

Method of Payment of Revenue (*Kharāj*) and adjusting it against The Government Revenue ♦

Due to the confusion regarding the Islamic concept of *Kharāj* and the present land revenue charged by the government it was felt necessary to seek proper clarification from the 'Ulemā and the participants of Sixth Seminar made out the following points in this regard.

- 17.1 Some participants of the Seminar hold the view that the obligation to pay *Kharāj* terminates after paying the land revenue (*Lagān*) to the Government.

Some others are of the opinion that *Kharāj* is, in any event, obligatory on all *Kharāji* lands in India. They hold that payment of land revenue to the Government does not absolve the landowner of the obligation of *Kharāj*, and it is incumbent on a Muslim landowner to separate the due quantum from the total product and to spend it on the prescribed heads of *Kharāj*.

Still others opine that the land revenue paid should be adjusted against the due *Kharāj* and the balance be spent as *Kharāj*.

- 17.2 On the question whether *Kharāj-e-Muqasama* will be due on *Kharāji* lands in India or the *Kharāj-e-Muazzaf*, some participants of the Seminar, for the sake of convenience, favour the *Kharāj-e-Muqasama* on all *Kharāji* lands.

But those participants, who are inclined towards holding *Kharāj* as obligation in all events, hold that on all such lands in respect of which it is historically established that after their conquest by Muslims, *Kharāj-e-Muqasama* was levied (as in Gujarat and Rajputana), *Kharāj-e-Muqasama* will have to be paid, and the quantum would be the same as was initially levied. In respect of all other *Kharāji* lands, *Kharāj-e-Muazzaf* will be leviable.

- 17.3 Those favouring *Kharāj* as obligatory in all cases, make *Tauzeef-e-Umri* as the basis and thereby fix one silver dirham in cash per *Jareeb* (i.e. equal to 3 masha of silver, or its value) and one *sa'* (three kilograms and 325 grams) of the produce on *Kharāji* lands yielding usual crops like grains and cotton. On vegetable-growing lands, they fix 5 silver dirhams (or its equivalent currency in use) per *Jareeb*, 10 silver dirhams or its equivalent, in cash per *Jareeb*, on lands

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adjoining the grape or date groves.