



---

## MUGHAL REVENUE ADMINISTRATION IN CUTTACK: A CRITICAL ANALYSIS

Dr. Abhijit Sahoo\*

---

**Abstract:** *The present study discusses about the revenue administration of Mughals in the context of Odisha in general and Cuttack provinces in particular i.e. during the period of 1568 to 1751 A.D. To systemise the analysis here two objectives were framed and to justify the present issue the researcher collected many information's form various secondary sources and truly highlight the present one. Finally here the researcher concludes that Muslim rulers have developed a best revenue collection policy to collect revenue without any hindrances from the people of Cuttack. Also the Muslims maintained a revenue system that was far advanced from this present arena.*

**Key Words:** *Revenue, Muslim, Hindu, Mughal, Afghans, Karrani, Todarmal Bandobast, Tanqah Raqmi, Jamma kamal*

---

\*Lecturer in History, KIIT School of Social Sciences (KSSS)



## **INTRODUCTION:**

Cuttack the millennium city of Odisha is a city of rich heritage and culture. The city's name, Cuttack, has been derived from the Sanskrit word '*Kataka*', which means a military camp or a fort or a Government seat protected by an army, standing at the top of the delta formed by the rivers Mahanadi in the North and Kathjodi in the South. It is also the commercial capital and the second largest city in Odisha. Throughout the ages, Cuttack has occupied a prominent place and has been the city par excellence.<sup>1</sup> With the victory of Sulaiman Karrani, Odisha came under the rule of the Afghans in 1568 A.D. and continued to rule till 1593 A.D. But the new rulers could not establish their authority in the effective manner. At this time, Akbar thought of subjugating the entire of Odisha, Bihar and Bengal to his kingdom. Though, the Afghan rulers of Bengal had earlier acknowledged the suzerainty of the Mughals, Daud Karrani assumed the role of an independent sovereign thus defying Akbar. This led to the inevitable conflict between the Mughals and the Afghans in which Odisha became an arena for their battles. With the Mughal victory in Bengal, the Afghan forces withdrew into Odisha to fight for their survival. Akbar's General, Raja Mansingh proceeded to Odisha to destroy the Afghan resistance. The operation continued from 1590 A.D. to 1595 A.D. resulting in the complete defeat of the Afghans. Odisha thus was acquired for the Mughal Empire and was governed as a part of the Bengal Subah for some time.<sup>2</sup>

The Mughals rule in Odisha from 1568 A.D. to 1751 A.D. is historically more important because Odisha under the Muslims rule and their administration was exposed to fresh distinctive ideas, thoughts and culture. Though Odisha came under the direct rule of the Mughals, large parts of it remained free. Akbar was satisfied that the territory had been conquered from the Afghans and brought under the suzerainty, but he did not try to destroy the local Hindu chiefs who ruled in various places in their hill and remote regions. Akbar didn't have any contention with the local rulers and let them enjoy their autonomous authority. He paid adequate respect to Raja Ramachandra Deva-I of Khordha, permitting him to enjoy the dignified position of a subordinate king. In matters of general administration, most of the indigenous systems were permitted to continue and the land and revenue systems of Raja Todar Mall were introduced in conformity with the prevailing local practices. During the rule of Akbar's son and successor, Jahangir, Odisha was constituted into a separate province in 1607 A.D., with Cuttack as capital and placed under a



Subahdar. This arrangement continued till the end of the rule of the Great Mughals. Thereafter, Odisha was divided into different Sarkars viz., *Jalleswar, Bhadrak, Cuttack, Kalinga Dandapat and Rajmahendri* for better administration. The Mughal rule in Odisha was sustained for around one and half century counted as the most significant period for its economic prosperity.<sup>3</sup>

### **OBJECTIVES:**

- To highlight the Mughal revenue system.
- To investigate the effectiveness of different Revenue strategies implemented by Muslim ruler during that time.

### **DISCUSSION:**

The Afghan occupation of Odisha was short-lived. It gave way to the Mughal rule and during that period, Cuttack emerged as the nerve centre of gross political activities. The early Mughal Generals like Todar Mall and Raja Mansingh consolidated the Mughal rule in this land. Todar Mall's *Bandobast* created a milestone in the administrative history of Odisha. For quite a long time, Barabati Fort of Cuttack served as the centre for discharging Mughal administration of this land. However, with the construction of Lal Bagh Palace, the Mughal Governors were administered this land from that palace. During the Naib Nazims, both Barabati fort and Lal Bagh Palace at Cuttack were equally important for discharging administration. Throughout the Muslim rule, Cuttack remained as the nerve centre of politics and controlled the administration throughout Odisha.<sup>4</sup>

During the early part of the Muslim rule, Odisha suffered to a great extent from wars, insurrections and internal disturbances. Initially, the conflict between the Afghans and the Mughals shook the foundation of the economic system of Odisha which was based on a sound revenue administration. The Afghan rule brought no change practically in the traditional revenue system so far prevalent in Odisha. They were supposed to be contented with the revenue without bothering how the system stood.<sup>5</sup> But from the accounts of Andrew Stirling, it is evident that the Afghans were quite harsh on the people of Odisha so far as the extracting of revenue was concerned. The period between 1568 A.D. and 1595 A.D. was marked by turbulence particularly on account of the intermittent clash between the Afghans and the Mughals for a hold over the province of Odisha. This left the Afghans totally incapable of setting to a particular pattern in the field of revenue administration in



view of the imminent threat of a Mughal invasion. Besides, the Afghans were also engaged in accumulating huge wealth in the form of revenue through extortion and torture which would help them in their clashes with the Mughal. Thus, during Afghan rule stability in revenue system was not marked because the accumulated revenue at Cuttack was taken away to Bengal for preservation which would enable them to carry a protracted struggle with the Mughals.<sup>6</sup>

### **MUGHAL REVENUE SYSTEM:**

The Mughals brought in their train a healthy revenue system to Odisha. In the modification of the then prevalent revenue system was inaugurated with Akbar's rule in Odisha. Akbar was the most important Mughal Emperor of the Mughal Empire who mostly focused on the administrative system to a greater extent, for the early two Mughal kings-Babur and Humayun did not in fact get the opportunity to implement much of a system. Akbar's duty was basic as he inherited some measure of Sher Shah's structure of organisation. During Akbar's time the structure worked very well, but it began to worsen during the time of his successors. As mentioned before, all officers were part of the army. Each officer was given a specific responsibility, and was paid a monthly wage. During Akbar's time, the structure worked very well because of Akbar's incredible skill to select the right man for the right work, though such good organisation slowly declined during the sovereignty of his successors. The officers were moreover paid their wages in cash or were given land for short periods of time, on which they could get income.<sup>7</sup>



**Figure- 1 & 2**  
**Shershah and Akbar**

### **LAND REVENUE SYSTEM:**

The revenue system is a key part of every government and the Mughals had a reasonably well structured system of revenue collection. Land revenue continued to have an important source of income for the state. Trade, industry, transport were the other resource around the time Akbar became the emperor. The land revenue system was reasonably incompetent with a mix up of nobles, landlords etc. involved in land possession and revenue collection.



He attempted a new arrangement, in which he first eliminated all current land holdings. The empire was then divided into a series of land assets, each yielding a fixed sum of revenue every year. The system was basically fair, as the land would be only charged for the portion where cultivation was done. Tax was one third of the production, and the landholders could pay the tax in either cash or kind. The financial cost of the crops varied depending on the kind of crop and the prevailing market conditions.<sup>8</sup>

### **CREATIVE REVENUE SYSTEM OF THE MUGHALS:**

After controlling all the area of Odisha the Mughal applied uniform form of revenue collection directly from the inhabitant of the region which was called *MughalBandi*, and area of hill chiefs were named as *Garhjat* who acknowledge Mughal sovereignty. The first revenue settlement of Mughal introduced in Odisha by Todar Mall, a confident financier of the court of Akbar in 1580 A.D. His system of settlement based on measurement and valuation known as *Taksim Jama and Tankha Raqmi*. It was in 1594 A.D. practically applied in Odisha. Though, this system did not direct any radical changes in the prevalent structure of revenue of native rulers. For administrative convenience the names of administrative classes and administrative units were *persianised*. The division formerly known as *Dantapat* was titled as *Sarkars*. The *Sarkar* was divided into number of *Paraganas* and the *Paraganas* into *Taluks* and *Taluks* into several *Mouzas*. There was no revolutionary change brought about by the Mughals in Odisha in land revenue system only persianised nomenclature introduced in it. During the Mughal rule, new officials like, *Subedar, Diwan, Fauzdar, Amil, Amin, Karori, Chaudhury, Qanungo, Talukdar, and Muqaddam* were introduced into the land revenue administrative system. As revenue constituted the main source of imperial economy, so serious attention was stress on revenue settlement, land measurement, revenue assessment and collection was more organised, systematic and scientific one. Akbars introduction of uniform land measure (*Jarib*), called *Barah Dasti Padika* issue of *Patta* to the payers of rent, fixation of *Jamma* in rupee and preparation of *Rakba* accounts in Persian language were some of the important features of the land revenue system of the Mughals in Odisha.<sup>9</sup>

During the Mughal period, the revenue units fluctuated from time to time. The reason may be for better administrative convenience. When Akbar conquered Odisha, the entire territory was divided into five *Sarkars* composed of ninety nine *Paraganahs* and was united



with the other nineteen *Sarkars* of Bengal. Thus, it constituted a part of Bengal Subah. The administrative divisions made during Akbar continued unchanged under Jahangir rule. During Shah Jahan period i.e. 1627 A.D. to 1658 A.D., the three old *Sarkars* were divided into twelve new *Sarkars* which included thirty two *Mahals*. Under Aurangzeb in 1688 A.D. Odisha was rearranged into twelve *Sarkars* and two hundred seventy six *Mahals*.<sup>10</sup> The rearrangement of 1695 A.D. resulted in the formation fifteen *Sarkars* with two hundred thirty three *Mahals*. In the year 1700 A.D. again these fifteen *Sarkars* were reduced to thirteen with two hundred fourteen *Mahals*. Again in the post- Aurangzeb period, when Murshid Quli khan was the governor of Odisha in 1720 A.D. a further redistribution of the *Sarkars* was made. Odisha was divided into twelve *Sarkars* with two fifty-eight *Mahals*. The above redistribution of the *Sarkars* and *Mahals* were either done for administrative convenience or due to the addition of some new lands to the original area. The above redistribution of the *Sarkars* and *Mahals* were either done for administrative convenience or due to the addition of some new lands to the original area. So the first revenue settlement of Odisha was made by Todar Mall, the Diwan of Akbar. He initiated a classic regulation system for smooth revenue collection. The chief features of his revenue system were as hereunder

- Survey and Measurement of land.
- Classification of land and fixation of rates (40 dams equal to 1 rupee).<sup>11</sup>

### **MEASUREMENT AND CLASSIFICATION OF LAND:**

To reorganise the revenue system, Akbar first collected complete information about the land. The cultivable land was measured into *Bighas* with a standard *Gaz* (a unit of measurement) known as *Jarib*. It was the *bamboo Jarib* system where the land was measured by means of bamboos joined together with iron rings. For purpose of assessment, the cultivable land was classified into four categories: *Polaj* (land which was constantly under cultivation and never left fallow), *Parauti* (land which had to be left fallow for a time to enable it to recover fertility), *Chachar* (land which had to be left fallow for three or four years to regain its productivity) and *Banjar* (land which remained uncultivated for five years or more). The first two categories of lands (*Polaj and Parauti*) were again classified into three grades – good, middle and bad. The produce of the three grades of land was calculated and their average was taken as the actual produce of the land, on the basis of



which the state claimed its share of revenue. The state share of revenue was generally demanded in cash and the amount was determined on the basis of the current prices. For the *Polaj and Parauti* lands the state's share of revenue was fixed at one-third of the average produce. In case of *Chachar and Banjar* land the revenue was not of a fixed nature and was progressively increased over the years. As this practice was quite inconvenient and involved a lot of expenditure, Todar Mall (the Wazir looking after revenue matters) fixed the cash rates of the produce on the basis of the average prices during the last ten years. Though the cash payment was preferred the peasants retained the option to pay the revenue in kind.<sup>12</sup>

### **ASSESSMENT OF TODAR MALL: TANQAH RAQMI (TAQSHIM JAMMA) AND JAMMA KAMAL:**

The Mughal broadly divided Odisha into two parts, the *Garhjats* under the Odia hill chiefs who agreed to pay fixed annual *Peshkash*. The remaining area under the direct administration of the Mughals was called Mughalbandi, a portion of it was assigned as Jagirs. The revenue of the Jagirs was not paid into public exchequer but it was appropriated in lieu of their pay. The revenue from the khalisa or crown land was paid into State exchequer.<sup>13</sup> It is also noticed that two major settlements were made in



**Figure- 3 Todar Mall**

Odisha during the Mughal period. One was called *Tanqah Raqmi* and the other one was *Jamma Kamal*. *Tanqah Raqmi* was also known as Todar Mall's settlement. Its assessment was very high. It was registered assessment, computed in rupees. According to Stirling, the fixed and regular assessment of the Mughal was heavier than that of the Hindu Rajas or the indigenous princes of Odisha. According to Maddox, this assessment was started by Todar Mall in 1582 A.D. After the complete conquest of Odisha in 1592 A.D. by Raja Man Singh, the settlement got a final shape.

According to Stirling, the *Tanqah Raqmi* was the imaginary "over-rated valuation at which the lands were formerly made over in *Jagir* or assignment to the officers of the Mughal government". The word *Tanqah* in Persian ordinarily means assignments. James Grant, a reputed authority of Indian finance has the same view and stated "*Moquerri Tunkhah*



*Ruqmi'* or enrolled standard of assignment being always for the most part bestowed in Jagir" certain passage in the *Ain-i-Akbari* holds the same view. It says that "when Asif Khan was *Wazir* the *Jamma* of the country was *Raqmi* or computed and he went on increasing the *Tanqah* just as he thought fit".<sup>14</sup>

### **JAMMA KAMAL:**

*Jamma Kamal* was the second major settlement, a subsequent revised assessment made during the Governorship of Murshid Quli Khan who was also known as Jafar Khan. James Grant calls it "Jafar Khan's settlement" and also calls it '*Jumma Tooman Kamil*. It is also stated that it was known as *Jamma Kamal* according to the name of an officer, called as *Kamal Mohammad*. But others however, explain the terms to signify the real and actual *Jamma*.

This *Jamma* was seven lakhs lower than the *Jamma* of Todar Mall. In this assessment the rate was specified in *kauris* which were then the common currency in Odisha. From the above analysis is of Sterling, James Grant and other scholars, the only point which has been emphasised is that one did not show the actual *Jamma* while the other indicated the actual *Jamma*. This argument for the fall of revenue may be valid to a great extent. But the reduction in the size of the Subah of Odisha from time to time and the conversion of rupee economy must have augmented the fall of the revenue in 1728 A.D.<sup>15</sup>

### **COLLECTION OF REVENUE:**

Revenue from the land was the economic mainstay of the Mughal Empire. It was therefore vital for the state to create an administrative apparatus to ensure control over agricultural production, and to fix and collect revenue from across the length and breadth of the rapidly expanding empire. This apparatus included the office (*Daftar*) of the *Diwan* who was responsible for supervising the fiscal system of the empire. Thus revenue officials and record keepers penetrated the agricultural domain and became a decisive agent in shaping agrarian relations. The Mughal Empire tried to first acquire specific information about the extent of the agricultural lands in the empire and what these lands produced before fixing the burden of taxes on people. The land revenue arrangements consisted of two stages-first, assessment then actual collection.<sup>16</sup>

For revenue purposes, the Mughals divided the villages into two categories. The trader, merchants were subjected to paid various taxes. The first category was people by resident



cultivators protected by their village headman of *Muqaddams*. The other category was people by Non-resident husbandmen. The villages in Cuttack under Muslim administration definitely underwent through this process. Land tax was fixed on resident cultivators through the representative, the village head. The collection gathered by revenue officer from the migratory husbandmen was regarded as his own private property. Apart from this, the Mughals collected a succession fee from the tributary chiefs, the Raja of Sarangagarh used to pay Rs. 10,000/- as succession fee. Similarly the Raja of Khurda was also required to pay this fee for succeeding his brother. Besides that, the Muslims ruler collects various *Abwabs* which caused untold hardship to the Odishan people. The trader and merchants were subjected to paid various taxes.<sup>17</sup>

Collection of revenue annually, as per the *Jamma* in rent roll, was not easy for them. Collections therefore fell into arrears.<sup>18</sup> It is often found that the arrears could not be cleared up and accumulated to a huge amount. This happened due to two things

- First the indifference and oppression of the revenue officers.
- And secondly due to misappropriation and exaction that aimed to demand more what the cultivator could pay.<sup>19</sup>

The annual revenue which was collected by the Mughal government is difficult to ascertain. At different times various authorities have mentioned different figures as revenue of Odisha. So a table is furnished from which one can form an idea on the land revenue of Odisha sent to the Mughal court from Cuttack at different times.

**PERIODICAL LAND REVENUE OF ODISHA (1593A.D. - 1786 A.D.):**

Years	In Dams	Rupees Equivalent	Source
1593	1,36,00,00,000	34,00,000	Haft Iqlim™
1594	12,57,29,638	31,43,316	Ain-i-Akbari,
1628-36	20,00,45,000	50,13,625	Riyaz-i-Khusbui
1646-47	28,02,40,000	70,06,000	Add 16863 ff120a-121a
1648	20,00,00,000	50,00,000	Lahori AbdulHamid, Padashahnama
1654-1655	22,55,80,000	56,39,500	Dastur-al-Amal used by Thomas
1638-56	18,02,00,000	45,05,000	Farhang-i-Kardani
1638-56	40,41,05,000	11,02,625	Sujan Rai (Passim)
1656	12,55,80,000	31,39,500	Dastural-al-Amal-i-Alamgiri
1658	—	35,71,025	James Grant
1665	29,08,00,000	72,70,000	F. Bernier P-437
1666-67	14,28,21,000	90,00,000	M.D. Thevenot



1687-1691	---	35,70,525	Zawabit-i-Alamgiri
1690	14,28,20,000	35,70,500	Dastur-ul-amal
1695-99	40,41,05,000	1,01,02,625	Khulasat-ut- Tawarikh
1697-1707	22,83,00,000	57,07,500	N. Manucci II,P-404
1707	14,28,20,000	35,70,500	J. Fraser and W. Bolta
1706-7	---	36,07,245	James Grant
1707	14,28,20,000	35,70,500	Ramusio
1709	14,28,11,000	35,70,275	Muntakhab-ut-Tawarikh by Jagjiban Das
1743-1786	14,28,21,000	35,70,525	J. Tieffen thaler <sup>20</sup>

However, the revenues sent from Odisha from time to time to suggests that sometimes they were sent together for more, than one year. So no information about the revenue of Odisha is available for consecutive years. It can well be inferred that almost all the figures in any way do not refer to the annual standard revenue but only the intermixture of the heavy arrears of some past years as well as current revenue. Steady revenue collection of Odisha till 1665 A.D. came as a handy for the Mughal rulers. From 1665 A.D. to 1707 A.D. there was marked decline in the revenue collection in Odisha because of the peasant gradual resistance against the mode of revenue exaction. Revenue was realised in rice or in Cowrie shells. Cowrie was the medium of exchange and all transaction was made through it.<sup>21</sup> Decline in the revenue collection was due to the political instability, misappropriation by the revenue collectors. The political disturbance in the centre was reflected in Odisha too, the Diwans and revenue officers took advantage of the situation and misappropriate revenue. For example, during Aurangzeb reign one Ibrahim Baxi misappropriated some villages to his control and also embezzled collection of his agents from a Paragana.<sup>22</sup> We found minor increase in revenue collection from 1690 A.D. on account of the measure undertaken by Aurangzeb and during the time of Murshid Quli Khan(1703-1725 A.D.), the Subedar of Odisha and Bengal. He applied drastic steps to exact revenue and took strong action against those who failed to pay the revenue on the due date.<sup>23</sup>

Out and out it is noticed that collection of revenue from the people of Odisha was the major task of the Muslim Governor, who stayed at Cuttack. The fate of the Governor depended on the sending of a huge amount of revenue to the Nawabs during the rule of the Naib Nazims. Besides, revenue collection, the Governor had to pay attention for the maintenance of law and order in the land. It has already been stated that how the *Qazis* stayed at Cuttack and helped the *SubahdarIn* judicial administration. The administration of Puri Jagannath temple



was also another responsibility of the Governor of Odisha. He regulated it well from Cuttack and if necessary marched from Cuttack to Khurda or Puri for dealing with the Raja of Khurda, scorn and contempt. Sometimes the drastic steps taken by the Muslim Governor of Odisha in dealing with the administration of the Jagannath temple brought financial loss to. The government as has been discussed during the Governorship of Junaid and Taqi Khan. The Muslim Governors stationed at Cuttack guided and goaded the administration of this land.

### **FINDINGS:**

- It was found that Muslim rulers have developed a best revenue collection policy to collect revenue without any hindrances from the people of Cuttack.
- The Muslims also maintained a revenue system that was far advanced from this present arena.
- The Mughal revenue system was engrafted on the Hindu structure, of course in its variation.
- The role of various revenue officers like *Choudhuries*, *Kanungo*, *Gumastas* etc. have been amply discussed and found they have enough capable to manage fruitfully the collection system with a well cooperation manner with both Hindus and Muslims during the Muslim rule in Cuttack.
- Revenue System of the Mughals went through certain changes from Babur to the reign of the later Mughals. However the system was quite an efficient one and helped in the prosperity of the Empire.
- Revenue system of the Mughal Empire underwent several changes from the time of the first Mughal ruler till the time of later Mughal Emperors. Major sources of the income of the Mughal emperors were one fifth part of the loot in the war, trade-tax, mint, unclaimed property, income from industries run by the state, annual tribute and presents from feudatory kings and Mansabdars and most importantly land-revenue.

### **CONCLUSION:**

To sum it up, it can be said that the Mughal maintained a revenue system that was far advanced of their age. Cuttack occupied this key position in the revenue administration of Odisha. From this place instructions were given to revenue officers for the collection of



revenue. The revenue thus collected was sent to the Mughal court at Delhi. However the revenue system of the Mughals was no mean administrative experiment. It left a lasting impression of the subsequent revenue system of Odisha in general and Cuttack in particular. Even the British East India Company followed the highly developed revenue policy and its practice by its achievements as well as failures has been bequeathed to the succeeding generations a valuable heritage.

#### REFERENCES:

1. B.N. Sinha, *"Geography of Cuttack City"*, Karuna Sagar Behera & others(ed), *"Cuttack One Thousand Years"*, Cuttack, 1990, pp-6-7. See also P. Acharaya, *"Cuttack its Monuments"*, Odisha Review, p-1.
2. M.A. Haque, *"Muslim Administration in Orissa"*, Punthi Pustak, Calcutta, 1980, pp-54-65.
3. Mohammad Yamin, *"Mughal Revenue Administration in Orissa: A Discorse"*, Journal of Odisha History, Vol-XXV, December-2012, p-117. See also [www.oriyaonline.com](http://www.oriyaonline.com), *History of Orissa in the Medieval period from 1568 to 1866 A.D.*
4. P. Saran, *"The Provincial Government of the Mughals(1526-1658 A.D.)"*, Bombay, 1973, pp-18-41.
5. B.C .Ray, *"Orissa under the Mughals" "*, Punthi Pustak, Calcutta, 1986.pp-105-106. See also B.C .Ray," *Revenue Administration under the Muslim rule in Orissa"*, O.H.R.J., PP-61-78.
6. A.Stirling, *"An account (Geographical, Stastical, and Historical) of Orissa proper or Cuttack"*, Calcutta, 1904, pp-50-53. See also W.W. Hunter, *"History of Orissa"*, Vol-II, London, 1872, p-275.
7. Ibid.
8. C.Umamaheswar Rao, *"Land Revenue Administration- A Historical outlook"*, Hyderabad, pp-1-3.
9. Mohammad Yamin, Op.cit. B.C .Ray, Op.cit.
10. M.A. Haque, Op.cit. P-232.
11. Mohammad Yamin, Op.cit. P-118.
12. C. Umamaheswar Rao, Op.cit. See also Vignesh Nathan, *"The Revenue System during the Mughal Era"*, posted by Flame communication, April-2013.



13. S.C. De, "*Guide to Odishan Records*", Odisha State Archives, Bhubaneswar, 1965, Vol-V, p-19.
14. A. Stirling, Op.cit. PP-163-338.
15. Ibid. See also B.C .Ray, Op.cit.P-110.
16. Themes in Indian History, part-II, National Council of Educational Research and Training, New Delhi, 2013, pp-213-214.
17. W.W. Hunter,"*Orissa or the vicissitudes of Indian province*", Thaker, spink and co .London, 1872,Vol-II,p-40. See also W.W. Hunter, Op.cit. PP-232-233. B.C .Ray, Op.cit.PP-113-114.
18. J.N.Sarkar, "*Studies in Mughal India*" pp-219-220. See also J.N.Sarkar, " Mughal Administration", Calcutta, 1935, pp-51-55.
19. B.C .Ray, Op.cit.P-112.
20. S.C. De, Op.cit. P-25. See also S.K. Dash," *Revenue collection in Mughal Orissa-A Critical Inquiry (1594-1707 A.D.)*, O.H.R.J., Vol-XLIII, 1999, P-103.
21. Z.A.Desai, "*Orissa in the eyes of Muslim Authors*", Journal of Ancient Indian History, Vol-II, Part-2, 1968-69, pp-59-60. See also Mohammad Yamin, Op.cit.p-119.
22. S.K. Dash, Op.cit. P-104.
23. B.S. Das,"*Studies in the Economic History from Ancient time to 1883 A.D.*" Calcutta, 1978, p-81.