

## AKBAR'S TOMB AT SIKANDRA.

The good parts of all religions were recognized, and perfect toleration was established. The new faith was called *Tauhid-i Ilahi*, divine monotheism. A document was prepared and signed by the Ulamas, the draft of which was in the handwriting of Shaikh Mubarak. The Emperor, as *Imam-i Adil* (just leader) and *Mujtahid*, was declared to be infallible, and superior to all doctors in matters of faith. Abú-l Fazl was the chief expounder of the new creed.

Had Akbar, as a private individual, avowed the opinions which he formed as an Emperor, his life would not have been worth a day's purchase; but in his exalted station he was enabled to practise as a ruler the doctrines which he held as a philosopher. Or, as Abú-l Fazl puts it: "When a person in private station unravels the warp and woof of deception, and discovers the beautiful countenance of consistency and truth, he keeps silence from the dread of savage beasts in human form, who would brand him with the epithets of infidel and blasphemer, and probably deprive him of life. But when the season arrives for the revelation of truth, a person is endowed with this degree of knowledge upon whom God bestows the robes of royalty, such as is the Emperor of our time." The disputations came to an end in 1579, and Akbar held the new creed to the end of his life.

Meanwhile Akbar's learned men were engaged in compilations and translations from Arabic and Sanscrit into Persian. The history called "Tarikh-i Alfi" was to be a narrative of the thousand years of Islam from the *Hijrah* to 1592 A.D. Akbar held that Islam would cease to exist in the latter year, having done its work. The "Tarikh-i Alfi" was intended to be its epitaph. It was chiefly written by Maulava Ahmad, of Tatta, but Abú-l Fazl and others assisted. Faizi translated the Sanscrit mathematical work called "Lilawati"; and, as has already been said, Badauni, with the aid of others, prepared translated versions of the two great Hindu epics.

But the most famous literary work of Akbar's reign was the history written by Abu-l Fazl, in three volumes, called the "Akbar-namah." The first volume contains a history of the House of Timur down to the death of Humayun; the second is a record of the reign of Akbar, from 1556 to 1602; and the third is the "Ain-i Akbari," the great Administration Report of Akbar's Empire.

The first book of the "Ain-i Akbari" treats of the Emperor, and of his household and court. Here we are introduced to the royal stables, to the wardrobe, and kitchens, and to the hunting establishment. We are initiated into all the arrangements connected with the treasury and the mint, the armoury, and the travelling equipage. In this book, too, we learn the rules of court etiquette, and also the ceremonies instituted by Akbar as the spiritual guide of his people.

The second book gives the details of army administration, the regulations respecting the feasts, marriage rites, education, and amusements. This book ends with a list of the Grandees of the Empire. Their rank is shown by their military commands, as *mansabdars* or captains of cavalry. All commands above five thousand belonged to the Shah-zadahs or Emperor's sons. The total number of *mansabs* or military commands was sixty-six. Most of the higher officers were Persians or Afghans, not Hindustani Muhammadans, and out of the four hundred and fifteen *mansabdars* there were fifty-one Hindus, a large percentage. It was to the policy of Hindu generals that Akbar owed the permanent annexation of Orissa.

The third book is devoted to regulations for the judicial and executive departments, the survey and assessment, and the rent-roll of the great finance minister. The fourth book treats of the social condition and literary activity of the Hindus; and the fifth contains the moral and epigrammatic sentences of the Emperor.

It is to the third book, containing the details of the revenue system, that the modern administrator will turn with the deepest interest. Early in his reign Akbar remitted or reduced a number of vexatious taxes. His able revenue officers then proceeded to introduce a reformed settlement based on the indigenous system, as matured by Shir Shah. The greatest among Akbar's fiscal statesmen was Todar Mall, who settled Gujrat, Bengal, and Bihar, and introduced the system of keeping revenue accounts in Persian. Next to him was Nizam Ahmad, the author of the "Tabakat-i Akbari," who spent his life in the Emperor's service.

From time immemorial a share in the produce of land has been the property of the State in all eastern countries. From this source the main part of the revenue has been raised, and the land tax has always formed the most just, the most reliable, and the most popular means of providing for the expenditure of the government. In Muhammadan countries this land tax is called *khiraj*, and is of two kinds, the one *mukasimah*, when a share of the actual produce was taken, and the other *wazifa*, which was due from the land whether there was any produce or not.

In Hindu times, and before the reign of Akbar, the *khiraj* in India was *mukasimah*. The Emperor's officers adopted the system of *wazifa* for good land, and carried the settlement into effect with great precision and accuracy in each province of his dominions. Bengal and part of Bihar, Berar, and part of Gujrat, however,