

A Note on Economic Ideas of Imam Ali (A.S.) with Special Reference to his Letter to Malik al-Ashtar

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Abstract

An attempt is made to study economic ideas of Imam Ali (A.S.) (600-661 C.E.) with special reference to his letter to Malik al-Ashtar (d.658 C.E.). After going through the contents of Imam Ali (A.S.) letter to al-Ashtar, we discover certain principles on which Imam Ali (A.S.) wanted to govern his people with a difference. Much more can be learnt from Nahjul Balagha but the present attempt is limited to the study of only one letter. Among all the seventy-eight letters of Imam Ali (A.S.), this particular letter occupies a unique significance for the reasons of its length and clarity of purpose, notwithstanding the beauty of language and style. Imam Ali's ideas relating to matters of governance and the administration of justice do not just reflect his personal opinions but represent core Islamic principles as enshrined in the Quran and the .precepts of the Prophet

Introduction

Imam Ali (A.S.), according to the Sunni doctrine, was a pious and austere person, a close companion of the Holy Prophet (S.A.W.) and the fourth righteous caliph. The Shias all over the world hold him as the first Imam in a chain of Twelve Imams. To an equally large number of Muslims across the world, he is a peerless mystic master who publicly and privately practiced highest level of abstinence and detachment from material comforts. He is regarded as one of the earliest spiritual masters and held as the first link after the Holy Prophet (S.A.W.) in Sufi slaasil (mystic chains/orders).

Not much is written on the various aspects of Imam Ali's accomplishments including his social, economic and political ideas. So also, not much literature is available to highlight the sincere cooperation Imam Ali (A.S.) extended to his predecessors as well as the critical or rather highly complex situation prevailing during his caliphate; the precarious state of affairs he had to face; the economic, political and administrative policies he pursued and the moral and Islamic values he upheld even in the most trying circumstances. In recent years, however, scholars have started identifying these gaps. "There are "innumerable guides of humanity, flag bearers of reform, builders of nations and countries and teachers of wisdom and learning

whose real accomplishments have remained unknown to the world for hundreds of years. One of these victimized person, whose real worth was never appreciated was Imam Ali (A.S.). The demands of the age in which he had lived and difficulties which he had to face were never dispassionately analyzed"[1]. Similarly, socio-economic values, which Imam Ali (A.S.) cherished, have not received sufficient attention. This paper, to a little extent, intends to fill-in this gap. For this particular purpose, his seminal letter to Malik al-Ashtar is studied which is .included in Nahjul Balagha

Introducing Nahjul Balagha

Nahjul Balagha[2] (lit. Peak of Eloquence) contains masterpiece sermons, letters and sayings of Imam Ali (A.S.). In it, there are sections on army, administration of justice, executive officers, clerical establishments, traders and the commoners---- all of whom speak of his deep insight. The compilation consists of 238 khutab (orations); 78 rasa'il (epistles); 473 hikam (aphorisms); and 9 gharib (sayings including rare words). In modern times, it has been translated into some thirty languages. It is also to be noted that the actual number of sermons far exceed those compiled in Nahjul Balagha. Commentaries running into several volumes are .also available

A Selfless Advisor

In the history of Islam, the role of Imam Ali (A.S.) is multifarious. He is one of the persons who put faith in the Holy Prophet (S.A.W.) immediately after declaration of the prophethood. He proved to be a truthful companion of the Holy Prophet (S.A.W.) who shared with him the moments of joy, grief and sufferings. His knowledge of Islamic doctrine and law, his love for Islam and the Holy Prophet (S.A.W.) and his heroic role in the early battles of Islam are all hugely applauded.

Imam Ali (A.S.) acted as an able and selfless advisor to the first three caliphs and conducted himself as a highly revered fourth caliph, though for a very brief period (656-661 C.E.). Here is a piece of advice, rendered very sincerely to Umar, the Second Caliph (634-644 C.E), when he asked Imam Ali (A.S.) whether he (Umar) should lead the invasion of Roman Empire. Imam Ali (A.S.) suggested: "If you command this invasion personally and if you sustain a defeat or if you are killed then there will not remain any line of defence for Muslims and they shall be left without a central power to protect them. Their towns and their provinces will be left defenceless. You appoint an experienced officer to take charge of the invasion and place under

him such soldiers who can face hardship, obey orders and have experience of war. If God grants them victory you achieve your aim and if they are defeated you will be at the centre to help Muslim state”[3].

Following the huge conquests, the issue of distribution of conquered lands arose upon which Caliph Umar held a consultative meeting. Imam Ali (A.S.) along with other companions of the Holy Prophet (S.A.W.) also participated in the meeting. One group favoured that the army personnel should be allowed, on a permanent basis, to retain conquered lands. The other group, which included Imam Ali (A.S.), dissented. On this occasion, Imam Ali (A.S.) remarked: “Leave the land and cultivators as it is so that it becomes a permanent source of economic gains to the masses. If the land is distributed amongst the army personnel, it will remain consolidated in some hands forever”. Supporting Imam Ali (A.S.), Mu'adh bin Jabal opined: “if you distribute land (among soldiers) large parts of public lands will go to the army personnel after whom some heir will be single woman or single man to enjoy the entire benefits, while there will remain nothing for the government to spend on border security and maintenance of armies. It is advisable, therefore, that you make such an arrangement as would benefit the present as well as the future generations”. Ultimately, Umar decided to retain the ownership of conquered lands with the state only. The details of this consultative meeting are available in Abu Ubaid's classical work entitled Kitab al-Amwal[4]. Similarly, on several occasions, Imam Ali (A.S.) is reported to have rendered his advice in civilian and juristic matters. Umar is quoted to have once remarked: “Umar would have been nowhere if Imam Ali (A.S.) had not been with him”[5]. Even the Holy Prophet (S.A.W.) had recognized this quality of Imam Ali (A.S.) for he is reported to have said: “Imam Ali (A.S.) is most competent to solve enigmatic problems”[6]. Imam Ali (A.S.) once again proved himself as a selfless advisor to Caliph Othman (644-656 C.E.) when disturbances appeared during the end of his caliphate. Othman asked Imam Ali (A.S.): “What are the real causes of this entire disturbance and how to control it? Openly and with all sincerity, Imam Ali (A.S.) replied: “Whatever is happening, it is all due to the wrong doings of your governors and high officials”. Othman replied: “I have taken all the care in selecting my governors and Umar would also have done the same, then why this difference?” Imam Ali (A.S.) replied: “Yes, it is true but Umar was a strict person and he had retained most of the powers in his own hands, everyone was afraid of his rage, even the most rebellious camel would have been terrorized by him. But, contrary to it you are a tender hearted man. Your governors are taking undue advantage of it and they are exercising their powers ruthlessly without even bringing it to your notice. The general public feels that every action, right or wrong, is being taken under your orders and hence you are considered responsible for it”[7].

Imam Ali (A.S.)'s conscientious statesmanship and his principled political stand even at the most critical times are universally acknowledged. One such was at the time when his assassin fatally wounded him. He asked his close family members to treat the assassin gently, maintaining that "he is also a human being..." The impact of Imam Ali's personal charm, noble qualities, magnetism of character and spell of ideas was so deep, intense and long lasting that its hangover continues even today

The Personal Approach of Imam Ali (A.S.)

The personal approach has a great bearing upon the way in which a person conducts himself, publicly as well as privately. "The beliefs and values held strictly, cherished and revered by a family get in-built in the minds of the people belonging to it and any one disregarding them is considered as the rebel and a renegade not to be tolerated by others[8]. Abu Huraira relates from the Holy Prophet (S.A.W.): "People are like mines of gold and silver. Those amongst you who were men of virtue in the period of ignorance will remain so after entering the fold of Islam, if they understand"[9].

His choice of team of officers and administrators reflects the sincerity of purpose. He wanted to create a "people-centered system of governance". "Inclusiveness, equity" and "moral accountability" were high on his agenda of governance. His failures if any can be attributed to his fear of God and love for Islam, which often withheld him from taking a wrong stand. He was a fervent Muslim, honest both in speech and in action, unacquainted with crooked ways and tricks. His sole concern was religion and the basis of all his actions was the truth.

Imam Ali (A.S.) excelled in self-discipline in personal expenditure[10]. At the same time never approved of extravagant expenditure of his governors[11]. He was not unaware of the caliph's right to subsistence from Bayt-al-Mal but he voluntarily deprived himself of it. When some of his friends found him shivering in the cold they advised him to get a woollen blanket from the Bayt-al-mal but he choose to forgo it. Ibn Abi Rafay reports that Imam Ali (A.S.) used to take very simple food. He asked: "Has God prohibited you to eat better food? Upon this, Imam Ali (A.S.) replied: "No, but I want to eat the kind of food which the poorest of his realm can afford at least once a day. I shall improve it after I have improved their standard of life. I want to live, feel and suffer like them...". During the battle of Siffin, a man came forward to address the opponents of Imam Ali (A.S.) and inquired in a tone of astonishment if Imam Ali (A.S.) had misused fay, the public wealth. They said never did he misused and mismanaged public funds.

Then he asked what for the war? There was long silence and no reply. Imam Ali (A.S.) was certainly against the concentration of wealth in a few hands. He

commented: "O Abu Dharr! People are afraid of you because they will lose their worldly possessions and positions and you are afraid of them because you thought that Islam would suffer on their account"[12]. This remark of Imam Ali (A.S.) reflected the rot that had by that time set in Muslim society. On the issue of distribution of wealth, there arose an acrimonious argument between him and Muawiyah, who sent him to the third caliph Usman as a fomenter of discord and strife. The third caliph in turn deported him to a small village of Rabadah[13]. In Tadkhirah of Hamdun the following is related about Abu Dharr: "When Muawiyah built his green palace at Damascus he asked Abu Dharr what he thought of it. He replied: "If thou hast .[built it with public money thou art a traitor, if with thy own thou art a squanderer]"[14

The Period of Imam Ali (A.S.)

There was no caliph for three days after the martyrdom of Othman. Utter disorder and bewilderment prevailed. People requested Imam Ali (A.S.) to assume caliphate, which he refused. Upon their persistent request, Imam Ali (A.S.) agreed and went to the Prophet's Mosque where people took oath of allegiance. The proclamation of Imam Ali (A.S.) as the fourth caliph was made on 24th June, 656 C.E. Imam Ali (A.S.) served as a caliph for about four and half years. The period of his caliphate (656-661 C.E.), was marked by civil wars such as Battle of Jamal (36 A.H. / 656 C.E.), Battle of Siffin (37 A.H. / 657 A.H.), Battle of Nahrwan (38 A.H. / 658 C.E.). Imam Ali (A.S.) did his best even though these and other such internal troubles did not allow him to concentrate much on economic and financial affairs[15]. Imam Ali (A.S.) chalked out an ideal political policy from the first day of his caliphate. He could not have adopted any other course as some of his critics and historians suggest and plead that he could have, in that case, spared himself the hardships and difficulties he had to face in future[16]. The four and half year rule of Imam Ali (A.S.), brief by any standard, has left an .indelible mark on the pages of history

Imam Ali (A.S.)'s letter to Malik Al-Ashtar

Malik Al-Ashtar (d. 658 C.E.) was one of the most loyal companions of Imam Ali (A.S.). Al-Ashtar embraced Islam during the Prophet's time, and rose to prominence during the caliphates of Uthman and Imam Ali (A.S.). During the caliphate of Imam Ali (A.S.), he fought in the battles of Jamal and Siffin. On battlefields, he was recognized for his fierce and steadfast defense of Islam. At the personal level, he was very pious and God-fearing. The appellation of "Al-Ashtar" is Arabic, meaning cut, torn, or ripped. He earned the title of "Al-Ashtar" from a

battle scar he received on his lower eyelid during the Battle of Yarmouk. After the Battle of Siffin, Malik al-Ashtar was appointed as the governor of Egypt in 658 C.E. (38 A.H.). Earlier to him Muhammad bin Abu Bakr (631–658 C.E) was the governor of Egypt who was martyred at the prime age of 27 years. In order to capture Egypt, Muawiyah, the governor of Syria, had dispatched 6000 soldiers under the command of Amr ibn al- Aas. Muhammad bin Abu Bakr requested Imam Ali (A.S.) to send help. Imam Ali (A.S.) dispatched Malik Al-Ashtar, since Imam Ali (A.S.) believed that only Malik could beat Muawiyah and Amr ibn al-Aas. Muhammad ibn Abû-Bakr was instructed to return to capital city, Kufa. However, Malik was martyred on his way to Egypt. It is believed that Muawiyah's men poisoned him

Preamble of the Letter

Upon the appointment of Malik Al-Ashtar as the governor of Egypt, Imam Ali (A.S.) wrote a long letter to him explaining the Islamic principles of administration and justice. It was a normal practice of the time that two letters, containing instructions, were handed down; one to the governor/officer, and other to the people of the region where the governor/officer was deputed^[17]. In the preamble of the letter Imam Ali (A.S.) writes: "In the name of Allah, the Merciful and Kind God. These are the orders issued by the creature of God, Ali, the son of Abu Talib, to Malik, the son of Ashtar when he appointed Malik as the Governor of Egypt to collect zakah there, to fight against the enemies of Islam and the Egypt, to work for the welfare of its people and look after its prosperity"^[18].

From this preamble, we can deduce Imam Ali (A.S.)'s perspective of governorship. In his opinion, it is the duty of the governor to:

1. To collect zakah from the eligible persons.
2. To protect the faith of Islam from its enemies.
3. To protect Egypt from foreign aggression.
4. To promote welfare and to ensure prosperity of its people.

From the economic viewpoint, Imam Ali (A.S.) assigned primary importance to the collection of zakah, not because it was dependable source of revenue, but as it will be clear at a later stage, for the reason that its primary beneficiaries were poor and needy. Their welfare was always close to his heart. While protection of Islam was a part of faith, protection of Egypt and its people, without regard to their religion, was a part of good governance. Similarly, welfare of people and their prosperity, by the way of fight against poverty, also had a secular character. It appears to us that in the opinion of Imam Ali (A.S.), the Islamic state should not make any difference between Muslims and non-Muslim and two should be treated with equity and

justice. Imam Ali (A.S.) warns Malik Ashtar in these words: "I order you to use your head, heart, hands and tongue to help (creatures of) God because the Almighty God holds himself responsible to help those who sincerely try their best to help Him (in His cause and His [creatures])[19]

Major Issues in the Letter

The whole letter moves around the following issues: fear of God; the government is of God; the governors and the governed are both creatures of God; their respective duties are laid down by God; the orphans and deprived are trust of God and the army is the army of God. A famous Christian scholar of Arab origin, Abdul Maseeh Anthaki, is reported to have remarked: "(This letter) explains what a humane administration should be like and how it is to be carried on and it justifies the claims of Muslims that Islam wants to introduce a Godly administration of the people for the people and by the people and it wants that a ruler should rule not to please himself but to bring happiness to the ruled. Imam Ali (A.S.) should be congratulated for having introduced these principles in his government and for having written them down for [posterity]"[20]

Just and Equitable Approach

Imam Ali (A.S.)'s approach to matters of governance and administration is characterized by a remarkable openness, compassion, magnanimity and inclusiveness. The just and equitable approach of Imam Ali (A.S.) is clear when the following instruction is read: "Remember Malik that amongst your subjects there are two kinds of people: those who are having same religion as yours and they are brothers unto you and those who have other religion than yours and yet they are human beings like you. Men of the either category suffer from the same weaknesses and disabilities that the human flesh is heir to; let your mercy and compassion come to their rescue and help in the same way and to the same extent that you expect God to show mercy and forgiveness to you"[21]. Since subjects of the state suffer from certain common weaknesses, Imam Ali (A.S.) warns Malik Ashtar in these words: "Do not hurry over punishment...do not get angry and lose your temper quickly over the mistakes and failures of those over whom you rule. Never say to yourself: I am their lord, their ruler and all in all over them and that I must be obeyed submissively and humbly"[22].

Imam Ali (A.S.) was aware of previous rules and rulers over Egypt and elsewhere, where men in charge of public affairs generously rewarded their kith and kin at the expense of rightful and

deserving persons. Their partial attitude, on one hand, created economic inequalities, on the other, it led to social and political unrest. This flawed practice has very often led to the downfall of mighty empires[23]. Taking this particular fact into consideration Imam Ali (A.S.) warns Malik Ashtar against falling a prey to favouritism and nepotism in the following words: "So far as your own affairs and those of your relatives and friends are concerned, take care that you do not violate the duties laid down upon you by the God and usurp the rights of mankind, be impartial (in granting fiefs and delivering justice) and do justice..nothing will bring down His vengeance and His anger quicker than to insist upon oppression and tyranny over His .[creatures....]"[24]

Concern for the Poor

The poor and deprived always used to receive attention of Imam Ali (A.S.)[25]. They occupied a central place in his sermons, actions and policies. He himself led a life characterizing real traits of poverty. His prime concern was welfare of a large number of people and not the welfare of a few. Imam Ali (A.S.) wanted to realize this through a proactive role of government. He wanted that his government should work for the welfare of people not with the intent to earn their goodwill, which will automatically follow, but to please the Almighty whose divinely arrangement of public spending is in favour of poor and needy. One should recall here the Quranic Verse No. 9:60 which runs as follows: "Verily sadqat are for poor, needy and those who collect them and those whose hearts are to be reconciled and to free captives and debtors and for the cause of Almighty Allah and for wayfarer a duty imposed by Almighty Allah.

Almighty Allah is surely All Knower and All Wise".

It is evident from his letter: "Remember that displeasure and disapproval of common men, have-nots and depressed persons more than overbalances the approval of important persons; and displeasure of a few big will be excused by the Lord if the general public and masses of your subjects are happy with you..the common men, the poor, apparently less important sections of your subjects, are the pillars of Islam..be more friendly with them and secure their confidence and sympathy"[26].

Imam Ali (A.S.) then directs Malik al-Ashtar in these words: "It is absolutely necessary that they should be looked after, helped and well provided for"[27]. The term .well provided for. signifies the provision, at the public level, of necessities of life, which include food, clothing and shelter. In exceptional cases, it also includes personal attendants to handicapped persons who do not have sufficient resources to make such an arrangement at the personal level.

In the same letter at a different place, Imam Ali (A.S.) writes: "Then I want to caution you about

the poor. Fear God about their conditions and your attitude towards them. They have no support, no resources and no opportunities. They are poor, they are destitute and many of them are cripples and unable to work...You should be a source of comfort, love and respect to them. Appoint a respectable, honest and pious person, a person who fears God, and can treat them respectfully, order him to find out everything about them and to bring the report to you”[28].

After going through the following statement of Imam Ali (A.S.), we can appreciate the vision of his government. He wanted that his government should be pro-poor and it should sensitize issues relating to poverty and sufferings of masses. In a large number of Muslim countries where poverty is rampant, people silently suffer from hunger, disease, malnutrition and deprivation of different types[29]. These phenomena may be attributed to several reasons, the major being lack of committed public action and public authorities. Under the present circumstances, Muslim countries and governments should set the goal of realizing Imam Ali (A.S.)’s extraordinary vision. He instructs Malik al-Ahstar: “When poor cannot reach you, you must reach the poor. That nation or government cannot achieve salvation where the rights of depressed, destitute and suppressed are not guarded and where mighty and powerful persons are not forced to accede these rights”[30].

This pro-poor role of the government was advocated and practiced at a time when poor and deprived were left at the mercy of nature to fend for themselves. They never found any place in public agenda. In the present day secular economies, it is a very recent phenomenon that the governments have started responding to the needs of poor and vulnerable sections. Till the first half of 20th century governments across the world were apathetic towards poor for the reason that they were still under the hanger over of the policy of laissez faire and efficiency of market forces. They had a firm belief in the effectiveness of invisible hand, an idea propounded by Adam Smith. A few developments in the beginning of twentieth century, however, paralyzed invisible hand. These developments made governments pro-active and pro-poor[31]. This shift

in the policy was out of compulsion and not because of their concern of poor and needy. When the government is interested in reaching out its people, it must be very particular about the appointment/selection of public persons. Favoritism, nepotism and bias make it difficult for the government to achieve desired objectives, in particular extending a helping hand to the poor. This was exactly the reason why Imam Ali (A.S.), at different places in his letter, has spoken about the necessity of appointing God-fearing persons to public offices. He sought to infuse a sense of commitment, dedication and moral accountability among rulers and administrators. He demands that the public officers should regularly investigate the sufferings of poor and report to the same to their higher ups. In particular, Imam Ali (A.S.) writes: “Do not

accept advice of misers, they will try their best to keep you away from acts of kindness and from doing good to others. They will keep you frightening from poverty and destitution”[32]. What is meant here is that misers think that public treasury would be empty when funds available at its disposable are spent for the welfare of poor and needy. Similarly, Imam Ali (A.S.) advises: “At the same time, avoid greedy and covetous persons who aspire to the position of acting as your counselors. Remember that miserliness, cowardice and greed appear to be different wicked qualities but they all arise from the same evil mentality of having no faith and no trust in God”[33].

Imam Ali (A.S.) emphasizes the need for a complete overhauling of the then prevailing administration. He warns Malik Al-Ashtar: “Your worst ministers will be the men who had been a minister to the tyrannical and oppressive rulers before you and who had been a party to atrocities and savage cruelties committed by them (on poor masses)”[34]. Imam Ali (A.S.) advises that officers should be first appointed on probation. The period of probation will provide an opportunity to evaluate the performance of officers. To put it in other words, Imam Ali (A.S.) did not favour awarding permanent postings and appointments at the beginning of .tenure itself

Need for Sincere and Honest Rule

Imam Ali (A.S.) asks Malik Ashtar to be sincere in his rule: “Remember Malik! That Almighty God will not absolve any ruler of the obligations laid upon him unless he sincerely tries his best to discharge duties... the things which should gladden the heart of ruler must be the fact that his state is being ruled on the principles of equity and justice and that his subjects love him. And, your subjects will love you only when their hearts are not sore against you”[35]. In the opinion of Imam Ali (A.S.), there are only two types of rulers. One is God-fearing, sincere, diligent and taking right action at the right time and place. He follows the principles of justice and equity and protects the rights of others. He is not the one who takes shelter behind gorgeous curtains, show of pomp and pride. The other is one who is utterly apathetic to the needs of ruled and leads a life ostentation and extravagance. He fails in meeting his private and public obligations[36]. Imam Ali (A.S.) then repeatedly asks Malik Ashtar to be a sincere and God-fearing ruler.

It is a known fact that Imam Ali (A.S.) led a very simple life, ate minimum of simple food, wore very simple clothes, and used torn out shoes. He knew it well that his governors may find it difficult to replicate his standard, yet he advised them to lead a life devoid of pomp and extravagance. In this context, he writes: “Do not place a prestige curtain between you and

those over whom you rule. Such pretensions and show of pomp and pride are in reality manifestations of interiority complex and vanity”[37]. In another letter similar direction is given to Othman bin Hunaif, the governor of Basra province. “Oh ibn Hunaif! Fear God and be content with the bread that you get with lawful means so that you may be exempted and freed from the .[fire of hell”[38

Typology of People

For the purpose of smooth administration of the state, Imam Ali (A.S.) instructed Malik Ashtar to put people into the following categories:

1. Army personnel who defend the cause of God.
2. Secretaries of the state who issue general or special orders on the direction of caliph/governor.
3. Judges and magistrates who administer justice.
4. Officers maintaining law and order.
5. Common men, both Muslims and non-Muslims, who pay taxes.
6. Professionals and artisans.
7. Poor and have-nots[39].

It is highly significant to note that this typology is based on two major criteria: faith (distinguishing Muslims from non-Muslims), and profession or callings. There is no mention of tribe, caste, creed and colour. It is also not based on wealth or social status of a person. As usual, the poor and deprived find a place in the above-mentioned classification. After categorizing people into different groups, Imam Ali (A.S.) remarks that all these represent a closely woven net. They are all dependent upon one another. He writes: “....the prosperity or welfare of each class of the society, individually and collectively, is so interdependent upon the wellbeing of the other classes...one class cannot exist peacefully, cannot live happily and cannot work without the support and good wishes of the other...”[40]. In the context of the maintenance of army, Imam Ali (A.S.) speaks of importance of tax collection: “The upkeep and maintenance of an army depends upon the taxes collected by the state out of which God hath fixed for them a share. With this amount they provide their requirements, maintain themselves .[and their arms in fit position to fight for religion and cause of justice”[41

Collection of Taxes

Imam Ali (A.S.) was always extremely careful about tax collection. In addition to this letter,

there are several passages in Nahjul Balagha wherein tax related issues such as types of taxes, tax rates, methods of collection, etc., are dealt with a rare mastery. Particularly, for tax purposes, the categorization of land according to its fertility and classification of rich people according to their wealth deserve a serious attention[42]. His treatment of ahl uz zimmah needs to be highlighted.

Imam Ali (A.S.) knew this fact very well that earlier governments, in Arabia and elsewhere, were unpopular mainly because of inhumane nature of their tax collection. Imam Ali (A.S.) attributes poverty of people to the desire of rulers and officers to amass wealth and possessions whether by fair or foul means. They wanted to make most during the shortest time at their disposal. "They never learnt any lesson from the history of nations and never paid any attention to the orders of God"[43].

In the matters of taxation, the overall approach of Imam Ali (A.S.) contains "supply-side ideals". This refers to a policy alternative wherein importance is attached to production, productive agents and related tax incentives. As against this, the demand management approach, attaches importance to regulating/deregulating demand to control economic fluctuations. In this context, it may be quoted from Imam Ali (A.S.)'s letter: "So far as collection of land revenues and taxes are concerned you must always keep in view that the welfare of taxpayers is of primary importance than the taxes themselves"[44]. From this instruction, it is clear that Imam Ali (A.S.) wanted that the welfare of taxpayers should be a dominant reason of tax policy. In several other letters/instructions issued to the governors, this consistency in the approach of Imam Ali (A.S.) is noticed.

The above-mentioned stand of Imam Ali (A.S.) is still more explicit in the following instruction. "More importance should be attached to the fertility of land than to the collection of taxes because actual taxable capacity of people rests upon the fertility of the land. The ruler who does not pay attention to the prosperity of his subjects and fertility of land but concentrates only the collection of revenue, lays waste the land, (he) ruins the state and brings destruction to creatures of God. His rule cannot last for long"[45].

The above instruction of Imam Ali (A.S.) should be held as the golden maxim of taxation wherein importance is attached to the tax base and its attributes and not to the tax rate and amount of revenue to be collected. This essentially is the message of modern period fiscal experts. Now, across the world, tax reforms movements on one-hand and tax administrators on the other, have realized that, in the matters of revenue collection, tax base is more important and not the tax rate. If the base is broad and productive, more tax revenue is likely to be collected with low rates. A regime of high tax rates neither brings in more revenue nor

improves prosperity levels. On the contrary, the efficiency costs of high tax rates are huge. Imam Ali (A.S.) is perfectly right when he remarks that a ruler, who is interested only in revenue collection and ignores issues such as fertility of soil and greater welfare of its people, brings nothing but disaster. People get frustrated when they observe that huge sums are collected in taxes but at the same time, there is inefficient provision of public goods and services. They revolt against unjust and corrupt systems, sometimes peacefully through ballot boxes and at other times violently.

Imam Ali (A.S.) also speaks of heavy burden of taxation, and asks his officers to reduce their burden as and when the situation warrants. He writes to Malik Ashtar: "If taxpayers complain to you about heavy incidence of taxation, of any accidental calamity, of vagaries of monsoon, of scarcity and stoppage of the means of irrigation, of floods or destruction of their crops on account of excessive rainfall and if their complaints are true then reduce their taxes. This reduction should be such that it provides them opportunities to improve their conditions and eases their circumstances"[46].

Imam Ali (A.S.) also anticipates that because of reduced taxes, revenue would fall and the state would face difficulties. The difficulties get compounded further when the state is required to make huge public expenditure to solve economic and social difficulties of its subjects. Such a situation would make the ruler depressed. Imam Ali (A.S.) however, has a different view when he writes: "Decrease in state income due to such reasons should not depress you, because the best investment for a ruler is to help his subjects at the time of their difficulties. They are the real wealth of a country and any investment on them even in the form of reduction of taxes, will be returned to the state in the shape of the prosperities of its cities and improvement of the country at large, at the same time you will be in a position to command and secure their love, respect and praise along with the revenues. Will not that be a lasting happiness? Remember Malik! If a country is prosperous and if its people are well-to-do then it will happily and willingly .[bear any (amount of tax) burden]"[47]

Public Interest and Private Interest

Several socio-economic ills may be attributed to a situation where clear lines are not drawn between public and private interests and where the private interest is promoted at the cost of public interest. Imam Ali (A.S.) warns Malik Ashtar to be very careful about public interest and asks:

1. Not to give land in permanent lease to relatives and friends.
2. Sources of water supply should never be under the custody of private persons.

3. Lands, which have special public utility, should not be reserved for private use. The reason cited by Imam Ali (A.S.) was that if a privileged few “get possession of such holdings they will oppress others to derive undue benefits and thus gather all fruits for themselves leaving for you a bad reputation in this world and punishment in the next (world)”[48]. It is apparent that Imam Ali (A.S.) was afraid of concentration of wealth in a few hands and its consequent socio-economic evil effects. Imam Ali (A.S.) asks Malik Ashtar: “Do not reserve for yourself anything which is common property to all and in which others have .[equal rights”[49

Conclusion

After a thorough reading of Imam Ali (A.S.)'s letter to Malik al-Ashtar, it is possible to learn certain principles. A few of them are noted as under:
There should not be any discrimination of people on the basis of religion, tribe, wealth and social status.
Justice, equity, economic fair play, inclusiveness, and moral accountability should be the hallmarks of public policy and governance.
Poor, deprived and destitute must find their rightful place on the economic and public agenda before the government.
Government, with regard to poor, should play pro-active and pro-poor roles. It should reach out to the people.

Public resources should not be used for private purposes.

Tax base is more important than tax rate and tax revenue.

Tax revenue should be primarily used for financing public welfare. It should not be used for pomp and glory of rulers.

The above-mentioned principles are in fact time-tested and these are highly relevant even today. These reflect moderation on one hand and humanism on the other. Both Imam Ali (A.S.) and Malik al-Ashtar, however, were victims of circumstances. Neither al-Ashtar could reach Egypt to assume the governorship, nor could Imam Ali (A.S.) get sufficient time to implement his grand vision. Al-Ashtar was poisoned on the way to Egypt and Imam Ali (A.S.) was entangled in the internal strife. Given the sincerity of purpose and commitment to the cause of public good and extremely cautious governance of Imam Ali (A.S.), the Muslim world would have been definitely a better place to live in had Imam Ali (A.S.) and Malik Al-Ashtar got sufficient time to consolidate themselves. This is, thus, another tragedy in the history of Islam .where there is no drought of tragedies

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[17] Nahjul Balagha: Letter No. 62, op.cit., p.517.

[18] ibid

[19] ibid

[20] Anthaki, Abdul Maseeh, quoted in the English translation of Nahjul Balagha op.cit., p.492-93.

[21] Nahjul Balagha op.cit., p.494.

[22] Ibid

[23] One should study the al-Muqadimmah of Ibn Khaldun on the cycle of rise and fall of mighty empires.

[24] Nahjul Balagha op.cit., p.495

[25] Who is poor from the Islamic viewpoint? For this purpose one may refer to Sayed Afzal Peerzade "Definition and Measurement of Poverty", Pakistan Development Review, 36:1 Spring, 1997, pp.87-97

[26] ibid

[27] Nahjul Balagha op.cit., p.499

[28] Nahjul Balagha op.cit., p.505

[29] For a detailed study of deprivation of different types, one may refer to various issues of Human Development Report. One may also refer to various publications brought out by Mahbub ul Haq Human Development Centre.

[30] Nahjul Balagha op.cit., p.506

[31] Major developments were: (1) The Russian Revolution of 1917. (2) The Great Depression of 1929 and (3) Publication of Keynes. General Theory. The first provided political shock, the second provided economic shock and the third development generated academic shock damaging the old notion of nonintervention.

[32] Nahjul Balagha op.cit., pp. 496-97

[33] ibid

[34] Nahjul Balagha op.cit., pp. 496-97

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[36] ibid

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[38] Nahjul Balagha: Letter No. 45, op.cit., pp. 483-486.

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[43] *Nahjul Balagha op.cit.*, p. 503

[44] *Nahjul Balagha op.cit.*, p. 502

[45] *ibid*

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[47] *Nahjul Balagha op.cit.*, p.503

[48] *Nahjul Balagha op.cit.*, p.508

[49] *Nahjul Balagha op.cit.*, p.510