

Economic Administration of Swat State: A Study of *Ushar* Collection during Sayyid Abdul Jabbar Shah's Rule (1915-1917)

Jalal Uddin / Abdul Basit Mujahid

Abstract

This research article examines the early state-building efforts of Sayyid Abdul Jabbar Shah during his reign in Swat (1915-1917), with a particular focus on his introduction and institutionalization of ushar—a tithe on agricultural produce. Drawing upon archival sources and historical analyses, the study situates his taxation policies within the broader context of Swat State's transition from tribal fragmentation to a state formation. It studies Abdul Jabbar Shah's initiatives and the considerable resistance from various tribal factions, revealing the persistent tensions between traditional autonomy and centralized authority. The study also critically focuses on lack of institutional infrastructure that undermined the long-term viability of his system. While Abdul Jabbar Shah's tenure was brief and ultimately unsuccessful in institutionalizing a durable fiscal regime, this article argues that his initiatives laid the foundational groundwork for the more systematic and effective tax administration developed under his successors, the Walis of Swat.

Keywords: Sayyid, *ushar*, Tax, Swat, State, Wali.

1. Historical Background

Before the establishment of Swat as a princely state in April 1915, the region was predominantly organized along tribal lines, with no centralized political authority or administrative machinery. The social and political structure of the area was based on Pashtun tribal customs, where local power resided with the *Khans* and *Malaks* as tribal elders, who exercised authority over their respective villages and territories (Ziad 2021: 223-224). These leaders maintained influence through personal status, lineage, control over land and the ability to mobilize their followers when necessary. In that segmentary tribal society, governance was localized and operated through informal mechanisms of *jargas* (councils of elders), and traditional codes

like *Pukhtunwali*.¹ These systems emphasized customary justice, mutual obligations, and local autonomy rather than state-imposed laws or regulations. As a result, there was no overarching bureaucratic structure or institutionalized system of governance capable of implementing standardized policies across the region. This socio-political arrangement also meant that there was no formal or uniform system of taxation and revenue, in the modern fiscal sense, did not exist. While the local elites might receive customary tributes, products, or labor contributions from the communities under their influence, such exchanges were irregular, negotiated, and deeply embedded in the fabric of personal loyalty, reciprocity, and customary expectations. These forms of exaction were neither codified nor systematically collected and thus the region remained politically fragmented and fiscally unregulated. Makhdum Tasadduq Ahmad has rightly argued that “before the establishment of the state, *ushar* was not paid to anyone, presumably because there was no central authority” (Ahmad 1962: 164). His observation highlights a critical aspect of pre-state socio-economic organization, where the absence of a centralized political structure meant there was no institutional mechanism or authoritative entity to collect such levies.

Despite the absence of any centralized or institutionalized revenue system in pre-Swat Swat, the historian Altaf Qadir notes that the Hindustani Mujahidin² played a role in laying the foundation for a new economic and administrative institution in the region: the Baitul Mal (public treasury). Under the Mujahidin, *ushar*, an Islamic tithe on agricultural produce, was made obligatory for the first time, thereby formalizing a system of taxation that stood in stark contrast to earlier, more informal practices. The model was subsequently adopted and institutionalized by Sayyid Akbar Shah, a close associate of the Hindustani Mujahidin and the ruler of Swat from 1849 to 1857. Following the precedent set by the Hindustani Mujahidin, Sayyid Akbar Shah continued the practice of *ushar* collection as a means of funding both governance and military activities (Qadir 2015: 172-173). Captain

¹ *Pukhtunwali* is the indigenous Pashtun code functioned as the prevailing legal and sociopolitical framework during the pre-state period in Swat’s history—also denoted as *Da Pukhto Zamana* literally translated as “the age of Pashto”.

² The Hindustani Mujahideen, a group of fighters who played a pivotal role in anti-colonial resistance during the 19th century, have frequently been characterized in British colonial literature using pejorative terminology. English writers, particularly those aligned with the colonial administration, often referred to these figures as Hindustani fanatics.

T.J.C. Plowden notes that Sayyid Akbar Shah “was both Treasurer and Prime Minister to the famous Sayyid Ahmad Shah, and formed in his camp a friendship with his Hindustani soldiers” (Plowden 14). He thus positions Sayyid Akbar Shah as a pivotal figure in the Hindustani Mujahidin’s movement, not only as a trusted administrator but also as a Treasurer, responsible for managing the financial affairs of the movement.

Following the death of Sayyid Akbar Shah in 1857, Swat again entered a prolonged phase of political fragmentation and power decentralization, during which no enduring centralized authority emerged to exercise consistent control over the region. This period, often referred to as the interregnum of statelessness, was marked by intra-tribal rivalries, localized governance under *Khans* and *Malaks*, and a continued adherence to customary Pashtun norms of autonomy and self-rule. Within this context, no reliable historical sources suggest the existence of any institutionalized revenue collection, particularly in the form of *ushar*, by a sovereign or centrally recognized political authority in Swat. However, during this interregnum, external powers sought to exploit Swat’s political vacuum, particularly in regions adjacent to its borders. Notably, the Nawab of Dir, whose territory bordered Swat on the right bank of the River Swat, made repeated efforts to extend his influence into the region. He attempted to realize *ushar* from the inhabitants living along that bank, asserting claims of suzerainty and seeking to extract *ushar* from the local population, through his *muhasils* (tax collectors). These attempts, however, were largely resisted or contested by the tribes who resided there, and the Nawab’s influence remained limited and episodic. Nonetheless, these efforts cannot be characterized as constituting a centralized revenue system, as they lacked both administrative continuity and widespread territorial enforcement. Instead, they were expressions of opportunistic border politics by neighboring rulers seeking to benefit from Swat’s political disunity. The most assertive phase of external intervention in Swat by the Nawab of Dir occurred during the period between 1912 and 1915, which, according to available historical accounts, represents the apex of his efforts to expand political and fiscal control into the right bank of the River Swat. This interventionist policy was rooted in both strategic calculations and economic incentives, as the region’s fertile agricultural lands and decentralized political environment presented an opportunity for the Nawab to assert influence and extract revenue, particularly through the collection of *ushar*, the Islamic tithe on agricultural produce (NWF Provincial Diary, February 1914, February 1915, May 1915). The British archival sources of

that time, explicitly acknowledge the severity of the situation, stating that the Nawab was “advised not to send his muhasils” as “it is [was] they who are [were] at the bottom of the whole mischief” (NWF Provincial Diary, for the week ending the 20th May 1915). Charles Lindholm, in his analysis of Swati society, notes that the Nawab, taking advantage of internal divisions within Swat, would often form alliances with weaker local leaders, referred to as *dallas*, to launch invasions and assert control over the right bank of the Swat River. Although these invasions were successful on several occasions, they consistently encountered a unique form of resistance once the Nawab attempted to exercise sovereign control by imposing taxes on the local population. According to Lindholm, such external impositions were not tolerated by the tribes of Swat, who adhered to a segmentary lineage system. This system, based on the segmentary principle, allowed for internal disputes and rivalries among tribal groups in times of peace, but it also ensured collective solidarity in the face of an external threat. Thus, when the Nawab of Dir attempted to enforce taxation, the previously divided Pakhtun tribes would temporarily put aside their differences and unite against the common enemy (Lindholm 1979: 488-489).

2. Initiative of Tribes offering *Ushar* Collection to the Miangul Brothers (1915-1917)

During the critical period of political transition in Swat, one of the most enduring and complex obstacles to the authority of Sayyid Abdul Jabbar Shah was the presence and influence of the Miangul brothers,³ descendants of the eminent religious figure Akhund Abdul Ghafur, also known as Akhund of Swat and Saidu Baba. Their lineage conferred upon them a unique and powerful form of legitimacy that was both spiritual and temporal in nature. The Akhund, who had played a central role in the religious and political landscape of Swat in the 19th century, remained a figure of immense reverence among the people of the valley. His legacy had created a dynastic aura around his descendants, the Mianguls, who were perceived by the local population not merely as political actors, but as custodians of a sacred tradition that had guided Swat through periods of fragmentation and

³ In historical discourse concerning the early political developments of Swat State, the term ‘Miangul Brothers’ refers specifically to Miangul Abdul Wadud and Miangul Shirin. Both were prominent figures and were descendants of the Saidu Baba (also known as Akhund of Swat).

external threat. The Miangul brothers, by virtue of this religious and ancestral inheritance, occupied a position of considerable authority that extended beyond mere local leadership. Thus, the Miangul brothers adeptly navigated the complex political terrain of the region, at times asserting their autonomy, while at other times strategically aligning with powerful actors to preserve their position and advance their interests. Thus the “hereditary ability” of Miangul Abdul Wadud, as the Akhund’s grandson, “found himself in conflict and competition for the control of Swat with Sayyid Abdul Jabbar Shah, great-nephew of Savyid Akbar Shah of Sitana” (Caroe 1984: 428). Hence, a month before the accession of Sayyid Abdul Jabbar Shah, i.e., in March 1915, a significant development occurred in the valley, when the Swatis, expressed their willingness to pay *ushar* to the Mianguls. This offer signified a shift in the political landscape of the region, reflecting the ongoing tensions between the local tribal leaders and the central authority of the Nawab of Dir. By proposing to substitute the rule of the Nawab with that of the Mianguls brothers, the Swatis were effectively indicating a desire for autonomy from the Nawab’s administration, aligning instead with a family that had gained increasing prominence in the region. Miangul Abdul Wadud’s response to the offer, however, revealed the complexity of the situation. He declined the proposal, stating that “his brother would not make common cause with him, and that therefore the idea was impracticable” (NWF Provincial Diary for the week ending the 13th March 1915). It is worth stating that the tribes had twice approached both brothers with the intention of seeking their joint leadership (Barth 1985: 52). However, on each occasion, Miangul Abdul Wadud firmly declined the offer. His refusal was grounded in the belief that the concept of dual rulership, where two individuals share authority, rarely meets with success. W.R. Hay offers an account of the political dynamics surrounding the rise of Saiyid Abdul Jabbar Shah and its impact on the authority of the Miangul family. He observes that “the advent of the Saiyid Abdul Jabbar Shah at length united Mianguls and they determined to use every effort to prevent him extending his influence over the left bank tribes” (Hay 1933: 4). This development marked a significant moment of consolidation for the Mianguls, who, sensing a threat to their authority, took proactive measures to assert their dominance. In a strategic move, they “promptly demanded from these tribes the ushr which had previously been offered them,” a clear attempt to reinforce their socio-political control through fiscal claims. However, as Hay notes, this assertion backfired, when the action “merely drove the tribes into the camp of Saiyid Abdul Jabbar Shah” (Hay 1933: 5).

The imposition of *ushar* not only failed to reassert Mianguls authority but actively alienated the tribes, thereby strengthening the position of Saiyid Abdul Jabbar Shah. The situation escalated when the Mianguls resorted to coercion, leading a *lashkar* against Saadullah Khan of Udigram in an attempt to forcibly collect *ushar*. This military intervention prompted Saadullah Khan to seek assistance from Abdul Jabbar Shah, who responded decisively by arriving with a Nikpikhel *lashkar* and inflicting a significant defeat upon the Mianguls. Following their military failure, the Mianguls were compelled to retreat to Saidu Sharif, their permanent seat. Their authority was not only diminished but also subjected to the mercy of the new power structure. This episode underscores the interplay between fiscal policy (*ushar* collection), tribal allegiance, and military force in the contest for regional dominance.

3. Steps taken by Sayyid Abdul Jabbar Shah for the Collection of *Ushar* during his Reign (1915-1917)

Although Sayyid Abdul Jabbar Shah (1880-1956) ruled the nascent Swat State for a brief yet pivotal period, from April 1915 to September 1917, the historical record concerning his administration remains remarkably sparse and fragmentary. There exists a noticeable paucity of comprehensive and reliable documentation regarding the specifics of his governance, administrative organization, and policy measures, particularly in relation to the functioning of state institutions during his tenure (Uddin 2024: 2). Unlike the two Walis of Swat, whose governance has been more thoroughly documented and analyzed in colonial archives and later scholarly works, the reign of Sayyid Abdul Jabbar Shah has received scant attention in academic literature. As a result, his era is fragmentary, partially obscured and often mentioned only in passing within broader narratives of Swat's political evolution. Given this historiographical lacuna, the present study aims to reconstruct and critically analyze the nature of Abdul Jabbar Shah's governance by placing particular emphasis on his taxation policies, especially the implementation and institutionalization of the *ushar* system. Since secondary sources offer limited insights into this period, we will also rely on primary sources to infer and contextualize the mechanisms of revenue collection under his rule. Through this approach, this study seeks to illuminate how Abdul Jabbar Shah, despite the brevity of his reign, took some initial measures for the fiscal governance. The deliberate marginalization or neglect of his rule in academic writing further

underscores the necessity of a focused investigation that brings his administrative strategies, especially in the domain of taxation, into critical historical scrutiny.

It must be acknowledged that it was not until the emergence of Sayyid Abdul Jabbar Shah as ruler of Swat in April 1915 that we once again observe a deliberate attempt to reinstate a formal and centralized system of *ushar* collection. Drawing upon earlier precedents established by the Hindustani Mujahidin and his ascendant Sayyid Akbar Shah, he tried to reintroduce *ushar* as a structured fiscal mechanism under the aegis of state authority, thereby reviving an institutional tradition that had effectively lapsed for nearly six decades (Qadir 2015: 172-173). The arrival of Sayyid Abdul Jabbar Shah and his subsequent nomination as the ruler of Swat State marked a critical transition in this context. He made an attempt to move from a fragmented tribal polity to a proto-state formation that sought to legitimize itself through the implementation of a centralized revenue system, most notably through the practice of *ushar*.

In July 1915, after three months of assuming the rulership, Sayyid Abdul Jabbar Shah achieved some success in his bid for control over Swat. His victory was deemed “complete” as he successfully extended his authority over Upper Swat on both banks of the river. This marked a significant political and administrative accomplishment, as the majority of the region’s tribes acknowledged his rule and agreed to pay the *ushar* (i.e., a tenth of agricultural produce) to him, recognizing his authority as their ruler (NWF Provincial Diary for the week ending the 29th July 1915). The acceptance of *ushar* payment, a taxation rooted in Islamic law, was not only a financial endorsement of his leadership but also a symbolic gesture of the legitimacy of his control over the area. However, the payment of *ushar* was not without some resistance. The Aba Khel and Musa Khel tribes, notable groups within the valley, did not immediately comply with the new taxation system, refusing to pay *ushar* to the new ruler. This reluctance highlights the complexities of tribal politics and the challenges faced by the new ruler in consolidating power over decentralized and independent tribal societies. In an effort to bring these dissenting tribes into alignment with the broader political landscape of Swat, he, together with the influential religious figure, Sartor Faqir, made a diplomatic move to Ghaligay (a village in Swat that remained capital of his ascendant, Sayyid Akbar Shah), to negotiate with the Aba Khel and Musa Khel tribes. The purpose of this visit was to resolve the ongoing differences and persuade these groups to accept his rule and taxation policies. Their discussions centered around persuading the tribes to

accept the payment of *ushar*, a key point of negotiation that would ensure the financial sustainability of the new administration. While these tribes were initially resistant to the full scope of Sayyid Abdul Jabbar Shah's authority, they were agreed to the payment of *ushar*, thus demonstrating their willingness to cooperate with him. However, despite their agreement to pay *ushar*, the Aba Khel and Musa Khel tribes were firm in their refusal to accept any other form of service (NWF Provincial Diary for the week ending the 29th July 1915). The event highlights the challenges faced by the ruler in attempting to bring together disparate tribal groups under a unified system of governance.

With regard to the taxation and revenue administration, it is important to highlight a significant development that took place in October 1915. In an effort to consolidate his authority and streamline the collection of revenue across the Swat Valley, Sayyid Abdul Jabbar Shah significantly expanded the number of personnel involved in fiscal operations. British archival records from the period indicate that he enlisted a considerable number of additional men to assist in the assessment and collection of taxes (NWF Provincial Diary for the week ending the 28th October 1915). This move reflected his attempts to strengthen administrative control over the valley, during his short-lived tenure. The last Wali of Swat's recollection also provides a significant insight on this aspect. One particularly noteworthy aspect confirmed by the last Wali is that Abdul Jabbar Shah delegated the responsibility of *ushar* collection directly to the army (Barth 1985: 53). This approach can be interpreted as a pragmatic response to the absence of a well-established bureaucratic framework.

In a significant reversal to his earlier successes, in November 1915, Abdul Jabbar Shah encountered strong opposition in the Jinki Khel clan that ultimately undermined his authority and disrupted his efforts to impose *ushar* taxation. Initially, a faction within the Jinki Khel agreed to accept his authority and pledged to pay him *ushar*. This acceptance, which reflected a degree of recognition for Sayyid Abdul Jabbar Shah's political legitimacy, was a notable achievement in his efforts to consolidate control over the region. However, this shift in allegiance was not universally supported within the clan, and internal divisions soon emerged. The party in power (locally termed as *dalla*), led by Habibullah Khan, who was the most influential and powerful figure in the Jinki Khel clan, rejected the changes introduced by Sayyid Abdul Jabbar Shah. Habibullah Khan, leveraging his strong leadership and support within the clan, took decisive action to challenge the new ruler's encroachment on the clan's traditional autonomy.

The opposition, under his command, mobilized *lashkars*,⁴ drawn from the clan's fighters, a common practice in Pashtun tribal conflicts for the defense of local interests. In a decisive confrontation, Habibullah Khan's forces inflicted a severe defeat on Sayyid Abdul Jabbar Shah and his supporters. The consequences of this defeat were far-reaching, as not only was his authority in the Jinki Khel clan severely undermined, but the grain that had been collected as *ushar*, was looted by the victorious forces (NWF Provincial Diary for the week ending the 6th November 1915). Similarly, in the broader historical context of governance, the imposition of a house tax by Sayyid Abdul Jabbar Shah in January 1916 holds particular significance. As a ruler, he sought to consolidate administrative authority and generate revenue through formalized taxation mechanism. Among these measures was the introduction of a house tax amounting to Re. 1 per household, a policy decision that elicited a degree of resentment among the local Swati population (NWF Provincial Diary for the week ending the 14th January 1916).

The tax was perceived as an imposition that contravened traditional norms of tribal autonomy and self-governance. The Swatis, who had historically enjoyed a fiscal independence under customary tribal structures, viewed the tax not merely as a financial burden but as a symbol of increasing centralization and encroachment upon their socio-political autonomy. This resistance must be understood in light of the region's prior experiences with external authority, including the exactions levied by the Nawab's tax collectors, which had previously led to unrest, such as the notable 1915 uprising by the Shamizai and Sebuji clans. The introduction of the house tax under Sayyid Abdul Jabbar Shah, should be thus interpreted not in isolation, but as a continuation of broader trends in state-building efforts that clashed with indigenous notions of governance, property rights, and communal obligations. The policy, though administrative in intent, inadvertently deepened local disaffection and underscored the complex dynamics between state authority and tribal society in Swat. It illustrates the broader tensions inherent in attempts to institutionalize fiscal systems in regions where centralized rule had historically been limited and contested.

⁴ *Lashkar* is a traditional military or tribal force, typically composed of armed men from a particular tribe or community. In the context of Pashtun culture, a *lashkar* is often mobilized for purposes of defense or warfare. The term refers to a collective group of fighters, usually assembled under a tribal leader's command, to undertake military actions or to protect the interests of the tribe.

4. Analysis of Taxation System under Sayyid Abdul Jabbar Shah

Makhdum Tasadduq Ahmad, in his analysis of governance and fiscal structures in the region, contends that “in 1913 Sayyid Mubarak Shah⁵ imposed *ushar* on all crops at the rate of 10% in accordance with the Islamic jurisprudence. When the father of the present Ruler [Miangul Abdul Haq Jahanzeb] came into power in 1917, he continued this form of taxation. The present ruler increased the rate of *ushar* from 10 to 13.4% and this is the rate of taxation in force these days” (Ahmad 1962: 164-165). Makhdum’s statement clearly indicates that Sayyid Abdul Jabbar Shah was the initiator of the *ushar* system in the State. By tracing the institutionalization and subsequent enhancement of this Islamic tax through successive rulers, the author underscores Sayyid Abdul Jabbar Shah’s foundational role in embedding the *ushar* as a formalized fiscal mechanism within the State’s governance framework.

In reflecting on the early taxation and developments in the State era, Miangul Jahanzeb, the last Wali of Swat acknowledged the foundational role played by Sayyid Abdul Jabbar Shah in the introduction of a formal taxation system, particularly the collection of *ushar*. The Wali noted that, although Abdul Jabbar Shah was unable to fully implement or enforce the collection across the entire region during his brief tenure, the initiative itself was unmistakably his (Barth 1985: 52-53). This indicates that Abdul Jabbar Shah laid the groundwork for the fiscal infrastructure that would later be expanded and institutionalized by the two Walis with greater vigor and success. The last Wali’s account not only attributes the origin of the taxation system to Abdul Jabbar Shah, but also offers a rare glimpse into the mutual respect and nuanced personal perceptions between the two figures. Recalling a moment of reflection shared by his father [Miangul Abdul Wadud], the Wali quoted him as saying, with a hint of humor, “Do you know what I thought of Jabbar Shah, and what he thought of me? He was a very intelligent person, and a good writer and orator. I thought: ‘I wish I were Ruler and he were my prime minister!’” These words reflect an acknowledgment of Abdul Jabbar Shah’s intellectual and rhetorical capabilities, as well as his potential for statecraft. In a reciprocal sentiment, the Wali imagined that Abdul Jabbar Shah might have viewed his father as

⁵ The author has stated Sayyyid Mubarak Shah in the dissertation. However, contextual and historical evidence suggests this is a typographical error, and the correct name should be Sayyid Abdul Jabbar Shah.

a man of action and military strength, perhaps thinking, “I wish that I should be Ruler and he, that brave man, be my commander-in-chief!” (Barth 1985: 52-53). These reflections also reveal a recognition of each other’s strengths—one in governance and intellectual affairs, the other in leadership and valor. The last Wali of Swat, though, offers a critical reflection on Abdul Jabbar Shah’s administrative practices. He writes that “one reason was that he had brought many of his relations into Swat – none of his female relations, but men that he trusted more and used to staff his administration. And they did not behave well – they took taxes by force” (Barth 1985: 32). This version argues that the major source of discontent during Abdul Jabbar Shah’s tenure was the coercive taxation practices carried out by his appointed administrators, trusted male relatives, who, according to the Wali, abused their authority and extorted revenue from the populace. The use of force in tax collection thus exacerbated existing tensions between the central authority and local communities, ultimately contributing to his political isolation and weakening his claim to leadership.

Interestingly, Miangul Abdul Wadud, who governed Swat State from 1917 to 1949, provided a critical assessment of his predecessor’s administration in his autobiography. He remarked that, “even the short rule of Sayyid Jabbar Shah had failed to achieve anything. There was no State treasury, no army, no forts, *no source of income other than the tithe paid by agriculturists* [italics mine] no means of communication with Peshawar or Mardan” (Hussain 1962: 46-47). Miangul Abdul Wadud’s critical reflection on Abdul Jabbar Shah’s rule thus serves both as a historical judgment and as a rhetorical device to highlight the transformation of Swat State under his leadership, from a loosely governed territory into a functioning princely state with recognized institutions of governance.

The folk poetry in many cultures, especially Pashto, has historically served as a means to express social realities, including the discontent, hardships, and grievances of the common people (Ahmad 2023: 332). Through metaphor, humor, and imagery, poets could communicate complex issues in a way that was accessible to all, often without explicitly stating criticisms of the ruling elite or governmental structures. Folk poetry and *tappa*,⁶ especially in the form of oral traditions, often serves as a vehicle for

⁶ *Tappa* is a form of traditional Pashto poetry, typically consisting of two short lines, often used to express emotions, humor, or social commentary. It is an important aspect of Pashtun oral culture, conveying wisdom, satire, or reflections on daily life in a succinct and rhythmic manner.

memory and historical narrative. It may not always be historically accurate in a strict sense, but it is significant because it offers insights into the emotions, fears, and hopes of the people. The taxation system of Sayyid Abdul Jabbar Shah also inspired creative and humorous commentary in local Pashto oral traditions. One such playful *tappa* says about the taxation:

*Chargay chargorhi di pa shmaar ka, Abdul Jabbar Shah da chargey akhli qalanguna*⁷

(Oh hen, count your chicks—Abdul Jabbar Shah is collecting tax even from hens)⁸

This amusing *tappa* paints an amusing but sharp picture of how deeply taxation was felt, to the point that even chickens had to be aware of revenue collectors. It reflects how ordinary people perceived the reach of authority—when not even poultry could escape the tax net. While it may not be a precise historical account of how taxes were actually collected, it reveals the perception of how the all-encompassing taxation system was seen and perceived by the people at that point of time (Balala 2019: 39).

A critical analysis of the *ushar* and taxation system introduced by Sayyid Abdul Jabbar Shah in Swat reveals some key missing elements that significantly undermined its effectiveness and long-term viability. While the system was an important initial attempt at formal revenue collection, its structure lacked the institutional depth and administrative capacity required for a sustainable fiscal policy. The collection of *ushar* was delegated directly to the army, was though necessary in the short term, was prone to inefficiencies, inconsistencies, and potential abuse. There is little evidence to suggest that a standardized method for assessing agricultural output or determining tithe rates was in place. The absence of proper land records, or revenue registers meant that tax assessments could be arbitrary and non-uniform. The *ushar* system under Abdul Jabbar Shah was not part of a broader fiscal or economic policy and no surviving historical evidence establishes the existence of a centralized state treasury during his reign. This

⁷ *Qalang, Ijara* and *Ushar* are used in different connotations. However, in these lines, it appears that the author has used it for *Ushar*. For details read, Muhammad Ali Dinakhel, *Da Swat Pukhtu Abad aw Safafath*, Academy of Sciences of Afghanistan, 2020, 234.

⁸ The lines also suggest alternate meaning “O owner of hens, count your hens and chicks carefully—Abdul Jabbar Shah is even collecting tax on them!”

constrained the ruler's capacity to invest in public works, infrastructure, or military development. The *ushar* collected under Abdul Jabbar Shah had limited redistributive or developmental impact. The most telling deficiency in Abdul Jabbar Shah's taxation system is the absence of records of revenue as the contemporary sources and later historical accounts provide no information on how much *ushar* was collected during his rule. This absence underscores the lack of formal financial reporting structures. In addition to it, there is also no documentation of any surplus being handed over to Miangul Abdul Wadud, suggesting that either little revenue was collected or that what was collected was spent or lost due to the absence of institutional oversight (Hussain 1962: 46-47). The lack of documentation not only hinders historical analysis but also reveals the rudimentary nature of statehood at the time. Besides, the *ushar* system was not implemented in its true letter and spirit, as influential individuals within the valley were excluded from the *ushar* tax net and consequently did not contribute to its payment (Balala 2019: 39). The fiscal shortcomings of Abdul Jabbar Shah stand in contrast to the administrative reforms introduced by Walis of Swat, who ruled from 1917 to 1969. During their 52-year rule, they established a functioning state treasury, built a civil and military bureaucracy, expanded and diversified the income of the State, moving beyond *ushar* to include other sources of revenue.

5. Conclusions

The pre-state history of Swat reveals a region defined by deeply entrenched tribal autonomy, governed through customary Pashtun structures, such as *jargas*, and guided by the principles of *Pukhtunwali*, where the absence of a centralized political authority precluded the establishment of any formal fiscal or administrative system. In that decentralized context, revenue collection was irregular, locally negotiated, and embedded in systems of personal loyalty rather than institutional governance. The earliest attempts to change that fragmented order came through the efforts of Sayyid Akbar Shah in the mid-19th century, who introduced the *ushar* as a formal Islamic tax in Swat. These initiatives, while significant, proved short-lived following Akbar Shah's death, ushering in another prolonged phase of political disunity. The brief but historically significant rule of Sayyid Abdul Jabbar Shah as ruler of Swat State from 1915 to 1917, marked a crucial transitional phase from tribal fragmentation to the embryonic stages of statehood. His efforts for revival of the *ushar* system, drawing upon

precedents set by Sayyid Akbar Shah, represented the first serious effort in over half a century to establish a centralized fiscal structure in the region. However, the effort to implement a structured taxation regime encountered considerable resistance from the tribal interests. Despite early successes in gaining partial recognition and compliance from various tribes, Abdul Jabbar Shah's administrative strategies—such as delegating tax collection to the military and involving his close associates—proved insufficient in building the institutional depth required for long-term governance. While his taxation system laid the foundational ideas for future state-building, it remained flawed in execution, lacking systematic record-keeping, administrative coherence, and developmental foresight. In contrast, the reforms introduced by the later Walis of Swat capitalized on the rudimentary framework laid by Abdul Jabbar Shah, institutionalizing and expanding the revenue base into a sustainable model of governance. Thus, Sayyid Abdul Jabbar Shah's fiscal experiments, though ultimately unsuccessful, must be recognized as a formative moment in the political and administrative evolution of Swat.

References

Ahmad, M.T. (1962) *A Study of the Social Institutions in Swat*. PhD Dissertation, University of the Punjab.

Ahmad, D.A. and R.N. Alam. (2023) Resistance Themes in Pashto Tappa. *International Journal of Pukhtunkwa*, Volume 8, Issue II, July– Dec 2023, 330-345.

Balala, A.Q. (2019) *Dastan e Swat: Swat Ka Tarekhi, Tehzeebi Aur Saqafathi Manzar Nama*. Peshawar: Awan Grpahics.

Barth, F. (1985) *The Last Wali of Swat, An Autobiography as told to Fredrik Barth*. White Orchid Press: Bangkok.

Caroe, O. (1984) *The Pathans*. Oxford University Press: Karachi.

Hay, W.R. (1933) *Monograph on Swat State*. Government of India Press: Simla.

Hussain, A.A. (1962) *The Story of Swat as told by the founder Miangul Abdul Wadud Bacha Sahib to Muhammad Asif Khan*. Feroz Sons Limited: Peshawar.

Lindholm, C. (1979) *Contemporary Politics in a Tribal Society: Swat District, NWFP, Pakistan*. CAS: *Anthropology: Scholarly Papers*: 488-489.

Plowden, T.J.C. (1932) *The Leading Men and State of Factions in Swat*. Government of India Press: Simla.

Qadir, Altaf. (2015) *Sayyid Ahmad Barailve, His Movement and Legacy from the Pukhtun Perspective*. New SAGE Publications: Dehli.

Uddin, J. (2024) *Administrative System of Swat State: Analysis of the Role of Attaullah as Chief Secretary*. *International Journal of Pukhtunkwa*, 9(1): 1-13.

Ziad, W. (2021) *Hidden Caliphate: Sufi Saints beyond the Oxus and Indus*. Harvard University Press: London.

Primary Sources

North West Frontier Provincial Diary for the week ending the 28th February 1914, File No 47-55, (Confidential Diaries), Bundle No. 4, 1912-1918, List No.1, Deputy Commissioner Peshawar File, Directorate of Archives & Libraries, Peshawar.

North West Frontier Provincial Diary for the week ending the 26th February 1915, Ibid.

North West Frontier Provincial Diary for the week ending the 13th March 1915, Ibid.

North West Frontier Provincial Diary for the week ending the 20th May 1915, Ibid.

North West Frontier Provincial Diary for the week ending the 29th July 1915, Ibid.

Economic Administration of Swat State...

North West Frontier Provincial Diary for the week ending the 28th October 1915, Ibid.

North West Frontier Provincial Diary for the week ending the 6th November 1915, Ibid.

North West Frontier Provincial Diary for the week ending the 14th January 1916, Ibid.