

Chapter - V

Urban Economic Structure

It is very difficult indeed to define cities, urban society and urban history as such. It may be profitable to approach cities and urban society through the manner in which material wealth was generated in different sectors of social order. Viewed in this light, cities may properly be regarded as agglomerates whose members were not directly associated with the generation of agricultural wealth. The various characteristics of cities, including what is referred to as 'Urbanism as a way of life', are related to this basic attribute of the city.¹ City acts as the main manufacturing and distributing centre of the region. Along with it developed various small towns or Qasbahs (or Kasba) to cater to the local needs.

Qasbahs or small towns incorporated part of the rural element of some cultivation on the periphery; the heart of the settlement was characterized by industrial and commercial activities. Such townships presided over the administrative political and economic destiny of a rural locality comprising a score or even two score villages. The Qasbah was urban in the sense that its residents by and large, were not dependent on agricultural production. In the Qasbah of the pargana, there resided, chief revenue and administrative officials of that particular pargana. It became a seat of political and economic

1. Two basic studies of urbanization in medieval Indian Society are H.K.Naqvi, Urban Centres and Industries in Upper India, 1556-1803 (Bombay, 1968) and Urbanization and Urban Centres under the Great Mughals, 1556-1707 (Simla, 1971) Also see, J.O.Foster, Nineteenth Century Towns - a class dimension, in H.J.Dyos (ed), The Study of Urban History, 1968.

activity.² Naturally various moneyed men like sahukars, sarrafs etc. also resided there, who marketed the agricultural surplus of the locality and provided credit to the cultivators of the neighbouring villages and sold them such consumer goods as were not produced in the villages. Various artisans, and craftsmen also resided in these Qasbahs to cater to the local needs. Thus, it could be stated that Qasbah belonged as much to the rural world as it belonged to the urban world. Qasbahs also formed a link between the rural areas and the big towns and the cities. Thus Qasbahs formed an indispensable part of the economic structure of any pargana.

Going by this standard, by the sixteenth and seventeenth century, Gujarat had a number of urban centres and Qasbahs. Incorporating all kinds of geographical tracts, sandy, hilly, coastal plain and zones of alluvial soil, it enjoyed the richest potentialities for urban growth and proliferation.³ And since urban growth follows industrial and commercial progress. Gujarat came to be noted as the business nerve centre of the Mughal Empire.⁴ A long list of towns and cities in Gujarat has been furnished by Abul Fazl and Ali Muhammed Khan.⁵

2. cf. Ravindra Kumar, The Changing Structure of Urban Society in Colonial India.

3. Mirat, p. 11; Bayley, History of Gujarat, pp.1-5.

4. Spate, 'India and Pakistan, Land, People and Economy, New Delhi, 1972, pp.20-21.

5. Abul Fazl, Ain, II, 265-74; Mirat, 14-15.

Ahmedabad, Surat and Bharuch had by the turn of seventeenth century attained the status of sprawling, sophisticated urban centres. Along with them were a number of towns viz., Cambay, Baroda, Ankleshwar etc., and then there were a number of Qasbahs like Dholka, Vatva, Sarkhej, Viramgam etc.

Ahmedabad was the most sprawling, flourishing and populous city of Gujarat. It was founded by Sultan Ahmed Shah in 1411 on the banks of river Sabarmati. Every possible step was taken by the Sultan to attract artisans and craftsman to this great city. It had all the advantages of being the capital city of such a prosperous province as Gujarat. Firstly, being the seat of administration it attracted a large number of traders, merchants and financiers. Secondly, royal patronage extended to these people further encouraged them to settle down in and around Ahmedabad. Thirdly, the huge bureaucratic machinery along with its nobles, courtmen, armymen, generated great demand and opened new vistas for investment. Many classes of artisans and other

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6. There is some difference of opinion amongst the historians regarding this date. According to the authors of *Mirat-i-Sikandri*, *Ain-i-Akbari*, Ahmed Shah ascended the throne in 1410 A.D. and laid the foundation of the city in 1411 A.D. However, in *Tarikh-i-Ferishta* 1413 A.D. has been given. Regarding the naming of the city it is said that four Ahmeds viz. Ahmed Khattu of Sarkhej, Kazi Ahmed (i.e. Malik Ahmed) and Sheikh Ahmed and Sultan Ahmed Shah helped in the foundation of the city and thus it was named Ahmedabad.
7. Vakhatchand, p.9. Sultan Ahmed came from Patan to Ahmedabad with 1 lakh foot soldiers, 8 hundred elephants, 32 thousand camel, six hundred canons, sixteen thousand carts and five crore of rupees.
8. cf. C.A. Bayly, Nobles, Townsmen and Bazar' : North Indian Society in the age of British Expansion, 1770-1870, Cambridge, 1983, pp. 25-33.

producers subsisted by providing military forces with food, clothing furniture and catering to their other needs. In Ahmedabad alone, about Rs. 1,44,000 were spent on the maintenance of Sebundies by the Gaikwad and Peshwas.⁹ From Talebands of Taluqa Ahmedabad it could be gathered that amount spend on salaries of Sebundis was usually more than rupees eight lakhs a year.¹⁰ A large percentage of this amount spent on sebundies was leaked back into the city economy, generating market for various goods.

Similarly, display and sumptuary expenditure of the ruling families further generated demand for so many goods and gave a boost to the Gaikwads and Peshwas. Expensive clothes, horses, elephants etc. were in great demand.¹¹ Naturally, it was a great encouragement to the producers and dealers of such items. Indirectly, a large part of the public revenue leaked back into economy.

Thus Ahmedabad, from its very beginning incorporated in itself all the ingredients of making up of a great urban centre. It was established as a political and administrative centre but subsequently emerged as manufacturing and commercial centre with inland and foreign trade and former becoming subordinate to the

9. Aitchison, Treaties, vol.IV ; According to the partition treaty of 1752 between the Peshwa and the Gaikwads half of this was to be paid to Peshwa by Gaikwad as nemnook.

10. Ajmas, R.No. 41, D.No. 115 Saba Sabain (A.D.1776) P.A. Ajmas, R.No.56 D.No.14, Khamas Mayaten (A.D.1804)P.A.

11. In the Talebands, Yaadis, Ek Berjis etc. references regarding the expenditure made on account of Royal family for buying of different qualities of cloth, elephants, camels etc. could be found.

latter. It had a large population, which again is an essential ingredient of any urban economy.¹² Centres of commerce and manufacturing possessed a *raison detre* for transcending short lived political upheavals and revolutions, yet just because most Indian urban centres depended for their prosperity upon political conditions favourable to the steady pursuit of their particular trades and specialized crafts industries, they could be disastrously effected by a climate of political instability, specially if that instability threatened to become prolonged or to spread itself over an extensive area.

To some extent this was the case with Ahmedabad. During the peaceful atmosphere of 16th and 17th century the city prospered. It became an emporium of goods and the chief centre of textile industries manufacturing a wide range of cotton, silken and woollen fabrics of several varieties. It specialized in brocade; embroidery and needle work. Dyeing and bleaching industry also flourished.¹³ Gold and silver work was also thriving.¹⁴ The industries of mining, metallurgy and pearls also flourished.¹⁵ Excellent paper was manufactured. Good quality of saltpetre, gunpowder was also manufactured. Ahmedabadi Kinkhob was famous not only in India but throughout the world. Dyeing industry was

12. During its prime it is believed to have a population of about 3 million. In 1784 James Forbes estimated it to be 3 lakhs.

13. John Albert de Mandelslo, "Mandelslo's Travels in India," trans., M. S. Commissariate, London, 1931, 26

14. Tavernier, The Travels in Western India, II (tr. and ed. V. Ball) London, 1889, 3; Mirat, 7 and 182.

15. Niccolous, Manucci, Manuccia Storia Do Mogor or Mughal India (tr. William Irvine,)

also thriving and its said that it was the water used, which added to its quality.¹⁶ Thus, Ahmedabad, through its trading and commercial activities had acquired great fame and prominence throughout the world. But like other great cities, Ahmedabad did not grow into such a sprawling urban centre overnight. It was only due to sheer hard work on the part of its traders, merchants, financiers and of course due to the encouragement they received from the rulers that slowly Ahmedabad grew in size and economic wealth as well.^{16a}

Geographical expansion being an important yardstick to judge the degree of urbanization, it would not be out of place to trace the process of urbanization since its very foundation. The formation and development of various Chaklas, Purasand Mandis is also important as these were the basic constituents of the economic structure of the city.

Ahmed Shah laid the foundation of the city in the immediate vicinity of Asawal in 1411 A.D. and also started the construction of Bhadra fort which was finished in 1417 A.D.¹⁷ A particular word used for this year is Khirak. Jama Masjid was also built near

16. Francois Palsaert, The Remonstrants of Francisco Pelsaert (tr. W. H. Moreland and Geyl), Cambridge, 1725, 42; Mirat, 210-11 for details on trade and commerce see, S. Gopal Commerce and Crafts in Gujarat (16th and 17th centuries) New Delhi, 1975. Also see an article by I. P. Gupta, 'Urbanization in Gujarat during the 17th century' in J. S. Grewal and Indu Banga ed. 'Studies in Urban History'.

16a. Dhirubhai Thakkar, 'Parampara Ane Pragati', p. 2

17. Bayley, 90, Regarding the date of completion of the Fort along with its boundary or fortification, historians are not unanimous. In Mirat-i-Ahmadi date given is 1412 whereas 1417 is been given in Mirat-i-Sikandari.

18
 Manik chowk. Around the Bhadra various nobles and other big officials constructed their palaces, around their palaces whole lot of their servants, attendants etc. made their houses. Thus, around the house of one nobleman a full complex got settled.¹⁹ Such a habitation was called a Pura. Each Pura was named after its founder noble viz. Jamalpur, Tajpur, Sarangpur, Azadpur, Kalupur etc. A whole ring of such Puras encircled the Bhadra. About 360 such Puras are said to have been established at the time of Sultan Ahmed.²⁰

Various localities denoted as Chaklas were formed in the city which had both commercial and residential quarters. Each Chakla had a Chabutra around which were various shops. Residential quarters were denoted as Poles which was by and large a caste organisation. It was under Mehmud Begada that the task of the fortification of the city was undertaken in the year 1486 A.D.²¹ At that time many of the Puras were included into the city by the wall and some were left behind. City wall constituted twelve gates, on the eastern side Sarangpur, Kalupur, Astodiya; On western side Khanpur, Raikhar, Khanjahan; Shahpur, Idaria, Daryapur on the northern side and Jamalpur and Raipur on the southern side.²²

18. For the architectural account of Jama Masjid, refer to T. C. Hope, Architecture of Ahmedabad.

19. Bayley, 230. One of the amirs of Sultan Mahmud Begada had 1000 Slaves as water carriers.

20. Mirat-i-Ahmadi and Tabaqat-i-Akbari give the number of Puras as 360 but according to Haqt-i-Iqlim the number was 380.

21. Bayley, p.91 and Mirat, p.7.

22. Mirat, Supplement, p.5.

These gates were very important from the point of view of the defence and economy of the city. It was only through them that goods could go out or enter the city. Around this wall were the twelve Nakas or toll booths where the Octroi duty had to be paid before entering the city. These Nakas were Dudhi, Dhanvav, Sekhpur, Isanpur, Vavad, Chandola, Kocharba, Sukasar, Anshwari, Rakhiyal, Shahvad and Saraspur.^{22a} Going through the phase of urban sprawl, Ahmedabad outgrew its walls, there were rings of encircling suburbs to envelope the Kot (walled city). With the increase of trading activities new suburbs were founded around the old suburbs and thus Thanas had to be established for safeguarding them and protecting the trade routes and to maintain peaceful flow of goods. Just outside the Astodiya gate, towards the south of the city Neinpur wada was made the seat of the Faujdar and was designated as Faujdar Guard.²³ Faujdar's main duty was to look after the defence and administration of the Suburbs and control various Thanas of the city.

Thana means an enclosed quarter where cavalry and infantry were posted for safeguarding roads and to punish mal-factors. There were more than thirty such thanas (inclusive of thanas of Haveli pargana) coming under the jurisdiction of Faujdar guard.

22a. Jamav, R.No. 44, D.No. 21, Ihide Sabain Maya (A. D.1770)
P. A; Ajmas, R.No. 47, D.No. 82, Seet Sabain (A. D.
1776) P. A.

23. Mirat, Supplement, 145.
R.No. 9, D.No. 50, Saba Samaneen (1783), P.A.

However, in our documents we come across the names of only four thanas viz. Naroda, Vatva, Bareja and Kasindra.²⁴ It implies that suburbs or puras of the city must be falling under their jurisdiction and other thanas must be safeguarding other villages of Haveli parganas.

Thus, by 16th and 17th century both geographically and economically Ahmedabad had become one of the most important urban centres in India and was capable of competing with any other city in the world.

Following the death of Alamgir, imperial control over Ahmedabad and various other parts of Gujarat was loosened, only a sham of it was left. Subsequent Mughal Subhadars and Naib Subhadars were most incompetent to tackle the precarious situation and problems arising after such a calamity. The frequency with which they were changed in itself speaks of the instability at the centre.²⁵ Frequent fights between the incoming and outgoing Subhadars only added to the prevailing disorder. The plundering predatory inroads of the Marathas also increased, adversely effecting the trade and commerce. Owing to the financial stringencies, various cesses known as Biwarah and

24. Ajmas, R.No. 1, D.No.43, Ihide Sitain (1760); Ajmas.

25. See Mirat, Appendix No.I for the list of different, Subhadars, Naib Subhadars and Diwans been sent to Ahmedabad during the 1st half of the 18th century.

Mulct were imposed on the people.

Lusty government officials like Anup Singh Bhandari exacted huge amounts from the traders and merchants to the extent that many of them migrated to other places.²⁷ All this greatly changed the complexion of the city. Many of its suburbs became desolate and the city contracted both economically and physically.

It is in this background of the first half of 18th century that we have to study the impact of the Maratha rule on the economy of the city. It has to be seen if there was any fundamental change in the economic structure of the city and if the process of urbanization had halted and if the city was really a decaying city with a shattered economy and how far was the economy at the Qasbah level effected by all these events.

The most disappointing picture has been carved out by many British and Gujarati historians. viz. James Forbes, Maganlal Vakhatchand, Bhimrao Jote etc. In Oriental Memoirs, Forbes writes, "... long wars, unstable and oppressive governments and the fluctuations of human establishments have brought it to a state of decay from which it seems doomed never to recover hastening to its dissolution, from covering an extent of 30 miles, it had dwindled to less than 6 miles much of that space even within the walls was covered with ruins, ...it was resort of merchants, artists and travellers of every description, it now exhibits solitude, poverty and desolation. It beholds the most heterogeneous mixture of Mughal splendour and Maratha

26. Mirat, p. 588.

27. Mirat, p. 487. A fine of five lakhs rupees was imposed on Gangadas Nagarseth and other silk merchants.

28
 barbarism." If we go through various documents like Talebands, Yaadis, Adsatha, Ajmas etc. of Marathas related to the economy of the city the above mentioned views could not be substantiated by any standard. Such prejudicial views could only be expected as a part of British policy to defame the Maratha rule to glorify theirs. More vociferous are the views of Krishnaram Maharaj, who wrote a Garba called " Kalikalnu Varnan" in 1816, criticising the anarchic Maratha rule. 29 Likewise Maganlal Vakhatchand, Kavi Dalpat and Ratnamani Bhimrao Jote have highlighted only the dark side of the Maratha rule. 30 Kavi Dalpat has ulogised the British rule by hailing the reign of Queen Victoria over Indian people (after the upheaval of 1857) in his poems. 31 Similar views were aired by noted Journals like Budhiprakash. 31A

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28. James Forbes, Oriental Memoirs, Vol. III, p.101-6.
29. Parekh H. T, Gujarat Vernacular Society nu Itihas, Part I, Ahmedabad, 1932, P.1. The garba goes on like this- "Varsha Varshe Sawai Ijaridari Vadhare; Ryot Ruve Ragdai, Ko Agan Pokare; Chowte Janave Tor, Dadavine Ghada; Rate Aane Chor,Ghar Ghar pade Daroda. Chorona Avsar, Khan Pakadta Lunte; Darwageth; Bahar Bahar Kare Nahin Pude; Darvaje Darwan, Rak janone Roke; Koi ghore Nahi Kaan, Rade vachara Poke, Anyayeyona Dam, Lei Tharve Sacha; Nyayeena Le Je Nam, to Hane Tamacha ".
30. Maganlal Vakhatchand, Amdavad un Itihas, Ahmedabad, 1851. R.Bhimrao Jote, Gujarat Nu Patnagar Amdavad, Ahmedabad, 1874
31. Dalpat,Dalpat Kavya,Part-2, P.1, Gujarat Vernacular Society, 1924; Narmad Shankar Narm Gadya, Chimanlal Chunnilal Co. 190 Dalpat writes, "Nrip Raiyathe Lootta, Vani Taskarni Jat; Vaad Khetro Khai, Tya Vancharni Shi Vaat,..... Zulum Singh Raja Kahe, Sambhan Pandit Raj; Amne Aa Rajye Karya, Nirban Jova Aaj; Kasho Hukum Chale Nahi, Raiyat Thai Bekaid; Ame Vanik Jova Thai, Ethhi Upaje Khed"
- 31a. Budhiprakash Vol. VI, 1859. One of the poems goes on like this "Nirdosh Teno Nyaye Nishan Thai Jagatma Jamajyo, Prati Divas var var Hazar Jai Jaikar, Vani pamanyo Kariye Ame Uche Sware Gungan, Tena Gajma, Sukhme Sada Victoryane Rakhya prabhu aa Rajma."

However, if we study the economic structure of the city we will see that many of these accusations were biased. No attempt to utilize Marathi documents, which are full of statistical data, was ever made. Ain Jama and Siwai Jama figures from various Talebands, Ajmas and Jhadas etc. pertaining to 2nd half of 18th century and early years of the 19th century related to the revenue from the city, suggest that various Mandis were still busy with trading activities; revenue from the Nakas suggest that goods were frequently coming and going out of the city; various Chaklas were still full of commercial and residential quarters. Revenue documents related to various cesses imposed on different merchants, traders and artisans also give names of the professional groups such as Teli, Gandhi, Sabuvale, Sonar etc. which suggest that there was not a single profession to name that was not practised in the city. About seventy five of such professional groups could be deciphered from Modi documents. All this implies that the city was not a decaying city, its economy was not absolutely in doldrums from where there was no scope of upliftment.

There is no denying the fact that great damage to the economy was done during the first half of the 18th century but to believe that the situation remained the same in the second half too, would be prejudicial. The point to be kept in mind is that during the first half Marathas basically came here in the capacity of mulukgiri forces or say, free booter plunderers who just came here, exacted money and sometimes failing in this mission plundered villages and went back. But once they acquired political power there attitude changed. The economic well being

of the region was in their interest too. If not for anything else but for safeguarding their interest they had to maintain law and order, encourage merchants and traders and create such conducive environment where trade and commerce could flourish. These intentions on the part of Marathas are quite clear if we go through their Kanujabtas, Yaadis and Kalambandis pertaining to instructions given to the various Kamavidars on their acquiring Mamlat of a Mahal or pargana. The point is not that how far they succeeded in creating an atmosphere conducive to the growth of trade and commerce but that, at least they intended to do so.

In various Kanujabta's of Mahal Sair and Kota appeals were made to the Kamavidars for not molesting the ryots; to revert back to the rates of Alamgir (regarding Octroi etc.); to give them rebates, or make demands lenient and to create an atmosphere of peace and security so that the Sahukars and Mahajans who had left the city, could come back and trade and commerce could flourish again. Orders of similar kind were passed in 1761 A.D. to the Subhadar of Gujarat stating that his Mamlat would continue for five years, only if he was able to manage province without causing loss to government or oppression to the ryots.

In the ensuing pages details related to revenue from the different divisions of the city have been given to show firstly

32. Jamav, R.No. 1, D.No. 42, Salas Khamsain Maya va Alaf (1752); Jamav, R.No. 1, D.No. 42, Saba Khamsain Manya va Alaf (1753), P. A; S.S.R.P.D., III, 461, P.317. S.S.R.P.D., III 432, P. 295

the economic structure of the city and secondly, to see how far the revenues from the city increased or decreased owing to the growing or declining trading activity during the Maratha period.

Constituents of Economic Structure and magnitude of revenue demand from Ahmedabad City

Revenue or Jama of the Shahr comprised of three heads namely, Mahal Nihai, Siwai Jama and Nemnook³³. Mahal Nihai constituted of revenue from the Mahals. For the purpose of revenue administration Shahr Ahmedabad was divided into six mahals which denoted a fiscal division, whether territorial or not. These six divisions were namely, Sair, Kota, Faujdari, Nenpurawada, Tanksal (sikke Tanksal and Tarkasi Tanksal) Kotwali Chotra and Kilikhana³⁴. Siwai Jama comprised of various Babtees, Veras and Sukdi etc., collected over and above the standard revenue from the Mahals i.e. it included revenue from miscellaneous and irregular sources. These cesses could be divided into Kamavis Bab and Kirkol Mamalti. Kamavis Bab included various Babtees levied by the Kamavidar (inclusive of his Sookri) and Kirkol Mamalti included anything over and above these collections. The line of differentiation between these two heads is very thin. In Talebands, Ajmas etc., many a times cesses included in a particular year under Kamavis Bab were later on

33. Ajmas, R.No.43, D.No. 3, Ihide Sitain (1760);
Ibid., R.No. 47, D.No. 68, Arba Sabain;
Ghadni, No. 103, D. No. 1/26, Saman Samaneen (1787), P.A.

34. Ibid. Sair and Kota were two separate divisions in the city. Both the Mahals were under the charge of separate Kamavidars. These were different from Sairkotha which implies an excise station (H.S.B.R. New Series No. 1, 1826-35, P. 335).

incorporated under Kirkol Mamalti, sometimes they were grouped under Kamavis Jama only.³⁵

Regarding the third head i.e. nemnook it was not a collection from the city but a payment of Rs. 72000 per annum made by the Gaikwad to the Peshwa, contributing towards the defence of the city.³⁶ As has been mentioned earlier by the treaty of 1758 the Peshwa gained the sovereign authority over the city, the administration of the city was kept by the Peshwa in his hand and Gaikwads were relegated to a secondary place. Although Damaji enjoyed an equal participation in the revenue of the city and in the administration of justice but real administrative power went in the hands of Peshwa. Gaikwads were allowed to build a Haveli for their Kamavisdars and a charge of one gate out of twelve devolved on them.

(A) MAHAL NIHAI

Mahal denoted a fiscal division, whether territorial or not. As has been mentioned, for administrative purposes Shahr Ahmedabad was divided into six Mahals.^{36a} All the economic activities from export and import down to the selling of consumer goods at a petty bania shop came under the perview of these divisions. Mahal Nihai comprised of all the revenue from these

35. Ajmas, R. No. 43, D. No. 1, Isne Sitain (1761);
Ajmas, R. No. 50, D. No.9, Arba Samaneen, (1783);
Daftar No. 1290, R. No. 264, F. No. 10, P. No.8, D. No.2
 C. R. O. B. Infact in almost all the Talebands, Jhadtis etc. found at Pune Archives and Central Record office, this division of revenue is found.

36. Ibid., Daftar No. 1286, R. No. 269 F. No. 10, P. No.76, D. No. 1, Kalambandi, C. R. O. B.

36A. Ajmas, R. No.43, D. No. 1, isne sitain. Also see refrence No. 32,33 and 35.

divisions including Ain Jama (standard revenue) and Siwai Jama (extra cesses).

Jama figures of the city are being given in Table No.1. But it is very important to pin point that these figures relate only to the Ek Bhaga i.e. they relate to the share of only one party. It may be recollected that according to the terms of Treaty of 1758 the government of Ahmedabad was vested entirely in Peshwa's hands, however, Gaikwad was allowed to have a share in the collections and was entitled to station a person in every public office to ascertain the amount of taxes, fees and other items of revenue collected and thus to prevent any embezzlement of the Gaikwad's share by the Peshwa's officers.³⁷ This position continued till 1780. So in the documents related to this period Peshwa's share is being given. From 1780 to 1782 (after the siege of Ahmedabad by General Goddard) the charge of the city was entrusted to Gaikwads. Gaikwads Kamavisdars maintained all accounts, thus, in Talebands related to that period references are made of only Gaikwad's share. Later, as a result of Treaty of Salbai, again the control was restored to the Peshwas and therefore in documents from 1783 to 1800 references are found only related to Peshwas share. During the period of lease 1800-1814 the documents refer to the Gaikwads Bhag. As, it was only the Ain Jama of the Mahals that was to be equally shared between the Gaikwad and the Peshwa. Term used in the documents for denoting this was 'Dar do hisse Aakar' but many of the Sukdis, Babtees levied under Siwai Jama were not to

37. Gaikwads, IX, PP. 17, 19-20.

be shared.³⁸ Term used for the revenue which was to be enjoyed exclusively by the Peshwa or Gaikwad was, Ek Hissa Aakar.³⁹ For the clear understanding of this it is necessary to give some details of collection and division of revenue from a specific year.⁴⁰

In the year 1783, total revenue from mahal Sair was Rs.45281. Of it, Rs.39799 i.e. 87.99 per cent was collected by the Peshwa's Kamavisdar and Rs.5482 i.e. only 12.11 per cent by Gaikwad's Kamavisdar. The Peshwa's Share was divided into Ain Jama and Siwai Jama. Ain Jama was equally shared between Peshwa and Gaikwad but a Sukdi of Rs. 5144 under Siwai Jama was meant exclusively for Peshwa. Again revenue of Rs. 5482 collected by Gaikwad was not to be shared.⁴¹

Absence of such detailed information for all the mahals and for all the years makes it difficult to arrive at the exact share of Peshwa and Gaikwad. However, if Ek Bhaga Figures are doubled we can get a rough idea about the total revenue of the city (which would not be cent per cent correct as there, even the sukdis which were not supposed to be doubled would also be doubled).

It is quite explicit from the Jama figures given in table No.I that from the commencement of the Maratha rule till the end, Mahal Nihai constituted the major source of the revenue. About 75

38. Ajmas, R.No. 50, D. No.9, Arba Samaneen (1783); various other Taleband of Ajmas and Jamav throw light on this aspect.

39. Ibid.

40. Ibid.

41. Ibid.

to 95 per cent of the total revenue accrued from this source and Siwai Jama varied from 2 to 20 per cent of the total. As could be easily seen from the graph given just next to the table that within a span of fifty four years Jama of the city had more than doubled itself. In 1809 it had even crossed the mark of two lakhs. i.e., an increase of more than one hundred twenty percent was witnessed. However, subsequent to that year there was a steep fall in the revenue. But the very fact that Mahal Nihai had witnessed an upward trend indicates that trading activity in the city had not stagnated, although rising prices could also be one of the reasons for increase in Jama. No doubt excessive extortions under the reign of Aba Selukar⁴² and later on under Subhadari of Nagopant Abba⁴³ had adverse effects on the whole economy as such, but on the other hand, huge built up of Arab and Sindhi forces, generated massive demand for consumer as well as luxury goods.⁴⁴ (Owing to the prevailing atmosphere of internecine warfare various goods like daru (gun powder) seese (lead) etc., were in great demand.) and thus requirements of the war economy sustained or rather gave fillip to the economic set up of the region. The basic economic set up continued to function on the older pattern. Quick notice was taken by the government wherever the Kamavidars fiddled with the existing rates of the

42. H.S.B.S.R., III, No.75, P.353; S.P.D.D., No.126, P.4839. Ibid, VI, No.33, P.872; NO.43, P.880; No.44, P.881.

43. Gaikwads, IX, 127-128.

44. There was no difficulty in securing large bodies of Arab mercenaries in consequence of migration of these people owing to a famine on the coast of red sea. Gaikwads, IX, P.99.

customs. We have instance from mahal kot where by, Sheths, Mahajans etc. of the city, had complained against the Kamavidar Gopalrao Ganesh for increasing the octroi rates on goods coming into the city. Strict orders were immediately passed to revert back to the rates of Alamgir. We have several instances where remissions were granted to merchants. ⁴⁵ To attract more people to the city new puras were established, e.g. Raghunath pura was founded by the Marathas. Helping hand offered by the financial elites further revitalized the economy (role of the financiers viz. Sahukars, Sarrafs etc. would be discussed in the last chapter) All these facts do not in any case indicate the decaying state of the economy under the Marathas.

Revenue figures of different mahals of the city furnish us with valuable information regarding the extent or volume of trading and other economic activities going on within the city. (see table no . II)

From the data furnished in table No.II, it could be deduced that Mahal Sair and Kota formed the most important units of the city. As Sair and Kota were related to land customs inclusive of Rahadari, Chungi, Dakhlai etc., and revenue from the produce of the city, any increase or decrease in their revenue was directly an indication of the expansion or contraction of trading activities in the city. To suggest that revenue increased due to the exactions of the Maratha subhadars and their Kamavidars is not acceptable as those exactions were not recorded in the revenue documents. Under the Marathas every Kamavidar was being

45. S.S.R.P.D. VI, No.726 and; Daftar No. 270, F. No. 4, P. No. 3, D. No. 18, Saman Samaneen (1817) C.R.O.B.

issued a Kalambandi in which all conditions of the farm along with the revenue that was expected to be raised and spent on account of that particular mahal were clearly mentioned. Ajmasi papers prepared by Kamavisdar after taking charge of a particular district or mahal, were also related to this type of budgeting. Kamavidars were required to submit detailed account of all the revenues and expenditure of the city at the end of the year. These documents were called Talebands. Thus, all those exactions and levies resulting from the extra levies of the Kamavidars were not at all mentioned in Talebands. Infact, in Kalambandis it was clearly stated that they were not to molest the people or levy any extra cesses, failure of which would lead to resumption of their farm.⁴⁶

Thus although from the above mentioned table only a slightly upward trend could be seen in the revenue receipt, the point to be emphasised is that, inspite of all the odds viz, prevailing condition of political unrest, insecurity, high handed and oppressive attitude on the part of some of the Maratha Subhadars, the basic institutions of city had vitality to maintain their identity and also helped in the continuation of the age old business and trading activity in the city for which it was once famous all over the world. A little bit of peace, security and initial encouragement given under the British again led to the blossoming of these activities ushering into a new era of textile mills (this point will be discussed later in this chapter).⁴⁷

46. S.S.R.P.D. VII, No. 517.

47. Also see chapter VI for the encouragement given to Trade and commerce under the British.

Coming back to the discussion of various Mahals of the city it may be mentioned that for the administrative purposes each of it was entrusted to a Kamavisdar, whose main duty was to collect the revenue and deposit it to the Subhadar.⁴⁸ Sometimes Subhadar kept the charge of one or two mahals with himself and gave other mahals on Makhta or Ijara to others. However, very rarely did they themselves look into the collections. Usually Subhadars appointed their deputies on their behalf. The mahals given on ijara were denoted as Makhta Chi Mahal and those kept under the direct supervision (temporarily) of the Kamavisdar as Kamavisine Kachche Aakar.⁴⁹ Very rarely was the kamavisi or Mamlat of a mahal granted to a particular person for a long time. Table no-III gives a list of the names of various Kamavisdars of different Mahals to substantiate this point.

From the information furnished by this table it could be concluded that under the Maratha rule ijara of the fiscal units were given only to the Maratha Brahmins. It was only towards the end of the eighteenth century that some Gujaratis were also incorporated in this select community. Although the general practice was to give mahals on ijara to the highest bidder but it seems that Marathas were very selective about the ijaradars and reservations were made regarding the appointment of people from other communities and castes. No doubt Gujaratis (specially Nagars) were appointed at high posts (the exclusion of which

48. Peshwa Daftaratun Nivadlele Kagad Patra, R.No.6.
D.NO.4/3518.

49. Ajmas, R. No.44, Ihide Sitain Maya va Alaf (1760), P.A;
Ajmas, R.No.50, D. No.9, Arba Samaneen Maya Va Alaf (1783), P.A.;
S.S.R.P.D., II, No.424, P.277.

would have made the administrative work very difficult) but when it came to farming out the mahals, the choice was a man from their own community.⁵⁰ Only mahal Tanksal and Kilikhana were farmed to the Gujarati Sahukars. Almost every small head of revenue was further farmed out by the Kamavisdars to the highest bidder. Various Nakas, Mandis etc. were also given on ijara. The tenure of a kamavisdar was very short and rarely were two mahals kept under the charge of a single Kamavisdar. As has been mentioned earlier in these mahals sometimes both the Gaikwads and Peshwas collected a certain percentage of revenue, i.e. the revenue was divided into Amals and both Peshwa and Gaikwads entrusted their respective Kamavisdars to collect it.

Of all the Mahals, from revenue point of view Sair was the most important.

(I) Mahal Sair -

Taxes prescribed by the State on the commercial activities were levied under an independent fiscal unit known as Sair. Institution of Sair acquired great importance during the eighteenth century, whereby the decline of the feudal mode of production was giving way to increased commercialization. More stress was being laid on the agricultural section to augment the revenue resources. Institution of Sair, therefore, becomes very important for detailing this tendency. On the basis of some

50. Although Marathas replaced Mughal administrative personnel by their own, they continued bureaucratic institutions of Mughals without any spectacular change. The Nagars as earlier, continued to hold high governmental positions. Bapalal Krupashanker (1773-1869) and Bapuji Mansukhram (1785-1834) are just to name a few of many those highly efficient Nagar administrators cf. Krishna Rao Bholanath, Bholanath Sarabhainun Jivan Charit, Ahmedabad, 1888, pp. 9-12.

information from isolated years some attempt has been made to work out the nature and magnitude of various taxes collected under this unit.

The jurisdiction of Sair extended over various Mandis, Nakas, Thanas and infact to everybody engaged in trading activity inclusive of Banjaras, Gathdivale etc. ⁵¹

Ain Jama of Sair was divided into Ain Mehsul and Mahal Nihai. Ain Mehsul constituted of five heads of revenue namely, Huzur Khandani, Mandai Jat, Naka Jat (including Thanas too), Mandai Sarkhej and Gathdi Vale. Mahal Nihai constituted of revenue from Ghee Kanta, Sabzi Mandi and Nakhas. Siwai Jama constituted various babtees and Sukdis. ⁵²

(i) Ain Mehsul -

Under Ain Mahsul, Mandai Jat or revenue from different Mandis or Mandais formed the most important source. ⁵³ There were in all nine mandis in Ahmedabad viz., Shahrgunji, Bahirampur, Raghunathpur, Rajpur, Hajipur, Saraspur, Babipur, Meethakhali and Bakrabad. There were about twelve Nakas or toll booths from where Rahadari or transit duties were collected viz., Dhanvav, Sekhpur, Shahvad, Dudhi, Kocharba, Saraspur, Isanpur, Vavad, Chandola, Sukesar, Andhari and Rakhiyal. Then, there were four Thanas at Bareja, Kasindra, Narod and Vatva. Apart from the

51. Ajmas, R. No. 44, Sitain Maya Va Alaf (1759); Ibid, R. No.47, D. No. 68, Arba Sabain (1773), P. A. Daftar No.270, F. No. 10, P. No. 3, P. No. 5, 1817.

52. Ibid.

53. Ibid; Daftar No. 270, F, No. 20, P. No.3 D. No. 13, Saman Asher Mayaten (1817), C.R.O.B.

above mentioned nine Mandais there was Mandai Sarkhej. We can just postulate that due to its distance from the city and economic importance, it was taken as a separate unit. Another head of the revenue was Gathdivale. The exact meaning of this term is not known. However, it could be conjectured that Gathdivale could mean the petty hawkers who did not have a proper shop etc. in the Mandis and who must be sitting in the adjoining areas of the Mandis. Huzur Khandni also constituted a very important source of revenue under Ain Mehsul. It was a kind of regular tribute to the government and was collected from the dealers of various goods like Lokhand, Rui, Tambakhu etc. It was also collected from Vanjaras who usually carried grain. It was also collected on account of Rahadari.⁵⁴

Mandai or Mandvi was a place where commodities and corn etc., were brought from outside and sold in the city. In Persian Mandvi is known as Juba.⁵⁵ Author of Mirat gives names of various Mandis like Sultangunj, Jahanabad, Nurullahpur, Afzalpur, Begampur, Kanej, Shadmanpur, Ferrukhabad etc. which owing to depopulation stopped to exist by middle of 18th century. However, a number of mandis were still busy with trading activities.th During the second half of the 18th century we get references of about nine mandis in Ahmedabad (already mentioned above). Revenue derived from these could be ascertained from the figures given on the next page.⁵⁶

54. Ibid.

55. Mirat, Supplement, 162.

56. Jamav, R.No. 1, D.No. 43, 1761; Ajmas R. No. 50, 1783, P.A. Daftar No. 270, F. No. 10, P. No.3, N.37, 1870, C.R.O.B; cf. Mirat, supplement, 156.

Mandi Jat or Revenue from the Mandis of Shahr Ahmedabad.

Mandis	Year 1761		Year 1783	
	Revenue	Per cent to 1	Revenue	Per cent to 2
	Rs. a.		Rs. a.	
Shahrgunj	4025-8	32	3003-10	29.5
Bahirampur	2295-2	18	1689-12	16.6
Raghunath- pur	1603-15	12.7	1765-15	17.3
Rajpur	1997-5	15.8	890-5-2	8.7
Hajipur	703-14	5.5	1326-12	13.6
Saraspur	488	3.8	359-15	3.5
Babipur	1045	8.3	729-12	7.18
Meethakhai	376	2.9	279-5	2.74
Bakrabad	31-2	.2	104-15	1.02
	12,566-2 (1)	100	10,149-8 (2)	100

From the above figures it is evident that Shahrgunj was the most busy Mandi, carrying out maximum commercial activity. Of the nine Mandis more than thirty per cent of the revenue was accruing from Shahrgunj. Bahirampur and Raghunathpur followed it in importance. In these Mandis there were a number of petty officials like Kanungo and Tehvildar to assist the Kamavisdars. Table given below furnishes data regarding the revenue from Huzur Khandni.

57
HUZUR KHANDNI

	1760(1)	Per cent to 1	1783(2)	Per cent to 2
	Rs. a. p.		Rs. a. p.	
Vanjare	3059	37.2	1548-1-1	16.37
Rui	3779-6-1	46	3802-6-	40.2
Tambakhu	972-4-1	11.47	842-12	8.9
Lokhand	41-6		43-11-3	.45
Kirkoli	132-2		204-4-	2.15
			371-	3.9
Rahadari	215-8	2.6	2480-8	26.23
Raftani	7-11		162-2-1	1.71
	8,207		9,454-5-3	

57. Ajmas, R. No. 44, 1760; Ibid, R.No. 50, D. No. 9, 1783.

Under Huzur Khandni the maximum revenue was derived from cotton dealers. It implies that volume of trade in cotton was quite high in comparison to other goods. More than two fifth of the Khandani was recovered from this source. In 1761, Vanjaras who, usually carried grain, took the second place by providing 37 per cent of the total Khandni. However, by 1783 Khandni from Rahadari increased ten times, and constituted more than 26 per cent of the Khandni.

58
NAKEJAT

Nakas	1761		1783	
	Revenue (1) Rs. and p.	Per cent to 1	Revenue (2) Rs. a. p.	Per cent to 2
Dudhi	78-13	9	52-4-	7.7
Dhanvav	80-15	9.3	53-11-1	7.9
Sekhpur	103-9-	11.9	45-9-3	
Isanpur	26-13-3	-	26-13-3	
Vavad	32-14-3		16-6-2	
Chandola	49-14-1		80-15-3	12
Kocharhs	57-10-	6.6	125-6-2	18.68
Sukasar	247-4-	28.72	81-3-1	12.1
Andhyari	6-7-3		52-8-1	7.7
Rakhiyal	10-12		16-7-2	
Shavad	35-5-2	15.69	85-10-1	12.7
Saraspur	30-6		22-2-	
	860		669-2-3	
<u>Thane Jat</u>				
Kasindre	157-8	20.6	161-1	19.8
Bareja	350	45.9	424-1	52.3
Narod	130	17.0	155-3	19.13
Batva	124-12	16.2	70.4	8.6
	762-4		810-8	
	1662-7-1		1479-10-3	

58. Ajmas, R.No.50, D.No.9, Arba Samaneen (1783) P. A.; Daftar 270, F.No.40, P.No.3, D.No.3 C.R.O.B. Term usually used is Nakejat Girdanvai Shahr Girdanvai means round about. Here it could imply the Nakas around the city, having the duty of guarding the gates of the city, collecting octroi duties from the goods entering or going out of the city; H.S.B.R. (New Series), 1,332; H.S.B.S.R., VI, 335.

There were in all thirteen Nakas in the city. Goods passing through these had to pay a certain toll tax to the Nakedars to be allowed to go in or out of the city. Further, in 1760 Naka of Sukasar seems to be most strategic and important one but later i.e. by 1780 Kocharba seems to have taken the top position.

There were four Thanas on the outskirts of the city. Thana means an enclosed quarter, where cavalry and infantry with muskets and cross bows were posted for the preservation of order, so that travellers and the inhabitants could live peacefully and goods could pass through undisturbed by robbers etc. Thanas of Batwa and Bareja fell on the Southern side of the city. Batwa had 10 horses and 20 infantry men and Bareja also had same number of horses and infantry men. Naroda, also known as Naharwal was towards the east of the city, about three Kos from it. It had just one horseman and 5 infantry. Thana Kassandra also lied on the southern side, about 7 Kos away from the city. It had 10 horsemen and 10 infantry.

Next important source of revenue under Mehsul was the revenue from Mandai Sarkhej, lying on the west of the city. Revenue accruing from it in the year 1760 was Rs.815. By 1783 it had risen to Rs. 1784 i.e. there was an increase of about 118 per cent within just 23 years.

Last but not the least important was the revenue from Gathdi vale. No details could be procured regarding this source except for the revenue accruing from them. In 1760 the revenue received

from them was Rs.1040 and by 1783 it had increased to Rs.1363 i.e. within twenty three years there was an increase of about thirty per cent.

Siwai Jama, Sair -

Besides the revenues derived under the head of Ain Jama the city revenue comprised of the revenue, under Siwai Jama. It was derived under various Babtees. Babtees comprised of Mandai Jat Babtee and Huzur Khandni. Some of the most important babtees levied quite consistently were Bharai, Tolai, Balai, Siwai Balai, Vajan Kasi, Khata Chungi, Mahajani, Ijafa (to the Kamavidar) and Zhandaya. ⁵⁹ Bharai could mean a fees for loading the goods in Gadas (bullock carts) etc. Vajankasi could mean packing of goods. Tolai could be taken as a fees for weighing the goods. Chungi was like an octroi duty levied on goods coming into the Mandais. Mahajani was a tax paid by the Mahajans operating in different Mandis. Huzur Khandni was also taken for Bharai, Vajankasi etc. Tolai was a tax taken exclusively from Shahrgunj for weighing goods. Tabel No.IV gives the Siwai Jama figures under various babtees.

It is evident from the table that Mahajani (or Mahajan vera) constituted the most important Bakti. Maximum revenue on this account was collected from Raghunathpur, followed by Bahirampur. It implies that there was a great concentration of various Mahajans in these Mandis and a great deal of business

59. Jamav, R.No.43, Ihide Aasher Maya Ten (1810);
Daftar No.270, F.No.10, P.No.3, D.No.26/4,
 Saman Aasher (1817) C.R.O.B.

transactions must be taking place. Of all the Mandis (in both the sample years 1760 and 1783) returns from Shahrgunj were highest. In 1760 revenue from this mandi was Rs.6612 and in 1783 Rs.5828. On the second place came, Bahirampur with the Jama figures of Rs.5324-11 and Rs.3089 followed by Raghunathpur having the Jama figures of Rs.4961 and Rs.2814 for 1760 and 1783 respectively.

In these Mandis all the commodities etc. were divided into the produce of the Hindus and Musalmans. Cost of that produce was analysed and then Ain Mehsul and various Babtees and Veras were deducted according to the established customs. For example in 1764 in the Mandai Shahrgunj, Gul owned by Hindus weighed at 3 muns. At the rate of Rs.8 per mun, its market price was Rs.24/-. From this total, government demand was Rs. 2-10-2 i.e. about only one tenth of the produce. It included Ain Mehsul (at the rate of Rs.5 per hundred, Dasturi at rate of 12 annas per hundred) Diwan's commission (rate of Rs.2 per hundred) and various other babtees, Khata Chungi, Kanongo, Bharai, Balai, Siwai Balai, Tehvildar's fee, Amba Bhog, Vaid's Sukdi, Avel Joshi's commission, Tolai etc. Mehsul of the Musalmans was 10 annas one paisa less than of Hindus. Same was the case with oil, different pulses, rice etc.

A number of officials were appointed in Mandis for the task of collection of Mehsul and various Babtees. These Mandis were also entrusted to ijaradars but it seems the administrative system did not change under the different Ijaradars. A Daroga was appointed to look after the administration of Mandis. He was

60. Ajmas, R.No.43, D.No.38 Khamas Sitain (1764)

61. Mirat, Supplement, 156

supposed to superintend the over all working and collections. His salary was Rs. 500 /- per month. Under him were Amin, Karori, Mushrif, Tahvildar, Qanungo, Shahrdar etc. Tahvildar was incharge of Bharai, for Tolai it was Shahrdar and department of Chungi (octroi) was entrusted to Kanungo. They got a fixed salary from the state but in every Mandi (where they were appointed) on every variety of product viz. Cotton, Rice, Tuvar, Sarsawn, they got some percentage as their commission. For example in Shahrgunj⁶² the collections were made under following heads.

Jinus	Net produce	Market Rate	Value in Rs.
Oil (Tel)	Mun 3	2-8	7-8
Government Revenue			
	1-3-2	Mehsul	
	-2-3	Balai Siwai	
	-12	Bharai and Tehvildar	
	-1-2	Balai	
	-2-1	Tolai and Shahrdar	

	1-3-2		

So it seems that Tehvildar, Shahrdar, Daroga etc. got some percentage from mehsul over and above their salaries. From these documents even the magnitude of State demand and prices of goods could be ascertained.⁶³

62. Jamay, R. No.36, Sirasta, Salas Khamsain (1752) P.A.

63. Daftar No. 270, F. No.20, P. No.3 D. No.13, Khamas Sitain, (1764), C. R. O.B.

Magnitude of State demand in Mandis, 1764-65

Mandai Shahrgunj	Poti	Weight man	Rate	Market Price	Government demand	Percen- tage
				Rs. a. p.	Rs. a. p.	
Gul	16-1/2	3	8 p.m.	24	2-10-2	10
Tel	1	3	2-8-p.m.	7-8	1-	13
Tuvar	1	3	2-8-p.m.	7-8	1-	13
Jhalar dal	1				1-	
Galla	100	-	3-12- Per hund red	-	1-12-	
Sarsaw	1	3	2 p.m.	6	1-	16
Chana		2	2-8.	5	1-	20

Magnitude of state demand seems to vary from 10 to 20 per cent. All the extra cesses, commission to officials were included in this.

Mahal Nihai, Mahal Sair -

Apart from the Ain-Mehsul (including Ain Jama and Siwai Jama), Mahal Nihai also constituted an important source of revenue from the city. It's three divisions were Ghee Kanta, Sabzi Mandi and Nakhas. Jama figures from those division could be ascertained from the table given on next page.

Ghee Kanta was the major Mandi for edible and Ghee. About 65 to 78 per cent of the revenue under Mahal Nihai was received from this Mandi. Sabzi Mandi, again as is explicit from the very name was Mandi for vegetables and accounted for about 16 to 22

64. Daftar No. 270, F.No.10, P.No.3, D.No.53, Saman Asher Maya ten (1817). In the document of 1817 revenue for these mahals was given for only 4 months and 23 days. On the basis of it, revenue for the full year has been computed.

 Revenue from Mahals

	<u>Total</u> (1)	<u>Ghee Kanta</u>	<u>Sabzi Mandi</u>	<u>Nakhas</u>
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1763	27,787-9-2	19320-12-3 69 p.c. to 1	6114-2 22 p.c. to 1	2352-10-2, 8.4
1777	39,279-9-1	30769-15-1 78 p.c. to 1	6472-7 16	2037-3 5.1
1783	24,409-9-14	17086-14 69.33 p.c. to 1	5339-9 21.87 p.c. to 1	1983-7 8.12 p.c. to 1
1817 (145 days)	5,352	2208	2377	767
1817 (full year)	13,475	5558 41 p.c. to 1	5983-4 44 p.c. to 1	1983 14.34 p.c. to 1

per cent of the revenue to the state. Nakhas constituted dues from the cattle market.⁶⁵ On average it amounted only to 8 per cent of the revenue under Mahal Nihai. As maximum revenue was derived from Ghee Kanta it needs more attention.

Ghee Kanta, was divided into four divisions, ijara of which was given to four differnt people and those divisions came to be known after the name of the ijaradar viz., Kanta Vitthal, Kanta Khushal, Kanta Bhaichand and Kanta Mangal. From various Rozkharda, Tereez etc., we come across names of various merchants⁶⁶ selling and buying Ghee etc. in various kantas. In Kanta Vithal the prominent merchants were Narain Kishor, Nathu Chand, Vanmali, Manek Lal, Bechar, Gori shankar, Ranchodji, Ambaidas, Amba Gangaram, Balam Bhai, Girdhar Ranchod, Haridas Parbhudas, Vrij Bhukan, Tribhavan Manasram, Laxmi Chand Bhagvan, Dharamdas, Bhagvanji, Hargovind Vanmali, Govind Gokul, Madhav Mangal,

65. Bayley, opcit, P.8.

66. Daftar No.270, F.No.10, P.No.3, D.No.3318, Saman Aasher (1817); Ibid, D.No.26, C.R.O.B.

Manohar Kanshi, Parmanand Tulja, Mansukh Asharam, Harjivan Mulchand etc. Under Kanta Bhaichand were, Manek Lal, Mangalji, Kandoi, Jeevan, Kandoi Lakshmichand, Parbhu, Tribhawan Mansa, Keshavdasji, Atmaram, Raghunath, Laxmichand, Ramji Jewru, Vanarsidas, Jewan Dulabh, Vanmali Bhavji, Purshottam Parbhudas, Keshav, Galab Naik etc. The government demand was fifty paise per mun. Remissions were also given in some cases.⁶⁷

In Mahal Sabji Mandi the Ain Mehsul was 5 per cent. So, on the produce of rupees 1000 the Mehsul would be 50 rupees and dasturis would be Rs. 12-8-. Like other Mandis the officials controlling the business or transaction were Daroga, Peshkar, Daftardar, Amin, Mushrif, Tehvildar and Kanungo.⁶⁸ From dalals, the government received 15 annas for goods sold for every 1000 rupees.

In mahal Nakhas all sorts of animals, viz. elephants, horses, camels, oxen, buffaloes, sheeps and asses etc. were bought and sold. On the sale of elephants, horses, camel, oxen and buffaloes, for every 100 Rs. government recieved 5 rupees. While in the case of goats and sheep, rupees 2. Apart from these Nazars from Saudagars were taken. On Bedag horses no dasturi or Nazar was charged if it costed till Rs.70 but if it costed between 70 to 100, per mare 12 annas was taken; if between 100 to 1000 then per mare one and a half rupee.⁶⁹

Regarding the dasturi of Kango etc, on Bedag horse nothing

67. Ibid; Daftar No.270, F.No.10, P.No.58, D. No.5. Saman Aasher(1817) C.R.O.B.

68. Ajmas, 43, Kanuzabta, Salas Khamsain (1752) P.A.

69. Ibid.

was charged if it's cost was less than Rs. 40; if from Rs.41 to Rs. 1000 then for every raas (horse) 3 paise was charged. From the commission which Marfatiyas and Dalals received for selling the horses the government used to receive 38 paise per hundred Rupees.

Thus from the foregoing discussion one can easily understand the importance of the Sair. Under British all land customs and revenue from the city were compiled under one head Sair (whereas under Marathas we find so many divisions). Various measures were taken up to reorganise the economy viz., regularization of transit duties, abolition of town duties etc. But as these measures were a part of their policy of encouraging trade and commerce, they will be taken up in the next Chapter.

Mahal Kota

Mahal Kota formed a very important subdivision of Ahmedabad, next only to Sair. Literally the word Kota means a station. In the context of Ahmedabad it implied a revenue division having its jurisdiction all over the walled city (also known as Kot) Various Mandis like Sut Mandi, Charm Mandi and over various nakas adjoining the city gates. Revenue from various products of the city; Rahadari, Dakhlai and other such commercial taxes were also collected under this head. In cities like Baroda, we also come across a division called Sair Kota which comprised of revenue from Qasbah Kot, Golmandai, Rahadari, Mochhabi, Nakas around the city, Mahal Gavasad, Mahal Sokad etc. From the information

70. Ajmas, R. No.44, D. No. 11, Ihide Sabain (1771), P. A.
Daftar No. 270, F. No.10, P.No. 3, D. No.71

70a. Taleband, 1811, Haribhakti Collections, Department of History, M.S.U., Baroda.

provided by various Talebands, Yaadis, Jhadas etc. related to Shahr Ahmedabad and also specifically to Mahal Sair and Mahal Kota it could be said that two distinct mahals, Sair and Kota were maintained in Ahmedabad under the supervision of two separate Kamavisdars. However, like the Sair Kota of Baroda mahal Kota of Ahmedabad also had under its jurisdiction, revenue from Kot (i.e. walled city and other heads mentioned earlier.)

As was usual to the Maratha practice, the Jama from Kota was divided into Ain Jama and Siwai Jama. Ain Jama constituted about 60 to 70 per cent of the Jama. Some of the revenue figures have been given in the following table.

REVENUE FROM MAHAL KOTA.

	Jama 1 Rupees	Ain Jama 2 Rupees	Siwai Jama 3 Rupees
1770	79358	48,561	30,796
1777	83904-8	61 p.c. to 1	30 p.c. to 1
		49,455-10	34,448-14
1783	73701	58.9 p.c. to 1	41.1 p.c. to 1
		49,659	24,042
		67.3 p.c. to 1	32.9 p.c. to 1

Ain Jama comprised of revenue from various goods and commodities, Nakas and various other sources viz. Bhartiye (export) Rezqi (imports) Kirana (grocery), Maniyare dealers in glass wares and bangles) Dakhlai, Nakejat, Golam Take, Mochhabi, Rahadari, Chuda Raza, Colam Kirkol, CDharm Mandai, Sutar Mandai etc. Siwai Jama constituted of Bharai, Balai, Vajankasi, Karkuni, Mukimi, Ijafa (of Kamavisdar) Bhet Rezqi Valivans, Gade Dastur, Gade Mob, Nag Sumaree, Dakhlai, Balakpasti, Chhape Sumari etc.

71. Ajmas, R. No.44, D.No.11, Ihide Sabain (1770), P. A; Jamav, R.No.32, D.No.1, Isne Sabain (1771); Daftar No.270, F.No.10, P.No.3, D.No.4/3, Saman Aasher (1817) P.A.

Statistical details regarding the revenue from different sources under Ain Jama could be ascertained from Table No.V. In the absence of data of the whole period, three years, viz., 1770, 1771 and 1783 have been selected to present a general idea about the revenue accruing from those sources. It could be easily gathered that maximum revenue was derived from Bhartiye and Rezqi mal.

Bhartiye actually means goods exported. In our documents we do not get detailed accounts of Bhartiye mal (export) and Rezqi mal (goods imported). Few documents do mention Mushru which formed the major item of export trade. In one document we have references of 664 pieces (nag) of mushru costing Rs.3145 being exported to South by Lala Bhavani. Bidri and Kinkhob were the two qualities of mushru being sent. In the same document references are made of Mashru being sent to Bombay by Lala Bhavani. The consignment amounted to Rs.16796-4 and consisted of 10 Padavs (bundles) of garbhi, a cloth like gaberdine comprising of 400 nag (Pieces); 24 Padavs of Cheerdana comprising 960 nag; 21 padavs of sada mashru containing 630 nag and another 5 padavs containing 150 nags of cheaper quality of mashru. It would be noticed that rate of revenue from Hindus was 5 per cent and from Muslims 2 1/2 per cent. However, charges under Dasturi and Kanungo were same for both the Communities. On the whole Jama of revenue from Hindus was much higher than that of the Muslims. It is

72. Word Bhartiye has actually originated from 'Thal Bharit' which means commodities going out i.e. exported; for imports word used in marathi is Thal Modit.

73. Daftar No.270, F.No.10, P.No.3, No. 4/3 Saman Asher Maya ten va Alaf (1817 A:D) C.R.O.B.

really surprising that Marathas being the propagator of the Hindu Swarajya did not try to put Hindu merchants on an equal footing with their muslim counterparts. Another significant point that emerges is that it seems Marathas accepted the prevailing system, they did not try to meddle up with it. At one instance in 1761 Maratha Kamavisdar Gopal Rao Ganesh increased the octroi on goods entering the city. On the complaint of the Seths, Mahajans etc. government passed order to revert back to the rates that were prevalent at the time of Aurangzeb.⁷⁴ Even prior to this, at the commencement of the Maratha rule in Ahmedabad in 1752 (it was recovered by Momin Khan in 1754 and finally surrendered in February 1758) a Kanuzabta was issued which stated that Zakat⁷⁵ rates prevalent under Aurangzeb were to be revived.

Some of the rates revived were as under-

For the stamping of cloth, amounting to Rs.1000, the Hasil was Rs. fifty.

50	Ain Hasil at the rate of Rs. 5 per 100.
1-12	Daroga
-8-	Peshkar
-1-	Daftardar
1-13-	Amin
1-4-	Khasa
-8-	Peshkar
-1-	Daftardar
1-13-	
-14-	Mushrif
-7	Tehvildar
-12	Mukimi
-1-	Mohrana
1-4-	Nag Sumar
-1-	Kango

74. S.S.R.P.D. II, No.479

75. Jamav, R.No.36,D.No.1/5, Salas, Khamsain (1752) P.A.

 7-9-

 57-9

Same was the case with Maniyare and Kirana worth Rs.1000 each. On one Gathdi of Resim weighing 3 muns, coming from Bengal the Dakhlai or entrance tax was as under:

3-8-	Tafavat Dakhla
1-6-	Dasturi
-1-	Daroga
-4-	Peshkar
1-4-	Amin
-1-	Khasa
-4-	Peshkar

1-4-	
-10-	Mushrif
-4-	Daftardar
-1-	Kango

-3-	Talab Dakhla
-----	--------------

 9-15

Musalman Hasil

On the sale of cloth worth Rs.1000 /- the Hasil was as under

25 Ain Hasil (it as about half of the Hindus) at rate of Rs.2-8 per hundred

7-9- Dasturi (same as was taken from Hindus)

 32-9

Same was the case with Kirana and Maniyare goods of the Musalmans.

76. Maniyare could mean iron goods but here it has been used for glass products like bangles etc. It could also be used for a Jeweller, Kelker, Aitihasic Shabdkosh, I1, 1021.

Regarding the goods of Dutch and French etc., Ain Hasil was three and a half rupees per hundred. For goods of every kind it was fixed and dasturi for goods worth Rs.1000 was rupees seven and a half (as in the case of Hindus and Muslims).

From the above quoted Kanuzabta it's clear that after the establishment of Maratha rule rates of ain mehsul remained almost same as before but more and more cesses under Siwai Jama were being imposed which will be discussed after completing discussion on Ain Jama.

Taxes were levied sometimes, according to the actual weight of the goods and sometimes according to the cost of the goods. Usually, apart from silk, other goods (coming from a specific place, say, Surat & Ujjain) were charged at flat rate. Apart from this standard entrance tax sometimes Kamavisdars used to charge additional Dakhlai. Table given below furnishes some information regarding the revenue accruing from this source collected both under Ain Jama and Siwai Jama (figures represent only Mahal Kota).

Year	Produce	Weight/cost	Ain Jama		Siwai Jama		
			Rate	Revenue	Rate	Revenue	
			Mun	Per Mun	Rs. anna	Per Mun	Rs. anna
1773	Resin	591-5	3-5	1975-13	1-	591-5	
	Surat mal	Rs. 52005-	-11	359-12	1-	390-4	
	Ujjain mal	Rs. 9124	-11	63-10	1-	91-4-3	
		M S					
1776	Resin	1320-27	3-4-	4370	1-	1321-3	
	Surat mal	Rs. 130036	-11	717-2	12-	778-12	
		Rs. 12242	-11	87-10	1-	122-6-3	
	Ujjain mal	M S					
1783	Resin	329-2	3-5	1093-8	-	-	
	Kirana	53364	-11-	303-14	-	-	

77. Jamav, R.No.47, D.No.68, Arba Sabain (1773) Ajmas, R.No.50, D.No.9, Arba Samaneen, (1783), P.A.

On the basis of the above table it could be stated that rates of Dakhlai varied from one commodity to another. Dakhlai levied on resin was much higher than that levied on other goods. All the goods from Surat and Ujjain had to pay Dakhlai at fixed rate (no details regarding what Surat Mal or Ujjain Mal constituted of has been given in our documents). One point that is clear from the table is that over twenty years there was no increase in the rates at which Dakhlai was charged.

Apart from Dakhlai, goods entering the city had to pay some more taxes at the different Nakas. Magnitude of these taxes could be ascertain from subjoined table (figures represent only Mahal Kota).

78

Revenue from Nakas, Mahal Kot, Shahr Ahmedabad

	1770		1777		1783	
	Mal	Jama	Mal	Jama	Mal	Jama
Shahibag	--	506-5	1354-12	103-4	2331	137-8
Kocharba	--	151	1766-12	133-3	1142-1	67-5-2
Sekhpur	--	227-5	7679-2	127-10	1816	186-9
Bajpur	--	--	21-2	4-3-2	--	--
Suksar	--	--	3112-4	235-6-2	4895	288-6
Kalapur	--	--	582	37-13	585-1	29-13-3
Shahvad	--	239-12	1784-4	1137-13-3		
Daryapur	--	--	934-8	71-12	529	31-3-2
Saraspur	--	149-12	866-8	65-10	1682-4	94-6-2
Ganesh Bari	--	--	28	2-2-3	--	--
Karod	--	116-13	857-1	102-11	979	86-5
Isanpur	--	384-5	884	67-6-2	1881-2	59-12
Jamalpur	--	244	--	--	1544	98-15
	--	11939-12-11	19786-2	11898-3-2	16340-2	991-9-3

From the above table, it is quite evident that Jama from the

78. Ajmas, R.No.44, D.No.21/54321, Ihide Sahain Maya Va Alaf(1770); Ibid, R.No.47, D.No.82/54321, Saba Sabain Maya Va Alaf (1776); Ibid, R.No.50, D.No.9, Arba Samanan Maya Va Alaf (1783), P.R.O.P.;

Nakas had declining considerably from 1750 to 1783. Revenue had gone down atleast by 48%. Another point that comes to the forefront is that even the magnitude of state demand had decline. In 1777 Jama constituted of 7.6% of the Mal (in Bajpur it was 19%) but by 1783 it had gone down to 5.8%. It could be postulated that to check the declining trade (which was a result of long years of wars leading to political confusion), the state demand was reduced.

Apart from the Mandis mentioned earlier there were different Mandis for some goods, where the transactions were carried out in wholesale. Mention may be made of Sut Mandai, Charm Mandai.⁷⁹

Revenue from these Mandis in 1770 was Rs.74-8 and Rs.70/- respectively. By 1783, it had declined to Rs.63-7 and Rs.64-14. However, by 1817 it had again increased to Rs.90/- for Sut Mandai. Mandai Sarkhej was also coming under the jurisdiction of Kota. Apart from the Nakas mentioned earlier there was two more Nakas viz. Naka Kasindre and Huzur Nake. Revenue from these was as under.⁸⁰

	<u>Nake Kasindre</u>	<u>Huzur Nake</u>
	Rs. a. p.	Rs.
1770	39-2-2	986
1783	23-10	2076
1817	-	818

At Huzur Naka, Bhartiye Gathdis paid Rs. 2-4- per Gathdi; Rezgi 7 annas per Gathdi; Kirana per gada 4 annas and Silk per gada Rs. 1-12.

Apart from these, Rahadari again was an important source of revenue. Rights to collect it were also farmed out to moneyed

79. Ibid.

80. Ibid.

men. In 1770 the revenue collected on this account was only Rs.46/- and rights were farmed to Nathu Seth. In 1783, revenue collections increased to Rs.766 and rights were farmed to Devchand Revadas.

Siwai Jama of Kot

A large number of bantees were levied on goods under Siwai Jama which have been detailed out in Table No.VI.⁸¹ Under Siwai Jama of Kot maximum revenue was derived from a Sukdi in the name of the Kamavisdar and it was denoted under the heading Ijafa. Till 1780 it accounted for 20 to 25 per cent of the total Siwai Jama but after that it seems to have declined, in 1783 it was only 13 per cent of the total. Among other cesses Dalali, Mukimi, Karkuni and Balakpasti are noteworthy.

Mukimi was the commission taken for changing or appraising of the coins. Revenue collected under this head from Mahal Kot, Shahr Ahmedabad, could be ascertained from the following table-⁸²

Year	Revenue	Rate (per thousand)
	Rs. a.p.	Rs. a.
1770	2399	3-7
1773	2977-6-2	3-12
1776	2824-6-2	5-
1783	2846	5-
1810	7804	

(III) Kotwali Chotra -

Mahal Kotwali Chotra formed another important political and economic unit of Ahmedabad city. It was under the charge of

81. Ajmas, R.No.43, D.No.1, 1761 Ibid, R.No.50, D.No. 9, 1783.

82. Ajmas, R.No.43, Jhaddi, 1804.

a Kotwal. It was his duty to collect revenue from various Chaklas, Daribas and Dukans, falling under his jurisdiction. The main sources or heads of revenue under Kotwali Chotra were Chaklejat Amdani, Dariba Pan Bidi, Chibab, Nazrana (from various shops) Silabazar, Chhapparbandi, Chungi, Khand Gunehgari, Bharai etc.⁸³

Chakla, literally means a spot where four roads meet or a small market. Naturally lots of people settled around these markets and Chaklas became main city wards. Sentinels were posted by the Kotwal at night in all these Chaklas. Revenue derived from these Chaklas is given in the subjoined table.

84
Chaklejat Amdani

	1773 Rs. a. p.	1783 Rs. a. p.	1813 Rs. a. p.
Khas bazar	60-14-	64-	87-12
Pankot	65-10	37-8	28-15
Manikchowk	77-4-1	100-8	109-12
Dhinkunva	42-12-1	59-1	46-9
Khadiya	41-8	88-1-1	56-13
Raipur	86-12	88-1	82-1
Astodiya	54-15	88-1	89-2
Jamalpur	44	28-1	32-12
Khanpur	44-8	28-1-1	19-4
Raikhad	28-2	50-1-1	28-6
Shahpur	55	100-1-1	85-2
Idar	52-2-2	90-1-1	50-3
Daryapur	75-3	80-1-1	87-7
Zhaveriwada	15-6	30-1-1	22-3
Teen Nimdi	69-8-3	78-8	53-1
Bhanderipur	42-14-3	88-8	103-12
Saderjahan	9-3	20-1-1	12-8
	855-14-	1116	951

83. Ajmas, R.No.47, Arba Sabain (1773).

84. Ajmas, R.No.47, Arba Sabain; Ajmas, R.No.47, D.No.82, Saba Sabain (1776) P.A.; Ajmas, R.No.56, D.No.30, Arba Asher Mayaten (1813 A.D.), P.A.

As could be concluded on the basis of information derived from above table that out of these seventeen Chaklas, Manik Chowk, Raipur, Shahpur and Daryapur were the most important from the revenue point of view.⁸⁵

There was a separate Dariba (sort of a market for Pan (beetle leaf) and Bidi (sort of a cigarette) and was hence named Dariba Pan Bidi. Mal of Hindus was assessed at the rate of Rs. 5 per hundred and that of Muslims at Rs.2-50. Revenue in 1774 was Rs. 304-6-2, by 1783 it had declined to Rs.204, but in the coming years again it rose to Rs.351 (in 1810).⁸⁶

Majority of people engaged in this business belonged to Hindu community. In 1783 out of 195 Kasi of Pan Bidi more than 182 belonged to Hindus and only 5.50 Kasi belonged to Musalmans. The cost of the Hindu Mal was Rs.3360 and at the rate of 5 per cent their revenue amounted to Rs. 168-1-2. Where as, the mal of Musalmans amounted to only 78 rupees and at rate of 2.50 per cent revenue from them was only Rs. 3-12-2.

From various shops a Nazrana was charged which was simply denoted as Dukanavar Nazrana.

85. Khadiya was also known as Idawarpur or Kabirpur. cf. Mirat, Supplement, p.8.

86. Ajmas, R.No.43, Jhaddi, Ihide Asher (1810), P.A.

Dukanavar Nazrana

	1773 Rs. a.p.	1776 Rs. a.p.	1783 Rs.a.p.	1813 Rs.a.p.
Kusumbvale	3-4-	-		
Sakharvale	13-	12-8-	12-	12-
Majmu	3-4	3-		
Bhangvale	45-8	43-12	42	42
Parvale	22-12	21-14	12	17
Khatik	19-8	18-12	15-8	
Gandhi	13	12-8	12	12
Aleni	9-8	9-6	6	
Teli	26-	25-	24-	
Tamboli	13	12-8	22-12	12
Gul	13	12-8	12	12
Dal	13	12	12	
Jhalivale	-	2-10	3	4
Kasai	-	-	-	18
Ghanchi	-	-	-	24
Pyazvale	-	-	-	8
	196	187	153-4	161

As could be seen from above figures that the Nazrana was a very small levy taken from various shopkeepers. A very inconsiderable decline in the revenue could also be witnessed. However, shopkeepers were burdened with many other such small cesses, e.g. Diwali Nazrana, Mulukgiri Nazrana etc. Table No.VII, further gives details regarding nazrana taken on account of
88
Diwali and Mulukgiri.

Thus, on the basis of information furnished above it could be stated that all the non agricultural classes, i.e. merchants, traders and artisans had to pay a number of cesses in the form of Dasturis and Nazarana. Individually, each cess might appear to be trifling but when compiled with others they constituted substantial amount.

87. Ajmas, R.No.47, D.No.68, Arba Sabain (1773).

88. Ibid.

Siwai Jama mainly constituted of dandfurohi (i.e. money raised on account of some fines and penalty) and Sukrana (it could be sort of Nazrana to officials to please them).

(IV) Mahal Tanksal -

Mahal Tanksal constituted of three heads of revenue viz. Mahali Aakar (i.e. revenue from Mahal), and Tarkasi and Soni Vaniya. Revenue received on account of these heads was as under.⁸⁹

	Jama	Mahali Aakar	Tarkasi	Soni Vaniya
1773	5533-4	-	3560	2033-4
1777	2,279	-	1802	477-12
1783	6,166-12	3566	2000	600

Mahali Aakar constituted of Ain Jama and Siwai Jama, Siwai Jama constituted a very small per cent of the Jama in the form of Nazrana. Revenue from Soni Vaniya comprised of Sikai, Bharai, Kapai, Sone (gold) gothi, Rup (Silver) gothi etc.

(V) Mahal Faujdari Nenpur Wada

Faujdari Nenpur Wada had under its jurisdiction not only a large part of Ahmedabad but also villages of Duskrohi pargana. It was placed under the charge of a Faujdar having Nenpurwada as its headquarter.⁹⁰

89. Ajmas, R.No.47, D.No.82/54321, Saba Sabain Maya Va Alaf, P.A.

90. Mirat, Supplement, 145-148.

Faujdar of Nenpur wada was appointed by the Subhadar. Under the Mughals he was appointed by the Nazim and was known as Faujdar Guard. Main duty of the Faujdar was to look after the Suburbs and keep an eye on Faujdar of Hajipur and Firozpur. He was required to keep ready 500 horses. Faujdar of Hajipur, outside the Idaria gate towards the north of the city, worked under Faujdar Nenpurwada, with a cavalry of 35 and infantry of 220. Faujdar of Firozpur, on the other side of river Sabarmati towards the rear of the city maintained 50 cavalry and 150 infantry and defended suburbs on that side.

Faujdar had 17 outposts under his jurisdiction, viz., Chandola, Isanpur, Shahabari, Kasandra, Jitbagh, Rajpur, Jahangirpur, Dohandi, Palalitya, Naharwal, Adalaj, Saraspur, Dhanbao, Rasimpur, Kocharb, Sarkhej and Sula. It also had a number of Thanas under it. ⁹¹ However, under Marathas only four of them seems to be in use.

Revenue under Faujdari Nenpurwada was derived in the form of Huzur Khandni, Rahadari of various Nakas, Dastur, Nazrana, Dandfurohi and revenue from three mauzas (Kasindre, Vastral and Kunjad) falling under its jurisdiction. In the absence of detailed information for other years, figures for the year 1776 are being given below to furnish some idea of the magnitude of revenue under these heads. Revenue from the Nakas account for

91. Mirat, Supplement, 145-148.

Thana is an enclosed quarter, where cavalry and infantry with muskets and cross bows were posted for the preservation of order.

more than fifty per cent of revenue under Faujdari. The main Nakas were at Suksar, Bahirampur, Sarkhej, Batva, Bareja, Kup, Hajipur, Sarangpur, Raipur, Bhatar, Rajpur and Kaneej. In 1776 of the total revenue of Rs.8,117-3, Rs.4384 accrued from these Nakas. Rs. 1446-7-2 were recovered in the form of Huzur Khandni, Rs.37 as Dastur, Rs. 95 Nazrana, Rs.18 from Rahadari, 732 under Dandfurohi and Rs. 1240 from the three mauzas.

In our documents, no details whatsoever, have been given, pertaining to the sixth mahal i.e kilikhana, except for stray references to the revenue derived from it (see table No.I).

From the above discussion on mahals we are in a position to understand the basic structure of the economic set up of the city, which comprised of six divisions. It has also been seen that revenue from Mahal Nihai of shahr Ahmedabad was the major source of income of the state.

SIWAI JAMA

Apart from Ain Jama another major constituent of the revenue of the city was Siwai Jama. Till now we have discussed Siwai Jama from different Mahals, but here we will be taking Siwai Jama as a distinct head of revenue from the city, comprising of extra cesses imposed over and above the taxes and cesses, discussed earlier, under the heading of Ain Jama and Siwai Jama (although some of them were levied under the same denominations). Ahmedabad being the capital and also centre of trade and commerce the extra cesses levied here were also higher. So, these cesses mentioned below were in additon to cesses laid on different Mahals. Exigencies of a warring state also gave much opportunities to the

Kamavisdar to levy all sorts of taxes and cesses on the city dwellers. These cesses were levied in the name of Kamavis Bab, Kirkol Mamalti or kirkol Babtee and Dandfurothi.⁹² As has been already stated in chapter III that cesses levied under a particular head could also be levied under another and hence there was no clear cut demarcation between these. In a broader sense Siwai Jama constituted of all above mentioned three heads including cesses like Nazrana Dahaka, Dangur Bediye, Chungi Khas Bazar, Chhapavn, Mirbahiri, Neerakh Nazrana, Ambe Bhog, Khand Mokat, Khechal, Shahibag ijara, Nazrana, Tofevera, Chungi etc.

Revenue derived under various heads is given in table-No. VIII.

Of these cesses most important were Khand Mokat and Dalali. Under Khand Mokat cesses were levied on the sale of various goods. Talebands related to Mahal Khand Mokat, throw light on general items of consumption, traders dealing in them and the current market rates of those goods. Some of the important Kirana dealers were Meetha Chand, Bechur Kastur, Khushal Popat, Malji Seth, Jawajar Bhukan, Jeva Shambhu, Jethasambhy, Devchand Purshorttam, Kishore das, Anupa Jahagir, Bhai Sa Ranchod. We also get some idea regarding the goods⁹³ brought to the market and the rate at which they were taxed.

Dalali was a tax imposed upon the middlemen or a professional broker known as Dalal, who helped the traders in buying and

92. Ajmas, R.No.50. D.No.9, Arba Samanin Maya Va Alaf (1783).

93. Daftar No.267, F.No.10, P.No.34, D.No.13/4 Salas Aasher (1812); Ibid, D.No. 15/4, C.R.O.B.

selling the goods. For this help they received some percentage from the profit. State also received a part of this commission in the form of the tax called Dalali. The rate at which this tax was imposed is however not known. In our documents we just get figures of the total revenue received under this head. It seems that for every commodity there was a different set of Dalals operating the business transactions. For example, we get references for Dalali Kolse, Dalali Lakad, Dalali Ghas Kadbi. Rights for the brokerage were also given on ijara to certain important broker or trader of the city. Sometimes, owing to some trouble when business suffered remissions were also given to the Ijaradar. Some information regarding the revenue from such farmings, name of the farmer, remissions being given have been detailed as under-

Commodities	Net Revenue from Dalali	Remission	Gross Revenue	Name of the Ijaradar
	Rs. a.	Rs.	Rs.	
1773. Kolse	43-8	-	-	-
1776 Ghas	575	125	700	Shivram Annaji
Kadbi				
Lakde	1075	100	1175	Balaram Hazri
Kolse	43.8	-	-	Asharam Kansar

Revenue from gardens (i.e. from cultivation carried on in royal Baugs or gardens) in the city was also quite significant. Most prominent of all was Shahi Baug. Others were Kocharba, Siyaji, Raikhad. These were given on Ijara. Under Dr. Gilder, Bourbon variety of cotton plantation was tried in Shahi Baug. An octroi Naka was also posted near it. Produces of Kocharba,

Raikhad etc. were- Mirch, Kanda, Gavar, Gahun, Khaskhas, Post, Mooli, Vangi, Methi, Rajgriha, Mogri, Chowli etc.

Thus from the above discussion, it become obvious that various bantees levied under Siwai Jama, individually were of small proportion but together they formed a major portion of the revenue of the city. As has been stated earlier the collections under Kamavis Jama were also of somewhat similar nature.

Subjoined table gives details regarding the revenue accruing from various bantees and veras under Kamavis Jama.

KAMAVIS JAMA

	JAMA	KHECHAL	HAZRANA	TOTAKHANA	LAGN TAKA	SUKDI	ROZTALBANA
1773	3921	1876-8	2712	41	92-12	--	--
		(27.4)	(67-16)				
1776	1423	1218-8	43-4	--	162	--	--
		(85)	(3)				
1783	8178	1425	2688	52-4	11	4488	278
		(17.4)	(24.4)			(53.8)	
1787	5121	1325	--	46	46	3758	
		(25.8)				(73)	
1797	4663	765	--	148-11	--	3,758	
		(16.4)				(88)	

Under Kamavis Jama, Sukdi formed the most important source of revenue, amounting to about 50 to 80 per cent of the total Kamavis Jama. Khechal also formed a very important source of income. Under this head revenue was taken from different merchants such as Khadivale, Ruivale, Dal vale etc. under the denomination of Sarkar bhag, Sukdi and Karkuni were the major heads of revenue.

94. Ajmas, 43 Jhadti, Asher Maya Ten (1809), O.A.

95. Ajmas, R:No.51, D.No.26/5793, Saman Mayaten Va Alaf, 1817

ascertained from the table given below:

	96 Khechal				
	1763	1789	1802	1806	1809
Gole	400	400	--	110	110
Idalvale	200	200		9	90
Mapai	200	--	-8	--	--
Kathiyare	100	--	--	--	--
Khandvale	2	--	300	350	300
Gandhi	150	137	129	222-8	222-8
Lakhiyare	100	100	75	50	50
Khadivale	5	50	50	90-4	00-4
Sutarvale	87-8	87-6	87-8	172-8	172-8
Ruivale	--	--	100	120	120
Meethval	--		85	82	85

It is quite important to point that over and above these cesses some more cesses were levied. During the course of my research work two documents were found related to Ghar Vera and Tofevera 97 pertaining to year 1783 were found. Going through the nature of the documents it appears that Tofe Vera was a vera collected in the form of Nazrana, by the Kamavisdar from the people engaged in different occupations including traders, merchants, artisans etc. It was collected in two instalments. As no names of the individuals are given, it can be postulated that it must have been collected from the Mahajans (guilds of traders and merchants) and Punchs (guild of artisans) of the respective groups. In total there were such ninety seven groups from whom Tofe vera was collected.

Table No.IX contains a list of all the merchants, traders and artisans, operating in Ahmedabad along with the amount of

96. Daftar No. 264, F.No.10, P.No.8, No.1 Teesain Maya Va Alaf (1789); Jamav, R.No.47, D.No.26, Saman Mayaten, (1808).

97. Daftar No.269, F No.10, P.No.68, D.No.1/5, Arba Samaneen, C.R.O.B.; Ibid, P.No.69 D.No.2, Arba Samaneen, C.R.O.B.

Tofe vera collected from them in the year 1783.

It is very difficult to state as to how far were these two cesses collected regularly, as we do not have any other reference pertaining to them. But, levying of an additional vera on the citizens was not an uncommon feature (in 1797 Lala Harak chand gave Aba Shelukar 1 lakh rupees to stop him from levying vera on the citizens). However, it could be postulated that financial crisis arising after the seige of Ahmedabad by General Goddard, must have induced the authorities to levy it. The importance of the above quoted document lies in the fact that it enlists the names of as many as 75 professional groups in Ahmedabad. And if the vera was of equal denomination for all members, the Jama figures could be correlated with the strength of these communities. But in the absence of more data nothing much could be commented upon this aspect.

97a

Ghar vera or house tax was levied Chakla wise as under:

Chaklas	No. of houses	Rupees	Chaklas	No. of houses	Rupees
Chakle Astodiya	441	11037	Daryapur	308 . 3/4	7718.3/4
Chakle Raipur	493	12325	Sarjpa	14 3/4	368.3/4
Khadiya	266	6650	Teen Nadi	139	4475
Manik Chowk	23	575	Bhandaripur	88	2000
Jhaveri Wada	29. 3/4	743. 3/4	Jamalpur	38.1/4	956.1/4
Dhakuan	176.3/4	4418.3/4	Raikhad	33	825
Shahpur	144	36000	Pankor	0	0
Idar	281. 3/4	5843.6/4	Saranpur	0	0
			Sarasbazar	0	0
				2369.1/2	59737.1/2

97a. Ibid

From the above table it is quite clear that Gharvera was uniform throughout the walled city. For every houses in each of the Chaklas, it was approximately Rs.25/-. Astodiya and Raipur were the most populous Chaklas with largest number of houses which paid ghar vera Whereas Manek Chowk, Jhaveri Wada, Sarjpa, Raikhad do not seem to have many houses, may be as they were the hub of commercial activity. Pankor, Sarangput, and Saras bazar also didn't have a single residential quarter.

Thus on the basis of above discussion it could be said that the whole economy revolved around its various Mandis, Nakas and Chaklas, which were the hub of the trading and business activities.

Structure of Economy at Qasbah level

It would be worthwhile to explore the verticle dimensions of urban society, if we are to understand the nature of the ties which held together cities, towns and townships in precolonial times in the subcontinent. The smallest urban unit in precolonial India was called a Qasbah or Kasba. It was the main administrative, political and economic headquarter of the rural areas surrounding it. Qasbah incorporated in it both the urban and rural elements. It was the hub of all economic activity, infact it reflected the social and economic ethos of the rural locality. On the other hand an urban element was provided with the presence of various merchants and sahu-kars who provided credit to the cultivators of the neighbouring villages and marketed their goods.

Thus Qasbah had become an important component for economic and urban growth of any region and it could well be said that no

city can sustain itself without the help of its surrounding towns and Qasbahs. Urban hinterland relationship i.e flow of goods from one to another and vice versa, is essential for the growth of any region. The Qasbahs play important role in channelizing this flow. Qasbah is a chief mart of goods in a pargana, where by goods from neighbouring villages were brought for sale. Most of these goods viz. Kirana goods vegetables, fruits, cash crops, timber etc. was then bought by the local merchants or marfatiyas or merchants from the cities and brought to cities for sale. In the reverse flow various luxury goods, furniture, clothes etc. were taken back, which easily found a market in rural areas.

Chief towns and Qasbahs of this Collectorate were Gogha, Dholka, Viramgam, Parantij, Dhandhuka, Dhollerah, Modasa etc.

Qasbah of Dholka was situated about 78 miles South of Ahmedabad and about 4 miles west lied south of Sabarmati river. It was in length about one mile and a half and in breadth from half a mile to 3 quarters. It had always been a place of importance in Gujarat and though since the fall of the Mughal Empire it had declined, yet it bore evident marks of former grandeur in its fine mosque and Tanks. Dholka was noted for its manufactures of blue cloth and course turbans. The former it exported to Jedda and Mecca, the latter was sold in Gujarat. It had also a considerable trade in dyed cotton. There were also flourishing a number of sarrafs, merchants etc., residing here. Apart from being a great dyeing centre the southward of Qasbah was excellent for wheat, cotton, and grain. The sandy soil

towards north was more conducive for the growth of bajri, sugar cane, plantains of coarse kind, ginger, red pepper and yarn.

Dholka Qasbah comprehended within it 8 Puras viz., Nagarwara, Gademur, Tajpur, Moonjpur, Kacheeawar, Gunupur, Kewareea or Seelajpur and Chandpur. Revenue derived from these under the Marathas could not be ascertained, however, the Ankrah on which they were fixed under the British can give us some idea about the economic importance of the Qasbah alongwith its eight puras. The proportion of revenue which they were supposed to have yielded in an average year is given below :-

Qasbah	3500 Rs.
Nagurwara	1400 "
Gudemur	400 "
Tajpur	1432 "
Munjpur	2000 "
Kacheeawar	2800 "
Gunupur	1200 "
Rewareea or Seljpur	1500 "
Chandpur	1100 "
	15,332

It was a common practice to farm out the whole of the revenue to an influential person. From 1807 to 1809 it was farmed to Wiswanath Ojha and lease was renewed for 1810 - 1813 by Dewaswan Ojha.

Of the total sum about two fifth was realized by Salamee and Swadeo on alienated lands; One fifth by Veras and taxes upon the town and the remainder only was the produce of the Tulput portion. The lands of Dholka were alienated to a very alarming extent. They would seem to have been, at first, mortgaged, but subsequently transactions had reduced a great part of the

denomination of Vechania.

In the number of houses, population, ploughs and wells, in extent of cultivated ground in Rabi and in Sankhee produce and in revenue, the Qasbah ranked as the first village in the pargana. With regard to the population, however, it must be observed that Dholka was a manufacturing and trading town and that a large part of its inhabitants might be supposed to be engaged in pursuits of this nature. In Chulora and the richest maleeat villages there were only about 9 souls to each plough; while in Dholka calculating upon the whole population set down, there would appear to be upwards of 32. So from this data we may conclude with great latitude that, for every agriculturist in the Qasbah there were 3.1/2 inhabitants engaged in other pursuits and that of the whole population (6155 1/7) only 2/7th can be rated as actual cultivators and this speaks of the urban character of the qasbah.

The Qasbah of Viramgam was of comparatively modern origin and did not exist as a place of any consequence until the time of the Musalmans. It was encompassed with a brick wall upon a stone foundation, flanked with the usual proportion of towers and including a circumference of 2 miles and 1 furlong. Its situation from the military point of view was very good as it commanded the entrance into Kathiawad and on this account was probably, chosen as the station of the officer subordinate to the Subhadar of Ahmedabad under whose charge the district of Jhalawar was placed and of which it consequently became the capital. But long

After this the place continued to be in an inferior condition, being a mere pura or dependency upon Kangawallee. It owes its rise to a family of Kadva Kunbi, who came from Champaner and whose representative held the Desaiship of district and the Patelship of the town alongwith a considerable Jagir within the pargana.

Viramgam was geographically situated at a very favourable position, being on the high road to Kathiawad and Jhalawar, as also on that leading to the bunders of Dhollera, Bhavnagar and Gogha from Marwar. Under Mughals the revenue from the salt pans and customs amounted to about 2,38,61,881 dams.

The town of Dhollera had only lately become of importance. From a mere village in a desolate plain, by the middle of the 19th century it had turned into a thriving port town with a population of 6807. Most of the trade of Ahmedabad to the northward passed through it, on the way to Khoon or Bhowliaree.

The town of Bhavnagar, which belonged to the Raja of Bhavnagar was a walled town of considerable trade. The creek which came to within a mile of it, had deep water in it, so as to admit of the passage of vessels of considerable size even at low water.

The town of Gogha which was walled except upon the sea face, again had a great commercial value. It was the chief port town of the Collectorate. It had the only harbour in Ahmedabad, which provided good anchorage. Goods from Malwa and parts of Gujarat were shipped from here to Bombay and to the foreign countries.

The Qasbah of Parantij was a small open town, containing 1,685 houses and 5310 inhabitants. It was closely and compactly

built. Of the inhabitants the Banias constituted a numerous and respectable body of men; among them there were several sarrafs who carried on extensive dealings with ryots and more particularly the Koli Thakurs, in loans of money at high rates of interest. Ghee, grain and leather, formed the principal articles of export trade. Mushroo and other stuffs were imported in return from Ahmedabad; coloured cloths, and turbans, sarees, wheat and raw sugar from Malwa.

Modasa, also an open town, was more loosely and irregularly built than Parantij. It contained 1251 houses and 4059 inhabitants. Its geographical position, situated as it was in the midst of a wild unsettled country, and calculated to overawe the turbulent inhabitants of the hilly tract on the verge of which it stood, rendered it a most important frontier post. As it had long been the only place for some distance round capable of affording protection in times of danger, it had attracted numerous and respectable body of merchants whose capital was considerable and from whom hundies or bills of exchange could be procured upon all the principal places of Gujarat, Malwa, Bombay and Poona. Owing to its favourable geographical position it had become an entrepot or mart between Gujarat, Malwa and Wagur supplying at the same time, the wants of all the surrounding country. Ghee, oil, gums, and hides were produced here and exported to nearby area. The imports from Baroda and Ahmedabad consisted of cotton, coconuts, coconut oil, sugar, tobacco; dried

101. R.D.V., 23, 177, 85, M.S.A.B.

102. Ibid.

fruits from the Gulf and from Ahmedabad silk cloths and stuffs were imported. Tobacco, spices etc., were exported to Wagur, whence in return cotton and the soorungee dye were received. From Pratabgarh, pugrees, sarees, cotton cloth, opium and soorungee were brought. Thus, Modasa was a small but a thriving trading centre with a large merchants and trading population. The total capital possessed by the merchants during the first quarter of the nineteenth century was supposed to be about nine lakhs of rupees.

In comparison to Modasa, Hursol was a small place, strongly situated among ravines, on the bank of the Meswa river. It contained a considerable number of Bania but they were very poor and traffic only in a retail way. Qasbah of Bayar was however, of even less thriving position and could hardly be considered a town as inhabitants were principally Kunbi cultivators.

Economic structure of the Qasbah was not much different from any city except for that they incorporated part of the rural element of some cultivation on the periphery. But basically they were known for their industrial and commercial activities. Revenue accruing from them could easily be divided into Ain Mal and Siwai Jama. Ain Mal constituted of the revenue from agriculture and Siwai Jama constituted of revenue from Zakat Sair, extra agricultural cesses i.e. Babtees, Nazrana, Vajankasi, Dandfurohi etc.

It is not possible to give details for all the Qasbahs, so Qasbah of Dhandhuka has been chosen to give an insight into the economic structure and revenue composition of a Qasbah.

As has been just mentioned revenue from Dhandhuka was

divided into Ain Mal i.e. revenue from agriculture and Siwai Jama i.e. revenue from Sair and other babtees. The Jama was collected both by bhagbatai and bigoti.

About Rs. 2019 were taken in cash from the Qasbah and rest, worth Rs. 9531 in Jinus or kind or bhagbatai. The sharing was as under -

<u>Crop</u>	<u>Produce</u>	<u>Government Share</u>	<u>Govt. Share in Rupees</u>
Ganhu	18000 - 38	9000 - 19	6326 - 5 - 1
		Ain Bhag 77563 - 20	
		Serike 189 - 10	
		Karda 91 - 05	
		Tol &	
		Bhara 756 - 20	
		Salabad 400	
Kapas	5334 - 6	2667 - 3	27991 - 1
		Ain Bhag 2481 - 01	
		Serike 62 - 05	
		Tal and	
		Bhara 123 - 28	

The non agricultural classes paid Shravan Vera, Mahajan Vera etc. Various babtees charged under Siwai Jama were Havildari, Tarafdari, Upari, Sukdi and Chungi. Chungi was charged only from Kapas.

Sair taxes were collected at Chotra in the Qasbah, Girdanbai Naka i.e. Naka surrounding the town viz., Anidoli, Advol, Darvale, Mirpur, Ronke, Kamiyale etc. These Nakas were given on ijara to moneyed men. Piecing together scant documentary evidence on sair taxes, following table has been prepared which would enable us to analyse the magnitude of Sair taxes in general.

103. Daftar No. 280, F.No. 20, P.No.7, D.No. 9, 1801, Ibid, D.No.11

104. Ibid, Daftar No. 278, F.No. 17, P.No.3, D.No. 118, 1780.

	Jama of Pargana (1)	Jama of Kasba (2)	Total Sair Taxes	Collection from Sair (Chotra)	Sair Nafa
1754	84836	--	3648	--	--
			14.3 to 1		
1780	62966	7867	5350	2575	2775
			18.4 to 1		
			168 p.c. to 2		
1800	87204	28485	16500	--	--
			118.9 p.c. to 1		
			157.92 to 2		
1802	69729	20188	10968	40788	6883
			115.72 p.c. to 1		
			154.26 p.c. to 2		

From the above table it could be deduced that Sair taxes contributed for about 10 per cent of the revenue of the pargana. These percentages seems to have risen towards the end of the century. In the revenue of the Qasbah they contributed to about 55 to 65 per cent to the Jama. This implies that in the Qasbah industrial and Commercial activities dominated the agricultural activities to some extent.

The economic structure of most of the other Qasbah was also on this pattern. However, owing to importance of Sair Taxes details of Sair in few other Qasbahs could also be given.

In Viramgam all the nakas were given on ijara. Sirpav and other perquisites of ijardars were deducted from the revenue of the government. Vatang Bhai Desai and Bapu Sivprasad were Hisedars in the revenue of the Qasbah, Vatang Bhai received about 2.2 per cent and Shivprasad about 3.5 per cent. There were in all eight Nakas in Viramgam viz., Shahpur, Dagadre, Vadvan, Neemaksar, Thornrale, Bajane, Jhunjvbade, Palli. In Dagadre and Vadvan about 30 - 35 per cent of the jama was collected in the

form of revenue from Mandis i.e Mandvi var Chukoti and the rest from Nar Har Bhakti in his capacity of ijaradar. Apart from this, Narhar Bhakti also paid about 12 - 15 per cent of the Zakat on account of Rahadari, Faujdar, Koli asami and kasar. ¹⁰⁵

Table No. X enables us to see the extent of revenue from various Nakas and Mandis of Qasbah Viramgam. On the basis of the information thus furnished it could be stated that revenue from Nakas had steadily grown, specially in the case of Shahpur, Bajane, Thomrale and Bhujvade. In Shahpur revenue had increased to Rs. 3081 (in 1813) from Rs.232 (in 1752). However, in Bajane and Bhujvade etc. it had only tribbled itself. Revenue accruing from various highways had also grown manifolds. Important heads of revenue under Sair were Amdanee or Imports of towns, Ruwangee or Exports of the towns, Rahadari or transit duties and Nakejat or collections at outlying stations on goods not passing, through the towns. ¹⁰⁷ The rough idea about the trading activity going into these towns could be formed on the basis of the figures from

the sair revenue given below

	Customs of the Parantij Pargana	Customs of Hursole Modasa & Bayar	Total
1820	5319. 1/2	8288	13608
1821	6140. 3/4	10520	16660. 3/4
1822	6351	9064	15415
1823	5739. 1/4	6594	12334. 1/4
1824	5577. 1/2	6814	12388

105. Daftar No. 283, F.No. 10, P.No.10, P.No. 4, D.No.1, Salas Mayaten; Ibid, F.No. 20, P.No.39, D.No.5 Arba Asher, C.R.O.B.

106. Ibid.

107. R.D.V., No. 17/177, 1827, M.S.A.B.

Revenue of Parantij was enjoyed by the Company alone but that of Hursole, Modasa and Bayar was divided between the Company and the Marwaris.

The revenue realized under different heads by the Company for the year 1824 is given below:

Amdanee	1792. 3/4 Rs.
Ruwangee	679. 3/4 "
Rahadari	4453. 1/2 "
Naka	2056. 3/4 "

	8982. 3/4 Rs.

Revenue from Qasbah of Gogha and Bhavnagar increased many folds due to increase of trading activities, as could be ascertained from the following figures:

	Jama of Pargana	Jama of Qasbah/ Bunder	Gogha	Bhavnagar
1753	26036 - 12	7127 - 12	3192 - 11	3935 - 4
1800	29656	17625 - 07	14,375	3250

In 1753, the revenue of the Qasbahs formed only 27 per cent of the total revenue (Jama) but by 1800 the revenue from Qasbahs amounted to about 59 per cent. This clearly speaks of decline of agriculture and increase of trading and commercial activities in these regions.

Changes brought under the British

It is important to study some of the changes brought about by the British policies, specially so in the case of Ahmedabad, as it was one of the few cities which did not crack down under the weight of the British imperialism. Infact Ahmedabad survived and adapted itself to the new changes.

108. Ajmas, R.No. 41, D.No. 1/5, Arba Khamsain, (1753), P.A.;
Daftar No. 280, F.No. 10, P.No. 7, D.No.3, Ihide Mayaten
(1800) C.R.O.B.

Ahmedabad came under the British rule in 1817 as the result of the treaty of Poona with the Peshwa and Supplemental treaty of Baroda with the Gaikwad.¹⁰⁹ Great importance was attached to the annexation of Ahmedabad because of its political importance and the commanding influence which the sovereignty over the city of Ahmedabad conferred upon its possessor in the estimation of the country at large.¹¹⁰

Ahmedabad was lucky in having as its 1st Collector, John Andrews Dunlop, who sincerely strove for the revival of trade and commerce of the city. He strongly felt that the causes which formerly led to the splendour and riches of Ahmedabad so far as they may again contribute to produce the same effects unquestionably deserve primary attention.

Many of the suburbs of the city were deserted and the city walls were in a very dilapidated condition, therefore renovation of the city walls attracted the attention of Mr. Dunlop.¹¹¹ A town wall fund was created by levying additional duties on imports and exports.¹¹² Details regarding this would be studied later in this chapter under the heading of rise of municipality in Ahmedabad. It was felt that, only encouragement was wanting to give the manufactures of Ahmedabad the same place they formerly enjoyed in foreign markets. The repair of the town wall had promoted the safe flow of goods in or out of the city. Next

109. H.S.B.S.R., Vol. V, P. 804; Gaikwads, Vol. IX, P.24.

110. S.D.D., 1817, No. 301, P.1542.

111. R.D.D., 1818, No. 127, P.1370; R.D.D., No.127, PP.1375-80; Ibid, 129, PP.1814-19; P.D.D., 1819, No.433, PP.1849-50.

112. R.D.V., 1830, No.12/293, P.198.

to catch Mr. Dunlop's attention were the town duties, which were considered to be most vexatious by most of the British administrators.¹¹³

Under Marathas town or consumption duties were levied on goods entering each Qasbah or city. They were confined to principal towns like Ahmedabad and other Qasbahs. From the expensive items like Kinkhob down to cheapest like a bundle of hay all were taxed. Duties were levied sometimes on goods entering the city, sometimes on goods going out and sometimes on both.¹¹⁴ All the professional groups had to pay such duties.

Under Marathas duties were levied under various denominations such as Dakhlai, Talap Dhakla, Tafavet, Chungi, etc.¹¹⁵ These duties will be discussed in detail in next chapter.

All the British administrators found these duties not only complicated and vexatious but also detrimental to trade.¹¹⁶ Destructive effect of duties on the economy of Ahmedabad was noted by Mr. Dunlop in his letter dated 28th December 1817 as - "During the reigns of the Mohemedan Princes of Ahmedabad, the trade of the place appeared to have been so great as to be now scarcely credible, and the extent of the city and its suburbs (still distinctly) marked by the ruins must have been about three times as large as the space now enclosed by the walls, but of which latter, even a great portion is in as deserted a condition as that without some puras or suburbs, continue to be

113. R.D.D., 1311, No.103, P.76.

114. R.F., No.166, 715, V/146, PP.56 - 58.

115. Ajmas, R.No.47, D.No.82, 1776.

116. R.D.D., 1818, No.130.

inhabited in consequence of enormous duties levied on goods entering the city".¹¹⁷

In the administrative circles, it was felt that when all restraint on the free import of every description of rude produce into the city were removed, a new spurt would be given to the industry of the surrounding districts, which would produce a permanent and considerable improvement of their resources. The city of Ahmedabad under the altered circumstances would regain its status as manufacturing and supplying centre in the most beneficial way, to fulfil wants of its neighbours. Keeping in mind these considerations finally a draft Regulation was passed in October 1819, according to which the rate of duty was to be 2.5 per cent on all imports and exports except the raw materials of manufacture which were to be allowed duty free.¹¹⁸ Mr. Dunlop later wrote about the reduction in town duties - "The liberality of this conduct produced the most favourable impression on the inhabitants and excited a spirit of commercial activity and enterprise, scarcely to be surpassed."¹¹⁹

Other exactions and collections levied under different denominations on merchandize and other articles within the city of Ahmedabad (and other towns and Qasbahs) were also abolished.

Case of Nagarseth might be mentioned over here. In 1724 Nagarseth Khushal Chand Seth had been granted a levy of one fourth per cent on all goods coming and going out of the city by

117. Ibid.

118. R.F. No.166, vol.715/v/146,1817.

119. R.D.D., 1819, No.143, P.2859.

all the Mahajans.¹²⁰ Since then this levy continued to be levied by this family. In 1820, Mr. Dunlop fixed it at Rs.2133 per annum.¹²¹ Then an attempt was made to abolish it all together. However, on the insistance of Nagarseth Premabhai it was allowed to continue at Rs. 2133.

Reduction in town duties directly effected the revenues of the State. Within one year a loss of Rs. 17,9680 was sustained by the exchequer.¹²² However, this loss was compensated by the increase in the volume of trade. These developments will be discussed in the next chapter. However, in a summary form it could be stated here that the reduction and later on abolition of town duties (by Act XIX of 1844)¹²³ had a favourable impact on the economy of Ahmedabad. Most of the Ahmedabad merchants specially Hathisingh Kesarisingh flourished due to opium trade.¹²⁴ Ahmedabad's Kinkhob, dyed and printed silk and coarse cotton cloth remained in demand inspite of the competition from British cloth.¹²⁵ Paper industry also continued to thrive until middle of the nineteenth century when it lost ground due to competition from French paper.

Gambling in the fictious currency called Anth was found most objectionable by the merchants of Ahmedabad. This fictious

120. R.D.V., 1830, No.12/293, P.1141.

121. Vazes Manual, Section III, Part II, PP.4261 - 3; Daftar No., 670, F.No.4, P.No.1, D.No.37.

122. R.D.D., 1820, No.159; B.R.S., III, P.666.

123. R.D.V., 1844, No.135, P.131.

124. Jote, op.cit. P.741.

125. S.R.B.G., V, P.70.

currency was coined in eighteenth century when there was a shortage of bullion in Ahmedabad. This system operated through a system of transfers of hundis, there was no cash involved (see chapter VII for details about nature and operation of Anth).¹²⁶

There was no fixed rate for Anth. In consequence the rate at which debts and credits were made were different from the price at which any person would consent to buy. Sometimes merchants lost even 40 percent in such transaction. Thus in 1846 a regulation was passed prohibiting any such transactions.¹²⁷

All the above mentioned steps were taken to give a stimulous to the economy of Ahmedabad. Increase in the volume of trade from Rs. 5,469,440 in 1819-20 to Rs.4,68,210 in 1823-24 is a clear indication of the reorientation of commercial activity that had taken place since the British took over.¹²⁸ No doubt many of British policies were indiscriminatory against the produce of non British yet it could be seen that economy of Ahmedabad took a step ahead.

The rising population could also well be taken as a sign of increasing security and prosperity (at least in those days). The population of Ahmedabad was estimated to be 80,000 in 1817. It rose to 87,000 in 1824; 90,000 in 1832; 94,390 in 1846 and 97,048 in 1851.¹²⁹

The steps taken by British towards the growth of municipality and educational system were more praise worthy than

126. Ibid, P.82.

127. F.D.V., 1824, No.5/18, P.265.

128. R.D.V., 1826, No.5/293.

129. R.D.D., 1820, No.157, P.4061; S.R.B.G., V, P.89.

any of their other acts.

Rise of Municipality

In the revival of the trade and commerce one institution that made no small contribution was that of municipality. During the 18th century the concept of municipality did not exist. Even during the first half of nineteenth century it was in a very nascent form having a very humble origin in the small town wall committee constituting of 5 persons. During those times great importance was attached to the town walls owing to their usefulness as a means of protection of life and property. Various gates and Nakas around the wall helped in the regulation of trade and collection of the customs. When Ahmedabad passed into the hands of the British in November 1817, the city wall with a circumference of nearly 6 miles was in a ruinous and dilapidated state.¹³⁰ So realizing the necessity of restoration of city walls various steps were taken by the first Collector Mr. Dunlop.¹³¹ He proposed that as the citizens of Ahmedabad were to benefit from the repair of the walls they must contribute from their pockets to finance the whole project. In accordance with this he proposed the enhancement of the town duties levied on certain important commodities to an extent sufficient to yield 20,000 to 30,000 rupees per annum. An annual fund sufficient^{to} accomplish the work in the course of few years was proposed thus Town Wall Fund Committee was formed on 22nd April, 1831.¹³²

130. Secret Department Diary (henceforth S.D.D.) 1817, No. 303, PP. 2543-48; R.D.D., 1818, No. 125, PP. 33-45.

131. R.D.D., 1818, No. 127, PP. 1375-80; Ibid, No. 129, PP. 1814-19; Public Department Diary, 1819, No. 433, PP. 1849-50.

132. G.D. Compilations, 1831, No. 4/223, P. 70.

Proposal to increase the Town Duties did pose some problems initially. However, it was resolved after the consultations and it was proposed that duties were not to exceed the maximum duties authorized by the custom Regulation.¹³³ Finally draft enactment was passed as Regulation XII of 1831 on 6th July, 1831. It authorized the creation of fund by levy of fixed Import and Export town duties in addition to those which already existed on particular commodities. Import town duties were levied on groceries and spices (about 223 articles). Duties levied on some of the articles were -sugar, sugar candy, molasses, cotton cloth, tutenague, ivory (1%), silk raw (1.5 %), ghee (2.5 %). Uniform export duty of half a per cent was imposed on cloth, cotton and silk thread etc. But these duties were not supposed to be permanent. The origin of the city municipality later in 1874 could be well traced to this Town Wall Fund Committee.¹³⁴

Initial objective being achieved by 1842, various proposals were being forwarded for enhancing its scope of activity by diversion of the resources to other municipal purposes.¹³⁵ But Regulation XII of 1831 was too restrictive in its scope and did not intent to permit of alienations of Fund to any other purpose. Collector Mr. Fawcett tried to seek the views of Nagar Seth Hemabhai Vakhatchand, along with other noted citizens and found that people were not averse to the continuation of the Town Wall duties for certain municipal and charitable works. The main

133. R.D.V., 1830, No.12/293, P.198; G.D.Compilations, 1831-42, No.245A, P.123.

134. S.R.B.G., No.3702/R.O. Municipal Conservancy System of Western Indian India, PP.17-18.

135. G.D.C., 1831-42, No. 245A, P.124.

demands were the construction of reservoir for the supply of water, building of a grain market and a Dharamshala, removal of filth collected in the vicinity of the gates.¹³⁶ They wanted some permanent provision to be made in this regard.

A set back was received in this direction with the passing of the Act XVI of 1844 where by all town duties were abolished. According to it all Town duties, Kusumb Veras, Mohtarfa, Balloote tax, cesses of every kind on trades or profession under whatsoever name levied within the Presidency of Bombay and not forming a part of the land revenue were to be abolished.¹³⁷ This act had far reaching impact on the municipal growth in Ahmedabad. By its indiscriminate abolition of all town duties it cut off or threatened to cut off the already existing people municipal improvements as were carried out in Ahmedabad, Gogha and Dhollera etc.

However, after much deliberations Bombay government was able to rescue some of the funds like the Ahmedabad town wall fund Dharam Talaw fund etc. But stripped of legislative sanction, it became a voluntary contribution rather than an authentic or legally enforceable tax.¹³⁸

It was in 1850 by the Act XXVI that a proper municipal corporation with well defined constitution and powers was

136. Ibid, P.125.

137. S.R.B.G., No.3702/R.O., P.18.

138. R.D.V., 1844, No.135, P.131; Ibid, 1849, No.231,P.195; S.R.B.G., V,1854,P.19. Town duties will be discussed in greater details in Chpater VI. For details on the formation and working of Municipal Government, see Boman Behram, The Rise of Municipal Government in the City of Ahmedabad.

established. However, it could not start functioning till 1858. The most important land mark in the history of municipality came in 1874 when it was reconstituted and elevated to the present status of city municipality.

So, although prior to 1850 the municipality was in its formative stage yet some of the most useful works like the repair of town wall, water supply, lightening the roads etc., were undertaken by it and thus it contributed in its own way in the revival and growth of Ahmedabad as an important urban centre.

Growth of Educational Institutions -

Closely linked with the process of urbanization, although indirectly, is the growth of the system of education. Very little is known about the numbers of schools and the common educational course pursued, prior to the Britishers. By 1846 there were only 5 Gujarati schools and 131 private schools throughout the Collectorate.¹³⁹ The system of education was very simple. A child was sent to the school at six or seven years of age. The general syllabus consisted of simple counting, marking down the numerals, multiplication of tables, knowledge of alphabets and small words etc. Complete education costed about Rs. 4 or 5, besides a daily present of a handful of grain to the Mehtajee or school master. The education was said to be complete in two years but some boys remained four years and some five years to perfect themselves in accounts.¹⁴⁰

It was M. Elphinston who championed the cause of extension of education in towns and rural areas. The following are the

139. S.R.B.G., V, P.71.

140. Ibid, P.72.

principal measures which he proposed for the diffusion of knowledge among the Indians ¹⁴¹ - 1) to improve the mode of teaching at the native schools and to increase the number of schools; 2) to supply them with school books; 3) to hold out some encouragement to the lower orders of natives to avail themselves of the means of instruction thus afforded them; 4) to establish schools for teaching the European sciences and improvements in the higher branches of education; 5) to provide for the preparation and publication of books of moral and physical science in native language and as a means of acquiring a knowledge of the European discoveries; 6) to encourage natives by offering them prizes etc.

Revolutionary change in the field of education came with the opening of the English School in Ahmedabad city in 1846. This was the first school of this kind in Ahmedabad Collectorate and only second in Gujarat. ¹⁴² It was in 1845 that Nagarseth Hemabhai Hathisingh Kesarisingh and Collector Mr. Edward Gordon Fawcett approached the Board of education at Bombay for the need of establishing an English School in Ahmedabd. ¹⁴³ The inhabitants raised amongst themselves a sum of Rs. 4397 and rest of the money was donated by government for the construction of a new building for school. Bhogilal Pranvallabhdas was appointed as the first headmaster with a salary of Rs. 100. Initially there were only 36 boys in the school but slowly the number of pupils started

141. Forrest, op.cit. p.81.

142. Budhiprakash, Vol. V, 1858, First English School in Gujarat was started at Surat in 1842.

143. Vakhatchand, op.cit., P.85.

increasing, by 1851 it had crossed the 100 mark. The position of different schools along with the number of their pupils is being enumerated in the subjoined table.

144

Number of Schools and Students in Ahmedabad Collectorate

Name of the Parganas	No. of School	English School Pupils	Gujarati School	Supported by Government Pupils	Private School	Reading Gujarati Pupils	Arabic School	Marathi
Ahmedabad								
Daskrohi					24	585		
Dholka				45	19	911		
Viraogao					9	541		
Dhandhuka					14	389		
Parantije				68	4	324		
Jelatpur								
Daskrohi					15	277		
Gogha				42	18	758		
City of Ahmedabad	1	47	2	577	28	3232	2	1
Total	1	47	2	724	131	6929	2	1

Another drastic change in the field of education came with the formation of Gujarat Vernacular Society on 26th December, 1848. Robert Walsh, Alexander Kinloch Forbes, Edward Gordon Frost and George F. James played significant role in its formation.

Primary aim of this society visualized by the founders was to encourage Gujarati language. A library was also opened in January, 1849. Annual subscription for the library was only one rupee. That very year, the first newspaper of Ahmedabad was started. Named as Vartman, it was to be published every wednesday. Thus contribution of British in the field of education were really significant.

Winding up the discussion on urban economic structure it could be said that the whole economic set up of the city i.e.

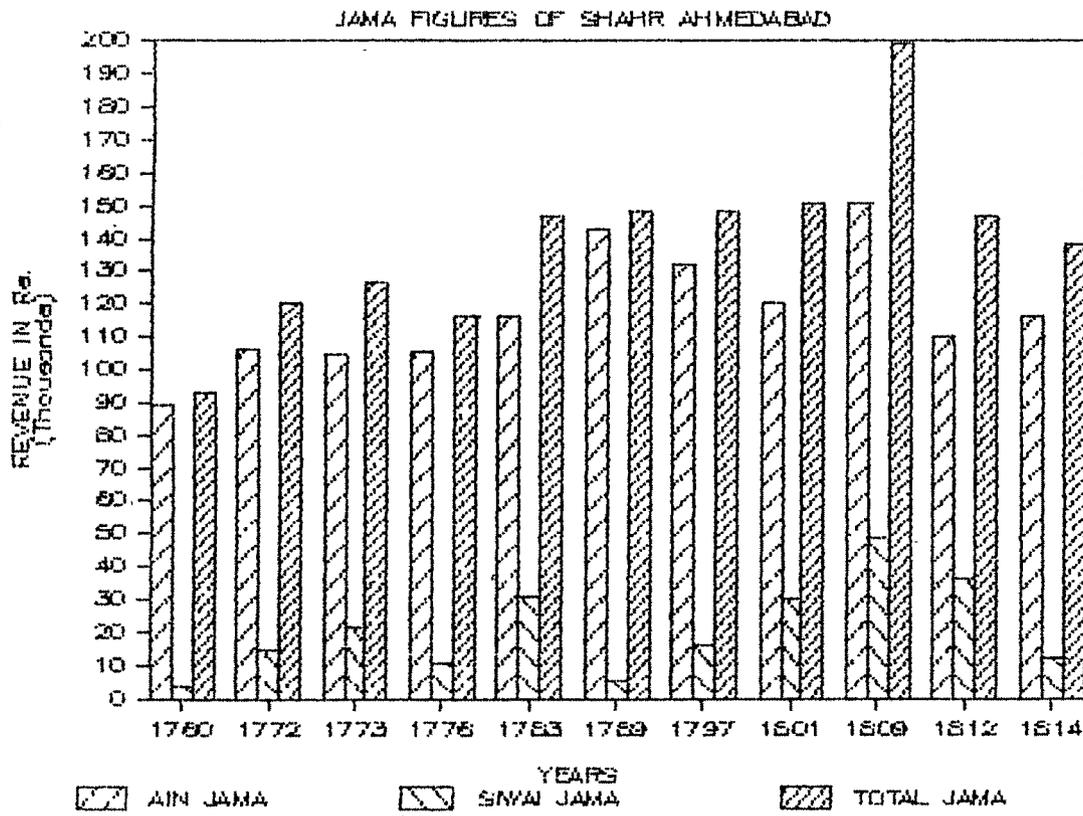
144. S.R.B.G., V, P.72.145. Vakhatchand, P.86.

Shahr Ahmedabad and also the Qasbahs revolved around its mandis, nakas and chaklas. Sair revenues constituted of the major source of income of the state. Due to the environment of political uncertainty prevailing in the 18th century (specially in the first half) great damage was done to the economy. Under Marathas, various cesses and bantees were levied on the traders, merchants and other citizens. But they were not as high and oppressive as has been made out to be by British historians. As no downward trend in the ain mehsul (which mainly constituted of Sair revenue) was witnessed, it could be said that inspite of all political upheavals, economy did not come to a standstill. The basic structure of the city and Qasbahs also remained same. All credit must go to its age old institutions of Mahajans, Punchs, Sarrafs and Parekhs, who formed the backbone of the economy. After the coming of the British, duties collected under various heads were compiled into town duties and transit duties and many of them were abolished. Various other measures like forming of Town wall Committee were taken to renovate the town wall to enhance the easy flow of goods, to give security to the residents and to improve the working of the nakas etc. This step could infact be taken as the beginning of the Municipal government in Ahmedabad. Major contribution of the British was in the field of education. Many native and English schools were set up. Thus many of these measures helped in reviving the glory of Ahmedabad as a great urban centre.

Jama figures of Shahr Ahmedabad (Ek Bhaga)

	Ain Jama	Siwai Ja ma		Jama (1)
	Mahal Nihal	Kamavis Bab	Kirkol Manalti	
1760	890-19-K-3 (19.9 p.c. to 1)	3738-15-2	-	92757
1772	106459 88.2 p.c. to 1	14150-14	-	120609
1773	104756 95.8 p.c.	21358-5	-	126114
1776	105662 95.8 p.c.	10551-15	-	116213
1783	115948-15- 78 p.c.	17212-12	13676-14	146837
1789	142805	5556	-	148361
1797	131900 99 p.c.	4709	11302	133081
1801	120408 80 p.c.	30073	-	150481
1809	150352 75 p.c.	48911	-	199263
1812	110424 75 p.c.	36037	-	146461
1814	116274-9 84.02	8679-5	132423-14	138377-12

146. Ajaas R.No.47, D.No.68/54321, Arba Sabain (1773)
 Ajaas, R.No.50, D.No.9, Arba Samaneen (1783) P.A;
 Ruzal No.1286, Daftar No.264, F.No.10.P.No.8,D.No.1,Tisain
 Maya (1789) C.R.O.B; Daftar No.667,F.No.20,
 P.No.34,D.No.83, SalasAsher Maya ten va Alaf
 (1812), C.R.O.B; Daftar. 267,F.No.20, P.No.35,
 D.No.3/4, Khamas Asher Mayaten (1814),C.R.O.B.



Ain Mehsul (Ain Jama) Shahr Ahmedabad (Ek Bhaga)

Years	Total Revenue	Sair	Kot	Faujdari Nenpurwada	Kotwali Chotra	Kil: Khana	Tanksal
1760	189019 - 14 - 3	41352	35926	5439-6	4170	-	2131-8
1761	80705	38001 47 p.c.	33501 35 p.c.	6501	-	-	2702
1763	93650	40919 42 p.c.	36060 38 p.c.	7501	4827-6-3	1000	4071
1770	109075	53000-1 48.5 p.c.	39679-9	7690-9	3910-15	1100-3	3696-8
1772	106459	52000	40000	10000	-	959-3	3500
1773	104756	50425	36242-7	9751	1703	982	5533-4
1774	105662-10	51372-9	39698	8117-3	4375-8-1	959-3	1139-14
1781	113950	97500 85 p.c.	-	6950	4000	-	5500
1782	104650	95000 90 p.c.	-	-	3150	-	6500
1783	115948 - 15	45281-13	48872-10	10001	4057-12-3	1569	6166-12
1789	142805	105001	-	5454	24885	1400	6065
1797	131900	59830-10 45 p.c.	55240 41 p.c.	7601	2026-10	1301	5902
1801	120408	99543-9	-	2215-2	1283	709	7604-1-2
1802	-	49595	81873	6001	3479	2001	13547
1809	150352	51621-4 34 p.c.	73868-12 49 p.c.	7319	2444	2526	12399
1810	-	85000	-	4600	12000	1425	12000
1811	-	107184-12	-	6325	5085-11	-	13415
1812	110424	85494-15	-	4955	5864-9	2490-3	11621-15
1814	1116274 - 9 - 1	45699-1 39 p.c.	48975-5 42 p.c.	7917-8	3494	1550	8637

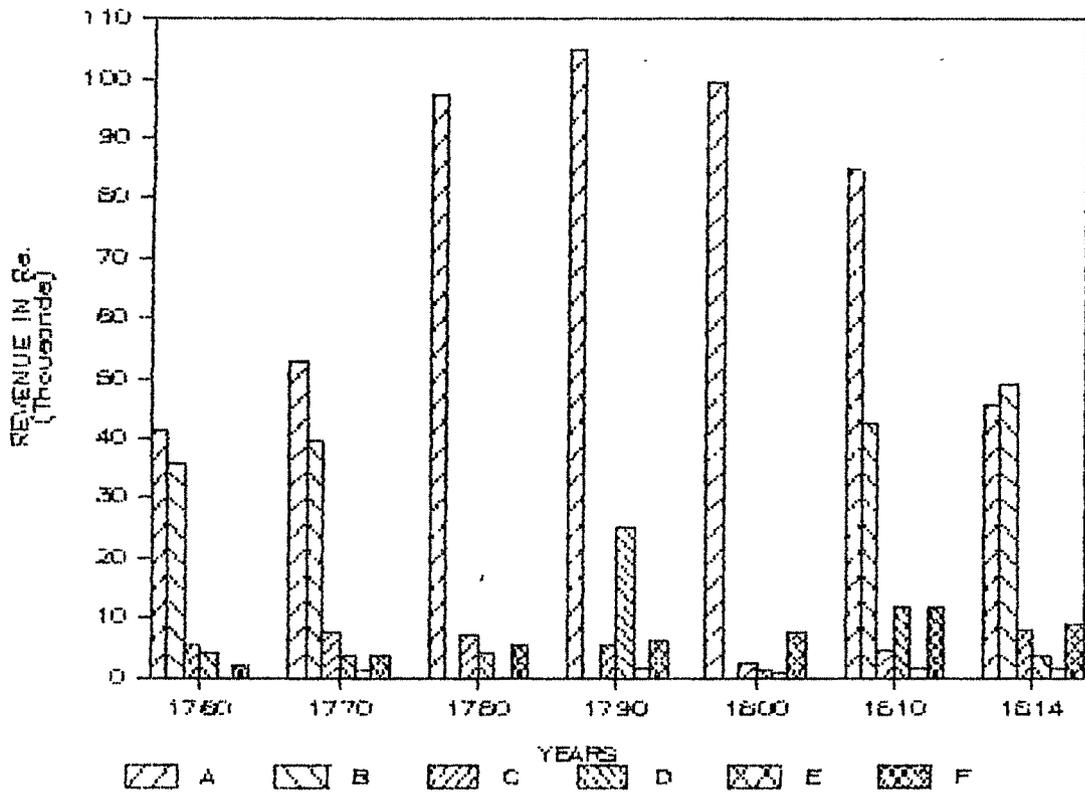
7. Ajmas, R.No.44, Taleband, 1760.

Ibid., R.No.50, D.No.9, 1784.

Daftar, No.267, F.No.20, P.No.35, D.No.11.

Daftar, No.667, F.No.20, P.No.34, D.No.20.

Ain Mehsul, Shahr Ahmedabad



- A - Sair.
- B - Kot.
- C - Faujdari Nenpurwada.
- D - Kotwali Chotra.
- E - Kilikhana.
- F - Tanksal.

KAMAVISDARS OF DIFFERENT MAHALS OF SHAHR AHMEDABAD

Years	Sayer	Kot	Faujadri	Tanksal	Kotwali	Kilikhana
1761	Triambak Mahadev	Jivaji Samraj	Narokrishna	Chintaman Hari Dixit	Sadashiv Raghunath	
1770	Narokeshav	Appaji (Ni.Ramchandra Mahadev Triambak Narain (Ni.Abbaji Balal)	Dilawar Khan Babi			
1772		Amritrao Babji	Anup Rao	Naro Krishna Karve	Vasudev Raghunath	Madhavarao Laxman
1774	Narokeshav	Amritrao Babji	Anupram Mehta	Vinayak Hari	Vasudev Raghunath Karve	Vasudev Laxman
1777	Chinto Triambak	Babji Abbaji	Madhav Rao Desai	Kishore Purshottam	Vasudev Raghunath Karve	
1784	Narhar Gopal	Vithal Raghunath	Madhav Ram Chaturbhuj	Kishore Purshottam	Baburao Appaji	
1788	Madhav Bhat	Appaji Bapuji	Anandrao Vitthal	Kishore Purshottam	Baburao Appaji	
1798	Bhivrao Krishna		Anandrao Vitthal		Shaaji Hari	Jawahar Parekh
1801	Ramrao Annaji	Ramrao Annaji	Khando Sadashiv	Vakhat Sa Seth	Narain Rao Vitthal	
1801	Rahgo Ramchandra	Bhavani Sivram & Abbaji Krishna		Govind Rao Bhavji (Tarkasi) Ragho Ramchandra	Bhagvant Rao	Jawahar Parekh (Ragho Ramchandra)

148.Ajmas, R.No. 43,D.No.1, Isne Sitain (1761) ;Jamav, R.No.47,D.No.68
Arba Sabain (1773),PA; Daftar No.269, F.No.10,P.No.76,D.No.1; Daftar No.269
F.No.10,P.No.84,D.No.1, C.R.O.B.

Ain Jama, Mahal Kota, Shahr Ahmedabad

	Bhartiye		Rezgi		Kirana		Maniyare	
	Mal in Rs.	Jama in Rs.	Mal in Rs.	Jama in Rs.	Mal in Rs.	Jama in Rs.	Mal in Rs.	Jama in Rs.
1770	447378	22167-7 (45.6%)	199584	16616-10-2 (21.8)%	158720	6808-12	10915	593-9
	Hindu 264741	Musalman Mal 143481	Hindu M 43062	Musalman 35121	Hindu m 65240	M.M	H.M.	H.M
	Jama 17494	4672	Jama 9471	Jama 1145-3	Jama 3760-11	J.3048 14	J.546-15	J. 45-13 19 2
1776	243403	10247-13	321376	8588-13	147035	3114-5-3	2661	35-8
	Hindu M 92825	Musalman 150578	H.M. 268347		HM-57457	M.M-89528	HM-154	MM 1907
	J-5343-11	Mal	J-15449	M.M-53029	J-3309	J-2919	J-8-14	J-62-3
	A.Mehsul 4641-5	J-4904	K-18-3	J-1727-13	AM-2873	A.M-2240	AM-7-11-1	AM 47-11
	Dastur 696-5	A.M. 3764		A.M.1325	D-431-10	D-672-8	D-1-2-2	D 14-5
	Kango 6-8	D-1129		D-398	K-4-7	K-6-10	K-1	K-3
		K-9-13		K-3-14				
1783	254357	11410-12	318080	15957	83464	3739	1817	59-4
	Hindu Mal 112034	Muslim Mal	Hindu Mal 228939	Musliman Mal		M.Mal 42738	Musalman Mal 1817	
	Jama 6449	152323	Jama 12901-114	Jama 94141	40734	Jama-1383	Jama-59-4	
	Ain Mehsul -5601	4966-13	Ain M 11196	Ain 3066	Jama 2346	Ain-1097	Ain-45-7	
	Dastur 839	3808	Dastur 1679-4	Dastur 2352	Ain 2073	Dastur-294	Dastur-13-14	
	Kango 12	1142-10	Kango 14-6	Kango 706-6	Dastur - 270	Kango-2-14	Kango-2-2	
		9-13		6-11	Kango - 2-13			

150. Abbreviations used in the table are as follows.

M = Mal J = Jama
H.M.=Hindu Mal A.M.= Ain Mahsul
M.M.=Muslim Mal D = Dastur

Ajmas, R.No.44,D.No.11,1770

Ibid,R.No. 47,/D.No. 82/54321,1776

Ibid,R.No. 50,D.No.9, 1783.

Years	Sawai Jama	Bharai	Balai	Ijafa	Karkuni Kaaavidar	Mukimi	Chape Sumari	Raza Kirana	Mohrana Chinti	Gadyat	Bhet Rejgi	Meerakh Tafavat	Valivans
1770	39675	-	1128	8678 - 12	3562 - 2	4798 - 10	62 - 10	179 - 4	189 - 8	12 - 14	-	235 - 14	-
	-	-	2.8	21.8 p.c. to 1	18.97 p.c. to 1	12 p.c. to 1	-	-	-	-	-	-	-
1776	41952 - 5	1975 - 10	4983 - 6	9801 - 4	3070	5648 - 12	-	168	224 - 12	14 - 12	420	235	1417 - 2
	-	-	11.8	23	7.3	13.4	-	-	-	-	-	-	-
1783	24642	394 - 8	2657	3248	1456	2912 - 3	125 - 11 - 3	39 - 10	89 - 10	3 - 7 - 1	280	32.3	165 - 3 - 5
	-	-	10.7	10	5.9	8.8	-	-	-	-	-	-	-
Years	Kherat Resia	Balai Resia	Zore Rejgi	Nag Sumari	Vajan Kasi	Dakhlai	Balak- pasti	Lagn Chitthi	Potdari	Huzur Naka	Gade Dastur	Gade Mobe	Kapad Balai
1770	100	87 - 4	200	115 - 8	280 - 4	1630	-	-	1075 - 4	1972 - 2	276	656 - 8	4885 - 8
	-	-	-	-	-	4.2	-	-	-	-	-	-	8 - 3
1776	33	-	-	51 - 14	358	970 - 8	5506 - 14	188	-	-	-	1132 - 14	-
	-	-	-	-	-	-	13.12	-	-	-	-	-	-
1783	-	-	-	17 - 5	77 - 6	1107 - 10	11255	-	-	-	-	-	-
	-	-	-	-	-	-	43.6	-	-	-	-	-	-

Chapter V/ Table No.VII

152

Nazrana levied on various groups
Dipawali Nazrana

	1770	1783
Chowkidar	-	17-8
Kasar	18	18
Sabzi Vale	4	4
Gandhi	4	4
Zariwala	4	4
Nagarchi	18	18
Kandoi	5	5
Teervar	4	4
Dhalvale	4	-
Darwan	18	9
Adhvai	20	5
Atish Baz	95	98-8

Mulakgiri Nazrana

	1773	1783
Kandoi	4	4
Neendaj	4	4
Gulvale	4	4
Sabuvale	4	4
Nagarchi	3	3
Teli	4	8
Sunar	7	14
Kundegar	3	6
Patve	2-6	5
Tambaku vale	2	2
Bhateyare	1-4	3-12
Sariye	2	2
Kahar		8
Khatki	4	4
Lohar	8	-
Dalvale	4	4
Danevale	6	-
Darji	4	4
Chakan	4	-
Seemalgar	6	6
Kalehkar	3	-
Taskarivale	10-2	10
Tandul	2	-
Pinjarı	6	2
Jadbh,je	3	-
Dhobi	10	4
Rangrez	4	4
Teergar	1-4	1-8
Nesti	6	-
Potivale	5	5
Tamboli	3-8	-
Mochi	9-8	9-8
Bandhulvale	4	1
Gandhi	2	-
Gadivan	-	8
Tamboli	-	3-8
Kaligar	-	3
	177	173-4

152. Ajmas, R.No. 47, D.No. 68, 1773

Ibid, R.No. 50, D.No. 9, 1783.

CHAPTER V / TABLE NO. VIII

Siwai Jama of Shahr Ahmedabad

Cesses and Veras	Year					
	1761	1773	1776	1783	1787	1797
Dahaka	6-12-	-	-	-	-	-
Dangar	4-1-	-	-	-	-	-
Bediye		-	-	-	-	-
Gali	22					
Nazrana						
Chungri	-	377	400	-	-	-
Chhapavan	93	-	-	-	-	-
Mir Bahiri	114-8-	95-13	490	-	-	-
Neerakh	95-13-1	95-13	490	-	-	-
Nazrana						
Anbe Bhag	496-14	1089	725	280	1800	201
Mokat Khand	202	2001	-	-	-	-
Khas Vera	100	-	-	-	-	-
Bakeli	43-6	-	-	-	-	-
Nazrana						
Shahibag	-	1446	1100	1601	1751	1326
Dalali Kolse	-	93-8	43-8	-	40	-
Chungri Tarkari	-	25-9	-	198-10	127	55
Valivans	-	267-10	549-11	388	43-4	1002
Dalali Laldi	-	-	1075	1700	1425	1701
Dalali Ghastadbi	-	-	575	1700	1425	1701
Mamalti	-	-	2457	3102	2625	-
Adhobai	-	-	-	4500	4900	4900
Thane Girdan Bai	-	-	-	601	975-4	1400
Bagache Utpan	-	-	-	406	261	216

153. See Foot no. 146

CHAPTER V/ TABLE NO.11-

154
TOFE VERA

	Amal Appaji Ganesh	Vera Rs-a	Ist Kist Rs-a	IIInd Kist Rs-a-
Lakhiyaar	1131	1198-8	725	473-8
Ghanshte Teli	2051	1792	1301	401
Ganchi	151	80	75	5
Golhe	927			
Multani Mochi	75	692	651	41
Sabuvale	175	42	42	0
Kagadi	375	398-8	241	157-8
Kusumbgar	1281	958	601	357
Dhudvale	2801	1701	1601	100
Mochi	2701	2499	1951	548
Safedivale	2001	1758-8	1151	667-8
Tambuvale	601	373	351	22
Jhandvale	131	24	24	0
Chapparband	150	1010	101	0
Binti	75	25	25	0
Daliya	2251	961	701	260
Tamboli	291	148-12	115	33-12
Pethilevale	300	51	51	0
Marfatiya	4301	1037	725	312
Darji	3001	2669-4	2001	667-4
Kachche Kagadi	1051	1118	751	367
Kadiya	4001	3347	2351	998
Kumbhar	5001	4402	3501	901
Godvale	1401	986-8	726	260-8
Soni Srikali	2525	2605-8	1651	954-8
Tarkas	23500	12001	12001	0
Sorthi	25001	9000	9000	0
Chandiya	2951	1001	0	1001
Refugar	301	0	0	0
Kirmezvala	501	0	0	0
Marwadiviza	3175	0	0	0
Uswal	6000	0	0	0
Kadwa Kunbi	10001	0	0	0

TOFE VERA

	Amal Appaji Ganesh	Vera Rs-a.	Ist Kist Rs-a	IIInd Kist Rs-a-
Khandval	1786	1898	1275	623
Nesti Vani	2751	2961-8	1875	1086-8
Rui Vale	3101	2531	1875	656
Poti Vale	1001	1017	751	266
Sutarya	377	407	255	152
Sutriya	3301	2649	1901	748
Khadi Vale	1701	1723-8	1071	652-8
Gulvale	481	537	361	176
Chudgar	2406	1887	1375	512
Tanstavale	701	782	469	313
DosiVani	3564	3295	2300	995
Tamasti Vale	2575	2233-8	1501	732-8
Patva	351	353	251	102
Chokkhavale	151	123-4	65	58-4
Adhovai	401	427	251	176
Kasaar	3325	2818	1851	967
Momil	2451	1968	1451	517
Ghanchivani	2500	2021	1401	620
Gaandhi	2301	2246	1625	621
Bandhookvale	1371	600-8	565	35-8
Kundavale	175	128-8	121	7-8
Kathpeetthe	1001	416-8	291	125-8
Khatrri	2901	3701	3201	500
Sonivani	3751	2740	1875	865
Dhalger	451	267	251	16
Kharapi	701	260-4	245	15-4
Bhadbhuja	151	161-8	111	50-8
Dhobi	1751	1490	1101	389
Foolmali	701	212-8	175	37-8
Salvipat	2401	1014-8	671	343-8
Bhavsar	2642	1893	1275	618
Gulvale	3901	3374-10	2675	699-8
Raheiya vale	2641	2552	1995	557
Tategar	261	134	75	59
Bhatiya	701	539-8	351	188-8
Sutar	2501	2924	2451	473

Zakat Sair revenue from Gasbah Virangam

Mandal	Nakas				Marg						
	Thomb- rake	Bhuj vade	Palli	Bajane	Shahpur	Wasvans	Dagadre	Raha dari	Chungi	Ahmedabad/Dholka & Kheda	Asbe Bhag.
1752	3085-10	20824-12	54-10	297-2	170-12	232-4		2322			
1784		24500							338		
1788		24500								295	
1796		22300				35	30			150	51
1803	15231-3	4082		1550	597	2151			1841	1746	147 60
1812			275	697-14	331	2499	163-14	651			37
1813		32574	118-11		447	3081	596				60

155. A. Mas, R. No. 1, D. No. 174; 1752
 Daftar No. 283, F. No. 10, P. No. 4, D. No. 1, 1803
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