15% of the estimated *jama* Rs. 1,42,88,186 as revised and fixed by Shuja ud Din Muhammad Khan.^[19] Of the total deficit of Rs. 78,35,733, the major share of deficit occurred in the districts west to the River Ganges and about Rs.22 lakhs were placed on the account of Burdwan alone, which implied that nearly 30% (28.07%) of the total deficit was to be realized from here. Apart from this another major development which had a major impact on the management of fiscal resources of Bengal was the constant threat of the Marathas. The *naẓīm* with the *wazīr* Safdar Jung managed to ward off the Maratha threat for an assurance that he would pay half of the income of the *ṣūba* of Rs. 52,00,000 to the imperial court. However, the *Fifth Report* expresses its inability to be very sure about the exactions from the east of Ganges *zamīndārīs* of Rajshahi, Nadia and Dinajpoor. However, taking an overview of the political exigencies and the fiscal state of the *ṣūba*; the total amount is stated to be Rs. 80,00,000 only. Though the *Naẓīm* ensured collections even during the Maratha incursions yet it was not until the 1750s that he could levy additional imposts like his predecessors did. The imposts levied by him included:

- **Chauth Marhattha:** this was a tribute which was levied by Alivardi to compensate for the loss of territories in Orissa given to Marthas as concession not to attack Bengal. This however, was different from the original *Chauth* imposed by the Marathas which implied one fourth of the total amount levied as revenue^[20] however, Alivardi's *chauth* was a proportional assessment on land already established by his predecessors which stood at one seventh of the *aṣl jama*.
- **Ahuk:** this was small additional impost on the interior districts originally established under the pretence of public service to defray the expenses of purchasing and transporting chunam or lime for repairing the *qila* or fort of Murshidabad. Grant has included another smaller impost which was maintained separately under the head of *Kimat Khastgaour* in the *niẓāmat daftar*; an exaction to make up the charges incurred to dismantle the remains of the ancient city of Gaur^[21].
- **Nazrana Mansurganj:** this was like a 'privileged impost' granted to his grandson Siraj ud Daulah for the expensive mansion away from the official residence of the *Nawab*. Alivardi voluntarily conferred on his grandson the privilege of establishing a *ganj* or a market yielding considerable *Sā'ir* revenue and henceforth this establishment was called Mansurganj.

¹⁸ Steingass's dictionary defines *Niyābat* as Viceregency, Vice-royalty or succession. See: Steingass; p. 1440.

¹⁹ Fifth Report; pg. 217

²⁰ Stewart Gordon; The New Cambridge History of India: The Marathas, 1600-1818, II.4; Cambridge University Press; 1998. p.xii

²¹ It is difficult to establish the veracity of the existence and interpretation of the impost of *Kimat Khastgaour* in the absence of any reference to the same in the contemporary Persian records.

¹⁷ See Fifth Report; Vol. I; pp.208-12.

Table 6: *Abwabs* levied by Alivardi Khan^[22]:

No.	<i>Abwab</i>	Amount (in Rs.)
1	<i>Chauth Marhattha</i>	15,31,817
2	<i>Ahuk</i>	1,92,140
3	<i>Nazrana Mansurganj</i>	5,02,597
	TOTAL	2,22,65,54

Grant has stated that this total amount of *abwab* when added to the *aṣl tūmar(i)* should have constituted a yearly revenue of Rs. 1,86,44,067 which fixes the *aṣl tūmar(i)* at Rs. 1,64,17,513 or 14.9% over and above the established rate of Rs 1,42,88,186 fixed by Jaffar Khan. However, to these were also added the *kifayats* or profits accrued from the improved rental of productive *faujdarīs* of Dacca and Purnea accruing to his nephews and Sons-in law Sahmat and Salabat Jung which took the annual turnover to Rs. 2,00,00,000.

It is particularly noteworthy that, when compared with the Mughal period—during which Todar Mal's established *jama'* served as the standard baseline for seventeenth-century revenue calculations—the figures from both Grant and the *Kaghzāt-i Mutafarriqa* reveal significant patterns of reassessment during the Nizāmat period. Specifically, the *jama'* assessments that had been earlier recorded under Jaffar Khan were revisited and recalibrated under his successor, Shuja Khan. In Shuja Khan's 1728 A.D. assessment, Jaffar Khan's earlier figure of Rs 1,42,88,186 was taken as the baseline. Yet, after making his corrections, Shuja Khan was able to reach only Rs 1,42,45,561—an amount that fell short of the 1722 A.D. baseline by Rs 42,625. To reconcile this discrepancy, the missing sum had to be added to his corrected figure, a process that underscores the adjustments and administrative recalculations undertaken at the time, as is clearly evident from Grant's records.

This analysis highlights a broader pattern: while the *jama'* assessments consistently fell short of their intended baselines, the *abwabs*—additional levies or surcharges—served to inflate the total revenue turnover well beyond the rates formally fixed by either Jaffar Khan or Shuja ud-din Muhammad Khan. The interplay between these two components, the *jama'* and the *abwabs*, demonstrates the complex mechanisms of revenue administration during the Nizāmat period, reflecting both the constraints of assessment and the strategies employed by officials to meet fiscal expectations. In essence, the data illustrate how revenue calculations, though nominally based on historical benchmarks, were actively negotiated, corrected, and supplemented to reflect changing administrative priorities and financial exigencies.

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²² Fifth Report; Vol. I; pp. 216-22.