

Persian in the Villages, or, the Language of Jamiat Rai's Account Books

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Abstract

District (*pargana*)-level land revenue administration in late-Mughal south Gujarat was run mostly by Hindu and Jain family firms which operated within a multilingual environment featuring Gujarati and Marathi as well as Persian. Similar arrangements continued under early East India Company control but, by the 1820s, the British had done away with land-revenue family firms and their contextual multilingualism, replacing them with directly-employed village accountants writing only in Gujarati. This article argues that *pargana*-level officials' multilingualism and relative autonomy were not an 18th-century aberration but a key feature of Mughal administration, dislodged with difficulty by the British.

Keywords

Mughal – Persian – land revenue – Gujarati – multilingualism – East India Company

1 The Tax Experts¹

In 1773, a couple of months after the British captured the cotton-rich district of Bharuch in south Gujarat, an emissary named James Morley sat down with

¹ The Romanisation of Arabic and Persian words in this article follows JESHO's modified IJMES guidance, and a LOC-based common schema adopted for this special issue, for Bengali, Gujarati, Hindi, Marathi and Rajasthani words. To reconcile the two schemas, we have introduced minor variations to the LOC schema to ensure distinct diacritics. In many cases, the same word occurs in multiple languages but is pronounced differently; Romanisation used follows the phonetic context. For the common schema, see pp. 483-5 of this issue.

two local officials, the *desāī*, Jamiat Rai, and the *majmū'dār*, Lallubhai, to elicit a "more clear and distinct account" of all the taxes that used to be levied from the district during the period of the former *nawwābs* (nawabs, lords running semi-independent successor states).² After two years of negotiations and an expensive seaborne campaign, Morley's superiors in Surat and Bombay were anxious to know what they could expect to squeeze from their new possession, but, lacking local knowledge and languages, the British were entirely dependent on resident experts such as Jamiat Rai and Lallubhai to help them assess and collect the revenue. Having fled when Bharuch was invaded, these officials were at the time guests of the ruler of neighbouring Baroda who was unwilling to share them with the British. Morley's meeting had taken weeks to negotiate and took place only on condition that the men returned to Baroda after three days. When the meeting finally took place, the two officials were suspicious of the British and of each other and were nervous about the Baroda ruler's spies.³ The only information Jamiat Rai would share was his schedule of estimated taxes from six years prior, for the year 1766-67.

Jamiat Rai and Lallubhai's influence in the "little kingdom" of Bharuch depended on their control of the local information order.⁴ When the larger edifice of Mughal governance was crumbling in the 18th century, and there were multiple contenders for power over any given territory, some of the most effective operators were those who were able to control and direct information between the military-fiscal entrepreneurs and the peasantry at the district level.⁵ At the time of Morley's meeting, colonial officials were deeply ignorant

2 James Morley "Informations I have received relative to the Broach Revenues," f. 24, 13th January 1773, Surat Factory Diary [hereafter SFD] 662/1772-73, Maharashtra State Archives, Mumbai [hereafter MSA]. For another study of Morley's report, see S. Hariharan, "Town Revenues and Taxes in Eighteenth Century Gujarat: An English East India Company Document." *South Asia Research* 23 (2003): 171-9.

3 Morley, "Broach Revenues": ff. 22-4.

4 "Little kingdom" was first used by Bernard Cohn to refer to the lineage-ruled principalities that were left semi-autonomous by overarching empires. B.S. Cohn, "Some Notes on Law and Change in North India." *Economic Development and Cultural Change* 8/1 (1959): 71-93. See also N. Dirks, "From Little King to Landlord: Property, Law, and the Gift under the Madras Permanent Settlement." *Comparative Studies in Society and History* 28/2 (1986): 307-33. Chris Bayly's landmark study of the "information order" of British India has little elaboration of such an order in precolonial regimes. C.A. Bayly, *Empire and Information: Intelligence Gathering and Social Communication in India, 1780-1870* (Cambridge: Cambridge University Press, 1996).

5 Throughout this article, the Mughal revenue unit *pargana* is translated as "district." A *pargana*, a subset of a revenue circle, *sarkār*, which is itself a component of a *sūba* or province, is also often translated as "sub-district." (*Sarkār* also means state or government, as will be discussed on p. 721.) In the mid-18th-century Mughal gazetteer *Mir'āt-i Ahmādī*, Bharuch was

about how the countryside was governed, despite the fact that the British had been active in the trading world of south Gujarat for a century and a half. It was not only the British who were ignorant of revenue management; the erstwhile Mughal authorities had been wringing their hands for decades as district-level officials became increasingly autonomous and powerful on the one hand and, on the other, more secretive about what they knew.⁶ As Sumit Guha remarks, “control of records was ownership of power”⁷ and *pargana* officials were able to manipulate information for three major reasons. First, they were proficient in the prevalent linguistically-organized information order. Persian carried the greatest prestige in this order, but Gujarati, Hindi, Marathi, and English each played their parts along with a plethora of scripts and accounting systems. Pargana officials wielded, or employed scribes who could wield, multiple languages. Second, they were able to control and direct not just the passage but also the legibility of information between languages and genres. By virtue of their state-granted authority, their clerical training, their family business practices, and their Hindu or Jain upper-caste positions, they had access to the courtly texts of literature and epistolography, the legal documents of contracts and decrees, and the commercial language of accountancy, making them accumulators of a vast amount of useful knowledge. The third reason for their ability to manipulate information was their access to “patrimonial” local knowledge, “the deep knowledge acquired by magnates with roots in the villages and the political sympathy which comes from ties of belief, of marriage and from a

listed as both a sarkār and a pargana. Bharuch sarkār comprised 13 parganas, one of which was Bharuch pargana which contained 180 villages as well as a port. The villages and town drew a revenue of 15,233,754 *dāms* (*dām* was a low-denomination coin. 40 *dāms* = 1 rupee) and the port 950,000 *dāms*. ‘Ali Muhammad Khān, *Mir‘āt-i Aḥmadī: Supplement*. Trans. S.N. Ali and C.N. Seddon (Baroda: Oriental Institute, 1928): 175.

- 6 An account from 1725 says that revenue officials from Gujarat had stopped submitting taxes and reports to the central administration. See S. Khan, “An Important Persian Source on Mughal Gujarat—Diwanu Khatanu Pustak.” *Historicus: Journal of Pakistan Historical Research* 46 (1998): 56. An 1807 report on local finances in Bharuch, citing a Persian document, mentions Mughal emperor Aurangzeb’s efforts to rein in district tax officials. G.L. Prendergast and W. Steadman, “Appendix 61. [to the Report of Messrs. Prendergast and W. Steadman (Revenue Commissioners) on the Local Institutions and Fiscal Resources of the District of Broach]: Statement of Allowances Claimed by the Mujmudars, Remarks Thereon by Govt, Explanations by the Baroda Resident and Observations by the Revenue Commission (of 27–31 May 1807),” Revenue Department Diary [hereafter RDD] 59/1808, MSA.
- 7 S. Guha, “Rethinking the Economy of Mughal India: Lateral Perspectives.” *Journal of the Economic and Social History of the Orient* 58/4 (2015): 553–4. Guha thinks it likely that the best data on village yields might come from places where “autochthonous rulers sustained by clan followings and aided by scribal-mercantile adjuncts governed for long periods.” In Bharuch, the “scribal-mercantile adjuncts” were themselves long-entrenched brokers of local power.

sense of inhabiting the same moral realm.”⁸ By switching between linguistic registers and genres, and by strategically proffering or withholding information, they were able to render their activities indispensable yet opaque. The most politically astute of such officials wielded considerable power in these times, in Gujarat and beyond.

Parganas preceded the Mughals. John Richards argued that parganas were the “primary building blocks of political control” in the Indian countryside and often functioned as miniature kingdoms led by local lineages which exerted claims to taxes, tributes, and labor from subordinate inhabitants. From the start of the Mughal empire, the challenge was to manage rivalries between pargana-based lineages and to incorporate them into the hierarchy of the empire. Under the Mughal emperor Akbar in the late 16th century, contiguous parganas were grouped into revenue circles (*sarkārs*) with *karorīs*, or revenue officials, deputed to survey and measure the fields in each revenue circle for the production of data for revenue assessment. Pargana officials, whether related to the local ruling lineage or not, often retained their powers and received percentages of the revenue and revenue-free grants in return for their services in collecting and recording the revenue. The pargana thus functioned as a “hard-shelled structure” that the Mughals tried, and only partially managed, to penetrate.⁹

In a similar vein, East India Company (EIC) officials trying to interpret local governance and adapt it to their needs struggled with pargana politics, in particular the accessibility, languages, scripts, legibility, and categories of record-keeping. The efforts of early colonial officials to decipher revenue records and render them legible went along with their efforts to acquire a predictable, measurable revenue stream.¹⁰ Initially they had limited success on both counts, continuing to require the services of district officials to whom they constantly feared losing funds and credibility, but, several decades after Morley’s initial encounter with Jamiat Rai’s accounts in 1773, the British constructed a system to impose transparency and order on revenue practices. Returning to Bharuch in 1803 after a two-decade-long hiatus when they were forced to give Bharuch up to the Marathas, the Company launched, from 1812, detailed surveys and censuses of all its possessions in south Gujarat “in its attempt to identify the Ricardian rent it believed was its right as sovereign to

8 Bayly, *Empire and Information*: 55.

9 J.F. Richards, *The Mughal Empire* (Cambridge: Cambridge University Press, 1993): 82.

10 J.C. Scott, *Seeing Like a State: How Certain Schemes to Improve the Human Condition Have Failed* (New Haven: Yale University Press, 1998), 13-5.

collect.”¹¹ The linguistic complexity and ambiguity controlled by Mughal-era district officials, the *desāīs* and *majmū‘dārs*, and their links to village leaders (*paṭels*) were set aside by appointing salaried village-level accountants (*talāṭīs*), to report directly to newly-appointed British district collectors. Prior systems of record-keeping were discarded as inefficient and illegible. Captain Barnewall, the assistant collector of Kheda, said in 1816 that the village accounts kept by *paṭels*, or headmen, “were in most cases framed in a way so complex and unsatisfactory as to be entitled to little or any confidence.”¹² In the new regime, *talāṭīs* were required to maintain detailed village registers (*moje jarīf*) as well as *kalambandhī* volumes (from Persian *qalambandī*, signed document or agreement) to be stored in district record offices.

There was little multilingualism or opacity about the *jarīf* or *kalambandhī* books.¹³ Ever since they were produced, they were referred to as “vernacular” records, which in this context meant that they were written in the Gujarati language in the Nagari script. While I have not examined the *kalambandhī* records of Bharuch, should they survive, there is one survey of Kajipura village from Bharuch district in 1820, written in Gujarati and annotated in English, demonstrating the language, script, and categories of information sought by British surveyors at this point, that I will examine closely in the latter part of this article. The survey of Kajipura demonstrates that by elevating village accountants and their Gujarati records and making them directly subservient to British collectors, the British effectively snuffed out the multilingual, cryptic, “patrimonial” authority of late-Mughal pargana officials such as Jamiat Rai and Lallubhai and imposed a tidy, utilitarian order on revenue practices. What changed between 1773 and 1820 that allowed the British to penetrate and overhaul the hard-shelled pargana? The transition from Jamiat Rai’s enigmatic accounts in 1773 to the “vernacular” *jarīf* book of Kajipura in 1820 was not a

11 M.J. Frost, “Coping with Scarcity: Wild Foods and Common Lands: Kheda District (Gujarat, India), 1824/5,” *Indian Economic and Social History Review* 37/3 (2000): 295-329.

12 A.M. Shah et al., “Early Nineteenth Century Village Records in Gujarat,” *Gujarāta Saṃśodhana Maṇḍaḷaṇaṃ Traimāsika: Journal of the Gujarat Research Society* 25 (1963): 128, quoting “Accompaniment to Kaira Collector’s Letter to Chief Secretary, 20-8-1816,” RDD 85/1816, MSA. For other examples of British unease with local officials’ records, see Guha, “Rethinking the Economy”: 556.

13 In a series of articles, including the one in the previous footnote, A.M. Shah and his associates described *kalambandhī* and *jarīf* records dating from the 1820s from Kheda district (north of Bharuch). Similar records were later studied by Alice Clark and Marcia Frost, among others. See, for instance, Frost, “Coping with Scarcity” and A. Clark, “Changes in Kinship and Marriage in Two Selected Areas in India: A Study Based on Female Infanticide Records During the Nineteenth Century,” Ph.D. thesis: University of Delhi (1976).

mere bureaucratic reorganization: it offers an index to the political, legal, and linguistic shifts that accompanied the establishment of British rule.

2 Jamiat Rai's Account Books

Writing about India in the late 18th century can be tantalizing. The fact that a lot of material survives seduces one into thinking one can reach back and figure out almost anything. After I read Morley's letter to his superiors in Bombay, containing tables of local revenues in English, I immediately re-read it to see if he described Jamiat Rai's account book in any detail. To my disappointment, all he said was "I have the Honour to Enclose you Sundry Papers containing the Informations I have received relative to the Broach Revenues."¹⁴ Like most other non-English correspondence and documents of the era, Jamiat Rai's account books were not preserved in the Company's archives. I do not know if Morley ever saw them. Nor do I know what language they were in.

In the late 18th century, as the Mughal empire gave way to successor states and European trading companies, Mughal revenue practice was becoming disarticulated from actual Mughal government. One location where such separation was taking place was Bharuch, a former Mughal revenue unit in south Gujarat ruled for half a century until 1772 by a lineage of nawabs, descendants of a Mughal-appointed *jāgīrdār* (land-right holder), who claimed a degree of independence from the Mughals while maintaining Mughal-style political and revenue-gathering practices.¹⁵ A desirable black-soil territory situated on the north bank of the Narmada river where it opened to the sea, Bharuch was made wealthy by cotton, ghee, and manufactures. It had a flourishing and taxable port and was a key way-station on the road from north India to Surat. Since 1756, the nawabs had shared their revenues (and sovereignty over Bharuch) with the neighboring Marathas of the Gaekwad family. When the British captured Bharuch in November 1772, they retained much of prevalent Mughal administrative convention, going to considerable trouble to retain the principal officials who ran its land revenue infrastructure.

Of the *pargana*-level officials involved in the assessment and collection of land revenue in Bharuch, south Gujarat, the most prominent were the

14 Morley, "Broach Revenues": ff. 30-1, 31st January 1773.

15 Neighboring rivals continued to refer to the Bharuch rulers as *faujḍārs* (fort or garrison commanders) until they were overthrown, even though Nizam al-Mulk, the governor of Gujarat, and the Mughal emperor Ahmad Shah (r. 1748-54) had endorsed the title of nawab.

majmū'dārs, keepers or auditors of tax records, and the desāis, in charge of the revenue assessment, *jama'*.¹⁶ Both offices had been active in Gujarat since the reign of the Mughal emperor Akbar (1556-1605), if not earlier. Majmū'dārs and desāis in Bharuch—and elsewhere in Gujarat—received revenue-free (*in'ām*) grants of land in return for their services and were expected to serve as checks and balances on one another. In practice, the actual roles of majmū'dārs and desāis were not clearly distinguished: the two officials tended to work out a competitive coexistence.¹⁷ Whether or not these positions were originally designed to be hereditary, by the 1760s they were held by two Hindu families in Bharuch who functioned as family firms, presenting themselves as embodiments of the state to the peasants while also functioning as private corporate entities working in pursuit of their own interests.¹⁸ I have written previously that the proprietors of land revenue family firms were not strictly government employees, in that their income and influence did not derive exclusively from state patronage. Nevertheless, they represented the state (*sarkār*) to other entities such as farmers, moneylenders, and zamīndārs.¹⁹ It was their sarkārī

- 16 B.R. Grover, "The Position of Desai in the Pargana Administration of Subah Gujarat under the Mughals," *Proceedings of the Indian History Congress* 24 (1961): 150. It is worth noticing that the majmū'dār possessed a Persianate title while the desāi's title was Gujarati (or perhaps Marathi in origin, says Grover, 154). In the Marathi-writing world, a desāi was generally a land-right holder on the lines of a zamīndār. In Gujarat, the desāi's role was closer to the official called *qānūngo* or *sarrishtadār* elsewhere in the Mughal empire although he was generally in possession of local land rights too. In 1773, shortly after Morley's letter, there were reported to be 14 desāis in Broach pargana. (Broach Factory Diary 259/1773: f. 253.) In 1805, there were only 4 "principal" desāis in Bharuch pargana, of whom Daulat Rai, the son of Jamiat Rai, was described as the most prominent. RDD 44/1805: f. 301.
- 17 Grover, "Position of Desai": 150, citing 'Alī Muḥammad Khān and Mīḥālāl Kāyasth, *Khātima-yi Mir'at-i Aḥmadī* (Baroda: Oriental Institute, 1930): 228. During the Gujarat sultanate, pargana officials (*'ummāl-i parganāt*) were similarly appointed to balance one other, with one official being a servant (*banda*) of the sultan and the other belonging to a local lineage. Sikandar b. Muhammad, *Mir'at-i Sikandarī*, ed. S.C. Misra (Baroda: M.S. University of Baroda, 1961): 58.
- 18 This is not quite the same as *ijāra*, revenue farming, which, as Sudev Sheth has argued, was a diversification of the state into the emerging land revenue marketplace by granting temporary contractual rights in return for advance rent. S. Sheth, "Revenue Farming Reconsidered: Tenurial Rights and Tenurial Duties in Early Modern India, ca. 1556-1818," *Journal of the Economic and Social History of the Orient* 61/5-6 (2018): 878.
- 19 S. Sheikh, "Jibhabhu's Rights to Ghee: Land Control and Vernacular Capitalism in Gujarat, circa 1803-10," *Modern Asian Studies* 51/2 (2017): 352. David Curley uses the term "managerial elites" to emphasize the importance of accountancy skills in their portfolios. D.L. Curley, "Styles of Mastery of a Calcutta Brahman Family: Krishnachandra Ghoshal's Pilgrimage to Gaya, Kashi and Prayag, 1769, in Vijayram Sen's *Tūrthamaṅgala*," *Indian Economic and Social History Review* 57/1 (2020): 79.

“state-ness” that gave them the credibility to function. As tax assessors and auditors, the *desāi* and *majmū‘dār* firms were the points of contact between the (transferable) Mughal office-holders (*jāgīrdārs*) and (stationary) village officials and other functionaries. The British inherited their services—and networks—from the Mughal-style administration of the nawabs.

After their meeting with Morley, and during the subsequent decade of British control over Bharuch (1772-83), Jamiat Rai and Lallubhai held on to their local knowledge; there is no evidence that they ever gave up their account books for British inspection. Lallubhai in particular worked closely with British officials, virtually resuming his position as the Bharuch *majmū‘dār*, but did not allow close scrutiny of his methods, a posture that caused chagrin among certain British officials who harrumphed about his outsize influence and saw his evasiveness as incapacity. When, in 1776, William Perrott embarked on the first comprehensive survey of Bharuch, grumbling that the *desāis* and the *majmū‘dārs* were so ignorant of the lands they governed that they had “never seen an account of the land said to belong to each,” part of his irritation was at local officials’ ready access to information that was impenetrable to him.²⁰ Even when the British obtained some of the information within these books—as Morley did—their language, script, and classification schemes could remain opaque. If I have not been able to find Jamiat Rai’s accounts, it is by design. The land revenue family firms did not intend for outsiders to see their records.

3 Mughal and Pre-Mughal Languages of Revenue

As a pargana-level revenue official in a Mughal successor state that had formerly been a Mughal revenue district, did Jamiat Rai write in Persian or did he keep accounts in Gujarati? If the former, did he use Mughal *siyāq* notations?²¹ If the latter, what script did he use—the Nagari with which we associate Gujarati today, or one of the commercial scripts used by Gujarati business

20 G.W. Forrest, ed. *Selections from the Letters, Despatches, and Other State Papers, Preserved in the Bombay Secretariat*, vol. 2, Home Series (1887): 180. For others, such as customs officer James Forbes, Lallubhai was an intriguing, even romantic, figure, whose arcane knowledge included the ability to cure snakebite. James Forbes, *Oriental Memoirs*, vol. 3 (London: White, Cochrane, And Co., 1813): 248-9.

21 See N. Haider, “Language, Caste and the Secretarial Class in Mughal India.” In *The Evolution of a Nation Pre-Colonial to Post-Colonial: Essays in Memory of R.S. Sharma*, ed. D.N. Jha (Delhi: Manohar, 2014): 254, for a description of the *siyāq* accounting system introduced in the 16th century. For a history of *siyāqat* beyond South Asia, see M. Bagheri, “‘Siyāqat’ Accounting: Its Origin, History, and Principles.” *Acta Orientalia Academiae Scientiarum Hungaricae* 51/3 (1998): 297-301.

people? Further, what was the nature of his literacy—did he personally write in his account books or did he dictate to a clerk? In the absence of his records, historical practice will have to provide clues.

Under the Chaulukyas of Gujarat (ca. 940-1244), revenue records were likely to have been in Sanskrit—the “vernacular” or “Jain” Sanskrit of medieval texts—or in early Gujarati.²² Once Gujarat came under Delhi sultanate control in 1297, revenue records may have been transmitted in Persian, but probably continued to be recorded by local Hindu or Jain officials in Sanskrit or Gujarati. Letter templates preserved in an undated but probably pre-15th-century compendium of form-letters, *Lekhapaddhati*, were mostly in vernacular or business Sanskrit, some containing Gujarati fragments and phrases.²³ This dual linguistic system likely persisted under the Gujarat sultans in the 15th and early 16th centuries. Pre-Mughal stone inscriptions in Persian, recording donations, grants, or transactions, often had a few lines in Gujarati.²⁴

In north India, a few surviving Persian-Kaithi documents suggest a phase of documentary bilingualism that was probably the norm for the same period.²⁵ In the early 16th century, the Afghan ruler Sher Shah Sur appointed two sets of district officials, one to maintain records in Persian (*fārsī-nawīs*) and the other in the local language, Hindi (*hindī-nawīs*), a measure which Najaf Haider sees as an important effort to expand “political and fiscal” control at the district level.²⁶ Sher Shah’s increased emphasis on Persian as the language of upper administration continued under the third Mughal emperor Akbar (r. 1556-1605). Sometime between 1582 and 1584, Raja Todar Mal, senior financial administrator to Akbar, decreed that all administration was to be in Persian

22 On varieties of Sanskrit, including in medieval Gujarat, see M.M. Deshpande, “Sanskrit in the South Asian Sociolinguistic Context.” In *Language in South Asia*, ed. B.B. Kachru, Y. Kachru, S.N. Sridhar (Cambridge: Cambridge University Press, 2008) and M.M. Deshpande, *Sanskrit & Prakrit: Sociolinguistic Issues* (Delhi: Motilal Banarsidass, 1993), especially chapter 3, “On Vernacular Sanskrit: The *Gīrvāṇavānīmañjarī* of Dhunḍirāja Kavi.”

23 I. Strauch, *Die Lekhapaddhati-Lekhapañcasika: Briefe und Urkunden im mittelalterlichen Gujarat: Text, Übersetzung, Kommentar:Glossar (Sanskrit-Deutsch-Englisch)* (Berlin: D. Reimer, 2002).

24 S.C. Misra, “Some Aspects of the Economy of the Sultanate of Gujarat.” *Proceedings of the Indian History Congress* 43 (1982): 244, 246. On bilingual inscriptions, see S. Sheikh, “Languages of Public Piety: Bilingual Inscriptions from Sultanate Gujarat, c. 1390-1538.” In *After Timur Left: Culture and Circulation in Fifteenth-Century North India*, ed. F. Orsini and S. Sheikh (New Delhi: Oxford University Press, 2014): 193, 195, 202.

25 M. Mohiuddin, *The Chancellery and Persian Epistolography under the Mughals, from Babur to Shah Jahan, 1526-1658* (Calcutta: Iran Society, 1971): 28; M.M. Shafi, “Three Old Documents.” *Proceedings of the Idara-yi Ma’arif-i Islamiya* (Lahore, 1936): 281-5.

26 Haider, “Language, Caste and the Secretarial Class in Mughal India”: 249.

and in the “Iranian style,” and to be staffed by a cadre of Iranian and Hindu clerks, secretaries, and scribes.²⁷ It is generally accepted that after this decree, Persian became the dominant language of government throughout the Mughal realm and persisted in that capacity into early colonial India until the British made concerted attempts to replace it with English from the 1830s onwards.²⁸ While Persian became the language of court and the Mughal elite, there is evidence that Persian language skills, in the form of “pragmatic literacy” or “Persographia,” came to be found even among village-level revenue officials.²⁹ The vast bulk of surviving official documentation from the directly-governed parts of the Mughal empire, ranging from royal or courtly orders (*farmāns*) to deeds of sale, is in Persian. Nevertheless, most Mughal officials and scribes continued to be multilingual.

Although Persian became the *dominant* language of Mughal documentation, it is unlikely that it was the *only* official language, especially in sub-provincial revenue record-keeping. Insisting that Persian was the only language of government is a way of asserting that the Mughal state—and its chosen language, Persian—became thoroughly indigenized and penetrated deep into Indian society.³⁰ If Jamiat Rai’s books were in Persian, they would be evidence of

27 Haider, “Language, Caste and the Secretarial Class in Mughal India”: 250; I. Habib, *The Agrarian System of Mughal India, 1556-1707* (New Delhi: Oxford University Press, 2000): 324, n. 45. For an argument that the early Mughals’ efforts to rationalize revenue collection were intrusive, “frightfully efficient,” and in a “spirit of verification and scepticism,” see A. Anoushahr, “Author of One’s Fate: Fatalism and Agency in Indo-Persian Histories,” *Indian Economic and Social History Review* 49/2 (2012): 220-2.

28 On the transition to English, see, for instance, K. Prior, L. Brennan, and R. Haines, “Bad Language: The Role of English, Persian and Other Esoteric Tongues in the Dismissal of Sir Edward Colebrooke as Resident of Delhi in 1829,” *Modern Asian Studies* 35/1 (2001): 75-112, and T. Rahman, “Decline of Persian in British India,” *South Asia: Journal of South Asian Studies* 22/1 (1999): 47-62. The records of the Anglicist-Orientalist debate are in M. Moir and L. Zastoupil, ed. *The Great Indian Education Debate: Documents Relating to the Orientalist-Anglicist Controversy, 1781-1843* (Richmond: Curzon, 1999).

29 M. Alam, “The Pursuit of Persian: Language in Mughal Politics,” *Modern Asian Studies* 32/2 (1998): 328. On the intrusion of written documents into the locality and consequent “pragmatic literacy,” see F. Hasan, “Property and Social Relations in Mughal India: Litigations and Disputes at the Qazi’s Court in Urban Localities, 17th-18th Centuries,” *Journal of the Economic and Social History of the Orient* 61/5-6 (2018): 858-9. On “Persographia,” a view of Persian as a widespread written contact language that did not necessarily imply a shared culture or spoken facility, see N. Green, *The Persianate World: The Frontiers of a Eurasian Lingua Franca* (Berkeley, University of California Press, 2019): 4-5. An important plea for multilingual approaches to oral and documentary cultures can be found in F. Orsini, “The Multilingual Local in World Literature,” *Comparative Literature* 67/4 (2015): 345-74.

30 For a critique of “integrationist” models that see the Mughal imposition of Persian as a proto-nationalist move, see S. Guha, “Transitions and Translations: Regional Power and

the Mughal empire's reach. If they were in Gujarati, in a commercial script, they could be evidence that the dominant Mughal language, and thereby the Mughal state, remained external to certain aspects of Indian political life. An exclusive emphasis on Persian risks masking a lively and context-sensitive documentary multilingualism that persisted through the 17th century and into the 18th. Perhaps we should cast the net wider; important new work is now challenging the notion of archives as spatially defined repositories and suggesting, instead, that we imagine more capacious circumstances of documentary production and memorialization.³¹ Certainly, the futile search for large colonial-style "official" archives from the pre-British era has meant that household-held records, whether in the possession of land right-holders or information-specialist family firms such as those of Jamiat Rai and Lallubhai, have remained largely unseen and unremarked.

In advance of thorough study, it is premature to assume that district-level revenue records were invariably in Persian. In the Mughal heartlands of north India, there is plenty of evidence that "Hindi" record keeping was not abandoned. Of the large collection of orders and sale deeds from Vrindavan, a significant proportion is in Braj, in the Nagari script, or in Braj and Persian.³² More pertinently, an appointment order translated by J.F. Richards enjoined provincial officials to collect in each season "the account papers of the several villages of every subdistrict (pargana), and translate them into Persian," and then to send the translated accounts on to the emperor.³³ The author of Richards' early 18th-century administrative manual evidently did not expect village records to be kept in Persian. Outside directly-governed Mughal

Vernacular Identity in the Dakhan c. 1500-1800." *Comparative Studies of South Asia, Africa, and the Middle East* 24/2 (2004): 13. Pushing against Kumkum Chatterjee's contention that Persianization in Bengal represented a "complementary cultural trajectory" to regional Brahmanism, David Curley proposes a closer look at new "forms of sociability" to theorize multilingualism. See K. Chatterjee, *The Cultures of History in Early Modern India* (Delhi: Oxford University Press, 2009): 235-7, and Curley, "Styles of Mastery of a Calcutta Brahman Family": 78-9.

- 31 Chatterjee, *Negotiating Mughal Law*: 31-4. A provocative argument to consider archiving as practice rather than place may be found in K. Hirschler, "From Archive to Archival Practices: Rethinking the Preservation of Mamluk Administrative Documents," *Journal of the American Oriental Society* 136/1 (2016): 1-28.
- 32 I. Habib, "A Documentary History of the Gosā'in of the Chaitanya Sect at Vrindāvan." In *Govindadeva: A Dialogue in Stone*, ed. M. Case (New Delhi, Indira Gandhi National Centre for the Arts, 1996): 131-3.
- 33 J.F. Richards, *Document Forms for Official Orders of Appointment in the Mughal Empire: Translation, Notes and Text* (Cambridge: E.J.W. Gibb Memorial Trust, 1986): 33. For an important discussion of multiple languages and scripts in documentary culture, see Chatterjee, *Negotiating Mughal Law*: 164-7.

territories, revenue records were often not in Persian. In the Rajput kingdoms, for instance, revenue records were kept in various local languages, albeit deeply imbued with the Mughal state's Persian vocabulary.³⁴ The Adil Shahi rulers of Bijapur used written Marathi for local government, including revenue collection and judicial matters, as did the Nizam Shahis. The Qutb Shahis of Golkonda often issued bilingual (Persian and Telugu) edicts, while local revenue papers were largely in Telugu.³⁵

In Gujarat, as in other parts of the Mughal empire, most of the official paperwork that has been archived and catalogued in public collections is in Persian, although there are few studies thus far of original correspondence and documents bearing seals, signatures, and other marks of having passed through official hands, still less of officials' revenue records.³⁶ Nevertheless, it is clear that certain genres of official documents could be in languages other than Persian. A set of land records from Ahmedabad, for instance, suggests that a proportion of sale deeds of land (*khatapatras*) were in Gujarati, in the Nagari script, while a few were in Persian.³⁷

Outside the state bureaucracy, Gujarati business firms kept records in Gujarati, and had done so since medieval times. A few surviving papers from the Geniza records suggest early commercial use of Gujarati, as do 17th-century inscriptions from Socotra.³⁸ *Hundīs*, or promissory notes, and account books, were

34 See, for instance B.L. Bhadani, *Peasants, Artisans and Entrepreneurs: Economy of Marwar in the Seventeenth Century* (Delhi: Rawat Publications, 1999); N. Prasad Sahai, *Politics of Patronage and Protest: The State, Society, and Artisans in Early Modern Rajasthan* (New Delhi: Oxford University Press, 2006), and Divya Cherian, "Ordering Subjects: Merchants, the State, and Krishna Devotion in Eighteenth-Century Marwar." Ph.D. dissertation: Columbia University (2015).

35 Guha, "Transitions and Translations": 13-4; R.M. Eaton, "The Rise of Written Vernaculars: The Deccan, 1450-1650." In *After Timur Left: Culture and Circulation in Fifteenth-Century North India*, ed. F. Orsini and S. Sheikh (New Delhi: Oxford University Press, 2014): 120-1; and M. Alam, "The Culture and Politics of Persian in Precolonial Hindustan." In *Literary Cultures in History: Reconstructions from South Asia*, ed. S. Pollock (Berkeley: University of California Press: 2003): 131-98.

36 Farhat Hasan's revealing study of a set of judicial documents from Gujarat pays little attention to the materiality of the documents. F. Hasan, *State and Locality in Mughal India: Power Relations in Western India, c. 1572-1730* (Cambridge: Cambridge University Press, 2004).

37 M. Mehta, "Khatapatras as a Source of Urban History." *Indian Archives* 30 (1981): 21-9.

38 For a Geniza fragment likely to be in Gujarati, see <https://www.lib.cam.ac.uk/collections/departments/taylor-schechter-genizah-research-unit/fragment-month/fragment-month-10-2> (accessed 6 January, 2020). For a study of 17-18th-century Gujarati inscriptions in Socotra, see B. Shelat, "The Gujarati Stone Inscriptions from Rās Ḥowleḥ (Socotra)." In *Foreign Sailors on Socotra: The Inscriptions and Drawings from the Cave Hoq*, ed. I. Strauch (Bremen: Hempen Verlag, 2012): 407-32.

often in Gujarati. Some correspondence and paperwork was carried out in commercial scripts, such as versions of the *Mahājanī* script used throughout northwestern India.³⁹ For the 18th century, an extraordinary collection of documents belonging to a Baroda-based banking firm gives us some idea of how documents were organized on multilingual lines (or were themselves multilingual). The Haribhakti papers include account books, ledgers, deeds, state documents, and correspondence from the early 18th to the early 20th century.⁴⁰ Correspondence was often in Persian, while documents such as account books, most of which were not intended for the eyes of outsiders, were in Gujarati or Marathi, written in the *Mahājanī-Muṇḍī* or *Moḍī* script, two of the many commercial scripts of western India.⁴¹ Yet other documents were in a Nagari-script rendering of Gujarati. Accounts were mostly in the Gujarati system, rather than the *siyāq* accounts mandated by the Mughal bureaucracy. The collection of Haribhakti papers remains in need of thorough study, but preliminary surveys confirm the multilingualism of the family's transactions.

The welcome growth in the literature on Mughal-era revenue officials, scribes, and clerks has brought out the challenges in drawing precise distinctions between these occupations. It is clear that there were significant variations of status, function, and linguistic ability among such individuals, even those who bore the same titles. While some revenue officials kept their own books, others delegated record-keeping to specialist scribes.⁴² Certain Persian-trained clerks achieved renown for the literary merit of their writings, while others possessed

39 C. Ray Miller, "Devanagari's Descendants in North and South India, Indonesia and the Philippines." *Writing Systems Research* 6/1 (2014): 10-24.

40 Although preliminary categorization was done by G.D. Sharma, the Haribhakti collection awaits thorough study. See, for instance, G.D. Sharma and M.A. Patel, "State and Indigenous Business in the Urban Economy of Gujarat, c. 1770-1810: A Study of the Haribhakti Records." In *Urbanization in Western India*, ed. M. Mehta (Ahmedabad: Gujarat University, 1988): 59-71, and G.D. Sharma, "Economy and Society of Rural Gujarat in the Second Half of the 18th Century: A Study based on the Haribhakti Papers." *Proceedings of the Indian History Congress* 45 (1984): 367-74.

41 Such scripts include *vāṇiāī* (from *vāṇīo*, trader), *sarrāfi* (from *ṣarrāf*, banker), or *boḍiā* (from *bōḍum*, clipped or shorn). A.S. Asani, "The Khojki Script: A Legacy of Isma'ili Islam in the Indo-Pakistan Subcontinent." *Journal of the American Oriental Society* 107/3 (1987): 439, and Sharma and Patel, "A Study of the Haribhakti Records": 61.

42 Early 19th-century representations of tax officials often show them accompanied by a professional *munshi* or scribe. See, for example, the 1816 portrait, from the Stuart Cary Welch collection, of William Fraser's *diwān* Mohan Lal accompanied by his *munshi* Fuzl Uzeem reproduced in W. Dalrymple, ed., *Forgotten Masters: Indian Painting for the East India Company* (London: The Wallace Collection, 2019): 167.

only rudimentary skills in copying, letter-writing or accountancy.⁴³ Some scholars have attempted to nuance these distinctions with compound terms such as “scribal-mercantile adjuncts,” “managerial elites,” “proto-bureaucrats,” and “portfolio capitalists” for the kind of revenue officials and local magnates who had been entrepreneurial in expanding their repertoires and political influence while others have chosen to use self-identifiers that appear in the texts.⁴⁴ In spite of the careful work done thus far, it is not always possible to assess an individual’s literacy or numeracy based on their job title or to figure out what languages they actually used.

For the context I have described here, more work needs to be done to establish whether officials such as Jamiat Rai possessed scribal and accountancy skills themselves or whether bookkeeping and correspondence were carried out by clerks in their employ. The ability to speak a language did not, at this time, necessarily mean literacy but even a basic or functional grasp on the language allowed elite men to guide the productions of specialist munshīs.⁴⁵

43 There is a considerable literature on Mughal-era scribes, many of whom were non-Muslims. See, for instance, R. Kinra, *Writing Self, Writing Empire: Chandar Bhan Brahman and the Cultural World of the Indo-Persian State Secretary* (Berkeley, University of California Press, 2015): 292-4; N. Haider, “Norms of Professional Excellence and Good Conduct in Accountancy Manuals of the Mughal Empire.” *International Review of Social History* 56 (2011): 263-74; R. O’Hanlon, “The Social Worth of Scribes: Brahmins, Kāyasthas and the Social Order in Early Modern India.” *Indian Economic and Social History Review* 47/4 (2010): 563-95; M. Alam and S. Subrahmanyam, “Witnesses and Agents of Empire: Eighteenth-Century Historiography and the World of the Mughal Munshī.” *Journal of the Economic and Social History of the Orient* 53/1-2 (2010): 393-423; S. Guha, “Serving the Barbarian to Preserve the Dharma: The Ideology and Training of a Clerical Elite in Peninsular India c. 1300-1800.” *Indian Economic and Social History Review* 47/4 (2010): 497-525; and M. Alam and S. Subrahmanyam, “The Making of a Munshi.” *Comparative Studies of South Asia, Africa, and the Middle East* 24 (2004): 61-72. On revenue officials and scribes over a comparable period in north India, see H. Bellenoit, “Between Qanungos and Clerks: The Cultural and Service Worlds of Hindustan’s Pensmen, c. 1750-1850,” *Modern Asian Studies* 48/4 (2014): 872-910. On such officials in Gujarat, see Grover, “The Position of Desai.”

44 Guha, “Rethinking the Economy of Mughal India”: 553-4; Curley, “Styles of Mastery of a Calcutta Brahman Family”: 79; Bellenoit, “Between Qanungos and Clerks”: 889; S. Subrahmanyam and C.A. Bayly, “Portfolio Capitalists and the Political Economy of Early Modern India.” *Indian Economic and Social History Review*, 25/4 (1988): 401-24.

45 For instance, the Persian letters composed by scribe Krishan Sahai in the 1770s were shaped and organized by his employer, Frenchman Antoine-Louis Henri Polier. See M. Alam and S. Alavi, *A European Experience of the Mughal Orient: The I’jāz-i Arsalāni (Persian Letters 1773-1779) of Antoine-Louis Henri Polier* (New York: Oxford University Press, 2001): 17. Closer to our context, Nawab Mu’azzaz Khan of Bharuch (r. 1768-72) was careful to have letters to his neighbor and rival, Fatehsinhrao Gaekwad of Baroda, written in Marathi, as he knew Fatehsinhrao did not know Persian. S.M. Ahmad, *History of the Nawābs of Broach*

From another source I know that Jamiat Rai's colleague and rival Lallubhai knew multiple languages—Hindi, Marathi, and Persian—in addition to his native Gujarati, and that he understood some English. He prized Persian literature and “those who revealed literary talent.” In the 1790s, he commissioned a compilation of official Persian letters whose name, *Majmū'a-yi dānish* or compendium of wisdom, was a play on his title of majmūdār.⁴⁶ The *Majmū'a-yi dānish* contains a number of letters sent by or to Lallubhai, suggesting that he, like other officials of his rank, communicated with jāgīrdārs and other functionaries of the Mughal order through correspondence in Persian dictated to munshīs. I know much less of Jamiat Rai's linguistic talents, but, considering he was of comparable status and background, it is fair to imagine he was also multilingual, with some grasp of Persian in addition to Gujarati, Marathi, and Hindi. While bureaucratic correspondence was in Persian (or in Marathi, if dealing with the Marathas), dealings with village-level officials including paṭels (village headmen), talāṭīs (accountants), and *mehtās* (scribes) must have been in Gujarati, whether verbally or in writing. If we are to believe William Perrott who noted in 1776 that the district officers rarely visited the lands whose taxes they administered, communication between the Bharuch-based desāi and majmūdār and the villagers must have been by couriers carrying verbal or written missives in Gujarati.

Having conducted negotiations with the nawab for a year before this meeting, Morley was already acquainted with Lallubhai, and the three men are likely to have had enough common linguistic resources to communicate verbally or had interpreters or scribes to help. As Morley does not mention reading or copying the records personally, perhaps Jamiat Rai or his munshī read the accounts aloud, including the long lists of figures. If so, Morley's summary is a transliteration of what he heard followed by a translation into English, which would mean we are at several removes from the written contents of Jamiat Rai's books. As the language of Jamiat Rai's books cannot be determined, we now turn to the content he shared with Morley for clues to the linguistically-inflected organization of revenue information.

(Based on the Persian Manuscript *Majmū'ā-e-Dānish*). (Delhi: Dept. of Persian, University of Delhi, 1985): 156, citing letter 112/3 of the *Majmū'ā-i Dānish*.

46 The compiler of the nawab's letters, Kishor Das Munshi, describes Lallubhai's linguistic skills thus: “He was a remarkable linguist and could reply to the peoples of different nations and tribes in their own languages. People speaking different languages, Hindi, Marathi or Persian, were all amazed at his mastery of their languages.” Kishor Dās Munshī, *Majmū'a-yi Dānish*, ed. S. Maqbul Ahmad, partial trans. Saeed Hasan (Allahabad: Ram Narain Lal, 1957): 9.

4 Revenues, Language, and the Law, 1760s

The British had turned their sights on Bharuch because of its reputation for wealth, largely from land revenue and customs dues, and, at the start of British rule in 1772, the newly captured territory seemed full of promise. After the conquest, expectations were scaled down. The Bharuch expedition had been sold to the Company's directors based on a wildly optimistic expectation of 7,00,000 rupees of annual returns. Now, they were willing to accept a more modest estimate of about Rs. 3,20,000 from a year of good harvest. When, in January 1773, Morley sat down with Lallubhai and Jamiat Rai to elicit a summary of the taxes that used to be levied from the district during the period of the late nawabs, he was hoping that it was not already too late to assess and collect taxes on the past season's crops.

As we shall see, Morley's report shows that local land-revenue practice encompassed both Persian and Gujarati vocabulary, comprising normative Mughal-Persianate legal terms as well as indigenous Gujarati jargon. First we learn that the Bharuch territory contained 179 villages, of which eight belonged entirely to the Gaekwads.⁴⁷ Three were deserted. Nine of the 179 villages were alienated to prominent local individuals. These included the majmu'dār Lallubhai and the desāi Jamiat Rai who each possessed an in'ām village, paying no taxes to either the Gaekwads or the nawab. The remaining seven villages were given in hereditary *wazīfa* grants to Muslim clerics who paid no taxes to the nawab but did pay the Gaekwads.⁴⁸ Such tax exemptions were reported in the Mughal state's Persian vocabulary: in'ām, or gift, *wazīfa*, or stipend. Leaving aside the villages that were exempted or deserted, or which belonged to the Gaekwads, Morley listed 159 villages that paid regular land revenue, the proceeds of which were divided between the Gaekwads and the nawab in the proportion 3:2.

Jamiat Rai's schedule of estimated taxes for 1766-67 amounted to Rs. 4,03,334, three annas and one paisa.⁴⁹ Each village paid two kinds of taxes: 'ain and *vero* ("verraw" in the original). Morley does not explain what 'ain is but we may take it to mean "real" or "true" land revenue, abbreviated from the Persian '*ain jama'*

47 The *Mir'āt-i Aḥmadī*, compiled about a decade earlier, says that Bharuch pargana contained 180 villages as well as a port. Khān, *Mir'āt-i Aḥmadī: Supplement*: 175.

48 Morley, "Broach Revenues": f. 32. The "undermentioned Moremen" were Hakimjee, Seead Adrooss [Sayyid 'Aydarus], Seead Summy, Codjee Buccaw, Seead Beenaw, Mulasaw Esauch, and Codjee Deewana. From here on, Persian words will be indicated by (P) following the word, Gujarati ones by (G), and Persianate words adapted or transcribed in Gujarati texts by lowercase (p).

49 Morley, "Broach Revenues": f. 35.

or *‘ain al-māl*. *‘Ain jama*’ was a commonly-used term used for the statutory, Mughal-Persianate estimate of land revenue (*jama‘bandī*), or for the gross realized land revenue.⁵⁰ In certain contexts, *‘ain jama*’ could comprise two parts: first, *‘ain al-māl* or *‘ain māl*, the assessed land revenue, and second, *bāqī* (P) or *khoṭ verā* (G), additional cesses to make up for any losses in preceding years.⁵¹ In either case, Jamiat Rai’s (or Morley’s) *‘ain* seems to represent the traditional share of the produce the sovereign elicited from the subject. In Bharuch, the sovereign was dual: the nawab and the Gaekwad.

Verā (singular *vero*) were additional dues, charged by the ruler in addition to the basic land revenue. The common, modern, meaning of *vero* is simply tax or cess, or, as defined in the mid-20th-century Gujarati lexicon *Bhagavadgōmaṇḍal*, cash (*rokaḍ rakam*) charges for government needs levied on farmers over and above land revenue, that could be charged from either individuals or corporate bodies and could include octroi, import and export charges.⁵² The latter is the sense of *vero* that appears in Jamiat Rai’s accounts.

Earlier in the 18th century, however, the word *verā* carried a connotation of forced taxes. The word first appears with frequency in the 18th century in the Persian accounts of Gujarat, the *Mir‘āt-i Aḥmadī* and *Mir‘āt al-ḥaqā‘iq*, where it is spelt *bīvara*, and usually means illegal or extra-legal taxes or fines.⁵³ The author of the *Mir‘āt-i Aḥmadī* remarked that he had never heard the term before coming to Gujarat, but that, in his day, this forced tax was imposed by courtiers in Gujarat “on various excuses such as differentiation in trade,

50 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, Uriya, Marāṭhī, Guzarāthī, Telugu, Karnāta, Tamiḷ, Malayālam, and Other Languages* (London: Wm. H. Allen & Co., 1855): 14. Sharma and Dhot gloss *‘ain jama*’ thus: “Generally speaking the regular or established revenue fixed exclusive of extra cesses, but sometimes applied to the total aggregate sum of revenue including that from land as well as from other cesses.” G.D. Sharma and J.K. Dhot, “Marathi Records on the State Revenue in Gujarat During the Second Half of the Eighteenth Century.” *Indian Historical Records Commission* (1985): 97.

51 Sharma and Dhot, “Marathi Records”: 97.

52 Bhagvatsimhji and C. Paṭel, *Bhagavadgōmaṇḍal* (Rajkot: Pravīṇ Prakāśan, 2008), accessed at GujaratiLexicon.com. *Verā* could also be called *zakāt*, which, in this case, were not the charitable donations required of Muslims, but road taxes. Wilson lists a number of Gujarati *verā* and defines *vero* as “Tax, impost, duty, any tax or cess levied in addition to that on land, as upon trades, professions, goods, and the like: a particular tax levied upon the land, or upon ploughs, in addition to the standard assessment; also a tax levied on the Grasia tenures paying no other revenue to the state.” Wilson, *A Glossary of Judicial and Revenue Terms*: 546.

53 For details, see S. Sheth, “Business Households, Financial Capital, and Public Authority in India, 1650-1818.” Ph.D. dissertation, University of Pennsylvania (2018): 163-4.

community, head counting, house counting, etc.”⁵⁴ From the *Mir’at al-ḥaqqā’iq*, it appears that verā could be imposed not only by rulers but by other powerful individuals as well, such as the banker Khushhal Chand who was instructed to raise a million rupees either through bīvara or from his own firm.⁵⁵ The term also appears in Gujarati records with much the same meaning, such as in a land deed from 1725 that records that Hamid Khan, the deputy governor (*nā’ib subadār*) of Gujarat, in alliance with the Marathas, had collected three kinds of taxes—*khaṇḍaṇī* (protection money), fourfold *jījīo* (*jizya*), and vero—from the 84 castes of Ahmedabad.⁵⁶

As far as I can determine, the terms vero/verā or bīvara do not appear outside Gujarat, nor do they appear before the 18th century. Under the Gujarat sultans (1407-1572) several similar such taxes were charged, for portorage, letter-writing, police dues, on stalls selling various commodities, and so on, but, at least as represented in the mid-18th century *Mir’āt-i Aḥmadī*, such taxes were listed under the Persian terms *ḥāṣil* (realized revenue) or *sā’ir* (property tax, customs, or octroi).⁵⁷ In the Mughal system, taxes over and above land revenue were classed as *wujūhāt* or *bāb* (Persian, plural *abwāb*), or, as

54 ‘Alī Muḥammad Khān and Miṭhālāl Kāyasth, *Mir’āt-i Aḥmadī: A Persian History of Gujarat*, trans. M.F. Lokhandwala (Baroda: Oriental Institute, 1965): 426.

55 ‘Tīmād ‘Alī Khān, *Mir’āt al-ḥaqqā’iq*, f. 342b, cited in Sheth, “Business Households, Financial Capital, and Public Authority in India, 1650-1818”: 189.

56 Y.I. Dixit, “The Legal Documents (Khatapatras): A Study of the Socio-Economic Life of Ahmedabad Based on Original Gujarati Documents.” *Journal of the Oriental Institute* 38 (1988): 77-8. *Khaṇḍaṇī* is defined as tribute or tax paid to a victorious ruler or overlord. Bhagvatsīṃhī and Paṭel, *Bhagavadgomaṇḍal*. It also appears in Khān and Kāyasth, *Mir’āt-i Aḥmadī*, trans.: 414 and elsewhere.

57 Misra, “Some Aspects of the Economy of the Sultanate of Gujarat”: 252-3. The author of the mid-18th-century *Mir’āt-i Aḥmadī* compiled a list of taxes levied by the later sultans of Gujarat drawn from the account books of a Hindu official who had worked for the sultans’ revenue administration, *niṣāmat*. Non-agricultural taxes included the following, many in a characteristic compounds of Persian and Gujarati terms: *sā’ir māṇḍavī* (market taxes), *dār al-faryād* (house of justice?), *kotwālī* (police tax), *dharīcha* (not clear: the Gujarati word refers to a widow’s second marriage; *darīcha* in Persian is a small window or goldsmith’s mold), *nakhās* (cattle or slave market), *darība-yi lākh* (lac stall), *darība-yi tārkash* (wire or thread stall), *darība afīn* (opium stall), *darība ābresham* (silk stall), *kirāya-yi bārkaṣhī* (portorage charges), *darība marsalī* (correspondence, from *murāsala*), *riyāsāt-i muḥtasib* (the office of the censor and inspector of weights and measures), *kirāya-i dukākīn* (rent on shops), *ḥāṣil darwāza-yi pūrchat* (revenue from the gates of suburbs (from Gujarati *pura* or *pol*?)), *ḥāṣil darwāzahā-yi shahr* (revenues from city gates), *pūrchat* (suburbs), *ḥāṣil mutthī wa chūngī* (taxes on grain sellers, referring to a fistful of grain), and so on (*vaghaira kirāya*). See ‘Alī Muḥammad Khān and Miṭhālāl Kāyasth, *Mir’āt-i Aḥmadī*, vol. 1 (Baroda: Oriental Institute, 1926-30): 17-8. The translations are amended from those in Khān and Kāyasth, *Mir’āt-i Aḥmadī*, trans.: 13-4.

in an explainer (*sharḥ*) pertaining to Aurangzeb's farmān of 1666, ḥāṣil and *muḥtarifa*. There were two forms of *jihāt*, one set (*māl-o-jihāt*) closely tied to land revenue and intended for the payment of revenue officials, and the second, *sā'ir-jihāt*, including taxes on markets, occupations, octroi, and so on.⁵⁸ Both sets were included in the jama', the assessed revenue. Additional cesses levied by officials or local landholders that did not appear in the jama' included *farū'āt* or *farū'iyāt*.⁵⁹ The term *bāb* was used for non-agricultural taxes in the Hindu kingdom of 17th-18th-century Marwad, as in other parts of north India.⁶⁰ In eastern Rajasthan, *sā'ir jihāt* was the term commonly used. In the Maratha territories, *verā*-like additional taxes were collectively called, from Persian, *siwāy* (or *sawai*) *jama'*. Meanwhile the 'ain al-māl or jama'bandī, the assessed revenue, remained constant, and the *siwāy jama* could change based on the ruler's needs.⁶¹

There are two possibilities for the origin of the word *vero/verā*. The first is that it is an indigenous Gujarati word linked to Sanskrit *vyavahāra* (transaction, business, trade), Sanskrit/Prakrit *dvāra* (door, gate), Gujarati *vepār* (trade), or *vevār* (dealings).⁶² If the term is an indigenous one, it does not appear in early sources. In the predominantly Sanskrit vocabulary of the Chaulukyas of Gujarat are several non-agricultural taxes that were functionally similar to *verā* but none that sound similar.⁶³ A second possibility is that it is a vernacularization of *farū'iyāt*, a Persian term used in 17th-century Gujarat for "forbidden taxes."⁶⁴

58 Habib, *The Agrarian System of Mughal India*: 283-4, citing Abu'l Fazl, *Ā'in-i Akbarī*, trans. H.S. Jarrett, vol. 1 (Calcutta: Asiatic Society of Bengal): 94, 300-1.

59 Habib, *The Agrarian System of Mughal India*: 284, n. 5. Habib cites *Ā'in*, vol. 1: 294 and a proclamation of the *faujdar* of Sorath, in Gujarat, referring to "the forbidden *abwāb* (taxes), such as *farū'iyāt*." Other terms for such additional taxes included *ikhrājāt* and *ḥubūbāt*.

60 Cherian, "Ordering Subjects": 286-91.

61 Sharma and Dhot, "Marathi Records": 85.

62 M.B. Belsare, *An Etymological Gujarati English Dictionary* (New Delhi: Asian Educational Services, 1993): 1071.

63 For example, an increase in rent, *malārḡaṇa* (c.f. Gujarati *maḷavero*), levied to raise funds for a dignitary, or taxes collected for festivities or to maintain police facilities. A.K. Majumdar, *The Chaulukyas of Gujarat* (Bombay: Bharatiya Vidya Bhavan, 1956): 242. See also Surabhi Srivastava, "Fiscal Terms in Western Chaulukya Testimony." *Proceedings of the Indian History Congress* 74 (2014): 1387.

64 See note 60 above. Also see E. Lhost, "Writing Law at the Edge of Empire: Evidence from the Qazis of Bharuch (1799-1864)." *Itinerario* 42/2 (2018): 263. In a Persian manual for jurists produced in Bharuch in the late 18th century, Lhost notices the choice to spell the Arabic term *fāriḡh-khaṭṭī* (deed of release) as *pāra-khaṭṭī*, reflecting Gujarati orthography that conflates the aspirated *pha* and the fricative *fa*. Here again, contemporary Gujarati usage was inserted instead of normative Arabic spelling.

If the latter, it is interesting that later Persian writers such as ‘Ali Muhammad Khan, Mithalal Kayasth, and I’timad Khan “Persify” the Gujarati word *vero* as *bīvara* instead of using the Persian *farū‘iyāt*, a proceeding that suggests *vero* was an accepted part of Gujarati tax lingo for 18th-century writers.

Jamiat Rai’s record for 1766-67 listed no less than 34 kinds of *verā*, dues levied by the nawab in addition to the ‘ain taxes. The proceeds of each were divided between the nawab and the Gaekwads. While the ‘ain taxes were always higher than the *verā*, the latter represented a substantial additional amount from each village, occasionally even up to 95% of the ‘ain.⁶⁵ Morley’s list, followed by his helpful glossary, contains 34 kinds of *vero* of which I can reliably translate 27 (See Appendix 1 for a full translation). Of these, 16 terms include Persianate words, often in compounds with Gujarati terms for taxes, such as: Cummy *verraw* (*kamī* (کمی) *vero*), levied to make up for a shortfall in revenue the previous year, or Ruzzah *bhet* (*raḡā* (رضاء) *bhet*), paid by farmers for permission to harvest their crops. Other terms are entirely Persianate: Durbar *curch* (*darbār kharch* (دربار خرچ), for court expenses, or Vizzeat (*wazīt* (وضیعة), for durbar servants. Certain taxes with Persianate names were derived from the titles of office-bearers: Karkoon *putty* from *kārkun* (کارکن), scribe or clerk, was levied by the *desāi* to pay for presents; Havalda^{ree} (*hawāldārī*, from حوالداری) was levied to pay sentries to protect the crop; Jaudar *soocry* (*jama’dār sukhḡī*) was an amount originally levied to pay the *jama’dār* (جمعدار) or troop commander, later largely usurped by the nawab; and Naibut *jaudarsoocry* (*naibat jama’dār sukhḡī*) was to raise payment for the jamadar’s deputies. Vizze^{fdar} (*wazīfa-dār* (وظیفه دار) was listed to record that the Muslim holders of rent-free *wazīfa* lands paid taxes to the Gaekwads although not to the nawab. Fozedaree (*faujdārī*) stood for fines for misdemeanors, and Motesabby (*muḡtasibī*) was a fee for new doors, home maintenance, and weights and measures. Once again, the terms for taxes in these compound terms—*vero*, *paṭṭī*, *sukhḡī*, and *bhet*—were all Gujarati, except for the Persianate *kharch*. *Sukhḡī* is a Gujarati term for a bonus or gift to officials or brahmins. *Paṭṭī* is an old word for tax, sometimes used for the amount raised to honor a social superior.⁶⁶ Similarly, *bhet* was used for gifts.

A few terms were derived from Persian words in common use: Pawlez, or *pālez*, from the Persian for kitchen-garden or melon-field, was a tax imposed on market-gardeners, Phoorza (*furza*) represented customs dues, and Nimmak

65 This corresponds with Guha’s observation, based on Maratha sources, that “half the gross “rent” in late Mughal India came from commercial exactions, bribes and gifts. Guha, “Rethinking the Mughal Economy”: 566-7.

66 Bhagvatsīṃhji and Paṭel, *Bhagavadgomāḡdal* (GujaratiLexicon.com).

Saw (*namak sār*, نمک سار) was raised by farming out the right to make salt near the mouth of the river. The remaining terms are in Gujarati. Gollaw verraw or *golā* vero was a tax to raise funds for gunpowder or shot, “Dhawnaw” or *dhāno* (G) was probably intended to pay for grain for horses, and Dawroo Butte (*dārū bhaṭṭhī*) was a tax derived from farming the right to make the alcoholic brew arrack.

The Gaekwads received a 60% share on six of the line items above. “Cump Verraw,” “Dhawnaw,” “Pandria Saunder,” “Menaw Ghiry,” and “Vizzefdar” were levied only by the Gaekwads. Most others were shared equally with the nawab. “Key verraw,” described as “A Tax which was first levied about 20 years ago and has ever since been continued to reimburse the Govt for the Expenses of Digging a Ditch around a small fort at a Village called Soryare” was also levied, in that year, only by the Gaekwads. A number of *verā* were designed to pay for gifts or gratuities to officials. There was a tax levied on a festival (“Dusraputty” or Dasera tax “defraying the Charge of presents which the Nabob made on the Occasion to the head Jumadar, Patells and principal People of the Town.”⁶⁷ The *kārkun paṭṭī* used formerly to be levied by the *desāi* “to pay for Presents he gave annually to the principal people of Government to engage their Interest in his Favour,” but in late years the amount had gone to the nawab.⁶⁸

In some cases it is clear who the taxpayers were. It is noteworthy that many of the levies were imposed on relatively low-status professionals such as fruit and vegetable growers, shopkeepers, and goatherds whereas high-status individuals enjoyed tax remissions in the shape of *in‘ām* or *wazīfa* grants.⁶⁹ Farmers had to pay for permission to reap their grain in the harvest season, and homeowners paid for the privilege of cutting wood and fixing doors in new homes. Arrack and salt production were farmed to the highest bidders who paid taxes for the privilege. The *modī* or chief grocer collected 18 rupees a month from the shopkeepers, handing over 12 to the nawab and keeping the rest. In other cases,

67 Morley, “Broach Revenues”: f. 36.

68 In some cases, perquisites charged by village officials in Gujarat were paid by villagers and then deducted from the revenue demand. Khān and Kāyasth, *Mir‘āt-i Aḥmadi*, vol. 1: 275–6, in Habib, *The Agrarian System of Mughal India*: 287, n. 32. The Mughals made repeated attempts to curb additional extra-legal charges—“customary or compulsory gifts like *salāmī* and *bhentī*; fines and bribes, collectively called *bālādastī* (high-handed); payments expected on the performance of certain definite acts by the officials, e.g. *paṭṭādārī*, on the grant of a *paṭṭa*, *balkaṭī*, when permitting the crop to be cut, and *taḥṣīldārī*, when presumably accepting the payment of revenue; and, finally, *kharj-i ṣādir o wārid*, “expenses on those coming and going to meet the needs of the officials during their visits.” Habib, *The Agrarian System of Mughal India*: 288.

69 S. Guha, “The Politics of Identity and Enumeration in India c. 1600–1990.” *Comparative Studies in Society and History* 45/1 (2003): 153.

it is not entirely clear who paid certain dues. Taxes were levied (from farmers? townspeople?) for particular government needs, for example the purchase of ammunition, hay, thread, leather, and grain.⁷⁰ Although the *ghāmsī* vero was a tax to pay for hay, in recent years the villages had supplied the nawab with free hay for his horses in addition to paying the tax. Certain one-time expenses turned into annual taxes: a levy to pay for digging a ditch around a small fort, levied twenty years prior, had become a regular fee, as had the *sonī* vero (levied on goldsmiths or gold transactions?), previously levied to help the government in the case of an emergency.

There is no line item for paying regular soldiers in this table. In other words, the basic requirements of military fiscalism must have been borne by the nawab from his regular ('ain) share of the revenues. The verā paid for additional court and military costs: durbar expenses, for soldiers to be sent "on any Extraordinary Business," and for policemen (one each to represent the nawab and the Gaekwads) to catch tax defaulters. Of course some of the verā no longer went to their original intended recipients; for example, the jama'dār sukhḍī and naibat jama'dār sukhḍī originally levied to benefit the military commander and his deputies had in recent years been largely appropriated by the nawab.

Some taxes were devices to keep the wheels of government running. There was a tax to make up for any deficiency in the taxes collected the previous year. There was a tax levied against the possibility that taxes might be paid in "bad money." Taxes on the mint varied with the amount of coinage minted annually. There was even an amount, between three and five hundred rupees annually, which the nawab received from the cotton merchants, "the Intention of which was to prevent his taking notice of their mixing seed in the Cotton."⁷¹ Finally, if the nawab and the Gaekwads needed to make presents to each other, additional verā would be levied.

If we are to treat Morley's notes as accurate, we have a fascinating picture of the nawab's sources of revenue. He received a "regular" or 'ain taxed amount from each village which was based on the jama', the pre-assessed estimate of revenue. In addition, he received the verā amounts, which were generally less than the 'ain amount. Sixty percent of the 'ain amount and some of the verā were shared with the Gaekwads—which suggests the verā had been common since the revenue-sharing agreement was made in 1740. Clearly, the 'ain

70 This may originally have been a "voluntary" offering of grass, grain, thread, or similar items by villagers. Over time it turned into a cash amount pegged to the price of the commodity. See discussion of a similar ghee vero in my article "Jibhabhu's Rights to Ghee": 368-70.

71 Morley, "Broach Revenues": f. 34.

amounts were insufficient to run the government and to pay its employees and representatives. The verā filled in the gaps. If the nawab needed extra money, he would not increase the ‘ain amounts, which were pre-assessed and collected in the old Mughal way. He could simply add verā, as he did in 1772 when he was trying to raise money to pay the British for customs dues they insisted were owed to them:

And after a few days he explained the amounts [*raqam-i ma’mulāt*] on which they had agreed, and asked his relatives and subjects in the city for help. He divided the amount into four parts: one share which he would undertake, the second to be borne by his relatives, the third by the Muslims of the city and the fourth by the Hindus. Thereupon, a huge turmoil rose and the people of the city started to curse [*bad-du’a*]... A command was issued to the administrators to collect a bīvara [*verā*] of gold, so that over three months through a thousand kinds of hardships and tortures and punishments, one assigned share amounting to 35,000 rupees, was collected.⁷²

It is worth considering whether the nawabs deliberately under-assessed the ‘ain. This suspicion is borne out in a letter extolling Nawab Mu‘azzaz Khan’s policy of keeping land assessments low to enable cultivators to pay their assessed taxes.⁷³ Such a dodge would appear as a gesture of benevolence towards his subjects but it could have two additional functions: to reduce the amount the nawabs were obliged to pay to the Gaekwads (and, previously, to the imperial treasury), and perhaps also to allow for the proliferation of verā.

In the absence of imperial regulation, there was little check on verā. The nawab could—and did—impose additional burdensome verā when he needed the money. Officials, such as the desāi, were authorized to impose verā, just as the banker Khushhal Chand was so authorized in 1725. The exaction of extra-legal taxes, whether by state bureaucrats, bankers, revenue officials, or little princes such as the nawabs of Bharuch, was a common practice in late-Mughal South Asia, and was constrained only by the fear—or threat—of reducing future trade and productivity.⁷⁴ Describing a similar situation in 17th-century Marwar, Divya Cherian remarks that only “custom” and resistance from taxpayers could limit such taxation.⁷⁵ In the 18th century, the levying of ever more

72 *Ḥaqīqat-i Bandar Bharūch*. Bodleian Library, Oxford, MS. 2474: ff. 32b–33a.

73 Ahmad, *History of the Nawābs of Broach*: 142, letter 16/3.

74 Guha, “Rethinking the Economy”: 569.

75 Cherian, “Ordering Subjects”: 297.

extortionate *verā* was a feature of a time when fiscally-challenged new contenders for power, including Mughal-appointed but increasingly autonomous officials, engaged in entrepreneurial revenue gathering.⁷⁶

The distribution of Persian and Gujarati vocabulary in Morley's tables may be read as an index of the relationship between the imperial and the local. The Mughal (Persian) revenue arrangements represented by the 'ain jama' continued to be the indispensable scaffolding for revenue extraction but were inflexible and unsuited for entrepreneurial politics. It was the additional *verā*, acknowledged as common—if reviled—local practice since the 16th century, that facilitated the networks of hierarchy and obligation that kept the empire going and expanded to fuel the new entrepreneurial politics. The two systems were intertwined. Mughal-granted authority to collect the 'ain conferred on an aspirant the authority to additionally solicit *verā*, which is why 18th-century political entrepreneurs continued to seek charters from the hollowed-out Mughal crown. The relationship between the static 'ain and the burgeoning *verā* in the 18th century was, on the one hand, a symptom of the increasing disarticulation of the imperial and the local. On the other hand, it was an indication that *verā* were intrinsic to the Mughal system, part of a longer history in which revenue intermediaries exercised functional and linguistic autonomy, using a scaffolding of the mandated Persian terminology while continuing to foster the hierarchical, tributary, and affective relationships suggested by the Gujarati terms. The Persian-Gujarati compound phrases demonstrate these relationships, with Persian terms generally used for offices (*jama'dār*, *kārkun*) and Gujarati terms for entitlements (*verā*, *sukhḍī*, *paṭṭī*). However, Persian revenue terminology was not imposed on the vernacular Indic world through conquest, as nationalist historiography would have it. The 'ain (Persian) and *vera* (vernacular) constituted each other in a distinctively Mughal system.

Further, in Gujarat, there was one significant difference from elsewhere in the empire. Unlike Hindu kingdoms such as the Marathas and various Rajput states that adopted the Mughal Persian terminology for non-agrarian taxes (*bāb*, *sā'ir jihāt*, *sivāy jama'*), the term used in the directly-ruled parts of Mughal Gujarat was the vernacular *vero*. Even if it was a vernacularization of the Persian *farū'iyāt*, it was understood by contemporary Persian writers as a Gujarati usage. Correspondingly, whether Jamiat Rai's accounts were

76 Sudev Sheth astutely remarks that the appearance of *vero* as a term for illegal taxation suggests that "local life in Ahmedabad was coming to be dictated by political lexicons adopted and reframed by recalcitrant governors within the established but decaying apparatus of the Mughal state." Sheth, "Business Households, Financial Capital, and Public Authority in India, 1650-1818": 163.

in Gujarati or Persian, in a commercial script, Nagari, or Perso-Arabic, or a mixture, the Persianate vocabulary of Mughal power was uniquely woven through with the Gujarati vocabulary of indigenous capital (vyavahāra, vepār, vero, bīvara).

5 Monier William's Field Book, Village Kajipura, 1820

Almost half a century later, much had changed in Bharuch. In 1782, the British had been forced to give up the district to the Marathas who displayed little respect for the entrenched land-revenue firms and forced them to bid to farm Bharuch's revenues. Lallubhai, who fell into debt trying to raise money for his bid, was thrown into prison and died in 1800.⁷⁷ The British regained Bharuch in 1803 as part of the settlements in the wake of the Anglo-Maratha wars and soon turned their attention to its revenues again. By this time, Jamiat Rai was dead and his and Lallubhai's successors had considerably less influence in Bharuch.⁷⁸ Meanwhile, the bottom was dropping out of the market for cotton fabrics and the local weaving industry was disintegrating. In 1825, Monier Williams, collector of Bharuch in the 1820s, wrote that as high-quality English cloth could be purchased at "about half the price of the dotees and baftas, even on the spot where they are made, this manufacture is of course going rapidly to decay."⁷⁹ With the hereditary district officers out of the way, and the district only of value for its raw cotton and land revenues, Bharuch became a test location for experiments in revenue surveying.⁸⁰

Illustrating British officials' attempts to systematize revenue record-keeping is a "field book" or *jarīf-no chopdo* containing the assessment and revenue records of the village of Kajipura in the pargana of Matar, Bharuch district, from 1820, at which time the British had been re-established in Bharuch for seventeen years. From the collections in the Bodleian Library of the Sanskritist

77 Revenue arrangements in Bharuch during the Maratha interregnum are explored in a chapter of my forthcoming book.

78 W.G. Pedder, *Papers Relating to the Settlement of the Hereditary District Officers' Watans in the Deccan and Gujarat* (Bombay: Government Central Press, 1895): Appendix C, "Sketch of the History of the Broach Watans, especially with reference to the families of Dowlutrai Desai and Lallubhai Majmudār": 343-52. On Lallubhai's successor, his widow Jibhabhu, see Sheikh, "Jibhabhu's Rights to Ghee."

79 M. Williams, *Memoir on the Zilla of Baroche; Being the Result of a Revenue, Statistical, and Topographical Survey of That Collectorate; Executed by Order of the Bombay Government* (London: Cox and Baylis, 1825): 121.

80 See N. Rabitoy, "System v. Expediency: The Reality of Land Revenue Administration in the Bombay Presidency, 1812-1820," *Modern Asian Studies* 9/4 (1975): 529-46.

Sir Monier Monier-Williams, presumably inherited from his father, the erstwhile collector of Bharuch, the field book is a rare surviving example of a village-level revenue survey of the early colonial period.⁸¹

The field book demonstrates continuity as well as change in land-revenue practices since the 1770s. It is in Gujarati with copious interlinear annotations in English, either by the senior Monier Williams or by the superintendent of the revenue survey, Lieutenant Ovans, who declared the document to be “Original.”⁸² (For translation, see Appendix 2.) The book sprawls over 46 foolscap-like folios, drawn up with space for extensive annotation. The numerical calculations are simple and neatly compiled. *Jarīf-no chopḍo*, as the book identifies itself on the first complete page, is a Persian-Gujarati composite term comprising *jarīf* from Persian *jarīb*, a unit of land or area, and *chopḍo*, Gujarati for book. The terms suggest that the language of Persianate/Mughal-style revenue assessment still prevailed in the 1820s, but, as we shall see, the British had now put in place changes that included English interpolations and vernacular elaborations.

The annotator tells us in English that two copies were always made of the field book. The calculations in the second copy were made by a second person and were entered and added up in reverse to ensure the veracity of the original. The corresponding Gujarati text has more details, explaining that the measurements and figures of the *jarīf* (here abbreviated from *jarīb-amīn*, or surveyor) were on top and those of the *talāṭī*, village accountant, were below. The manuscript begins with a section on the measurements employed: the basic measure was of a bamboo rod, exactly 5 “hands” or 8 English feet long. The units of measurement were *gaj* and *līg*. 25 *līg* made up one *vasvāmsī*, 500

81 Shah et al., “Early Nineteenth Century Village Records in Gujarat”: 128, 130. In the 1950s, when A.M. Shah and colleagues studied early 19th-century revenue records in neighboring Kheda district, they found references to survey books or land registers (called *talāṭī-na namūna* in Kheda) but were unable to find any of the original books or registers.

82 The annotator goes on to note, “Of this Book a duplicate is always formed in which all the calculations are made by a separate person, at a different time and by reversing the figures. This is done to verify the original. It is afterwards left at the village for the use of the people. The memorandum of the village Dara, or mode of collecting the government revenue—the Juma Khurch or account of village Receipts & disbursements & the Statement of the population are therefore not inserted in the duplicate.” *Jarīf-no chopḍo* (Measurement Papers and Records of the Village of Kājipurā, Parganah Mātar, in the Broach District of Bombay), Bodleian Library, Oxford, MS. Ind.Inst.Misc.17: f. 4. The compiler, Lieutenant C. Ovans, later became political agent at Satara, where his involvement in the deposition of the ruler Pratap Singh caused him (Ovans) to be accused of corruption and impeached. See *Debates at the India House: August 22nd, 23rd and September 14th, 1845, on the Case of the Deposed Raja of Sattara and the Impeachment of Col. C. Ovans* (London: Effingham Wilson, 1845).

made one *vaso*, and 10,000 made one *vīghu* (*bīghā*). Apart from “lig,” these are all Mughal measurements found in the *Āʾīn-i Akbarī*.⁸³

The next page explains what the book is: a book of the measurements of the fields produced under the superintendence of Lt. Ovans. The fields were measured by officials from neighboring villages: the *amīn paṭel* Īsapjī Miānjī of village Khojbal and the *amīn* Mugaṭrām Harirām of village Dora. The Arabic-Persian term *amīn* refers to a village-level official appointed to measure lands; *amīn paṭel* was a village or community headman who held the title of *amīn*.⁸⁴ The measurement was carried out in the presence of representatives of the village farmers: one member each from the Kalmi Leva and Koli Talabda communities, two from the Koli Patanvadia community, and the *talāṭī* or village accountant, an Audich brahmin named Harīnāraṇ Govandrām. It is worth noticing that the farmers are classified by *jāti*, endogamous group, with all belonging to middling- or lower-status groups. While the *talāṭī*’s brahmin status is identified, the *amins*’ community affiliations are not provided, although one may surmise that Īsapjī Miānjī was a Muslim and Mugaṭrām Harirām a Vaishnava.

The book continues with 33 pages of measurements of the holdings of individual farmers with details of their dimensions, the kind of soil, the crops being produced (including trees, such as mango or the alcohol-producing *mahuḍo*), and the assessed revenue. Duly recorded is the name of the landlord, the tiller of the soil (in a few instances they are the same), and whether any of the land is disputed. At the end is a calculation of the total area under cultivation in Kajipura village, including all cultivable land, wasteland, villages, ponds, and so on.

Next follow memoranda (Gujarati *īādās*, Persian *yāddāsh*t) of different aspects of revenue assessment and collection in the village. One demonstrates incentives offered for the bringing marginal, marshy lands under rice cultivation. The tax was assessed per *bīghā* of land and varied based on the crop being grown and the quality of the soil. If fallow or uncultivated land was turned into

83 A thorough discussion of the evolution of the standard Mughal unit of land measurement, *gaz* (*gaj* in Gujarati), is to be found in Habib, *The Agrarian System of Mughal India*: 406-15. Measurement with a bamboo rod, *ṭanāb-i bāns*, was introduced in 1574-75. Abu’l Fazl, the author of the *Āʾīn-i Akbarī*, explains that a *bīgha* was the square of 60 *gaz*, a 20th part of a *bīgha* was a *biswa*, and a 20th part of a *biswa* was a *biswānsa*. Abu’l Fazl, *Āʾīn-i Akbarī*, trans. H.S. Jarrett, vol. 2 (Calcutta: Asiatic Society of Bengal, 1891): 62. *Biswa* is thus equivalent to Gujarati *vaso* and *biswānsā* to Gujarati *vasvāmsī*. The only term not found in the *Āʾīn* is *lig*, one twenty-fifth of a *vasvāmsī* (the *Āʾīn* calls 1/20th of a *biswānsa* a *taswānsa*).

84 Bhagvatsīmhjī and Paṭel, *Bhagavadgomaṇḍal* (GujaratiLexicon.com).

rice-growing land, the *vighotī*, or tax assessment per bīghā, could be frozen for a period of five years. Marginal lands taken into cultivation would pay lower annual rates, rising gradually (one rupee per bīghā for the first year and 1 ¼ the following year).

Another memorandum is on the payment of *salāmī*—a Persian term for tribute—to the government on lands either mortgaged (*ghareñiu*) or alienated as tax-free gifts (*pasāitu*). It is noteworthy that the government continued to receive a small income even on alienated lands. Another memo explained that of the rice produced in the village, half was the cultivator's while the other half went to the government, with Rs. 3 deducted from the cultivator's share to pay village servants. Of the second crop of the year, usually barley, wheat or *chīno* (sugarcane?), three-fourths went to the cultivator without any deduction. There are memos on *pasāita* and *chākariā* lands granted to village servants in lieu of services and—as before!—additional *verā* demanded by the government.⁸⁵ For every plough pulled by two bullocks, the farmer paid two rupees, and for a one-bullock plough, a rupee. If these charges were paid, the village would be freed from paying further charges for cowdung cakes, firewood and grass.

One schedule deals with the *jama'-kharch* (receipts and disbursements) of the village in the year 1819, with disbursements including payments to the accountant for paper and salaries. At the end is a *īādās fāragatīnī*, memorandum of release, from the Persian *yāddāsht* (memorandum) and *fāriḡh-khaṭṭī* (deed of release), a declaration signed by the village paṭel and talāṭī, promising that they had paid for the village measurements and that no monies had changed hands other than those authorized by the government.

A key feature of the field book was a village census or *kul-vastī*, a Persian-Gujarati compound meaning total habitation. The census has ten columns. The first column contains a list of household heads organized by *jāti*, or endogamous “caste.” The village contained members of four jātis: Kalmi Leva (3 households), Koli Talabda (6 households), Koli Patanvadia (36 households), and one household of Vasvayas. The remaining 9 columns listed the number of homes, men and boys, women and girls, total number of humans (153), oxen and male calves, cows and female calves, buffaloes and calves, carts, and ploughs belonging to each household.⁸⁶ One woman of the Koli Patanvadia

85 *Jarīf-no chopḍo*: f. 42.

86 The terminology used in this census corresponds almost exactly with what A.M. Shah and his colleagues found in a comparable census of Kheda district from 1817, which would suggest concerted enumerative action at least in south Gujarat. Shah says no such detailed census was carried out after 1826. (The India-wide decennial census introduced

jāti named Pardesan Rupa lived alone with her bullock; all the other households were headed by men. In its form—a jāti-wise enumeration of persons and animals—the census bears a closer resemblance to precolonial household registers like Munhata Nainsi's lists from Marvad in the late 17th century than to the colonial census that began in 1871.⁸⁷

In the absence of a corresponding field book from an earlier period, such as one that might have been kept by Jamiat Rai, it is possible in this document to discern changes from precolonial practice as well as significant elements of continuity. The first change is the very availability of the field book as well as its legibility in Nagari-script Gujarati with English annotations. The second change is from the pargana to the village as the key unit of revenue management. Correspondingly, the crucial official is now the talāṭī or salaried village accountant rather than the entrepreneurial desāī or majmū'dār. The talāṭī was the author of the field book which was to be delivered directly to government, in the shape of Lt. Ovals, without any intermediary. There was now a direct and unmediated flow of information from village to government.

What persists is threefold. First, there is a continuity in the notion of superordinate government, sarkār, that is conceptually undifferentiated from the 'ain- and verā- extracting government of Jamiat Rai's records.⁸⁸ In spite of the fact that two embodiments of prior government—the nawabs as well as the desāīs and majmū'dārs—had by now been dislodged, the British had merely replaced their predecessors as sarkār. As before, officials were appointed by the sarkār, fields measured for the sarkār, and taxes or crop shares paid to the sarkār. The field book recognizes that the sarkār's personnel were British (*sāheb*) but otherwise makes no distinction between any prior government and the current one.

in 1871 did not go into such granular detail of households and livestock.) Shah et al., "Early Nineteenth Century Village Records in Gujarat": 131.

87 For Nainsi's census see N. Peabody, "Cents, Sense, Census: Human Inventories in Late Precolonial and Early Colonial India." *Comparative Studies in Society and History* 43/4 (2001): 824-829. Peabody and Sumit Guha reject the notion that the post-1868 colonial census was an administrative novelty and demonstrate how precolonial regimes counted and calibrated communities and households. See also Guha, "The Politics of Identity and Enumeration."

88 For the etymologies and uses of the word sarkār and its transition from a descriptor of interlocked patrimonial relationships to territorially-bounded states, see N.J. Abbott, "Bringing the *Sarkār* Back In: Translating Patrimonialism and the State in Early Modern and Early Colonial India." In *State Formations: Global Histories and Cultures of Statehood*, ed. J.L. Brooke, J.C. Strauss and G. Anderson (Cambridge, Cambridge University Press): 124-137.

Second is a durability in the categories of information sought and in the methods of collecting it. The bulk of the document consists of measurements of holdings, documentation of land ownership, and assessments of crops and yields. The kul-vasti is organized on precolonial lines and, as in the rest of the document, records fiscal and hierarchical information that was equally critical to the organization of the precolonial and colonial state. Just as in Jamiat Rai's accounts, we see close attention paid to taxes and tax-free grants of land.

Finally, there is a continuity in the transregional Mughal and Persianate revenue terminology (e.g., *bīghā*, *bīsvā*) that suffused a text written in Gujarati for British administrators. The terms for length and area correspond, with the exception of the words *līg* and *feet*, to Mughal equivalents. Dates are according to the Gregorian as well as Vikram Samvat calendars. The field book contains characteristic Gujarati usages such as *vero*, as discussed above, *ghareṇiu* for mortgaged land, and *pasāitu*, tax-free land for village servants, all of which terms appear in earlier records, and there are in addition a number of Persian-Gujarati compound terms. During almost a half century of transition from early Company rule in 1772 to unquestioned control in 1820, Persianate Gujarati and its association with government proved to be resistant to regime changes. Even if the colonial state's village-level documentation was exclusively in Gujarati and according to a set template of required information, Gujarati now had a baked-in Persianate vocabulary. While the whole stratum of revenue personnel was now replaced by salaried village accountants, prevalent technical terms and units—and corresponding conceptual categories—were harder to dislodge.

Conclusion

With important exceptions, a significant part of theorizing on precolonial land revenue has been based on normative or prescriptive texts.⁸⁹ There are several reasons why historians have relied primarily on such sources. The first is that prescriptive texts offer a tidy picture of land relations and suggest a well-functioning, centrally-controlled imperial machinery, a picture of Mughal order and intent that appealed to the anti-colonial impulses of postcolonial historians. For instance, the *Aṭn-i Akbarī* offers a reassuring image of imperial benevolence when it came to customary taxes over and above land revenue. Deeming such charges to be “troublesome and vexatious to the people,” the

89 For a thorough critique of historians' credulity with respect to Mughal imperial data, see S. Guha, “Rethinking the Economy of Mughal India”: 532-3 and *passim*.

emperor Akbar had “in his wise statesmanship and benevolence of rule carefully examined the subject and abolished all arbitrary taxation, disapproving that these oppressions should become established by custom.”⁹⁰ Another reason is that texts of practice are hard to come by, probably by design, because they formed a critical part of the knowledge capital of land revenue family firms such as those of Jamiat Rai and Lallubhai. Even when found, they are not easy to interpret (a feature that led British officials to cast them as illegible or disorganized) and offer a messier picture of land relations that can be at odds with the orderly vision of the prescriptive texts. While more records will undoubtedly come to light, the problem of apparent scarcity of sources might also be addressed by regarding archives as activities, or as sets of “cultural and social practices” rather than as spatially-defined repositories.⁹¹

Further, texts of practice are often sidelined as evidence of localized or deviant conventions rather than as manifestations of how the system worked because they reveal that the system was, in spite of Akbar’s stated benevolence, always extractive and entrepreneurial, only constrained on the one hand by a thin layer of often unenforceable imperially-mandated norms and on the other, by the exigencies of local politics and customs. As more land revenue texts maintained by family firms come to light, and as our attention turns to a wider range of documents and documentary traces, the better we will be able to explicate the “social logic” of paper cultures.⁹² I expect further research will continue to destabilize normative pictures of state activity and demonstrate a lively stratum of district-level expertise and entrepreneurship that functioned within the broad framework of Mughal Persianate law but with only sporadic oversight by the higher reaches of the Mughal bureaucracy.

Their early experiences with the likes of Jamiat Rai and Lallubhai set the British against the entrepreneurial family firms, now cast not only as “troublesome or vexatious,” as they were by Akbar, but as ignorant and inscrutable interlopers who obscured the proper functioning of government. As the British listed all prevailing taxes and measured the land, placing the elicited information in Gujarati-language docketed archives, they succeeded in cutting into the complex, multilingual webs of knowledge and authority wielded by the

90 Abu'l Fazl, *Ā'in-i Akbarī*, trans. Jarrett: vol. 2: 58.

91 Hirschler, “From Archive to Archival Practices”: 2.

92 Ibid.: 27. For important interventions on paper cultures in South Asia see B. Raman, *Document Raj: Writing and Scribes in Early Colonial South India* (Chicago: University of Chicago Press, 2012), H.J. Bellenoit, *The Formation of the Colonial State in India: Scribes, Paper and Taxes, 1760-1860* (London and New York: Taylor & Francis, 2017), and Chatterjee, *Negotiating Mughal Law*.

family firms in a way that had been impossible for the Mughals.⁹³ By edging out such “privatized” *desāi* and *majmū’dār* firms, and replacing them with subservient village *talāṭīs*, the early colonial state rooted out revenue entrepreneurship and staked control over the invaluable commodity of the revenue archive. Revenue records, safely and legibly organized in record rooms, were deemed to have been rescued from the domain of entrepreneurial commerce and restored to the domain of the law and the state. By claiming direct access to revenue records to establish an imperial system of rights and privileges, it might be argued that Company officials were not putting in place a nascent British empire. Rather, they were restoring the benevolent Mughal imperium as imagined in Persian by Abu’l Fazl.⁹⁴

What exactly changed between the late-Mughal/early colonial period and the 1820s? First, as we have seen, emboldened by their victories in the Anglo-Maratha wars, the British pensioned off or dismissed the long-established, patrimonial, semi-autonomous district (*pargana*) officials on whom they had relied in the early days, appointing in their stead salaried village officials overseen by British revenue collectors. Such officials had already been weakened by the Maratha interregnum (1783-1803), when they were forced to bid for the farm of the district’s revenues. Second, they succeeded in mandating the replacement of the contextual multilingualism of revenue practice, operated in south Gujarat by district officials and comprising written and oral versions of Gujarati, Persian, Hindi, Marathi, and English, by written Gujarati in Nagari script, overseen by English. Multilingualism and opacity allowed its practitioners to withhold information and resources from the state; Gujarati-English bilingualism and standardization facilitated transparency. In theory, at least, the board of governors of the EIC could examine and weigh in on revenue collection in Bharuch in a way the Mughals had never achieved. Third, the emphasis in record-keeping shifted from the relational language of hierarchy and obligation, as witnessed in the plethora of customary dues, to the dawning of Cohn’s survey and enumerative modalities.⁹⁵ No longer could village patels

93 Cohn’s “enumerative modality” for the “creation of social categories by which India was ordered for administrative purposes” is relevant here, although taking place earlier than in Cohn’s examples. B.S. Cohn, *Colonialism and Its Forms of Knowledge: The British in India* (Princeton: Princeton University Press, 1996): 8. See Guha, “The Politics of Identity and Enumeration” for a fruitful critique of Cohn and his successors.

94 For an argument that the early colonial impulse to restore an ancient Mughal constitution to Bengal waned in the 1780s and 1790s, see R. Travers, *Ideology and Empire in Eighteenth-Century India: The British in Bengal* (Cambridge: Cambridge University Press, 2007), especially chapter 6.

95 Cohn, *Colonialism and Its Forms of Knowledge*: 8.

register political discontent by failing to proffer a *sukhḍī* or claim protection in return for a whip-round *vero*. The new imperial system was equally extractive and perhaps even more violent but was impersonal by design.

Ultimately it doesn't really matter what language Jamiat Rai scribbled in; what matters is that multilingualism and entrepreneurship in land revenue administration was too unruly, opaque, and reliant on affective relationships for the increasingly profit-driven new administration. By forcing in place a new subservient Gujarati monolingualism, the British had succeeded, by the 1820s, in siphoning up the flow of information and resources in a way the Mughals had desired but never realized. This was not the end of the story, of course, but the consequences of the new system in the later 19th century, including the recurrence of patrimonial authority within the colonial system, the rise of modern Gujarati, and the emergence of new forms of peasant protest, are beyond the scope of this paper.

	Particulars of the verrow	[likely transcription]	[Morley's gloss]
1.	Dusraputty	[G] dasrā patti દસરા પટ્ટી	A Tax lived leved [sic] on the Gentoo Holiday called Dusrah for defraying the Charge of presents which the Nabob made on the Occasion to the head Jumadar, Patells and principal People of the Town.
2.	Gollaw Verraw	[G] golā vero ગોળા વેરો	A Tax for defraying the Charge of purchasing Shott for the Government
3.	Key Verraw	[G] khāi vero ખાઈ વેરો	A Tax which was first levied about 20 years ago and has ever since been continued to reimburse the Govt for the Expenses of Digging a Ditch around a small fort at a Village called Soryare.
4.	Cote Verraw	[G] khoṭ vero ખોટ વેરો	A Tax levied the present year to make up for any Deficiency which had happened in the Revenue of the Former one ... under the head of—[Cummy vero]
5.	Cummy Verraw	[p, G] kamī vero કમી (کمی) વેરો	[contd. from Cote verraw] The amount of which consequently differs annually
6.	Sony Verraw	[G] sonī vero સોની વેરો	This was formerly levied only Occasionally to furnish the Government with a sum of money on any Extraordinary Emergency but for the last 14 or 15 years it has been a Constant Tax at the aforementioned Rate
7.	Kankoon Putty	[p, G] kānkūn પાટ્ટી કાનકૂન, કારકૂન [کارکن] પટ્ટી	This was formerly levied by the Deshoy to pay for Presents he gave annually to the principal people of Government to engage their Interest in his Favour. But for several years past, the protection thereof intended for those belonging to the Nabob the latter carried to his own account.

(cont.)

	Particulars of the verrow	[likely transcription]	[Morley's gloss]
8.	Ghaunsee Verraw	[G] ghāmsī vero ધાંસી વેરો	A Tax for defraying the Government Charge on purchasing Hay, but for some years past the Pragannahs were obliged to supply the nabob with as much of the article as he wanted for his Horses & ca exclusive of paying the above mentd sum of money
9.	Sooter & Chawra Verraw	[G] sūtar vero સૂતર વેરો chāmḍā vero ચામડા વેરો	a Tax for paying the Govt Charges on Thread [Sooter] & Leather [Chawra] for saddles
10.	Cump Verraw ⁹⁷	[?] kamp vero કંપ વેરો	a Tax collected by the Moratta only for Gram & Hay for their Horses
11.	Dhawnaw	[G] dhāno ધાનો or dāno દાણો	-
12.	Pandria Saunder	[G] Pandaria [?] પાંદરિયા [?]	a Tax levied by the Morattas only to pay the Government Expences as a village called Padria
13.	Ruzzah Bhet	[p] raza bheṭ રઝા [رضاء rīzā] ભેટ	This was paid by the Farmers for permission to cut down their Grain in the Harvest Season
14.	Durbar Couch	[p] darbār kharch દરબાર ખર્ચ [دربار خرچ]	A Tax for defraying Durbar Expences
15.	Havaldaree	[p] havaldārī હાવલદારી [حوال داری]	a Tax for paying the Expense of sending two Havaldars (one on the part of Nabob and the other on that of the Moratta) in a bad season to prevent the Farmer carrying off their Rice before they had paid the Government dues

97 Morley's gloss includes a tax not in his table, Cumess Verraw, which he explains as "a Tax for Joar & Bajaree used by the Government."

(cont.)

Particulars of the verrow	[likely transcription]	[Morley's gloss]
16. Malmph	[p] maljaptī مال [مال ضبطی]	for the same purposes as the foregoing [Havaldaree] on the other sort of Grain
17. Vazzeat	[p] vajīat વજીઅત [وضیعه]	The amount of this was given to under servants of the Durbar
18. Bhunoy	[?] ભૂનોય	a Tax levied on the Praganahs on a Supposition of their paying bad money at the Rate of 4 a Piece [40 Pice] for 100 Rupees the good money is always taken for them.
19. Jaudar Soocry	[p, G] jamādār sukhḍī જમાદાર [جمعدار] सुखडी	The produce of this was originally intended to be given to the Jaudar as a Reward for their services but in the latter years the Nabob allowed them but a small part of it and kept the Rest on his own account
20. Naibut Jaudarssoony [soocry?]	[p, G] naibat jamādār sukḥḍī નાઇબત જમાદાર [نائب جمعدار] सुखडी	A Tax for Paying the Jaudar's deputies who received the whole amount of it.
21. Ettack—No account of it to be found for this year whenever it is collected which it is but seldom arres- cent about	[?] etak એટક	a Tax for paying the Charges of Sundry Sepoys to the Villages on any Extraordinary Business. The amount of this varies annually according to the number of Sepoys so Employed
22. Pawlez	[p] pālez પાલેજ पालेज	a Tax on the Gardeners for Fruit & Vegetables
23. Burwar	[G] bharvād ભરવાડ	A Tax on Goat Herds

(cont.)

	Particulars of the verrow	[likely transcription]	[Morley's gloss]
24.	Vizzefdar	[p] vajīfdār ଠିକ୍‌ଫିଦାର [وظیفه دار]	A Tax levied by the Morrattas only on the Villages which the Moguls King formerly granted for the support of some Mosques & Religious Moormen
25.	Fozedar—no acct of it for this year this was equally shared betn the Nabob and Moratta	[p] fojdār ଫୌଜଦାର [فوجداری]	Fines levied by the Government for misdemeanours committed in the Broach District
26.	Mottesaby	[p] mohtasabī ମୋହତସାବୀ [محتسبی]	Fee for chopping weight & fixing the Door for a New House
27.	Mint [Tanksaul]	[G] ṭanksāl ଟଙ୍କସାଲ	The Government profit in Coinage which depending on the amount which may be Coined differs annually
28.	Cotwall Chabootra	[G] kotvāl କୋଟ୍‌ଘାଟ୍‌ଆ [கோட்டை]	See particular account thereof
29.	Dawroo Butte [arrack farm]	[p, G] dāru bhaṭṭhī ୧୮୬ ଖଣ୍ଡି	This has lately been much more Considerable having last year amounted to ୨୦୦୦ Rupees of which the Nabob paid the Moratta only ୩୬୦ Rupees
30.	Nimmuck Saw	[p] nimaksār ନିମକ୍‌ସାର [نمک سار]	Produced by farming the Privilege of making salt at Crodra a village at the Entrance of the River
31.	Purganna Fining was equally shared between the Nabob & Morattas no acct of it for this year	[G, ?] pargaṇā ପରଗଣା [?]	Fines levied by the Jaudars in the Villages

(cont.)

	Particulars of the verrow	[likely transcription]	[Morley's gloss]
32.	Vinaunia no acct of it for this year	[G] વિનોનિયો	a present which the nabob received from Cotton merchants from 300 to 500 Rupees per annum the Intention of which was to prevent his taking notice of their mixing seed in the Cotton.
33.	Muraw [Menaw?] Ghurry -	[p?] minhāigī મેનો ધડી (منهايگی)	The Moody Collects 18 Rupees a Month from the shopkeepers who sold Medicines, Grain &ca. of which the Nabob received 12 Rupees. The Nabob also collected a Tax under this name but separately from the Nabob.
34.	Phoorza no acct of it for this year but judged to be about TOTALS	[p] furza ફુરઝા [فرضة]	the Custom Houses which included Rodary, the Gauts Naukar & Cooskey Mandvie

f. 1a [a page of text in Nagari script, presumably in Gujarati, although only individual words can be made out. Not transcribed here.]

f. 1b [a page of text in Arabic, comprising verses attributed to ‘Ali b. Abi Talib, al-Mutanabbi, the pre-Islamic poet Antara b. Shaddad, and an unidentified poet, written diagonally across the page. Not transcribed here.⁹⁹]

f. 2a

[In English] Purguna Matur

[Gujarati script] પરગણે માતર

[Transliterated from Gujarati] Pargaṇemātar

Village Kajeepoora

મોજે કાજીપુરા

Mojekājīpurā

[In English] Of this Book a duplicate is always found in which all the calculations are made by a Separate person, at a different time and by reversing the figures. This is done to verify the original. It is afterwards left at the village in the care of the people. The memorandum of the village Dara, or mode of collecting the government revenue—the Juma Khurch or account of village Receipts & disbursements & the Statement of the population are therefore not inserted in the duplicate.

f. 3a-b Purguna Matur

પરગણે માતર

Pargaṇemātar

Village Kajeepoora

મોજે કાજીપુરા

Mojekājīpurā

The Standard Basis, or Rod, is in length 5 Hath, or 8 feet English exactly.

સરકારી વાંસલાં બામે હાથ 5 પાંચ બરાબર છે તા ફીટ 8 આઠ અંગૂજો બરાબર છે

inaccurate or misleading), my own translation in italics. Until the mid-19th century, Gujarati was written with a superscript line which is not reproduced in my transliteration.

99 I am grateful to Ashkan Bahrani for transcribing and identifying the verses and to David J. Wasserstein for his comments. From occasional mistakes in the Arabic, it appears the scribe wrote them from memory. This presence of this Arabic page is not explained in the rest of the document.

Sarkārī vāṃslāṃ bāme hāth 5 pāṃch barābar chhe tā. [tathā] fīṭ 8 āṭh aṅgrejī barābar chhe

The government bamboo rods are exactly 5 hands or exactly 8 feet English.

All the measurements are made & set down in Chains, Dusans [?] & Hath

સર્વે માપવાનુ કામ સાંકલ તા ગજ તા લીગ થી ચાલે છે

Sarve māpvanu kām sāṅkal tā. gaj tā. lig thī chāle chhe

All the measuring work is in chains and gaj and lig¹⁰⁰

One Chain contains 3 Dusans, and one Dusaus contains 10 Hath.

સાંકલ ૧ એક ના ગજ ૩ તરણ છે ગજ ૧ એક નાં લીગ ૧૦ દસ છે

Sāṅkal 1 ek nā gaj 3 taraṇ chhe gaj 1 ek nām lig 10 das chhe

One chain has 3 gaj and 1 gaj has 10 lig

All the calculations are made in Hath

સરવે ગણવાનુ કામ લીગથી ચાલે છે

sarve gaṇvānu kām ligthī chāle chhe

All measurements are in lig

25 Hath make one Wis-wussa. 500 Hath make one Wussa, and 10,000

લીગ પચીસનો વસવાંસી ૧ એક છે લીગ ૫૦૦ પાંચસે [સો] નો વસો ૧ એક છે લીગ

૧૦૦૦૦ દસ હજારનુ

lig pachīsno vasvāṃsī 1 ek chhe lig 500 pāṅchse[so] no vaso 1 ek chhe lig 10000

das hajāṛnu

25 lig make vasvāṃsī. 500 lig make 1 vaso. 10,000 lig make

Hath make one Beega, Square measure.

વિઘુ ૧ એક છે

vīghu 1 ek chhe

1 vīghu [bīgha]

Add the two perpendiculars together, multiply their sum by the diagonal

આડી સાંકલ એકઠી કરવી ને લાંબી સાંકલ સાથે ભાંગણી કરવી ને તે

āḍī sāṅkal ekāṭhī karvī ne lāmbī sāṅkal sāthe bhāṅgaṇī karvī ne te

Join the perpendicular chains and multiply the sum by the long chain and

100 See discussion of “lig” in note 83 above.

and half the product will be the contents of the figure in Hath.*

નુ અડધ કરવું તેહેનાં વીધાં તા વસા તા વસવાંસી થાએ છે
 nu aḍadh karvu tehenām vīghām tā. vasā ta. vasvāmsī thāe chhe
halve it; that will be the bighā, vasa, vasvāsī

In this Field Book the number & contents of the field by the measurement
 એ જરીફના ચોપડામાં જરીફનો નમબર તા જરીફનાં વીધાં ઉપર છે તા
 E jarīfnā chopadāmām jarīfno nambar ta.[tathā] jarīfnām vīghām upar chhe
 ta.

In the Jarif book, the Jarif number is above the Jarif measurements in bīgha

are placed above, and the number of the field & its computed quantity by the
 village Tullatee's accounts, are placed below.

તલાટીનો નમબર તા આસરાનો વીધાં નીચે છે
 talāṭīno nambar ta. āsrāno vīghām nīche chhe

The talāṭī's number is below the estimated measurement in bīghas.

[In English] * This is, of course, only applicable to the Trapezium, which is the
 figure always used with the exception of the Triangle occasionally.

f. 4a-b Purguna Matur

પરગણે માતર

Pargane Mātar

Village Kajeepoora

મોજે કાજીપુરા

Village Kājīpurā

Field Book of the measurements of the fields; Sumwut 1876, Wueesakh

ખેતરાની જરીફનો ચોપડો સંવત 1876ના વૈસાખ સુદ વાર ભરેસ્પત તા
 khetarānī jarīfno chopado saṁvat 1876 nā vaisākh sud vār bharespat tā.

*The book of the measurement of the fields (field book) [was done on] Thursday,
 of Vaisakh Sud, 1876 date*

Sud; War Bhresput. Thursday the 20th April AD 1820. Under the
 20 માહે અપરેલ સનને 1820 ઈસ્વી હસતે લફ્ટેનન્ટ ઓવાન સાહેબની

20 māhe apanel sanne 1820 īsvī haste laṭṭenāṭh ovān sāheb nī

20[,] month of April year 1820 Christian [Era] at the hands of Lieutenant Ovan
 Saheb

Superintendence of Lieutenant Ovans. Measurers of the fields Eesup Mee-

હજૂર જરીફના ખેતરાંના અમીન પટેલ ઈસપજી મીઆંજી મોજે ખોજબલ

hajūr jarīf nā khetarāṁnā amīn paṭel īsapjī mīāñjī moje khojbal

[who was] present for the measurement of the fields Amin Patel Isapji Mianji of village Khojbal,

-ajee of Khojbul and Moogutram Hureeram of Dora, both in the Baroche

ના પરગણે ભરૂચ તા. અમીન મુગટરામ હરીરામ મોજે દોરાના પરગણે ભરૂચ

na pargaṇe bharuch tā. amīn mugatṛām harīrām moje dorānā pargaṇe bharuch

district Bharuch and Amin Mugatram Hariram of village Dora, district Bharuch.

Present at the measurement

મોજે મજકુરની જરીફ વખત હાજર

moje majkurnī jarīf vakhat hājar

Present at [the time of] the measurement of the aforesaid village

Kulmee Leuva

કલમી લેવા

kalamī levā

Patel Seedhur Ruheedass

પટેલ સીધર રહીદાસ

paṭel sīdhar rahīdās

Kolee Tulubda

કોલી તલબદા

koli talabdā

Pugee Roopa Maljee

પગી રૂપા માલજી

pagī rūpāmālji

Kolee Patunwareea

કોલી પાટણવાડીઓ

koli pāṭaṇvāḍīo

Veera Bheekhajee

વીરા ભીખાજી

vīrā bhīkhāji

Kolee Patunwareea

કોલી પાટણવાડીઓ

koli pāṭaṇvāḍīo

Jagmul Ramjee

જગમલ રામજી

jagmāl rāmji

Tulatee Hurree Narun Govindram, Oodeech Brahmun

તલાટી હરી નારણ ગોવંદ રામ ગાનાતે ભરામણ અવદીચ

ṭalāṭī harī naraṇ govand rām ganāte bharāmaṇ avadīch

The ṭalāṭī Hari Naran Govand Ram of the Audich Brahmin jati

The numbers and computed quantities of the fields are taken from the village

Tulatees account for Sumvut 1876

તલાટીના નમબર ખરડો સંવત 1876ની ફસલનો છે તે ઉપરથી માપુ છે

talāṭīnā nambar kharḍo samvat 1876nī fasalno chhe te uparthī mapu chhe
The talāṭī's numbers and computed quantities are from the yield [faṣal] of Samvat 1876 and are measured from them.

[f. 5a-36b are individual pages of measurements of individual fields, including information on zamindar, farmer, type of soil, what is grown, etc. One sample page is included here]

f. 5a

	Field Bhagoleeoo	Bs. 5	Goraroo of the first sorts
3-4-17-4	ખેતર ભાગોલીઉ Khetar bhāgolīu	લી. 5 Vi. 5	ગોરાડુ અવલ Gorāḍu aval
3-5-0	[?] 1 Pokhreeoo, a day કી. 1 પોખરીઉ Kī. 1 pokharīu		Crop વાવેતર vāvetar
	Meeaa Peerbhaee મીઆં પીરભાઈ Mīām Pīrbhāī		2B. Baota [?] 5 2 બાવટો 5 2 bāvṭo 5
	ખેડુત વીરાજી ભીખાજી Kheḍut Virājī Bhikhājī		3B. Bajoree produced 1 ½ 3 બાજરી 1 1/2 3 bājri 1 ½
48611			Mutt & Mug ? મઠ મગ ૦ 1/2 Math mag ૦ ½
4-17-4			તલ 2 Tal 2
	ઉપલા નમબરથી આથમણ Uplā nambarthī athamṇu <i>West from the number above</i>		ઝાડ Jhād 1 મહુડો 1 Mahuḍo 1 Mowra

(cont.)

Field Bhagoleeoo	Bs. 5	Goraroo of the first sorts
તા ગોબલેજના સીમાડાથી Tā goblej nā simāḍāthī <i>From the boundary of Goblej</i> (<i>taluka?</i>)		
ઓતરાદુ તા. ઉગમણ Otarādu tā. ugamaṇu <i>North to east</i>		

[more measurements and calculations, not included]

[Note at the bottom, in English]: (See No. 79 for further translation. The above are considered sufficient for examples of the intermediate fields.)

f. 37a Number 24 of ૦ ½ Beega and Number 3૦ of 3 Beegas, of this Tulatee's account are

એ જમીનમાં તલાટીનો નમબર 24 ચોવીસમો વિઘુ ૦ ॥ મોજે ગોબલેજ સાથે
e jamīnmām talāṭīno nambar 24 chovīsmo vīghu ૦ || (1/2) moje goblej sāthe
In that land, half a bīghā of the talāṭī's Number 24 and 2 bīghās of the talāṭī's
number 3૦ are in dispute with the village Goblej

in dispute with Goblej & do not appear in this memorandum.

કચાટીઉ છે તેમકુ નથી તા. તલાટીનો નમબર ત્રીસમો વીઘા 2 મોજે ગોબલેજ સાથે
કચાટીઉ છે તેમકુ નથી

kachāṭīu chhe temaku nathī tā. talāṭīno nambar ૩૦ tīsmo vīghā 2 moje goblej
sāthe kachāṭīu chhe temaku nathī
and are not listed.

ff. 38-4૦a columns of numbers

f. 4૦b [Columns of measurements, not included.]

[at bottom]

Total of the area by the above figures
 738-18-2 કુલ રકબો મોજે કાજીપુરાનો આ રકબો પેલી વખતનો ગણેલો છે
 kul rakbo moje kājīpurāno ā rakbo pelī vakhat no gaṇelo chhe

Total of the area by a separate calculation in a duplicate field Book
 736-7-8 કુલ રકબો મોજે કાજીપુરાનો આ રકબો બીજી વખતનો ગણો છે
 kul rakbo moje kājīpurāno ā rakbo bijī vakhatno gaṇo chhe

1475-5-10
 737-12-15 કુલ રકબો મોજે કાજીપુરાનો
 kul rakbo moje kājīpurāno

p. 41a 2-0-6
 7-2-6 કુલ કચાટીઉ મોજે સમાદરા સાથે
 kul kachātīu moje samādarā sāthe

Memorandum of the custom practised in this village of collecting the Government Revenue

iādās sarsatānī vīgoṭī vagarenā moje kājīpurāno

Rice ground is Bhagwutuee—or paying in Kind,
 કાએડાની ભાગબટાઈ હડધો ભાગ ખેડુનો તા. હડધો ભાગ સરકારનો
 kāēḍānī bhāgbatāī haḍdho bhāg kheduno ta. [tathā] haḍdho bhāg sarkārno
The prevailing system of crop-sharing [is] half share to the farmer and half share to the government.

half is the Cultivator's and half goes to Government.
 તા. કાએડા ૧વી ૧. ઉધડ છે રૂ ૩ લખેના છે જમીન ગોરાડુની વીધો
 tā. kāēḍo 1vī. 1. ūdhaḍ chhe Ru 3 lakhenā chhe jamīn gorādunī vīgho
and the prevailing system the first fallow/unmeasured is Rupees 3 [is written][.]
Yellowish wet soil bīgha land

There is one Beega let at a fixed rent of 3 Rupees an-
 ટી દર વીધે ૧ રૂ ૨ ૨/૪ પરમાણે નવુ ભાગે તેહેની વિઘોટી કાએડાની
 ṭī dar vīghe 1 Ru 2 ¼ parmāṇe navu bhāge tehenī vīghoṭī kāēḍānī

-nually. Goraroo is Beegotee, or paying so much
 વીધે ૧ રૂ ૨ ૧/૪ પરમાણે વરસ ૫ સુધી એ પરમાણે ભરે તાર ૫ છે
 vīghe 1 Ru 2 ¼ parmāṇe varas. 5 sudhī e parmāṇe bhare tār 5 chhe

p. Beega; here at the rate of 2 ¼ Rupees. Goraroo made into Rice ground is Beegotee for 5 years at the rate

ભાગ બટાઈ હડધો હડધ આપે
bhāg baṭāi haḍdho haḍadh āpe

of 2 ¼ Rupees p. Beega, after which it becomes Bhag wuttaae. Waste Goraroo taken into cultivation pays

ગોરાડુ નવુ ભાગે તેહેની સાથ દર વીધે 1 રૂ 1 1/2 પરમાણે પેહેલે વર
gorāḍu navu bhāge tehenī sāth dar vīghe 1 Ru 1 ½ parmāṇe pehele var

the first year 1 ¼ Rupee p Beega, and afterwards 2 ¼ Rupees p. Beega

સ આપે તાર પછી રૂ 2 1/4 પરમાણે હર સાલ આપે
s [varas] āpe tār pachhī Ru 2 ¼ parmāṇe har sāl āpe

Goraroo of an inferior kind (Kharor) when newly taken

તા. ગોરાડુ ખારોડે મધે થી ભાગે નવી ભાગે તેહેની સાથ દર વીધે 1
ta. gorāḍu khāroḍe madhe thī bhāge navī bhāge tehenī sāth dar vīghe 1

into cultivation, pays the first year 1 R p. Beega & [?] afterwards 1 ¼ R p. Beega annually.

રૂ 1 લેખે પેહેલે વરસ આપે તાર પછી વી 1 રૂ 1 1/2 હર સાલ આપે Ru 1 lekhe pehele
varas āpe tār pachi vī 1 Ru 1 ½ lekhe har sāl āpe

Memorandum of the Sulamee or payment to Government from land exempted from the regular assessment.

સલામીઆની ઈઆદાસ
salāmīānī iādās

Ghurreneea, or Mortgaged land, (one field only in this vill.) 1 ½ Rup p.

Beega

ઘરેણીઊ વી 4ની સલામી વી. 1 રૂ 1 1/2 = લેખે
gharenīu vī. 4 nī salāmī vī 1 Ru 1 ½ = lekhe

A field of Hurrea (called Pussaeeta) or land given as a compensation for the loss of life in the cause of the village commons, 1 Rupee p Beega

પસાઅતુ વી 6ની સલામી વી 1 રૂ 1 લેખે
pasāatu vī 6 nī salāmī vī 1 Ru 1 lekhe

Memorandum of the Collections in aid of Govt from Irrigated Rice ground. The first or Rice crop is equally divided between the Cultivator and the Govern-

કુવેતર કાએડો ૧ સરકારીઓ છે તેમ છે ડાંગરિ માં ભાગ હડધ હિડધ
kuvetar kâedō 1 sarkārīo chhe tem ghe dāngari mām bhāg haḍadh hiḍadh

-ment, a deduction, however, being made previously to the division, of about
3 Rp

તા. જવ તા ઘહુ તા વી ચીણો વગારેનો ચોથો ભાગ આપે
ta. jav tā. ghahu tā. 2 vī chīṇo vagareno chotho bhāg āpe

and given to Wuswaeas or certain village servants. The second crop generally
consisting of Barley, Wheat or Cheena, is Shared in the proportion

ભાગ ૧ સરકારમાં આપે તા. ભાગ ૩ ખેડુના
bhāg 1 sarkār mām āpe ta. bhāg 3 khedunā

of three fourth to the cultivator and one fourth to the Government, without
any deduction.

p. 41b Memorandum of the Pussaeeta and Chakureea, or land held for Service,
to the village community. All free.

પસાઅતુ વગારે નકરૂ છે
pasāatu vagare nakaru chhe

Memorandum of the Veras or extra collections on account of Government
હલવેરો હલ. ૧ બલધ. ૨ રૂ ૨ લેખે તા. બલધ ૧ હોઅ તો રૂ ૧ પરમાંણે
halvero hal 1 baladh 2 Ru 2 lekhe tā. baladh 1 hoe to Ru. 1 parmāṇe

For every plough with two Bullocks 2 Rupees and with only one Bullock, 1
Rupee. The payment being made, the village is relieved from any requisition
(Vit?)

આપે એ રૂપીઆ સરકાર અદાલત ની વેઠ છાંણા લાકડા તા. ઘાસનાં ગાડાં
āpe e rupiā sarkār adālatnī veṭh chhāṇā lākḍā tā. ghāsnā gādā

of the Adaulut for Chaua (dried cowdung cakes for fuel). Firewood and
બાબત લે છે એ રૂપીઆ આપીએ છઈએ તારે વેઠ માપ છે એ સવાએ
bābat le chhe e rupiā āpiē chhīe tāre veṭhe māp chhe e savae

Grass. There is no other Vera or Collection of any kind in this village.

બીજી કંઈ પેદાસ તા. વેરો નથી
bījī kāi pedās tā. vero nathī

1 Patel Sīdhardās Rahīdās

૧ પટેલ. સીધરદાસ રહીદાસ
 ઉપર લખા પરમાંણે સહી
 upar lakhā parmāṇe sahi
As written above

Talātī Harnārāeṇ Govind Rām
 તલાટી હરનારાએણ ગોવિંદ
 રામ ઉપર લખા પરમાંણે સહી
 rām ūpar lakhā parmāṇe sahi
As written above

[Signature of the Principal Patel and Village Tulatee]

Memorandum of the Village Tulatee's Numoonus, or Statements of the [?] for Sumvut 1876

ઈઆદાસ મોજે કાજીપુરા પરગણે માતર ના ગામ સંવત 1876ની ફસલનો નમુનો
 iādās moje kājīpurā pargaṇe mātār nā gām saṃvat 1876 nī fasal no namuno

[More measurements of the arable land and other village characteristics; not included.]

f. 42a-b [List of all cultivable land, waste land, well, pond, etc. with totals. Not included here]

f. 43a The Juma Khurch, or Account of receipts, and disbursements, of the village of Kajeepoor, Matur Puga. for the Season of Sumvut 1875
 મોજે કાજીપુરાનો જમે ખરચ પરગણે માતરના ગામાનો સંવત 1875ની ફસલનો
 moje kājīpurāno jame kharach pargaṇe mātarnā gāmāno saṃvat 1875nī fasalno

-----ૐ-----
 ----- om -----

[Calculations, not included here]

f. 44a blank

f. 45a-45b Statement of the population of the village of Kajeepoor. Sumvut 1876 Waesakh. April AD 1820

ખરડો કુલ વસતી નો માણસ તથા જાનવરનો મોજે કાજીપુરાનો સંવત 1876ના વૈસાખ માંહે

Kharḍo kul vasatī no māṇas tathā jānvar no moje kājīpurāno saṃvat 1876 nā vaisākh māhe āparel sane 1820

[Table with 10 columns displaying headers as below]

Gāmnī vasatīnī jāt ગામની વસતીની જાત *The jāti of the village's population*

Ghar ઘર *Homes*

Marad tā chhokrā મરદ તા. છોકરા *Men and boys*

Orat tā chhokrī ઓરત તા. છોકરી *Women and girls*

Kul māṇas કુલ માણસ *Total humans*

Baladh tā vāchhaḍo બલધ તા. વાછડો *Oxen and male calves*

Gāa tā vāchhaḍī ગાઆ તા. વાછડી *Cows and female calves*

Bheso tā pāḍo ભેસો તા. પાડો *Buffaloes and calves*

Gāḍā ગાડા *Carts*

Hol હોલ *Ploughs*

[46 Rows listing each household head, arranged into *jāti* groups as below. Names and numbers not included here.]

કલમી લેવા, કોલી તલબદા, કોલી પાટણવાડીઆ, વસવાઆ

Kalamī levā; Kolī talabḍā; Kolī pāṭaṇvāḍīa, vasvāā

f. 46a [Tallied totals of the census, listing 46 households, 79 men and boys, 74 women and girls, 153 persons in total, 43 bullocks and bull calves, 12 cows and female calves, 34 buffaloes and calves, 7 carts, and 16 ½ ploughs.]

f. 47a The general Acknowledgement and Receipt

ઈઆદાસ ફારગતીની

īādās fāragatīnī

We the undersigned Patell, and Tulatee of the village of Kajeepoora
લા. અમે પટેલો તા. તલાટી મોજે કાજીપુરાનાં ખેતરો તા. જમીન દેખાડીને
lā. ame paṭelo tā. talāṭī moje kājīpurānā khetaro tā. jamīn dekhāḍīne

declare that we pointed out the field, and lands of our village and were present at their measurement.

ભરાવીને ભરતી વખત હાજર હતા જત [જન ?]

bharāvī ne bhartī vakhat hājar hatā jat

Likewise, that we paid the field measurer
 સરકારી જરીફના કરનારને ભાથાના ખરચના પછ
 sarkārī jarīfnā karnārne bhāthā nā kharcha pāi

their Batta as ordered by Government, and nothing more or less
 સા સરકારના હુકમ પરમાંણે આપા છે ને હુકમ સવાયે એક દમડી જાદા તા. કંમ
 sā [paisa] sarkār nā hukam parmāṇe āpā chhe hukam savae ek damḍī jāda tā
 kam

was given or received.
 આપી લીધી નથી
 āpī līdhī nathī.

Whatever was taken at the village by the
 સાહેબના ખરચ વગેરે ને વાસતે જે સાંમન લીધો
 Sāhebnā kharach vagere ne vāste je sāmān līdho

Superintending Officer or by any of his servants, whether from
 આ પોતેના પછસા તા. નોકર ચાકર લોકના ખરચ ખુરાકી વગેરે જે કંઈ વાંણી
 āpo tenā paisā tā. nokar chākar loknā kharach khurāki vagere je kāi vāṇī

the Buneea or from any other person belonging to the village
 આને તાંહાંથી તા. ગાંમમાંથી લીધુ હસે તે સરવે ના પછસા દાંમ દરમ દરોબસત હ
 āne [vāṇiāne] tāhāthī tā. gām māmthī līdhu hase te sarve nā paisā dām daram
 darobast ha-

has been duly paid for to the people themselves to the village
 સાબ હારીને વાલી લીધા વહે હાવે થી એ જરીફના કાંમ સમંધીનુ લેવુ દેવું કોઈ જોડે
 -sāb karīne vālī līdhā chhe hāve thī e jarīfnā kām samandhīnu levu devu koi
 joḍe

[and something] and [?] on accounts of this measurement
 રહુ નથી ને હસાબ વાલી લેઇ ને ફારગતી લખી આપી છે એ લખુ સહી સંવત 18
 rahu nathī ne hasāb vālī leine fāragatī lakhī āpī chhe e lakhu sahī saṃvat 18

nothing whatever remains [unstated?] and this acquittance is
 76 ના પેહેલા જેઠ વાળ 5 વાર. ગરે ઊ તા. 1 માહે જુન સને 1820 ઈસવી
 76 nā pahela jeṭh vad 5 vār gareū tā. 1 māhe jun sane 1820 īsvī
 given accordingly. Sumwut 1876, 7th Jeth wud 5th Thursday 1st June AD 1820

Patell Seedhur Ruheedas

1 પટેલ સીધરદાસ રહિદાસ ઊ

1 Patel Sīdhardās Rahīdās

The above writing is the truth

પર લખુ તે સહી છે

ūpar lakhu te sahī chhe

Tulatee Hur Narain Govind Ram

1 તલાટી હારનારાએણ ગોવંદરાં

1 Talāṭī Harnāraēṇ Govandrām

The above writing is the truth

મ ઉપર લખુ તે સહી છે

upar lakhu te sahi chhe

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