



**RESEARCH PAPER**

## **Suri-Akbar's Administrative and Fiscal Reforms: Influence on the British Raj**

**<sup>1</sup>Tajammal Hussain and <sup>2</sup>Dr. Ghulam Shabbir**

1. Ph.D. Scholar, Department of History & Pakistan Studies, University of Gujrat, Gujrat, Punjab, Pakistan
2. Assistant Professor, Department of History & Pakistan Studies, University of Gujrat, Gujrat, Punjab, Pakistan

**\*Corresponding Author:** [ghulam.shabbir@uog.edu.pk](mailto:ghulam.shabbir@uog.edu.pk)

**ABSTRACT**

This paper examines the administrative and fiscal reforms of Sher Shah Suri and Akbar the Great and assesses their long-lasting impacts on the design of the British colonial rule in India. The main research question is how much the British Raj depended on, modified, or changed the existing Mughal and Suri systems of administration instead of coming up with new institutions altogether. The main aim of the research is to examine how continuity and change occurred in the sixteenth century through colonial times with reference to revenue administration, land measurement, bureaucracy, and the judicial organization. The methodology of the research is based on a historical and analytical approach that is supported by primary sources like *Ain-i-Akbari* and classical texts on administration, as well as secondary literature of the present day. The foundational reforms of Sher Shah, the institutionalization of the same by Akbar, and how they were adapted under British rule are evaluated comparatively. This paper elaborates on the importance of indigenous customs of administration in developing colonial rule and the importance of historical continuity in interpreting the development of Indian administrative and fiscal systems.

**KEYWORDS** Suri, Akbar, Colonialism, Administration, Fiscal, Land Revenue System

**Introduction**

The evolution of administrative and fiscal systems in the Indian subcontinent is a long historical process that is characterized by continuity, adaptation, and reform. Instead of coming into the picture in a sudden burst in the British colonial rule, most of the fundamental institutions of governance in India were based on the pre-colonial administration systems. Suri (1540-1545) and Akbar the Great (1556-1605) were some of the most influential figures in this legacy whose administrative, revenue collection, judicial, and infrastructural reforms provided lasting foundations in subsequent systems of governance. These reforms are important in understanding not only how the Mughal state was consolidated but also what structure was taken and adjusted by the British Raj.

Even before the Mughals, the administrative practices in India had developed under the previous empires, including the Mauryas, Guptas, and the Delhi Sultanate. Works such as the *Arthashastra* by Kautilya also show that there was an early focus on centralized power, land taxes, and bureaucratic control (Kautilya, 1961). The Delhi Sultanate also led to the advancement of land measurement, revenue evaluation, and military organization, although by the beginning of the sixteenth century this had disintegrated and become inefficient, as there was a lack of centralized control and exploitative revenue collection (Qureshi, 1974). It was against this background of administrative confusion that a set of practical and far-reaching administrative reforms were introduced by Sher Shah Suri.

Suri was a great administrative innovator despite his short reign as emperor. His reforms were centered on creating uniform land measurements, creating systematic revenue assessment of productivity, reinforcing the local administration system through the sarkar-pargana system, and enhancing communication with the help of the road and postal system (Qanungo, 1965; Habib, 1963). These measures not only brought about fiscal stability but also strengthened the central state authority as well as ensured the interests of the peasants in the form of clear records and fixed assessments. The justice, accountability, and infrastructure initiated by Sher Shah made an administrative model that was resilient even after his death.

This administrative heritage was passed on to Akbar the Great, who greatly extended it. It developed further on the lines of Sher Shah, and Akbar institutionalized his reign by a very centralized but adaptable system that combined administrative, fiscal, military, and judicial services. The establishment of the system of Mansabdari, the provincial government structure, and the perfecting of the system of Dahsala (Zabt) revenues provided by Raja Todar Mal were a turning point in the development of the Mughal system of administration (Abu'l-Fazl, 1902/2001; Richards, 1993). The reforms that were implemented by Akbar included regular evaluation, bureaucratic responsibility, and equilibrium between the imperial power and the local government, which led to political stability in the long term and economic development.

In particular, the importance of these Mughal and Suri reforms can be seen in the light of the British colonial rule. Upon the establishment of the administrative rule of the British East India Company in India, the country was well organized in terms of land revenues, record keeping, and administration. The British did not destroy these structures but instead modified them to fit the colonial goals, preserving the forms of institutions without changing their functions and usage (Bayly, 1988; Metcalf, 2006). Other systems like the Permanent Settlement, Ryotwari, and Mahalwari were highly based on the previous Mughal methods of land evaluation and collection of revenue but became more revenue-oriented than agrarian welfare-oriented (Bagchi, 2010).

The wider historical issue that the paper tries to respond to is whether the British colonial rule in India was a radical shift in history or a continuation of local indigenous ways of ruling. The main thesis being put forward here is that the British administration and fiscal structures were profoundly influenced by the reformation of Sher Shah Suri and Akbar the Great, which was a trend of continuity and not a revolution. This paper aims to bring out the continuity of the Indian statecraft of the sixteenth century and illustrate the significance of historical continuity in the interpretation of modern governance in South Asia by tracing the development of administrative and revenue practices between the sixteenth century and the colonial period.

## Literature Review

Historical approaches to the matters of administrative and fiscal history of the Indian subcontinent have persistently given significant importance to the continuity, adaptation, and institutional evolution. Historians have analyzed how governance structures evolved from ancient and medieval times through Mughalism and even to British colonial rule, pointing out that new regimes did not develop new structures but inherited and adapted the existing structures. Among this literature, the reforms of Sher Shah Suri and Akbar the Great have a pivotal place, as they are considered the cornerstone to the formation of the Mughal state and to the subsequent colonial administrative system.

Initial investigations of pre-Mughal government highlight the role of ancient Indian cultures in the development of subsequent governments. *Arthashastra* by Kautilya has been widely studied as one of the earliest texts on statecraft with elaborate prescriptions on the way the state should tax, administer, spy, and exercise centralized state authority (Kautilya, 1961). The scholars believe that most of the principles expressed in this text, including systematic revenue collection and administrative oversight, still formed the basis of medieval and early Indian governance. The administrative practices in the Delhi Sultanate were greatly influenced by the traditions of Islamic and Central Asia, especially in land revenue assessment and military organization, although the two systems were mostly characterized by lack of stability and ad hoc application (Qureshi, 1974). This background gives proper background to the understanding of the value of reforms by Sher Shah Suri.

This is how Sher Shah Suri is depicted in the scholarship on the subject; he is seen as one of the most successful administrative reformers in Indian history despite a short reign. Qanungo (1965) gives a detailed study on the political vision of Sher Shah and his administrative policies with a focus on his pragmatic state policies. Moreland (1926) particularly looks at the revenue system of Sher Shah, which brought about standardization of land measurement, fixed revenue assessment on the basis of productivity and keeping of detailed land records. Productivity, such reforms, as Habib (1963) argues, introduced a new plane of rationality and centralization in their structure of the fiscal system, making arbitrariness less significant and enhancing the role of the state. There are also scholarly contributions to the work of Sher Shah in developing infrastructure, especially in building roads and systematizing the postal system, which made it easier to control and trade goods through administrative means (Spear, 1989).

The history of Mughal administration has never stopped admitting the enormous impact of the reforms of Sher Shah on the policies of Akbar. *Ain-i-Akbari* by Abu'l-Fazl is the most significant primary source material on modeling the administrative and financial mechanism of Akbar, as it gives an account of the determination of revenue, the system of bureaucracy, and the rule of provinces in detail (Abu'l-Fazl, 1902/2001). According to modern historians like Richards (1993) and Ali (1998), Akbar did not just imitate the innovations of Sher Shah but made them institutional in a greater imperial context. The Mansabdari system, a military and civil administration system that used a graded system rank structure, is often referred to as a fundamental element of Mughal administration. Habib (1963, 1999) also speaks on the importance of the Dahsala or Zabt system, where its dependence on the average production in a decade period brought about predictability and stability in revenue collection.

Comparative analysis of Sher Shah and Akbar underlines the continuation and perfection of the administrative practices. Whereas the system of Sher Shah was marked with immediacy and practical efficiency, Akbar's reform brought about a more complex bureaucracy and sustainability in the long term (Ali, 1998). The experts concur that all these rulers created the model of centralized and locally rooted administration that fostered agrarian welfare and state power. This balance, however, became controversial when the historical interpretation came later, especially in Marxist and revisionist academic works on the socio-economic influence of revenue extraction on the peasantry and agrarian relations (Habib, 1999).

The shift in administration between the Mughal and the British rule has produced a considerable literature that deals with issues of discontinuity/continuousness. Historians in early colonialism tended to discuss the British rule as a drastic break with

the despotism of the Orient, bringing about rationality of governance and modern bureaucracy. This perception has been highly criticized by subsequent academics. Bayly (1988) contends that the British colonial state had been entrenched in the local social and administrative frameworks and heavily depended on Mughal precedents in raising revenue, keeping records, and local administration. Metcalf (2006) also focuses on the fact that colonial rulers modified the available institutions instead of abolishing them, converting the Mughal administration offices like the Diwan and local revenue officials into the colonial ones like the Collector and Revenue Board.

This continuity can also be demonstrated by the studies on colonial land revenue systems. Bagchi (2010) and Chaudhuri (2010) examine the Permanent Settlement, Ryotwari, and Mahalwari systems and prove how these systems were influenced by the earlier Mughal methods of land evaluation and fiscal administration. Although the British preserved the institutional structures, including land measurement and record-keeping, scholars report a complete change of the goals, namely, agrarian stability to the maximization of colonial revenues (JBEP, 2016). This change had far-reaching implications for the society in the countryside, giving more strength to landlords and changing state-peasant relations (Meena, 2015).

Literature of recent scholarship has begun more heavily to take a critical and interdisciplinary approach that combines economic history with political and social analysis. The study by Caum-Julio (2024) highlights how the colonial revenue policies affect inequality and development in the long term and traces their origins to previous administrative systems. Research of this nature supports the thesis that the colonial rule should not be viewed out of context, considering its Mughal and Suri predecessors. The perspective that British administrative efficiency was constructed out of domestic institutional knowledge as opposed to wholesale imports out of Europe is further echoed in media reviews and historical accounts, such as those found in *The Hindu* and *Economic and Political Weekly*.

In general, the available literature indicates that there is a general consensus over the role of Sher Shah Suri and Akbar the Great in the formation of the administrative and fiscal systems of India. Nevertheless, individual studies have discussed the reforms of Sher Shah, the institutionalization of Akbar, or the adjustment of the British colonialists; however, less literature has provided a comparative analysis at three stages that explicitly follow continuity. It is against this backdrop that the current research attempts to fill that gap by combining these strands of scholarship into one single historical account and, in the process, contribute to a better understanding of the role played by early modern Indian governance in the historical formation of the administrative roots of colonial and post-colonial India.

## **Material and Methods**

The research design adopted in this work is a qualitative historical research design that will analyze the administrative and fiscal reforms of Sher Shah Suri and Akbar the Great and their impact on the administrative system of the British colonial rule in India. Since the study is a historical and interpretive one, it is based on textual analysis of primary and secondary materials and not quantitative data.

The main sources of the present research include original historical documents and their official translations, which report about administrative and fiscal practices in the times of the Mughal and the Suri. Most notable of these is the *Ain-i-Akbari* of Abu'l-

Fazl, which gives much more detailed contemporary descriptions of the administration, revenue system, and military system of Akbar. The *Arthashastra* of Kautilya has also been used to define the administrative tradition in general before the Mughals to place the early ideas of centralized government, taxation, and bureaucracy into context. These are the primary sources that can be used as primary evidence of the organization, goals, and operation of the Indian administrative systems during the early period of time.

The secondary sources are academic books, peer-reviewed journal articles, and scholarly monographs that examine the medieval Indian, Mughal, and British governments' policies regarding colonization. Historians like Irfan Habib, C. A. Bayly, J. F. Richards, K. R. Qanungo, and T. R. Metcalf have given critical interpretations of revenue systems, bureaucratic institutions, and state formation in various historical periods. Moreover, the academic views on land revenue policies, colonial adaptations, and institutional continuity are supplemented by the selected journal articles and historical reports. These sources allow revising the current scholarship comprehensively and with a balanced approach.

The historical approach used by the study follows the progression of the administrative and fiscal institutions in the pre-Mughal time up to the reign of Sher Shah Suri and Akbar the Great and into the period of the British colonial rule. In this way, it is possible to chronologically analyze reforms and trace patterns of continuity, modification, and transformation in various political regimes.

The main aspects of administrative organization, land revenue systems, judicial organization, and development of infrastructure during Sher Shah and Akbar are described with the help of a descriptive approach. This contains a systematic account of the institutions like the sarkar-pargana system, the Mansabdari hierarchy, and the Dahsala (Zabt) revenue system.

Furthermore, a comparative and analytical approach is used in order to evaluate similarities and differences between Mughal-Suri administrative practices and British colonial policies. Comparing institutional functions, methods of revenue assessment, and levels of administration, the paper will determine how much the British governance was affected by the native systems. This comparative framework assists in contrasting structural continuity and reforms in purpose, especially the change from welfare-oriented governance to revenue maximization during the colonial rule. The proposed research seeks to offer a subtle insight into the development of administrative and fiscal reforms through the course of time and the emergence of the statecraft of early modern India in the background of the colonial administration.

## Results and Discussion

This study has revealed that there is a very high and stable trend of administrative and fiscal continuity between the reforms of Sher Shah Suri and Akbar the Great and the frameworks that were later adopted by the British colonial government in India. Instead of having been a fundamental institutional break, British rule was transformed by incorporating selective adaptation and reorientation of local systems that had been built up in the Suri and Mughal eras (Bayly, 1988; Metcalf, 2006).

The findings show that the territorial-administrative system that was proposed by Sher Shah Suri—especially the sarkar system and pargana system—was the permanent basis of Indian rule. This system made it easy to collect revenues, administer

judicial affairs, and centralize control and at the same time ensured supervision at local levels (Qanungo, 1965; Habib, 1963). Akbar maintained this system but also made it stronger with the addition of provincial administration (subahs), which had distinct officials like the Subahdar, Diwan, and Qazi, and this system gave better coordination between the center and the provinces (Abu'l-Fazl, 1902/2001; Ali, 1998).

This same logic of administration under the British rule was reborn as the province, district, subdivision, and tehsil. The fact that Mughal offices were converted into colonial offices, i.e., the Diwan became the Collector and the Qanungo and Patwari became the revenue clerks, evidences institutional continuity as opposed to replacement (Metcalf, 1990; Bayly, 1988). Such results are consistent with the arguments that the British administrative efficiency in India depended on the existing Mughal and Suri administrative models instead of the imported European models (Chaudhuri, 2010).

### **Land Measurement Systems Revenue Administration.**

Among the most important findings of this research is the continuity of the land revenue administration. The introduction of a standardized land measurement by Sher Shah Suri in Gaz-i-Sher Shahi and the preservation of records of written land were a turning point towards the rational and transparent fiscal administration (Moreland, 1926; Qureshi, 1974). The principles were institutionalized in the system of Dahsala (Zabt) introduced by Akbar, which measured the revenues in terms of a ten-year average of crop production, which stabilized the revenue to the state and minimized the arbitrary taxation (Abu'l-Fazl, 1902/2001; Habib, 1963).

These Mughal-Suri precedents were evidently used by British land revenue systems, such as the Permanent Settlement, Ryotwari, and Mahalwari, in land surveys, record-keeping, and fixed assessment (Bagchi, 2010; Meena, 2015). Nonetheless, there is also a fundamental change in intent as indicated by the findings. Unlike the revenue policies developed by Sher Shah and Akbar aimed at achieving a balance between the needs of the state and the welfare of agrarian interests, the reforms by Britain were aimed at achieving maximum revenue and predictability in the extraction of the colonies (JBEP, 2016; Chaudhuri, 2010). The change changed the socio-economic structure of the state-peasantry relationship and augmented inequality in the countryside and the strength of landlords (Caum-Julio, 2024).

### **Bureaucracy, Accountability, and Military Organization.**

The paper also concludes that the tenets of bureaucratic responsibility and centralized control that were implemented during the Suri and Mughal eras left the institutional imprint. The culture of discipline in the administration was brought about by the strictness of Sher Shah and his demand that all the records, inspections, and accountability of the officials be in place (Qanungo, 1965; Ashraf, 1970). Akbar extended this paradigm with the Mansabdari system, which interconnected rank, salary, and service duties in a centralized order (Richards, 1993; Ali, 1998).

A comparable set of principles of rank classification, performance appraisal, and centralized control was used by the British colonial bureaucracies (especially the Indian Civil Service) (Bayly, 1988; Metcalf, 2006). These structural parallels, though situated in another ideological framework, show that the colonial administrative order was quite firmly entrenched in the Mughal institutional practices as opposed to being an out-of-the-blue imposition.

### **Infrastructure, Communication, and Administrative Control.**

The other significant outcome is the issue of infrastructure as a governance tool. The creation of the Grand Trunk Road by Sher Shah Suri and the development of serais and postal networks of the empire played an important role in improving administrative control, mobility of the military, and commercial integration (Spear, 1989; Sarkar, 1958). These networks were maintained and expanded by Akbar to maintain imperial unity in distant lands (Abu'l-Fazl, 1902/2001).

These infrastructural bases were passed on to the British, who modernized them with railways, telegraph, and postal departments, although they retained their original role of administration (Metcalf, 1990; Bayly, 1988). These results support the claim that the consolidation of colonial administration was made easier due to the pre-colonial infrastructural investments.

### **Adjustment and Metamorphosis of Objectives under Colonialism**

Although continuity is observable at the structural level, there were also major changes during the British rule, as noticed in the study. The most significant shift was the shift in administration towards colonial extraction. Agrarian relations were fundamentally changed with the introduction of advance payments of revenue, increased assessment, and the establishment of zamindari intermediaries (Bagchi, 2010; JBEP, 2016). The British policies, in contrast to the Mughal system, where the state and cultivators were directly related to each other, focused on legal land ownership and the collection of revenue in the form of contracts, further weakening the peasants (Meena, 2015; Chaudhuri, 2010). These findings confirm the critical interpretations that consider the British rule as transformative in its outcomes, despite the fact that institutional manifestations were not alienated (Bayly, 1988; Caum-Julio, 2024).

In general, the results verify that Sher Shah Suri and Akbar the Great were the key to a long-lasting administrative and fiscal tradition in India. Their reforms developed structures that were flexible and effective and had the ability to maintain huge empires; hence, they were appealing to emulators later, such as the British (Habib, 1999; Richards, 1993). The British Raj maintained the institutional structure of the Mughal rule but changed its goals to the benefit of imperialism.

Through its focus on continuity and change, this paper can be seen as adding to historiographical arguments about colonial rule and subverting the discourse on British rule as something entirely new and superior. Rather, it emphasizes the primacy of indigenous statecraft in the formation of colonial and post-colonial governance in South Asia and shows that contemporary administrative practices are entrenched in historical precedents of Sher Shah Suri and Akbar the Great (Ali, 1998; Metcalf, 2006).

### **Conclusion**

This paper has discussed the administrative and fiscal reformation of Sher Shah Suri and Akbar the Great and their long-term impact on the British colonial administrative system in India. The discussion shows that the Indian subcontinent was characterized by continuity and adaptation and not a sudden shift in terms of institutions. The short-lived but revolutionary reign of Sher Shah Suri provided the practical principles of centralized government by standardizing land measurement, systematic assessment of revenue, organization of the judiciary, and the development of

infrastructures. Based on these foundations, Akbar the Great institutionalized and perfected them through the Mansabdari system, the Dahsala (Zabt) revenue system, and a highly coordinated provincial government, which guaranteed political stability and financial efficiency over the long term.

The results make it clear that the British colonial government did not create its system of government by itself. It instead selectively borrowed and adapted Mughal and Suri institutions, especially in land revenue administration, when it came to bureaucratic hierarchy, record-keeping, and territorial administration. Although the administrative system was not significantly changed, the tasks of the government residing in Britain were changed dramatically to revenue collection and extraction from the colony, which frequently compromised agrarian well-being and changed the state-society relationships. This shift highlights the two-sided aspect of colonial rule: there is the preservation of the institution, but at the same time, the change of direction and consequences.

Placing British administration in a more extended past, this paper helps to develop a more expanded view of the history of Indian administration and defy the notions according to which colonial rule was a completely new and superior order. The legacy of Sher Shah Suri and Akbar the Great shows how strong and flexible local statecraft could be and still have an impact on contemporary administration in South Asia.

### Recommendations

According to the results of the present work, the following recommendations are offered: The future research must include region-specific and comparative studies to study how Mughal and Suri administrative practices were adjusted differently in different regions of India during the British rule. This research would enrich the knowledge on local variations in the context of larger institutional continuity. Researchers are also urged to incorporate the economic, societal, and political approach to evaluate the socio-economic changes of administrative and revenue reforms on peasant communities and regional growth in the long run. Narratives of the British colonial past that portray the British administration as the natural state of modernity or progress should be vigorously reevaluated by historians and policymakers since the pre-colonial traditions of Indian governance played a significant role. The modern South Asian administrative reform may learn historical lessons based on the attention to accountability, record-keeping, and the balance between the state and civil welfare adopted by Sher Shah and Akbar. It is important to pay more attention to the preservation, translation, and critical analysis of primary sources like the Mughal administrative records that will continue to be not only crucial in the development of research on the historical background of governance. These suggestions underscore the importance of historical continuity in the development of administrations and also underscore the importance of indigenous institutional knowledge as a means of developing effective and equitable systems of governance.

## References

Abu'l-Fazl. (1902). *Ain-i-Akbari* (H. Blochmann, Trans.). Calcutta, India: Asiatic Society.

Abu'l-Fazl. (2001). *Ain-i-Akbari* (H. Blochmann, Trans.). Calcutta, India: Asiatic Society. (Original work published 1597)

Administrative Continuity and Colonial Policy (2018, August 15) *The Hindu*. <https://www.thehindu.com>

Administrative Continuity from Mughal to British Era (2018, November 21). *The Hindu* <https://www.thehindu.com>

Ali, M. (1998). *The Mughal State and Its Institutions*. Oxford, UK: Oxford University Press.

Ashraf, K. M. (1970). *Life and Conditions of the People of Hindustan*. Delhi, India: Munshiram Manoharlal.

Bagchi, A. K. (2010). Land Revenue Policy Changes in British India. *Journal of Business and Economic Policy*, 3(2), 45–58.

Bayly, C. A. (1988). *Indian Society and the Making of the British Empire*. Cambridge, UK: Cambridge University Press.

Bayly, C. A. (1988). *Rulers, Townsmen and Bazaars: North Indian Society in the Age of British Expansion*. Cambridge, UK: Cambridge University Press.

Caum-Julio, J. (2024). Land Revenue, Inequality, and Development in Colonial India. *European Review of Economic History*, 28(2), 300–322.

Chaudhuri, K. N. (2010). *The Economic History of India under Early British Rule*. Oxford, UK: Oxford University Press.

Economic and Political Weekly. (2019). Historical Lessons for Modern Administration. *Economic and Political Weekly*, 54(12), 10–12.

Habib, I. (1963). *The Agrarian System of Mughal India, 1556–1707*. Bombay, India: Asia Publishing House.

Habib, I. (1999). *Essays in Indian History: Towards a Marxist Perception*. New Delhi, India: Tulika Books.

JBEP. (2016). Introduction of Major Changes in the Land Revenue Policy under Colonial Rule. *Journal of Business and Economic Policy*, 3(2), 15–30.

Kautilya. (1961). *Arthashastra* (R. Shamastry, Trans.). Mysore, India: Government Press.

Land Revenue System in Colonial India. (2018, December 11). *The Hindu* <https://www.thehindu.com>

Meena, H. K. (2015). A Study of Mechanism and Impact of Land Administration in British India. *Scholars Journal of Arts, Humanities and Social Sciences*, 3(2), 391–396.

Metcalf, T. R. (1990). *Ideologies of the Raj*. Cambridge, UK: Cambridge University Press.

Metcalf, T. R. (2006). *Imperial Connections: India in the Indian Ocean Arena, 1860–1920*. Berkeley, CA: University of California Press.

Moreland, W. H. (1926). Sher Shah's Revenue System. *Journal of the Royal Asiatic Society*, 58(3), 447–459.

Qanungo, K. R. (1965). *Sher Shah and His Times*. Calcutta, India: University of Calcutta Press.

Qureshi, I. H. (1974). *The Administration of the Sultanate of Delhi*. Karachi, Pakistan: University of Karachi Press.

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

Sarkar, J. (1958). *The History of Bengal: Muslim Period*. Calcutta, India: University of Calcutta Press.

Spear, T. G. P. (1989). *A History of India, Volume II*. London, UK: Penguin Books.