

## TAXATION SYSTEM IN RAJPUTANA DURING 18<sup>TH</sup> CENTURY AN ARCHIVAL STUDY OF CATTLE TAXES

DR. KANCHAN LAWANIYA

**Abstract:** Present paper is a study of revenue realization in the context of cattle taxes of Rathor States of eighteenth century *Rajputana* i.e. Jodhpur and Bikaner. It deals with the assessment and realization of different taxes imposed on cattle in both states. Moreover, an investigation has to be made to trace the impact of taxes on the economy as pastoral economy has kept second place after agriculture and the economic behavior of individual's taxes, together with the various aspects that effect the growth of population in the state.

**Introduction:** Basically, it is a study of archival records, known in the term of *bahis*, preserved at Rajasthan State Archives of Bikaner and its branch office of District Archives Office, Jodhpur. These documents could be defined as account books, which provide the detailed valuable information about the various taxes of agricultural and non- agricultural nature e such as *talbana*, *guvari*, *halbhanchh*, *rukhwali bhanchh*, and various cattle taxes.

For this study, *Hasil Bahis* & *Habub Bahis* of Bikaner and *Jamabandi Bahis* of Jodhpur of different years, have been taken into consideration. These records are in written in *Rajasthani* or Marwari language as commonly written and spoken during the period. The script which used in these sources is *Nagri*. As regards the orthography of these sources, letter and words are written in one running line in gradual order without using a stop or comma.

Among the various the *bahis*, the *Habub Bahis*, *Habub Bahi* of V.S. 1851/ A.D. 1794 and *Jodhpur Hukumat ri Jamabandi Bahis*, V.S. 1850/ A.D. 1793 are the main which have been consulted for this paper.

These sources are in *rajasthani* or *mahajani* language as commonly written and spoken during the period. The script which used in these sources is Devnagri. As regards the orthography of these sources, letter and words are written in one running line in gradual order without using a stop or comma. The letters like *Gha* and *Bha*, *Chha* and *La*, *E* and *Ru*, *Ka* and *Pha* are almost similar in appearance and have their own shape which can be recognized only in context of the text as they were scribed differently by different hands.

Jodhpur and Bikaner were the largest Rathor States of *Rajputana* during eighteenth century. The Rathor was an important clan of the *Rajputs*. Basically the *Rakshtrakoots* of Kannuj who settled themselves in western *Rajputana* subsequently came to be known as the Rathors Siha, son of Saitram supposed to be a descendant of Jaichand Rathor of Kannuj, who migrated westward to the desert with his brothers in A.D. 1212 and occupied land in Marwar region which is presently known as Jodhpur since the accession of Rao Jodha. Rao Jodha was the eldest son of Rao Ranmal who was a descendant of Siha. Rao Jodha

ruled over Jodhpur from 1455 to 1488 A.D. and laid the foundation of a new city Jodhpur after his own name and a fort too on 12<sup>th</sup> may 1459.

Bikaner was the second largest state of Rathor principality of *Rajputana*, founded by Bika who was the eldest sixth surviving son of Rao Jodha, founder of Jodhpur state. Rao Bika laid the foundation of a fort near Kodamdeshasar in A.D. 1485 and of the present city of Bikaner three years later in 1488 A.D.

Geographically, both of the states are situated in the west of Rajasthan. Jodhpur lies between 24° 37" and 27° 42" north and 70° 6" and 75° 22" east. It covered an area of 36120 square miles or occupies more than one-fourth of entire *Rajputana*. On the other hand, Bikaner is situated between 27° 12" and 30° 12" north of latitude and 72° 12" and 75° 41" east of longitude, having an area of 23317 square miles or more than one-sixth of the natural division of Rajasthan.

Presently the state of Jodhpur (Marwar) is surrounded by Jaipur and Kishangarh state in the East, by Ajmer and Udaipur in the South-East, by Sirohi and Palanpur in the South, by Jaisalmer in the North-West and by Bikaner in the north. Moreover Bikaner, another state of study is bounded on the north and west by Pakistan, on the South-West by Jaisalmer, on the South by Marwar, on the South-East by Shekhawati district of Jaipur. The South-East portions of the state formed the part of the vast sandy track known as the *bagar* and the south-west part, which is productive but under good rainfall, is known as the *magra*.

In Mughal Administration, both the states of Marwar and Bikaner were under the *Suba* of Ajmer & Mughal *Sarkar* of Jodhpur. Each state was divided into division & sub-division known as *parganas* or *tappas* in Marwar and *cheeras* or *parganas* in Bikaner during 18<sup>th</sup> century. The main *cheeras* of Bikaner were gosainsar, magra, khader, kharipatti, sheikhsar, jasrasar and suratgarh, while the main *parganas* were punia, reni, nohar and bhatner.

There were three types of villages in these *parganas* or *cheeras* viz *khalsa* village, *patta* villages and *sasan* villages.

Since the Rathor Rulers of Jodhpur and Bikaner were in Mughal Services so they had to discharge two fold

duties firstly, to serve the Mughal Empires in and out of their state and secondly, to administer their own territory as *watan jagirs*. So the administrative system of these states was meant to fulfill the twin purpose of collecting revenue and maintaining law & orders.

The main source of income of a state was the revenue derived from the agrarian and non-agrarian categories. Here we made a brief account of nature and extent of various cattle taxes imposed on breeding of cattle during eighteenth century, which are as follows:-

**Unt Bab or Unt Bhanchh (Tax on Camel):** The terms *unt bab* consists of two words i.e. *unt* and *bab* or *bhanchh* the former means camel and the later means tax on them. So the people who kept camel for various purposes such as transportation and agricultural, had to pay a tax i.e. known as *unt bab* in jodhpur and *unt bhanchh* in Bikaner state. It was realized at the rate of Rs. 2.00 per camel for *visnois* and Rs.3.00 for *mahajans* in Jodhpur state, while in Bikaner it was Rs. 2.00 for all people.

In Jodhpur state the *Mahajans* were charged at higher than the *Vishnois*. It means that the *Vishnois* were assessed at concessional rate. The Jodhpur record described about the assessment of the tax only on the camels breeder by the *vishnois* and *mahajans*. Besides these two castes there were others too, who used to breed camels but why they are not mentioned, is not clear to me.

**Balad bab (Tax on Bullocks):** The term *Balad* means bullocks or male cows. The state used to realize a tax on bullocks from the owners, who breeds bullocks for plough-driving as well as water lifting i.e.

known as *Balad bab* in both of Rathor States. It was charged at uniform rate i.e. Rs.1.00 on per head of bullock in the both of states.

**Bhains bab (Tax on Buffalo):** The term *Bhains* means buffalo, the people, who bred buffaloes for milk and other dairy products, had to pay *bhains bab* in the Rathor States Jodhpur and Bikaner. The Pastoral community of the States earned their livelihood by selling of Buffalo's milk and the Ghee. It was levied at the rate of Rs.2.00 per *dujani* and Rs. 1.00 per *aahini* buffalo in the state of Jodhpur, while It was levied at the uniform rate i.e. Rs.1.00 per head of the cattle in Bikaner state.

**Evar bab (Tax on Sheep):** The state used to realize a tax on sheep which was known as the *evan bab* in jodhpur and *kain bab* in Bikaner state. The term *evan* or *kain* were used for the herd of sheep.

Sheep play a very important role in the economy of the state. It was a major source of livelihood to a large percentage of the population of the western part of the state. They provided milk, ghee, wool and valuable manure as also meat. In Jodhpur, *evan bab* was levied at *one anna* per sheep and in Bikaner state, it was realized at the rate of Rs. 0.50 per group of twenty sheep.

On the bases of the information about the tax on individual animals provided in the sources under study, the following tables i.e. **table A-1 & 2, table B-1 & 2, table C-1 & 2, and table D-1 & 2**, are prepared & facilitated village-wise, extent of individual taxes and estimation of separate cattle population in divisions of Bikaner and jodhpur state.

**Table-A1 Tax-income Under the Head of Unt Bab in Pargana Jodhpur**

S. No.	Name of taffas	No. of Villages	Total Number of Camel			Amount of tax in Rs.
			<i>Vishnois</i>	<i>Mahajans</i>		
1.	Haveli	15	26	91	117	325
2.	Pipar	6	10	16	26	62
3.	Lavaire	8	2	30.5	32.5	95.5
4.	Osia	27	27.5	287	341.5	1226
5.	Kothana	7	31	28	59	146
6.	Baihelva	5	-	11	11	1833
7.	Aasop	3	1	7	8	23
8.	Setra	4	8.5	18	26.5	817
9.	Bhadrajan	2	3	2	5	12
10.	Kaitu	2			*	950
11.	Daichhu	1			*	240

\*The number of camel is not given in the s for *taffa Kaitu* and *Daichhu*.

**Table A-2 Total tax – income on camels & their population in Bikaner**

S.No.	Name of Cheeras	No. of village	Amount of tax In Rs.	No. Of Camel
1.	<i>Sheikhsar</i>	8	177	88.5
2.	<i>Rajahad</i>	8	32	16
3.	<i>Jasrasar</i>	9	302	151

4.	<i>Khadra</i>	9	36	18
5.	<i>Kharipatti</i>	4	171	85.5

**Table B – 1 Revenue Realization under the Head of *Balad Bab* in *Pargana Jodhpur***

S.No.	Name of <i>Taffas</i>	No. of villages	No. of Bullocks	Amount of the tax (In Rs.)
1.	Haveli	58	2045	2045
2.	Kothana	19	494	494
3.	Bhadrajan	7	475	475
4.	Pipar	15	394	394
5.	Aasop	8	261	261
6.	Pali	8	230	230
7.	Khairva	4	178	178
8.	Bhaihelva	3	107	107
9.	Kheevsar	5	79	79
10.	Gudochara	3	78	78
11.	Osia	30	1221	1221

**Table B-2 Tax – Income from on Bullocks & their Population in Bikaner**

S.No.	Name of <i>Cheeras</i>	No. of villages	Amount of tax In Rs.	No. of Bullocks
1.	<i>Sheikhsar</i>	8	28	28
2.	<i>Rajahad</i>	8	96	96
3.	<i>Jasrasar</i>	9	146	146
4.	<i>Khadra</i>	9	84	84
5.	<i>Kharipatti</i>	4	64	64

**Table C-1 Revenue Realization under the Head of *Bhains Bab* in *Pargana Jodhpur***

S. No.	Name Taffas	No. of Villages	Total Number of buffaloes Dujani      Aahini			Amount of the tax in Rs)
1.	Haveli	47	99	126	225	324
2.	Oria	24	35	64	99	134
3.	Kothana	15	22	54	76	98
4.	Pipar	11	16	16	32	48
5.	Aasop	8	33	39	72	105
6.	Bhadrajan	7	37	30	67	104
7.	Pali	6	15	19	34	49
8.	Kheevsar	3	3	6	9	12
9.	Khairva	3	5	7	12	17
10.	Bhaihelva	2	7	3	10	17
11.	Gudochara	2	10	4	14	24

**Table C-2 Total amount of tax on Buffaloes & their population in Bikaner**

S.no.	Name of <i>Cheeras</i>	No. of villages	Amount of tax in Rs.	No. of buffaloes
1.	<i>Sheikhsar</i>	8	9	9
2.	<i>Rajahad</i>	8	29	29
3.	<i>Jasrasar</i>	9	38	38
4.	<i>Khadra</i>	9	96	96
5.	<i>Kharipatti</i>	4	20	20

**Table D-1 Revenue Realization under the Head of *Evar Bab* in *Pargana Jodhpur***

S.No.	Name of Taffas	No. of village	No. of Sheep	Total Realization of the tax (In. Rs)
1.	Haveli	49	4029	251.81
2.	Osia	21	1820	113.75
3.	Dunara	10	1127	74.81
4.	Pipad	13	1093	68.31
5.	Kathana	11	533	33.31
6.	Rohath	5	2212	138.25
7.	Aasop	5	1154	72.12
8.	Bhadrajan	5	1116	69.75
9.	Bahelva	2	425	26.56
10.	Kherva	2	225	14.06
11.	Gudochra	2	490	31.00
12.	Gajsinghpura	2	350	21.87
13.	Sena	1	10	.62

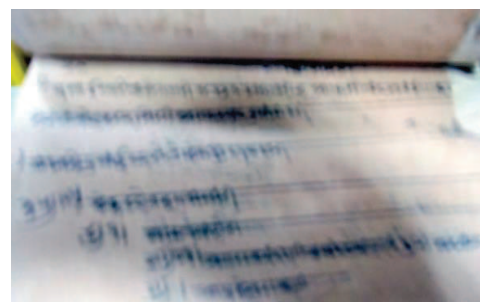
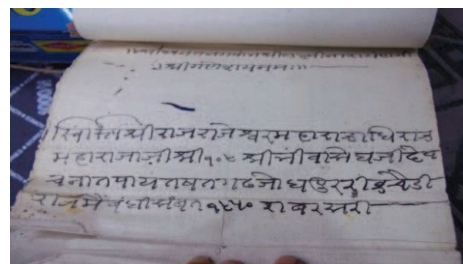
Table D-2 Revenue Realization under the Head of *Kain Bab* in Bikaner

S. No.	Name of Cheera	No. of village	Amount of tax in Rs.	No. of sheep
1.	Rajahad	8	66	2640
2.	Khadra	*	*	*
3.	Jasrasar	*	*	*
4.	Sheikhsar	*	*	*

\*The *Bahi* does not provide the data of *kain bab* for the *Cheeras* of Bikaner state.

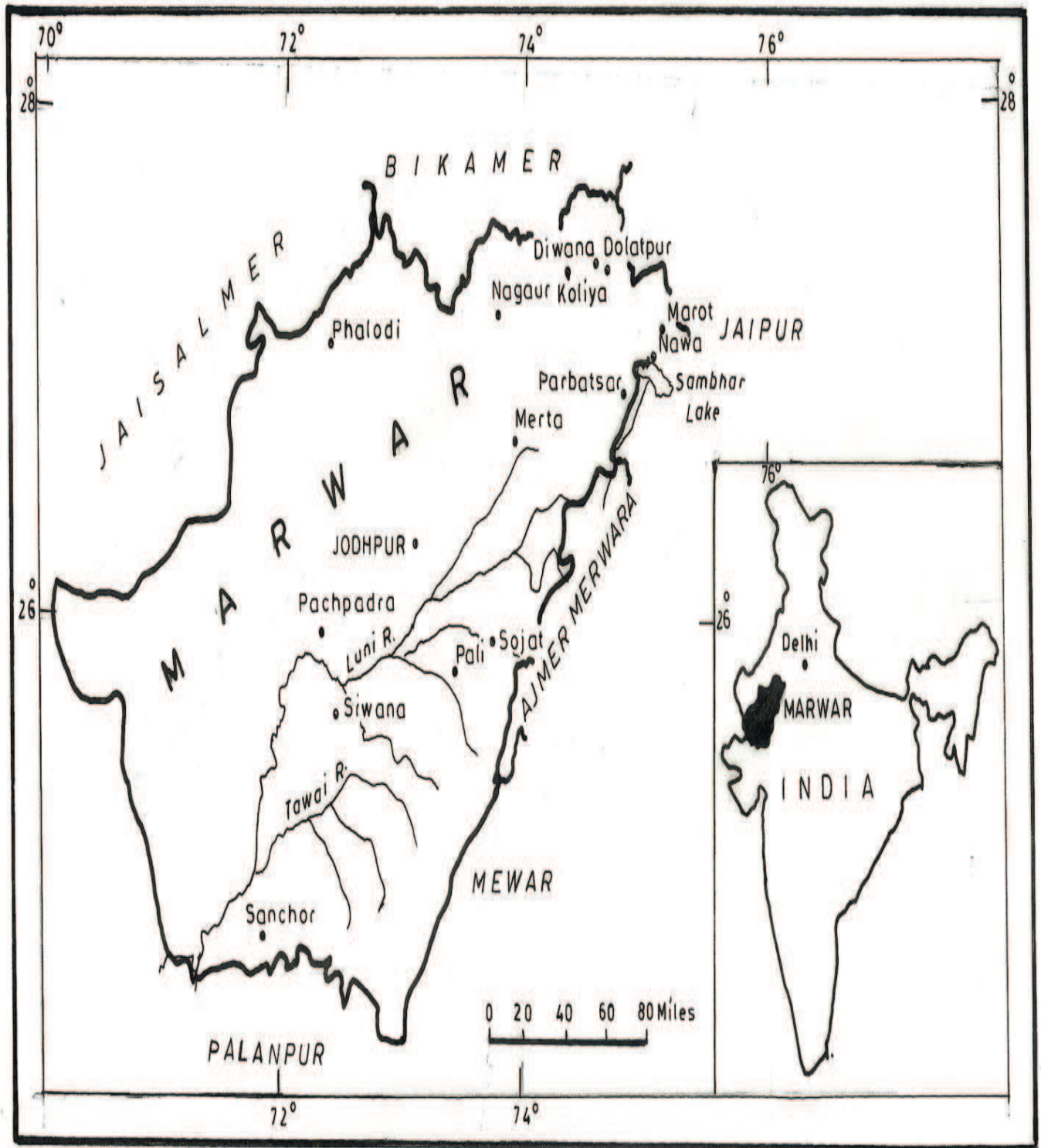
As perusal the above tables it deduced that among all the cattle, income from camel population was very large in Jodhpur and Bikaner state, though population of sheep was in the highest number in Jodhpur and bullocks in Bikaner state. There was also some *taffas* and *cheeras*, where the number of particular cattle was not mentioned such as *taffa*

lavaire ,setra, pali, kheersar , there no statistics relatively to bullock and buffalo. Moreover the study provides in depth insight in the taxation system prevailing in Rathor state Jodhpur and Bikaner. This is not an exhaustive study but a selective, tried to estimate appropriate statistical hypotheses of cattle population in the Rathor states of *Rajputana* at the closing of eighteenth century.





# POLITICAL MAP OF THE RATHORE STATE OF MARWAR DURING 18th Century





## References:

1. The term Rajputana was used for the present state of Rajasthan by the British and continued to use till the formation of modern Rajasthan in A.D. 1949.
2. The bahis are the rolled registers which are bound in leather or cloth with a long string to tie double roll formed by the body of the bahis.
3. The talab has been used for the baqaya. Marwar ra Pargana ri Vigat , Ed. By Narayan Singh Bhati, part I,
4. Jodhpur, 1967, p. 450.
5. Guvari was a house tax of Bikaner state.
6. Halbhanchh was a tax on ploughing .
7. Rukhwali Bhanchh was a residential tax.
8. The Rajputs were the main ruling power clan of Rajasthan who ruled over the area more than four hundred years.
9. K.D. Erskine, Rajputana Gazetteers, The Western Rajputana States Residency, Gurgaon, 1992,p.52.
10. Ramkarn Aasopa, Marwar ka Mul Itihas, Jodhpur, 1931, pp. 57-58.
11. Gorishankar Hirachandra Ojha, Jodhpur Rajya ka Itihas, part I, Jodhpur, Reprint, 2010, pp. 21-25.
12. Karni Singh, The Relations of The House of Bikaner with The Central Powers, Delhi, 1974, p.20.
13. Ibid.
14. Nirmala Upadhyay, The Administration of Jodhpur State ( 1800- 1947 A.D.), Jodhpur, 1973, p.1.
15. G.H. Ojha, Bikaner Rajya ka Itihas , Part II, p.361.
16. K.D. Erskine, p. 43.
17. Ibid, p. 309.
18. K.K. Sehgal , Rajasthan District Gazetteers, Jaipur, 1972, p.4.
19. Ibid.
20. Subah was a province, a government; one of the larger sub-divisions of the Mughal dominions. H.H. Wilson, A Glossary of Judicial and Revenue Terms, Delhi, 1968, p.491.
21. The term sarkar signifies an extensive division of country under the Mughal government, sub-division of a subah containing many pargana. Ibid, p.466.
22. Abul Fazal , Ain-i-Akbari, trans. In eng. By col. H.S. Jarreett, Vol.II, p. 276.
23. Parganas were the sub- division of a sarkar, a tract of country consisting of many tappas or villages.
24. Tappas or taffas were the sub-division of a pargana, a smaller tract than a pargana, comprised with a number of villages. Marwar ra Pargana ri Vigat, ed. N.S. Bhati, Part II, p.78.
25. Cheera was a fiscal- cum administrative unit, equal to the pargana of the Mughal Sarkar.
26. The villages which were under direct jurisdiction of the state.
27. The villages which were allotted to the jagirdars for a fix time period.
28. The villages which were given to charn or Brahmins as a gift or reward by the state and these were revenue free villages.
29. The Rajputs chiefs entered imperial service and obtained mansabs or ranks, their ancestral domains were considered a special type of jagir, untransferable and hereditary known in official terminology as watan.
30. A person who lends money and grain.
31. The followers of the sect worshiped God Vishnu and it is why the sect was called "Vishnoi".
32. Sitaram Lalas, Rajasthan Sabad Kosh,III,p.2915.
33. Sitaram Lalas, Rajasthan Sabad kosh , III, p.2919.
34. The main breeds of buffalo of jodhpur state
35. Jodhpur Hukumat ri Jambandi V.S.1850/1793A.D.
36. Bikaner Habub Bahis V.S.1851. Rajasthan State Archive,Bikaner.
37. Badri Prasad Sakria, Rajasthani-Hindi Shabd - Kosh, I ,p.174.
38. B.L.Panagariya ;Rajasthan in the Mediaeval Period ,p.143.
39. Bikaner Habub Bahi V.S. 1851/ 1794.
40. The above table has been prepared on the basis of information contained in Jodhpur Hukumat ri Jamabandi Bahi No.940, V.S. 1850/ A.D. 1793, District Archives Office, Jodhpur.
41. Habub Bahi Basta No. 1 V.S. 1851/ A.D. 1794, Rajasthan State Archives , Bikaner.
42. Jodhpur Hukumat ri Jamabandi Bahi, No. 940, V.S. 1850/ A.D. 1793, DAO, Jodhpur.
43. Bikaner Habub Bahi , Basta No. 1, V.S. 1851/ A.D. 1794, RSA, Bikaner.
44. Jodhpur Hukumat ri Jamabandi Bahi, No. 940, V.S. 1850/ A.D. 1793, DAO, Jodhpur.
45. Bikaner Habub Bahi, Basta No. 1, V.S. 1851/ A.D. 1794, RSA, Bikaner
46. Jodhpur Hukumat ri Jamabandi Bahi, No. 940, V.S. 1850/ A.D. 1793, DAO, Jodhpur Bikaner Habub Bahi, Basta No. 1, V.S. 1851/ A.D. 1794, RSA, Bikaner.

Dr. Kanchan Lawaniya  
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