

UNIV. OF
CALIFORNIA

THE
LAND TAX OF INDIA,

ACCORDING TO THE MOOHUMMUDAN LAW:

TRANSLATED

FROM THE FUTAWA ALUMGEEREE,

With Explanatory Notes.

SECOND EDITION,

WITH AN INTRODUCTORY ESSAY

ON THE LEADING PRINCIPLES OF THE TAX, ITS APPLICATION TO THE
BRITISH PROVINCES, AND ITS EFFECT ON THE TENURE OF LAND.

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P R E F A C E

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F I R S T E D I T I O N .



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

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