

বাংলাদেশে
উশর বা ফসলের যাকাত
গুরুত্ব ও প্রয়োগ

ড. খোন্দকার আব্দুল্লাহ জাহাঙ্গীর

পি-এইচ. ডি. (বিয়াদ), এম. এ. (বিয়াদ), এম.এম. (ঢাকা)

সহযোগী অধ্যাপক, আল-হাদীস বিভাগ,
ইসলামী বিশ্ববিদ্যালয়, কুষ্টিয়া

আস-সুন্নাহ পাবলিকেশন্স
বিনাইদহ, বাংলাদেশ

زكاة الزروع والثمار وتطبيقها في بنغلاديش
تأليف د. خوندكار أبو نصر محمد عبد الله جهانغير

বাংলাদেশে উশর বা ফসলের যাকাত: গুরুত্ব ও প্রয়োগ

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প্রকাশক

উসামা খোন্দকার

আস-সুন্নাহ পাবলিকেশন্স

Rvgvb mycvi gvtkK (3q Zj v)

we. we. ti vW. wSbvB`n-7300

tdvb l d` : 0451-63578; tgvvBj : 01711152954

প্রস্তুতকারক:

১. দারুশ শরীয়াহ খানকায়ে ফুরফুরা, পাকশী, ইশ্বরদী, পাবনা
২. ইশায়াতে ইসলাম কুতুবখানা, ২/২ দারুস সালাম, মিরপুর, ঢাকা-১২১৬
৩. আল-ফারুক একাডেমী, ধোপাঘাটা-গোবিন্দপুর, ঝিনাইদহ-৭৩০০

প্রথম প্রকাশ : Rj vB 2003 Cmvqx

পরিবর্ধিত ২য় সংস্করণ: আগস্ট ২০০৯ ঈসাবী

হাদিয়া

175 UvKv gvT |

Bangladeshe Ushar Ba Fosoler Zakat (Ushar or Zakat of Fruits and Agri-Products In Bangladesh) by Dr. Khandaker Abdullah Jahangir. Published by As-Sunnah Publications, Jaman Supur Market, B. B. Road, Jhenidah-7300. 1st print: July 2003. 2nd edition: August 2009. Price TK 175.00 only.

সিদ্দিক বংশের উজ্জ্বল নক্ষত্র, আন্তর্জাতিক খ্যাতিসম্পন্ন ফুরফুরার পীর,
শিরক, কুফর ও বিদ'আতের বিরুদ্ধে আপোষহীন মুজাহিদ, মুসলিম

ঐক্যের অগ্রদূত

মাওলানা আব্দুল কাহহার সিদ্দিকী আল-কুরাইশী সাহেবের

বাণী ও নির্দেশনা

wernvgj wni i vngvbi i vnxg | bngv`y I qv bynvj x 0Avj v i vniwj wj
Kvi xg | Avṣy e0, Bmj vṭgi Ab`Zg di h AvBb I cūP `ṭṭ ZZXq `ṣṭ
hvKvZ | hvKvZ weavṭbi Ab`Zg w`K nṭjv dj -dmj ev Kw
Drcv`ṭbi hvKvZ c0vb | Avgvṭ` i ṭ`tk Bmj vṭgi GB Ab`Zg di h
Bev`Z I i`Kbw Aetṭnj Z | cvj b ṭZv`ṭi i K_v Gi `i`Zi | weavb
mṣṣṭKṖ Avakvsk avigR gṭnj g AmṭPZb |

mgvṭRi Bmj vg weṭivax wPṣṭv ṭPZbv I KgRvE `ṭ Kiv I
cwi cYṖBmj vgx Abjvmb c0Z0v KivB Avṭj g mgvṭRi Ab`Zg `wqZi
I KZṖ | GB KZe ṭevṭai t0Yv ṭ`ṭKB Avgiv ṭ0vṭ0` RvqvZv W.
ṭLṣṭ` Kvi Avāj w Rvnv1xi GB eBw wj ṭLṭQb |

GB eBṭq wZvb evsj vṭ`tki t0ṭvṭ0 Dki ev dmtj i hvKvZ
c0vṭbi `i`Zi; c0qvRbxqZv, vbqg I weavb we`wii Zfvṭe
Avṭj vPbv KṭiṭQb | c0ṭ1Z hvKvṭZi Ab`vb` mṣavi Y wKQy weavb |
Avṭj vPbv KṭiṭQb | Avkv Kw gnvb Avj w `qv Kṭi Zvi GB c0P0v
Kej Kiṭeb Ges GB eBwI I mxj vq evsj vṭ`tki gṭnj g mgvṭR GB
Aetṭnj Z ev gZc0q di h Bev`Zw cṭi`34xwZ I c0Zw0Z Kiṭeb |

Avig Avgvi mKj gix` I gṭneYxbṭK Ges mKj `ṭi gṭnj g
fvṭevṭi ṭṭK GB eBw cvW Kivi I Z`bṭvṭi hvKvZ I Dkṭi i
weavbvej x cvj b Kivi Rb` Abṭiva KivQ | gnvb iveYj Avj vgx GB
eBṭqi ṭj LKṭK I mKj cvWKcw/KvṭK ṭṭgv Ki`b, ṭndvRZ Ki`b,
eiKZ `vb Ki`b Ges Zui mṣṭ0i cṭ_ Pj vi ZvI dxK c0vb Ki`b |

আহকারুল এবাদ,

Avej Avbmvi wmwI Kx
(cxi mvṭne, dji dzi v)

প্রথম সংস্করণের ভূমিকা

إِنَّ الْحَمْدَ لِلَّهِ نَحْمَدُهُ وَنَسْتَعِينُهُ وَنَسْتَعِيزُهُ وَنَعُوذُ بِاللَّهِ مِنْ شُرُورِ أَنْفُسِنَا وَسَيِّئَاتِ أَعْمَالِنَا فَمَنْ يَهْدِهِ اللَّهُ فَلَا مُضِلَّ لَهُ وَمَنْ يَضِلَّ فَلَا هَادِيَ لَهُ وَأَشْهَدُ أَنْ لَا إِلَهَ إِلَّا اللَّهُ وَأَشْهَدُ أَنَّ مُحَمَّدًا عَبْدُهُ وَرَسُولُهُ أَرْسَلَهُ بِالْحَقِّ بَشِيرًا وَنَذِيرًا بَيْنَ يَدَيْ السَّاعَةِ مَنْ يُطِيعِ اللَّهَ وَرَسُولَهُ فَقَدْ رَشَدَ وَمَنْ يَعْصِهِمَا فَإِنَّهُ لَا يَضُرُّ إِلَّا نَفْسَهُ وَلَا يَضُرُّ اللَّهَ شَيْئًا، ﴿يَا أَيُّهَا الَّذِينَ آمَنُوا اتَّقُوا اللَّهَ حَقَّ تَقَاتِهِ وَلَا تَمُوتُنَّ إِلَّا وَأَنْتُمْ مُسْلِمُونَ﴾، ﴿يَا أَيُّهَا النَّاسُ اتَّقُوا رَبَّكُمُ الَّذِي خَلَقَكُمْ مِنْ نَفْسٍ وَاحِدَةٍ وَخَلَقَ مِنْهَا رُجُوعَهَا وَبَثَّ مِنْهُمَا رِجَالًا كَثِيرًا وَنِسَاءً وَاتَّقُوا اللَّهَ الَّذِي تَسَاءَلُونَ بِهِ وَالْأَرْحَامَ إِنَّ اللَّهَ كَانَ عَلَيْكُمْ رَقِيبًا﴾، ﴿يَا أَيُّهَا الَّذِينَ آمَنُوا اتَّقُوا اللَّهَ وَفُؤَلُوا قَوْلًا سَدِيدًا يُصْلِحْ لَكُمْ أَعْمَالَكُمْ وَيَغْفِرْ لَكُمْ ذُنُوبَكُمْ وَمَنْ يُطِيعِ اللَّهَ وَرَسُولَهُ فَقَدْ فَازَ فَوْزًا عَظِيمًا﴾.

اللَّهُمَّ صَلِّ عَلَى مُحَمَّدٍ وَأَزْوَاجِهِ وَذُرِّيَّتِهِ كَمَا صَلَّيْتَ عَلَى آلِ إِبْرَاهِيمَ وَبَارِكْ عَلَى مُحَمَّدٍ وَأَزْوَاجِهِ وَذُرِّيَّتِهِ كَمَا بَارَكْتَ عَلَى آلِ إِبْرَاهِيمَ إِنَّكَ حَمِيدٌ مَجِيدٌ.

evsj vɤ̣ ʔki AwaKvsk gmnij g ag@W | agv@ weva weavb AɤbɤKB
 cɤivcɤi gvbɤZ bv cvitʃ | mKj weavɤbi cɤZ kɤvɤeva AUj | Kgɤenk
 cvj ɤbi ʔPovl AɤbɤKB Kɤi b | wKš GKwL dih Bev` Z hv Bmj vɤgi cɤPwL
 ʔk GKwL ʔk Ask Zv evsj vɤ̣ ʔki awgR gmnj gvbMYI cvj b Kɤi b
 bv | fveɤZ eoB AevK jvɤM | th awgR gmnij g cɤP l qv³ bvgv h Qovl
 mva`gZ mɤvɤZ | bdj bvgv h Av`vq KiɤQb | dih tivhv cvj b Qovl
 mva`gZ bdj tivhv cvj b KiɤQb | GQovv AɤbK cKvi mɤvɤZ, bdj , vhwKi ,
 `vb | Ab`vb` KvR KiɤQb | GgbwK ʔcvkvK-cw`Q` , l Vv-emv BZ`w`
 ʔɤɤɤ ʔɤɤ ʔɤɤ ʔɤɤ Av`el Z`vM KiɤZ Prv bv | GB gmnij gB Ki Avb Kiɤɤgi
 `úo vbɤ`R, AmsL` nv ɤɤmi `úo vbɤ`R, mKj gmnij g Dɤɤni HKgɤZ`i
 gva`ɤg dih Bev` Z dmtʃ i hvKvZ ev Dki cɤvɤbi Bev` Z cvj b Kɤi b
 bv | evsj vɤ̣ ʔki cɤq ʔKvb gmnij gB dmtʃ i hvKvZ cɤvb Kɤi b bv |

cKæɤtʃ v ʔKb GB Aeva`Zv? ʔKb GB Aetɤnj v? cKæKɤiɤ AɤbK
 Avɤj g etʃ b: evsj vɤ̣ ʔki LvivRx RvɤɤZ Dki cɤvb Ri`ix bq |
 0LvivRx RvɤɤZ Dki cɤvb Ri`ix bq0 K_wL Bvgv Avey nvbɤv
 ivngvZj wn Avj vBni gZ, Zv wK | wKš` Avgɤv` i wK ʔ Lv DvPZ bq th,
 evsj vɤ̣ ʔki Rvɤ ʔKvb ʔkYxi? LvivRx bv Dkix? Avgɤv` i wK ʔ Lv DvPZ
 bq th, Avgiv LvivRx Rvɤi LvivR Av`vq KiwQ wKbv? Avgɤv` i wK GKUz
 ʔ Lv `iKvi bv, KvɤK wK cwigvY LvivR w`tʃ Dki gvd nɤZ cvɤi?

G_wj wKQB bv t`tL Avgvt`i Pz Kti _vKvUv Avj vn I Zui ivmj ۞ -
Gi wbt`fki c0Z Avgvt`i Aetnj viB bvgvst`|

gygt`bi gb tZv QUdU Ki`te Zvi Dci AwcZ dih`wqZ;_wj cwj Z
ntjv wKbv Zv t`Lvi Rb`| tKD hw` ZvtK etj th, AgK Ae`vq bvgv bv
cotj I Pj`te, Zeyl tm QUdU Ki`te mwZ`B wclqW wK wKbv? mwZ` ntj I
tm tPov Ki`te Kó Kti ntj I Zv Av`vq Kivi | hw` tKD ZvtK etj th,
AgK cwiv`wZtZ tivhv bv ivLtj I Pj`te, Zvntj wZvb c0tg wclqW hvPvB
Ki`teb| Gicil Kó Kti ntj I mgq gZ Zv cvj`tbi tPov Ki`teb|
hvKvtZi t`tL wK Avgvt`i AvKwZ GKBi`c nl qv DvPZ bq?

AvgvtK AtbtK c0keKti`Qb Dktii wcltq, hv t`tk Avgvi gtb
ntqtQ, evsj vt`tki AtbK gygb gtbB hvKvtZi t`tL GKBi`c AvKwZ
AvtQ| Zvt`i GB AvKwZ ms`wvZ ntqtQ Avgvi gfa`| mvgvb` cov`bvi
gva`tg th mZ`w Avgvi Kv`Q aiv cto`Q Zv ntjv, evsj vt`tki mKj A_ev
Awakusk fvg Dkix fvg, hvi Dki t`lqv gygt`bi Dci dih` wKQy fvg
LvivRx etj MY` nte, wKŠ` wclKtni wvavb Abjvnti Zv wbaft`Y Kiv c0q
Am`e| Avi tht`tL fvgi LvivRx nl qvi wcltq mvgvb`Zg m`n _vKte
tm`tL tmB Rvigi Dki c0vb Kiv dih` mte`cwi Avgvi t`LtZ tctqW,
evsj vt`tki tKvb RvigiB Bmjvq LvivR c0vb Kiv nq bv| Avgiv hviv
0LvivRx Rvigi Dki w`tZ nte bv0 etj evsj vt`tk Dki c0vb Kiv bv
Zvt`i Ae`v ntjv H e`w3i gZ th, 0M0tg Rv0Avi bvgv nte bv0 etj
Rv0Avi bvgv coj bv| Gici Avi thvni I coj bv|

hw` I Dki ev dmtj i hvKvZB Avgvt`i gj AvtjvP` wclq Zeyl
thtnZi Zv hvKvZ e`e`vi B Ask ZvB eBwU`Z Awvq Bmjv`tg hvKvZ e`e`vi
_i`Z; hvKvZ c0vt`bi dhxj Z, hvKvZ c0vb bv Kivi fqven cwiv`wZ I
hvKvZ e`e`vi KwZcq gj bwxZ AvtjvPbv Kti`wQ| G wclqK wKQy
evovewol AvtjvPbv Kti`wQ| evovewo eSvtZ cwi`ZMY GKwU Zj bvgj K
evK` e`envi Ktib, thgb 0gvK`mi tPtqI tekx gvK`ev`x0| Avgiv
t`tLwQ, Avgvt`i t`tk eZ0vtb wKQy gmvij g Bmjvq ag`u`q1/2g Kiv I
cvj`tbi t`tL 0Bmjv`gi bexi (۞) tPtqI tekx gmvij g0 ntZ Pvb|
ivmj`j vn mvj`vj wU AvjvBvn Iqv mvj`v`gi mwieR Av`k` wK`v, Kg` Zui
mvvveM`tYi Kg` Rxebc`wZ bv tR`tb`i agv`I Ki`Avb Kix`v`g `B GKwU
AvqvZ ev`B Pvi`w nv`xtmi mv`w`wbt`Ri gtb`i AvteM, e`w3MZ ev`
wbe`Zv wgv`k`tg bZb Bmjvq `Zix Ktib| hvKvtZi t`tL G aitbi

vmI xKx Avj -KivBkxi K_v `šjY KivQ | Zui vb: ^_c^tc0Yv, t0n I
 fuj evmvi tKvb c0Z`vb t`I qv Avgvi c4¶ m4e bq | t`vqv Kwi, Avj vn
 `qv Kti ZtK DEg cij`vi, tbK Kg0q `xN0Rxeb, `yboq I AvtLivZi
 mtefEg mdj Zv `vb Ki`b | evsj vt`tki Ab`Zg tk0 wk¶¶we` I Bmj vgx
 vPšwe`, Bmj vgx vekte`vj tqi DcvPvh0c0dmi W. gnv4šj` gy wcdRj
 ingvb Zui gnvqj`evb mgq e`q Kti eBw cto AvgvtK Drmn, Abt0Yv
 I civgk0c0vb Kti t0b | gnvb ivevj Avj vgx ZtK mtefEg cij`vi I
 eiKZg `xN0Rxeb c0vb Ki`b |

eBw tj Lvi `i` t`tk tkl ch0-Drmn I civgk0 tqt0b Bmj vgx
 vekte`vj tqi wmwieAvb wfvfMi mntHvMx Aa`vcK eUei W. tgv. Avev
 vmbv | AvieX wfvfMi c0vb W. gndRj ingvb, Avj -Ki Avb wfvfMi
 mntHvMx Aa`vcK W. vnRej vn, Avj -nv`xm wfvfM Avgvi k4vfvRb mnKg0
 W. Av. L. g. I qvuj Dj vn, W. gy i`uj Avgvb, W. gy tmKv`vi Avj x, W. gy
 RwkI umvBb I Ab`vb mKj m4šnbZ mnKg0 AvgvtK Drmn, Abt0Yv I
 civgk0c0vb Kti vPiKZÁ Kti t0b | eBw vj LtZ thtq metPtq tewk nK
 bó Ktiw Avgvi `x I mšvbt`i | wfvfb0mvsrwii K I Kg0Z e`Zvi cti
 th mgqUkz Zvt`i Rb`_vtK tmB mgqUkz Zvt`i tK bv w`tq eB tj Lvi
 w0t0b e`q Ktiw | Kó ntj I Zviv t0tb wbtqt0 GB Kó | G wJ Zvt`i
 c¶ t`tk, wtklZ Avgvi `xi c¶ t`tk AtbK eo Z`w | Avj vn Zvt`i tK
 mtefEg cij`vi `vb Ki`b |

Avj wni `ierti mKvZti c00v Kwi, wZvb thb `qv Kti GB
 mvgvb` Kg0Kz Kej Kti tbb Ges GtK Avgvi, Avgvi wZvgvZv I `x-
 mšvbt`i bvRvtZi I mxjv embtq t`b | Avj wni Kv0 t`vqv Kwi, wZvb
 thb AvgvtK, Avgvi KvR hviv mrvh` Kti t0b, tc0Yv hvMtqt0b
 Zvt`i tK Ges hviv eBw cto t0b mKj cvWK-cwvKvtK ¶lgv Ktib,
 ingZ Ktib, Zui 0xtbi iw mtefEgfvte ati ti tL cY0gynuj g wmwte
 tetP `vKvi I gZ`eiY Kivi tZšwK t`b | gnvwPvti tmB Kwv w`t0
 Avgvt`i mKj tK gnvb bex gnv4šj` j ivmj j vn mvj vj w0 Avj vBw I qv
 mvj vtgi Sv0vi bxtP GKwZ Ktib, Zui nvDR t`tk Zui geviK nvtZi
 cwv cxtbi tmšfvM` Ges RvbvtZ Zvi mvpth0 tbqvgZ Avgvt`i tK `vb
 Ktib | Avgxb!!!

صلى الله تعالى على نبيه المصطفى وآله وصحبه أجمعين.

আব্দুল্লাহ জাহাঙ্গীর

২য় সংস্করণের ভূমিকা

cKsmv gnvb Avj vni vbwgE | mvj vZ I mvj vg Zui gnvb ivmj
 gnvb (ﷺ)-Gi Dci Ges Zui cwirb, mnPi I Abyvixt`i Dci |
 2003 mvjt eBw cKvtki cti cQ 6 ermi AwZuvš-ntqtQ |
 G mgtq KtqK nRvi cWK Avgvi eBw ctoQb Ges AtbtKB
 e`wMZfvte Avgvi mvj_ thvMthvM Kti AvgvtK Drmvi I civgk®
 `vb KtitQb | Zvt`i mvaev`, Drmvi I civgk®AvgvtK D¾wvZ
 KtitQ | gnvb Avj vn Zvt`i mKj tK mtefEg cj`vi `vb Ki`b |

eBw bZb ms`itY wKQz AtbK wclq cwigrB, cwieZB I
 msthvRb Kiv ntqtQ | wtklZ fvi Zxq tKvtbv tKvtbv Avvj g nvbvx
 wdKtni `yGkw evtK`i fj A_©Kti fviZi gmvj gt`i Dki w`tZ
 nte bv etj gše` KtitQb | Ab`vb` AtbK fvi Zxq nvbvx dKxn
 Zvt`i G e³te`i weãvš-DtbwPb KtitQb Ges nvbvx dKxnMtYi
 wewfbae³e` t_tK cQvY KtitQb th, `vi`j nitei gmvj gt`i
 e`envivxb mKj fm`ut`i Dki cQvb Kiv dih Ges th Rwg Dkixl
 bq Ges LvivRxl bq tm Rwi Dki cQvb Kiv dih | G wclqw Z`-
 cQvYw mn we`wi Z Avtj vPbv Kiv ntqtQ G ms`itY |

AvaybK Pvlvvt` LiP AtbK tetotQ | Dktii wmvv t_tK
 Pvlvvt` i LiP ev` t_lqi wclqw AtbtKB cKæKtib | G wcltq
 cQxb I AvaybK dKxnMtYi wKQz gZvgZ G ms`itY bZb msthvRb
 Kiv ntqtQ |

wSbvB`tni AwZui³ tRjv cKvmK (mvieK) Rbve tgv. iwdKj
 Bmjvg G `xbx MtelYvq mnthvMZvi Avšwi K AwMh vbtq wSbvB`n
 tRjv I m`i DctRjvi Avev`thvM` Rwg I Drcv`b m`utK®
 cQvRbxq Z`w` AvgvtK cQvb Ktib | gnvb Avj vn ZvtK DEg
 cj`vi `vb Ki`b |

Avj vn `qv Kti G bMb` cQpov Kej Kti wvb | Avgxb!

আব্দুল্লাহ জাহাঙ্গীর

সূচীপত্র

প্রথম অধ্যায়: আরকানুল ইসলাম ও যাকাত /১৫-৪৬

1. 1. Bmj vg GKwJ cwii cY`e`e`v /15
1. 2. Bmj v`gi cA` `mC/16
1. 3. hvKvZ: cwii vPwZ I `u`"Zj/19
1. 4. hvKvZ c0`v`b Ae`nj vi cwii YwZ /22
1. 5. hvKvZ`hvM` m`u`v` i tkYxfvM /26
1. 6. hvKvZ`Zi vKQymvavi Y weavb /27
 1. 6. 1. me`e`v`q bdj `vb Kiv DvPZ /27
 1. 6. 2. vbmve /29
 1. 6. 3. AvaybK vbmve c`v`Z`Z hvKvZ`Zi vbmve /31
 1. 6. 3. 1. `Y` ti`c`i vbmve /31
 1. 6. 3. 2. bM` UvKv I ewYvR`K c`Y`i vbmve /33
 1. 6. 3. 3. wevfbomvgM`i GK`I hvKvZ /36
 1. 6. 4. el`v`Z`36
 - 1, 6. 5. e`e`u`Z Aj `v`ti i hvKvZ /42
1. 7. hvKvZ c0`v`b Ae`nj v ebgv evovewv /44

দ্বিতীয় অধ্যায়: উশর বা ফসলের যাকাত /৪৭-৭৮

2. 1. Dki : A` ` cwii vPwZ /47
2. 2. Ki Avb Kvi x`g dmtj i hvKvZ /47
2. 3. nv`xm I vdk`ni Av`j v`K Dki /49
 2. 3. 1. Dk`ti i cwii gvY /49
 2. 3. 2. Dki`hvM` dj -dmj /51
 2. 3. 2. 1. mKj c`Kvi I cwii gvY`i dj -dmtj i hvKvZ /52
 2. 3. 2. 2. vbmve cwii gvY vKQz`dj -dmtj i hvKvZ /58
 2. 3. 3. dmtj i hvKvZ`Zi vbmve /58
 2. 3. 4. cuP I qvmv`Ki AvaybK cwii gvc /64
 2. 3. 5. I qvmvK ewv`f`Z dmtj i vbmve /66
 2. 3. 6. hvKvZ`hvM` dj -dmtj i cwii Pq /69
 2. 3. 6. 1. `iyM`gi hvKvZ /70
 2. 3. 6. 2. he, Mg, vKmvgm, tLRj I f`Evi hvKvZ /70

2. 3. 6. 3. gay hvBZb I mKj Lv`kfm`i hvKvZ /72
2. 3. 7. hvKvZ-gy³ dj -dmtj i eY¹v /73
2. 3. 8. dj -dmtj i hvKvZthvM`Zvi gj bmvZ /74

তৃতীয় অধ্যায়: ইসলামী খারাজ ব্যবস্থা /৭৯-১০৬

3. 1. hvKvZthvM` fvg eavg hvKvZgy³ fvg /79
3. 2. Bmj vtg ŌLvi vRŌ ev ŌBmj vgx fvgKiŌ e`e`v /80
3. 3. Dgvi (iv)-Gi ŌLvi vRŌ e`e`v /82
 3. 3. 1. ŌLvi vR I qvhdvnŌ ev vba¹i Z Lvi vR /83
 3. 3. 2. ŌLvi vR gKvmvgnŌ ev eM¹gj K Lvi vR /86
 3. 3. 3. ŌLvi vR I qvhdvnŌi cwi gvtci e`vL`v /88
 3. 3. 3. 1. w`i nv /88
 3. 3. 3. 2. Kvdxh /89
3. 4. Bmj vgx Lvi vR e`e`vi weavbvej /93
 3. 4. 1. Lvi vRx fvgi gvij Kvbv /93
 3. 4. 2. Lvi vRx fvg I Rvg`wi cŌv /96
 3. 4. 3. RvqMi`vi ev Lvi vR msMŌntKi cŌv /97
 3. 4. 4. e`em¹vtqi Lvi vR /98
 3. 4. 5. Lvi vtRi e`qLvZ /100
 3. 4. 6. Dgvtii (iv) nv¹ii e`vZ¹vg Kiv /102
 3. 4. 7. Lvi vR cŌvb Ki¹teb fvg gvij K /104
 3. 4. 8. cŌKvZK`th¹M Lvi vR ivnZ nte /104
 3. 4. 9. gvij tgi fvgi Lvi vR /105

চতুর্থ অধ্যায়: উশরী ও খারাজী ভূমির উশরের বিধান /১০৭-১৪০

4. 1. Dkix I Lvi vRx fvg: cwi P¹qi gj bmvZ /107
4. 2. Dkix I Lvi vRx fvg : cwi Pq I tkY¹meFvM /108
 4. 2. 1. Dkix fvgi cwi Pq I cKvi /109
 4. 2. 2. Lvi vRx fvgi cwi Pq I cKvi /110
4. 3. fvgi cKvZ cwi eZ¹ : Dkix fvgi Lvi vR /112
4. 4. fvgi cKvZ cwi eZ¹ : Lvi vRx fvgi Dki /116
 4. 4. 1. Lvi vRx fvgi Drcv`b Dkig³ /117
 4. 4. 2. G gtZi`j xj cŌvY¹ /118

- 4. 4. 2. 1. Dkṭii nṛ ṭmi wṭ` Rbv /118
- 4. 4. 2. 2. BivK Zvi w` invg I Kvdxh eÜ Kṭi w` j /119
- 4. 4. 2. 3. Dgvi (iv)-Gi Kgᶒ gZvgZ /119
- 4. 4. 2. 4. LvivR Dkṭii w` Y ev Zvi I ṭek /120
- 4. 4. 2. 5. gṃṭbi RṃṭZ LvivR I Dki GKṃi Z nq bv /120
- 4. 4. 2. 6. ceᶒZᶑmKj kṃṭKi HKgZ` /121
- 4. 4. 2. 7. GKB mṃṭ` wṃea Kivṭivṭc Arcvᶒ /121
- 4. 4. 2. 8. Lj vdvṭq ivṭk` xb Kṭib wṃ /121
- 4. 4. 2. 9. gṃṭbi AwZṃi ᶑ ṭevSv /122
- 4. 4. 3. LvivRṃ Rṃṃi Drcv` ṭbi Dki w` ṭZ nṭe /122
- 4. 4. 4. G ṃṭZi `w` j -cṃvYw` /123
 - 4. 4. 4. 1. Kṭii KivṭY dih Bev` Z iwnZ nI qv Amᶒ /123
 - 4. 4. 4. 2. LvivR I Dki ci` uiṭK iwnZ Kṭi bv /124
 - 4. 4. 4. 3. Lj vdv I ZṭeqṃṭYi gZvgZ /125
 - 4. 4. 4. 4. frov Rṃṃi Dki wṃṭq DᶑZi BRgv /126
 - 4. 4. 4. 5. LvivR I Dki GKṃi Z ṭZ cvṭi /126
 - 4. 4. 4. 6. Dki iwnZ Kiv Ki Avb wṭivax /128
- 4. 4. 5. cṃṃ ṃṭZi cṃvYw` Lᶒb /129
 - 4. 4. 5. 1. Dkṭii nṛ ṭmi cṃvY /129
 - 4. 4. 5. 2. Lj vdvṭq ivṭk` ṭbi Kṭṃᶑ cṃvY /130
 - 4. 4. 5. 3. BivK Zvi w` invg I Kvdxh eÜ Kṭi w` j /132
 - 4. 4. 5. 4. GKB mṃṭ` `ᶑ cKvi hvKvZ ev Ki Avṭivc /132
 - 4. 4. 5. 5. gṃṃṃ ṭṃi RṃṭZ Dki I LvivR GKṃi Z nq bv /133
 - 4. 4. 5. 6. nṃvdx Dmṭj i wṭi waZv /135
 - 4. 4. 5. 7. gṃṃṃ ṃṃṃṃ ṭKi AwZṃi ᶑ ṭevSv /137
 - 4. 4. 5. 8. Avj vgv Bebj ṃṃṃṃ ṃṃṃṃ gZvgZ /139

পঞ্চম অধ্যায়: বাংলাদেশে উশর প্রদান /১৪১-২৩০

- 5. 1. wZb kṭZᶑnṃvdx ṃṃṃṃṭe Dki dih bq /141
 - 5. 1. 1. Bmj vgx cᶑwZṭZ fṃṃṃṃ LvivRṃ nṭe /141
 - 5. 1. 2. LvivR Bmj vgx wṃKṃ Abṃṃṃṃi avhRZ nṭe /142
 - 5. 1. 3. Bmj vgx mi Kvi LvivR MṃY I e`q Kiṭe /142
- 5. 2. evsj vṭ` ṭki cṃi ṭcṃṃṃṃṃṃṃṃ kZᶑw` j i Avṭj vPbv /144
 - 5. 2. 1. evsj vṭ` ṭk LvivRṃ fṃṃ AvṭQ wKbv /144
 - 5. 2. 1. 1. evsj vṭ` ṭk gṃṃṃ ṃṃ wRq I fṃṃṃ cKṃZ /145
 - 5. 2. 1. 2. gṃṃṃ ṃṃ evsj vi LvivR e`v, cᶑwZ I nvi /147

- 5. 2. 1. 3. Bsti RMY KZK Lvi vR e`e`vi wetj vc /151
- 5. 2. 1. 4. ejUk fvi Z : `vi`j nvi e wKbv /153
- 5. 2. 1. 5. `vi`j nvi te Dki I Lvi vR /154
- 5. 2. 1. 6. ejUk fvi tZ I `faxb fvi tZ Dki I Lvi vR /158
- 5. 2. 1. 7. evsj v`tki mKj A_ev AnaKvsk fig Dki x /162
- 5. 2. 2. evsj v`tk Lvi vR c0 vb Kiv n`Q wKbv /166
 - 5. 2. 2. 1. Lvi vR ev Dki wKOB c0 vb Kiv nq bv /166
 - 5. 2. 2. 2. 0LvRbv0 tKvfbv fveB Bmj vgx Lvi vR bq /167
- 5. 2. 3. Lvi vR Bmj vgx Lv tZ e`q n`Q wKbv /172
- 5. 3. kZPtqi AeZgtb Ki Yxq /172
 - 5. 3. 1. Lvi vR Rigi Lvi vR I ewK Rigi Dki /173
 - 5. 3. 2. mKj Rigi Dki c0 vb /174
- 5. 4. evsj v`tki mKj figi Dki dih /174
 - 5. 4. 1. Lvi vR e`e`vi cpi`34xeb Avek`Kxq bq /175
 - 5. 4. 2. Lvi vR Rigi wbañ Y m`e bq /176
 - 5. 4. 3. mi Kv tii Amjeav I RbMtYi Awb`Qv /176
 - 5. 4. 4. Lvi vR e`e`v Pvj yntj I mt`n _v`K /176
 - 5. 4. 5. hvKvZ c0 vb Qvov Dcvq tbB /177
 - 5. 4. 6. Avki vd Avj x _vbexi (ivn) dvZI qv /178
 - 5. 4. 7. gpdZx gn`\$ kdx i (ivn) dvZI qv /179
 - 5. 4. 8. Dki c0 vb eavg RgAvi mvj vZ Av`vq /180
 - 5. 4. 9. RgA v cwi Z`v`Mi tPtqI fq`i Dki cwi Z`vM /183
 - 5. 4. 10. Dki c0 vb Ki`b, KcYZv Kdixi c_ /185
 - 5. 4. 11. GK UvKvi Dki j`¶ UvKvi `vb t`K DEg /187
- 5. 5. evsj v`tk Dki : c0m1/2K weavbvej /188
 - 5. 5. 1. Dktii cwi gvY I vbmve /188
 - 5. 5. 2. dmj c0 vb eavg gj` c0 vb /189
 - 5. 5. 3. Dki dih nl qvi I c0 vb Kivi mgq /189
 - 5. 5. 4. evsj v`tki hvKvZ thvM` KwI Drcv`b /191
 - 5. 5. 4. 1. tgsmg dj I UvUKv kvKmeiR /191
 - 5. 5. 4. 2. msi ¶Y thvM` dj - dmj /193
 - 5. 5. 4. 3. gay j eY, tikg I gvtQi Dki /193
 - 5. 5. 4. 4. num-gj Mx ev tcvèx dvtg¶ Dki /196

5. 5. 4. 5. wbmve cjtY GKwaK dmj GKwI Z Kiv /197
5. 5. 5. Drcv` b LiP eavg hvKvZ /198
 5. 5. 5. 1. Drcv` b LiP ev` bv t` I qv /198
 5. 5. 5. 2. Drcv` b LiP ev` t` I qv /200
 5. 5. 5. 3. Drcv` tbi GK-ZZxqvsk ev` t` I qv /203
5. 5. 6. FY I Dki /205
5. 5. 7. fivov ev wj R Rwig Dki /208
5. 5. 8. dj ev dmj mn wepxZ MvQ ev Rwig Dki /210
5. 5. 9. eMPCv I Dki /211
5. 5. 10. gZe`w³, bvej K I I qvKd m³u³Ei Dki /213
5. 5. 11. AwMg Dki c0 vb /214
5. 5. 12. c0Z tgSm³g, evrmi K bq /215
5. 5. 13. e`emvtqi hvKvZ I Dki /216
5. 5. 14. iv³I Dki /216
5. 5. 15. `wi`³vetgvPtb Dki/218
5. 6. Dktii e`tqi LvZ /220
 5. 6. 1. Ki Avb wbt` kZ hvKvZ e`tqi 8wU LvZ /221
 5. 6. 2. hvKvZ e`w³tK wtkZ³te c0 vb Ki tZ nte /221
 5. 6. 3. hvKvZ MAnZtK c0KZ gynyj g nZ nte /222
 5. 6. 4. hvKvZ Afvex I `wi t` i cvl bv /222
 5. 6. 5. hvKvZ LvZ wbtqwrZ e`w³t` i teZb /224
 5. 6. 6. `wi`³ev Afvex bl gynyj gtK hvKvZ c0 vb /224
 5. 6. 7. `vmg³i mrvth` hvKvZ c0 vb /225
 5. 6. 8. FYg³i Rb` hvKvZ c0 vb /225
 5. 6. 9. Avj wni iv`vq KgPZ Afvex ev `wi`³/226
 5. 6. 10. hvKvZ e`tq mZKZv /226
 5. 6. 11. wZv, mSvb I `xtK hvKvZ c0 vb wml x /227
 5. 6. 12. `xi hvKvZ `vgx I mSvb t` i tK c0 vb /227
 5. 6. 13. AvZkq- `RbtK hvKvZ c0 vb DEg /228
 5. 6. 14. Bmj vgx wk³lv I Mtel Yvq Dki e`q /229

উপসংহার /২৩০-২৩৪

গ্রন্থপঞ্জি /২৩৫-২৪০

গ্রন্থকার রচিত আরো কয়েকটি বই

1. Ki Avb-mpwri Avtj v`K Bmj vgx AvKx`v
2. GnBqvDm mpvb: mpwZi cpi "3/4xeb I we`0AvtZi wemR0
3. nv`xtmi bvtg Rwj qvZ: c0wj Z vg`v nv`xm I wfvEnxb K_v
4. iv`tn tej vqvZ: i vmj j wn (ﷺ)-Gi whK& -I hxdv
5. gmj gvbx tbmve: Avi Kvfb Bmj vg I I hxdvtq i vmj (ﷺ)
6. mnxn nv`xtmi Avtj v`K mvj vZj Ct` i AvZwi 3 ZvKexi
7. Bmj v`gi bvtg Rv/zev` : Avtj wPZ I Abvtj wPZ Kvi Ymgn
8. gpbRvZ I bvgvh
9. mnxn gymbb I hxdv
10. Avj wni ct`_`vl qvZ
11. Ki Avb-mpwri Avtj v`K tcvkvK, c`P I t`n-m3/4v
12. Ki Avb-mpwri Avtj v`K kte eivZ: dhxj Z I Avgj
13. بَحُوثٌ فِي عُلُومِ الْحَدِيثِ (eymp dx Dj vggj nv`xm)
14. LyZevZj Bmj vg: RgyAvi LyZev I mgKvj xb c0h1/2
15. i vmj j wn (ﷺ)-Gi tcvkvK
16. gmbv` Avng` (Bgv Avng` i wPZ): e1/2vbev` (Avs1kK)
17. Bhv i'j n° (Avj vgv i vngvZj wn wKivbex i wPZ): e1/2vbev`
18. wdKum mpwb I qj Avmvi (gvdZx Avgvgj Bnmvb i wPZ): e1/2vbev`
19. Bgv Ave-nvbxlv (i vn)-Gi Avj -wdKuj AvKevi: e1/2vbev` I e`vL`v
20. A Woman From Desert
21. Jihad of the Holy Bible and Jihad of Muhammad ﷺ
22. evBtej t`tk Ki Avb
23. Kx bZb wbtq Gtj b gmv` (ﷺ)
24. Bmj v`gi KtqKw i vR%wZK cw i fvIv
25. di di vi cxi Ave-Rvdi mw i Kx i wPZ Rvj nv`xm msKj b: Avj -gvDhAvZ
26. evsj v`tk Bmj vgx RvMi Y: cxi -gvkvBL, wkvv-we`vi , `vl qvZ I i vRbwZ

সংগ্রহ বা পরামর্শের জন্য যোগাযোগ করুন:

tgv. evnvDI xb, g`vfbRvi, Avm-mpwri cvevj tkKÝ, Rvgvb mcv i gvK0
 (3q Zj v), we. we. ti wW (tcv÷ Avd`mi tgv). wSbvB`n-7300 | tdlv I
 d`v : 0451-63578 | tgvBj 01711-152954, 01922-137921 |



প্রথম অধ্যায়

আরকানুল ইসলাম ও যাকাত

১, ১, ইসলাম একটি পরিপূর্ণ ব্যবস্থা

gnvb Avj v̇n Zvi ẇċŷ ṁj̇ó gvbe RvẇZṫK AZ'š-fvj evṫmb |
 gvby ṫK ẇZvb ṁj̇ó ṫmiv v̇nmv̇te ṁj̇ó Kṫi ṫQb | Zv ṫK `ẇqZi ẇ ṫq ṫQb
 G ẇek ṫK DĒ ṫiv Ēi ṁġj̇ẋi ċ ṫ_ ẇb ṫq hv l̇ qvi | GRḃ ẇZvb Zv ṫK `vb
 Kṫi ṫQb Ávb, ẇeteK, ḣj̇³ I ẇetePbv kẇ³- hv Zv ṫK ṁġj̇ẋ I
 Kj v̇ ṫYi ċ ṫ_ cẇi Pẇj Z Kṫi | gvby ṫi G Áv ṫbi ṁẋgv̇ẋZv Av ṫQ |
 gvby Zvi Ávb, ẇeteK I ẇetePbv ẇ ṫq Zvi cẇi_® RṁṫZi ẇeḟḃe
 ẇel ṫq AṫbK ẇKQy Rv̇ṫZ cv̇ti Ges ẇb ṫR ṫK DḃẇZ I ṁġj̇ẋi ċ ṫ_
 GẇM ṫq ẇb ṫZ cv̇ti, ẇKŠ' Zvi Bẇ ṫq i evB ṫi i ẇKQy ṫm Rv̇ṫZ cv̇ti bv |
 Zvi AẇḟÁZvq fj̇ aiv ċ ṫo | ċ ṫ_ ©PŠv, ṫj v̇f-j̇j̇j̇ mv AṫbK ṁġq
 Zv ṫK AKj v̇ ṫYi ċ ṫ_ aẇeZ Kṫi |

G Rḃ gnvb ṁḃv Ki "Yvgq Avj v̇n gvbe RvẇZi ċ_ ċŷ k̇ḟbi
 Rḃ bex-ivṁj̇ ṫċŷ Kṫi ṫQb | ẇZvb ḣ ṫM ḣ ṫM ẇeḟḃeRvẇZ, ṁgvR I
 Rḃ ṫMv̇xi ga' ṫ ṫK ẇKQy gnvb gvby ṫK ṫe ṫQ ẇb ṫq Zv ṫ i Kv ṫQ Zwi
 evYx ev l̇nx ṫċŷ Kṫi ṫQb | ẇKfv̇te Avj v̇ni Dci Cgvb Avb ṫZ ṅte,
 ẇKfv̇te bex-ivṁj̇ ṫ i Dci Cgvb Avb ṫZ ṅte, ẇKfv̇te Avj v̇ni Bev v̇Z
 Ki ṫZ ṅte, ṫKvb&Kġ ẇKfv̇te Ki ṫj̇ Avj v̇ni ṁṧṫó, ¶lgv I Ki "Yv j̇v̇f
 mnR ṅte, ẇKfv̇te Rxeb I ṁgvR cẇi Pj̇j̇ bv Ki ṫj̇ gvbe ṁgvR
 AẇaKZi fj̇j̇ evmv I ṁġj̇ẋi ċ ṫ_ AṀñi ṅte BZ'ẇ ẇel q ẇe ẇi Z
 ẇK¶v ċŷ vbB bex I ivṁj̇ Ṁ ṫYi Kġ Zv ṫ i ẇK¶v I Av ṫk̇Ṗ úeú
 Aḃj̇ni Y I AḃKi YB gvbe ṁgv ṫRi bv Rv̇ ṫZi GKgv̇ ṫ Dcvq |

gvbe ṁj̇ó i i " ṫ ṫK gnvb Avj v̇n AṀẇYZ bex-ivṁj̇ i gva ṫg
 th Rxeb e'e v̇ gvbe RvẇZṫK Rvẇb ṫq ṫQb Zvi bvg ŌBmj̇vgŌ | ṁKj̇
 ḣ ṫMi ṁKj̇ bex-ivṁj̇ (Avj v̇Bẇnġj̇ ṁv̇j̇vg) I Zv ṫ i Aḃj̇ni ẋMY
 ẇQ ṫj̇ b ġj̇ẇj̇ g |

hʃM hʃM bex-ivmj MʃYi wZtivavtbi ci Zut`i AbyarviMY
 μgʃʃtq Zut`i wKʃv t_ʃK wePjZ ntqtQ| bó Kʃi tdtj tQ Zut`i
 cKZ Av`kʃ meʃktI Avj vn tčŸY Kʃi tQb ivngvZwj j ŪAvj vgx
 gnvʃʃ`j ivmj j vn ʃK| mKj hʃMi mKj t`tki mKj gvbtI
 Rb` ŪBmj vtgi Ū meʃktI | cwi cYʃfc wbtq Gʃj b wZwb | gvbe Rxeʃbi
 mKj wltqi cwi cYʃ my`i Zg weavb w`tq wʃtqtQb wZwb | gvbtI i
 e`wʃMZ, Ava`wZʃK, kvi xvi K, gvbumK, cwi ewi K, mvgwRK, ivóʃq I
 AvʃRʃZK mKj wltqi my`úó w`K wbt`Rbv itqtQ Bmj vtg|

Bmj vtgi AMwYZ weavtbi ga` t_ʃK cuPw weavtK Bmj vtgi
 cĀ`mč etj tNvi Yv Kʃi tQb ivmj j vn ʃK| i ay G`wj B Bmj vg bq|
 Bmj vtg Avʃiv AMwYZ dih`wqZi itqtQ| Zte G cuPw nt`Q mKj
 `wqʃZi gʃa` čāv I gj | G cuPw`mč gvbe Rxeʃbi e`wʃMZ,
 mvgwRK, ivóʃq I AvʃRʃZK mʃúKʃKw`K I tm`wj ʃK wqʃʃY Kʃi |

১. ২. ইসলামের পঞ্চ স্তম্ভ

Avāj vn BebyDgvi (iv.) etj b, ivmj j vn (ʃK) etj tQb:

بُنِيَ الْإِسْلَامُ عَلَى خَمْسٍ شَهَادَةِ أَنْ لَا إِلَهَ إِلَّا اللَّهُ وَأَنَّ مُحَمَّدًا
 رَسُولُ اللَّهِ وَإِقَامِ الصَّلَاةِ وَإِيتَاءِ الزَّكَاةِ وَالْحَجِّ وَصَوْمِ رَمَضَانَ

ŪBmj vgtK cuPw wltqi Dci cŪZwŪZ Kiv ntqtQ: wekʃtmi
 mvʃʃ` t` I qv th, Avj vn Qvov tKvʃbv gvey`tbB Ges gnvʃʃ` (mvj vj wū
 Avj vBun I qv mvj vg) Avj vni ivmj , mvj vZ Kvʃqg Kiv, hvKvZ cŪvb
 Kiv, n³/₄ Av`vq Ges ighvb gvʃmi wmqvg cvj b Kiv Kiv|Ū¹

Ab` nv`xtm gŪAvh BebyRvej (ʃK) etj b, GKw b Pjvi cʃ_
 Avig ivmj j vn (ʃK)-ʃK ej j vg, tn Avj vni ivmj , AvgtʃK Ggb Kg[©]
 wkwLʃtq w`b hv AvgtʃK RvbtʃZ cŪek Kivʃe Ges Rvnbvrg t_ʃK`ʃi
 mwi tʃ tʃte | wZwb ej tʃ b:

لَقَدْ سَأَلْتَنِي عَنْ عَظِيمٍ وَإِنَّهُ لَيْسِيرٌ عَلَيَّ مَنْ يَسَّرَهُ اللَّهُ عَلَيْهِ تَعَبُدَ اللَّهُ
وَلَا تُشْرِكْ بِهِ شَيْئًا وَتَقِيمِ الصَّلَاةَ وَتُؤْتِي الزَّكَاةَ وَتَصُومُ رَمَضَانَ وَتَحُجُّ
الْبَيْتَ

ÒZug AvgvK Lp eo wettq cKæKtiQ| Zte Avj vn hvi Rb`
mnR Ktib, Zvi Rb` Zv mnR| Zug GKgvÎ Avj vni Bev`Z Ki te,
Zvi mv_ tKvfbv kixK Ki te bv, mvj vZ cÛZôv Ki te, hvKvZ cÛvb
Ki te, ivg`v`bvi wmqvg cvj b Ki te Ges n¾ cvj b Ki te|Ó²

Ave-`vi`v (ﷺ) ewY Ab` nv`xtm ivmj j vn (ﷺ) etj b:
ÒcuPw Kg`th Ki te tm RvbtZ cÛek Ki te| Zb`a` GKwJ:

أَعْطَى الزَّكَاةَ طَيِّبَةً بِهَا نَفْسُهُ

ÒAvbw`Z I mšb wP`É tm hvKvZ cÛvb Ki te|Ó³

Ave-ûivBiv I Ab`vb` mrvex (ﷺ) ewY Ab` nv`xtm ivmj j vn
(ﷺ) G cuPw `f` cÛg PviwJKB (ZLtbv n¾ dih nq wb) Bmj vg
etj AwfwnZ Kti`Qb| wReivCj (Av.) gmvj g D`vntK tkLvfbvi
D`l`k` gvb`li tetk ivmj j vn (ﷺ)-Gi `iev`i Gtm ZtK cKæ
Ktib: Òtn Avj vni ivmj, Bmj vg Kx? wZwb DËti etj b:

الإِسْلَامُ أَنْ تَعْبُدَ اللَّهَ وَلَا تُشْرِكَ بِهِ شَيْئًا وَتَقِيمَ الصَّلَاةَ وَتُؤْتِيَ الزَّكَاةَ

الْمَفْرُوضَةَ وَتَصُومَ رَمَضَانَ

ÒBmj vg nt`Q GB th, Zug GKgvÎ Avj vni Bev`Z Ki te, Zvi
mv_ tKvfbv kixK (Askx`vi) `vcb Ki te bv, mvj vZ cÛZôv Ki te,
dih hvKvZ cÛvb Ki te Ges ighvb gv`m wmqvg cvj b Ki te|Ó⁴

G mKj nv`xm t`tk Avgiv Bmj vtgi gj cuPwU `t` K_v Rvb`Z cviWQ| G velq`uj mKj h`Mi mKj bex-ivm`tji c`Pwi Z wk`vi ev mKj h`M Bmj vtgi gj velq`WQ| Ki Avb Kvix`tgi eY`v Abym`ti Avgiv Rvb`Z cvwi th, gvbe m`oi `i` t`tk t`c`i Z mKj bex I ivmj (Avj vBungym muj vg) gvbe Rvuz`tk tg`Wj K K`qKwU vel`tqi w`tk Avn`Yvb K`i`Qb : 1) ve`i x Zvl nx` ev `i ayAvj vni Dci vekym, Av`v I ZviB Bev`Z Kiv, 2) muj vZ Kv`tg Kiv, 3) hvKvZ ev mgv`Ri `wi`gvbly`tk `vb I m`vnh` Kiv, 4) vmqvg cvj b Kiv, 5) m`oi tmev I Kj`vY Kiv I 6) m`oi AKj`vY, q`wZmvab Ges Avakvi q`b`Kiv t`tk ve`i Z`vKv|⁵

gvnb Avj vn cu`ext`Z gvby`tk m`oi K`i`Qb, G cu`ext`K Avev` Ki`Z ev my`i Bbmvd`Y, f`vj evm`wm³ emev`thvM` GKwU cu`ex Mo`Z| GRb` `wU vel`tqi c`qvRb| c`gZ, gvby`li e`w³Rxeb`tk cwe`I I ZvKlqv w`v`EK Kiv| w`ZxqZ, mgv`Ri Ab`vb` gvby`tk my`i f`vte e`P`Z m`vnh` Ki`Z gvby`tk D`k Kiv| D`i`i Bev`Z`uj gvby`tk GmKj `Y AR` K`i kw`S-I gw`³i c`_ avieZ K`i |

ve`i x I AwePj Cgvb, w`bqvgZ muj vZ I vmqvg gvby`tk my`g, cwe`I, Kj`j gy³, `v`eiZvgy³ I mgvR t`Kw`K e`w³Zi Mto t`q| hvKvZ, tmev I `v`tbi gva`tg gvby` mgv`Ri Ab`vb` gvby`tk my`i f`vte e`P`Z mva`gZ m`vnh` K`i | n³/₄ Bmj vtgi me`kl I c`Ag i`Kb| G Bev`Zi gva`tg Cgv`tbi `pZv, u`tqi cwe`IZv, tmev I `a`th` t`c`Yv, vekgvbeZvi mvg, avZZ`eva I ci`ui ggZv`v`tai m`oi nq| Gf`vte Avgiv GB cuPwU Bev`Z`tk Bmj vtgi gj w`v`E etj MY` Kivi KviY Abgvb Ki`Z cviWQ| gnvb Avj vnB f`vtj v Rv`tbb|

১. ৩. যাকাত: পরিচিতি ও গুরুত্ব

Dctii AvtjvPbv t`tk Avgiv t`LmQ th, OhvKvZ0 Bmjvtgi Ab`Zg dih ev AZ`vek`Kxq Bev`Z Ges Bmjvtgi ZZxq `mQ OhvKvZ0 ktai AwfambK A`ntjv cweI Zv I epx | Bmjvgx cwi fvlvq hvKvZ ej tZ tevSvtbv nq, m`uv` kvj xi m`ut` i GKwU wbw` Ask `wi`a I Afvex`i gta` eEb Kiv | thtnZz hvKvZ c0vtbi dtj hvKvZ c0vbKvixi ASt mAtqi AwZ tjvf t`tk cweI nq, Zvi m`uv` `wit`i cvl bv Awakvi t`tk cweI nq, DciS` Avjvni eiKtZi dtj Zv epx cvq, tmtnZzgnvb Avj vn GtK OhvKvZ0 bvg w`tqtQb |

Bmjvtgi AmsL` dih Bev`tZi gta` AtbK Bev`ZB KiAvb Kvixtg gvI 2/4 evi DtgwLZ nqtqQ | thgb wmqg, n3/4 BZ`w` | Avevi wKQy Bev`Z AtbK tewk evi DtgL Kiv nqtqQ | KiAvb Kvixtgi GKwU evti i wbt`RbvB GKwU KtgP dih nl qvi Rb` ht_ol | Zte evievi DtgL D3 KtgP `i`Zi c0vY Kti | mjtZi cti metPtq tewk hvKvtZi K_v KiAvb Kvixtg DtgL Kiv nqtqQ | OhvKvZ0 bvtg DtgL Kiv QvovI KiAvb Kvixtg hvKvZtK AtbK mgq Omv`vKvn0 ev`vb, ObdvK dx mvexij j vn0 ev OAvjvni iv`vq e`q Kiv0, Oc0E wihK t`tk e`q Kiv0, OdcvR0 t`tk e`q Kiv0, O`wi`tK Lvl qvtbv0 BZ`w` bvtg AwfvnZ Kiv nqtqQ |

Avgvi Rvbn gZ, KiAvb Kvixtg 32 `vtb OhvKvZ0 c0vtbi K_v ejv nqtqQ | 13 `vtb mv`vKvn c0vb wclqK AvqvZ GtmtQ | c0q 40 `vtb 0e`q0 Kivi wcltq wewfbocKvti i wbt`Rbv GtmtQ | GQvov Avtiv AtbK `vtb Lv` c0vb, mrvnh` BZ`w` bvtg hvKvZ c0vtbi wbt`Rbv GtmtQ | Gt`tk Avgiv eStZ cwi th, gytbi Rxtbi Ab`Zg dih, Zvi BnKvjxb I ciKvjxb mKj mdjZv, tejvqvZ, cYzv I KvgjvtZi Ab`Zg Drm hvKvZ c0vb |

KiAvtbi G mKj wbt`Rbvi we`wii Z DtgL I AvtjvPbv G eBtqi Qiz`a cwi mti m`e bq | Zte GmKj KiAvbx wbt`Rbvi mvi mst`c ntjv, hvKvZ c0vb gytbi Ab`Zg dih `wqZij`6 hvKvZ `qv-

`w¶Y" ev Ki"Yv bq, eis Zv gvgtbi mæú` mgvtRi `wi`ª I ewÁZ
 tkYxi AwaKvi I cvl bv, hv Zvt`i`K w`tZB nte|⁷ mvj vtZi mv`
 hvKvZ Cgvb I Kdix ev gvgb I Kwdtii gta" cv`R" Kivi gvb`Ê|⁸
 hvKvZ c0vb gvgtbi Rxe`bi metPtq c0qvRbxq I Awet"Q" `Y|⁹
 tKv`bv e`Zv, Kg, e`emv ev Ab" tKv`bv wKQB gvgb`K hvKvZ c0vb
 t`tk weiZ ivL`Z cvti bv|¹⁰ hvKv`tZB cweI`Zv I ZvhwKqvn|¹¹
 Avjvni ingZ, ¶lgv, cj`vi cvlqvi Ges RvbwZj wdi`vD`mi
 Awaevmx nI qvi Ab`Zg I mxj v nj mvj vtZi mv` mv` hvKvZ Av`vq
 Kiv|¹² i`ayKwidi -gkwi KMYB hvKvZ c0vb t`tk weiZ `vtK|¹³

Ki Avtbi wevfbaebt` k0v t`tk Avgiv eStZ cwi th, mæú`
 mÁq I msi ¶tYi gvbexq `eZv I KcYZvi AbywZ t`tk gy³ nI qv
 gvgtbi AZ`vek`Kxq `Y| Avi mæú` i AwZwi³ tjvf I KcYZv
 gvbj`K Kdix I gbwidKxi ct` cwi Pwv Z Kivi Ab`Zg kw³ | gvbj`
 ewn`K Ae`vi wePvti A_ I mæú` mÁq Ki`Z Piv Ges mÁqtKB
 ewn`K epx etj wekjm Kti | Ki Avb Gi wecixZ K_v wekjm Ki`Z
 wbt` R w`tqtQ gvgbMYtK | hvKvZ c0vbB mæú` epx Kti Avi A%a
 DcvR0 I mÁq mæú` aYsm Kti | Ki Avtbi wbt` Rbv:

يَمَحَقُ اللهُ الرَّبَا وَيُرِي الصَّدَقَاتِ

0Avj vn mY`tk wbu0y Ktib Avi `vb`K (hvKvZtK) epx
 Ktib|0¹⁴

Ab`T tNvl Yv Kiv ntqtQ:

وَمَا آتَيْنُمْ مِنْ رَبِّا لِيَرْبُوَ فِيْ اَمْوَالِ النَّاسِ فَلَا يَرْبُوْا عِنْدَ اللّٰهِ وَمَا آتَيْنُمْ
مِنْ زَكَاةٍ تُرِيدُوْنَ وَجْهَ اللّٰهِ فَاُولٰٓئِكَ هُمُ الْمُضْعِفُوْنَ

0Ges gvbfl i atb epx cvte etj tZvgiv m` hv w` tq _vK,
Avj vnt` wBKU Zv epx cvq bv; wKS' Avj vni mšr0 j vtfi Rb` th
hvKvZ tZvgiv w` tq _vK Zv-B epx cvq, Zviv-B mgw`kvj x|0¹⁵

ivmj j vn (ﷺ)-Gi AmsL` evYx I wbt` Rbv itqtQ hvKvZi
i"Zi I c0qvRbxqZvi eY0vq| tm mKj nv` xm eY0v I Avtj vPbvi
Rb` enr Ktj etii GKwU eBtqi c0qvRb| Avgiv GLvtb KtqKwU
nv` xm Dtj L KiwQ|

BtZvc`e0Avi Kvfb Bmj vtgi Avtj vPbvi mgq Avgiv t` tLwQ
Lvk gtb I cieT ü` tq hvKvZ c0vb Kiv RvbvZ c0etki Ab`Zg
gva`g| G At`0Ab` nv` xtm Avaj vñ Beby g0Awieqv (ﷺ) etj b,
ivmj j vn ﷺ etj tQb:

ثَلَاثَ مَنْ فَعَلَهُنَّ فَقَدْ طَعِمَ طَعْمَ الْاِيْمَانِ مَنْ عَبَدَ اللّٰهَ وَحَدَهُ و(علم)
اَنَّهُ لَا اِلٰهَ اِلَّا اللّٰهُ وَاَعْطَى زَكَاةً مَالِهٖ طَيِّبَةً بِهَا نَفْسُهُ

0th e`w0 wZbwU KvR Ki te tm Cgvfbi `v` I gRv j vF Ki te:
th GKgvT Avj vni Bev` Z Ki te, Rvbte th Avj vñ Qrov tKvfbv gvey
tbB Ges Avbv` Z-cieT wPtE Zvi m`ut` i hvKvZ c0vb Ki te|0¹⁶

Ave-üivBiv (iv.) etj b, GKRb te`Cb bextq AvKivg (ﷺ)-
Gi KvftQ Gtm ej j, Avgvfk Ggb GKwU Kg0kwL`tq w` b, th Kg0
Ki tj Awig RvbvZ c0ek Ki tZ cie| ivmj j vn ﷺ etj b:

تَعْبُدُ اللّٰهَ لَا تُشْرِكُ بِهٖ شَيْئًا وَتُقِيْمُ الصَّلَاةَ الْمَكْتُوبَةَ وَتُوْدِّي الزَّكَاةَ
الْمَقْرُوْضَةَ وَتَصُوْمُ رَمَضَانَ قَالَ وَالَّذِيْ نَفْسِيْ بِيَدِهٖ لَا اَزِيْدُ عَلٰى هٰذَا فَلَمَّا

وَلَىٰ قَالَ النَّبِيُّ ﷺ مَنْ سَرَّهُ أَنْ يَنْظُرَ إِلَى رَجُلٍ مِنْ أَهْلِ الْجَنَّةِ فَلْيَنْظُرْ إِلَيَّ
هَذَا

ÒAvj vni Bev`Z Kite, Zui mvt` tKvfbv wkiK Kite bv, dih
mvj vZ Kvtqg Kite, dih hvKvZ c0vb Kite, ighvfbv wmqvg cvj b
Kite| H e`w³ ejj : Avj vni Kmg, Avig Gi tek wKQb Kie bv|
hLb tj vKwU Ptj tMj ivmj j vn ﷺ ej tj b: hvi GKRb RvbvZx gvb|
t` tL Ljk nTj Pvq Zviv G e`w³ tK t` LK|0¹⁷

Ab` nv` xtm Avtqkv (iv.) etj b, ivmj j vn (ﷺ) etj tQb:

ثَلَاثٌ أَحْلَفُ عَلَيْهِنَّ لَا يَجْعَلُ اللَّهُ عَزَّ وَجَلَّ مَنْ لَهُ سَهْمٌ فِي

الإِسْلَامِ كَمَنْ لَا سَهْمَ لَهُ فَأَسْهُمُ الإِسْلَامِ ثَلَاثَةُ الصَّلَاةِ وَالصَّوْمِ وَالزَّكَاةِ

ÒwZbvU wclq Avig kc_ Kti ejj: th e`w³ i Bmj vtg Ask
AvtQ Avi hvi Bmj vtg tKvfbv Ask tbB` RbtK Avj vn KLtbvB mgvb
Kiteb bv| Bmj vtgi Askvej wZbvU: mvj vZ, wmqvg I hvKvZ|...0¹⁸

Rwei (iv.) etj b, GKe`w³ ejj : tn Avj vni ivmj , hw` tKD
Zvi m`ut` i hvKvZ Av`vq Kti Zvntj wK nte ej b| wZvb ej tj b:

مَنْ أَدَّى زَكَاةً مَالِهِ فَقَدْ ذَهَبَ عَنْهُ شَرُّهُ

Òhw` tKD Zvi m`ut` i hvKvZ c0vb Kti, Zvntj Zvi m`ut` i
AKj`vY I Ag½j` t` nTq hvte|0¹⁹

১. ৪. যাকাত প্রদানে অবহেলার পরিণতি

KiAvb I nv` xtm hvKvZ c0vb bv Kivi fqven cwiYvZi K_v
evi evi ejv nTqTQ| Ki Avtbi Avtj vtK Avgiv RvbTz cwi th, hvKvZ
c0vb bv Kiv gj`Z Kwidi gjkwi Kt` i Ab`Zg cwi Pq| Avj vn etj tQb:

وَيْلٌ لِّلْمُشْرِكِينَ الَّذِينَ لَا يُؤْتُونَ الزَّكَاةَ وَهُمْ بِالْآخِرَةِ هُمْ كَافِرُونَ

Ò` ĩfřM Askxev` xm ĩMi Rb`, hviv hvKvZ c0vb Kĳi bv Ges Zviv AwLi vřZI Awekjmx|Ó²⁰

hvKvZ bv ĩ lqv Rvnbvřgi kw-ĳ Ab`Zg KviY| Ki Avřb Biki v` Kiv nřqřQ th, RvnbvřgMYĳK cĳekKiv nře: wKRb` ĩZvgiv Rvnbvřg kw-ĳfřM KiQ? Zviv Zvř` i Kdixi Dřj ĳLi mvř_ mvř_ mvj vZ I hvKvZ Z`vřMi K_v ej ře| Zviv ej ře:

لَمْ تَكُ مِنَ الْمُصَلِّينَ وَلَمْ تَكُ تُطْعِمِ الْمَسْكِينِ

ÒAvgiv mvj vZ cvjbKvi xMřYi Ařfřř wQj vg bv Ges Avgiv AfveM0 ĳK Avnvř` vb Ki Zivg bv|Ó²¹

nv` xm ĩ_řK Avgiv RvbřZ cwi th, c0g th wZb e`w³ Rvnbvřg cĳek Ki ře Zvř` i GKRb hvKvZ c0vb ĩ_řK weiZ mřu` kvj x gynwj g| Ave-üivBiv (iv) etj řQb, ivmj j řn (ﷻ) etj řQb:

وَأَمَّا أَوَّلُ ثَلَاثَةٍ يَدْخُلُونَ النَّارَ فَأَمِيرٌ مُّسَلِّطٌ وَذُو نَرْوَةٍ مِنْ مَّالٍ لَا

يُؤَدِّي حَقَّ اللَّهِ فِي مَالِهِ وَقَفِيرٌ فَجُورٌ

Òc0g th wZb e`w³ Rvnbvřg cĳek Ki ře Zviv nřj v: ĩ`Qvřix kvMk ev cĳkvMk, mřu` kvj x e`w³ th Zvi mřuř` Avj řni th Awakvi (hvKvZ) Zv c0vb Kĳi bv Ges cvcvPřĳi wj ř `wi` e`w³ |Ó²²

hvKvZ c0vb ĩ_řK th gynwj g weiZ _řK ev hvKvZ w`řZ Uvj evnbv I w0av Kĳi ZvřK nv` řřm Awřkř ev gvj 0Eb ej v nřqřQ| Avřj řn BebygvM0E` (iv.) etj b:

أَكُلُ الرِّبَا وَمُوكَلَّهُ وَكَاتِبُهُ وَشَاهِدَاهُ إِذَا عَلِمُوا بِهِ وَالْوَاشِمَةُ

وَالْمُسْتَوْشِمَةُ لِلْحُسْنِ وَلَاوِي الصَّدَقَةِ وَالْمُرْتَدُّ أَعْرَابِيًّا بَعْدَ هِجْرَتِهِ مَلْعُونُونَ
عَلَى لِسَانِ مُحَمَّدٍ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ يَوْمَ الْقِيَامَةِ

Omj MhYKvix, mj c0vbKvix, mṭ` i tj LK, mṭ` i mvṭjx0q- hw
Zv tRtbiṭb Kṭi, tmṣ` thṖ Rb` th bvix wṭṭRi t`tn DwéKvṭU ev
Aṭb`i t`tn Dwé tKṭU t`q, hvKvZ c0vbṭb th e`w³ Uvj evnvbṭ Kṭi ev
weiZ _vṭK Ges wRiZ Kivi cṭi Avevi th e`w³ te`Ṣb (hvhvei)
Rxeṭb wṭṭi hvq Zviv mKṭj B wKqvṭZi w`b gnvṭṣṭj y i vmj j wn
mvj vj wū Avj vBwn l qv mvj vṭgi hevṭṭZ AwfKṢ gvj ŪEb | 0²³

mṣúṭ` i tj vṭB gvbyṭk hvKvZ c0vb t`ṭk weiZ i vṭL | GgbwK
AṭbK gvbyṭ `wnK Bev`Z: mvj vZ, wmqvg, whuKi BZ`w` Lṭk gṭb
KiṭZ cviṭj l mṣú` e`ṭqi Bev`Z KiṭZ AZ`š-Kó teva Kṭib, th
AbywZ gvbyṭk μgvṣṭq gbwidKx l Kdixi w`ṭk tṭj wṭq hvq |
gvbyṭli mṣú` mĀṭqi c0YzṭK wṭqṣyṭ KiṭZ Avj wn tNvI Yv KṭiṭQb
th, mṣúṭ` i mĀqṭK hw` l gvbyṭ fvj gṭb Kṭi, Zv KLṭbvB Zvi Rb`
fvj bq, eis Zvi Rb` ZvṭK kw`-ṭcṭZ nṭe | wKgz hvKvZ c0vb bv
Kivi wṭkl kw`-nṭjv, th mṣú`ṭk fvj ṭeṭm mĀq l eṭṭi Rb`
gvbyṭ hvKvZ c0vb t`ṭk weiZ _vṭK tm mṣú` B gnvwePvṭi i w`ṭb Zvi
te`bv`vqK kw`-ṭ gj` Dm nṭe | G mṣú` B welv³ fq¼i mvṭci
AvKwZṭZ Zvi Mj vq Sṭj ZvṭK wṭli AvNvṭz mxgvnxb gZynxb hšyṭ
w`ṭZ _vKṭe | G mṣú`ṭKB Rvnbṭṭgi Av`ṭb DEṢ Kṭi ZvṭK kw`-
t` l qv nṭe | gnvb Avj wn eṭj b:

وَلَا يَحْسَبَنَّ الَّذِينَ يَبْخُلُونَ بِمَا آتَاهُمُ اللَّهُ مِنْ فَضْلِهِ هُوَ خَيْرًا لَّهُمْ بَلْ
هُوَ شَرٌّ لَهُمْ سَيُطَوَّقُونَ مَا بَخُلُوا بِهِ يَوْمَ الْقِيَامَةِ

ŪAvj wn AbjMh Kṭi th mṣú` `vb KṭiṭQb tm mṣú` wṭq hviv
KcYzv Kṭi, Zviv thb KLbB gṭb bv Kṭi th, Zvṭ` i G mṣú` Zvṭ` i

Rb` Kj`vYen ev DcKvix nte, eis Zv Zv` i Rb` ¶WZKi | Zv` i KcYZv Kti mwAZ m`u` wKqvgfZi w`b Zv` i Mjvi teox nte|²⁴

nv`xtmi Avtj v`K Rvbn hvq th, wKQyKwB cvc AvtQ th`wj i kw`-i ay AvwLivtZB bq, `ybcvftZI tfvM Ki tZ nq| hvKvZ c0vftb Uvj evnbnv tmmKj cvtci Ab`Zg| Gi kw`-mgvftRi mKj tKB tfvM Ki tZ nq| th mKj cvtci dtj mgvftRi gvb| Kó cvq, gvbfti, wftkIZ `p tkYxi gvbfti AvwKvi bó nq tm mKj cvc hw` mgvftR e`vckfvte Qwotq cto Zvntj tm mgvftRi Dcti Avjvni MRe I kw`-tbtg Avtm| tm kw`-t`tk cy`evbMYI i ¶v cvb bv| KviY Ab`vtqi c0Zivtai `wqfZi Zviv Aetjv Kti tQb etj B GmKj cvc c0hvi jvf Kti tQ| ZvB G mKj cvtci mivmwi cvcx bn tjt I bxi eZvi cvtci Zviv cvcx| `ybcvi kw`-ZvB Zv` i tKI tctZ nte| BebyDgvi (iv) etj b, i vmj j vn ؎ etj tQb:

يَا مَعْشَرَ الْمُهَاجِرِينَ خَمْسٌ إِذَا ابْتَلَيْتُمْ بِهِنَّ وَأَعُوذُ بِاللَّهِ أَنْ تُدْرِكُوهُنَّ
لَمْ تَظْهَرِ الْفَاحِشَةَ فِي قَوْمٍ قَطُّ حَتَّى يُعْلِنُوا بِهَا إِلَّا فَشَأَ فِيهِمُ الطَّاعُونَ
وَالْأَوْجَاعُ الَّتِي لَمْ تَكُنْ مَضَتْ فِي أَسْلَافِهِمُ الَّذِينَ مَضَوْا وَلَمْ يَنْفُسُوا
الْمِكْيَالَ وَالْمِيزَانَ إِلَّا أَخَذُوا بِالسِّنِينَ وَشِدَّةِ الْمُتُونَةِ وَجَوْرِ السُّلْطَانِ عَلَيْهِمْ
وَلَمْ يَمْنَعُوا زَكَاةَ أَمْوَالِهِمْ إِلَّا مُنِعُوا الْقَطْرَ مِنَ السَّمَاءِ وَلَوْلَا الْبَهَائِمُ لَمْ
يُمْطَرُوا وَلَمْ يَنْفُسُوا عَهْدَ اللَّهِ وَعَهْدَ رَسُولِهِ إِلَّا سَلَطَ اللَّهُ عَلَيْهِمْ عَدُوًّا مِنْ
غَيْرِهِمْ فَأَخَذُوا بَعْضَ مَا فِي أَيْدِيهِمْ وَمَا لَمْ تَحْكَمْ أَيْمَتُهُمْ بِكِتَابِ اللَّهِ
وَيَخْتَبِرُوا مِمَّا أَنْزَلَ اللَّهُ إِلَّا جَعَلَ اللَّهُ بِأَسْهُمِ بَيْنَهُمْ.

0tn gvwRiMY, cuPw Kg©hw` tZvgv` i gta` t`Lv t`q Zvntj Zv nte tZvgv` i Rb` KwBZg vec`, Avi Awg Avjvni KvftQ

Avkq c0_0v KiuQ, thb tZvgv`i gta` G_u,tjv t`Lv bv t`q| (1) hLb tKvfbv mxc0vtqi gta` Akxj Zv Ggbfite Qmo tq cto th Zviv c0Kvfk` Akxj Zvq wj B ntZ _vtK, ZLb Zvt`i gta` Ggb me tivMe`wa Qmo tq cto hv Zvt`i cpej`l t`i gta` t`Lv hvq vb| (2) hLb tKvfbv mxc0vtqi gvbtliv l Rb-cwlgvfc Kg ev tFRvj w`tZ _vtK, ZLb Zviv `yff, Rxebhvivi KvwB` l c0kvm tbi ev flgZvkxj t`i AZ`vPvtii wkKvi nq| (3) hw` tKvfbv mxc0vtqi gvbtliv hvKvZ c0vb bv Kti, Zvntj Zviv Abveioi wkKvi nq| hw` ci cml bv _vKtZv Zvntj Zviv ewo t`_tK GtKevtiB ewAZ ntZv| (4) hLb tKvfbv mxc0vtqi gvbtliv Avjwn l Avjwni ivmtj i lqv`v ev Avjwni bvtg c0E lqv`v f1/2 Kti, ZLb Avjwn Zvt`i tKvfbv weRvZxq kI`tK Zvt`i Dci flgZvevb Kti t`b, hviv Zvt`i wKQy mxc0` vb tq hvq| (5) Avi hw` tKvfbv mxc0vtqi kvmKeM`l tbZvMY Avjwni wKZve (cweI Ki Avb) Abhvqx wePvi kvmb bv Kti Ges Avjwni weavtbi mWk l b`vqvbm c0qv tMi Rb` mva`gZ tPov bv Kti, ZLb Avjwn Zvt`i ci`uti i gta` nvbvnwb-msNI`ewatq t`b|0²⁵

Gfvtc Ki Avb l nv`xtmi AvtjvtK Avgiv t`wL th, hvKvZ c0vb thgb mdj Zvi Dm, hvKvZ c0vb bv Kiv tZgvb wevfba0Kv t i flwZ, aYsm l e`_Zvi Kvi Y|

১. ৫. যাকাতযোগ্য সম্পদের শ্রেণীভাগ

gnvb Avjwn Ki Avb Kvixtg mxc0t`i l dmtj i hvKvZ c0vtbi vbt`R c0vb Kti tQb| wZvb Zui vbt`Rki e`vL`v c0vb l ev`evqtbi `wqZj c0vb Kti tQb Zui nvexe gnv`y` j ivmj j wn (ﷺ)-tK²⁶| wZvb hvKvZ weavtbi we`wi Z e`vL`v `vb Kti tQb Ges Zv gmvj g mgv tR ev`ewqZ Kti tQb| Zui wkflv l ev`evqtbi AvtjvtK Avgiv t`L tZ

cvB th, tgvU 5 cĶvi mṣúṯ` i hvKvZ cĶvb KiṯZ nq :

(1) `Yᵉ, tiŠc` I bM` UvKv cqm, (2) weṣṯqi Rb` ubaḥi Z`
 `ē` ev e`emṯqi cY`, (4) cwij Z ci, (4) dj -dmj, (5) LwbR
 mṣú` (gvŵi b) I gvŵi vbṯP mwĀZ mṣú` (wi Kv) ev , Bab|

G mKj mṣú` ev tKvṯbv GK cĶvi mṣú` tKvṯbv gṯṯbi
 gvij Kvbvq `vKṯj ZvṯK Zvi hvKvZ cĶvb KiṯZ nṯe| hw` gṯṯbi
 gvij Kvbvaxb mṣú` tKvṯbv e`vsK, cĶZôvb ev e`wᵉi vbKU MwQZ,
 AvgvbZKZ, `vqx mĀq, mĀqĀ, tkqvi mb` wnmvṯe msiwṯZ ev FY
 wnmvṯe cĶĒ `vṯK Zvṯj I tm mṣúṯ` i hvKvZ cĶvb KiṯZ nṯe|
 i vṯj wṯᵉ cĶZ`K cĶvi mṣúṯ` i hvKvṯzi c`K weia-weavb cĶvb
 KṯiṯQb Ges hvKvZ di h nṯi qvi Rb` wbmve, eḥwZᵉw` kZᵉkṯv
 w`ṯṯQb| cĶṯḡ hvKvZ mṣúwKᵉ G mKj wKQymvavi Y weavb Avṯj vPbv
 Kṯi Avgiv dmtj i hvKvZ ev Dki weṯṯq we`wii Z Avṯj vPbv `i`
 KiṯZ PivB| Avj wni Ruj v Ruj vj ḡi Zvṯ dxK cĶ`ᵉ KiwQ|

১. ৬. যাকাতের কিছু সাধারণ বিধান

১. ৬. ১. সর্বাভ্যায় নফল দান করা উচিত

GKRb gṯwṯj ṯgi DwPZ meḥ`vq Avj wni cṯ` wR DcvRḥbi
 wKQy Ask e`q Kiv| mṯvverṯq tKivg meᵉv G aiṯbi e`ṯqi Rb`
 AvMōx wQṯj b| Zvṯ` i Rxeṯb G aiṯbi AMwYZ NUbv iṯṯQ, hv
 Avṯj vPbv Kiṯj Avgvṯ` i cw`ᵉ mṣú` I wej wmvZi tj vf wKQyKḡṯZ
 cvṯi| G cy`ṯKi ṯj`a cwimṯi `iay`wU NUbv Dṯj Ḕ KiwQ| Dgvi
 Bebj LvĒve (iv) ṯṯLb th, Rwei (iv) nṯZ GKwU w`ingv
 (tiŠc`ḡy ṯ) iṯṯQ| wZvb wRĀvmv Kṯib, w`ingv w`ṯq wK Kiṯe?
 Rwei eṯj b, Avgvi cwievṯi m`m`MY LᵉB kL KṯiṯQ ṯMvKZ
 Lvṯi qvi, ZvB Zvṯ` i Rb` wKQy ṯMvKZ ṯq Kie| Dgvi (iv) AZ`š-
 weiᵉ nṯq evievi eṯjZ `vṯKb, kL KṯiṯQ!?! kL KṯiṯQ!?! Rwei
 (iv) eṯj b, Awg gṯb gṯb Kvgbv KiwQj vg, Avgvi nṯZi w`ingvU
 hw` nwiṯṯq thZ Ges Dgvi Zv bv ṯ` LṯZb! Dgvi (iv) ZvṯK eṯj b,

أَكَلَّ مَا اسْتَهَيْتُمْ اسْتَرَيْتُمْ؟! أَمَا يُرِيدُ أَحَدُكُمْ أَنْ يَطْوِيَ بَطْنَهُ عَنْ جَارِهِ

أَوْ ابْنِ عَمِّهِ أَيْنَ تَذْهَبُ عَنْكُمْ هَذِهِ الْآيَةُ: (أَذْهَبْتُمْ طَيِّبَاتِكُمْ فِي حَيَاتِكُمُ الدُّنْيَا وَاسْتَمْتَعْتُمْ بِهَا)

0tZvgv` i hv kL nte ZvB wKbte? tZvgv` i gta` tKD wK Pvg bv th, Zvi AvZkq-`Rtbi Rb` A_ev Zvi c0Zteksi Rb` GKUz QjavZ`_vKte (wbtr QjavZ`_t_K tm A_`Zvi fvBtK c0vb Kite)? Ki Avtbi G AvqvZ tZvgv` i t_tK tKv_vq tMj? th AvqvZ Avj wn etj tQb: {(thw b Kwidi` i tK Rvnbwtgi KvQ Dcw`Z Kiv nte, tmw b evj nte}tZvgiv tZvgv` i m_l l gRv`vi me wKQytZv cw_@ RxetbB tkl Kti tdjt Q Ges Zv meB DctfvM KtiQ {myZivs AvR tZvgv` ttiK AcgvbKi Avhvtei kw_-c0vb Kiv nte}27}028

Ab` GK NUBvq Avaj wn Beby Dgvi (iv) etj b, GKw`b wZvb wbR ewotZ Lvev`i i gvRwj tm etm Lw`Qtj b, GgZve`vq Zwi wcZv Dgvi Bebj LvEve (iv) Zwi Nti c0ek Ktib| wZvb mti wMtq Zwi Rb` gvRwj tmi mvgtb`vb Kti t`b| Dgvi (iv) etm wemvgj wn etj GK tjvKgv M0Y Ktib| Gici w0Zxq tjvKgv g`L t`l qvi cti wZvb etj b, Awg Lv``i gta` PweP MU cw`Q, hv tMvkZi Pwe`etj gtb nt`Q bv| ZLb Avaj wn etj b, Awg evRvti wMtqQj vg tgvUvZvRv QvMtj i tMvkZ tKbvi Avkvq| wKs' evRvti wMtq t`Lj vg Zvi gj` teuk| GRb` GK w`invg w`tq tiwMvCUKv eKixi tMvkZ wKbj vg Ges GK w`invg w`tq wN wKtb Gi mvt_ wgvj vg, thb tQtj tqtqiv fvj frte tMvkZUKztPUCyU tLz cvti | ZLb Dgvi (iv.) etj b:

مَا اجْتَمَعَا عِنْدَ رَسُولِ اللَّهِ ﷺ قَطُّ إِلَّا أَكَلَ أَحَدُهُمَا وَتَصَدَّقَ بِالْآخَرِ

0hLbB ivmj j wn (ﷺ)-Gi KvQ`uJ w`invg Rgv ntZv, ZLbB wZvb Zvi GKwJ w`invg w`tq Lv`` μq Kitzb Ges Ab`wJ`vb Kitzb|0 G K_v i`tb Avaj wn (iv) etj b: 0tn Avgxi`j gvgbxb, Avcwb

Lvbn MhY Ki`b| fvel`tZ KLtbvB Avng Gi e`wZµg Kie bv| hw` KLtbv Avng `yU w`invtgi gwj K nB Zvntj wK ivmj j vn (鸚) th frte e`q KtitQb (GKuU msmvtii Rb` I AciwU gvbfl i Rb`) tmfvteB Avng e`q Kie|²⁹

Gfvtē Zui v wbtRt` i tK tfvM- vej vm t`tK weiZ titL tm A_` mgvtr Ri Ab`vb` gvbfl i Rb` e`q KitZ fvj evmtZb| mvaviY Ae`vq G e`q bdj wnmvte MY` nte| e`qKvix e`tqi Rb` Acwi tgg mvl que I eiKZ jvf Kitēb| wKŠ` e`q bv Kitj tMvbnMvi nteb bv| wKQy kZ`c iY ntj Zvi Rb` Avjvni ct` wbw` ̄ LvTZ e`q Kiv ev hvKvZ c0vb Kiv dih ev AZ`vek`Kxq ntq hvq| Gt`tt` e`q bv Kitj wZvb tMvbnMvi nteb| KuWb cvc Qvovl wewfbæRvMuzK I cw`_e kw`- ZvtK tctZ nte, hv Avgiv BtZvcæe` tLuQ|

gymj tgi m`ut` hvKvZ dih nlqvi Ab`Zg kZ`hvKvZthvM` m`u` wbw` ̄ wbmve cwi gvY ev Zvi tenk nte Ges Zvi gwj Kvbvq GK ermi `vKte| dmtj i hvKvZ Qvov Ab` mKj m`ut` i hvKvZi t`tt` GB `yU ktZ` wltq gymj g D`gn i mKj dKxn I Bvgv HKgZ` tcvlY KtitQb| GLvfb Avgiv wltq `yU Avtj vPbv KitZ B`Qv KiwQ| gnvb Avjvni `ievti Zvl dxK c0`v KiwQ|

১. ৬. ২. নিসাব

Kgct` th cwi gvY `e` `vKtj hvKvZ dih nq ZvtK 0wbmve0 etj| wbmvtēi A_`ntj v G cwi gvY m`ut` i Kg `vKtj Zvi hvKvZ c0vb Kiv dih bq| Gi tenk m`u` ntj wbmve mn ctiv m`ut` i hvKvZ c0vb KitZ nte|

Ki Avb Kvixtg evisevi ejv ntqtQ th, Avj vn Zui ivmj tK (鸚) `yU wltq c0vb KtitQb: GKUU 0iKZve0 ev 0cy` K0 Ges w0ZxquU 0inKgvn0 ev 0c`v0|³⁰ G 0iKZve0 ntj v Ki Avb, hv ueu` l nxi ktā I evtK` msKuj Z ntqtQ| Avi 0inKgvn0 ev c`v ntj v l nxi gva`tg c0`E

AvZwi³ cõtqwmK Ávb hv wZvb vb†Ri fvlvq DæŷZ†K wk¶lv w`tqtQb Ges Ònv`xm0 bvtg msiw¶Z n†qtQ| Ki Av†b Avj vn mKj wel†qi gj bwiZ ev gj vb†R c0vb K††Qb Ges Gi cõtqwmK Ávb wZvb ÒnKgvn0 ev cÁv wntmte Zui ivmj (ﷺ)-†K c0vb K††Qb| wZvb G cÁv Zui vb†Ri fvlvq I K†g©mwnveMY†K wk¶lv w`tqtQb, hv ÒmpwZ0 ev Ònv`xm0 wntmte msKwj Z n†qtQ|

Avj vn Ki Av†b Òmvj vZ0 c0Z0v Ki†Z etj†Qb| KLb, KZevi, Kq ivK0AvZ Ges wKf†te Zv c0Z0v Ki†Z nte Zv etj b vb| G mKj welq tkLv†bvi `wqZ; w`tqtQ†j b Zui ivmj j vn (ﷺ)-†K| Abjfc†te Ki Av†b wZvb ÒhvKvZ0 c0v†bi vb†R `vb K††Qb| †Kvb& mæú` KZUKz cwigvY n†j KZUKz cwigvY hvKvZ c0vb Ki†Z nte Zv Ki Av†b ej v nq vb| ivmj j vn ﷺ wewfbænv`x†m Zv wkwL†qtQb|

wewfbæmrxn nv`x†mi eY0v Abjv†i Avgiv Rvb†Z cwmi th, ivmj j vn mvj vj wú Avj vBun I qv mvj vq `†Y0 vbmve 20 wgmKuj, tiŠc`i vbmve 5 Dwkq`vn, D†Ui vbmve 5wU, Mi`i vbmve 30 wU, QvM†j i vbmve 40wU, dj dmtj i vbmve 5 I qvmvK vba¶Y K††Qb|

ZrKvj xb h†M `Y0I tiŠc`B wQj mKj tj b†`b I tePv†Kbvi gva`g| gÿ¶I `Y0ev tiŠc`i Òviv wlvqZ n†Zv Ges `Y0ev tiŠc`i gva`†gB gÿ¶i gvb vba¶¶i Z n†Zv| G Rb` `Y0I tiŠc`i vbmve vba¶†Yi mv†_ mv†_ wewfbænv`x†m `Y0gÿ¶ I tiŠc`gÿ¶i vbmveI Dch¶†te vba¶¶Y Kiv n†qtQ| GQvov wewµq ev e`emv†qi Rb` c0Z mKj cKvi c†Y`i gj` evRvi `†i wnmve K†i `Y0ev tiŠc`i vbmve cwigvY n†j Zvi hvKvZ c0v†bi vb†R †` I qv n†qtQ wewfbænv`x†m|³¹

Dc†i ewYZ wewfbæhvKvZ†hvM` mæú†i vbmv†ei wel†q G mKj mrxn nv`xm Ges mwnveM†Yi Kg0I iwZi Av†j v†K Pvi Bgvq I Ab`vb` dKxn BRgü0 ev HKgZ` tcvY K††Qb th, gÿ¶†bi mæú` Dc†i ewYZ vbmve cwigv†Yi Kg n†j Zv†Z hvKvZ dih nte bv| iay

dmt̄j i hvKvZi t̄q̄t̄i Kt̄qKRb Zv̄teq̄x I cieZx[⊙]h̄t̄Mi t̄Kv̄t̄bv
t̄Kv̄t̄bv dKxn w̄gZ t̄cv̄l̄ Y Kt̄i t̄Qb, hv Avgiv cieZx[⊙]Aa[⊙]v̄t̄q Av̄t̄j v̄Pbv
Kie, Bbkv Av̄j vn̄ |

১. ৬. ৩. আধুনিক হিসাব পদ্ধতিতে যাকাতের নিসাব

১. ৬. ৩. ১. স্বর্ণ ও রৌপ্যের নিসাব

wewfbaemnxn nv̄ x̄tm̄ t̄ȲP̄ w̄bmv̄e 20 ō̄wgmKvj ō̄ ev 20 ō̄ x̄bvi ō̄
(t̄Ȳḡȳ t̄) I tīš̄t̄c̄i w̄bmv̄e 5 ō̄DwKq̄vn̄ō̄ ev 200 ō̄w̄ i nvḡō̄ (tīš̄t̄c̄ḡȳ t̄)
w̄bāf̄i Y Kiv n̄t̄q̄t̄Q |³² i vm̄j̄j vn̄ 齋 Gi h̄t̄M w̄ i nvḡ ev tīš̄t̄c̄ḡȳ t̄ I
x̄bvi ev t̄Ȳḡȳ t̄i ḡt̄j̄i Ab̄cv̄Z w̄Qj 10:1 | GK x̄bvi 10 w̄ i nvt̄ḡ
fv̄z̄v̄t̄bv n̄t̄Zv̄ | tm̄ h̄t̄M 20 x̄bvt̄i 2.5% hvKvZ w̄nm̄v̄t̄e Aa[⊙] x̄bvt̄i i
cwi ēt̄Z[⊙] w̄ i nvḡ c̄ō̄vb̄ Kiv n̄t̄Zv̄ |

Aciw̄ t̄K x̄bvi ev t̄Ȳḡȳ t̄ I w̄ i nvḡ ev tīš̄t̄c̄ḡȳ t̄i IRt̄bii
Ab̄cv̄Z w̄Qj 7:10 | Lj v̄dv̄t̄q̄ iv̄t̄k̄ x̄t̄bi h̄t̄M t̄ t̄K m̄Kj ḡym̄j̄ ḡ
GK̄ḡZ th, w̄ i nvt̄gi IRb 7/10 w̄gmKvj: c̄ō̄Z 10 w̄ i nvt̄ḡ 7
w̄gmKvj | 200 w̄ i nvḡ ev tīš̄t̄c̄ḡȳ t̄ 140 w̄gmKvj tīš̄t̄c̄ | G w̄el̄q̄ w̄j
w̄b̄t̄q̄ ḡZt̄f̄ ev m̄gm̄v̄ t̄b̄B | Z̄t̄e ḡZt̄f̄ n̄t̄q̄t̄Q ō̄wgmKvj ō̄ Gi
Av̄aȳb̄K cwi ḡvc w̄b̄t̄q̄ |

ḡZt̄f̄t̄i Kvi Y ৭: 1. ZrKvj x̄b h̄t̄Mi wewfbae t̄ t̄ki
cwi ḡv̄t̄ci ḡt̄ā w̄K̄Oye w̄Z̄μ̄ḡ I 2. IRb w̄bāf̄i t̄Yi t̄q̄t̄i Aw̄j t̄ḡt̄i
w̄j w̄LZ cwi fv̄l̄vi A[⊙]úóZv̄ | m̄st̄q̄t̄c̄ t̄ȲP̄ I tīš̄t̄c̄i w̄bmv̄e w̄bāf̄i t̄Yi
t̄q̄t̄i ḡZv̄ḡZ w̄j w̄b̄ǣi f̄c̄:

1. t̄ȲP̄ nv̄ x̄t̄mi w̄b̄t̄ R̄bv Ab̄ym̄v̄t̄i mēv̄ x̄ m̄s̄Z̄fv̄t̄e t̄ȲP̄
w̄bmv̄e 20 w̄gmKvj | w̄gmKv̄t̄j i cwi ḡvc w̄bāf̄i t̄Y w̄Zv̄b̄w̄ ḡZ:

K. Biv̄K, w̄m̄wi qv̄, w̄gmi BZ[⊙]w̄ t̄ t̄ki nv̄bv̄dx Aw̄j ḡM̄t̄Yi
w̄bāf̄i Z cwi ḡvc Ab̄ym̄v̄t̄i GK w̄gmKvj 5 M̄ō̄ḡ | G w̄nm̄v̄t̄e 20 w̄gmKv̄t̄j
100 M̄ō̄ḡ nq̄ | G ḡZ Ab̄ym̄v̄t̄i t̄ȲP̄ w̄bmv̄e Av̄aȳb̄K w̄nm̄v̄t̄e 100 M̄ō̄ḡ |

L. kw̄id̄qx, nv̄s̄ō̄j̄ x̄ I ḡw̄j̄ Kx ḡv̄hn̄v̄t̄ei Ab̄ym̄v̄i x̄ Aw̄j̄ ḡM̄t̄Yi
w̄bāf̄i Y Ab̄ym̄v̄t̄i GK w̄gmKvj 4.583 M̄ō̄ḡ | G w̄nm̄v̄t̄e t̄ȲP̄ w̄bmv̄e
91.66 ev 92 M̄ō̄ḡ |

M. AvaybK AfbK gmvj g MtelK vewfboe hv`Nti i wqZ Lj vdrtaq ivtk`xb, DgvBqv I AveVmx hMti `Y©I tiŠc`gÿ Ges cÖPxb hM t`tk Avvj gt`i cÖ È Z`w i mgštq gZ cKvk KtišQb th, GK wgmKvj 4.25 Mōg | vel quW thtnZzgvhnve ev `j xj tKw`K bq, eis Z` I wnmve tKw`K, tmtnZzeZgvb hM nvbvdX, kvvdqx, nv`vj x I gmvj Kx gvhvtei AfbK Avvj gB G wnmve MōY KtišQb | G gZ Abyvti `fY© vbmve 85 Mōg |

N. Avgvt`i t`tk cijvZb wnmve Abyvti `fY© vbmve 7.5 fwi /tZvj v etj dKxnMY Dti L KtišQb | `Y©viMtYi wnmvte GK fwi 11.664 wgvj Mōg | GtZ 7.5 tZvj vq 87.48 Mōg nq | G wnmve AvaybK MtelKt`i wnmvtei LpB vbKUeZf |

2. tiŠc` : nv`xtmi vbt` Rbv Abyvti mef`SZ fvtte tiŠc`i vbmve 200 w` invg | Zte w` invtgi I Rb thtnZzvgmKvtj i 10 fvtMi 7 fvM, tmtnZzw` invtgi I Rb vbaftYI `fY© b`vq wZbvU gZ itqtQ:

K. nvbvdX Avvj gMtYi wnmve Abyvti GK w` invg (5 Mōtgi 10/7 wnmvte) 3.50 Mōg | GB wnmvte tiŠc`i vbmve 700 Mōg |

L. kvvdqx, nv`vj x I gmvj Kx gvhvtei Abyvix Avvj gMtYi vbaftY Abyvti (4.583 Mōtgi 10/7 wnmvte) GK w` invg 3.208 Mōg | GB wnmvte tiŠc`i vbmve 641.6 ev 642 Mōg |

M. AvaybK MtelKMtYi gtZ (4.25 Mōtgi 10/7 wnmvte) GK w` invg 2.975 Mōg | G wnmvte tiŠc`i vbmve 595 Mōg | wnmvtei mvgvb` tnišdii w`tk j`q` tišL Zui v 600 Mōg vbmve vbaftY KtišQb |³³

N. Avgvt` i t` tk cjvZb wnmve Abynvti ifcvi wbmve 52.5 fwi/tZvjv etj dKxnMY Dtaj L KtiQb | GtZ GK fwi 11.664 wgvj M0g wntmte i`cvi wbmve nq 612.36 M0g |

fvi Zxq nrbvdx dKxnMtYi gZvgtZi Avtj vtK Avgiv AvaybK MtelKMtYi wnmvetKB mevaK M0YthvM` I wbivc` etj gtb Kw | fwi ev tZvjvi wntmte 7.5 fwi -Y0I 52.5 fwi tiStc` wbmve nq | Avi AvaybK gvUUK cxwZ Abynvti tmvbi wbmve 85 M0g I i`cvi wbmve 600 M0g | c0` q hvKvtZi cwi gvY tgvU -Y0ev tiStc` i 2.5% |

hw` tKvtbv gvnj g cj` I ev gvnjvi wBKU 85 M0g ev Zvi tPtq teuk tmvbi ev tmvbi Aj 1/4vi GK Pib` a ermi (354 w` b) _vtK, Zvntj wZwb ermi tktl Zvi KvQ hZUKztmvbv AvtQ Zvi kZKiv 2.5 fivM hvKvZ c0vb Kiteb | thgb, hw` Zvi KvQ 100 M0g tmvbi _vtK Zvntj wZwb 2.5 M0g tmvbi ev Zvi gj` hvKvZ c0vb Kiteb | GtqtI gj` Z 23 ev 24 KvtitUi tmvbi wnmve aiv nq | hw` wbægvbtbi tmvbi (22, 21, 18 ev 14 KvtitUi) _vtK Zvntj 23 KvtitUi tmvbi ggt` i Dci wbfP Kti wbmve wbaY I hvKvZ c0vb Kitz nte |

Abjfcfite hw` Kviv KvQ 600 M0g ev Zvi teuk i`cv _vtK Zvntj c0Z ermi wZwb tgvU i`cvi 2.5% fivM hvKvZ c0vb Kiteb | thgb, Zvi KvQ tgvU 600 M0g i`cv _vtK 15 M0g i`cv ev Zvi gj` hvKvZ c0vb Kiteb |

১. ৬. ৩. ২. নগদ টাকা ও বাণিজ্যিক পণ্যের নিসার

bM` UvKv I wemvtqi Rb` wbaZi Z ctY` i qtI -Y0ev tiStc` tK gj` aiv nq | Dctii` yU wbmvteti th tKvtbv GKvUi ggt` i mgcwi gvY bM` UvKv hw` tKvtbv gvnj tgi wBKU mwAZ _vtK Zvntj GKermi cY` ntj ZvtK 2.5% nvti hvKvZ c0vb Kitz nte | Abjfcfite hw` tKvtbv gvnj g wemvtqi Rb` ev e`emvtqi Rb` tKvtbv `e` titL t` b Ges Zvi gj` 85 M0g -Y0ev 600 M0g tiStc` i ggt` i mgvb ev teuk nq Zvntj ermi tktl ZvtK D3 `te` i hvKvZ c0vb Kitz nte |

c0Pxb htm -Y0I tiStc` DfqB gj` tgvbtbi gvb` E wnmvte` tKZ w0j | Dftqi ggt` i gta` AvbvcwZK mgZv i qv Kiv ntZv | vmj j wn

mvj vj wu Avj vBin lqv mvj vg l Lj vdv tq ivtk`xtbi hM 85 M0g
 -tYp gj` l 600 M0g tiStc`i gj` c0q GKB_vKZ | cieZx`gynvj g
 iv0_vj tZI Dfq vbmvt ei gj` KvQvKvM0_vKZ | wKs` eZgvtb -Yc
 tiStc`i g0j`i gta` e`vcK cv_R` m0o ntqt0 |

eZgvb evRvti- 2009 mtj i R0p gv`mi i`i`tZ- 23/24
 K`vti`iUi tmbvi fwi Kgtenk 25/26 nvRvi UvKv | M0g Kgtenk
 2230 UvKv | GtZ -tYp g0j` bM` UvKv ev e`emvqK ctY`i vbmve
 nq Kgtenk 1,95,000 (GKj 0 cPvbeYB nvRvi) ev 2,00,000 (`y
 j 0) UvKv | c0vst0 eZgvtb i`cvi fwi Kgtenk 590/600 UvKv Ges
 M0g 50/51 UvKv | GtZ i`cvi `ti bM` UvKv l emYvR`K ctY`i
 vbmve nq 30/32 nvRvi UvKv | Gfvte Avgiv t`Lu0 th, Dfq vbmvt ei
 gta` cv_R` LpB tenk |

eZgvb hM -YcGKKfvte gy`tevRvti i gvb` E` wnmvte -vb jvf
 Kti`0 | GRb` AvajbK dKxnM`Yi ga` t`tk tKD tKD bM` UvKv l
 e`emv ev vep`tqi Rb` vba0i Z` te`i vbmve wnmvte i`ay -YpK M0Y
 Kivi ct0 gZ cKvk Kti`0b | wKs` ivmj j w (0)-Gi hM l
 mrvvexM`Yi hM i vbgg Abjv`ti gynvj g D`vni mKj Bgv, dKxn l
 Avij g me`v etj`0b th, -Yc`ev tiStc` hvi gj` Kg nte ZvtKB bM`
 UvKv l e`emvq-ctY`i vbmve wnmvte M0Y Kitz nte | dih Bev`Z
 cvj`bi t0t0 mZKZv Ae j`0b c0qvRb | GRb` Bgv l dKxnM`Yi
 HKgZ` ev BRgvi evBti hv l qv KLt0vB DvPZ bq |

G Qvov nv`xtm tiStc`i vbmve m`ut`KB tenk vbt`Rbv c0vb
 Kiv ntqt0 | GRb` i`cvi evRvi gj` tmbvi g0j`i Zj bvq A`bK
 Ktg tM`j l Avgiv ivmj j w 0-Gi nv`xm, Lj vdv tq ivtk`xtbi Kg`
 l dKxnM`Yi w`vS-Abjv`ti -Yc`ev tiStc` hvi gj` Kg nte ZvtKB
 bM` UvKv l e`emv`tqi ctY`i vbmve vba0`Yi gvb` E` wnmvte M0Y
 Kie | th`nZ i`cvi `vg Kg, tm`nZzeZgvtb i`cvi `vtgi Dci wfvE
 KtiB bM` UvKv l e`emv`tqi ctY`i vbmve vba0i Z nte |

Avgiv t`Lu0 th, eZgvb (2009 mtj i R0p gym) evRvi`ti
 i`cvi g0j` vbmve nq 30/32 nvRvi UvKv | G wnt`te tKvtbv gynvj tgi

wbKU b`bZg bM` 30,000 UvKv ev GB gřj`i tKvřbv veřuq ev e`emvřqi Rb` i vřřZ `e` GKermi _vKřj ZvřK D³ mřúř` i 2.5% řvM hvKvZ Av` vq KiřZ nře| 30,000 UvKv ev G gřj`i cřY`i Rb` ZvřK 750 UvKv hvKvZ cřvb KiřZ nře| Gi teik mřú` _vKřj GB vnmvře řgvU mřúř` i 2.5% řvM hvKvZ cřvb KiřZ nře|

Avřiv Rwb th, `Y`ř tiřřc`i gřj` me`v DVvřgv Kři | GRb` hLb hvKvZ cřvb Kiv nře řm mřřq evRvi` i řRřb vbmve vbařřY KiřZ nře| Avřiv GLvřb gřj břvřřv eřvi řPřv Kři vř|

GLvřb Dřj L` th, e`envřii `ře`i hvKvZ cřvb KiřZ nře bv| hř` Křřiv vřřři e`envřii Rb` GK ev GKvřK Mvvo _vřK Zvřřj Zvi tKvřbv hvKvZ řbB| hř` Křřiv GK ev GKvřK Mvvo _vřK řřvřq e`envřii Rb`, Zvřřj vřřv Dcřvřř A_`řř řřK cřř ermi vnmve gZ hvKvZ cřvb Kiřeb, Mvřxi gřj`i tKvřbv hvKvZ vřřZ nře bv| Avi hř` Křřiv GK ev GKvřK Mvvo _vřK hv vřřv veřřři Rb` tiřřřřv, Pvv` v gZ gřj` řřř veřřř Kiřeb, ev vřřv Mvvo řřř-veřřř Kři e`emv Křib, Zře cřř ermi vřřř-vřřv Mvvo ev Mvvo _vřj i evRvi gřj` vnmve Kři řgvU gřj`i kZKiv 2.5 řvM hvKvZ cřvb Kiřeb|

Abřřřřř Křřiv hř` vřřři e`envřii Rb` GK ev GKvřK evvo _vřK, Zvřřj ZvřK tKvřbv hvKvZ vřřZ nře bv| Avi hř` řřv řřřř Rb` evvo _vřK Zvřřj Dcřvřř A_`vbmve cY`nřř ermi řřř hvKvZ cřvb KiřZ nře| evvo gřj`i hvKvZ vřřZ nře bv| Avi hř` e`emv ev veřřři Rb` tKvřbv evvo _vřK, Zvřřj cřř ermi evvo řgvU gřj`i Dci hvKvZ cřvb KiřZ nře|

e`emvřqi mřvMři hvKvZ vnmvře gřab l j řřřk meřřřř hvKvZ cřvb KiřZ nře, iay j řřřř hvKvZ bř| Ab` vřřř th gřab řřř-veřřř vřřřřř ZviB hvKvZ vřřZ nře| thgb řřD e`emvřq 5 j řř UvKv vbmřřřř Kiřř b| 1 j řř UvKvř Ni `Zvř Kiřř b ev řřv Kiřř b, 50 nřřvi UvKvi Avmeve cřř Zix Kiřř b, GK j řř UvKvř e`emvřqi `e`vř` cřř enřřYi Rb` Mvvo řř Kiřř b, evřK AvřvB j řř UvKvř vřřv e`emvřqi `e` Lvi` Kři e`emv`i` Kiřř b| Gřřřř

Zv`K GB AvovB j`UvKv I Ab`vb` DcvR`bi ev j`f`vst`ki hvKvZ c`Z ermi Av`vq Ki`Z nte| t`vKvb, Avmevec`I BZ`w`tZ e`vqZ AvovB j`UvKvi hvKvZ c`vb Ki`Z nte bv|

১. ৬. ৩. ৩. বিভিন্ন সামগ্রীর একত্রে যাকাত

hw` Kv`iv wbmvt`ei t`tq Kg cwi gvY tmbv, i`cv, bM` UvKv ev e`emvq mvgM` _v`K Ges meiwKQywgj v`j 600 M`g ifcvi g`j`i mgvb-eZ`vb evRv`i 30,000 UvKv- ev Zvi tenk nq, Zte Zv`K hvKvZ w`tZ nte etj AtbK dKxn gZ c`KvK Kti`tQb|

১. ৬. ৪. বর্ষপূর্তি

hwKvZ gj`Z Drcv`bkxj ev Drcv`b`Ug m`u`i` Dci avh`Kiv nq| e`euZ emw, Ni, Rwg ev Avmevec`I i hvKvZ nq bv| i`aytmbv, i`cv I bM` UvKv mw`AZ _vK`j ev Aj`vi wmvte e`envi Ki`tj I Zvi hvKvZ dih nte Ges hvKvZ c`vb Ki`Z nte| m`EZ Gi KviY ntjv, GmKj m`u` wewb`qvM I Drcv`tbi Rb`| G`wj`tK AvU`K ev td`j ivL`tj I hvKvZ c`vb Ki`Z nte|

th`tnZz Drcv`bkxj m`u`i` hvKvZ w`tZ nq, tm`tnZz Drcv`b I ew`wY`qi Rb` GKwU gvb`E c`qvRb| bM` UvKv, tmbv, i`cv, e`emv`qi cY` I cwj`Z cii w`tq Drcv`b I ea`wY`qi Rb` AZ`S-my`i, th`S`K I `e`AwbK gvb`E ntjv el`wZ`P wmvte| dmtj i t`t`I cwi cK;nlqv ev KZ`B cY`Zv I ea`bi Pev`S-ch`q|

G Rb` dmtj i t`t`I el`wZ`P j`Uv` ivLv nq wb, cwicK; nIqv`tKB hvKvZ dih nIqvi gvb`E wmvte MY` Kiv ntq`Q| dmj Qvov mKj m`u`i` hvKvZ dih nIqvi Rb` kZ`n`ntjv hvKvZ`thwM` m`u` wbmve cwi gvY ev Zvi tenk nte Ges GB m`u` cY`GK Piv`^a ermi (354 w`b) gwj`tKi gwj`Kvbq _vK`te|

G w`l`q ivmj`j wn mvj vj w` Avj vBwn I qv mvj vg t`_tK wewf`bce nv`xm ewY`Z ntq`Q| GQvov Lj`vdtq iv`k`xb I Ab`vb` mrvex t`_tKI AtbK nv`xm ewY`Z ntq`Q|

GLv`tb j`UvYxq th, G w`l`q ivmj`j wn  t`_tK ewY`Z tKv`tbv tKv`tbv nv`xtmi mbt` `e`Zv Av`tQ| G `e`Zvi K_v eZ`vb h`Mi

AbwfÁ AvteMx gvgbtK weáwšit gta" tdtj t`q| eZgvtb AṯbtK nv`xtmi mnxn l hqxd nIqvi wettq tLwR tbb Ges i'ay mnxn nv`xtmi Dci wbfP Kivi tPóv Ktib| wv:mt` tn GwU GKwU cksmbxq welq| wKŠ GtṯtĪ ṯ Ávb wewfbvṯe weáwš-mjxó Kti :

(K) KLṯbv KLṯbv t`Lv hvq th gvwil mMY GKwU nv`xtmi mb`tK `ṯṯ ev hqxd etj tNvIYv KtiṯQb| Gi A_ᶜG bq th, D³ nv`xmwU B `ṯṯ| t`LṯZ nte Ab" tKvṯbv mbt` D³ nv`xmwU ewYṯ ntqtQ wKbv| G wettq tLwR bv KtiB AṯbtK tṯe etmb G wettq tKvṯbv mnxn nv`xm tbb|

(L) kixqtZi AṯbK welq mrvvexMṯYi gZvgṯZi Dci wbfPkvj | AṯbK wettq nqZ ivmj j vn ۞ t`tK tKvṯbv nv`xm ewYṯ nq wv, wKŠ tm wettq mrvvexMṯYi ṯúó gZvgZ iṯqtQ| Zwt`i gZvgṯZi DctiB kixqtZi weavb wbañi Z nq| KviY ivmj j vn ۞-Gi KgᶜI wbt`Rbvi Avtj vṯK Bmj vṯgi weawearb mwKfvṯe Zui vB etSṯQb| Zui v ivmj j vn mvj vj wú Avj vBwn lqv mvj vṯgi wbt`R ev Kṯṯṯ Avtj vṯK cieZxᶜcRbṯK weavb w`ṯqtQb| mrvvexMṯYi wKṯv Dtcṯv Kti kixqtZi wbt`R eṯvi tPóv weáwšit Rbṯ t`q|³⁴

hvKvZ dih nIqvi Rb" hvKvZṯhvM" mṯúṯ`i elwZP cᶜqvRbxqZvi wettq Bmj vṯgi cᶜm× Pvi Bvgvgn mKj mrvvex, Zvṯeqx l cᶜg hṯMi dKxnMṯYi BRgv ev HKgZ" iṯqtQ| G HKgṯZ"i KviY ivmj j vn ۞ Gi hṯM t`tK cieZxᶜmKj hṯM ermti GKeviB hvKvZ msMᶜni Rb" msMᶜnK tᶜᶜY Kiv nṯZv| G Qvov G wettq 5 Rb mrvvexi mṯĪ ivmj j vn ۞ t`tK nv`xm ewYṯ ntqtQ|

1. Avāj vn BebyDgvi (iv.) etj b, ivmj j vn ۞ etj ṯQb :

مَنْ اسْتَفَادَ مَا لَا فَلَا زَكَاةَ عَلَيْهِ حَتَّىٰ يَحُولَ عَلَيْهِ الْحَوْلُ عِنْدَ رَبِّهِ

ᶜhw tKD tKvṯbv mṯú` jvf Kti, Zvntj D³ mṯú` Zvi gwj Kvbvq GK ermi cYᶜbv nIqv chᶜ-hvKvZ dih nte bv|ᶜ³⁵

2. Avṭqkv (iv) etj b, Avwg i vmj j vn (ﷻ) ṭK ej ṭZ i ṭbvQ:

لَا زَكَاةَ فِي مَالٍ حَتَّى يَحُولَ عَلَيْهِ الْحَوْلُ

ÒṭKvṭbv mṣúṭ` el᷉wZ᷑ AvṭM hvKvZ dih nṭe bv|Ó³⁶

3. Avj x (iv) etj b, i vmj j vn (ﷻ) etj ṭQb:

لَيْسَ فِي مَالٍ زَكَاةٌ حَتَّى يَحُولَ عَلَيْهِ الْحَوْلُ

ÒṭKvṭbv mṣúṭ` el᷉wZ᷑ AvṭM hvKvZ dih nṭe bv|Ó³⁷

4. Avbvm (iv) etj b, i vmj j vn (ﷻ) etj ṭQb:

لَيْسَ فِي مَالٍ زَكَاةٌ حَتَّى يَحُولَ عَلَيْهِ الْحَوْلُ

ÒṭKvṭbv mṣúṭ` el᷉wZ᷑ AvṭM hvKvZ dih nṭe bv|Ó³⁸

5. hvB` (iv)-Gi ṭx DṣḡmvṬ` (iv) etj b, i vmj j vn (ﷻ) etj ṭQb:

لَيْسَ عَلَى مَنْ اسْتَقَادَ مَالًا زَكَاةٌ حَتَّى يَحُولَ عَلَيْهِ الْحَوْلُ

Òhw` ṭKD ṭKvṭbv mṣú` jvf Kṭi, Zvntj D³ mṣúṭ` i GK ermi cY᷑bv nI qv ch᷑-hvKvZ dih nṭe bv|Ó³⁹

G mKj nv`xm AṭbK᷑wj mbṭ` ewY᷑ nṭqṭQ| c᷑Z`K mbṭ` c᷑Kfvṭe wKQy` p᷑Zv ṭvkṭj I GKwaK mbṭ` GKwaK mrvvex ṭṭK ewY᷑ nI qvi KviṭY Zv MḥYṭhvM`Zv jvf KṭiṭQ| gṇvni MY G nv`xm ṭwj ṭK MḥYṭhvM` etj ṭNvI Yv KṭiṭQb| Avj vgv BebynRvi Avj x (iv) ewY᷑ nv`xmUṭi mbṭ`ṭK MḥYṭhvM` etj ṭQb| Avj vgv hvBj vqx etj b: nv`xmUṭi nvmvb ev MḥYṭhvM`| Bgvv beex etj ṭQb, nv`xmUṭi nvmvb A_ev mrxn| kvBL gṇvṣḡ` bvni "I xb Avj evbx mKj mbṭ` i ch᷑j vPbv Kṭi nv`xmUṭiṭK mrxn etj Dṭj L KṭiṭQb|⁴⁰

ivmj j vn ﷺ-Gi nv`xm, Lj vdv tq ivtk`xb I Ab`vb` mrvnxi gZvg t Zi wfv E t Z Gfvte gnyij g D`sn BRgv ev HKgt Z` t c t Q t Qb th, dmj Qvov mKj m`ut` : bM` UvKv, `Y, ti Sc, e`emvtqi cY` I cwi j Z cii hvKvZ dih nl qvi Rb` el e W Z k Z P i a y e r m t i i g v t S A w R Z m`ut` i t q t t Z u i v w K O y g Z t f` K t i t Q b |

Bgv g kvnd o q x, Avng` (ivn)-c o j t Bgv g e t j t Q b th, c o Z` K m`ut` i B el e W Z` j v M t e | A` f t K D h w` g n v i i v g g v t m 50,000 UvKv ev G cwi g v Y UvKvi hvKvZ t h v M` m`u` A R B K t i b G e s g v t S h v w K O y K g t e w k t n v K c i e Z x` g n v i i g g v t m Z v i K v t Q G c w i g v Y m`u` _ v t K Z v n t j Z v t K G i h v K v Z w` t Z n t e |

h w` t m e Q t i i g v t S w K O y m`u` j v f K t i, t h g b m d i g v t m 10,000, i w e D j A v l q j g v t m 5,000, k v e v b g v t m 10,000... Gfvte cieZx` g n v i i v t g Z v i w b K U 100,000 UvKv _ v t K, Z v n t j Z v t K g n v i i v t g 50,000 UvKvi hvKvZ w` t Z n t e | m d t i 10,000 UvKvi, i w e D j A v D q j g v t m 5,000 UvKvi ... hvKvZ c o v b K i t e | Gfvte c o Z` K UvKvi Rb` el e W Z` P c t i h v K v Z c o v b d i h n t e |

w K S` Bgv g A v e- n v b x d v, m y d q v b m v l i x (ivn) I A b` A t b K Bgv g e t j b th, c o g th g v m t _ t K Z v i w b m v e c Y` n t q t Q t m g v m t _ t K g j m`ut` i e l e W Z` n t j B h v K v Z d i h n t e | e r m t i i g v t S th UvKv ev m`u` Z v i n v t Z G t m t Q Z v i h v K v Z G K t i w` t Z n t e | c o Z` K UvKvi c` K e l e W Z` j v M t e b v | A` f D c t i i D` v n v i t Y Z v t K g n v i i v g g v t m c Y` 100,000 UvKvi hvKvZ w` t Z n t e |⁴³

d m t j i t q t t Z e l e W Z` P t K v t b v k Z` b v _ v K v G e s A b` v b` m`ut` i t q t t Z e l e W Z` P k Z` _ v K v i t q t t Z d K x n M t Y i G H K g t Z` i K v i Y e Y b v K i t Z w M t q A v j w g v B e b y i` k` (g Z i 595 w n) e t j b : G w e l q u w L j v d v t q i v t k` x b t _ t K m t` n v Z x Z f v t e c o j w Y Z | m r v n v e t q t K i v t g i g t a` w e l q u w c P w j Z I c a m x w Q j | c i e Z x` h t M I w e l q u w c P w j Z I c a m x w Q j | d K x n M Y g t b K t i b th, i v m j j v n ﷺ t _ t K

~úofvte cõwYZ bv ntj KLtbvB Lj vdvtaq ivtk`xb I mrvexMY Gifc KiþZb bv| G weltaq ivmj j vn 𐌸𐌹𐌺𐌻 t_þK nv`xmi ewYZ ntaqtQ| weltaqwi Dci mKj t`þki mKj dKxn I Bvgv HKgZ` tcvLY KþiþQb| cõg hþM GKgvT Beby Avevum I gþAweqv (iw`qvj wu Avbûgv) t_þK Gtþþt` gZwetivtai K_v tkvbn hvq| `iay G `þRb Qrov tKvþbv mrvex G weltaq tKvþbvi Kg wõgZ Kþib wv|⁴⁴

Beby Avev j evi& (463 wn.) etjb: dj -dmtj i hvKvZi tþþt` cwi cKjntj ev KZþbi mgq hvKvZ dih nte| dj dmj tKtU, iwKtaq tSto Nti DVvbi cti hvKvZ w`tZ nte| G weltaq mKj Bvgv I dKxn BRgvõ ev HKgZ` tcvLY KþiþQb| G weltaq Kvþiv tKvþbv gZtþ` tbB| tKD gZtþ` Kitj Zv nte HKgtZ`i wecixtZ hvl qv|

cwvj Z ci, `Y© tišc` BZ`w i tþþt` cõq mKj mrvex, Zvteqx, Bvgv I dKxn HKgZ` tcvLY KþiþQb th, G_wj i hvKvZ dih nte ermi cY©ntj | `iay Beby Avevum I gþAweqv (iv.) t_þK ewYZ ntaqtQ th, tKD wbmve cwigvY `Y©ev tišc` ARþ Kitj mþ½ mþ½ hvKvZ cõvb Kite| Zv`i G gZvgZ th mþT ewYZ ntaqtQ Zv wbfþthvM` bq| mKj mrvexi gtZi wecixtZ Zv`i `Rþbi G gZ tKvþbv Bvgv MþY Kþib wv| mKj Bvgv GKgZ ntaqtQb th, dmj evt` mKj mþút` i tþþt` hvKvZ dih nqv Rb` elewZ©I wbmve kZ© gj mþút` i wbmve cY©nlqv cti ermþi gvþS AvRZ gþvdv ev AvZwi³ mþút` i elewZþ weltaq Zwi gZtþ` KþiþQb|⁴⁵

Gtþþt` DþjL` th, elewZþ tþþt` Pv`^a etþ wmvve Kitz nte| mrvexMþYi hþM t_tg gmwj g Dþšni cþwv Z iwvZ ntjv ighvb gvþm hvKvZ Av`vq Kiv| mvaviYZ 1jv ighvb t_þK 30 kvõerb chþ-ermi wmvve Kti hvKvZ cõvb Kiv nq| tKvþbv evsK, cõZõvb ev ew³ hw` tKvþbv KvþY tmþi ermi wmvvte (thgb, Rþ ev wvþmþf gvþm) hvKvZ cõvb Kþib Zvntj ZvþK Aek`B AvZwi³ 11/12 w`þbi

hvKvZ c0vb Ki tZ nte| mvaviYZ Pvb`a ermi t_tK tmSi ermi 11
w`b tewk nq| KLtbv 10 ev 12 w`b tewk ntZ cvti| mefe`vq
c0Z`K ermi Pvb`a I tmSi erm tii cv`R` vbaFY Kti AwZwi³
w`b_wj i hvKvZ c0vb Ki tZ nte| A_ R G aitbi c0Z0vb tK c0Z
erm tii 1 ermi 11/12 w`tbi hvKvZ c0vb Ki tZ nte|

১, ৬. ৫. ব্যবহৃত অলঙ্কারের যাকাত

c0vj Z Pvi gvhnvtei tKv tKv gvhnvte e`eüZ Aj 1/4 tii
hvKvZ c0vb dih bq etj gtb Kiv ntqtQ| G wettq GKwU nv`xm
ewYZ ntqtQ| Rwei (iv) ewYZ nv`xtm ej v ntqtQ, ivmj j wn ۞ etj b:

لَيْسَ فِي الْحُلِيِّ زَكَاةٌ

0Aj 1/4 tii gta` hvKvZ tbB| 0

nv`xmU ivmj j wn ۞-Gi K_v bq| G tK nv`xtm beex wnmvte
ewZj ev evtbvqU etj tNvI Yv Kti tQb evBnvKx, Beby nvRvi
AvmKvj vbx, Avj evbx I Ab`vb` gnvwi m| G evK`wU gj Z Rwei (iv)-
Gi vbtRi K_v wnmvte ewYZ| GKRb AZ`s`- ۞ eY0vKvix fj ekZ
G tK ivmj j wn ۞-Gi K_v etj eY0v Kti tQb|⁴⁶

Rwei I K tK Rb mrvex (۞) ej tZb th, Aj 1/4 tii hvKvZ
tbB| c0v s`ti Ab` AtbK mrvex ej tZb th, Aj 1/4 tii hvKvZ c0vb
Ki tZ nte| Ki Avb I nv`xtmi `uó e³te`i Avtj v tK e`eüZ Aj 1/4 i
I mKj cKvi `Y0I ti s`c`i hvKvZ c0vb dih| Kvi Y:

প্রথমত, Ki Avb-nv`xtm `Y0I ti s`c`i hvKvZ c0v tbi vbt`R
t` I qv ntqtQ| tm t` t` tKv tKv cKvi e`wZµg D t j E Kiv nq vb| G
mKj AvqvZ I nv`xtmi `uó vbt`R ntj v e`eüZ I Ae`üZ mKj
cKv tii tmvov I i`cvi hvKvZ w`tZ nte| GB vbt`R ki weci xZ
tKv tKv cKvi vbt`R ivmj j wn ۞ t` tK wei x mbt` ewYZ nq vb|

দ্বিতীয়ত, wewfbae mnxn ev nvmvb nv`xtm `uófvte e`eüZ
Aj 1/4 tii hvKvZ c0v tbi vbt`R t` I qv ntqtQ| GKwU nv`xtm Avā j wn
BebyDgvi (iv) etj b:

إِنَّ امْرَأَةً آتَتْ رَسُولَ اللَّهِ ﷺ وَمَعَهَا ابْنَةٌ لَهَا وَفِي يَدِ ابْنَتِهَا مَسَكَتَانِ غَلِيظَتَانِ مِنْ ذَهَبٍ فَقَالَ لَهَا: أَتُعْطِينَ زَكَاةَ هَذَا؟ قَالَتْ: لَا قَالَ: أَيْسُرُكَ أَنْ يُسَوِّرَكَ اللَّهُ بِهِمَا يَوْمَ الْقِيَامَةِ سَوَارِينَ مِنْ نَارٍ؟ قَالَ فَخَطَفَهُمَا فَأَلْقَهُمَا إِلَى النَّبِيِّ ﷺ وَقَالَتْ: هُمَا لِلَّهِ عَزَّ وَجَلَّ وَلِرَسُولِهِ.

0GK gwnj v Zvi tqtqtK wbtq ivmj j vn ﷺ -Gi wBKU Avřm | Zvi tqtqi nřZ řm vbi `wL tgvUv PwO wQj | ivmj j vn ﷺ etj b: Zng wK Gi hvKvZ c0vb Ki? řm etj: bv | wZwb etj b: Zng wK c0v` Ki th, řZvgřK Avj vn wKqvgřZi w`b GB `wLi cwi etjZ Av řbi `wL PwO civřeb? ZLb řm PwO `wL Lřj ivmj j vn ﷺ -řK c0vb Kři Ges etj: G wj Avj vn I Zwi ivmřj i (ﷺ) Rb` | 0⁴⁷

Ab` nř`řm Avřqkv (iv.) etj b:

دَخَلَ عَلَى رَسُولِ اللَّهِ ﷺ فَرَأَى فِي يَدَيْ فَتَخَاتٍ مِنْ وَرِقٍ فَقَالَ: مَا هَذَا يَا عَائِشَةُ؟ فَقُلْتُ: صَنَعْتُهُنَّ أَتْرِينَ لَكَ فِيهِنَّ يَا رَسُولَ اللَّهِ. فَقَالَ: أَتَوَدِّينَ زَكَاتَهُنَّ؟ فَقُلْتُ: لَا، أَوْ مَا شَاءَ اللَّهُ مِنْ ذَلِكَ. قَالَ: هِيَ حَسْبُكَ مِنَ النَّارِ.

0 ivmj j vn ﷺ Avgiv wBKU Gřm ř`řLb th, Avgvi nřZ i řcvi KřqKwL AvřwL | wZwb etj b: Avřqkv, G wj wK? Awng ej j vg: Avcbvi Rb` mřRe etj G wj evwbtqvQ | wZwb etj b: Zng wK G wj i hvKvZ c0vb Ki? Awng ej j vg: bv... | wZwb ej řj b: řZvgvi Rb` Rvnvbtg řřZ GwLb hř_0 | 0⁴⁸

G mKj nř`řmi AvřřřK e`wbô Awj gMY GKgZ th, mKj cKvi e`eüZ ev Ae`eüZ `Y© ři řřc`i Aj řvřři hvKvZ c0vb di h |

1. 7. যাকাত প্রদানে অবহেলা বনাম বাড়াবাড়ি

Gfvte Avgiv t`LuQ th, newfbæcKvi hvKvtZi newfbæcKvi weavb itqtQ| ivmj j vn ۞-Gi vbt`Rbv I mrvnevMtYi vKvIv I KtgP gva`tg tm mKj weavb we`wii Z Avtj vPbv I vj wicex Kti tQb Bmj vtgi cĀÁ Bvgv I dKxMY| G mKj weavb fvj fvte Rvbv I cvj b Kivi gta`B itqtQ Avgvt`i Cgvb I Bmj vtgi i vKeP| Av`vtR, hv³ ZKᵒLwUttq ev Aíve`v I `f Ávb w`tq bZb weavb tei Kivi cĀYZv Avgvt`i aYsm tWtK Avbte| Avgvt`i mgvtR G aitbi AÁvbZv I Aíve`vcĀZ hvKvZ weiqK fj ávšt` gta` vKQy nj Aetnj vgj K I vKQyntj v evovemo gj K|

Avgvt`i Rxeᵓb Aetnj vB teuk| Avgiv Avj vni weavb Rvb tZ PvB bv, cvj tbi AvMĀ Kg| cvj b Kiti `vqmviv fvte Kwi| cvw_ᵓ Rxeᵓbi vIy`Zg jvf ev `f_ᵓAvgvt`i hZUKz gtbvthvM AvKIᵓ Kti Avj vni fiv emv, ingZ, eiKZ, AvLiviZi kwš- I gv³ jvtfi AbfvZ Avgvt`i gta` Zvi tPtq A t b K Kg gtbvthvM I Avšwi KZvi mᵓó Kti| Avgvt`i Aetnj vRvbZ Ab`vq, vj i gta` itqtQ:

K. vbtRtK gmvj g `we Kiv mtÉj hvKvZ cĀvb bv Kiv| BbKvg U`v , LvRbv ev Ab`vb` miKvix U`vt` i KvitY, miKvix ev temi Kvix Pv`vevR ev Rj tgi ARvvtZ mᵓú` ev dj -dmtj i hvKvZ cĀvb t`tk weiZ `vKv|

L. e`emvtqi ctY`i t v tĀ mKj ctY`i gj` wmvve Kti Zvi cYᵓ hvKvZ Av`vq bv Kti `i ayj vtfi hvKvZ cĀvb Kiv|

M. e`vstK mĀÁZ UvKv, mĀqcĀ, eÉ, tkqvi BZ`w`i hvKvZ cĀvb bv Kiv|

N. e`eüZ `Yev tišt`i Aj ¼vti i hvKvZ cĀvb bv Kiv|

O. vbmvtēi tPtq Kg cwi gvY tmvov, i`cv I bM` A_ᵓ_vKtj tm, vj GKĀ Kti hvKvZ cĀvb bv Kiv ev c`Kfvte vbmve cYᵓbv nI qv chᵓ-hvKvZ cĀvb t`tk weiZ `vKv| Gt v tĀ `vqZj ntj v, mKj mᵓú` GKwĀZ Kti hw` 30,000 UvKvi (tišt`i vbmve) mgcwi gvY Zv Zvi teuk nq Zvntj hvKvZ t` I qv|

O. dmtj i hvKvZ c0vb bv Kiv| Rngi LvRbv, U'v , mi Kvix Rj g, Drcv`tbi LiP teuk nI qv BZ`w` evnvbv I I RnvZ t`wL tq A_ev Dkix Rng bq etj wfwE'nx b`we Kti Drcbædj -dmtj i hvKvZ c0vb t`tk weiZ _vKv|

P. hvKvZi muWK LvZ hvKvZi A_©e'tqi t¶t¶ Aetnj v Kiv| hvKvZi UvKv e'w³, `j ev c0Z0v'tbi mjeavi Rb` m't`nhj³ ev weZuKZ LvZ e'q Kiv| thgb, tKv'tbv `j ev c0Z0v'tK vbg¶Kvh©ev c0Z0v'tK e'q vbe¶ni Rb` hvKvZ c0vb Kev, Bmj vgx `vl qvZ, Avt`vj b ev Bj g c¶v'ti vbt¶wRZ m"Qj tKv'tbv e'w³ tK hvKvZ c0vb Kiv, gZe'w³ i mrKv'ti hvKvZ c0vb Kiv BZ`w` |

Q. Avb`w` Z wP'tE bq, eis KóKi gtb Kti hvKvZ c0vb Kiv|

Aciw`tk wKQyAvj vni ev`v AvM0ni mvt_ Avj vni weavb cvj b KitZ Pvb| Zte Ávtbi Afve, AwZ AvM0 I kqZvb c0ivPvbi dtj Avj vni 0xb cvj tbi t¶t¶ ivmj j vñ ﷺ-Gi vba¶ni Z I vbt`wKZ weav'tbi mxgv j ·Nb Kti AwZwi ³ Bev`Z Kti b| Zui ivmj j vñ ﷺ I Zui mrvvexM'tYi t¶t¶l teuk gE'vKx I 0xvcvjbKvix ntZ Pvb| G AwZ AvM0 I evovewio Zvt`i tK ve`0Av'tZi gta` vbcwZZ Kti |

G`i AvM0 I tç0Yv c0ksmbxq| wKŠ' G`i mgm`v AwKvsk t¶t¶ Aetnj vKvixM'tYi t¶t¶l fq¼i| Aetnj vKvix mvaviYZ Rv'tbb th, wZvb Ab`vq Kit0b| Zvi Rb` tKv'tbv GK mgq cv'tci c_ t`tk wct¶i Avmvi mætebv _vtK| ve`0Av'tZ wj ß evovewioKvixl cv'tc wj ß| wZvb ivmj j vñ ﷺ I Zui mrvvexM'tYi Kgaviv I c×wZi AwZwi ³ Bev`Z Kti Kw'b cv'tc wj ß ntqt0b| wZvb gj Z ivmj j vñ ﷺ I Zui mrvvexM'tYi iwZ I Kg¶K AeÁv Kti0b| Zvi cvc eo Kw'b| wKŠ' Zvi t¶t¶l fq¼i ntjv wZvb Zvi cvc tK fuj I cY` gtb Kit0b| GRb` Zvi ZI ev ev cvc ZvtMi mætebv LpB Kg _vtK|⁴⁹ hvKvZ wclqK G ai'tbi evovewioi gta` itqt0:

K. hvKvZi t`qt`i` ŌubmveŌ bv gvbv, eis Aí tenk mKj m`ú` i hvKvZ t`lqv|

L. hvKvZi t`qt`i` ŌelcwZŌ-i w`tk j`q` bv ivLv, eis cŌZ w`b ev cŌZ gv`m hvKvZ t`lqv|

Avgiv t`tLwQ th, Avjvni c`_ e`q l`vb AZ`š- eo Bev`Z| bdj mvjvtzi b`vq bdj`vbl AZ`š- eo Bev`Z| Dciš` cwL` Rxe`b wec`vc` t`_tK g`jvf l`eiKZ jvf Kivi Rb` bdj`vb Ab` mKj bdj Bev`zi t`tq Kj`vYKi| w`Kš` tKv`bv bdj Bev`z`K dih g`tb Kiv ev bdj`tK di`hi` „Zi`w`tq cvj b Kivi A`_ntjv ivmj`j`vn (𐌸)-Gi we`iwaZv Kiv l`we`ŌAvZ wj`B n|qv| wZvb th Bev`z`K hZUKz` „Zi`w`tq`Qb Zv`tK Zvi t`tq tenk ev Kg` „Zi` t`lqv Zvi m`vz`tK Ae`tnjv l`Ae`Av Kivi m`w`g`j`| t`KD hw` cŌZw`b Zvi DcvR` t`_tK w`KQy`vb K`tib Zv w`b:m`t``tn AZ`š-fvj KvR| w`Kš` GB bdj`tK dih g`tb Kiv ev cŌZw`tbi ev mKj cw`gvY m`ú` i hvKvZ cŌvb dih g`tb Kivi A`_ntjv ivmj`j`vn (𐌸) l`m`v`vexMY hvKvZi Bev`Z m`w`Kf`te e`Sb w`b Ges cvj b K`tib w`b e`tj g`tb Kiv| w`b`R`t`K Z`t` i t`tq l` tenk ci`tnhMvi g`tb Kiv|

G`t`qt`i` g`g`tbi bvrvtzi GKgv` c`_ ivmj`j`vn (𐌸)-Gi Ab`jniY Kiv| Ōg`nv`š`j` ivmj`j`vnŌ-G wek`v`mi A`_ntjv, g`rv`š` (𐌸)-Gi Av`Pwi`Z l`cŌ`w`Z` c`xwZ`z` Bev`Z cvj b Kiv| K`i`Avb l`nv`xm t`_tK tKv`bv Bev`zi w`b`R`bv MŌY Ki`t`j`B n`te bv, ivmj`j`vn (𐌸) Bev`Zw` w`Kf`te cvj b K`i`t`Qb Zv Rv`t`z` n`te Ges ūe`u` ZuiB Ab`Ki`t`Y Zv cvj b Ki`t`z` n`te| hLbB tKv`bv g`g`b K`i`Avb ev nv`xm t`_tK tKv`bv Bev`zi w`b`R`bv ev dh`j`z` t`R`b w`b`Ri` e`j`w`eteK ev h`j` w`tq`tm Bev`Z cvj b Ki`t`z` t`Pov` K`tib ZLbB wZvb kqZv`bi` q`l`ati` cto hvb| kqZvb ŌBev`ZŌ-Gi bvtg` Zv`tK Ōcv`cŌ wj`B K`ti, Dciš` ivmj`j`vn (𐌸)-Gi i`w`z`t`K Ae`tnjv, Ae`Av ev NYv K`ti wZvb Cgvb nvi`v`bvi` gZ f`q`/i Ae`v`q DcbxZ nb| g`nvb ive`j` Avj`v`g`b Avgv` i`t`K ivmj`j`vn (𐌸) c`Y`Ab`jni`t`Yi` gva`tg` Zui m`š`w` AR`bi` Zvl dxK`vb Ki`b| Avgxb!

দ্বিতীয় অধ্যায়

উশর বা ফসলের যাকাত

২. ১. উশর : অর্থ ও পরিচিতি

ÔDkiô kãwi AwifawbK A_ÔGK`kgvskô| mvaviYfvte dj - dmtj i hvKvZtK ÔDkiô ejv nq| Avgiv cieZx®Avtj vPbvq t`Le th, nv`xpm dmtj i hvKvZi t`t`t` me®v ÔDkiô ev ÔbmdzDkiô, A_® ÔGK`kgvskô ev ÔGK`kgvstki AfaRô kã e`envi Kiv ntqtQ| tmPe`e`vi Dci wbfP Kti cÔË hvKvZi cwigvY Dki A_® GK`kgvsk A_ev wbmcdzDki ev GK`kgvstki AfaR nte| e`envi I cwi fvlvMZfvte Dfq cwigvYi hvKvZtKB ÔDkiô ejv nq| Gfvte e`envi K fvte ÔDkiô A_B Ôdmtj i hvKvZô|

২. ২. কুরআন কারীমে ফসলের যাকাত

Ki Avb Kvixtg gygbMYtK evisevi Zt`i maut`i hvKvZ Av`vtqi wbt`R t`lqv ntqtQ| `fveZB maut`i hvKvZ cÔvbi G wbt`R Ôviv mKj cKvi maut`tKB eSvb nq| wKs`j t`Yxq th, gnvb Avjvn Ki Avb Kvixtg maut`i hvKvZ cÔvbi wbt`Rbvi cvkvcwk wetkl fvte dmtj i hvKvZ cÔvbi wbt`R cÔvb KtiQtQb| G t`tK dmtj i hvKvZi wetkl `i`Zi Avgiv eStZ cwi | Avjvn etj b:

يَا أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ

الْأَرْضِ وَلَا تَيَمَّمُوا الْحَبِيبَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِأَخِيهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ

وَاعْلَمُوا أَنَّ اللَّهَ غَنِيٌّ حَمِيدٌ

Ôtn gygbMY, tZvgiv hv DcvR® Ki Ges Awig hv fvg ntZ tZvgv` i Rb` Drcv` b Kti t`B Zbfa` hv DrKô Zv (hvKvZ wntmte) e`q Ki; Ges Zvi wKô e`e`q Kivi msKí Ktiv bv; A_P tZvgiv Zv MÔY Ki bv, hw` bv tZvgiv P`zeÜ Kti _vK| Ges tRtb ivL th, Avjvn Afveg³ I cksimZ|ô⁵⁰

GLv`tb UvKv-cqmv I m`áú` i hvKvZ c0`vt`bi gZ GKB i`#Zji
 mv`_ Avj vn Rvj v kv0bju gyrgbMY`K f`ngi Drcw` Z dj -dmtj i
 hvKvZ c0`vt`bi vb` R c0`vb Kti`tQb | Ab` Avqv`Z Avj vn etj b:

وَهُوَ الَّذِي أَنشَأَ جَنَّاتٍ مَّعْرُوشَاتٍ وَغَيْرَ مَعْرُوشَاتٍ وَالنَّخْلَ وَالزَّرْعَ
 مُخْتَلِفًا أَكْلُهُ وَالزَّيْتُونَ وَالرُّمَّانَ مُتَشَابِهًا وَغَيْرَ مُتَشَابِهٍ كُلُوا مِنْ ثَمَرِهِ إِذَا أَثْمَرَ
 وَآتُوا حَقَّهُ يَوْمَ حَصَادِهِ وَلَا تُسْرِفُوا إِنَّهُ لَا يُحِبُّ الْمُسْرِفِينَ.

0Ges wZvbB m`ó Kti`tQb gvPvi Dci DVv`bv nq Ges gvPvi Dci
 DVv`bv nq bv Dfq c0`vt`i i dtj i D`vbmgn, Avi tLRj e`j|mgñ I
 km`t`qZ, hvi `v` i gta` wvrbzv i`tq`Q, Ges Rj cvB I te`v`bv, hv
 G`K A`b`i mv`_ mv`k`cY` nq Avevi mv`k`nxb| nq| hLb e`j|
 dj evb nq ZLb tZvgiv dj f`qY Ki Ges Zv KZ`bi w`tb Zvi cv| bv
 ev AwaKvi (KvZ` dmtj `wi`M`Yi AwaKvi) cwi`tkva Ki Ges
 Ace`q Kti`v bv| vb0q wZvb Ace`qx` i`K c0` Kti`b bv|0⁵¹

GLv`tb gnvb Avj vn dmj KZ0 ev Nti` tZjvi w`tb dmtj i
 gta` mgv`Ri `wi`^agvb|` i AwaKvi Av`vq Ki`Z vb` R w`tq`Qb |
 Av`j vn Be`b Ave`vm (iv) I Ab` A`bK g`dmi etj`tQb th, GLv`tb
 0AwaKvi0 ej`tZ hvKvZ e`svb ntq`Q | Zv`i g`Z GLv`tb dmj
 KZ`bi mgq dmtj i hvKvZ ev Dki Av`vq Ki`Z vb` R t`lqv
 ntq`Q | Ab`w``K Av`j vn Be`b Ave`vtmi Ab` Av`iK gZ I Ab`
 A`bK Zv`eqx I g`dmi`i g`Z GLv`tb 0AwaKvi0 ej`tZ 0hvKvZ0
 Qrov| AwZwi³ AwaKvi e`svb ntq`Q | Zvi`v etj`b th, gygtbi m`áú`
 mgv`Ri Afvex ev g`v`c`x` tkYxi AwaKvi `iay hvKv`Zi gta`B
 mxgve`x bq| hvKvZ tZv w`tZB nte, Dci`š` dmj tKtU Nti` tZjvi
 mgq Ges Mt`Qi dj cvovi mgq cvov-c0`t`ekx, AvZ`kq-`Rb I
 `wi`^ahvi`v tmLv`b Dcw`Z `vK`eb Zv` i`K mva`gZ wKQyc0`vb Kivl
 gygtbi Dci` w`qZj| GB Avqv`Z 0AwaKvi0 ej`tZ G AwZwi³ AwaKvi
 e`svb ntq`Q etj` Zvi`v gZ c0`vk Kti`tQb |⁵²

২. ৩. হাদীস ও ফিকহের আলোকে উশর

Gfvte Avgiv t`LuQ th, Ki Avtb evisevi gvgbMYtK hvKvZ Av`vtqi wbt`R t`lqv ntqtQ| Dciš` wefklfvte dmtj i hvKvZ Av`vtqi wbt`R c0vb Kti G wefkl cKvtii hvKvZi i`Zi eSvbtv ntqtQ| nv`xm kixtd Ki Avtbi GmKj wbt`fki we`wii Z e`vL`v I weavb c0vb Kti tQb ivmj j wn (ﷺ)| Ki Avb Kvi xg I nv`xm kixtdi m̄ uó wbt`fki Avtj vK gvnwj g D̄syn ŌBRgvŌ ev HKgtZ` tcttQ tQb th, dmtj i hvKvZ c0vb dih| Ki Avb, nv`xm I BRgvŌi wfvĒtZ dmtj i hvKvZ c0vb Kiv gvgtbi Dci dih| Zte tKvb&tKvb&dmtj i hvKvZ c0vb Ki tZ nte, wK cwiv gvtY c0vb Ki tZ nte, KLb c0vb Ki tZ nte tm mKj wltq Zuiiv nv`xtmi wewfbœwbt`Rbvi Avtj vK wewfbœgZ cKvk Kti tQb| cieZrAa`vq, wj tZ Avgiv tm mKj wltq Avtj vPbv Kie| Avj wni tZŠidKB Avgvt`i GKgvĪ Aej`b|

২. ৩. ১. উশরের পরিমাণ

Dk tii cwiv gY m̄ u tK A t b K nv`xm ewYZ ntqtQ| Avāj wn Be t b Dgvi (i w̄ qvj w̄ Avbūgv) etj b, ivmj j wn (ﷺ) etj tQb:

فِيْمَا سَقَتِ السَّمَاءُ وَالْعُيُونُ أَوْ كَانَ عَثَرِيًّا الْعُسْرُ وَمَا سَقِيَ بِالنَّضْحِ

نِصْفُ الْعُسْرِ

Ōe p̄i cwib, c0wv nZ SYf̄i cwib ev gvLi `f̄vweK Av`Zv t`tK (tKvbtv tmP e`e`v Qvov) th dj ev dmj Drcw`Z nq, tm dj I dmtj i GK`kgvsk (10%) hvKvZ c0vb Ki tZ nte| Avi tm tPi gva`tg th dj -dmj DrcbœKiv nq Zv t`tK GK`kgvstki A t a R (20 fvtMi GKfvM ev 5%) hvKvZ c0vb Ki tZ nte|⁵³

Ab` eYvq wZvb etj tQb:

سَنَّ رَسُولُ اللَّهِ ﷺ فِيمَا سَقَتِ السَّمَاءُ وَالْعُيُونُ أَوْ كَانَ عَثَرِيًّا الْعُشْرَ
وَفِيمَا سُقِيَ بِالنَّضْحِ نِصْفَ الْعُشْرِ

0ivmj j vn ﷺ mjbvZ⁵⁴ Kti tQb (i wZ c0j b Kti tQb) th, eji
cwb, c0wnZ SYf cwb ev gwUj vfwek Av`zv t_tK hv Drcw`Z
nq, Zvi Dki ev `kfvMi GKfvM, Avi tmPi gva`tg hv Drcb0Kiv
nq Zvi wmd Dki ev 20 fvMi GKfvM hvKvZ c0 vb Ki tZ nte|⁵⁵

Ab` eYvq i vmj j vn mvj vj wu Avj vBwn l qv mvj vg etj tQb:

فِيمَا سَقَتِ السَّمَاءُ وَالْأَنْهَارُ وَالْعُيُونُ أَوْ كَانَ بَعْلًا الْعُشْرُ وَمَا سُقِيَ
بِالسَّوَانِي وَالنَّضْحِ نِصْفُ الْعُشْرِ

0ej0i cwb, b`xi cwb, SYf cwb ev gwUj Av`zv t_tK hv
Drcw`Z nq Zv t_tK 0Dki0 ev `kfvMi GKfvM hvKvZ c0 vb Ki tZ
ntel Avi ci ev hsj:e`envi Kti tmPi gva`tg hv Drcb0Kiv nq Zv
t_tK 0wmd Dki0 20 fvMi GKfvM hvKvZ c0 vb Ki tZ nte|⁵⁶

Rwei (ﷺ) etj b, Avig bexRx (ﷺ)-tK ej tZ i tbiQ:

فِيمَا سَقَتِ الْأَنْهَارُ وَالْعَيْمُ الْعُشُورُ وَفِيمَا سُقِيَ بِالسَّانِيَةِ نِصْفُ الْعُشْرِ

0b`x ev tjtNi cwb tZ hv Drcw`Z nq Zvi GK`kgvsk Ges tmPi
gva`tg hv Drcw`Z nq Zvi GK`kgvstki AfaR c0 vb Ki tZ nte|⁵⁷

g0Avh (iv) etj b: 0ivmj j vn ﷺ AvgtK Bqvgtb (c0vmK
wmvte) t0Y Ktib Ges wbt`R t`b th, Avig thb eji cwb tZ

Drcw` Z dj -dm`j i GK` kgvsk Ges tm`Pi gva`tg Drcw` Z dj -
dmj t`tk GK` kgvstki A`aR cwi gvY (hvKvZ) M`hY KwI | 0⁵⁸

Ab` nv` xtm Ave-`ivBiv (iv.) etj b: ivmj j wn ؎ etj tQb:

فِيمَا سَقَتِ السَّمَاءُ وَالْعِيُونُ الْعُشْرُ وَفِيمَا سَقِيَ بِالنَّضْحِ نِصْفُ الْعُشْرِ

0eyw ev SYf cmbi Drcv` tbi GK` kgvsk Ges tm`Pi gva`tg
Drcv` b t`tk GK` kgvstki A`aR hvKvZ w` tZ nte | 0⁵⁹

Gfvte Av`iv A`bK mrvex G A`_`nv` xm eY`v Kti`tQb |
Gfvte gvZvI qmZi ev AMWZ mrvex KZR ewY` nv` xtmI Av`j v`K
gynvj g D`yni mKj Bvgv I Avij g HK`e`x`fvte w`x`v`S-M`hY Kti`tQb
th, AvZwi` tmP e`e`v Qivov `v`fweK Av`Zv, eyw, SYf ev b`xi
c`ngvb cmbi gva`tg Drcw` Z dmj I dt`ji 10% hvKvZ c`vb
Kiv gvg`bi Dci dih | Avi hw` Drcv` tbi t`t`I gvboxq c`P`ovi
gva`tg A`_ev h`ev RxeRv`bvq`ti gva`tg tm`Pi cwb mieivn Kiv
nq Zvntj Gfvte Drcw` Z dj I dm`ji 5% hvKvZ c`vb Kiv
gvg`bi Dci dih | Bvgv Ave-BDmel (182 w.) etj b:

فَهَذَا الْمُجْتَمَعُ عَلَيْهِ مِنْ قَوْلِ مَنْ أَدْرَكْنَا مِنْ عُلَمَائِنَا، وَمَا جَاءَتْ بِهِ الْآثَارُ.

0Avgiv hZ Avij g-Dj vgv`K t`t`q`Q mevB G w`l`t`q HKgZ`
t`v`Y Kti`tQb Ges w`v`f`b`v`nv` xtm GfvteB w`t``R t` I qv n`t`q`Q | 0⁶⁰

২. ৩. ২. উশরযোগ্য ফল-ফসল

Dctii Av`j v`Pbvq Avgiv t`L`Z cwi`Q th, wK cwi gvY dmj
hvKvZ wmvte c`vb Ki`Z nte tm w`l`t`q gynvj g D`yn GKgZ | G
w`l`t`q t`Kv`bv gZw`ti va tbB | Zte wK cwi gvY dj I dmj t`tk Ges
t`Kv`b` t`Kv`b` dj I dmj t`tk hvKvZ c`vb Ki`Z nte tm w`l`t`q
Avij gM`Yi gta` gZw`ti va i`t`q`Q | t`Kv`bv t`Kv`bv Avij g I Bvgv
etj b th, fvg t`tk Drcw` Z mKj c`Kvi dj , dmj I kvKmevR, th

Kiv nte bv etj Giv gṯb Kṯib|⁶¹

G Aṯ_©GKvU nv`xmI AZ`š-hqxd mbṯ` eWZ nṯqṯQ| Ave-gyZxṶq evj Lx etj b, Ave-nvbxdv etj ṯQb, Avevb Beby Avex AvBqvK etj ṯQb, GKeṯ³ AvgvṯK etj ṯQb th, ivmjy vn (𐎎𐎌) etj ṯQb:

فِيْمَا سَقَّتِ السَّمَاءُ الْعُشْرُ، وَفِيْمَا سَقِّيَ بِنَضْحٍ أَوْ عَرَبٍ نِصْفُ

الْعُشْرُ، فِي قَلِيْلِهِ وَكَثِيْرِهِ

Ḷeyṯi cwbṯZ hv Drcbænte Zv t_ṯK GK`kgvsk Ges tmṯPi gvaṯg hv DrcbæKiv nq Zv t_ṯK GK`kgvṯki AṯaR w ṯZ nte, Zv Kg ṯnvK ev tevk ṯnvK|Ḷ

Dkṯii cwiḡy Avṯj vPbvi mgq Avgiv ṯṯLwQ th, ḶDkiḶ I ḶnbmdzDkiḶ- Gi nv`xm LṯB gkūi | 10/12 Rb mvnvex t_ṯK G Aṯ_© nv`xm eWZ| cḶZ`K mvnvex t_ṯK GKvwaK Zvweqx G nv`xm eYḶv KṯiṯQb| cḶZ`K Zvweqx t_ṯK AṯbK Zve-Zvweqx Zv eYḶv KṯiṯQb| mKṯj B ejṯj b Ḷeyṯi cwbṯZ hv Drcbæng Zvi GK`kgvsk Ges tmṯPi gvaṯg hv DrcbæKiv nq Zvi GK`kgvṯki AṯaR|Ḷ wKš' (في قَلِيْلِهِ وَكَثِيْرِهِ) ḶZv Kg ṯnvḶK ev tevk ṯnvḶKḶ G K_v ṯKD etj b vb| i ay Ave-gyZxṶq G AvZwi³ K_vUKznv`xm etj Dṯj L KṯiṯQb|

gnvwi mMY Zvi G`vweṯK Bjṯg nv`xtmi KṶvcv_ṯi hvPvB Kṯi ṯ`Lṯj b th, Zv MḶYṯhvM' bq| Zui v etj b, Ave-gyZxtqi G eYḶv AZ`š-hqxd; Kvi Y Ave-gyZxṶq AZ`š-`ṯṯ I AvbṯṯṯhvM' ivex| wZvb nv`xm wKgz gṯb ivLṯZ cviṯZb bv| wZvb nv`xmU mivZ`B Bgvḡ Ave-nvbxdv t_ṯK iṯṯṯQb ev Ave-nvbxdv mivZ`B nv`xmU etj ṯQb wKbv Zv eṯv hvq bv| eis eṯv hvq th, wZvb nv`xmU etj b vb|

Kvi Y Bgvḡ Ave-nvbxdv (ivn) Avṯiv AṯbK Ovṯ wQṯj b, hviv Zvi KvQ t_ṯK nv`xm I wdkn wktṯLṯQb| wKš' ṯKvṯbv OvṯB G nv`xmU Zvi t_ṯK eYḶv Kṯib vb| weṯklZ Zui cḶvb wkl`Ḷq: Bgvḡ Ave-BDmed (ivn) I Bgvḡ gnv`ṯṯ' (ivn) Zṯ' i wewṯbæMḶš' Bgvḡ Ave-

nvbxdivi G welqK gZvgZ we`wii Z `wj j cõvYmn wj wce× Kti`Qb | Zui v wj tL`Qb, Bvgv Ave-nvbxdiv (ivn) gZ tcvIY Ki`Zb th, Kg`ewk mKj Drcv` tbi GK`kgvsk ev Zvi A`aR hvKvZ cõvb Ki`Z nte | G wel`q Bvgv Ave-nvbxdiv ZweqM`Yi th mKj gZvg`Zi Dci wbfP` Ki`Zb Zv Zui v we`wii Z wj wce× Kti`Qb | wKŠ` Zui v KL`tbvB D`j L K`tibw th, G wel`q Bvgv Ave-nvbxdiv ivmj`j vn ۞-Gi tKv`tbv nv`xm eY`v Kti`Qb | G t`_tk `úó tevSv hvq th, Bvgv Ave-nvbxdiv (ivn) KL`tbv GB nv`xmU Gfvte etj b w | nq wZwb Ab`fvte etj`Qb, Ave-gyZ`Q Zv D`è tdj (tewk tnvK ev Kg tnvK) K_v R`fo w`tq`Qb | A_ev tKv`tbv Zvteqxi evYx wnmvte K_wU i`tb Ave-gyZ`Q Zv`K ivmj`j vn ۞-Gi K_v etj Ave-nvbxdiv butg G mbt` D`j L Kti`Qb | Ave-gyZ`Q Zvi ewY`Z mKj nv`xmB Gfvte wj`tq`tdj`Zb |

welqW GLv`tbB mxgve× bq | mbt` Av`tiv `p`Zv i`tq`Q | Ave-nvbxdivi (ivn.) th D`_v`i bvg Ave-gyZ`Q D`j L Kti`Qb wZwb, Avevb Beby AvBqvK, AZ`š`-`p` I AwbfP`thvM` nv`xm eY`vKvix | Zui ewY`Z mKj nv`xm ch`fj vPbv Kti Bvgv et`vix, Avng` Bebynv`f, BqvnBqv BebygvCb I Ab`mKj gnvwi m`t`L`Qb th, Zui ewY`Z AwKvsk nv`xmB D`èvcv`èv, wq`_v I f`j fiv | wZwb nv`xtmi mb` I gZb meB wj`tq`tdj`Zb | GRb` iaywZwb eY`v Kti`Qb, Ab` tKD eY`v Ktibw Ggb tKv`tbv nv`xm gnvwi mMY M`hY Ktib w | mte`fwi Avevb Beby AvBqvK hvi Kv`Q nv`xmU i`tb`Qb etj Ave-gyZ`Q D`j L Kti`Qb GB òGKe`w`ó`tk? wK Zvi bvg? wZwb tKvb t`tki tKvb h`Mi gvbl? f`j bv g` wKQ`B Rvbn hvq w | G cKv`ti gvR`uj ev Awb` 8 I Acwi wPZ tKv`tbv eY`vKvixi Dci wbfP` Kti tKv`tbv nv`xm KL`tbvB M`hY Kiv nq bv |

cL`vZ nvbvdv dKxn I gnvwi m Avj vgv Rvgv`j`xb Av`aj vn Beby BDmel Avh hvBjvqx (762 vn.) I Ab`mKj M`telK gnvwi m GmKj welq Av`j vPbv Kti nv`xmU`K AwbfP`thvM` etj D`j L Kti`Qb |⁶²

4_9nRix kZtKi Ab`Zg gnvil m I dKxn Avj vgv Ave-Rvdi Zvnvex (321 vn.) Zvi Okvi u gvAvbxj Avmvi O MŠ' wevfboenv`xm I hys`i gva`tg Bvgv Ave-nvbxdivi (ivn) gtZi mg_8 KtitQb| wevfboe Zvweqxi gZ DttE Kti t`vLttqQb th, Okg tenk mKj dmtji hvkvZ w`tZ nte0| vKŠ' ivmjy vn 𐌹 t`tK G At_©tKvfbv nv`xm DttE Ktib vb| G t`tK eSv hvq th, Dcti DttvLZ Ave-gZx0q evY2 nv`xmvU GtKetfi evZj etjB vZvb wevfboecKvi hys` cgvY w`tj I D3 nv`xmvUtK cgvY vnmvte tck Ktib vb|⁶³

GfvtE Avgiv t`vL th, AvqvZ Ki Avbx I Dki velqK nv`xtmi evn`K A_9viv G gZ mg_8 Kiv tmtj I Gi mg_8 0`_8xb tKvfbv nv`xm tbB| Zte ZvweqMtiYi ga` t`tK tKD tKD G gZ tcvLY Kitzb| c0`vZ Zvweqx gRvn` BebyRvei (102 vn) G gZ tcvLY Kitzb Ges ejtZb: Okg tnvOK tenk tnvOK hgxb t`tK hv vKQy Drcw` Z nte Zv t`tKB Dki ev vbmd-Dki c0`vb Kitz nte|0⁶⁴

Kdvi tek KtqKRb Zvweqx dKxn G gZ tcvLY Kitzb| Zvt`i gta` itqQb Beivnxg bvLqx (96 vn.) I nv`sy` BebyAvex myvBgvb (120 vn)| Beivnxg bvLqx etj b: OmKj cKvi I mKj cvigvY dmtj iB hvkvZ w`tZ nte, hv` `k w` `v-ev`k AvvU mevRI Drcbæng Zv t`tKI hvkvZ w`tZ nte|0⁶⁵ nv`sy` BebyAvex myvBgvb etj b: Ohvgb t`tK hv vKQy Drcw` Z tnvK mevKQjB GK`kgvsk ev Zvi A`taR hvkvZ c0`vb Kitz nte|0⁶⁶ g`xbvi c0`vZ Zvweqx dKxn I gnvil m Bebyvknve hynxl (124 vn) Abjfc gZ tcvLY Kitzb|⁶⁷ Dgvi BebyAvaj Avhvh (ivn) t`tKI Abjfc gZvgZ evY2 nttqQ|⁶⁸

BgvG Ave-nvbxdv (ivn) G gZ MhY KtiQtQb| Zui mnPi I QvT BgvG gnvqS` Bebj nvmvb Avk- kvBevbx (ivn) Zui Avj -gvemZ ev Avj -Avmj MhS` newfbæ`vfb Zui G gZ e`vL`v KtiQtQb Ges evisevi Dttj L KtiQtQb th, wZvb (BgvG gnvqS`) wbtR I Zui mnPi BgvG Ave-BDmel i wngvugvj vU `RtbB BgvG Ave-nvbxdivi G gtZi wetiwaZv Ktib| BgvG gnvqS` Dttj L KtiQtQb th, BgvG Ave-nvbxdivi gtZ mKj cKvi kvKmeiR, tgn`x, mMÜx, hvdivb BZ`w` mn fng t`tk Drcw`Z mKj `te`iB hvKvZ cÜvb Kitz nte| Drcv`b Kg ev tenk hvB tnvÜK bv tKb Zvi 10% ev 5%`fvM hvKvZ cÜvb Kitz nte| `iay AvMvQv, Nvm, tSvcsvo BZ`w` i hvKvZ w`tz nte bv| Avi BgvG Ave-BDmel I gnvqS` i gtZ cuP ÖI qvmvKÖ cwi gvY bv ntj tKvfbv cKvi dj ev dmtj i hvKvZ cÜvb Kitz nte bv| Dci š`th mKj dj ev dmj msi ¶Y Kiv hvq bv Zvi I hvKvZ cÜvb Kitz nte bv|⁶⁹

nvbvdX gvhnvtei cieZx`Avwj gMY BgvG Ave-nvbxdivi (ivn) G gtZi e`vL`vq etj tQb th, Zui gtZi `w w K i ttQ:

প্রথমত, `iayNvm, Lo, MvtQi Wvj cvj v, AvMvQv, eb` MvQ I KwA RvZxq wKQyMvQ hv AvMvQv etj MY`, G`wj Qvov mKj cKvi Drcw`Z dmj I dtj i hvKvZ cÜvb Kitz nte| hw` Nvm, Lo BZ`w` B`Qv ceR Pvl Kiv nq Zvntj Zvi I hvKvZ cÜvb Kitz nte| Drcv`tbi c`wZ I tmtpi wfvE`Z 10% ev 5% fvM hvKvZ cÜvb Kitz nte|

দ্বিতীয়ত, dmtj i hvKvZi t¶t¶ tKvfbv wbmve tbB| GRb` Drcw`Z dj, dmj ev mwä th cwi gvYB tnvK bv tKb Zvi hvKvZ cÜvb Kitz nte|⁷⁰

cæP Avtj vPbv t`tk Avgiv t` LtZ cw`Q th, BgvG Ave-nvbxdiv (ivn) G gtZi t¶t¶ ceZx`ZwæqxMtYi Abjnvix, hviv Ki Avb Kvi xg I nv`xm kixtdi ewn`K At`P e`vcKZvi Dci wbfP KtiQtQb| nvbvdX gvhnvtei Ab`Zg dKxn Avj vgv Avj vD`xb Ave- evKi Beby

tKv`bv tKv`bv nrbvdx Awj g Bvgv Ave-nrbvdxvi (ivn) g`Zi c`f` h³ tck Kti etj b th, Dki ev dmtj i hvKvZ Lviv`Ri gZB Drcv`bkxj fwi Ki`f`c | AZGe LvivR thgb mKj c`Kvi Rwi Rb` c`vb Ki`Z nq Abj`c fvt`e Dki ev dmtj i hvKvZ mKj c`Kvi dmtj i f`f`B c`vb Kiv c`qvRb |⁷³

Avgiv f`Lw th, Bvgv Ave-nrbvdxvi Nub`Zg Qv`I`q: Bvgv Ave-BDmel I Bvgv g`v` i`wngv`g`j`n Zui gZ M`Y Kti b w | wKŠ` cieZ`nrbvdx Awj g`Y Bvgv Ave-nrbvdxvi gZB M`Y Kti`Qb | Z` i eY` Abj`v`i nrbvdx g`h`v`e`i` w`v`š`-n`j`v, Kg ev te`k mKj c`w`g`Y I mKj c`Kvi dj, dmj I kvK`w`i hvKvZ c`vb Ki`Z nte |⁷⁴

২. ৩. ২. ২. নিসাব পরিমাণ কিছু ফল-ফসলের যাকাত

Dc`i e`Y` K`Z`c`q` Z`w`e`q`x` d`K`x`n` I` B`g`v`g` Q`v`v` g`w`j`g` D`v`i` A`w`K`v`sk` B`g`v`g` I` d`K`x`n` d`m`j`i` h`v`K`v`Z`i` f`f`B` kvK`w`i`m`n` w`K`O`y`dj` I` d`m`j` e`v` w`f`q`Q`b` |` G`O`v`v` Z`v`i`v` h`v`K`v`Z` d`i`h`n`l`q`v`i` R`b` w`b`m`v`e` c`Y` n`l`q`v`i` k`Z`v`i`v`c` K`ti`Q`b` |` w`b`m`v`e` c`w`i`g`v`Y`i` Kg` dj`-d`m`j`i` h`v`K`v`Z` w`f`Z` n`te` b`v` |` A`v`g`i`v` G`L`b` n`v`x`m` I` w`d`K`t`n`i` A`v`t`j`v`K` w`b`m`v`e` I` h`v`K`v`Z`h`v`M` dj`-d`m`j`i` w`e`l`f`q` Z`u`f` i` g`Z`v`g`Z` A`v`t`j`v`P`b`v` K`i`e` |

২. ৩. ৩. ফসলের যাকাতের নিসাব

A`w`K`v`sk` m`v`n`v`e`x` Z`w`e`q`x` c`i`e`Z`v`i`M`i` d`K`x`n` B`g`v`g` I` A`w`j`g` H`K`g`Z` t`c`v`Y` K`ti`Q`b` th, f`w`g`R` D`r`c`v`b` e`v` d`j`-d`m`j`i` h`v`K`v`Z`i` w`b`m`v`e` n`j`v` Ū`c`P` I` q`v`m`v`K`Ū` |` t`K`v`b`v` dj` e`v` d`m`j` Ū`c`P` I` q`v`m`v`K`i`Ū` Kg` D`r`c`v`b` n`j` Z`v`i` h`v`K`v`Z` A`v`v`q` K`i`v` d`i`h`n`te` b`v` |` G`f` i` g`f`a` i`f`q`Q`b` c`m`x` w`Z`b` B`g`v`g` B`g`v`g` g`w`j`K` B`e`y`A`v`b`v`m` (179` w`n`), B`g`v`g` g`v`v`v` B`e`y`B``x`m` k`w`d`Ū`q`x` (204` w`n`), B`g`v`g` A`v`g` B`e`y`n`v`v`j` (241` w`n`), B`g`v`g` A`v`e`-n`r`b`v`d`x`v`i` A`b`Z`g` Q`v`I` I` m`n`P`i` B`g`v`g` A`v`e`-B`D`m`e`l` (182` w`n`) I` B`g`v`g` g`v`v`v` B`e`y`j` n`v`m`v`b` (189` w`n`) i`w`i`n`g`v`u`g`j` w`u` |` G`i`v` m`K`t`j`

Ges cieZx`ntMi AvaKvsk dKxn I Bgvg dmtj i hvKvZi vel tq G
wlbmve wbaft jY GKgz ntqtQb |⁷⁵

Zuf` i G HKgtZ`i KviY, wevfboenv` xtm ivmjz vn ﷺ t_K G
wlbmve eiYZ ntqtQ | Ave-mvC` Ly ix (iv) etj b, ivmjz vn ﷺ etj b:

لَيْسَ فِيمَا دُونَ خَمْسَةِ أُوسُقٍ مِنَ التَّمْرِ صَدَقَةٌ وَلَيْسَ فِيمَا دُونَ خَمْسِ

أَوْاقٍ مِنَ الْوَرِقِ صَدَقَةٌ وَلَيْسَ فِيمَا دُونَ خَمْسِ دُوْدٍ مِنَ الْإِبِلِ صَدَقَةٌ

0cuP I qvmv`Ki Kg tLRfi mv`vKvn (hvKvZ) tbB, cuP DvKq`vni
Kg ti`stc` mv`vKvn tbB, cuPvUi Kg DfUi Rb` mv`vKvn tbB |⁷⁶

Ab` eYbvq vZwb etj tqb:

لَيْسَ فِيمَا دُونَ خَمْسَةِ أُوسَاقٍ مِنَ تَمْرٍ وَلَا حَبِّ صَدَقَةٌ

0cuP I qvmv`Ki Kg dj ev ktm` mv`vKvn (hvKvZ) tbB |⁷⁷

Avāj vn BebyDgvi (iv.) etj b, ivmjz vn ﷺ etj tqb:

لَيْسَ فِيمَا دُونَ خَمْسِ مِنَ الْإِبِلِ وَلَا خَمْسِ أُوسَاقٍ صَدَقَةٌ

ÒcũPwU DU, cũP DũKq`vn I cũP I qvmv`Ki Ktg mv`vKvn (hvKvZ) tbB|Ó⁷⁸

G A†_©Rv̄ei (iv), Ave- úivBiv (iv) I Ab`vb` m̄v̄vex (iv) qvj w̄ Avbûg) †_†K nv`xm ewYƳ ntqtQ|

G mKj m̄n̄xn nv`xtmi m̄y`úó w̄b†`R̄bvi Kvi†Y G mKj Bgv̄g I dKxn gZ cK̄vk K†i†Qb th, cũP I qvmv`Ki Kg cwi gvY dj ev dmtj hvKvZ cŃvb Ki†Z nte bv| Zuiiv etj b th, G mKj nv`xtmi Av†j v†K Ki Av†bi A_©M̄b̄Y Ki†Z nte| Ki Avb Kvi†g dmtj i hvKvZ cŃv†bi m̄v̄viY w̄b†`R̄ cŃvb Kiv ntqtQ, thgb fvte tm̄vbv, i`cv BZ`w̄ i hvKvZ cŃv†bi w̄b†`R̄ cŃvb Kiv ntqtQ| w̄K cwi gvY `†e`i KZUKzhvKvZ cŃvb Ki†Z nte Zvi †Kv†bv eYb̄v Ki Av†b †`qv nq w̄b| nv`xm kix†d ivmj̄j vn ﷺ Zvi we`w̄i Z eYb̄v w̄†qtQb| nv`xtmi Av†j v†KB mKj cK̄vi hvKv†Zi w̄bm̄ve w̄ba†Y Ki†Z nte|

Avgiv B†Zvc†e†`†LuQ th, `Y`†iŠc`, e`emv†qi cY`, cwi j Z ci BZ`w̄ i w̄bm̄ve w̄ba††Yi ††††† Ki Avb-nv`xtmi m̄v̄viY w̄b†`R̄†K w̄bm̄ve w̄ba††K nv`xtmi Av†j v†K e`vL`v Kivi ††††† †Kv†bv gZ†f` tbB| GmKj `†e`i w̄bm̄v†ei w̄el†q mKj Awj̄g HKgZ` †cvLY K†i†Qb| w̄KŠ` dmtj i hvKv†Zi ††††† KivZcq Zwiēōqx I cieZx[©] dKxn w̄ōgZ Ki†j b †Kb? m̄eZ G mKj m̄n̄xn nv`xm Zuiiv Rvb†Z cv†ib w̄b| A_ev Zuiiv Aw̄aKZi m̄veavbZvi Rb` G_w̄j i Dci Avgj bv K†i Avqv†Z Ki Avbxi m̄v̄viY A†_P Dci w̄b†P Kiv DĒg g†b K†i†Qb| KviY hvKvZ dih bv n†j I hw` Zv cŃvb Kiv nq Zvntj bdj `v†bi m̄vl qve nte| w̄KŠ` dih n̄l qvi c†i I hw` cŃvb bv Kiv nq Zvntj Kivb cvc nte| GRb` Zuiiv w̄bm̄ve w̄ba††Y bv K†i mKj cwi gvY dj -dmtj i hvKvZ cŃv†bi w̄b†`R̄ cŃvb K†i†Qb|

Bgv̄g Ave- BDmel (ivn) etj b: ÓAvgv†`i m̄½w̄MY f̄ygi Drcv`†bi hvKv†Zi w̄bm̄ve w̄ba††Yi ††††† gZwi†iva K†i†Qb| Ave-nv̄bx†v etj †Qb: Kg ev tewk mKj cwi gvY Drcv`b †_†K hvKvZ cŃvb Ki†Z nte| Ab`iv etj †Qb: Drcw` Z `ē` Kg††† cũP I qvmvK

cwi gvY bv ntj hvKvZ w` tZ nte bv | Ave-nvbxdv i wngvuj wu ej tZb: hvgb t`tk hv-B Drcw` Z tnvK, Kg tnvK ev teuk tnvK Zvi hvKvZ w` tZ nte | Mg, he, tLRj, wKmwgm, fjev, mKj cKvtii Lv`km`, mKj cKvtii kvKmiâ, kxz ev Mât`si mKj cKvi dmj, IRb Kiv ev gvcvi gZ tnvK ev bv tnvK, hZUKB Drcw` Z tnvK Zvi hvKvZ c0vb Ki tZ nte | hvKvZ c0vbi mgq Drcw` Z dmj t`tk Pvti LiP wnmve Kti tm cwi gvY dmj ev` w` tq hvKvZ t` lqv hvte bv | eis hZUKz Drcv` b ntqtQ melKi B hvKvZ w` tZ nte | hw` tmtpi gva`tg Drcv` b nq Zvntj 5% fivM | Avi ejoi ev` vfwek cwb tZ ntj 10% fivM hvKvZ w` tZ nte | wZwb Avgvt` i tk etj tQb, nvas` Beby Avex mj vBgvb etj tQb, Beivnxg bvLqx etj tQb: hgxv hv tei Kti, Kg ev teuk melKQj B Dki w` tZ nte | hw` `k w` -v (evEj) mwa l dtj Zv t`tk Dki w` tZ nte | Ave-nvbxdv bvL0qxi G gZ M0Y Ki tZb | wZwb ej tZb: Drcv` b nq Ggb tKvtbv hvgtbi LvivR A_ev Dki bv vbtq tQto t` lqv hvte bv | Kg teuk hvB Drcb0tnvK Zvi Dki vbtZ nte |

Ave-nvbxdv (ivn) Qrov Ab`iv etj b: hvgtbi dmj hZqYy bv cuP l qvmvK cwi gvY nte ZZqYy Zv t`tk tKvtbv hvKvZ w` tZ nte bv | KviY nv` xm kixtd GfvteB ivmj j vn ۞ t`tk evYz ntqtQ | Avbvm web gwj K (iv.) ivmj j vn (۞) t`tk eY0v Kti tQb: 0cuP l qvmvK Ki Kg Mg, he, fjev, tLRj ev wKkugtk tKvtbv hvKvZ tbB... | Rwei Beby Avaj vn (iv.) bextq AvKivg ۞ t`tk eY0v Kti tQb: cuP l qvmvK Ki Ktg hvKvZ tbB | Ave-BDmel etj b: Avgiv G mKj nv` xmi wfvE tZ cuP l qvmvK vbmve vbaft Yi gZ M0Y Kwi |⁷⁹

Bgvv gvnvas` Bebj nvmvb Avk-kvBvbx i wngvuj wu (189 vn) etj b: 0BqvKe (Ave-BDmel) Ave-nvbxdv t`tk eY0v Kti tQb, hvgb hv wKQy Drcb0Kti melKQj B Dki w` tZ nte- i ayLwo, Nvm l eb` euk evt` | Ave-BDmel l gvnvas` etj b: hvgb hv Drcb0Kite Zv cuP l qvmvK cwi gvY bv n lqv chS-tKvtbv Dki w` tZ nte bv | ... Avi i ay tLRj, wKmwgm, Mg, he, wkgwvP, PvDj, fjev l Abjfc Lv`kmi

Dki c0vb KitZ nte| kvKmwâi Dki tbB| ZigR I Abjfc Amsi YthvM` dtj i l tKvfbv Dki w`tZ nte bv| th mKj dj-dmtj i Dki w`tZ nte Zvi Dki t`l qvi tt wKlvYi LiP, Mi`i LiP ev Pvl vet` i LiP ev` t`l qv hvte bv|⁸⁰

Ab`T Bgvg gnv`sy` (ivn) etj tQb: 0hw` tKD GKwU Dkix hvvgb µq Kti ZvtZ ZigR Pvl Kti Ges tKtU tbq Zvntj wK Zvi Dki wbtZ nte? wZwb etj b: niu| Avvg ejj vg: hw` ZigR, kmv ev G RvZxq dmj Pvl Kti? wZwb etj b: Zvntj l Dki w`tZ nte| Ave-BDmel l gnv`sy` etj b: ZigR, kmv, wLti, mwâ, KvPv e`envtii mvj v` RvZxq mwâ, kvK BZ`w` hvi tKvfbv ttL t`l qvi gZ dj, `v bv ev km` tbB Zvi Dki tbB|⁸¹

Bgvg gnv`sy` (ivn) Zui gAvEv M0Š' wj tL tQb: 0... ivmj j vn etj tQb: 0cuP l qvmvKi Kg tLRti mv`vKvn (hvKvZ) tbB, cuP DvKq`vni Kg tt`c` mv`vKvn (hvKvZ) tbB, cuPwU Kg DUi Rb` mv`vKvn (hvKvZ) tbB| 0 gnv`sy` etj b: Avgiv G nv`xm M0Y KtiwQ (Gi Dci wfvE Kti Dctii mKj wbmve M0Y KtiwQ)| Ave-nvbxdl G nv`xm M0Y Kti tQb, Zte i ayGKwU vel q Qvov| wZwb etj tZb, fvg t`tK hv-B DrcbætnvK, Kg tnvK ev tewk tnvK, Zvi hvKvZ w`tZ nte....| Zui G gZ ntj v Beivnxg bvL0qx l gRwnt` i gZ|⁸²

Gfvte Avgiv t`LwQ th, Bgvg Ave-nvbxdl (ivn.) Beivnxg bvL0qx (ivn.) c0j Zvteqxi gZ M0Y Kiti l Zui Nwb0Zg mnPi l QvTe,` nv`xtmi `u0 wbt` Rbvi KvitY Zui gZ M0Y bv Kti wbmve wbatYi ct t`tK tQb| wKŠ' cieZx`hMi nvbvx Awj gMY Bgvg Ave-nvbxdl gZ M0Y Kiti tQb| Zui v Bgvg Ave-BDmel l gnv`sy` i gtZi tPtq Bgvg Ave-nvbxdl gZ tKB tewk M0YthvM` etj gtb Kiti tQb Ges G gtZi ctB hv³ tck Kiti tQb|⁸³

Bgvq Ave~BDmel, gvnv` I Ab`vb` Bgvq th mKj nv`xtmi Dci wbfP Kti`Qb tm mKj nv`xm`K wewfbcvte e`vL`v Kti`Qb cieZx`hMi nrbvdx dKxnMY| tKD etj b: 0cuP l qvmv`Ki Ktg hvKvZ tbB0 etj z e`emv`qi hvKvZ eSv`bv ntqtQ| tKD etj b: G nv`xm gvbmL ev iwnZ|

tKD tKD etj b: nrbvdx gvhv`tei bwnZ ntj v hw` mvaviY wbt`R wtkl wbt`Rki AvtM c0vb Kiv nq Zvntj wtkl wbt`RtK mvaviY wbt`Rki e`vL`v wnmvte MhY Kitz nte| thgb hw` tKD etj b: 0KvD`K wKQy t`te bv0| Gici etj b: 0Lvtj`tK GKw w` invg `vl 0, Zvntj wZxq wtkl wbt`R c0g mvaviY wbt`Rki e`vL`v I mstkrabx wnmvte MhY Kitz nte| A`KvD`KB wKQy t` lqv hvte bv, Zte Lvtj`tK GKw w` invg w`z nte| Avi hw` wtkl wbt`Rbvi cti mvaviY wbt`Rbv c0vb Kiv nq Zvntj wtkl wbt`RtK mvaviY wbt`R 0viv iwnZ etj gtb Kitz nte| thgb tKD hw` c0tg etj b th, 0Lvtj`tK GKw w` invg `vl 0| Gici etj b th, 0KvD`K wKQy w` l bv0| Zvntj wZxq wbt`R 0viv Lvtj`tK c0v`bi wbt`R iwnZ ntqtQ etj gtb Kitz nte| Gt`t` Lvtj`tK ev Ab` KvD`K wKQy t` lqv hvte bv| Avi hw` `yU wbt`Rbvi mgqKvj bv Rvbv hvq Zvntj mveavbZv wnmvte mvaviY wbt`RtK cieZx` wnmvte MhY Kti wtkl wbt`RtK iwnZ gtb Kitz nte|

Dktii wnmvte t`t`I Abjfc bwnZ AbjniY Kiv ntqtQ| Ki Avtbi AvqvZ t`tK I hvKv`Zi cwigvY wba`K nv`xm t`tK mvaviY wbt`R eSv hvq th, mKj cwigvY dmj t`tK GK`kgvsk ev Zvi A`R hvKvZ w`z nte| Avi Ab`vb` nv`xm t`tK eSv hvq cuP l qvmv`Ki Kg dmtj hvKvZ w`z nte bv| tKvb`wbt`Rw AvtM t` lqv ntqtQ Zv wKfvte Rvbvi Dcvq tbB| ZvB mvaviY wbt`RtK MhY KivB mveavbZv I AvakZi hv`3m1/2Z|⁸⁴

Avjgv Ave~ evKi mviLmx (483 wn.) etj b: 0Bgvq Ave~ nrbvdxvi gj bwnZ ntj v, th mvaviY wbt`Rbv gvnij g D`jni Avij gMY GKgZ ntq MhY Kti`Qb ZvtK H wtkl wbt`Rbvi Dcti `vb w`z

BgvG Ave-nvbxdivi Ab`Zg QvĀ BgvG Ave-BDmel (ivn) cĀtg Ave-nvbxdivi (ivn) gZ AbjmiY KiĀZb| BgvG Ave-nvbxdivi Bwš-KvĀji cĀi Ljxdv nviĀ Avi-ivkx` (170-193 vn) Ave-BDmelĀK gynwj g ivtōi cāvb wePvicwZ vbĀqvM KĀib| wZvb Zui mvĀ_ nĀ¼i mdĀi g`xbv whqviĀZ hvb| tmLvĀb Kvhx Ave-BDmel g`xbvq Ae`vb I ivōiq c`gh[®]vi mĀhvM MōY KĀi wdKnx mgm`vi mgvavb KiĀZ B`Qv KĀib| wZvb g`xbvevmĀ`iĀK AbĀiva KĀib th, Zui v thb ZvĀ`i ewoi cĀPxb ŌmvĀ_ wj GĀb ZvĀK t`Lv| ZLb AMwYZ g`xbvevmx ZvĀK ZvĀ`i ŌmvĀ GĀb t`Lv| wZvb t`ĀLb th, ŌmvĀ_ wj meB tmvqv cūP iZj (5.333) gvĀci| g`xbvevmxiv`we KĀib th, Zui v ZvĀ`i wZv wZvgĀni gva`tg mrvvexMĀYi hĀM t`ĀK G gvĀci mvĀ tĀtĀQb| ZLb BgvG Ave-BDmel Zui D`v BgvG Ave-nvbxdivi gZ cwi Z`wM KĀi BgvG gwj K I Ab`vb` BgvĀgi mvĀ_ GKgZ nĀq KĀi GK mvĀ tmvqv cūP iZj eĀj gZ cĀKvK KĀib|

BgvG Ave-nvbxdivi (ivn.) Ab`vb` Abjmvix Zvi GB gZvšĀ MōY KĀib vb| Zui v eĀj b th, ivmj j vn (𐌆)-Gi hĀMi cĀq 150 ermi cĀi g`xbvi cwi gvĀc mvgvb` cwi eZ[®] Am^æ bq| cĀvšĀi BivKx cwi gvc I weifbomrvvex I Zveqx KZ[®] MpxZ| KvĀRB BivKx mvĀ MōY KivB DĒg|⁸⁶

mev[®]vq Avgiv t`LuQ th, Ōi Zj Ō-B nĀ`Q Avie x cwi gvĀci me[®]æ GKK| AvaybK cwi gvc AbjmvĀi Ōi Zj Ō Gi cwi gvc RvbĀZ cviĀj B Avgiv mvĀ, I qvmvK I cūP I qvmvĀKi cwi gvc RvbĀZ cvi e|

Ōi Zj Ō GKw AvZ cĀPxb Avie t`kxq cwi gvc-GKK| Avie weĀkĀi weifb[®]Āt`tk weifb[®]vĀte Gi cwi gvc wba[®]Y Kiv nĀZv| Bmj vgx cwi gvc e`e`vq gj Z ŌBivKx iZj ŌĀK gj GKK aiv nq| BivKx iZĀji AvaybK cwi gvc m^æūĀK[®] weifb[®]æ MĀelĀKi eY[®]vq wKQ[®]v

ecixZ` t` Lv tMtj I tgvUvgvUfvte AwaKvsk AvaybK MteltKi eYv
gZ GK Ôi Zj Ô AvaybK g`vUk c×vZi IRtb 412.1 Móg|⁸⁷

Zvntj Bvgv Ave-nvbxvdi (ivn) gZvbyvnti GK mv0 3,296.8
Móg, GK I qvmvK 3,296.8*60= 197808 Móg Ges cuP I qvmvK=
989040 Móg ev c0q 990 vKtj vMóg, 40 ÔtKvRtZ0 gY aitj c0q
25 gY| Avgiv t`tLw th, Bvgv Ave-nvbxvdi (ivn) dmtj i hvKvZi
t`tj vbmve tbB etj gZ tcvLY KtitQb| Zte Bvgv gnv` (ivn)
cuP I qvmvKtK vbmve vbañY KtitQb| Avevi vZvb mv0-Gi cwi gvc
vbañYi t`tj Bvgv Ave-nvbxvdi AbñiY KtitQb| AZGe Avgiv
ejtZ cwi th, Bvgv gnv` i gZvbyvnti dmtj i hvKvZi vbmve
990 vKtj vMóg ev 25 gY|⁸⁸

Acic` Bvgv Ave- BDmel, gvij K, kvvd0qx I Avgv` i
(i vngvúgv vñ) gZ GK mv0 2,175 Móg| Zvntj GK I qvmvK
130500 Móg Ges cuP I qvmvK 652500 Móg, A_ c0q 653
vKtj vMóg, 40 tKvRtZ gY aitj c0q 17 gY| Zvntj G` i
gZvbyvnti dmtj i hvKvZi vbmve ntj v 653 tK.vR. ev 17 gY|⁸⁹

২. ৩. ৫. ওয়াসাক বহির্ভূত ফসলের নিসাব

GLv`b GKwU c0Pxb mgm`v Avtj vPbv Kiv thtZ cvti | c0Pxb
Kvtj Ab`vb` t`tki b`vq Avie wtk; AwaKvsk Lv`km` gj` , Ômv0,
Ôl qvmK0 BZ`w` i gva`tg cwi gvc Kiv ntZv| G_vj wQj Avgv` i
t`tki Mógv`tj i tetZi Ôtmi Ô, ÔKvV0 BZ`w` i gZ| vKŠ` A`bK dj ,
dmj I fvg ev Mv`Qi Drcv` Z cY` Gfvte cwi gvc Kiv hvq bv|
thgb AvL, cvU, hvdivb BZ`w` `wocvj vq gvctZ nq| Avevi gayI
G RvZiq Zij `e` gv`ci Rb` c_K vbqg Ab`vb` t`tki gZ

Aviet`i gta` cDwj Z wQj | G aitbi `te`i hvKvtZi wbmve wbaft`yi t`tt` dKxnMt`yi gta` wKQygZwetiva t` Lv w` tqtQ |

Ave- BDmel (ivn) G t`tt` gj` tK gvb` E wnmvte MhY Kti`Qb | wZwb etj b: hvdiv`bi (ev th dj -dmj I qvmv`K cwi gvc Kiv nq bv Zvi) t`tt` w`lqw Ab` i Kg | hw` ...hvdivb Drcw` Z nq Ges Zvi gj` I qvmv`K cwi gvc`thvM` mefbae gj` i th tKvtb ktm`i cuP I qvmv`Ki gj` i mgvb nq Zvntj Zvi hvKvZ Dki ev wmd- Dki (GK`kgvsk ev Zvi A`taR) c`vb Kitz nte | ... Avi hw` Drcw` Z hvdiv`bi gj` Zvi tPtq Kg nq Zvntj Zvi hvKvZ w` tZ nte bv | Ave-nvbwv (ivn) ej tZb: Dkix hvg`b hw` mv`gvb` cwi gvY, GK i Zj hvdivb Drcw` Z nq Zvntj Zvi hvKvZ w` tZ nte |⁹⁰

Gt`tt` Bgvg gnv`st` Bebj nvmvb (ivn) Bgvg Ave-BDm`di (ivn) mv`_ GKgz n`Z cvtib w`b | wZwb c`Z`K cY` cwi gvc Kivi mvaviY GKK`K hvKvtZi wbmveti gvb` E wnmvte MhY Kti`Qb | wZwb etj b: OZte th mKj dmj I qvmv`K ev KvW RvZxq gvtc gvcv nq bv eis `wocj v BZ`w` w` t`q IRb Kiv nq, thgb hvdivb, Zvi wbmve wbaft`yi t`tt` Ave-BDm`di gZ ntj v gj` i Dci w`fP Kitz nte | mefbae gj` i th `e` I qvmv`K gvcv nq Zvi cuP I qvmv`Ki gj` i mgg`j` i hvdivb Drcb`ntj B Zvi hvKvZ w` tZ nte | AvLI hvdiv`bi gZ, G wnmvte Zvi hvKvZ w` tZ nte | Avi gnv`st` i g`Z hvdivb, AvL BZ`w` i t`tt` G`wj i IR`bi GK`Ki Dci w`fP Kitz nte | G`wj IRb Kivi th mvaviY GKK tmB GK`Ki cuP GKK ntj B Zv t`_t`K hvKvZ w` tZ nte | Kv`RB hvdivb hw` Avix OgY`Gi cuP OgY` nq Zvntj Zvi hvKvZ w` tZ nte |⁹¹

Zvntj Zj v, cvU, AvL, hvdivb BZ`w` hZ cKvt`i Drcb`ecY` O`KvVq` cwi gvc Kiv nq bv tm`wj i t`tt` Bgvg Ave-BDm`di g`Z b`bZg gj` I Bgvg gnv`st` i g`Z G`wj i cwi gvtci GK`Ki Dci

wbfp` KitZ nte| eZgub evRvti avbtK metPtq m`v hvKvZthvM`
 lqvmvK gvcv dmj etj MY` Kiv hvq| KvRB 653 tKwR avtbi
 mggtj`i cvU, Zjv, AvL BZ`w` Drcbentj Bgvg Ave-BDmtdi (ivn)
 gtZ Zvi hvKvZ w`tZ nte| avtbi tKwR hw` 12 UvKv UvKv nq Zvntj
 653 tKwR avtbi gj` 7836 UvKv| 7836 UvKv ev Zvi tevk gtj`i
 cvU, Zjv, AvL BZ`w` Drcbentj B Zvi GK`kgvsk ev Zvi A`aR
 hvKvZ w`tZ nte| Aciw`tK Bgvg gnvst`i gtZ G`uj i cwi gvtci
 t`tt` th vbqg c`vj Z tmB vbqtgi Dci wbfP` KitZ nte|

gayev Zij `te`i t`tt` Bgvg Ave-BDmel cuP` fvU`K vbmve
 atitQb| AvaybK vnmvte GtZ c`q 260 vj Uvi nq| Avi Bgvg
 gnvst`i gtZ gaj vbmve cuP` divi K| AvaybK vnmvte GtZ c`q 100
 vj Uvi nq|⁹²

eZgub hM` maviYZ meivKQB` tKwRtZ` IRb Kiv nq| KvRB
 Bgvg Ave-BDmel l gnvst`i (ivn) ga`Kvi GB gZcv`R` eZgub
 hM` mgm`v m`v Kite bv| eZgub mKj gmvj g`tt`B mKj
 hvKvZthvM` dj l dmtj i hvKvZi t`tt` 653 vKtj vM`g (17 gY) ev
 990 vKtj vM`g (25 gY) vbmve aiv nq| hvdivb, AvL, cvU, Zjv
 BZ`w` mKj dmtj i t`tt`B GB GKB vbmve M`vY Kiv nte|

AvaybK Mtel KMY` D`tL KtitQb th, Zij c`vt`P` t`tt`
 vj Uvti i vnmvte Bgvg Ave`nvbxdvi gZvbvnti GK` mv` c`q 4.12
 vj Uvi nq| Bgvg Ave-BDmel, gvj K, kvcd`qx l Avngt`i gtZ GK`
 mv` c`q 2.75 vj Uvi nq| GtZ mivmwi cuP` l qvmvK`i vnmvte Zij
 `te`i vbmve Bgvg gnvst`i gZvbvnti 1236 vj Uvi Avi Ab`vb`
 Bgvgtgi gtZ 825 vj Uvi nq|⁹³

Dctii Avtj vPbv t`tK Avgiv t`L`tZ cvB th, Dki ev dj`
 dmtj i hvKvZi vbmve vbaft`Yi t`tt` vZbvU gZ itqtQ:

1. nvbxdx gZvbvnti Dctii tKv`bv vbmve tbB| A`i ev tevk
 mKj cwi gvY dj`gj, kvKmeRx l dmtj i hvKvZ c`vb KitZ nte|

2. Ab` wZb Bgvg: gwuj K, kwid0qx, Avng` , nvbvdX gvhvntei Bgvg Ave-BDmed I Ab`vb` AtbK dKxtni - i wngvúgj vn- gtZ fúgi Drcv` b 653 wKtj vMög (c0q 17 gY) ev Zvi teuk ntj hvKvZ c0vb Ki tZ nte| Gi Kg ntj hvKvZ dih nte bv|

3. nvbvdX gvhvntei Ab` Bgvg, Bgvg gnvwst` i (ivn) gtZ fúgi Drcv` b Kgc t¶ 990 wKtj vMög (c0q 25 gY) ntj ZvtZ hvKvZ dih nte|

wewfbae` wj j c0v tYi w` K t` tK w0Zxq gZwB kw³kvj x gtb nq, Zte thtnZi Avgvt` i t` tki msL`vMwi 0 gwuj g nvbvdX gZ AbyniY Ktib, tmtnZi Avgiv c0g gZtKB Dktii t¶ t¶ gvb` E wnmvte M0Y Kivi c¶¶| GB gZw mveavZv gj K Ges` w` t` i Rb` DcKvi x| gnvb Avj wB fvj Rvtbb|

২. ৩. ৬. যাকাতযোগ্য ফল-ফসলের পরিচয়

AwaKvsk Bgvg I dKxn etj t0b, mKj cKvi dj-dmtj i hvKvZ ev Dki c0vb dih bq| Zte tKvb&dmj i hvKvZ w` tZ nte Ges tKvb&dmj hvKvtZi Avl Zvq cote bv Zv wbaft` tYi t¶ t¶ Zui v GKwaK gZ c0vb Kti t0b| Kvi Y wbmve wbaft` tYi t¶ t¶ cuP I qvmvK welta thifc` uo mnxn nv` xmi wbt` Rbv itqt0, hvKvZthvM` I hvKvZgy³ dmj wbaft` tY Abjfc mnxn nv` xmi` uo wbt` Rbv tbB|

wKQy nv` xm G welta ewYZ ntqt0, wKs' Zb#a` AwaKvskB mbt` i w` K t` tK` p, dtj tm` wj i Dci wbf⁰ Kivi t¶ t¶ gZwetiva t` Lv w` tqt0| GQvov G mKj nv` xtm th mKj dj-dmtj i hvKvZ c0vb Ki tZ nte ev nte bv etj Dtj L Kiv ntqt0, tm mKj dj-dmtj hvKvZ Avtvc Kivi t¶ t¶ ev hvKvtZi Avl Zv t` tK ev t` l qvi t¶ t¶ Kx gj bxiZi Dci wbf⁰ Kiv ntqt0 Zv wbaft` Y Ki tZ gRZwn` dKxnMY gZwetiva Kti t0b| Avgiv c0tg hvKvZthvM` dmtj i tkYx wbaft` tYi t¶ t¶ ewYZ nv` xm` wj Dtj L Kie| Gici Avgiv Gwelta dKxnMt` Yi gZwetiva Avtj vPbv Kie, Bbkv Avj vn|

২. ৩. ৬. ১. শুধু গমের যাকাত

GKwU nv`xtm i'ayGK cKvi dmtj hvKvZi K_v ejv ntqtQ| Ave-hvi wMdvix (iv.) etj b: ivmj j wn (ع) etj tQb :

فِي الْإِبِلِ صَدَقَتُهَا وَفِي الْعَنَمِ صَدَقَتُهَا وَفِي الْبَقَرِ صَدَقَتُهَا وَفِي الْبُرِّ صَدَقَتُهُ

0DtUi hvKvZ w`tZ nte, QvMj -tfovi hvKvZ w`tZ nte, Mi"i hvKvZ w`tZ nte Ges Mtgi hvKvZ w`tZ nte|⁹⁴

২. ৩. ৬. ২. যব, গম, কিসমিস, খেজুর ও ভুট্টার যাকাত

Ab` GKwU nv`xtm i'ay4 cKvi dj -dmtj i hvKvZ MhY Kivi wbt` R t` l qv ntqtQ| gmv Beby Zvj nv bvgK GKrb ZvweQqx etj b: Avgvt` i KvftQ g0qvh Beby Rvertj i tj Lv GKwU KvMR AvftQ, hvftZ wZwb bextq AvKivg ﷺ t`tK eY0v Kti tQb:

إِنَّهُ إِذَا أَخَذَ الصَّدَقَةَ مِنَ الْحِنْطَةِ وَالشَّعِيرِ وَالرَّيْبِ وَالتَّمْرِ

0wZwb i'ayMg, he, wKmvgm l tLRfti i hvKvZ MhY Kti tQb|⁹⁵ nv`xmwU DftL Kivi ci Avj vgv nwmKg wbmvcjx (505 wn) nv`xmwUftK mnxn etj c0vY Kivi Rb" etj tQb: 0nv`xmwU Bvgv efvix l gmvj g eY0v Ktib wb, Zte Gi mKj eY0vKvix ivexB MhYthvM" | gmv Beby Zvj nv c0g hfMi Zvteqx w0tj b| Zwi cftl g0qvh t`tK nv`xm tkvbv l eY0v Kiv Am0e bq|0 Avj vgv hvnvex (748 wn) nv`xmwUftK efvix l gmvj tgi kZ© Abynvti mnxn etj `xKvi Kti tQb|⁹⁶ c0`vZ gmvwi m Avng` Beby0mvBb evBnvKx (458 wn) l Beby nvRvi AvmKvj vbx (852 wn) gmv Beby Zij nv nv`xmwU g0qvh t`tK mi vmi MhY Kti tQb etj B gtb Kti tQb|⁹⁷

Aciv`tK c0`vZ gmvwi m Avj vgv Rvgvj j`xb Av0j vn Beby BDmel hvBj vqx (762 wn) nwmKg wbmvcjx l Ab" th mKj gmvwi m

nv`xmiUṭK mnxn etj ṭQb Zṭ`i weṭiwaZv KṭiṭQb| wZvb etj b:
 nv`xmiUṭi mbṭ`i mKj eYṭvKvix ivex MōYṭhvM` I vekṭ-ntj I Gi
 mbṭ` gmv Beby Zvj nv I gḡqvh Beby Rveṭj i gṭa` BbWkZvṭ ev
 wewQbzv iṭqṭQ| KviY gḡqvh Beby Rveṭj Dgvṭii (iv) wLj vclZKvṭj ,
 A_ṭ 23 wRix mvṭj i cṭeṭBṭšKvj KṭiṭQb| Avi ṭKvṭbv ṭKvṭbv
 wRvj kv`ṭe` Dṭj Ḳ KṭiṭQb th, gmv Beby Zvj nv 103 wRix mvṭj
 gZjeiY KṭiṭQb| G ṭ_ṭK eṭsv hvq th, gmv Beby Zvj nv gḡqvh (iv)
 ṭ_ṭK ṭKvṭbv nv`xm wKṭv Kivi mṭhvM cvbub| KviY wZvb hw` 100
 ermi eqṭml BṭšKvj Kṭib Zvntj gḡqṭhi BṭšKvṭj i mgq Zui eqm
 wQj 15/16 ermi| G eqṭm mvaviYZ tm hṭMi ṭKD nv`xm wKṭvi
 Avmṭi emṭZ`i i` KiṭZb bv| Gṭ_ṭK eṭsv hvq th, gmv nv`xmiU Ab`
 Kvṭiv gva`ṭg gḡqvh ṭ_ṭK ṭRṭṭQb| Avi gva`ḡmLi bvg wZvb Dṭj Ḳ
 Kṭibub| G aiṭbi nv`xm gḡKwZṭ wmvṭe AMōYṭhvM` nṭe|⁹⁸

Ab` nv`xṭm ewYṭ nṭqṭQ, ivmṭj j w (ﷺ) gḡqvh Beby Rveṭj I
 Ave-gmv AvkṂAviṭK (iv.) Bqvḡṭb (cḲvmK-iṭc) cvVb I etj b:

لَا تَأْخُذُوا الصَّدَقَةَ إِلَّا مِنْ هَذِهِ الْأَصْنَافِ الْأَرْبَعَةِ: الشَّعِيرِ وَالْحِنْطَةِ

وَالزَّيْبِ وَالتَّمْرِ

Ḷhe, Mg, wKmiḡm I ṭLRj G Pvi cḲvi dj -dmj Qvov Avi
 ṭKvṭbv dmt̄j i hvKvZ MōY Kiṭe bv|⁹⁹

Dcṭi i nv`xm wj ṭ_ṭK`i ay4 cḲvi dj -dmṭj i hvKvZ w`ṭZ
 nṭe etj eṭsv hvq| wKš' Ab`vb` nv`xm ṭ_ṭK eṭsv hvq th, cvP cḲvi
 dmt̄j i hvKvZ cḲvb KiṭZ nṭe| BebyḡvRvn Zui mḡṭb `ṭeṭ mbṭ`
 Avāj w BebyAvḡi (iv) ṭ_ṭK eYṭv KṭiṭQb, wZvb etj ṭQb:

إِنَّمَا سَنَّ رَسُولُ اللَّهِ ﷺ الزَّكَاةَ فِي هَذِهِ الْخَمْسَةِ فِي الْحِنْطَةِ وَالشَّعِيرِ

وَالزَّيْبِ وَالتَّمْرِ وَالدُّرَّةِ

Øivmj j vn (𐌆) i'ay cuP cKvi dj -dmtj i hvKvZ cØv tbi
mþvZ (i xivZ) cØj b Kti tQb: Mg, he, tLRj, wKmigm I fjev|Ø¹⁰⁰

G gtg©cL`vZ ZvteØq gjRvn` Beby Rvei (104 vn), nvmvb
emix (110 vn) cØj t`tk KtqKwJ gjmvj nv`xmI emvZ ntqtQ|
Zuiv etj tQb th, ivmj j vn (𐌆) Dch⁹ cuP cKvi dj -dmtj i hvKvZ
cØvb KitiZ vbt`R w`tqtQb|¹⁰¹ Avj vgv evBnvKx etj b: GmKj nv`xm
gjmvj ntj I wewfbæ mbt` AtbK_{wj} nv`xm emvZ nI qvtZ Zv
MhYtthvM`Zvi ch⁹q tctQ tQ|¹⁰²

Dctii nv`xm_{wj} i Avtj vtK KwZcq dKxn etj tQb, i'ay Mg,
he, tLRj, wKmigm I fjev i hvKvZ ev Dki cØvb KitiZ nte|¹⁰³

২. ৩. ৬. ৩. মধু, যাইতুন ও সকল খাদ্যশস্যের যাকাত

Ab`vb` nv`xm t`tk Ab`vb` dj -dmj ev fvgR Drcv`tbi I
hvKvZ w`tZ nte etj efv hvq| Ave-mvBqv i vn (iv) etj b:

قُلْتُ: يَا رَسُولَ اللَّهِ إِنَّ لِي نَحْلًا قَالَ: "أَدَّ الْعُسْرَ" قُلْتُ: يَا رَسُولَ

اللَّهِ، أَحْمَهَا لِي، فَحَمَاهَا لِي

ØAvwg ej j vg: Bqv ivmj vj vn, Avgvi wKQytgSgwi Qi Pvl AvtQ|
wZvb ej tj b: Zwg (Drcwv Z gaj) Dki Av`vq Kite| Avwg ej j vg:
Bqv ivmj vj vn, Avcvb Avgvi gay PvtI i fvgtK msiwvZ Kti t`b|
wZvb ZLb Zv msiwvZ fvg etj vbt`R cØvb Ktib|Ø¹⁰⁴

G t`tk Rvbn hvq th, gaj Pvl KitiZ Zvi Dki cØvb KitiZ
nte| G wvltq Avt i v AtbK_{wj} nv`xm emvZ ntqtQ|¹⁰⁵

GQovov hvBZtbi Dki c0v`bi vel`tql wKQynv`xm ewY n`tqtQ|
 c0v`vZ Zvte0qx Bebywknve hpi x etj b: 0hvBZb ev Rj cvBtqi hvKvZ
 c0v`bi t`q|t` mlpvZ ev i xwZ GfvteB Ptj AmtQ, th e`w³ hvBZtbi
 tZj c0v`Z Ki te tm Zvi tZj `Zwi i mgq hvKvZ Av`vq Ki te|0¹⁰⁶

Ab` nv`xtm g0Avh (iv) etj b: i vmj j vn ؤ etj tQb:

فِيمَا سَقَتِ السَّمَاءُ وَالْبَعْلُ وَالسَّيْلُ الْعُشْرُ وَفِيمَا سَقَىٰ بِالنَّضْحِ نِصْفُ
 الْعُشْرِ، إِنَّمَا يَكُونُ ذَلِكَ فِي التَّمْرِ وَالْحِنْطَةِ وَالْحُبُوبِ، وَأَمَّا الْقِنَاءُ وَالْبَيْطِيُّ
 وَالرُّمَانُ فَقَدْ عَفَا عَنْهُ رَسُولُ اللَّهِ ﷺ.

0ey0i ev eb`vi cwb tZ ev gwli `vfwek Av`Zvq hv Drcbe
 nte Zv t`K GK`kgvsk Ges tmP Kti hv DrcbeKiv nte Zv t`K
 GK`kgvstki AfaR hvKvZ c0vb Ki tZ nte| Avi G weavb `iay
 tLRj, Mg l Lv`k`tm`i t`q|t` kmv, ZigR, te`vov BZ`w`i hvKvZ
 i vmj j vn (ؤ) gvd Kti w`tqtQb|0

nvwKg vbmvcj x G nv`xmw eY0v Kti etj tQb: nv`xmw mb`
 mnxn, hw`l et`vix l gynj g Zv eY0v Ktib w| Avj vgv hvnvexl
 etj tQb: nv`xmw mnxn|¹⁰⁷

G nv`xm t`K eSv hvq th, Dcti Dtj wLZ dj l dmj Qovov
 mKj 0Lv`k`tm`i0 hvKvZ c0vb Ki tZ nte| BtZvc te`ewY GKw
 mnxn nv`xtm Avgiv t`LwQ th, i vmj j vn ؤ etj tQb: 0cuP l qvmvKi
 Kg dj ev ktm` hvKvZ tbB|0 G nv`xm t`Kl eSv hvq th, mKj
 dj ev ktm` hvKvZ dih nte|

২. ৩. ৭. যাকাত-মুক্ত ফল-ফসলের বর্ণনা

Dctii AwkVsk nv`xtm 0hvKvZthwM`0 dmtj i eY0v t`lqv
 n`tqtQ| cvkvcwk GKw nv`xtm wKQy0hvKvZg³0 dj -dmtj i weeiY
 GtmQ, hv tZ ej v n`tqtQ kmv, ZigR l te`vovi hvKvZ w`tZ nte bv|

Ab` wKQy`e³ mbt` ewY nv`xtm tKv`bv kvKmwaiB hvKvZ

c0vb KitiZ nte bv etj Dti L Kiv ntqtQ| g0Avh Beby Rvej (iv)
 t_tK evYZ AvtQ, wZvb ivmj j ۞- Gi KvṭQ wPw wj tL kvKmwai
 hvKvZ m=utK RvbṭZ Pvb | wZvb DEti etj b:

لَيْسَ فِيهَا (لَيْسَ فِي الْخَضِرَاتِ) شَيْءٌ

0GṭZ (kvKmwatZ) hvKvZ tbB|0

nv`xmiU Bvgg wZi wghx Zwi mbvṭb Dti L Kti etj b: 0g0Avh
 t_tK evYZ G nv`xmiU mb` mnxn bq| kvKmwai hvKvZ w`tZ nte
 bv- GB At_©i vmj j ۞ mvj vj wU Avj vBwn I qv mvj vg t_tK mnxn mbṭ`
 tKvṭbv nv`xm cvlqv hvq bv| Zte gj mvj mbṭ` Zvweqx gmv Beby
 Zvj nv G gṭgṭnv`xm eYṭv KtiṭQb| Dj vgtq wKivg G weliṭq G gZB
 MṭY KtiṭQb th, kvKmwai hvKvZ w`tZ nte bv|0¹⁰⁸

PZL©wRix kZṭKi c0vZ gvwil m Avj vgv `vivKvZbx (385
 wn) Zwi msKwj Z 0mpvb0 M0š' kvKmwai hvKvZ w`tZ nte bv At_©
 KZ_wj nv`xm eYṭv KtiṭQb, Zte me_wj nv`xtmiB mb` `pṭ|¹⁰⁹

২. ৩. ৮. ফল-ফসলের যাকাতযোগ্যতার মূলনীতি

Dctii nv`xm_wj i Avtj vṭK AwKvsk Bvgg I dKxn wmxvš-
 c0vb KtiṭQb th, Dcti Dti wLZ 4 ev 5 cKvi dmj Qovl Ab`vb`
 dj -dmtj i hvKvZ w`tZ nte, Zte kvKmwai I `xNṭ b tiṭL t`l qvi
 AbṭṭhvMx dj gṭj i hvKvZ w`tZ nte bv, hw`l we`wii Z weeiṭYi
 tṭṭi Zṭ` i gZvgṭZi gṭa` `ecixZ` t`Lv t`q|¹¹⁰

Zuiv Dctii nv`xm_wj tZ evYZ hvKvZ thwM` I hvKvZ gṭṭ dj -
 dmtj i gṭa` cv`R` wYṭq gj bwxZ wbaṭṭYi tPov KtiṭQb|
 nv`xm_wj i e`vL`vq tKD etjṭQb, `fveZ IRb Kti ev tgṭc e`envi
 Kiv nq ev μq weμq Kiv nq G aiṭbi mKj dj -dmtj i hvKvZ w`tZ
 nte| Ab` AtṭṭK etjṭQb, th mKj dj -dmj i Kvṭbv hvq I

~vfweKfvte `xNf b Nti titL t` lqv hvq tm,wj i hvKvZ w`tZ nte|
 Avi UvUKv e`envi KitZ nq Gifc dj ev mewRi hvKvZ w`tZ nte bv|

Bgvq Ave-BDmel Dcti i nv`xm,wj i Avtj v`K w`Zxq gZB MhY
 Kti`Qb| wZvb etj b: `Avuvi gtZ gvbtli nv`Z w`KQv b _vKtZ cvti
 Gifc dj -dmj Qvov Avi tKv`bv w`KQj hvKvZ tbB| UvUKv e`envh`
 kvKmwâ, hv titL t` lqv hvq bv, Zvi Dci hvKvZ (Dki) tbB|
 Abjfcfvte, cii Lvev l Lwoi Dci l tKv`bv Dki tbB| titL
 t` lqv hvq bv Gifc kwâ l dtj i D`vniY: ZigR, kmv, w`fiv, jvD,
 Kgov, te,b, MvRi, mKj cKvi mewR, Zj mx RvZxq m`wU cvZv ev
 Abjfc JIwa| G,wj i Dci hvKvZ ev Dki tbB| Avi gvbtli nv`Z
 w`KQv b ivLv hvq, l Rb Kti ev tgc hvi cwv gvY wba`Y Kiv nq Zvi
 D`vniY ntj v: Mg, he, fiv, avb, mKj km`v`bv, gmv, tQvj l mKj
 cKvi WvDj, wktgi mewP, ev`vg, tc`v, AvLtivU, hvdivb, tgn`x,
 hvBZb, atb, njy, whti, wqvR, imp, kY, MvRv, gwv Rqv`bv, KvV
 ev`vg, L`vbx, wPbv ev`vg, AvLtivU, tc`v, tKl ov, k-wRiv, tRvqvi, l
 G RvZxq mKj dj, ewP, km` l gkv v RvZxq Drcv`b|

hw` tKv`bv fvq t`tk Dcti Dvj wLZ tKv`bv dmj cuP l qvmvK ev
 Zvi tenk Drcw`Z nq Zvntj Zv t`tk GK`kgvsk hvKvZ w`tZ nte,
 hw` Zv e`oi cwv ev ~vfweK Av`Zv t`tk Drcw`Z nq| Avi tm`Pi
 gva`tg Drcw`Z ntj GK`kgvski AtaR hvKvZ w`mvt`e c`vb KitZ
 nte| hw` w`KQycwv gvY Mg l w`KQycwv gvY he Drcv`b Kiv nq Ges Dfq
 cKv`i dmj GKl Kitj hw` cuP l qvmvK nq Zvntj Zv t`tk Dki
 w`tZ nte| Abjfcfvte hw` GK l qvmvK Mg, GK l qvmvK he, GK
 l qvmvK avb, GK l qvmvK tLRj l GK l qvmvK w`Kmwgm Drcw`Z nq
 Ges me vgtj cuP l qvmvK cY`nq Zvntj l hvKvZ w`tZ nte| Avi hw`
 cuP l qvmvK Ki Kg nq Zvntj Zvi hvKvZ t` lqv Ri`ix bq|0¹¹

Bgvq gnv`f` Bebj nvmvbl Bgvq Ave-BDm`di gZ MhY
 Kti`Qb| wZvb etj b: `Ave-BDmel l gnv`f` i gZ ntj v: th dj ev
 dmtj i msi`YthvM` `v`bv ev dj tbB Zvi hvKvZ tbB| Avi

msi ¶YthvM` dj -dmtj i hvKvZ dih nte i ayauP l qmvvK cwi gvY ev Zvi tevk dj -dmj Drcbantj | 0¹¹²

Gfvte Bgvg Ave-BDmel l gnv` Dctii nv`xmgfn ewY hvKvZthvM` l hvKvZgy³ dj -dmtj i weeiY t_#K G wmxvš-DcbxZ ntqtQb th, th mKj dj -dmj `xN b- AŠZ GKeQi ev Zvi KvQvKvQ mgq- vfwKfvte ev i vKtq tiL t` lqv hvq Ges Zv t_#K DcKvi MhY Kiv hvq tm mKj dmtj i hvKvZ c0vb Ki#Z nte|¹¹³ Zv` i G gvb`E gj Z Ab` BgvgM#Yi gvb`tEi Abjfc| Zuvl Gfvte hvKvZthvM` l hvKvZgy³ dj -dmtj i tkYx wfvM Kti#Qb, Zte LvbvU eYvq vKQy %acixZ` AvtQ| tgvUvgU mevi gtZB i ayUvUkv e`envh`kvKvMâ l dj gj Qvov Ab`vb` dj , dmj l fvgi Drcv`tbi hvKvZ c0vb Ki#Z nte|¹¹⁴

Gfvte Avakvsk dKxn Kvl Drcv`b#K hvKvZthvM` l hvKvZgy³ `fvM fvM Kti#Qb| Zuv G vel#q OkvKvMâi Dci hvKvZ dih nte bv0gtg`ewY wfvb`nv`xtmi Dci vbfP Kti#Qb|

c0m x BgvgM#Yi gta` i ay Bgvg Ave~nvbxv dj -dmtj i G tkYxf` Ktib vb| wZvb mKj cKvi dj -dmtj i hvKvZ c0v#bi ct¶| Zui Abynvix dKxnMY etj b th, tKv#bv dj -dmj B gj Z hvKvZ gy³ bq| Zte th mKj nv`xtm kvKvMâ BZ`w` dmj #K hvKvZ gy³ ejv ntqtQ, tmLv#b hvKvZgy³ ej#Z iv0#q tKvlvMv#i c0vb#hvM` hvKvZ t_#K gy³ etj eSv#bv ntqtQ| KviY Bmj vgx weavb Abjvqx dmtj i hvKvZ iv0#q e`e`vi Aax#b mSMh l eEb Ki#Z nte| iv#oi c¶ t_#K hvKvZ mSMhKMY mvaviY gmvj g bvMv#i KM#Yi vbKU t_#K G hvKvZ mSMh Kti iv0#q hvKvZ tKvlvMv#i Rgv ivL#eb| cieZx#Z iv0# Zv hvKvZ Lv#Z e`q Ki#e| vKš' UvUkv dj gj l kvKvMâi hvKvZ Gfvte mSMh l msi¶Y m#e bq| GRb` hvKvZ~mSMhK G mKj

dm̄tj i hvKvZ `we Kiṭeb bv ev M̄hY Kiṭeb bv | ḡn̄vj g bvM̄vi K
wb̄t̄Ri c̄ŋ t̄_ṭK mi v̄m̄i `wi `ṭ i ḡṭa` Zv eĒb Kiṭeb |¹¹⁵

AṭbK w̄bi t̄c̄ŋ M̄telK I Ab` ḡv̄h̄v̄ṭei Ab̄ȳv̄ix dK̄xn G t̄ŋt̄Ī
Bgvg Ave- n̄v̄b̄x̄d̄vi (iv̄n) gZṭKB Ki Avb- n̄v̄ṭ̄mi Av̄t̄j v̄t̄K meṭP̄t̄q
k̄w̄³kv̄j x I m̄ṭevĒg eṭj MY` K̄ṭiṭQb | K̄viY w̄b̄m̄v̄ṭei t̄ŋt̄Ī thgb
w̄ēw̄f̄b̄ēm̄n̄xn n̄v̄ṭ̄m̄i w̄b̄m̄ve w̄b̄āŋY Kiv n̄t̄q̄ṭQ, dj -dm̄j ṭK ḐhvKvZ
th̄w̄M̄ I hvKvZ ḡȳ³ ṭ̄v̄M̄ Kivi t̄ŋt̄Ī Ab̄j̄f̄c̄ m̄n̄xn n̄v̄ṭ̄m̄i t̄b̄B |

th̄ m̄Kj n̄v̄ṭ̄m̄i kv̄K̄m̄w̄āṭK hvKvZ t̄_ṭK ev `ṭ I qv̄ n̄t̄q̄ṭQ Zv
t̄Kv̄ṭ̄b̄w̄UB iv̄m̄j̄j v̄n (ﷺ)-Gi evYx w̄m̄v̄ṭe m̄n̄xn b̄q | Avi th̄ m̄Kj
n̄v̄ṭ̄m̄i w̄K̄Q̄ȳw̄K̄Q̄ȳdj I dm̄tj i D̄t̄j L̄ K̄ṭi Zvi hvKvZ c̄Ḑ v̄ṭ̄bi w̄b̄t̄` R̄
ṭ I qv̄ n̄t̄q̄ṭQ Zv t̄_ṭK eṭv̄ hvq bv th̄, Ab` dj -dm̄j hvKvZ c̄Ḑ qv̄Rb
n̄ṭe bv | w̄ēṭ̄k̄I Z w̄ēw̄f̄b̄ēn̄v̄ṭ̄m̄i hvKvZ c̄Ḑ v̄ṭ̄bi Rb` Ḑ̄km̄`Ḑ, Ḑ̄dj Ḑ,
Ḑ̄dm̄j Ḑ BZ w̄` m̄v̄avi Y A_ṭevaK k̄ā e`envi Kiv n̄t̄q̄ṭQ |

Ki Av̄ṭ̄bi m̄v̄avi Y w̄b̄t̄` R̄bv I hvKv̄ṭ̄Zi c̄wi ḡv̄Y w̄b̄āŋ K Dki ev
Aa`Dki w̄el̄q̄k ḡz̄v̄l̄ q̄w̄Zi c̄h̄ŋ̄q̄i n̄v̄ṭ̄m̄i w̄j i w̄b̄t̄` R̄bv t̄_ṭK `uó
eṭv̄ hvq th̄ m̄Kj c̄K̄vi dm̄tj i hvKvZ c̄Ḑ v̄b̄ KiṭZ n̄ṭe | G Rb`
t̄Kv̄ṭ̄bv i Kg evQ- w̄ēP̄vi ev t̄k̄Ȳṭ̄f̄` bv K̄ṭi m̄Kj c̄K̄vi dj , dm̄j I
kv̄K̄m̄w̄āi hvKvZ c̄Ḑ v̄ṭ̄bi gZw̄UB Ki Avb I n̄v̄ṭ̄m̄i Av̄t̄j v̄t̄K
AwaKZi M̄h̄Ȳṭ̄h̄v̄M̄ | Avi dj I dm̄j t̄c̄t̄q̄ Av̄j̄w̄ni `i K̄wi qv̄ Áv̄ṭ̄bi
Rb` G gZB m̄ṭevĒg c_ | Avgiv evsj v`tk Dki ev dmtj i hvKvZ
c̄Ḑ v̄b̄ I msM̄Ḑni t̄ŋt̄Ī Bgvg Ave- n̄v̄b̄x̄d̄v I Ab`v̄b` Z̄w̄ēq̄xi
(i w̄nḡūḡj v̄n) G gZw̄Li Dci w̄b̄f̄P̄ Kivi c̄ŋ |

ḡv̄vj Kx ḡv̄h̄v̄ṭei Ab`Zg dK̄xn I ḡn̄w̄īm̄ Ave- ev̄Ki ḡn̄v̄ēŋ`
Beb̄ȳ Av̄ā̄j v̄n, Bebj̄ Av̄iv̄ex (543 v̄n) Bgvg Ave- n̄v̄b̄x̄d̄vi gZṭK
k̄w̄³kv̄j x eṭj Aw̄f̄w̄nZ K̄ṭi eṭj b: ḐG w̄el̄t̄q̄ `j̄ṭ̄j̄i w̄`K t̄_ṭK
meṭP̄t̄q̄ k̄w̄³kv̄j x, `wi `M̄ṭ̄Yi Rb` meṭP̄t̄q̄ DcK̄vi x I Av̄j̄w̄ni
w̄b̄Ḑ̄q̄v̄ṭ̄Zi KZÁZv̄ c̄K̄v̄ṭ̄ki Rb` meṭP̄t̄q̄ DĒg gZ Ave- n̄v̄b̄x̄d̄vi gZ |

Ki Avtbi AvqvZ I nv`xtmi mvaviY A_G gtZi mg_8 Kti |¹¹⁶

Ab`T wZwb G wltq mKj gvhve I gZvgZ DttE Kti
 vj tLtb: `Ave-nvbxvB G wltq mwZ`Kvii n° eStZ tctitQb|
 wZwb t`tLtb th, gnvb Avjvn Lv`km` tnvK ev bv tnvK mKj
 Drcv`tbi hvKvZ c`v`tbi wbt`R w`ttqTb| Dki I wmd Dki
 wbt`RK mKj nv`xtmi wbt`Rl ZvB|¹¹⁷

Avjvgv BDmel Kvihvfx etj b: `Bgvv Ave-nvbxvvi Dch⁸
 gZwB Ab`vb` me gtZi Zj bvg AMwaKvi cvlqvi thvM`| Avi Zv
 nt`Q, Rvg hv-B Drcv`b Kite, ZvtZB Dki ev Aa`Dki avh`nte|
 Ki Avb I mpvnt` mvaviY `jxtj i mg_8b Zv AvAK kv³kvjx gZ|
 hvKvZ wvax Kivi gj Dttk` I thSw³KZvi `ttZ Zv-B AvAK
 msMwZcY`l MhYthvM` gZ| tKbbv GK aitbi dmj Drcv`bKvix`i
 Dci Dki avh`Kiv Ges Ab` aitbi dmj Drcv`bKvix`i Zv t`tk
 w`KvZ t`l qvi tKv`bv thSw³KZvB `vKtZ cvti bv0|¹¹⁸

Dctii AvtjvPbvi wfvEtZ Avgiv ejtZ cvwi th, dj, dmj,
 gvQ, gay kvKmevR, tikg mn evsjv`tki mKj cKvi fvgR
 Drcv`tbi hvKvZ ev Dki c`vb Kitz nte|

gnvb AvjvnB fvj Rvttb| Avgiv Zvi wvKU ¶gv, `qv I
 Zvl dxK c`8v KiwQ|

তৃতীয় অধ্যায় ইসলামী খারাজ ব্যবস্থা

৩. ১. যাকাতযোগ্য ভূমি বনাম যাকাতমুক্ত ভূমি

Dcti Dtj wLZ Ki Avtbi wevfbae AvqvZ I nv`xm, wj t`tk Avgiv dmtj i hvKvtZi "Zi Abaveb KitZ cvi wQ| G mKj AvqvZ I nv`xtmi wbt` Rbv GB th, GKRB gnyj g Zvi fvg t`tk Drcvw`Z mKj dmtj i, A_ev wbmve cy`ntj hvKvZthvM" mKj dmtj i hvKvZ Av`vq Ki teb| Dctii AvqvZ I nv`xm, wj tZ mvgvb`Zg BwZi tbB th, tKvtbv cKvi fvg hvKvtZi G weavb t`tk gy`| eis Ki Avtbi `uó wbt` Rbv th, mKj cKvi fvg t`tk Drcvw`Z mKj cvigvY I mKj cKvtii dmtj i hvKvZ w`tZ nte| G mKj AvqvZ I nv`xtmi Avtj vtK GKRB gnyj g wPŠ- Ktib bv th, tKvtbv cKvtii dmj ev tKvtbv cKvtii fvgi dmtj i hvKvZ c`vb KitZ nte bv|

Dki I wbmcdz Dki c`vtbi wetq ivmj j vn ﷻ-Gi th mKj nv`xm Avtj vPbv KtiwQ ZvtZi GKB fvtte mKj cKvi fvgi mKj cvigvYi I mKj cKvi dmtj i hvKvZ c`vtbi wbt` Rbv cvl qv hvq| th mKj nv`xtm hvKvtZi wbmve eY`v Kiv ntqtQ A_ev kvKmenRtK ev` w`tq evKx dmtj i hvKvZ c`vtbi wbt` R t` lqv ntqtQ tm mKj nv`xtmi I `uó wbt` Rbv GB th, th fvgtZB G mKj hvKvZthvM` dmj wbmve cvigvY DrcbætnvK Zvi hvKvZ w`tZB nte| G fvtte Ki Avb I nv`xtmi `uó wbt` R GB th, th RvgtZ I thfvtteB GKRB gnyj g dj ev dmj DrcbæKiteb wZwb Zvi hvKvZ Av`vq Ki teb|

Awakvsk BgvG I dKxn G gZB tcvlY Ktib| wKŠ` gnyj g Dæjini wKQy dKxn I BgvG wKQy fvgtK hvKvZ weavtbi Avl Zv t`tk gy` etj wmxvŠ-w`tqtQb| Gt` i gta` itqtQb Avgv` i BgvG Avthg BgvG Ave-nvbxdv (ivn)| wZwb wetkl GK cKvtii fvgtK hvKvZgy` etj gZ c`vb Kti`Qb|

Avgiv ceZ`Aa`vtq t` tLwQ th, Awakvsk dKxn I BgvG KwI

Drcv`btK hvKvZthvM` I hvKvZgy³ `β tkYxtZ fvM KtiQtOb| Zviv
 vbmvtēi Kg I Amsi¶YthvM` dj-dmj hvKvZgy³ etj gZcKvk
 KtiQtOb| Bvgv Ave-nvbxcdv GB wfvRb gvttb wb, eis wZwb mKj
 Kwl Drcv`tbi hvKvZ cÖvtbi vbt`R w`tqtQb| KviY, Kā Avb Kvixtg
 Öfvwg t_+K hv tei Kiv ntqtQÖ Zvi hvKvZ w`tZ ejv ntqtQ, KvtrB
 me dmtj i hvKvZ cÖvtbi gta`B itqtQ mveavbZv I mZKZv|

fvgi wfvRtbi t¶¶tI wZwb Abjfc mZKZ¶ Dci vbf¶ Ktib
 wb, eis wKQy wKQy Rvigi mKj cKvi Drcv`btK wZwb hvKvZgy³ etj
 ivq w`tqtQb| Zui gtZ fvq `ycKvi: hvKvZthvM` I hvKvZgy³ | Zui
 G tkYxwfvM Zui Abywii MY Qvov Avi tKvtrv dKxn I Bvgv MōY
 Ktib wb| cōm× wZb Bvgv I Ab`vb` mKj Bvgv I dKxn mKj cKvi
 fvgi Drcv`b t_+K hvKvZ cÖvtbi vbt`R w`tqtQb|

Bvgv Ave- nvbxcdv (ivn)-Gi gZvbyvvti hvKvZthvM` I
 hvKvZgy³ fvgi cwi Pq jvtfi Rb` Avgiv G Aa`vq I cieZP Aa`vtq
 Bmj vgx LvivR e`e`v, LvivRx fvgi cwi Pq I LvivRx fvgi Dkigy³
 nI qvi wv lq, wj Avtj vPbv Kie| Avj vni Zvl dxK cÖ`Öv KivQ|

৩. ২. ইসলামে ‘খারাজ’ বা ‘ইসলামী ভূমিকর’ ব্যবস্থা

hvKvZthvM` I hvKvZgy³ fvgi cv`R` eStZ ntj Avgvt`itK
 Bmj vtgi LvivR e`e`v m`utK`RvbtZ nte| KviY, Bvgv Ave-nvbxcdv
 (ivn) i ayÖBmj vgx LvivR e`e`vi AaxbÖ fvgtKB hvKvZgy³ etj QtOb|
 LvivR e`e`v Bmj vtgi A_`e`e`vi GKwJ bZb w`K, hv gjZ
 ivmj jvn (ﷺ)-Gi mgtq gmnj g ivtö` cÖwJ Z ev cōm× wQj bv|
 Lj xdv Dgvi dvi¶Ki (iv) mgtq G e`e`v Pvj ynq|

Bmj vtgi hvKvZ wfvEK A_`e`e`vq mgvR I ivtöf Dbqtbi
 Rb` bvMwi tKi AskMōYtK dih ev AZ`vek`Kxq I Bmj vtgi Ab`Zg
 `m`ev i`Kb wnmvtē MōY Kiv ntqtQ| G e`e`vq bvMwi tKi Avq, e`q
 I mgvtrI Dbqtb Zui Ask MōYi gta` mgšq mvab Kiv ntqtQ|
 GRb` ewio-Ni, RgvRwg BZ`w`i Dci hvKvZ Avtivc Kiv nq wb|
 Drcv`bkxj ev eaÖkxj m`ut`i DctiB hvKvZ Avtivc Kiv ntqtQ|

hvKvZ thtnZzBev`Z tmtnZztKvtrv Agmnj g bvMwi tK hvKvZ

w`tZ nq bv| Zvntj wK wZvb ivto'i Dbqtb tKvfbvifc AskMhY
 Ki`eb bv? maviY m'ut` i Rb` hvKvZi cvi etZ`DcivR`g m'ut` -
 kvj x Agmuj g bvMwi K wRvhwv Ki c0vb Ktib| wKŠ' fvgm'ut` i wK
 weavb nte? gnmuj g bvMwi K Zui Rvgi dmj t`tk Dki c0vb Ktib,
 Agmuj g bvMwi K wK mgvR I ivotK wKQb c0vb Ki`eb bv?

G c0wv i vmj j vn mvj vj wu Avj vBiv I qv mvj vtgi hM tenk eo
 AvKvZi t`Lv t`q vb| KviY, Zui hM fvgi gnmuj K Agmuj g bvMwi K
 ivto'a LpB Kg wQj | wKŠ' Lj xdv Dgvfii (iv) mgtaq velqvU eo nta
 t`Lv t`q| Bmjvgx weRtqi dtj cvim", wmw qv, BivK, vgm BZ`w`
 t`k gnmuj g ivto'i Aaxtb Avtm| G mKj weRZ GjvKvi AmsL`
 Agmuj g bvMwi K t`"Ovq gnmuj g ivto'a emevtmi wmvš-tbb| Gt` i
 gnmuj Kvbaxb fvgi vel`taq wmvš-MhY GKwU eo vel`q nta `wovq|

GmKj weRZ GjvKvi weRZv evwvxi `we wQj ZrKvjxb
 vbqg Abjvnti weRZ fvg weRZvt` i gta` eEb Kti t`Iqv| KviY
 hM AvRZ fvgI MvbgfZi gvj ev hMj ä m'ut` wmvte %vwbKt` i
 gta` eEb KivB wQj ZrKvjxb i wZ| wKŠ' Dgvi (iv) Zvt` i `we
 gvbZ bvir wQj b| wZvb Ka Avtbi miv nvtii 7-10 AvqvZi
 DxwZ w`taq etj b th, G AvqvZ, wj tZ Avj vn hMj ä m'ut` tK `wi`
 BqvZg, gvwRixb, Avbvi I AvMZ cRtb` gnmuj gt` i Rb` wba` Z
 KtitQb| hv` G weRZ fvg %vwbKt` i gta` eEb Kti t`Iqv nq
 Zvntj AvMvgwv tbi AvMZ cRb` wj Gi DcKvi t`tk ewAZ nte|
 wZvb GmKj Rvgi gj Agmuj g gnmuj Kt` i nvtZ 0LvivRi0 wevbgta
 tiL t`Iqvi ct` gZ c0Kv Ktib| wZvb etj b th, G mKj Rvgi
 gnmuj K eZgvb I fvel`r cRtb` mKj gnmuj g Z_v gnmuj g D`jni
 mKj m`m`| ivot` Gi t`Lvi bv Ki`e Ges Gi 0LvivR0 ev fvgKti i
 gva`tg AvRZ m'ut` mgvR I ivto'i Dbqtb e`q Ki`e|

velqvU tK wZvb mrvexM`Yi vbKU civgk`ev kivi Rb` tck
 Ktib| `mvwbKt` i `we I Dgvi (iv)-Gi gZvgZ Dfq vel`q wetePbv
 Kti Zui v Dgvfii (iv) gZtKB D`Eg etj wmvš-MhY Ktib| Zvt` i
 wmvš`st` wvE`Z Dgvi (iv) LvivR e`e`v c0j b Ktib| wZvb wmvš-

tbb th, G mKj wevRZ Gj vKvi fvg gj Agymij g bvMwi Kt` i nvtZB
_vKte| Zviv Zvt` i vbR vbR Rvigi Drcv` b ¶lgZv I RvgtZ
Drcw` Z dj -dmtj i wfvE`Z ivóK ÒLvivRÓ cò vb Ki`eb|¹¹⁹

৩. ৩. উমার (রা)-এর ‘খারাজ’ ব্যবস্থা

meE`g Kdvi MógvĀtj G LvivR ev fvgKi Avtvc Kiv nq|
gj Z ce`_tKB G mKj Gj vKvi Agymij g Avaeimxiv cvi m` mgŋU`K
fvgKi w`tq AvmŋQ`tb| Zviv GKİ cĀZ 27 w`invg fvgKi cò vb
Ki`Zb etj Rvbn hvq|¹²⁰ Lj xdv Dgvi (ﷺ) cĀw`j Z G Ki`K MŋY bv
Kti bZbfvte ÒLvivRÓ c×w`Zi cĀZĪ Ktib| Zvi G c×w`ZB ŪBmj vgx
LvivRÓ ev fvgKi e`v` wnmvte cvi wPZ| mrvvM`Yi civgk`I
HKgtZ`i wfvE`Z Dgvi (iv) cĀw`Z G ÒLvivRÓ ev ŪBmj vgx fvgKiŋ
e`v`vi Aaxb ÒLvivRĀ fvgi Drcv` tbi hvKvZ cò vb di h bq etj
Bgvv Ave-nvbxdv (iv) gZ cĀKvK Kti`Qb|

Dgvi (iv) Pvlx` i Rb` mnRmv` I Av`vqthvM` Kivtvc
Dti`tk` mKj PvlthvM` Rvigi Rvic Kivb Ges Rvigi Drcv` b ¶lgZv
I cĀZ Drcv` te`i Dci wfvE` Kti LvivR vbaŋY Ktib| wvfbce
eYŋvq t` Lv hvq th, Kdvi wevRZ Ūmvl qv`ŋ ev MógvĀtj i RvicKZ
tgvU fvgi cvi gvY wQj wZb tKwU IvU j ¶ GKİ|¹²¹

Dgvi (iv) `y c×w`Z`Z ÒLvivRÓ MŋY Ki`Zb: (1). ÒLvivR
I qvhxvno` ev ÒLvivR gj qvhvdo` A`ŋ Ūvbaŋi Z LvivRÓ I (2).
ÒLvivR gKvmgvno` A`ŋ ŪDrcv` tbi AskwfvE`K LvivRÓ| cò g
c×w`Z`Z Rvigi Drcv` b ¶lgZvi wfvE`Z vbaŋi Z LvivR Avtvc Kiv nq|
Rvg Pvl Kiv tvŋK ev bv tvŋK LvivR cò vb Ki`Z nte| wZxq c×w`Z`Z
Rvigi Dci tKv`bv vbw`ŋ LvivR _vtK bv, eis cĀZ Drcv` tbi GKwU
vbw`ŋ Ask: GK PZ`ŋk ev GK ZZxqsk ivóKi wnmvte MŋY Kti |

৩. ৩. ১. ‘খারাজ ওয়াযীফাহ’ বা নির্ধারিত খারাজ

LvivR I qvhdvn (g| qvhdvd) c×wZB wQj cōm×| Kzdvi MōgvĀtj G c×wZi LvivR cPj b Kiv nq| Dgvi (iv) KZK wbañi Z LvivRi cwi gvY m×útkĀtĀK eYb i tqtQ| GmKj eYbi gta` wKQy `ecixZ`I AvtQ| KviY wZwb Kzdvi ve`xĀĀtj i wefbae`v`tb fvgi Drcv` b ¶lgZvi Dci wfvĒ Kti wefbae`KvĀi i LvivR Avtvc Ktib|

G mKj eYbi Avtj v`K¹²² Avgiv RvbtZ cwi th, wZwb Dmgvb Bebynvbx d I ūhvBdv Bebj Bqvgvb (ﷻ) bvgK `Rb mrvvxtK Kzdvi MōgvĀtj i wefbaeGjvKv Rwi c Kti i ay tmĀPi cwb tcfQvq Gifc PvlthvM` RvgtZ Drcv` b ¶lgZv I Drcw` Z dmtj i Dci wfvĒ Kti LvivR wbañi tYi vbt` R t` b| Zv` i wbañi Z Ki m×uikZ eYb wj i Avtj v`K Avgiv KithvM` RvgtK wZb fvĀM fvM KitZ cwi | cōgZ, PvlthvM` Rvg, th RvgtZ b`x, Lvj ev SYvP cwb tcfQvbtvi e`e`v i tqtQ, wZxqZ, th mKj RvgtZ avb, Mg, he BZ`w` Lv`km` Pvl Kiv nq, ZZxqZ, th mKj RvgtZ dtj i evMvb ev dtj i Pvl i tqtQ|

cōg tkYxi fvgtZ, tmĀPi cwb tcfQvbtvi e`e`v AvtQ Gifc mKj PvlthvM` RvgtZ DgvĀi (iv) cōZwbna cōZ Rvixē (cōq GK GK i)¹²³ Rvgi Dci GK Kvdxh Lv`km`- Mg ev he Ges GK w` invg Kiv tvc Ktib| GmKj Rvg Pvl Kiv tnvK ev bv tnvK mefē`vq Rvgi gvij K ivótk G cwi gvY LvivR cōvb Kite|

wZxq tkYxi fvg, tmĀPi cwb tcfQvb nq Ges Lv`km` Pvl vev` Kiv nq Gaitbi RvgtZ Zviv AvZwi³ LvivR Avtvc Ktib| Mtgi RvgtZ cōZ Rixē (GKti) Pvi w` invg, hēi RvgtZ cōZ Rixē (GKti) `β w` invg, kvKmiāi RvgtZ cōZ Rixē (GKti) Qq

w` invg LvivR wbaŋY Ktib| Ab` eYŋvq kvKmwai RvgtZ GK i cŋZ
cuP w` invg LvivR Avtvc Kiv nq|

G A_@cŋvtbi mvt_ mvt_ Zvt` i wv` ŋ cwigvY Lv`"km" cŋvb
KittZ ntZv| Avgiv t` tLwQ th, PvlthvM` fvgtZ gj LvivR wnmvte
Rwie ev GK i cŋZ GK w` invg I GK Kvdxh Lv`"km" cŋvb KittZ
ntZv| dmtj i fvgtZ dmj Abjvvti A_t_ŋ mvt_ mvt_ Lv`"kfm" i
cwigvYI eŋx Kiv ntZv| A_ŋ GK i cŋZ Mtgi RvgtZ 4 w` invg I
4 Kvdxh dmj , htei RvgtZ 2 w` invg I 2 Kvdxh dmj , kvKmwai
RvgtZ 6 w` invg I 6 Kvdxh dmj ev 5 w` invg I 5 Kvdxh dmj
LvivR wbaŋY Kiv nq|

ZZxq cKvtii fvg, thLvfb wewfbædtj i evMvbw ŋQj tmLvfb
AvZwi³ LvivR wbaŋY Kiv nq| A_tk eYŋvq D_tj L AvtQ th, wZwb
AvOj, tLRj, hvBZb, BZ`w` mKj cKvi dtj i evMvbtbi Rb` Rvix
ev GK i cŋZ `k w` invg I `k Kvdxh Lv`"km" LvivR wbaŋY Ktib|
Ab`vb` eYŋvq t` Lv hvq, wewfbæcKvi dtj i Rb` wewfbævvti LvivR
wbaŋY Kiv nq| Rvix ev GK i cŋZ hvBZtbi evMvbtb 12 w` invg I
12 Kvdxh, AvO_tii evMvbtb 10 w` invg I 10 Kvdxh A_ev 8 w` invg
I 8 Kvdxh, tLR_tii evMvbtb 10 w` invg I `k Kvdxh ev 8 w` invg ev
8 Kvdxh LvivR wbaŋY Kiv nq| dmtj i Rvigi gta` th mKj tLRj
MvQ ev AvOj MvQ ŋQj Zvi Dci Kivtvc Kiv nq wv| tm mKj fvg
t_tk dmtj i LvivR MŋY Kiv ntZv|

LvivR wnmvte th Lv`"km" cŋvb KittZ ntZv Zv msuké Rvigi
dmj t_tk t` lqv ntZv etj eŋv hvq| tKvbtv tKvbtv eYŋvq D_tj L
AvtQ th, LvivR wnmvte Mg ev he cŋvb Kiv ntZv| LvRbv cŋvbKvix
mjev Abjvqx wbaŋi Z Kvdxh_wj Mg ev he w` tq cŋvb KittZb|

Bgvv Ave-BDmel eYŋv KtitQb, Dgvi (iv) gj Rvigi Dci cŋZ
GKti GK Kvdxh Lv`" I GK w` invg A_@LvivR Avtvtci mvt_ mvt_
Drcbædj ev dmtj i Dci Dki Avtvc Ktib| wZwb etj b: AvgvtK
mj ix etj tQb, kvŋex ZvtK etj tQb:

إِنَّ عُمَرَ بْنَ الْخَطَّابِ فَرَضَ عَلَى الْكُرْمِ عَشْرَةَ ذَرَاهِمَ، وَعَلَى الرَّطْبَةِ
خَمْسَةَ ذَرَاهِمَ، وَعَلَى كُلِّ أَرْضٍ يَبْلُغُهَا الْمَاءُ عُمِلَتْ أَوْ لَمْ تُعْمَلْ دِرْهَمًا
وَمَخْتُومًا، وَعَلَى مَا سَقَّتِ السَّمَاءُ مِنَ النَّخْلِ الْعُشْرَ، وَعَلَى مَا سَقِيَ بِالذَّلْوِ
نِصْفَ الْعُشْرِ

ØDgvi Bebj LvËve (iv) Av0þii evMvþb `k w` invg, kvKmwâi
evMvþb 5 w` invg, cvwb tçQvbi e`e`v AvtQ Ggb mKj Pvl þhVl`
RwgþZ- Pvl Kiv þnvK ev bv tnvK- GK w` invg I GK Kvdx Ges
ejoi cvwb wbfP` þLRþii evMvþbi GK`kgvsk Ges tmP wbfP` ntj
GK`kgvstki AþaR wbaþY Kþib|0¹²⁴

þKvþbv þKvþbv Avwj g etjþQb th, Dgvþii (iv) wbaþi Z
LvivþRi nvþii þqþþ th mKj eYþv wewfboþv` xmMþS`msKwj Z ntqþQ
þm`wj i gþa` wKQy`ecixZ`_vKþj I meB mwK; KviY wZvb wewfboe
Gj vKvq wewfboþvþi Kivþvc Kþib|¹²⁵

Dctii eYþv þ`þK Avgiv`uó þ`LþZ cvwQ th, Dgvþii (iv)
LvivR e`e`vq gj Z Rvgi Drcv`b þlgZv I Drcbædmþj i Dci wfvË
Kþi LvivþRi nvi wbaþY Kiv ntqþQ| thb fvgi gj gwj K- mKj
hþMi mKj gynwj g bvMwi K ev Zvþ`i çZvbwa ivó^a Zvi Dbqþbi
çQvRbxq Drm þ`þK evËZ bv nq| cvkvcvuk thb LvivR ç0vbKvix
bvMwi K Kó bv cvb ev Zwi Dci mva`vZxZ tevSv Pvcvb bv nq|

ivþoi A`þwZK wfvË gReþZ Kivi cvkvcvuk bvMwi Kþ`i kvwS`
A`þwZK I mvgnvRK wþvcËv wþwðZ KiþZ Dgvþii (iv) AvMþ wQj
mvgvnx| Zvþeqx Avgi Beby gvBgb etj b: Avwg Dgvþii (iv)
kvnv`þZi KþqKw`b AvþM g`xbvq úhvBdv Bebj Bqgvb I Dmgvb
Bebynvþtþdi (iv) mvþ` ZvþK K_v ej þZ þ`wL| wZvb etj b: Avcbviv
Avcbvþ`i Gj vKvi RbMþYi Dcti mva`vZxZ Ki avh`Kþib wb þZv?
Zwiv etj b th, Avgiv th LvivR avh`KþiwQ Zv LþB`vfvieK I fvgi

Drcv`b ¶lgZv Abhvqx| fvgi Drcv`b ¶lgZv Abymv`ti Av`tiv tenk Ki avh`Kiv m`e vQj (tenk avh`Ki t`j I Zv Amva` ev AmyeavRbK n`Zv bv|) Dgvi (iv) etj b: Avj vn hv` Avgv`K n`vqv`Z iv`Lb Zvntj Avvg Ggb e`e`v M`hY Kie th, Biv`Ki (Agynvj g bvMvi K`i) weaev `MY`K Avi t`Kv`bv kvmt`Ki g`Lvtc¶x n`Z n`te bv (Zu` i A`vZK I mvgnRK v`bivc`Evi `vqx e`e`v Kie)| Avgi etj b: Gi 4 w`b c`iB vZvb AvnZ nb (Ges tm AvNv`ZB knx` nb)|¹²⁶

vZvb Zui gZ`Kvj xb Imxq`Z w`tkl fite GmKj Agynvj g bvMvi t`Ki Rb` AmxqZ K`ib, thb G`i Dci avh`K`ii tenk M`hY Kiv bv nq Ges iv`a G`i t`K th mKj bvMvi K Av`Kvi I v`bivc`E v c`v`bi A`xKvi K`i t`Q Zv thb c`ivc`i c`j b Kiv nq|¹²⁷

৩. ৩. ২. ‘খারাজ মুকাসামাহ’ বা বর্গামূলক খারাজ

Dgvi i w` qvj w` Avbui vZxq c`vZi LvivR e`e`v vQj vLvivR gKv`mvgv`n` A`v` v`fMv`fMvi LvivR` ev v`Mv`j K LvivR`| Zui h`M G c`vZi w`tkl c`vM vQj bv| Bvgv Ave-BDmel D`j L K`i t`Qb th, Dgvi (iv) Kdvi M`g`v`A`j LvivR I qv`x`d`vni cvkvc`wk Drcv`b t`t`K GK`kgvsk M`h`Yi e`e`v K`i v`Q`j b| vZvb Av`tiv D`j L K`i t`Qb th, Dgvi (iv) Bqv`j v Beby DgvBqv`nt`K bvRiv`tb t`v`Y K`i b| vZvb tmLv`tb Ask`v`vii Zg`j K LvivR M`hY K`i b| vZvb tmLv`tb t`Zf`vMv c`vZ`Z LvivR e`e`v Pv`jyK`i b| Zui LvivR e`e`v v`b`qg vQj th, bvRiv`tbi Agynvj g bvMvi K`i th mKj Rvg`Z tm`Pi gva`tg Pvlv`v` Kiv n`Zv tm mKj Rvgi Drcb`edmt`j i vZbv`v`Mi `f`vM K.I.K M`hY Ki`teb Ges GKf`vM LvivR v`m`v`te iv`a`K c`v`b Ki`teb| Avi th mKj Rvg ep`oi cv`b ev Rvgi `v`f`v`e`K Av`Zvi Dci v`b`f`v` K`i Pvl Kiv nq tm mKj Rvgi dmt`j i vZbv`v`Mi `f`vM iv`a` LvivR v`m`v`te M`hY Ki`te Ges GKf`vM Rvgi gv`j K M`hY Ki`teb|¹²⁸

cieZx^cc^oq 100 eQi gjZ c^og cKv^tii LvivR e^e-v ev
 ÔLvivR I qvhxdvn^oB c^opvj Z _vtK| Dcti emY^Z nvti UvKv I dmtj i
 mgš^tq LvivR M^oY Ae^vnZ _vtK| Ave^vmxq h^tM Kwl cY^o m⁻v n^tq
 hvq| K.I.KMY Drcwⁱ Z cY^o we^uq Kti ÔLvivR I qvhxdvn^o ev wba^oi Z
 LvivR c^ovb Ki^tZ A^og n^tq ctob| A^tb^tKB LvivR c^ov^tbi f^tq
 R^ogi gvj Kvbv cwi Z^vm Ki^tZ _vtKb| G^tZ M^og^vĀ^tj i Kwl e^e-v
 bó n^tZ _vtK, iv^oa I RbMY mgvbfv^te ^ovZM^o-n^tZ _vtK|

GgZve⁻vq w^oZxq Ave^vmx Lj xdv gvbmⁱ (136-157 in)
 RbM^tYi m^ojeavi Rb^o LvivR e^e-vi cwi eZ^o Kti me^o w^oZxq c^owZi
 ÔLvivR gKvmgvn^o ev eM^og^vK Lviv^tRi e^e-v Ktib|¹²⁹ G^tZ A^tbK
 Avj g Av^ovĒ Ktib th, Dgv^tii (iv) c^opvj Z e^e-v cwi eZ^o wK n^te
 bv| GmKj Av^ovĒi g^tL cĀg Ave^vmx Lj xdv nvi^ob Avi-ivkx^o
 (170-193in:) Bgv^o Ave-BDm^tdi w^oKU civgk^oPvb| wZvb Av^ovĀ
 Avj g I dKx^oM^tYi mv^t_ civg^tk^o gva^tg ÔLvivR gKvmgvn^o ev
 eM^ov^oĒK LvivR enj ivLvi ct^ogZ cKvk Ktib|

wZvb Zui G g^tZi ct^og^o h^o w^tq etj b th, Dgv^tii (iv)
 LvivR e^e-vi gj w^ovĒ n^tjv RbM^tYi Rb^o m^ojeavRbK LvivR Av^tivc
 Kiv, hv Zui w^ov^oĒK^o K^ovevZ^o g^ta^o L^oĒB ⁻úo wQj | ZrKij xb
 mg^tq Av^ovKvsk t^oĀ^o LvivR I qvhxdvn ev wba^oi Z LvivR m^ojeavRbK
 wQj weavq wZvb Zvi c^oqvM Ktib| wZvb tKv^ov^o tKv^ov^o eM^ov^oĒK
 LvivRi c^opvj b Ktib| G^tZ e^oSv hvq th, thLv^tb Ges hLb G e^e-v
 m^ojeavRbK n^te tmLv^tb Ges ZLb G e^e-v c^oqvM KivB DĒg n^te|
 Kv^tRB th GjvKvq wZvb wba^oi Z LvivR c^opvj b Ktib tm GjvKvq
 RbM^tYi m^ojeavi Rb^o eM^ov^oĒK LvivR c^opvj b Ki^tj tKv^tb t^ov^o n^te
 bv, eis G^tZB Zui gj b^ovZ Ab^omZ n^te|

wZvb Av^tiv etj b, m^ojeav^o Lviv^tR GK ev GKwaK ÔKvdx^o d^omj
 c^ovb Kiv nq| G dmtj i gj^o KL^tbv te^o hvq, KL^tbv K^tg hvq|
 G^tZ Ki^ovZv bvM^oi K A^oev iv^oa ^ovZM^o-nq| A^tbK mgq Drcv^o b Kg
 n^tj ev Drcb^oĒ^oY^oi gj^o n^om tctj Ki^ovZv bvM^oi K Kic^ov^tb A^og

nb| Acic:†¶ fWM ev eMg: K Lvi†R GmKj mgm`v tbB| †h cwi gvY Drcv`b nte Zvi m:bw` 8 Ask Ki`vZv ivó†K c0vb Ki†eb| G Kvi†Y ivó†I Ki`vZv Df†qi Rb`B GB c×wZ DËg|

LvivR gKvmvgn ev eMg: K Lvi†Ri †¶†¶ wZvb wbaifc nvi wbañi Z K†ib:

Mg, he BZ`w` Lv`k†m`i Rvg†Z ejo: cwb ev `†fweK Av`Zvq Pvlvev` n†j Drcv`†bi 40% fWM ivó† LivivR wnm†e MõY Ki†e| Avi hw` tm†Pi gva†g Pvl Kiv nq Zv††j Drcv`†bi 30% fWM ivó† LivivR wnm†e MõY Ki†e| †LRj, AvOj, kvKmwã I Ab`vb` evMvb †_†K Drcbædm†j i wZb†v†Mi GKfWM ivó† LivivR wnm†e MõY Ki†e| Avi MõYKvj xb¹³⁰ dmtj i GKPZL`Bk LivivR wnm†e c0vb Ki†Z nte| LivivRi †¶†¶ dmj c0vb ev dmj we†q K†i UvKv c0vb Kiv th†Z cv†i| Dfq cKvi e`e`vi †hwU ivó† I bvmwi KM†Yi Rb` tenk m†eavRbK Zv MõY Kivi Rb` wZvb Lj xdv†K civgk` b|¹³¹

৩. ৩. ৩. ‘খারাজ ওয়াযীফাহ’র পরিমাপের ব্যাখ্যা

৩. ৩. ৩. ১. দিরহাম

Dgv†ii (iv) 0LivivR I qv†x†v†n0 ev 0wbañi Z LivivR0 e`e`vi we†kl w`K Ki c0v†bi †¶†¶ A_©I dmtj i w†kY NUv†bv| mKj cKvi LivivRi n†i A†_P m†_ dmj ivLv nq| A†_P cwi gvc n†q†Q w`inv†g| Avgiv B†Zic†e†_†LwQ th, w`inv†g wQj ZrKvj xb h†M c†w†j Z tiŠ`g††, hv wQj g†j`i w`K †_†K ZrKvj xb c†w†j Z `Y†j†i GK`kgvsk| `k w`inv†g GK w`bvi n†Zv| Bmj v†x kix†Z tiŠ`g††K `Y†j†i GK`kgvsk wnm†e aiv n†q†Q|

Avgiv Av†iv †_†LwQ th, GK `xbv†ii b`bZg I Rb wQj GK w†mKvj ev 4.25 Mõg Ges GK w`inv†gi I Rb wQj 2.975 Mõg| GK Mõg tmvbi `vg eZ†v†b c0q 2200/2300 UvKv| Zv††j eZ†v†b evRvi `†i GK ki†x `xbv†ii g†j` K†en†k c0q 9,500 UvKv| GK `xbv†ii GK`kgvsk wnm†e GK ki†x w`inv†gi g†j` nq c0q 950

UvKv| wKŠ' eZḡvb evRvṭi GK w i nvg ev 2.975 Mḡg i "cvi gj" gvĠ
150 UvKv ev Zvi KvQvKwQ|

৩. ৩. ৩. ২. কাফীয

dmtj i cwi gvṭci Rb" ŌKvdxhō kā e'envi Kiv ntqṭQ|
Kvdxṭhi cwi gvc wbaṭi ṭY wewfbæwecixZgṭx eYḡv I gZvgZ iṭqṭQ|
wewfbæcŌPxb Avi ex Awfayb ṭ_ṭK Rvbn hvq th, ŌKvdxhō GKwJ Abvie
kā| cŌPxb Kvj ṭ_ṭK Kzdv I BivṭKi cvimK RbMṭYi gṭa" wewfbæ
cŌKvi gvṭci GKKṭK ŌKvdxhō bvtg AwfwnZ Kiv ntZv| Bmjvṭgi
AvMgṭbi cṭi G kā Avi ex fvlvq cŌek Kṭi Ges wewfbæGjvKvq
wewfbægvṭci GKK wnmvṭe e'eüZ ntZ _vṭK| wdkṭni wKQy MŌŠ'
ŌKvdxhō ej ṭZ mvŌ ṭevSvb ntqṭQ| G eYḡv gṭZ GK Kvdxh GK mvŌ, hv
Bvgv Ave~nvbxdv I Bvgv gnvṭṭi i gZvbmṭi 8 iZj ev 3,296.8
Mḡg Ges Ab'vb" Bgvṭgi gZvbmṭi tmvq cŌP iZj ev 2,175 Mḡg|¹³²

Bvgv Ave~BDmel (182 wn.), Bvgv BqvnBqv BebyAv`g (203
wn.) I Ab'vṭb"i wKQy eYḡvq ṭ`Lv hvq th, Kvdxṭhi cwi gvY 32
iZj¹³³, A_ṭ cŌq 14 wKṭj vMḡg| AvaybK Avi ex Awfayb 16
wKṭj vMḡgi K_v ejv ntqṭQ| Avj -gŌRvgj I qvmṭZ ejv ntqṭQ:
ŌKvdxh: cŌPxb hṭMi GKwJ cwi gvc GKK| wewfbæṭ`ṭk Gi cwi gvc
wewfbæiKg wQj | AvaybK wgmixq cwi gvṭci wnmvṭe cŌPxb Kvdxṭhi
cwi gvc nq 16 wKṭj vMḡg| Ō¹³⁴

cŌPxb Avi ex Awfayb _wj GKgZ ntq Dṭj L KṭiṭQ th, ŌKvdxh
AwZcwi wPZ GKwJ cwi gvc GKK| AvU gv°ṭK GK Kvdxh nq| GK
gv°K ntjv ṭ`o ŌmvŌ| Ō¹³⁵ Zvntj Kvdxh ntjv 12 mvŌ| LvivṭRi

cwi gvc wbaftY AvaybK MtelKMY G gvtciB DttL KtttQb|
 cL`vZ nvbvdx dKxn I MtelK W: I qvnev n hynBj x LvivtRi tttt
 Kvdxthi e`vL`v KttZ thtq etj b: OGK Kvdxh ntj v 12 mv0|0¹³⁶

Omvo-Gi cwi gvtci tttt gZttiva AvtMB DttL KtttQ| Bgvv
 Ave-nvbvdx 8 iZtt mv0 wbaftY KtttQb| Zui wnmvte GK Kvdxh 96
 iZj ev c0q 40 wKttj vM0g nte| Avi Ab`vb` Bgvv c0q tmvqv cttP
 iZtt GK mv0 wbaftY KtttQb| Ztt` i gtZ GK Kvdxh c0q 64 iZj
 ev c0q 27 wKttj vM0g nte|

Gfvte Avgiv t`LvQ th, Kvdxthi cwigvc wbaftY e`vcK
 gZttiva itttQ| GmKj gZvgZ I eY0v Abthvqx Kvdxh 3, 14, 16,
 27 ev 40 wKttj vM0g nte| Avgiv eStZ cvttQ th, Kvdxh ktai e`vcK
 e`envi I wvfbwAAttj wvfbwmgttq wvfbwccwi gvtYi Rb` G ka e`envi
 Kivi KvtY G aitYi gZtt` t`Lv w`ttttQ| Zte mKj c0Pxb Avtex
 Awfvttbi wmvttst` Avtt vtK Avgiv eStZ cwi th, Kvdxh KLttv KLttv
 mv0 At`e`euZ ntj I Gi wlv 0 I Rb ntj v 8 gv`K ev 12 mv0 (40
 wKttj vM0g) | Dgtti (iv) LvivR e`e`vq G A_B eStvttv nttttQ|

wbtgie velq`w mvgtb ivLttj eSv hvq th, Dgtti (iv) LvivR
 e`e`vq Kvdxh ej ttZ G cwigvtKB eSvb nttttQ, GK mv0 eSvb nq wv:

Dgvi (iv) tKvtbv tKvtbv GjvKvq 0wbafti Z LvivR0 ev 0LvivR
 I qvhxvvn0 c0j b Kttb, tmLttb GK GKt RttttZ GK w` invg I GK
 Kvdxh Lv`km` c0vb KttZ nttZv| Gi Dci Drcbedmtj i wfvEtZ
 LvivR ewx`tcZ| GttZ Mtti RttttZ GK GKtt 4 w` invg I 4 Kvdxh
 dmj c0vb KttZ nttZv| tKvtbv tKvtbv GjvKvq wZvb LvivR
 gKvmvgn ev fMeM0gK LvivtRi c0j b Kttb| tmLttb Drcw`Z
 dmtj i wZbvtMi`BfvM ev GKfvM LvivR wnmvte c0vb KttZ
 nttZv| Avgiv wv:mt`tn ejtt cwi th, Dgvi (iv) Dfq cKvi
 LvivtRi gta` mvgAm` I mgZv weavb KtttQb, thb tKvtbv tttt
 bvMtttKi Dci Rjg ev ivt0t tKvlvMttt tttwZ bv nq| G t`tk
 mntRB eSv hvq th Dfq cKvi LvivtRi cwigvY I nvti mgZv w0j |

Avgiv Abgyb KiþZ cwi th, GK GKi RvgtZ tm hþM Kgþenk 19/20 gY ev c0q 800 tKwR dmj DrcbænZ| Avgiv Mþo GKi c0Z 250 mv0 (c0q 750 tKwR) dmj Drcv` b nZ etj Abgyb Kw | LvivR gKvmvgnvni t¶¶t¶ Drcbæ dmtji wZbftMi GKfvM LvivR c0vb KiþZ ntj K.I.KþK c0q 80 mv0 dmj iv0xq tKvlvMvti c0vb KiþZ ntZv| Zvntj 0LvivR Iqvhdv0-i t¶¶t¶ I Gi KvQvKwQ LvivR wba¶¶i Z ntZ nte|

GK GKi Mþgi Rvgi LvivR Iqvhdvn 4 w` invg I 4 Kvdxh dmj | GLb Avgiv KvdxhtK mv0 atj wmvve Kþi t`wL | ZrKvjxb `e`gj` Abþvqx mæEZ GK w` invtg GK mv0 Mg tKbv thZ| KviY GKwL nv` xtm ej v ntq0:

مَنْ فَاتَهُ الْجُمُعَةُ مِنْ غَيْرِ عُدْرٍ فَلْيَتَصَدَّقْ بِدِرْهِمٍ أَوْ نِصْفِ دِرْهِمٍ أَوْ صَاعِ حِنْطَةٍ أَوْ نِصْفِ صَاعٍ

0hw` Kvþiv webv I Rþi Rg0Avi mvj vZ bó ntq hvq, Zvntj tm thb GK mv0 Mg ev Aa0mv0 Mg, A_ev GKwL w` invg A_ev Aa0 invg `vb Kþi |0¹³⁷

G t`þK Abgyb Kiv hvq th GK w` invg mæEZ GK mv0 Mþgi mgvb wQj | GK GKi Mþgi t¶¶tZi LvivR wQj 4 w` invg I 4 Kvdxh | 4 w` invtg hw` 4 mv0 Mg nq Avi 4 Kvdxth hw` 4 mv0 Mg nq Zvntj LvivRi cwi gvY nte 8 mv0| Avgiv wK Kíbv KiþZ cwi th, Dgvi (iv) wKQy GjvKvq GK GKi RvgtZ gvT 8 mv dmj LvivR wba¶¶i Y Kiþeb, Avi Ab` GjvKvq 80 mv0 LvivR wba¶¶i Y Kiþeb?

Acicþ¶ c0Pxb AwfAvþbi eY0vbþvqx 12 mv0 GK Kvdxh aitj Dfq cKvi LvivRi gta` mvgAm` Avþm | 4 Kvdxth 48 mv0 Ges 4 w` invtg 4 mv Mg ntj meþgvL 50/55 mv0 LvivR c0vb KiþZ nte| thþnZzG LvivR fvgi Dci wba¶¶i Z, dmj Drcv` b tnvK ev bv tnvK, Kg tnvK ev tenk tnvK K.I.KþK Zv c0vb KiþZ nte, tmþnZz0LvivR Iqvhdvn0i t¶¶t¶ G cwi gvY Qvo LþB hv3 m½Z |

Avgiv t`tluQ th, LvivRi cwi gviY me^ov Dktii cwi gviYi tPtq teik t`tklQ| Dktii t`tluQ thLvrb Drcv`tbi 10% fVM ev 5% fVM c0vb KitZ nq tmLvrb LvivR gKvmvgnvZ Drcv`tbi 40% ev 30% fVM c0vb KitZ nq| LvivR lqvhxdvni t`tluQ th, wvDZfite G w`Klvi c0Z j`tluQ ivLv nqtqQ| Avgiv t`tluQ th, Dgv`tii (iv) LvivR lqvhxdvi Avtjv`K Kvix Ave~BDmel LvivR gKvmvgnvni nvi vba`Y Kt`tQb| wZvb LvivRi nvi Drcbædmtj i GK PZL`sk Ki Kivi tKvrbv weavb t`b vb| Avj vgv Avj vDl`xb Kvmvbxl LvivR gKvmvgnv Drcbædmtj i A`aR, GKZZxqvsk ev GKPZL`sk nte etj wj tL`tQb|¹³⁸ tKvrbv tKvrbv dKxn wj tL`tQb th, LvivR lqvhxdvni tKvrbv Ae`vq Drcbædmtj i GK-cÅgustki Kg nte bv Ges Aa`sk ki teik nte bv|¹³⁹

Gfite Avgiv ejtZ cwi th, LvivR lqvhxdvni t`tluQ th meba nvi ntjv fvgi Drcv`b tlgZvi Avtjv`K AvbvgwbK Drcbædmtj i GK cÅgusk| Avi LvivR gKvmvgnvni t`tluQ th meba nvi ntjv fvgi cKZ Drcv`tbi GKPZL`sk|

GK Kvdx`tk 12 m0 wmvte M0Y Kitj GB nvi estZ mnR nq| KviY GK GKl Rvgi Drcv`b 250 mv ntj Zvi GK cÅgusk 50 m0 nq| Aciw`tk 4 Kvdx`th 48 m0 nq| GtZ LvivR gKvmvgnv l LvivR lqvhxdvni Dfq LvivRB mgvb l mvg`Am`cY`nq|

Avgiv t`tluQ th, bVmi KMY 0LvivR lqvhxdvni ev vba`Z LvivR c0vrb A`lg ntj Zv`i mveavi Rb` 0LvivR gKvmvgnv ev fVMeM0j K LvivRi c0j b Kiv nq| G e`vq fvg gwj K Drcbædmtj i 40% ev 30% fVM LvivR w`Zb| GK GKl RvgtZ hv` 250 m0 dmj Drcbæ nq Zvntj GB e`vq LvivR nte 100 m0 ev 75 m0 dmj | Avgiv wK fvetZ cwi th, KlK vba`Z 8 m0 LvivR c0vrb A`lg ntq fVMeM0j K fite 70/80 m0 LvivR c0vrb m`S ntj b? GtZ `úo eSv hvq th, GK Kvdx`th Kl`bvB 1 m0 bq| eis Zv 12 m0| t`tnZi Drcv`b

ivó^aev mgv†Ri tKv†bv AwAKvi tbB| tmRb` Zvi Rvigi Dci Kiv†ivc
 Kivi AwAKvi iv†ó†i tbB| Zte mgv†Ri cŃqvR†b we†kl cwi w`wZ†Z
 ivó^a bvMwi K t_†K `†h†M gKw†ej vi Rb` eva`Zvgj K tKv†bv Abj vb
 M†Y Ki†Z cv†i| hw` ivó^aDkix fvgi Dci LvivR ev fvgKi Av†ivc
 K†i, Zte Zv Bmj vgx weav†bi mv†_ mvsNw† R I bvMwi †Ki mæú†`
 AbwaKvi n`†††c etj MY` n†e| G c†Kv†i fvgi gvij K dmtj i
 hvKvZ cŃvb Ki†j B Zvi `w†qZj cvij Z n†e|

wŃZxq c†Kvi fvg mæú` - LvivRx fvgi c†KZ gvij K ŃmKj
 c†R†b††i mKj g†vij g bvMwi KŃ Z_v ivó^a Avi e`envwi K gvij K n†j v
 Rvigi gvij K bvMwi K| LvivR e`e`v c†j †bi t††††† Dgv†i i (iv) gj
 b†wZB n†j v, h†j ä fvgmæú†` i gvij K eZ†vb I f†el`Z c†R†b††i
 mKj g†vij g| ivó^a Gi t`Lvi bv Ki†e| G_vij †K LvivR ev K†i i
 we†bg†q fvg gvij K Zvi e`envwi K gvij Kvbv M†Y Ki†e|

Dgvi i w`qvj w† Avb†i we†f†be K_vq I K†g©G gj b†wZ
 c†Zdwj Z n†q†Q| DZevn Bebydvi Kv` bvgK GK e`w³ wKQy LvivRx
 Rvigi µq K†ib| wZwb Dgv†i i (iv) Kv†Q G†m G we††q etj b| wZwb
 etj b: Kvi KvQ t_†K µq Ki†j b? wZwb etj b: Rvigi gvij †Ki w†KU
 t_†K| Dgvi (i w`qvj w† Avb†i) mg†eZ g†vij gM†Yi w`†K Bw†Z K†i
 etj b: LvivRx Rvigi gvij K †Zv Giv Ges Z†† i†K c†ke K†ib:
 Avcbv†v w†K tKv†bv Rvigi DZevni Kv†Q we†µq K†i†Qb? Z†iv etj b:
 bv| wZwb ZLb DZev††K etj b: Avc†b GLwb th†q hv†K Avcbvi
 UvKv w`†q†Qb Zvi KvQ t_†K UvKv_vij D×vi Ki`b|Ń¹⁴¹

Av†iv A†bK†KB wZwb G†v†e etj †Qb| t†KD LvivRx Rvigi µq
 K†i Z††K etj B wZwb G†v†e etj †Zb th, Rvigi gj gvij K †Zv
 eZ†vb I f†el`r c†R†b††i mKj g†vij g| Kv†RB Rvigi hvi `††j
 i†q†Q Z††K Z†g Rvigi gvij K g†b Ki†j I gj gvij K tm bq|¹⁴²

Avj x (i w`qvj w† Avb†i) t_†K†I Abj†c A†bK NUbv ew†Z
 Av†Q| tKv†bv LvivRx Rvigi Ag†vij g gvij K Bmj vg M†Y Ki†j wZwb

ZvřK ej řZb: Avcbvi vRvhqv Ki iwnZ nře| vKř' fvgKi iwnZ nře
 bv, KviY fvgi gvij K gř Z gvnij g Dřřn| KřRB G Rvg řfM` Lj
 KiřZ nřj AvcbřK LvivR vřř řfM KiřZ nře|¹⁴³

Dgvi Beby Avřj Avhřhi mgřř LvivRx Rvgi Avakvix
 Agvnij g bvMvi Kř` i gřa` Bmj vg MřřYi nvi AřbK eřř cvq| vřvb
 Zvi Avřj K cřřvKMřYi vbKU digvb vj řLb th, řfvg gvij KMřYi
 ga` řřK hviv Bmj vg MřřY Kiřeb Zřř` i Ab`vb` mřřvřE Zvi vR`[^]
 _vKře (Zv řřK řKřřbv Ki řblqv nře bv)| vKř' Zvi Rvg gvnij g
 Dřřni hřřä mřř` vnmře gvnij g DřřniB _vKře (GRb` ZřřK
 LvivR ev fvgKři i vebgřř Zv řfM KiřZ nře)| ř¹⁴⁴

mnvex I ZřřeqMřYi GmKj evYx I gZvgřZi AvřřřK Avřiv
 eřřZ cvvi th, LvivRx Rvgi evn`K I e`envi K gvij K H Rvgi
 řfM` Lj Kvix nřj I cřřZ gvij K gvnij g Dřřn| Avi GRb`B
 řfM` Lj Kvix e`v³ gvnij g DřřnřK řřvov ř ev řvebgg gř` ř` řřc
 LvivR ev Ki cřvb Křib| cřřZ gvij Kvbv ivřři etj B řZv ivř^a
 LvivR vbřZ cvři | bBřř řKvb&Avakvři ivř^aG Ki MřřY Kiře?

cieZřřhřMi Bgvg I dKřnMY LvivR ev fvgKři i cřřvZ vbřř
 vKQygZřřřva Křiřřb| řKD řKD etj řřb th, LvivR řřv etj MY`
 nře, LvivR`vZv fvg-gvij K gřř gvij K ivřři Z_v gvnij g Dřřni
 řřvovřřv etj MY` nřeb| vřvb Rvgi `vqx e`envi Kiřeb Ges Rvgi
 e`envi Avakvi vevřř KiřřZ cviřeb| vKř' cřřZ gvij K ivř^a_vKře|
 Ab` BgvgMY etj řřb th, LvivR gřř Z řvebgg gř` ř` řřc| Rvgi
 cřřZ gvij K gvnij g Dřřn nřj I G `vqx vebgřř gřř` i vebgřř
 LvivR`vZv bvMvi K D³ fvgi gvij Kvbv MřřY Křiřřb|¹⁴⁵

Zřř` i G gZřř` AřbKv kvřřK| cřřZcřřř LvivR e`e`v
 GKv c` K A_e`v| e`envi K řřřř Zviv vevB GKgZ th, cřřZ

gvwj K gvnwj g Dæſn I Zvt`i cŕZubvaZ; Kiſe ivó^q Zte G gvwj Kvbv cŕKZctŕŕ ivó^q mve^ſſgZ; gj K gvwj Kvbv| e`envvi K gvwj K fvggvwj K bvMvi K| Zvi gvwj Kvbv t_ŕK ZvtK ew^ÅZ Kiv ev gvwj ŕKi B"Qvi evBŕi Zui e`envvixb LvivRx fvg AvamŕY Kivi ŕlgZv ivtó^ſ tbB| ga`hŕM GK gvnwj g ivó^cŕvb Őivó^q gvwj KvbvŐ-i t`vrvB w`ŕq wKQyLvivRx fvg gvwj KMŕYi wbKU t_ŕK AvamŕY KiŕZ PvBŕj mKj gvhnvŕei dKxn I Avij gMY Zvi cŕE veŕivaZv Kŕib| Zvt`i veŕivaZvi gŕL H ivó^cŕvb Zui w^xvš-ewZj KiŕZ eva` nb|¹⁴⁶

৩. ৪. ২. খারাজী ভূমি ও জমিদারি প্রথা

Bmj vtg Ggb ŕKvŕbv mvgš-ev Rvg`vii cŕvi `vb tbB, th e`e`vq Rvg`vi Rvgi gvwj K wnmvŕe MY` nb, Pvlx`i ayfvg`vŕmi gZ LvŕUb Ges B"Qv Kiŕj Rvg`vi ZvtK Dŕ"Q` KiŕZ cvŕib| gvnwj g dKxn I BgvgMY G cŕvi veŕivaZv KŕiŕQb| ivtó^ſ Ae`eüZ Rvg ivó^cŕvb KvDŕK `vqx Abj vb wnmvŕe `Zcŕvb KiŕZ cvŕib wKbv Zv wŕtq Zui v gZŕf` KŕiŕQb| Zte LvivR cŕvbKvix gvnwj g ev Agvnwj g bvMvi ŕKi e`eüZ fvgi Rvg`vii `Z; KvDŕK ivó^a w`ŕZ cvŕi bv| ZweŕqMŕYi hŕM t_ŕK AŕbK Bgvg I dKxn etj ŕQb th, ivtó^ſ Aaxb e`w³ gvwj Kvbwienxb ev cŕZZ fvgm^æú` thŕnZz mKj bvMvi ŕKi m^æú` tmŕnZz ivó^a ŕKvŕbv bvMvi KŕK veŕkl mjeav w`ŕq G aiŕbi fvg ZvtK Abj vb w`ŕZ cvŕi bv| hŕ ŕKvŕbv bvMvi K wKQycŕZZ fvg e`envi I Pvlvevŕ`i gva`tg ŐRwieZŐ A_ŕ Avev` Kŕib`i aytmB cŕi gvY fvgB ZvtK ivó^a cŕvb Kiŕeb| G e`envi I ŐRwieZKi YŐ cŕuqvq mKj bvMvi ŕKi mgvb Avakvi `vKŕe|

Acicŕŕ Ab`vb` Bgvg I dKxn cŕZZ fvg Abj vb wnmvŕe ŕKvŕbv bvMvi KŕK cŕvŕbi Avakvi ivó^cŕvŕbi AvŕQ etj gZ tcvLY KŕiŕQb| Zte Zui v ivó^cŕvŕbi mr, wbiŕcŕŕ I b`vqciqvY nl qvŕK GRb` kZ^qwnmvŕe Dŕj L KŕiŕQb|¹⁴⁷

Bgvg Ave- nvbxclv (ivn) I Zui Abjvni MY cŕZZ I gvwj Kvbwienxb Rvg Abj vb wnmvŕe cŕvŕbi AbgvwZ w`ŕtŕQb| Zte

Zviv tKvfbv bvMwi tKi e`euZ ev gwj Kvbvaxb fvgi Rvg`vix `Zj KvD tK c0 vbi K tVvi veti waZv Kti tQb| Bgvg Ave-BDmel Lj xdv nvi`b Avi-ivkx` tK tj Lv ctI D tJ L Kti tQb th, gwj Kvbwenxb ev Bmjvg weR tqi mg tq th mKj fvgi gwj K fvg cwi Z`vM Kti Ptj vM tqtQb tm mKj cwi Z`3 fvg ivocavb B`Qv Kti Ggb tKvfbv bvMwi K tK gwj Kvbv ` tZj; c0 vb Kti Z cwi teb, vhub D3 fvg m`u` tK e`envi Kti ev t0i K j`vY mrvab Kiteb etj ivocavb ` pfvte vekym Ktib Ges Bmjvgx iv t0i K j`vY hvi vetkl fvg Kv Av tQ| LvivRx fvgi G cKvi Abv vbi t` tI ivocavb B`Qv Kti G fvgi Dci LvivR Av tvc Kiteb, A_ev Dki Av tvc Kiteb, A_ev v0_Y Dki Av tvc Kiteb| tKvfbv bvMwi tKi e`euZ Rvgi Rvg`vni `Zj KvD tK c0 vb Kti Z vZvb K tVvi fite vbtla Kti tQb| vZvb G tK WvKwZ I j jcv tUi mv t_ Zj bv Kti tQb|¹⁴⁸

GKch t`q vZvb etj tQb: 0 tKvfbv bvMwi tKi vbKU t_ tK Zvi Rvg tKto tbi qv hvte bv, tm Rvg t`qi gva`tg Zvi nv tZ AvmK ev DEi waKvi m tI Zvi nv tZ AvmK| hv tKD tKvfbv bvMwi tKi Rvgi gwj Kvbv `Zj; ev Rvg`vni `Zj; Ab` KvD tK t`q Zvntj Zvi D`vni Y H e`w3 i gZ, th GKR tbi vbKU t_ tK WvKwZ Kti ev tKto vbtq Zv Ab` tK t`q| tKvfbv Ae`v tZB ivocav tbi Rb` nvj vj nte bv th, vZvb tKvfbv gynnij g ev Agynnij g bvMwi tKi gwj Kvbvaxb ev e`euZ fvg ev m`u` Zvi nvZ t_ tK vbtq tteb, ev Zvi Rvg Ab` tK c0 vb Kiteb|...0¹⁴⁹

৩. ৪. ৩. জায়গিরদার বা খারাজ সংগ্রাহকের প্রথা

Rvg`vni c0 vi Ab` Av tK aib i tqtQ| AtbK mgq ivocavb vetkl tKvfbv e`w3 tK vbw` 0 AA tj i 0LvivR0 ev fvgKi msM0 Kivi `vqZj; c0 vb Ktib| vZvb vbw` 0 cwi gvY LvivR msM0 Kti iv t0i tKvl vMv tI Rgv t`teb| G e`w3 tKI D3 GjvKvi Rvg`vi ev RvqMi`vi ejv ntq _ tK| D3 e`w3 gj Z iv t0i fvZvc0B KgRZP

gvÎ | D³ GjvKvi fvg m³ú^t i gvuj Kvbvi mv_t_ Zvi tKv_tbv m³úK[©]
 tbB | fvgi gvuj K K.I.KMY vbtRivB | Zey iv^tóí c⁰Zv_{ba} vnmv_{te}
 vZvb v_{et}kl gh[©] v t_fvM K_ti _v_tKb |

G cKv_ti Rvq_Mi e^e-v`fv_{te} n_tZ cv_ti | c⁰g c^xvZ_tZ
 Rvq_Mi`vi iv^tóí teZb M^hY Ki_{te}b | Zv_tK v_{bw}`[©] tKv_tbv c_{vi}gvY
 LvivR msM^hni`v_qZ_i t` l qv n_{te} bv | ev`_{te} hZUKzLvivR Av`vq n_{te}
 v_{ek} f_Zvi mv_t_ vZvb Zv tKvlvM_ti Rgv t`_{te}b | gvuj g dK_{xn}MY G
 c^xvZ mg_[©] K_ti t_Qb |

v⁰Zxq c^xvZ n_tjv, Rvq_Mi`vi t_K v_{bw}`[©] c_{vi}gvY ⁰LvivR⁰ msM^hni
 `v_qZ_i c⁰vb Kiv n_{te}, v_{ew}bg_{tq} vZvb fvZv ev K_ti v_{bw}`[©] Ask M^hY
 Ki_{te}b | G c^xvZi v_{et}i v_aZv K_ti t_Qb gvuj g dK_{xn}MY | KviY, Gi d_tj
 Pvlx ev Rvg gvuj t_Ki Dci Rj_g AZ^vPv_ti m_{ate}bv _v_tK | Bgvg Ave-
 BDmel Lj_xdv nvi`_tK e_tj b: ⁰tKv_tbv e^v³t_K tKv_tbv GjvKvi mKj
 LvivR ev v_{bw}`[©] c_{vi}gvY LvivR Av`v_tqi`v_qZ_i c⁰vb Ki_{te}b bv | KviY,
 G ai_tbi Rvq_Mi`vi Zvi v_{bw}`[©] c_{vi}gvY Ki msM^hni Rb` Zvi A^ht_j i
 Pvlx l fvg gvuj K_t i Dci Rj_g AZ^vPvi Ki_{te} | A_tbK mgq Zv_t i
 t_tK AvZ^v³ UvK_{ic}qmv ev d_mj M^hY Ki_{te} | KL_tbv KL_tbv Ki
 msM^hni Rb` Zv_t i_tK Kó c⁰vb Ki_{te} | me^v tm v_tRi`^v_g v_i Rb`
 mvaviY gv_{by} t_tK Kó c⁰vb Ki_{te} ev AZ^vPvi Ki_{te} | G mKj Kg[©]
 v_b:m_t`_{tn} bvM_{vi} K_t i a_{ys}m Ki_{te} Ges iv⁰t_Kl v_{ew}v_{bw} Ki_{te} | ...⁰¹⁵⁰

৩. ৪. ৪. ব্যবসায়ের খারাজ

fvgKi Qvov e^eemv_tqi K_ti t_Kl (Custom Duty) Bmjvgx
 A_[©]e⁻vi c_{vi}fv_lvq ⁰LvivR⁰ ev ⁰Di⁰ ejv nq Ges Gi vKQyAsk
 Lviv_tRi Lv_tZB e^q Kiv nq | G cKv_ti LvivR_tK ⁰Di⁰ ejvi KviY,
 v_{et}`_{kx} Ag_{gv}uj t_gi Rb` G cKvi K_ti nvi mvaviYfv_{te} c_tYⁱ
 GK`kgvsk | Lviv_tRi e^qLvZ Av_tjvP_{bi} c_{te}[©]G v_{et}t_q mv_{gv}`
 Av_tjvK_{cv}Z Kiv hvq |

Dgvi Bebj Lv^Eve i^w q_j w_u Av_bu_i mgq t_tK iv^tóí v_{ew}f_bce
 evR_{vi}, thvM_th_vM t_Kt^a l m_xg_vs-_tP_{Sn}k_tZ e^eemv_q-c_tYⁱ ⁰Ki⁰

msMōni Rb` Ki msMōnK vbtqvM Kiv nq| G`i tK ŌAvkiō ev ŌGK`kgvsk-MōYKvixō ejv nZ Ges G`i tblqv Ki tK ŌDkō ev ŌDkō A_Ō ŌGK`kgvskō ejv nZ| G mKj Avki ev KimsMōnKMY hvKvZ I Ki MōY Ki tZb| vep̄tqi ev e`emv̄tqi Rb` vbaŌi Z `ē` t`tK tblqv GB ŌDkō-Gi nvi wJj wZb cKvi:

1. tKv̄t̄bv ḡm̄uj g bvM̄vi K tKv̄t̄bv cKvi e`emv̄q cY` vbtq GmKj tKt`^atcōQv̄tj Zvi v̄bKU t`tK evw̄vR`K cY`i hvKvZ v̄m̄v̄te cY`i 2.5% f̄vM MōY Kiv n̄Zv Ges Zv hvKvZ Lv̄Z Rgv Kiv n̄Zv|

2. ḡm̄uj g iv̄tōi tKv̄t̄bv Aḡm̄uj g bvM̄vi K (Avnj h v̄h̄s̄yn ev v̄h̄s̄y) tKv̄t̄bv e`emv̄q cY` vbtq tmLv̄t̄b tM̄tj Zvi cY`i 5% f̄vM ŌLv̄ivRō ev Ki v̄m̄v̄te MōY Kiv n̄Zv I ŌLv̄ivRō Lv̄Z Rgv Kiv n̄Zv|

3. tKv̄t̄bv Aḡm̄uj g t`tki Aḡm̄uj g bvM̄vi K (nviex) tKv̄t̄bv e`emv̄q cY` vbtq GmKj tKt`^Mgb Ki t̄j Zvi v̄bKU t`tK Zvi t`k ḡm̄uj g e`emv̄q t`i t`tK th cwi gvY Ki MōY Kti mge`envi (receprocal) w̄fv̄ĒZ Zvi t`tK tm cwi gvY Ki MōY Kiv n̄Zv| mv̄aviYZ G ai t̄bi v̄et` kx Aḡm̄uj g e`emv̄q M̄t̄Yi v̄bKU t`tK cY`i 10% f̄vM Ki MōY Kiv n̄Zv Ges Zv Lv̄ivR Lv̄Z Rgv Kiv n̄Zv|

ḡm̄uj g I Aḡm̄uj g mevi t̄ŋ̄t̄ĪB hvKv̄t̄Zi v̄bmv̄t̄K w̄fv̄Ē v̄m̄v̄te MōY Kiv n̄Zv| Avgiv t`tLw̄Q th, tm̄v̄bi v̄bmv̄e 85 Mōg I i`cvi v̄bmv̄e 600 Mōg | evw̄vR`K ev e`emv̄q cY`i v̄bmv̄e tm̄v̄b ev i`cvi v̄bmv̄tei Ōviv v̄baŌi Z nq| mv̄aviYZ G t̄ŋ̄t̄Ī dKxnMY i`cvi v̄bmv̄e B D̄t̄j L K̄ti t̄Qb| tKv̄t̄bv ḡm̄uj g ev Aḡm̄uj g bvM̄vi K ev v̄et` kx h̄w` 200 w̄ invg ev 600 Mōg ti š̄c`i ḡj`gv̄t̄bi evw̄vR`K cY` vbtq Ki msMōn̄t̄Ki v̄bKU Mgb Ki t̄Zb, Zv̄n̄t̄j Zvi v̄bKU t`tK hvKvZ ev Ki MōY Kiv n̄Z| erm̄ti GKevi B Zv MōY Kiv n̄Zv| h̄w` e`emv̄q kc_ K̄ti `ve Ki t̄Zb ev cōvY Ki t̄Zb th, w̄Zv̄b GK erm̄t̄i Kg D³ `t̄e`i ḡm̄uj K̄v̄b MōY K̄ti t̄Qb A_ev B̄t̄Zv̄ḡt̄a` Ab` ŌAv̄m̄k̄t̄ii K̄v̄t̄Q Ki cōv̄b K̄ti t̄Qb Zv̄n̄t̄j Zvi v̄bKU t`tK w̄ØZxq evi Ki MōY Kiv n̄Zv bv| cieZx[©]mKj h̄t̄M ḡm̄uj g iv̄ōf̄ḡt̄n G e`e`v c̄ŋ̄j Z

wQj | ¹⁵¹

৩. ৪. ৫. খারাজের ব্যয়খাত

Dgv`ti i (ﷺ) hM t`_tK hvKvZi cvkvcwk ŌLvivRŌ gynnij g ivtŏi Avtqi Ab`Zg Drm n`q `wovq| hvKvZ I LvivRi e`qLvZi gta` tgšuj K cv`R` i`q`qQ| hvKvZ i`aygynnij g bvMwi tKi wbKU t`_tK GKvš-Bev`Z I wbZvšB aglq `wqZ; wnmvte MŏY Kiv nq| G At`_P e`qLvZi t`q`t` LpB KovKw Kiv nq| AZ`š-mZKZvi mv`_i`ay Ki AvtB evY e`qLvZi Avtj vtK gynnij g Afvex, `wi`^, m`f`nxb, Amnvq, FYMŌ, BZ`w` m`bw` Ō LvZi gvbt` i`tK hvKvZi m`u` cŏvb Ki tZ nte, bBtj gynnij tgi Bev`Z Av`vq nte bv|

Ab`w` tK ivŏlq Ki, fwgKi, e`emv Ki BZ`w` ŌLvivRŌ ivŏa I bvMwi tKi ga`Kvi m`raviY RvMwZK tj bt` b wnmvte MŏY Kiv nq| gynnij g I Agynnij g mKtjB G aitbi A`_cŏvb Ktib| Avi Gi e`qLvZi cK`_t miKvi ivtŏi Pwn`v I cŏqvRbgZ th tKv`bv LvZ Zv e`q Ki tZ cvt`i | gynnij g, Agynnij g, abx, `wi`^ mKj tKB e`w`MZ m`vnh`, PvKi xi teZb, `mwbKt`i teZb, cŏZi`q|v e`q, iv`vAvU %Zix I tgivgZ, ivŏlq th tKv`bv Dbq`b I Kj`vYLvZ Zv e`q Kiv hvq| Gt`q`t` GKgv`i ivŏlq AvgvbZ Av`vq I RbM`Yi `^_P`q|v Qvov tKv`bv iKg w`vwb`ta tbB| ¹⁵²

Agynnij g bvMwi K ev w`t` kxi wbKU t`_tK e`emvq ct`Y`i th Ki Av`vq Kiv nq ZvI ŌLvivRŌ LvZ e`q Kiv nte| c`q|vš`ti gynnij g bvMwi K ev w`t` kxi wbKU t`_tK e`emv`qi hvKvZ wnmvte hv MŏY Kiv nte Zv hvKvZ LvZ e`w`qZ nte| ¹⁵³ Abj`cfvte tKv`bv Agynnij g bvMwi K h`w` tKv`bv Dkix Rwg`µq Ktib Zvntj Bvgv Ave-BDmel I Bvgv gnv`st`i gtZ wZvb D`³ Rwg`i Rb` Dki cŏvb Kiteb| Zte

Zvi Dki LvivR LvTZ Rgv nte Ges GB LvTZB e`vqZ nte |¹⁵⁴

Dctii G tgsij K cv_#K`i KviTY dKxMY Dki I LvivR m#uY©_Kfvt msM#i Kivi vbt` R w` tqfQb, thb tKvfbv Ae`vTZB Dktii m#u` I LvivRi m#u` vgtk bv hvq| vetklZ Dki Bev` Z| Zv wKgz hvKvZ LvTZ e`vqZ ntj v wKbv Zv gynyj g bvMvi tKi vetkl D#tMi vel q| gynyj g bvMvi KtK G vel tq Avk`-ivLv ivtof `vqZi|

G vel tq Bgvg Ave-BDmel (ivn) Lj xdv nvi "b Avi-ivkx` tK etj b: 0tn Avgxi`j gvgxb, Avcbv vek`-, mr, Pvi Tevb, AvSwi K, Avcbvi I RbMtYi Kj`YKvgx Ges `vqZevb GK e`v#tK ivtof mKj hvKvZ msM#ni vbt` R c0vb Kiteb| wZvb Zvi mva`gZ thvM` gvb| vbe#b Kti Zv` i tK mviv t` tk hvKvZ msM#ni `vqZi c0vb Kti cvvteb| ZvK KLB LvivR msM#ni `vqZi c0vb Kiteb bv| KviY hvKvZi m#u` tK tKvfbv Ae`vTZB LvivRi m#u` i gta` tgvb hvte bv|... Abjcfvte LvivRi m#u` tK hvKvZi m#u` i gta` vgtq tdj v hvte bv| KviY LvivR mKj bvMvi tKi c0c` I nK| Avi hvKvZ `iayhv` i K_v gnvb Avj vn Ki Avb Kvixtg D#t L Kti tQb ZvivB cvteb| 0¹⁵⁵

Bgvg gnyv#` Bebj nvmv Avk-kvBvbx Zvi Avj - gvemZ (Avj -Avmj) M#S` hvKvZ I LvivRi e`qLvZ m#u` tK© we`wi Z Avtj vPbv Kti tQb |¹⁵⁶ Avj vgv mvivLmx Zv my` i fvte mst` t# eY#v Kti tQb| wZvb etj b: 0gynyj g ivtof ivRtKv tI Avtqi Drm Pvi W :

প্রথম উৎস: h#j ä MbxgtZi GKc#vsk, Gi e`qLvZ Avj vn Ki Avtbi miv Avbdvtj eY#v Kti tQb...

দ্বিতীয় উৎস: hvKvZ I Dki: Gi e`qLvZ Ki Avtb eY#v Kiv ntqtQ ...

তৃতীয় উৎস: LvivR, wRvhqv, Agynyj g bvMvi K I vet` kxi vbKU t` tK msM#xZ e`emvtqi Ki | G Dr#mi Avq gynyj g mgvtRi

c0qvRtb e`wqZ nte| ^mubKt`i teZb, A`;msM0, mxgvš-i ¶v, tmZi, eIR BZ`w` ^Zix ev tgivgZ, b`xfv½b tivta eua c0Z0v, b`x Lbb, wePviK, gpdZx, wk¶K I mKj c0Kvi iv0tq Ktg`w¶j B bvMwi KMtYi teZb c0vb BZ`w` LvtZ G c0Kvti i A_`e`q Kiv nte|

চতুর্থ উৎস: tKvtbv gvwj g DĒiwaKvix bv ti†L gZ`eiY Kitj , ev hv`i DĒiwaKvix ti†L vMtqtQ Zvt`i gta` eĒtbi cti wKQy mα` D0Ē _vKtj Zv evBZj gvtj Rgv Kiv nte| Abjfcfite gwj Knxb Kwtq cvl qv mα`ut`i gwj K bv cvl qv tMtj Zvl G LvtZ Rgv nte| G LvtZi A_`e`q KitZ nte AwffveKnxb ev Kwtq cvl qv wki†`i jvj bcvj b, tel qwi k jvtki `vdb Kvdb ... BZ`w` Kv†R|¹⁵⁷

৩. ৪. ৬. উমারের (রা) হারের ব্যতিক্রম করা

Dctii AvtjvPbvq Avgiv t`†LwQ th, Dgvi (iv) LvivR lqvhdvn I LvivR gKvmvgn c×wZ†Z Lviv†Ri nvi wba¶iY Kti t`b| Zwi wba¶iZ nvii Kgtenk Kiv hvte wKbv Zv wbtq gZ†f` Kti†Qb dKxMY| AtbtKB kvmKt`i Rj tgi ftq tKvtbv c0Kvi Kgtenk Kiv wbw × Kti†Qb| AtbtK iv0`I RbMtYi mjeav Amjeav wetePbv Kti Lviv†Ri nvi Kgtenk Kivi AbgwZ w`†qtQb| tKDev`iay epx`i AbgwZ w`†qtQb| tKDev`iayKg Kivi AbgwZ w`†qtQb|¹⁵⁸

nvmvb emix Dgtii nvii Dci epx` wbw × tNvl Yv Kti†Qb| Zte Kl.Kt`i Amjeav ntj Lviv†Ri nvi c0qvRb Abynvti Kgtvbi AbgwZ c0vb Kti†Qb|¹⁵⁹ Bgvg Ave~BDmel G gZ M0Y Kti†Qb|¹⁶⁰ G gtZ 0ba¶iZ LvivR0 hw` Drcbaedmtj i AtafKi tenk nq Zvtj Lviv†Ri nvi Kg Kiv hvte, thb LvivR Drcbaedmtj i AtafKi tenk bv nq|

Bgvg gvnα`y` Bebj nvmvb Avk-kvBevbx Kgtenk Dfq c0Kvi cwieZ0 Kivi AbgwZ c0vb Kti†Qb| wZvb etj b th, LvivR wba¶iYi t¶†Ē GKgvĒ weteP` welq ntjv ¶gZv: Rngi Drcv`b ¶gZv I Kl.†Ki Ki c0vb ¶gZv| G 0¶gZv0-i wfvĒ†Z iv0` I

DtjL KtiQb th, tKvfbv fvgi Dci GKevi mWKfvte LvivR gKvmvgn ev LvivR I qvhxdvn tKvfbv GK cKvi LvivR vbañi Z ntq tMtj Zv `vqx ntq hvte| cieZxPZ Zv cwieZB ev Kg Kiv hvte bv, hZw b fvgi Drcv`b ¶lgZv I Ab`vb` Drcv`b cwitek AcwiewZ vKte|¹⁶⁴ Avj vgv gydZx gñ` kdx wj tLQb: ðcðg veRqKvtj cewZ vbañi wei`xvPiY Kivi Kvtiv tKvfbv AwKvi tB|¹⁶⁵

GRb` gñwj g miKvi I ivótk cðg gñwj g veRtqi cti cewZ LvivR cxwZ I LvivR nvi AbñiY Kitz nte| Zte KLtbv tKvfbv fvgi cðg vbañi Z LvivRi cxwZ ev nvi Rbv mte bv ntj b-bZg Drcbædmj i GK cÅgusk LvivR wmvte MñY Kitz nte|¹⁶⁶

৩. ৪. ৭. খারাজ প্রদান করবেন ভূমি মালিক

LvivR cðvbi `wqZi fvg gñwj tKi | Rvgi gñwj K Zvi Rwg eM` w` tj , frov cðvb Kitz ev KvDtk e`envtii Rb` cðvb Kitz I LvivR gñwj KtKB cðvb Kitz nte| LvivR cðvbi `wqZi frovU, eM` vi ev e`envi Kvixi bq|

hw` tKvfbv gñwj K tKvfbv Rwg frov, eM` ev e`envtii Rb` cðvbi mgq Rwg MñYKvixK LvivR w` tZ nte etj kZKtib Zvntj Zvi frov ev eM` Pw³B ewZj etj MY` nte| Abjcfvte hw` Rwg eM` vbi mgq gñwj K Pw³ Ktib th, Drcbædmj t`tk cðg LvivR cðvb Kiv nte Ges Gici evKx dmj gñwj K I eM` vtii gta` eEb Kiv nte Zvntj I eM` Pw³ ewZj etj MY` nte|¹⁶⁷

৩. ৪. ৮. প্রাকৃতিক দুর্যোগে খারাজ রহিত হবে

Avgiv BtZvc`ej tLwQ th, LvivR I qvhxdvn ev vbañi Z LvivR Rvgi cwigtci Dci vbañi Z nq, Drcv`tbi Dci bq| Avi LvivR gKvmvgn Drcv`tbi Dci wfvE Kti vbañi Z nq| Drcv`b bv ntj LvivR gKvmvgn th ivnZ nte Zv Avgiv eStZ cwi | Avi LvivR

tcvLY Kti`Qb th, h`xi gva`tg vevRZ tKv`bv fvg`Z Bmj vgx gj bwiZ
 Abmvti Bmj vgx iv`a e`e`v KZK LviR Av`ivc Kiv ntj Zvi LviR
 KL`tbv gl Kd nq bv| Rigi gwij K Bmj vg Mh`Y Ki`j ev tKv`bv gmnij g
 Zv μq Ki`j Zv`K D³ Rigi LviR c`vb Ki`Z nte| Dgv`ti i (iv)
 mg`tg A`bK c`fvekvj x Agmnij g bMvi K Bmj vg Mh`Yi c`ti Zv`i
 fvgKi gl K`tdi Rb` Av`e`b Kti`Qb| Dgvi (iv) Zv`i Av`e`b
 Mh`Y AcviMZv c`Kvk Kti`Qb| vZvb Zv`i`K etj b: Avcbv`i vRvhq
 gl Kd nte| gmnij g bMvi K vnmv`te Ab` mKj bMvi`Ki b`vq Avcbiv
 iv`o`q tKvlMvi t`K fvZv I m`sbx jvf Ki`eb| vKŠ` Rigi LviR
 gl Kd Kiv m`e` bq| KviY Rigi c`KZ gwij K eZ`vb I fvel`r
 c`R`b`i mKj gmnij g| Zui v mevB GKgZ ntj B`i ay LviR ev Zv`i
 Avakvi gvd Ki`Z cv`ib| Avi Zv`iZv KL`tbvB m`e` bq| GLb
 Avcbiv Lvi`Ri vevbg`tg Rvg e`envi Ki`b A`_ev Rvg gwij K, A`_f
 gwij`Ki c`Zv`bva iv`o`f Kv`Q Zv`vclwi`tg v`b| cieZi`Lj xclv`q I mgvb
 I Avj xl (i v` qvj v` Avb`ug) GKB bwiZ Aej`ab Kti P`tj b|¹⁷⁰

Zv`i GB bwiZi v`v`E`Z Pvi Bgvg: Ave`nvbx`dv, gwij K, kv`cl`qx,
 Avng` (ivn) I mKj dKxn HKgZ` tcvLY Kti`Qb th, LviRx Rigi
 LviR gvd nte bv| G ai`bi Rigi gwij Kvbv gmnij`tgi nv`Z Avm`j
 Zv`KI LviR c`vb Ki`Z nte| nvb`dx gvhnv`tei vKQyM`Š` D`tj L Kiv
 ntq`Q th, Bgvg gwij`Ki g`Z, LviRx Rigi gwij Kvbv gmnij`tgi nv`Z
 Avm`j Zui LviR gl Kd nte Ges Zv`K`i ay Dki c`vb Ki`Z nte|
 vKŠ` gwij Kx gvhnv`tei tKv`bv M`Š` G gZ cvl`qv hvq bv| gwij Kx
 gvhnv`tei M`smg`tn t`Lv hvq th, Bgvg gwij KI Ab` Bgv`tgi mvt`
 GKgZ th, gmnij g gwij K`K LviRx Rigi LviR c`vb Ki`Z nte|¹⁷¹

c`kv`c`vk Zv`K Zvi Rigi Drcv`tbi Dki ev v`bmd`Dki hvKvZ
 c`vb Ki`Z nte etj vZb Bgvg HKgZ` tcvLY Kti`Qb| nvb`dx
 gvhnv`te LviRx Rigi gmnij g gwij K`i ay LviR c`vb Ki`eb, Zv`K Dki

w` tZ nte bv | cieZ[®] cwi t` Q[†] Avgiv vel qvU ve` wii Z Avtj vPbv Kie,
Bbkv Avj vn |

চতুর্থ অধ্যায়

উশরী ও খারাজী ভূমির উশরের বিধান

ce[®]Z[®]Avtj vPbv t` tk Avgiv LvivR e` e` vi Drcu^É, µgweKvk
I Zvi wKQy weavb Rvb tZ tcti wQ | Dktii weavbvej eStZ, we tkl
Kti evsj v` tk dmj i hvKvZ c[®]qv[†]Mi weavbvej Rvb tZ G^uwj
Avgv[†] i tk mnv^h Kite | GLb Avgiv Avgv[†] i gj Avtj vPbvq wd[†]i
hve Ges hvKvZ t^hvM[†] | hvKvZ g[†] fvgi cv[®] R[†] wBY[®] Kie |

Dgvi (iv) | cieZ[®] Lj vdv[†]q iv[†]k` x[†]bi Kg[®] b^wi Zi Avtj v[†]K
g^wij g dKxnMY g^wij g iv[†]o[†] fvg[†] B[†]f[†]M f[†]M Kti t[†]Qb:

প্রথমত, উশরী ভূমি | G cKv[†]ii Rvg tZ tKv[†]bv[†]fc LvivR
Av[†]iv[†]ci Av[†]Kvi iv[†]o[†] tbB | G Rvgi g^wij K g^wij g Zui Rvgi
Drcb[†]edj ev dmj t` tk i ay hvKvZ Av[†]vq Kiteb | GQvov tKv[†]bv[†]fc
LvivR ev fvgKi Zv[†]K c[®]vb KiteZ nte bv |

দ্বিতীয়ত, খারাজী ভূমি | G cKv[†]ii fvgi g^wij g ev Ag^wij g
g^wij K[†]K iv[†]o[†] tKv[†]v[†]M[†]i LvivR c[®]vb KiteZ nte | g^wij K g^wij g
n[†]tj Lviv[†]Ri cvkvc^wik hvKvZ c[®]vb KiteZ nte wKbv Zv cieZ[®]
Avgiv Avtj vPbv Kie |

৪. ১. উশরী ও খারাজী ভূমি: পরিচয়ের মূলনীতি

Avgiv B[†]Zvc[†]e[®] t[†] LwQ th, ivm[†]j vn (ᠮᠮᠮ)-Gi h[†]M g^wij g
bv[†]M[†]i K[†] i mKj RvgB Dkix wQj | Zui v[†] ay Drcv[†] t[†]bi hvKvZ c[®]vb
KiteZb | tKv[†]bv Ki ev LvivR Zv[†] i c[®]vb KiteZ n[†]Zv bv | Lj xdv
Dgvi (iv) i ay h[†]x[†]i gva[†]t[†]g we[†]RZ fvg[†]tZB Kiv[†]ivc Ktib | wZvb
c[†]e[®] g^wij g g^wij Kvbv[†]xb tKv[†]bv fvg[†]tZ Kiv[†]ivc Ktib w[†] | GRb[†]
g^wij g D[†]š[†]ni dKxnMY HKgZ[†] tcv[†]Y Kite[†]Qb th, g^wij g
g^wij Kvbv[†]xb tKv[†]bv fvg[†]tZ LvivR ev fvgKi Av[†]ivc Kiv h[†]te bv | i ay
we[†]RZ t[†]tki Ag^wij g bv[†]M[†]i K[†] i fvg[†]tZ LvivR Av[†]ivc Kiv nte |
cti Zvi g^wij K g^wij g n[†]tj | LvivR Ae[†]vnZ[†] vK[†]te |

Dctii gj bxiZi wfvEŁZ Bgvv Ave~BDmel (iv) etj b: 0th mKj fvgi gwij KMY t~Qvq fvgmn Bmj vg MŁY KtiŁQb tm mKj Rvg Dkix Rvg|... hŁxi gvaŁg wevRZ tŁki tKvŁbv Rvg hw iv0cŁvb KvDŁK Abj vb wnmŁte (Grant/ allotment) c0vb Ktib Zvntj Zv LvivRx Rvg wnmŁte MY nŁe, ZŁe iv0cŁvb B"Qv Kij Zv Dkix Rvg etj vbaŁi Z KiŁZ cvŁib|...0¹⁷²

AbŁ wZvb Ljxdv nvi"b Avi-ivkxŁtk mŁfab Kti etj b: 0AvnŁb LvivRx I Dkix Rvgi cwi Pq RvbŁZ ŁPŁŁQb| th mKj Rvgi gwij ŁKiv (Bmj vgx weRŁqi cŁe"ev cŁi LvivR e"e"vi Aaxb nl qvi AvŁMB) t~Qvq Bmj vg MŁY KtiŁQb tm mKj fvg Dkix, Zv Avie tŁtkB tnvK ev Avie tŁtkB tnvK| Avi th mKj fvg iv0cŁvb hŁxi gvaŁg `Lj KtiŁQb Ges cŁeP (Agynij g) bvMwi KŁi gwij Kvbvq tiŁŁ tŁl qvi wmxvŁ-wbŁŁQb tm mKj fvg LvivRx| Avi hw wZvb G aiŁbi wevRZ fvg weRqx tmbvewnbxi gŁa" eŁb Kti tŁb Zvntj Zv Dkix RvgŁZ cwi YZ nŁe|0¹⁷³

Aciv ŁK LvivR AvŁivŁci tŁŁŁ gj bxiZ nŁj v Bmj vgx weRŁqi mgŁq th mKj fvg Agynij g bvMwi KŁi gwij Kvbaxb vQj, PvlŁhvMŁ vQj Ges Lvj ev b"xi gvaŁg th RvgŁZ tmŁPi cvnb t0vŁbvi e"e"v AvŁQ i ayŁm RvgŁZB LvivR AvŁivc Kiv nq| Dgvi (iv) i ayG aiŁbi RvgŁZB LvivR AvŁivc KtiŁQb| evKx mKj Rvg cŁZZ ev gwij Knxb wnmŁte ivŁ0Ł gwij Kvbvaxb _vKŁe| cieZx"KvŁj tKvŁbv bvMwi K Zvi gwij Kvbv tŁŁj Zv gwij Kvbvi cŁKvi I cxŁZ AbynŁi Dkix ev LvivRx etj MY nŁe| AbjŁcŁvŁe tŁkej PvlŁhvMŁ fvgŁZB LvivR AvŁivc Kiv nŁe| emZewŁŁZ tKvŁbvjŁc LvivR AvŁivc Kiv nŁe bv|¹⁷⁴

8. 2. উশরী ও খারাজী ভূমি: পরিচয় ও শ্রেণীবিভাগ

G gj bxiZi weŁq mKŁj B GKgZ| we"vwi Z weavŁbi tŁŁŁ wKQygZweŁiva AvŁQ| Bgvv Ave~nvbxdv I Zui AbynŁi MY Dkix I

LvivRx fvg vbaftiYi tfti cwnbi DrmtK GKvU gvb`E wnmvte MhY KtiQtB| gnyj g veRtqi cteAgnyj g bvMni KMY Zvt`i cPovq Pvtli cwnbi e`v Kivi Rb` th mKj Lvj ev b`x Lbb KtiQtB tm mKj gnyj Kvbvxb Lvj ev b`x gnyj g veRtqi dtj veRZ fvg etj MY` nte| tKD G cwnb e`envi Kti tKvfbv RgtZ Pvl Kiti Zv LvivRx Rng etj MY` nte| Aciw`tk eji cwnb, fMF` cwnb, epr b`-b`xi cwnb l mKj gnyj Kvbvxb cKvZK cwnb Dkix cwnb etj MY` nte| Dgvi (iv) iaytmPi cwnb tcvfbvi e`v AvtQ Gifc RgtZB LvivR Avtvc KtiQtB| G t`tk eSv hvq th LvivR Avtvtci tfti cwnbi Drm veteP`¹⁷⁵ G bxiZi wvEtZ nvbvdx dKxMtYi vbKU Dkix l LvivRx fvgi cviiPq l cKvi vbaifc:

৪. ২. ১. উশরী ভূমির পরিচয় ও প্রকার

- (১) Avie Dcftci mKj Rng Dkix Rng| KviY LvivR e`vi Aaxb nI qvi cteB Zv gnyj gvb` i gnyj Kvbvq GtmQ| ZvtZ LvivR ev fvgKi Avtvtci Avakvi ivtoi tbB|
- (২) th mKj Rngi gnyj KMY gnyj g evvbx Zvt`i fvg`Lj Kti LvivR Avtvtci cte`Qvq Bmjvg MhY KtiQtB Zvt`i Rng Dkix| KviY, LvivR e`vi Aaxb nI qvi cteB D³ gnyj gMY Zvi gnyj K nttQtB, A` gnyj Kvbvbn Bmjvg MhY KtiQtB| GB cKvi fgtZ LvivR Avtvtci Avakvi ivtoi tbB|
- (৩) th mKj fvg gnyj g ivoa hxi gva`tg Rq KtiQt Ges veRtqi cti veRZ fvg gnyj gvb` i gta` eEb Kti w`ttQ Zv Dkix| KviY G mKj Rngl LvivR e`vi Aaxb nI qvi cteB gnyj gvb` i gnyj Kvbvq GtmQ| Avi tKvfbv gnyj tgi cKZ gnyj Kvbvxb fgtZ LvivR Avtvc Kiv hvte bv|
- (৪) th fvg gnyj g veRtqi mgq gnyj Kxnb ev cvZZ Ae`vq vQj , dtj LvivR e`vi Aaxb Avtm vb, G cKvti i fvg hv` tKvfbv gnyj g bvMni K ivtoi vbqgti Aaxb vbR tPovq eji cwnb Øiv, fMF`

- cwb Øviv, Mfxi ev AMfxi Kc Lbb Kti ev epr b`x t`tk wbr tPovq cwb wbtq Gtm Pvlvev` Ktib Zvntj Zv Dkix etj MY` nte|
- (৫) tKvfbv LvivRx Rngi LvivRx cwbi Drm hw` eÜ ntq hvq, dtj Zv Dkix cwb Øviv Pvlvev` Kiv nq Zvntj Zv Dkix RngtZ cwi MwYZ nte| AvfMB etj wQ, nvbvdv gvhvte Dkix cwb ej tZ eji cwb, fMf` cwb, cØKwZK b`x l Lvji cwb eSvq| G mKj cwbi Drm t`tk Pvlvev` Kijt LvivRx Rng Dkix RngtZ cwi YZ nte|
- (৬) tKvfbv LvivRx Rngi gvij K hw` Zv cwi Z`vM Ktib ev LvivRx Rng hw` cwZZ RngtZ cwi YZ nq Zvntj Zv ivotq gvij Kvbvq _vKte| cieZxRvtj hw` tKvfbv gvij g G aiþbi Rngi gvij Kvbv jvf Ktib Zvntj Zv Dkix etj MY` nte|
- (৭) tKvfbv gvij g hw` Zui emZewotK Kw t`jZ ev dtj i evMvfb ifcvšni Z Ktib Ges Dkix cwb w`tq Zv Pvlvev` Ktib Zvntj Zv Dkix Rng etj MY` nte|

৪. ২. ২. খারাজী ভূমির পরিচয় ও প্রকার

nvbvdv dKxvMfYi gZvbvnti LvivRx Rngi cwi Pq l tkYwefvM wbaifc:

- (১) th mKj Rng ht`xi gva`tg wewRZ ntqtQ Ges cteP gvij Kt` i nvfZB LvivfRi wewbgtq tQto t` l qv ntqtQ|
- (২) hw` tKvfbv Agvij g buMwi K tKvfbv cwZZ ev gvij Knxb Rng ivtof wbgg Abvnti Pvlvev` i gva`tg e`envi Ktib Zvntj Bgvv Ave-nvbxdivi gtZ Zvi G Rng LvivRx Rng etj MY` nte, wZvb th aiþbi cwb w`tqB Pvlvev` Ki`b bv tKb| KviY, Dki l hvKvZ Bev`Z, Agvij tgi Rng t`tk Dki tbi qv hvte bv| wKŠ` Bgvv Ave-BDmel l gnv`st` i gtZ Agvij g buMwi K hw` LvivRx cwb Øviv D³ cwZZ Rng Pvlvev` Ktib Zvntj Zv LvivRx etj MY` nte| Avi hw` wZvb Dkix cwb Øviv G aiþbi cwZZ Rng Pvlvev` Ktib Zvntj Zvi Rng Dkix etj MY` nte| Bgvv Ave-BDmtdi gtZ Zvi Rng t`tk 20% fvm Drcv`b Dki wmvte MhY Kitz

n`te| Avi Bgv g nrvst` i g`Z Zvi G cKv`ii Rv g t`tK
 `v`v`eK 10% f`M Dki M`hY Ki`Z n`te|

- (v) emZemoi Dci LvivR Av`ivc Kiv nq bv| Agynij g bvMvi K h`
 Zvi emZemo`K Lvgti ev Kul`q`q`Z cviYZ K`ib Zvntj Zv
 Bgv Ave`n`v`x`dvi (ev) g`Z me`e`vq LvivRx Rv g etj MY`
 n`te| Avi Zui m`x`x`0`qi g`Z Zv LvivRx cvb`Z Pvl Ki`j B`i`ay
 LvivRx Rv g etj MY` n`te| Avi Dkix cvb` 0`iv Pvl Ki`j Zv
 Dkix Rv g`Z cviYZ n`te| Dc`ii eY`0`v gZ Zvi Rv g t`tK
 Drcb`dmtj i 20% ev 10% f`M Dki M`hY Ki`Z n`te|
- (8) m`U`i gva`tg` tKv`bv Agynij g t`tki bvMvi KMY h` LvivR
 c`0`v`bi P`r`Z Bmj vgx iv`0`i g`ta` c`0`ek K`ib Zvntj Zv` i
 Rv g LvivRx etj MY` n`te|
- (e) tKv`bv cvZZ Rv g h` tKv`bv gynij g vbR tP`0`vq Pvl`ev` K`ib
 Ges Pvl`ev` i Rb` LvivRx Dr`mi cvb` e`envi K`ib Zvntj Zv
 LvivRx Rv g`Z cviYZ n`te| Avgiv Av`MB D`j`L K`iv`Q th,
 Bmj vgx v`eR`qi c`e`Agynij g bvMvi KMY vb`R` i tP`0`vq th
 mKj Lvj ev b`x`Lbb K`i tm`Pi cvb` mieivn Ki`Zb tm`mKj
 Lvj ev b`xi cvb`K LvivRx cvb` ej`v`nq|
- (v) tKv`bv Dkix Rv gi Dkix cvbi Drm h` eU` n`q hvq Ges
 cieZ`P`Z LvivRx cvb` 0`iv Zv Pvl`ev` Kiv nq Zvntj tm`Rv g
 LvivRx etj MY` n`te|
- (9) tKv`bv gynij g bvMvi K h` Zvi emZemo`K Lvgti, Kul`q`q`Z ev
 evMvb cviYZ ev ifcv`š`i Z K`ib Ges LvivRx Dr`mi cvb` w`tq
 Zvi Pvl`ev` K`ib Zvntj Zv LvivRx Rv g`Z cviYZ n`te|
- (b) Dc`ii aviv`ij`Z e`vY`Z tKv`bv LvivRx Rv gi Agynij g gvij K h`
 D`³ Rv g tKv`bv gynij`gi vbKU v`e`u`q K`ib Zvntj Zv LvivRx B
 `vK`e, hZw` b ch`S`-Zvi LvivRx cvbi Drm wK`_vK`e|¹⁷⁶

BtZvcfeDij E KtiwQ th, emZewoi Dci LvivR avhKiv hvte
 bv| hw` tKD Zvi LvivRx RvgtZ ewoNi` Zvi Ktib ev Kwl RvgtK
 emZ ewotZ ifcvswi Z Ktib Zvntj Zvi LvivR glKd ntq hvte Ges
 Zv m`uYKig³ RvgtZ ifcvswi Z nte| cieZxKv³ Kvj hw` D³
 emZewoi D³ gvij K ev cieZxKv³ Kvj K cpivq D³ RvgtK
 Kwl Rvgt ev evMv³ ifcvswi Z Ktib Zvntj H Rvgt bZbfvte LvivRx ev
 Dkix etj uba³ Z KitZ nte| Dcti ewY³ ubqgvb³ hv` D³
 emZewoi gvij K gvij g nb Zvntj vZvb GtK Kwl RvgtZ cviYZ
 Kitj Zv Dkix Rvgt nte| Avi Aggvij g bvMvi K Zvi emZewo
 Kwl RvgtZ ifcvswi Z Kitj Zv LvivRx RvgtZ cviYZ nte|¹⁷⁷

nvbvdv gvhnvtei G ve³ vi Z veeiY I vmxv³ mvt_ Ab³ mKj
 Bgvv I dKxn gj Z GKgZ| cvbi t³ Zvi v gZveiva KtiQb|
 Ab³ vZb Bgvv Pv³ Dci vbf³ Kti fvgi tkY³ v³ Ktib
 vb| Zv` i gtZ, hv` tKv³ gvij g cvZZ, gvij Kvbv³ ev miKvix
 Rvgt Pv³ Ktib ev gvij Kvb³ jvf Ktib Zvntj Zv Dkix RvgtZ
 cviYZ nte, vZvb th Dm t³ KB cvb msM³ Ki³ b bv tKb|¹⁷⁸

KvZcq nvbvdv dKxnI cvbi Kvi³ gvij g bvMvi tKi RvgtZ
 LvivR Av³ v³ v³ KtiQb| Zv` i gtZ gvij g bvMvi K
 th cvZZ, gvij Kvb³ ev miKvix gvij Kvb³ Rvgt gvij Kvb³ cv³
 Zv³ LvivR Av³ v³ Kiv hvq bv| eis me³ v³ Zv Dkix Rvgt etj
 MY³ nte| i ayhv` tKv³ LvivRx Rvgt gvij Kvb³ gvij g bvMvi K M³
 Ktib Zvntj Zv³ LvivR w` tZ nte|¹⁷⁹

8. ৩. ভূমির প্রকৃতি পরিবর্তন: উশরী ভূমির খারাজ

Dctii Av³ v³ Av³ Dkix I LvivRx Rvgt cviPq Rv³
 tcti³ | Av³ v³ t³ LwQ th, Dkix Rvgt gvij K Zvi Rvgt dmtj i
 hvKvZ Av³ v³ Kiteb| GQ³ v³ Ab³ tKv³ fvgi Ki iv³ Zvi Rvgt Dci

Avtivc KiZ cvite bv| Aci ctq LvivRx Rvigi gvij K- gvnij g A_ev Agvnij g- ivoiq tkvlMviti kixqZ vbañi Z LvivR Av`vtqi vewbgfq Zvi Rvigi tfvM` Lj Kiteb|

GLb ckenjv: LvivRx Rvigi gvij K gvnij g ntj ZvtK LvivR cõv`bi cvkvcvk Dki cõvb KiZ nte vKbv? A_ev`iayDki w`tj Pj te vKbv? A_` tkv`bv LvivRx Rvigi Dkix RvigtZ ifcvšñi Z ntZ cvti vKbv? Avevi tkv`bv Dkix Rvigi LvivRx RvigtZ ifcvšñi Z ntZ cvti vKbv tmUv Avgv` i Rvbw` iKvi |

Avgiv AvtjvPbvi mpeavt_`tkñi ckeAvtM AvtjvPbv Kie| Avgiv etj w th, Dkix RvigtZ tkv`bv LvivR avh`Kiv hvte bv| Dkix Rvigi me`v DkixB`vKte|`iayGKuW Ae`vq Dkix Rvigi LvivRxZ ifcvšñi Z ntZ cvti etj wKQydKxn I Bgvig gZ tcvly KtiQb| Zv ntj v, hv` tkv`bv Agvnij g tkv`bv gvnij tgi vku t`tk Dkix Rvigi Bmj vgx kixqZm`Zfvte mq Ktib| Gtqñi Zv` i wZbw gZ AvtQ:

প্রথম মত: gvnij tgi Rb` Dkix Rvigi Agvnij tgi vku wemq Kiv vbw x| KviY GtZ Bmjv tgi GKuW i`Kb hvKvZ Av`vtqi tñi m`wPZ nq| Zviv GtK hvKvZi cõZ GK cKvi Aegvbbv etj gtb KtiQb|¹⁸⁰

দ্বিতীয় মত: Ab`vb` Avnij g I dKxn hviv G ai`bi wemq Rvqth etj Qb Zv` i` w gZ itqtQ| Zv` i ga` t`tk tkD tkD etj Qb th, G Ae`vq Rvigi LvivRx RvigtZ ifcvšñi Z nte|

Bgvig Ave`nvbxv (ivn) G gZ MhY KtiQb| wZvb etj Qb th, Dkix Rvigi gvnij g gvij K hv` Zvi Rvigi Agvnij tgi KvQ wemq Ktib Zvntj H Rvigi LvivRx RvigtZ ifcvšñi Z nte| Dki th`nZ hvKvZ I Bev`Z, tm`nZ Agvnij tgi vku t`tk Dki MhY Kiv hvq bv| RvigiLi gvij Kvbv Agvnij tgi nvZ hv`qvq Zvi vku t`tk hvKvZ MhY Kiv nte bv| eis Zvi Rvigi t`tk LvivR MhY Kiv nte Ges D³ Rvigi`vqfvte LvivRx RvigtZ ifcvšñi Z nte| cieZvZ KLtbv Zv

bq, GRb` ZvṯK LvivRx RvgtZ ifcivšwi Z KitZ nṯe| vKš' Avwg evj th, D³ RvgtZ vṯ`Y Dki avh^oKitZ nṯe| G vṯ`Y DkiB D³ Rvgti LvivR vnmvṯe MY` nṯe| cṯi hv` KLṯbv ṯKvṯbv gmvj g D³ Rvgt μq Kṯi gmvj Kvbv MṯY Kṯib, A_ev Agmvj g gmvj K Bmj vg MṯY Kṯib Zvntj Zv cpivq AvṯMi gZ Dkix RvgtZ cviiYZ nṯe|

Avgvṯ` i ṯKvṯbv ṯKvṯbv D⁻v` eYṯv KṯiṯQb th, nvmvb emix I ŪAvZv G aiṯbi RvgtZ vṯ`Y Dki avh^oKivi cṯṯ| vṯṯj b| Avwg Ave- nvbxdvi gṯZi ṯṯṯq nvmvb I ŪAvZvi gZB DĒg gṯb Kvi |

G gṯZi hv³ nṯjv, hv` e`emvṯqi cY` vṯṯq ṯKvṯbv gmvj g ṯKvṯbv evRvṯi hvb Zvntj mi Kvix Ki- msvṯṯK (Avki) Zvi vṯKV ṯ`ṯK 2.5% nṯi hvKvZ MṯY Kiṯeb| hv` ṯKvṯbv Agmvj g bvMvi K D³ cY` μq Kṯi mi Kvix Ki- msvṯṯKi vṯKV Mgb Kṯib Zvntj vZvb D³ cY` ṯ`ṯK 5% nṯi Ki MṯY Kiṯeb| hv` D³ cY` cpivq ṯKvṯbv gmvj g μq Kṯib Ges e`emv Kṯib Zvntj ZvṯK 2.5% nṯi hvKvZ cṶvb KitZ nṯe| Gfṯe ṯ`Lv hvṯ`Q th, GKB cY` gmvj Kvbv cviiZṯbi dṯj vavb cvṯṯ hvṯ`Q| Zvntj D³ Dkix fvgti I GKB vavb nṯe|

(Bvgv Ave- nvbxdvi gṯZi `ṯṯZv I Avgvi gṯZi kv³i) AvṯiKvṯ cṶvY ṯ`Lp! g^ov kixd, g`xbv kixd ev Avṯei gj fṯṯṯ LvivṯRi vavb ṯbB| hv` ṯKvṯbv Agmvj g bvMvi K G mKj RvqMvq Rvgt μq Kṯib Zvntj vK Zvi H Rvgti Dci LvivR Avṯivc Kiv hvṯe? g^ov- g`xbvq ev nviṯg kixṯdi RvgtZi vK LvivR avh^oKitZ nṯe? Zv nṯZ cvṯi bv| eis Zvi Dci vṯ`Y Dki avh^oKitZ nṯe, ṯiṯcfvṯe Zvṯ` i e`emvṯqi cṯY`i Dci hvKvṯZi vṯ`Y Ki avh^oKiv nq| vKš' ṯKvṯbv Ae⁻vṯZB nviṯg kixṯdi RvgtZ LvivR Avṯivc Kiv hvṯe bv|¹⁸²

gmvj g Dṯṯni msvṯṯ vṯṯ Ṷ Bvgv I dKxn G veltq Bvgv Ave- BDmel I gmvṯṯṯ` i mvṯ` GKgZ| Zvṯ` i gZ nṯjv, Dkix fvgt KLṯbvB LvivRx fvgtZ ifcivšwi Z nṯe bv, eis me^ovB Zv Dkix vKṯe| Zṯe Dkix Rvgti gmvj Kvbv Agmvj ṯgi nṯZ ṯṯṯj Zvi vṯKV

t_ṭK ṭṭvmeK Dki A_ṭ Drcv`ṭbi GK`kvgsk (10%) MḥY KiṭZ nṭe, bv wḥ_Y Dki A_ṭ Drcv`ṭbi GK cĀgvsk (20%) MḥY KiṭZ nṭe tm wēlṭq Zuiiv gZṭf` KṭiṭQb|¹⁸³

8. 8. ভূমির প্রকৃতি পরিবর্তন: খারাজী ভূমির উশর

LvivRx Rṭgi Dki cḥvb `Ḇfvṭe nṭZ cvṭi | প্রথমত: RṭgiwL LvivRgyḅ Dkix RṭgṭZ cwiYZ nṭe| Zvi ṭKvṭbv LvivR w`ṭZ nṭe bv| gwṭj K`iayDrcv`ṭbi hvKvZ A_ṭ Dki cḥvb Kiṭeb| দ্বিতীয়ত: RṭgiwL LvivRx _vKṭe| gwṭj g gwṭj K LvivR cḥvṭbi cvkvcwk Dki cḥvb Kiṭeb|

cḥg c×wZṭZ ṭKvṭbv Rṭg LvivRx t_ṭK DkiṭZ cwiYZ nṭe qv mṭe bq eṭj mKj Bgv g l dKxn GKgZ| Zuiiv eṭj b, th fvgṭZ Bmj vgx wēRṭqi cṭi Bmj vgx bṭwZgvj vi Avṭj vṭK wḥw`ḥ LvivR avh` Kiv nṭṭṭQ tm fvg hZṭY tm Ae`vq _vKṭe, A_ṭ Zvi cwbi Drm ev Drcv`b ṭṭgZv bó nṭe bv A_ev cwiZZ ev cwiZ`³ RṭgṭZ cwiYZ nṭe bv, ZZṭY chḥ-Zv Avṭiwcz LvivR t_ṭK gyḅ nṭe bv| Avgiv AvṭMB Dṭj L KṭiwQ th, G wēlṭq ṭKvṭbv gZṭf` ṭbB|

wḥZxq c×wZṭZ LvivRx Rṭgi Dki cḥvṭbi wēlṭq Zuiiv gZṭf` KṭiṭQb| ṭKD eṭj ṭQb: LvivRx Rṭgi Drcv`ṭbi Dki w`ṭZ nṭe bv| Avi ṭKD eṭj ṭQb: LvivṭRi KviṭY di h hvKvZ gvd nq bv| gwṭj gṭK Aek`B Zvi KwL Drcv`ṭbi 10% ev 5% fvM hvKvZ (Dki) cḥvb KiṭZ nṭe, tm Drcv`b LvivRx Rṭgi ṭnvK, Dkix Rṭgi ṭnvK, wḥR gwṭj Kvḅvi Rṭg t_ṭK ṭnvK ev fvov ev eMṆRṭg t_ṭK ṭnvK|

G gZwēṭivṭai KviY nṭj v G mgm`v ivmṭj v n (ḥḥ)-Gi hṭM wQj bv| ZLb LvivR e`e`vṭ wQj bv, gwṭj ṭgi nṭZ LvivRx Rṭgl wQj bv| GRb` G wēlṭq Zuiiv ṭKvṭbv ṭúo wṭṭ` Rbv Avgiv cw`Q bv| Lj vdvṭq ivṭk`ṭbi hṭM mgm`wL ṭZgb ṭ`Lv hvq wḅ| KviY Dgvṭi i hṭM LvivR e`e`v cṭwṭj Z nṭj l Zv wQj Agṭwṭj gṭ`i Rb`| LvivRx Rṭgi gwṭj g gwṭj ṭKi msL`v wQj bMY`| G wṭṭq ṭZgb ṭKvṭbv

cōkvēi ZLb nq vb | cieZi^hhM GB mgmṽv cKU ntq ṭ`Lv ṭ`q |
 thṭnZi mṭpZ ivmj (紫), mṭpZ Lj vdvṭq ivṭk`xb I mṭpZ
 mnvvevq G wēlṭq 0`_ṭxb I ṭ`úo mgravb ṭbB ṭmRb`B cieZi^h
 BgvvMY Gi mgravṭb wēvfbænv`xm, Lj xdvMṭYi Kg^ol gZvṭZi
 Avṭj vṭK BRwZnv` KṭiṭQb | GṭZ vbæifc gZcv`R` mṭw ntqṭQ:

৪. ৪. ১. খারাজী ভূমির উৎপাদন উশরমুক্ত

ZwēqxMṭYi hM ṭ`ṭK ṭKvṭbv ṭKvṭbv dKxn etj ṭQb th, LvivR
 I Dki GKwī Z nṭe bv | GKRb gṭvṭj ṭgi Dci dih nṭjv Zvi Rvṭgi
 Drcwī Z dj -dmtj i hvKvZ Av`vq Kiv, hw` ṭm Rvṭg LvivRgṭ³ nq |
 ZvṭK Zvi LvivRx Rvṭgi Drcv`b ṭ`ṭK hvKvZ cōvb KiṭZ nṭe bv, ṭm
 Drcv`b th cKvṭi i I th cwi gvṭYi B ṭnvK |

Avj x (iv) ṭ`ṭK GKwī eYṭv cvl qv hvq, hv ṭ`ṭK G A_^oMṭY
 Kiv thṭZ cvṭi | BqvBqv Beby Av`g (203 ṭn) eYṭv KṭiṭQb th,
 Avj x (iv) LvivRx Rvṭg ṭ`ṭK LvivR Qvov wKQyMṭY KiṭZb bv |¹⁸⁴

G ṭ`ṭK ṭṭb Kiv thṭZ cvṭi th, LvivRx Rvṭgi gṭvṭj K gṭvṭj g
 nṭj I wZvb Zvi ṭ`ṭK dmtj i hvKvZ MṭY KiṭZb bv | Avevi Gi A_
 nṭZ cvṭi th, wZvb LvivRx Rvṭgi gṭvṭj g ev Agṭvṭj g gṭvṭj ṭKi vbKU
 ṭ`ṭK LvivR Qvov Ab` ṭKvṭbv AvZwi³ Ki MṭY KiṭZb bv | Avgiv
 ṭ`ṭLwQ th, Dgvi (iv) LvivRx Rvṭgi gṭvṭj K Agṭvṭj g bvMwi KMṭYi
 vbKU ṭ`ṭK Pw³i AvwK ṭKvṭbv UvKv-cqmṽv ev Ki MṭY KiṭZ
 wēṭkl fvṭe vbṭla Kṭi I mxqZ KṭiṭQb |

ZwēqxMṭYi hM ṭ`ṭK G wēlṭq wēvfbævgZvgZ ṭ`úo nṭZ ṭ`ṭK |
 Beby Aveṭṭmi (iv) Lvṭ`g cL`vZ Zwēqx BKwi gvn (105 ṭn)
 ṭ`úofvṭe LvivRx Rvṭgi Dki MṭY KiṭZ vbṭla KiṭZb etj Rvbv
 hvq | BqvBqv Beby Av`g etj b: Avgiv i ṭṭwQ, BKwi gvn etj ṭQb:

لَا يَجْتَمِعُ الْعُشْرُ وَالْخَرَاجُ

òLvivR I Dki GKwī Z nq bv |¹⁸⁵

cŰvZ Zvæqx Awigi Beby kvivnxj Avk-kvŰex (103 wn.)
 †_†KI Abjfc gZ ewYŹ ntqtQ|¹⁸⁶

Kzvi L'vZbvq Zvæqx dKxn Beivnxg bvLqx (96 wn) etj b:

لَا يَجْتَمِعُ الْعُسْرُ وَالْخَرَجُ فِي أَرْضِ رَجُلٍ مُسْلِمٍ

ŌGKRb gmnj tgi fvg†Z Dki Ges LvivR GKwîZ nte
 bv|Ō¹⁸⁷

Bgvq AvŰhg Ave-nvbxdv (i vngvûj wn) I Zvi Abynwi MY G gZ
 MŰY K†i†Qb| Bgvq gnvŰŷ` Bebj nvmvb Avk-kvBevbx (iv) etj b:
 ŌAwig ejjvg, Zvntj ejb: hw` Kv†iv Ggb Rwig _v†K, th Rwigi
 LvivR tm cŰvb K†i, Zvntj wK tm Rwig†Z Zvi Dki w†Z nte? wZvb
 ejtj b: bv|Ō¹⁸⁸ Ab`T wZvb etj b: ŌAwig ejjvg, Zvntj ejb: hw`
 †Kv†bv gmnj g †Kv†bv Agmnj tgi wbKU †_†K LvivRx Rwig µq K†i
 Zvntj wK Zv†K tm Rwigi Dki w†Z nte? wZvb etj b: bv, wKŠ`
 Zv†K H Rwigi LvivR w†Z nte|Ō¹⁸⁹

Ab`T wZvb etj b: Ōhw` †Kv†bv e`w³i GKwU Rwig _v†K, th
 Rwigi LvivR tm cŰvb K†i, H Rwigi Rb` Ab` wKŌycŰvb Kivi `wqZj
 wK Zvi _vK†e? wZvb etj b: bv, GKB Rwig†Z Dki Ges LvivR
 GKwîZ nte bv|Ō¹⁹⁰

8. 8. ২. এ মতের দলীল প্রমাণাদি

PZL 9nRix kZ†Ki Ab`Zg gnvwîl m I dKxn Bgvq Ave-RvŰdi
 Zvnvex (321 wn) nvbvdx gvhnv†ei G g†Zi mg_†b wewfbæhy³ I
 cŰvY †ck K†i†Qb:

8. 8. ২. ১. উশরের হাদীসের নির্দেশনা

ivmj j wn ۞ etj †Qb: Ōew†i cwlb, cŰwvZ SY† cwlb ev gvwli

~vfweK Av`Zv t`tk th dj ev dmj Drcw`Z nq, tm dj I dmtj i GK`kgvsk (10%) hvKvZ wnmvte c0vb Ki`Z nte| Avi tmtPi gva`tg th dj ev dmj DrcbæKiv nq Zv t`tk GK`kvstki A`taR (5%) hvKvZ c0vb Ki`Z nte| Ó G nv`xtm ivmj j wn ﷺ GKRB gynyj tgi Rvgt`Z hv wKQy dih Zv me etj w`tqtQb| GLvfb wZvb LvivRi K_v D`tj L Ktib wb| GtZ eSv hvq th, Dktii mv`LvivR dih nte bv| KviY hw` Dktii mv`LvivR dih nte Zv Zvntj GKRB gytbi Rvgt`Z Zvi `wvgt`Zi GKvsk nZ Dki | G K_v wPŠv Kiv hvq bv th, ivmj j wn ﷺ gytbi Dci AwcZ `wvgt`Zi wKQy Ask ej teb Ges wKQyAsk ev`ti tL t`teb|

8. 8. ২. ২. ইরাক তার দিরহাম ও কাফীয বন্ধ করে দিল
Ave-ûivBiv (iv) etj tQb: ivmj j wn ﷺ etj tQb:

مَنْعَتِ الْعِرَاقِ ذِرْهَمَهَا وَفَقِيرَهَا وَمَنْعَتِ الشَّامِ مُدْيَهَا وَدِينَارَهَا وَمَنْعَتِ مِصْرَ إِزْدَبَهَا وَدِينَارَهَا وَعَدْنْتُمْ مِنْ حَيْثُ بَدَأْتُمْ وَعَدْنْتُمْ مِنْ حَيْثُ بَدَأْتُمْ وَعَدْنْتُمْ مِنْ حَيْثُ بَدَأْتُمْ شَهَدَ عَلَى ذَلِكَ لَحْمُ أَبِي هُرَيْرَةَ وَدَمُهُ

ÒBivK Zvi w`invg | Zvi Kvdxh eÜ Kti w`j | kvg Zvi gy`B I Zvi `xbvi eÜ Kti w`j | wgmI Zvi Biw`eY I Zvi `xbvi eÜ Kti w`j | tZvgiv thLvB t`tk `ii" KtiwQtj tmLvfbB wdti Avmtj | tZvgiv thLvB t`tk `ii" KtiwQtj tmLvfbB wdti Avmtj | tZvgiv thLvB t`tk `ii" KtiwQtj tmLvfbB wdti Avmtj | Ó Ave-ûivBivi tMvkZ I i³ G wvltqi mv`c0vb Ki`Q|Ó¹⁹¹

Djvgvtq wKivg G nv`xm`K LvivR e`e-vi c0jb m`útk© ivmj j wn ﷺ-Gi fvel`ØvYx wnmvte MY" Kti`Qb| A_ GmKj t`tki gvb`liv Zv`i fvgi LvivR wnmvte GmKj gy` I Lv` c0vb Ki`te| Gici GKmgq Zviv LvivR Av`vq eÜ Kti t`te| Bvgv Zvnvex etj b: G nv`xm t`tk eSv hvq th, G mKj A`tj i gnyj gvb`i Dci `iy LvivR c0vbB `wvgt`Z; LvivR Qvov Ab` tKv`bv wKQy c0vb Zv`i i

`wqZi bq| hw` LvivRi cvkvcwk DkiI Zvt`i Dci dih ntZv
Zvntj nv`xtm ivmj j vn 𐤃𐤁𐤀 Zv Dtj L KiZb|

৪. ৪. ২. ৩. উমার (রা)-এর কর্ম ও মতামত

Dgvti (iv) mgtq AfbK Agynj g LvivR`vZv Bmjvg MhY
Ktib Ges Zviv LvivR gl Kd Kivi Avte`b Ktib| Dgvi (iv) Zvt`i
Avte`b MhY KitZ AcviMZv cKvk Ktib Ges Zvt`iK Bmjvg
MhtYi ctil LvivR w`tZ nte etj Rvbvb| LvivRi mvt`_ mvt`_ DkiI
w`tZ nte Zv wZvb Zvt`iK etj b vb| tKvtbv eYvq ejv nq vb th,
wZvb Zvt`iK etj tQb, tZvgvt`iK LvivRi mvt`_ mvt`_ hvKvZ w`tZ
nte| hw` LvivRx RngtZ Dki dih ntZv Zvntj wZvb Zvt`iK Zv etj
w`tZb| Gdiv cvwYZ nq th, gynj tgi gvj Kvbvxb LvivRx RngtZ
Dki dih bq| Dgvi (iv) hLb G wv`vS-Rvbvb ZLb mrvvvtq tKivg
Dcw`Z wQtj b| Zviv tKvtbv cZev` Ktib vb| GtZ eSv hvq th,
vel qvwtZ mrvvvtMY GKgZ wQtj b|¹⁹²

৪. ৪. ২. ৪. খারাজ উশরের দিগুণ বা তারও বেশি

wvRix PZL`kZtKi cL`vZ nrvvdx dKxn Avj vgv Ave- evKi
Avng` Beby Avj x Avj -Rvmmvm (370 vn) nrvvdx gvhnvti ctq
AvtiKuU hv³ tck KtitQb| wZvb etj b th, ivmj j vn 𐤃𐤁𐤀 Kl.tKi e`tqi
w`tK j`ti` titt tmtPi tqt`i hvKvtZi cvigvY AtaR Kti w`tqtQb|
GRb` mvaviY fvt 10% I tmtPi tqt`i 5% fM hvKvZ c`vb KitZ
nq| Rngi LvivR c`vb Kl.tKi Rb` AvZwi³ GKvU LiP, hv mvaviYZ
cY`hvKvtZi w`Y| mvaviYfvt Drcbædj -dmtj i b`bZg 20% fM
LvivR c`vb KitZ nq| tmtPi Rb` thtnZi AtaR hvKvZ ivnZ nq,
thtnZiG AvZwi³ LiP Rb` c`iv hvKvZ ivnZ nI qvB hv³ m½Z|¹⁹³

৪. ৪. ২. ৫. মুমিনের জমিতে খারাজ ও উশর একত্রিত হয় না

wvRix cAg kZtKi Ab`Zg nrvvdx dKxn Avj vgv Ave- evKi
gynv` BebyAvng` Avm-mviviLmx (483 vn) Avtiv wZvU cvgY tck
Ktib nrvvdx gvhnvti ctq| c`g `j xj ntj v Avaj vn BebygvmE`

(iv) t`tk Zui wbtRi K_v wnmvte Ges ivmj j wn ﷻ-Gi K_v wnmvte Dfqfvte ewYZ ntqtQ :

لَا يَجْتَمِعُ الْعُسْرُ وَالْخَرَجُ فِي أَرْضٍ رَجُلٍ مُسْلِمٍ

OGKRb gmnij tgi fvgtZ Dki Ges LvivR GKwI Z nte bv| 0¹⁹⁴

8. 8. ২. ৬. পূর্ববর্তী সকল শাসকের ঐকমত্য

Avj vgv mvivLmxi t`l qv wZxq `j xj ntjv: gmnij g ivto^a AtbK b`vqci vqY I AZ`vPvix kvmK ev ev`kvn wQtj b| AtbK weivfbvte RbMti Yi Dcti Kivtivc Kti ivtoⁱ Avq evovtvi tPov KtiQtb| Gfvte AtbK AtbK cKvi A%a Ki MhY KtiQtb| wKš` tKvbtv Rvuj gl KLtbv Kzvi MgvAj t`tk LvivRi cvkvcwk Dki MhY Ktib w| GtZ eSv hvq th, LvivRi mv`_ Dki w`tZ nte bv| Avtiv eSv hvq th, vel qwJ BRgv ev HKgtZ`i vel q|

8. 8. ২. ৭. একই সম্পদে দ্বিবিধ করারোপে আপত্তি

Avj vgv mvivLmxi ZZxq hv³ ntjv: LvivR I Dktii m`f GKB| LvivR I Dki DfqB Drcv`bkxj fvgi Ki `tfc| GKB Rvuj t`tk GKB m`f `y cKvi Ki tblqv Ptj bv| thgb GKB ci t`tk `y cKviti hvkvZ tblqv hvq bv| hw` tKD e`emvtqi Rb` hvkvZi wbmve cwi gvY ci` cvj b Ktib Zvntj ZvtK GK cKvi hvkvZ w`tZ nte, e`emvtqi hvkvZ I ci` hvkvZ GKtI w`tZ nte bv|

GOvov Dki I LvivR `y cKvi Ktii KvitYi gta` we`kl `ecivZ` itqtQ, hvZ Dfq KviY GKwI Z ntZ cvti bv| LvivRi KviY ntjv hv`xi gva`tg t`k `Lti Øviv tm t`tki fvgi Dci we`RZvt`i Avakvi cOZwZ nlqv| Avi Dktii KviY ntjv t`^Ovq t`kevmxi Bmj vg MhY Kiv Ges Zvt`i fvgtZ we`RZvt`i tKvbtv Avakvi bv`_vkv| GKwJ KvitY GKwJ Ki cOZwZ ntj tmLvbt tKvbtv Ae`vtZB wZxq KviY I wZxq cKvi Ki cOZov Kiv m`e bq| ¹⁹⁵

8. 8. ২. ৮. খুলাফায়ে রাশেদীন করেন নি

mBg vnRix kZtKi cL`vZ nvbvdv dKxn Avj vgv Kvgvj j`xb Bebj úvgv gnv`š` Beby Avāj l qwn` (681 vn) Dtt E KttQb th, hw` Lj vdv`q ivt`k`xb LvivRi cvkvcvk Dki MhY KttZb Zvntj Aek`B Zv G mspvš`-eYvq Dtt E _vKZ| Zvt` i LvivR MhYi veeiY thifc vewfbet i l qvtqZ Dtt E Kiv ntqtQ, Abjfcfite Zvt` i LvivRi mvt` Dki MhYi veeiYI tmLv`b cvlqv thZ| vKš` tKv_vl my`úófvte GK_v cvlqv hv`Q bv th, Zviv GKB Rvg t`tk LvivR I Dki MhY KttZb| G t`tk eSv hvq th, LvivR I Dki GKw`Z nq bv|¹⁹⁶

8. 8. ২. ৯. মুমিনের অতিরিক্ত বোঝা

Bgvv Avhg Ave-nvbxdv (ivn) Gi gttZi AvtiKvU gvbieK w`K nj, Bmjvgx ivt`óí gnvij g bvMvi KttK vewfbec cKvtii hvKvZ I eva`Zvgj K mv`Kvn c`vb KttZ nq, hv Agnvij g bvMvi K c`vb Kttb bv| GRb` mnaviYZ Kttii t`tt` gnvij g bvMvi Ktti ttqvZ Kiv nq| GRb` LvivRi cvigvY Dktii w`Y ev Zvi KvQvKwQ avh`Kiv nq| A` gnvij g bvMvi K Dki vnmvte th cvigvY dmj c`vb Kttb Agnvij g bvMvi Ktti LvivRi cvigvY Zvi w`Y nq| GLb hw` Avgiv gnvij g bvMvi KttK Dki I LvivR GKtt` c`vb KttZ evj Zvntj gj Z Zvi Dci mva`vZxZ tevSv Pwctq t` l qv nte| tmt`tt` Zvi c`Ztekx Agnvij g iay LvivR c`vb Ktt Rvg t`fvM` Lj Kiteb, Avi ZvtK w`Y Ki c`vb Ktt Rvg t`fvM` Lj KttZ nte| gtb nte w`Zvb gnvj gv`b ntq Aciva KttQb, ZvB ivó`Zvi KvQ t`tk w`Y Ki Av`vq Ktt ZvtK kw`-c`vb KttQ|

8. 8. ৩. খারাজী জমির উৎপাদনের উশর দিতে হবে

ZvteqxMttYi hm t`tk gnvij g D`š`ni Avakvsk Bgvv, dKxn I Avij g HKgZ` tcvlY KttQb th, gnvij tgi Rb` LvivR I Dki GKw`Z ntZ cvti | gnvij tgi Dci dih hvKvZ LvivRi KvtY ivnZ nq bv| ZvtK Drcbedj I dmtji vbmve cY`ntj hvKvZ c`vb KttZB nte| LvivRx Rvg t`tk Drcv`b Kttj ZvtK LvivR I Dki `tUvB c`vb KttZ nte| LvivR ntjv ivt`óí Avakvi I Rvgi fvov ev

gj`-tfc c0E Ki | G Ki Rvgi mvf_ m³, dmtj i mvf_ bq | Avi Drcw` Z dmtj i Dki ntj v Avj vni c` t_`K vba` Z gvgtbi dih Bev` Z, hv Rvgi ffov c0vb ev Uv` c0vtbi Kvity iwnZ ntZ cvti bv | cfm x 4 Bgvvtgi gta` wZb Bvgv: gvuj K, kvwd0qx I Avng` i wngvugj vn G gZ MhY Kti`Qb | GQvov 1g I 2q wvRix kZvxi Avakvsk Zvteqx gvwil m I dKxn GB gZ MhY Kti`Qb |¹⁹⁷

Zuiv mKtj B LvivRx Rvgi Drcw` Z dmtj i Dki c0vb dih nI qvi welfq GKgZ | Zte LvivR I Dktii mgstqi welfq wKQy gZt` AvtQ | tKD tKD Drcw` Z dmtj i mevKi Rb`B hvKvZ w`tZ etj`Qb | LvivR wvmt`e c0E UvKv Pftli LiP ev Rvgi ffovi b`vq, Dktii wvmt`ei gta` tKvfbv iKg c`ve tdj`te bv | hv` Kviv LvivRx RvgtZ 30 gY dmj nq Ges ZvtK LvivR wvmt`e 6 gY dmj c0vb Kitz nq Zvntj Zv Pftli Li`Pi gta` aiv nte Ges ZvtK 30 gYi hvKvZ 10% wvmt`e 3 gY ev 5% wvmt`e 1.5 gY c0vb Kitz nte |

Avevi Zt` i gta` AtbtK etj`Qb th, hvKvtZi wvmt`ei wvmt`e t_`K LvivR wvmt`e c0E dmj ev` w`tZ nte | A_` th UvKv I dmj Rvg-gvuj K Rvgi LvivR wvmt`e c0vb Kiteb, tm cvigvY dmj wZvb Drcw` Z dmtj i wvmt`e t_`K ev` w`tq t` Lteb wvmt`e cY`nq wKbv | hv` wvmt`e cY`nq Zvntj wZvb tm dmtj i hvKvZ c0vb Kiteb |

thgb GK e`³ i GK GKi RvgtZ 30 gY Mg DrcbentqtQ | Avgiv gtb Kvi ZvtK i`cv I dmj wgvj`tq 5 gY Mg LvivR wvmt`e c0vb Kitz ntqtQ | G cvigvY dmj wZvb Zvi Drcv`b t_`K ev` w`tq wvmt`ei wvmt`e Kiteb | 30 gY t_`K cvP gY ev` w`tj 25 gY _vtK | 25 gY wvmt`ei AvZwi ³ nq | GRb` wZvb evKx 25 gYi Rb` 10% wvmt`e 2.5 gY, A_ev 5% wvmt`e 1.25 gY hvKvZ c0vb Kiteb | Avi evKx dmj hv` wvmt`ei Kg nq -A_` cvP I qvmtKi

Kg nq- Zvntj ZvtK hvKvZ w`tZ nte bv| thgb, hw` 20 gY dmj nq Ges Zv t`tK 4 gY ZvtK LvivR wnmvte c0vb Ki tZ nq Zvntj evKx_vKte 16 gY| GtZ hvKvZ dih nte bv|¹⁹⁸

8. 8. 8. এ মতের দলিল-প্রমাণাদি

8. 8. 8. ১. করের কারণে ফরয ইবাদত রহিত হওয়া অসম্ভব

wZb Bgvg I Ab`vb` dKxn Zvt`i `wj wnmvte etj b th, gnvb Avjvn gytbi weifbæcKvi m`u` hvKvZ dih Kti tQb| hvKvZ c0vb 0dih AvBb0 Bev`Z Ges Bmjvtgi Ab`Zg i`Kb| tKv`bv U`v` , Ki, ffov ev Pu`v Av`vtqi Kvi tY G dih iwnZ nq bv| e`emvqx gytjgi e`emvi gj`ab I c`Y` Avjvn hvKvZ dih Kti tQb| wZvb hw` vbR t`vKv`b e`emv Ktib Zvntj ZvtK ffov wnmvte tKv`bv e`qfvi enb Ki tZ nte bv| Avi hw` wZvb miKvix ev temiKvix tKv`bv t`vKv`b ev `vb ffov vbtq tmLv`b e`emv Ktib Zvntj ZvtK Ki ev ffov c0vb Ki tZ nte| wKŠ`G ffov c0v`bi Rb` Zvi e`emv`vtqi gj`ab ev c`Y`i hvKvZ iwnZ nte bv|

KI.tKi Ae`vI GKBi`c| wZvb hw` Zvi cwi cY`g wj Kvbvaxb RngtZ Pvl Ktib Zvntj Dkix Rng wnmvte Zvi tKv`bv ffov ev Ki w`tZ nte bv| wKŠ` wZvb hw` tKv`bv e`w³ gwj Kvbv Rng ffov vbtq Pvlve` Ktib Zvntj ZvtK ffov w`tZ nte| Avi hw` wZvb gytjg weRtqi gva`tg GKevi iv0tq gwj Kvbvq c0ek Kti tQ Gi`c tKv`bv RngtZ Pvlve` Ktib Zvntj ZvtK iv0tq gwj Kvbvi `KvZ I iv0tq m`u` e`envt`i wevgtq Ki w`tZ nte| ffov ev Ki c0v`bi Kvi tY tKv`bv Ae`v`ZB Zui dih Bev`Z hvKvZ c0vb iwnZ ev emZj n`Z cvti bv|

LvivRi Kvi tY hvKvZ iwnZ Kiv GKv A`hŠ³K, Aev`e I Am`e K_v| Zvntj ffov t`vKv`b e`emv Kij ZvtK emv`wR`K c`Y`i hvKvZ w`tZ nte bv| A_ev Dkix Rng ffov vbtq Pvl Kij I Zvi Dki KvD`K w`tZ nte bv| Gai`bi K_v tKDB ej`eb bv|

8. 8. 8. ২. খারাজ ও উশর পরস্পরকে রহিত করে না

wZb Bgvg I Zv` i ct`i dKxMY etj b th, LvivR I Dki GK velq bq| LvivR gj Z Rvigi frov ev Ki| RvigtZ Pvlvev` Kiv tnvK ev bv tnvK Zv cwitkva KitZ nte| Avi Dki ntjv Drcbe dmtj i Dci Avtiwcz hvKvZ| Drcv` b ntj Zv w` tZ nte, bv ntj bq| Rvigi frov ev Ktii mv`_ Gi m`uK`b| LvivR e`e`v c`j tbi t`i` Dgv`i i gj bxwZB ntjv, G fvgm`ut` i gwij K eZgvb I fvel`r cRtb` mKj gnyj g| iv` Gi t` Lvivb Kite| G`uj tK LvivR ev Ktii wvbg`q AvMi gwij Kt` i nv`Z tQto t` te| G LvivR cKZ gwij K gnyj g D`sn Z_v iv`tK c` E frov wfbmKQ` bq|

Giv etj b, LvivRx fvg w`m`q I Bmjvg M`tYi` ct`i LvivR c`v`bi Avek`KZvi vel`q Dgvi, Avjx I Ab`v` mrvex () I wvfbwZwexi K_v I Kv`Ri Avtj`K Avgiv e`tZ cwii th, LvivRx Rvigi e`envi K gwij K H Rvigi t`vM` Lj Kvix ntj I cKZ gwij K gnyj g D`sn| Avi GRB`B t`vM` Lj Kvix`K gnyj g D`sn`K `frov` ^t`c LvivR ev Ki c`vb KitZ nq| Avi Rvigi frov c`v`bi Kv`Y Zvi hvKvZ i`nZ ntZ cv`i bv| Gi c`yY ntjv, mg`-gnyj g dKx GKgZ th, frov Kiv Rvigi dmtj i hvKvZ ev Dki w` tZ nte| frov`U Pvlx bv frov` vZv gwij K Dki w` teb tm vel`th wKQygZt` AvtQ|¹⁹⁹

8. 8. 8. ৩. খুলাফা ও তাবিয়ীগণের মতামত

Lj vdv`q iv`k` tbi c`Ag Lwj dv Dgvi BebyAv`j Avh`h (101 wn) LvivRx Rvigi gnyj g gwij Kt` i t`_tK LvivR I Dki GKt` M`tYi` e`e`v Ktib| wZvb Zui Ki I hvKvZ msM`nKt` i etj b: `GLvb t`_tK LvivR t`te- wZvb hvgt`bi w` tK Bkviv Ktib- Ges GLvb t`_tK hvKvZ t`te, wZvb dmtj i w` tK Bkviv Ktib|²⁰⁰

gvBgb Beby`gnivb etj b: Avig Dgvi BebyAv`j Avh`h`K c`ke Kijvg, GKRb gnyj tgi w`bKU LvivRx Rvigi it`tQ| Zvi Kv`Q dmtj i hvKvZ Pvl qv ntj wZvb etj b: Avgv`K tZv Rvigi LvivR w` tZ

nq (Awig Avevi hvKvZ w` e tKb?) G e`w³ i t`q|t` Kx Ki tZ nte? wZvb etj b: Zvi LvivR tZv Rvigi Rb`, dmtj i Rb` bq, Avi hvKvZ ntjv Drcw` Z dmtj i Rb` | 0 gvBgb etj b: Awig Avti Kevi Zv tK G w`l t`q cK`Kwi | tmevi l wZvb GKB DEi c0 vb Kti b | 0²⁰¹

Dgvi BebyAvāj AvhxhtK Avtiv cK`Kiv nq: GKRb gnyvj g hw` Agnyvj tgi LvivRx RvigtZ Pvlvev` Kti Zvntj Kx Ki tZ nte? wZvb etj b: Agnyvj g fvggnyvj K t` tK Zvi Dcti avh`LvivR Av` vq Ki te | Avi gnyvj g Pvlvev` Kvixi wbKU t` tK Zvi Drcw` Z dmtj i Dki Av` vq Ki te | 0²⁰²

mydqvb mvl ix (161 vn) etj b: 0RvigtZ hv dj ev dmj Drcb`e nte Zv t` tK LvivR c0 vb Ki te | Gici LvivR l FY ev` w` t`q wnmve Kti t` Lte cuP l qvmvK dmj Av tQ wKbv | hw` wbmve cY`nq Zvntj hvKvZ Av` vq Ki te | BwZgta` th dmj ev dj tL t`q tdtj Q Zvl wbmvt`ei wnmvt`e aite | 0²⁰³

Zw`eqx nvmvb Bebymwij n etj b: 0(LvivRx Rvigi gwij K Bmj vg M0Y Ki tj) Zv tK Av tMi gZ LvivR c0 vb Ki tZ nte | mv t_ mv t_ Drcb`ædmj t` tK Dki ev Aa`Dki hvKvZ c0 vb Ki tZ nte | ... Rvigi Dci LvivR | Avi dmtj i hvKvZ gnyj gv tbi dih Bev` Z | 0²⁰⁴

8. 8. 8. 8. ভাড়া জমির উশর বিষয়ে উম্মতের ইজমা'

c0`vZ Zw`eqx dKxn l gnywif m Bebywknve hynix (124 vn) fvov l eM`Rvigi dmtj Dki dih nl qvi w`l t`q gnyvj g D`y`ni HKgZ` ev BRgv t`K LvivRx Rvigi dmtj Dki dih nl qvi c0vY wnmvt`e tck Kti b | KviY LvivR e`e`vl iv`a l bvMwi t`Ki gta` GK cKv tii eM`R ev fvov Pw³, Kv tRB eM`R RvigtZ thgb Dki w` tZ nq, LvivRx RvigtZ l tmi fc Dki w` tZ nte | gv`gvi etj b: Awig LvivRx Rvigi hvKvZ m`u t`K`hynix t`K cK`Kij vg | wZvb etj b: 0ivmj j vn ﷺ-Gi

hʃM Ges ZrcieZx`mKj hʃM gnyj gMY Rvlg eMʃ, BRviv, frov
 BZ`w` c×wZʃZ Pvlvev` KiʃQb Ges Drcbædmʃj i hvKvZ c0vb
 KiʃQb| Avgiv gʃb Kwī GmKj LvivRx Rvlg| Abjʃcʃvʃe eMʃ |
 frov Rvlg gZ, Gi hvKvZ w ʃZ nʃe|²⁰⁵

৪. ৪. ৪. ৫. খারাজ ও উশর একত্রিত হতে পারে

Avj vgv mvivLmx | Ab` AʃbʃK wj ʃLʃQb, G gʃZi GKwU `j xj
 nʃjv, LvivR | Dki mʃuY`c_wK wēlq| cKwZ, `vb, KvY | e`qLvZ
 mKj w K ʃ_ʃKB LvivR | Dki c_wK| KvʃRB GKwU Rb` Ab`wU
 iwnZ nʃZ cʃʃi bv| Zʃ` i gʃZ LvivR | DKʃii cv_ʃ` wʃæʃc:

প্রথমত, Dki | LvivR cKwZMZʃvʃe c_wK| KvY, Dki GKwU
 LuU Bev`Z | dih Bev`Z| Avi LvivR GKwU LuU RvMwZK Aw_ʃ
 wēlq| RvMwZK th ʃKvʃbv cvl bv ʃkva Kivi gʃa` hZUKzew`vi nK |
 agʃ wʃʃ Rbv AvʃQ GʃZ | iay ZZUKB AvʃQ| Bev`ʃZi mvʃ_ Gi
 ʃKvʃbv mʃuK`ʃbB| ʃKD hw` Kvʃiv Ni ev Rvlg frov ʃbq, Zvntj ZʃʃK
 Pw³ gZ frov ʃkva KiʃZ nʃe| bv Kiʃj ew`vi nK bó Kivi cvc nʃe|
 wKš`hw` gnyj K gvd Kʃi ʃ`q Zvntj Avi ʃKvʃbv mgmiv_vKʃe bv| Dʃq
 cʃʃi B`Ovq ev ʃ`ʃki Avʃʃbi AvʃjvʃK G ʃj bʃ`ʃbi cwi gvY Kgʃenk
 nʃZ cʃʃi ev iwnZ nʃZ cʃʃi | GwU GKwU RvMwZK ʃj bʃ`b|

wKš`D³ Nʃi e`emv Kiʃj ermi ʃkʃl th hvKvZ dih nʃe Zv
 c0vb Kiv GKwU dih Bev`Z| GwU Avj wn | ew`vni gʃa` ʃj bʃ`b|
 ʃKDB Zv gvd KiʃZ cʃʃi bv ev Kgʃenk KiʃZ cʃʃi bv| th ʃKvʃbv
 Ae`vq ew`v Zv Av`vq Kiʃeb Ges GRb` Avjvni mšʃo | AMwZ
 cj`vi Avkv Kiʃeb| LvivR AwēKj frov ʃj bʃ`ʃbi gZ GKwU GKvš-
 RvMwZK ʃj bʃ`b| G iwnZ nʃZ cʃʃi ev Kgʃenk nʃZ cʃʃi | wKš`Dki
 GKwU dih Bev`Z | `yU wēlqʃK wj ʃq tdjvi ʃKvʃbv AeKvʃ ʃbB|

দ্বিতীয়ত, LvivR | DKʃii `vb| wʃbq Avgiv ʃ`ʃLwU th, LvivR
 nʃ`Q Rvlg Dci avh`Ki, dmtj i mvʃ_ mʃuWkʃ bq| Avi Dki nʃ`Q
 dmtj i Dci avh`hvKvZ, Rvlg cKwZ ev cKvʃii mvʃ_ Gi ʃKvʃbv

m꠆úK꠆bB|

তৃতীয়ত, LvivR I Dk꠆ii wfvĒ I ʼiʼZ| wfb꠆ Dki n꠆ʼQ
 Kĩ Avb I nv`xtmi ʼúo evKʼ Øviv c꠆gwiYZ g꠆mj g D꠆꠆ni BRgvKZ
 GKwU Ødih AvBb Bev`ZÓ| Avi LvivR n꠆ʼQ mvgwRK I RvMwZK
 m꠆eav wetePbv K꠆i (gvmwj n gj mjv vn) Lj vdv I BgvGM꠆Yi
 BRwZnv`wfvĒEK GKwU Ki |

চতুর্থত, Dki I Lviv꠆Ri e`qLvZI wfb꠆ Dki th꠆nZz hvKvZ I
 dih Bev`Z, ZvB Gi e`qLvZ Kĩ Avb Kvixtgi wbt`Rbv Ab꠆vq꠆
 wba꠆i Z| `wi`a g꠆mj g hvKvZ ꠆bl qvi thvMʼ e`w꠆꠆K bv w`tj hvKvZ
 Av`vq n꠆e bv| hvKvZ iv`a RbMY t_꠆K mSMh K꠆i wba꠆i Z Lv꠆ZB
 e`q Ki꠆e, thb bvMwi꠆Ki Bev`Z Av`vq nq| Aci w`꠆K LvivR
 th꠆nZz RvMwZK tj bt`b wfvĒEK Ki, tm꠆nZz Ab`vbʼ Uv` ev K꠆i i b`vq
 mi Kvi BʼOvgZ abx, `wi`a, g꠆mj g ev Ag꠆mj g e`w꠆꠆K `vb, mrvnhʼ,
 teZb w꠆m꠆e w`tZ cv꠆i ev th tKv꠆bv mvgwRK ev iwó꠆ Db꠆꠆b e`q
 Ki꠆Z cv꠆i| Avi GRb`B hvKvZ I LvivR GKwĒZ Kiv hvq bv|
 GgbwK GKB e`w꠆꠆ Df꠆ c꠆Kvi cvl bv mSMh Ki꠆Z cv꠆ib bv|

Gfv꠆e mKj w`K t_꠆KB Dki I LvivR wfb꠆ Kv꠆RB m꠆úY©
 wfb꠆c꠆KwZi `wU Ki c_wK`wU Kv꠆Y GKB Rv꠆tZ Av꠆ivc n l qv L꠆B
 ʼv꠆weK I m꠆e| GKwUi Kv꠆Y Ab`wU iw꠆Z n l qvi c꠆k꠆Av꠆m bv|

Bmj vgx wdK꠆n Gi A꠆bK D`vniY Av꠆Q| g`v kix꠆di Ønvi v꠆Ó
 Gj vKvi g꠆a tKv꠆bv Rxe Rv꠆bvqvi wKvi Ki꠆j ev Bni v꠆ Ae`vq wKvi
 Ki꠆j nvR꠆K D³ wKv꠆i i cwi e꠆Z©GKwU Kĩ evbx thvMʼ ci Kvddviv
 w꠆m꠆e Kĩ evbx w`tZ nq| Avi hw` tKv꠆bv nvRx nvi꠆tgi g꠆a e`w꠆꠆
 gwj Kv꠆vq cwij Z Rv꠆bvqvi wKvi K꠆ib Zv꠆tj Zv꠆K wKv꠆i i Rb`
 Kvddviv w꠆m꠆e GKwU Kĩ evbx w`tZ n꠆e| Avevi GKB wKv꠆i i Rb`
 D³ Rv꠆bvq꠆i i gwj K꠆K Zvi gj` ʼ꠆wZc꠆Y w꠆m꠆e cÓvb Ki꠆Z n꠆e|
 Zv꠆tj GKwU Rv꠆bvqvi wKvi Kivi Kv꠆Y Zv꠆K `꠆ c꠆Kvi ʼ꠆wZc꠆Y
 w`tZ n꠆j v, GKwU Avj vni m꠆_ m꠆úwK꠆ Bev`Z I AciwU gwj ꠆Ki
 ʼ꠆wZc꠆Y w꠆m꠆e RvMwZK nK Av`vq| th꠆nZz`wU `yc꠆Kvi cvl bv tm꠆nZz

GKwī Z n̄Z evav tbB | LvivR I Dki I Abjfc |²⁰⁶

৪. ৪. ৬. উশর রহিত করা কুরআন বিরোধী

mtefciwi Zuiv etj b th, LvivRx Rvigi Dki iwnZ Kitj KiAvb
I nv`xtmi wbt` RkK `úofvte Agvb` Kiv nte | KiAvb Kvixtg
wbt` R t` lqv ntqtQ: 0Ges Awig tZvgv` i Rb` fvg t`tk hv tei
KtiwQ Zv t`tk (hvKvZ c0vb Ki) | 0 GLvrb tKvrbv fvgtk ev
t` lqv nq wb | nv`xm kixtd ejv ntqtQ 0ejwi cwbi Drcv`tbi
GK`kgysk I tm̄Pi cwbi Drcv`tbi GK`kvgstki ĀtaR hvKvZ
`vl | 0 tKv_vl ejv nqwb th, tKvrbv tKvrbv fvgi ejwi ev tm̄Pi
cwbi Drcv`tbi hvKvZ c0vb KitZ nte bv | GgZve`vq `yGKRb
Zweqxi gZvgtZi Dci wbfP Kti KiAvb I nv`xtmi `úo wbt` R
j.Nb Kiv KLtbvB DvPZ bq | GRb` wZxq wRix kZtKi c0vZ
gnwī m I dKxn Bvgv Avāj wn Bebj gviK (161w) KiAvtbi
AvqvZ 0Ges Awig tZvgv` i Rb` fvg t`tk hv tei KtiwQ Zv t`tk
(hvKvZ c0vb Ki) 0 cW Kti etj b : Bvgv Ave-nvbxdivi (ivn) K_v
tḡtb wbtq Avgiv wK Avj wni G wbt` R Agvb` Kie?0²⁰⁷

৪. ৪. ৫. প্রথম মতের প্রমাণাদি খণ্ডন

2q I 3q wRix kZtKi ĀtbK Awij g I dKxn, wZb gvhvve I
Ab`vb` gvhvvei Bvgv I Abjvix wewfbtevte nvbvdx dKxnMt̄Yi
c0vYw` i LĒb KtītQb | GLvrb Zv` i Zv` i GmKj hv³ZtK̄P mvi
mst̄c Avtj vPbv KiwQ:

৪. ৪. ৫. ১. উশরের হাদীসের প্রমাণ

Avgiv t`tLwQ, Bvgv Zivvex I Ab`vb` nvbvdx dKxn Dk̄ti
nv`xm 0viv Zv` i gZ c0vY KtītQb | G mKj nv`xtm ejv ntqtQ:
0ejwi cwbi dmtj i Dki I tm̄Pi cwbi dmtj i wmd-Dki hvKvZ
c0vb KitZ nte | 0 G mKj nv`xtm hvKvZi m̄t_ LvivR c0v̄tbi K_v

ej v nq wb | GtZ eSv hvq th, hvKvZ I LvivR GKĀ nte bv | w0Zxq gtiZi Abynvi wMY GB cōvYtK LpB Aevst etj tQb | Zviv etj b:

প্রথমত, GLvfb LvivRi Dti E bv vKvi dtj LvivR dih bq cōvY Kiv hvq, wKš' Dki dih bq Zv wKfvte cōvY Kiv hvq? G nv`xm t`tL nqZ tKD ej tZ cvtib th, gvgtbi tKvfbv RvgtZB Dki wfbvftKvfbv wKQyc0vb dih bq | wKš' G nv`xm I G gtgP nv`xm Øviv tKvfbvfvteB cōvY Kiv hvq bv th, gvgtbi wKQy RvgtZ Dki dih bq | G nv`xtmi `úó A_°GB th, gvgtbi mKj cKvi Rvgi mKj cKvi dmtj i Dki c0vb KitZ nte | KvtrB G nv`xm Øviv hw` tKD gvgtbi tKvfbvftKvfbv RvgtZ Dki w`tZ nte bv etj cōvY KitZ Pvb Zvntj wZvb mKj hv³ I evxi weti vax K_v ej teb |

দ্বিতীয়ত, tKvfbv nv`xtm ev AvqvtZ hw` GKwU `wqtZji K_v Dti E vtK Zvi Øviv KLtbv cōvY Kiv hvq bv th, D³ mæút` Ab` `wqZj; tbB | Ki Avtbi wewfbæAvqvtZ ev nv`xtm gvgtbi i DcwRZ mæú` t_tK hvKvZ c0vbi wbt`R t`lqv ntqtQ | GØviv cōvY Kiv hvte bv th, hvKvZ c0vb Kitj Avi wczvgvZv, mšvb I `xi fiYtcltYi `wqZj; vKte bv | A_ev GK_vl ej v hvte bv th, thtnZz hvKvZi mvt_ wczvgvZv ev `xi fiYtcltYi K_v ej v nq wb, tmtnZz th mæú` t_tK wczvgvZv ev `xi fiYtcltY t`lqv nte tmB mæút` i hvKvZ w`tZ nte bv |

তৃতীয়ত, LvivR ivmj j wn mvj vj wú Avj vBwn lqv mvj vtgi hM wQj bv | LvivR tKvfbv agvB Bev`Z ev dih bq | LvivR iayRvgi fvov ev gj` `tfc evotK c0E Ki | KvtrB hvKvZi mvt_ Zvi Dti tLi cKæAvtm bv | Zvntj wK Avgiv eje th, thtnZ G mKj nv`xtm Rvgi fvov, wKlvYi LiP BZ`w` Dti E Kiv tbB tmtnZz fvov Kiv RvgtZ dmj djvtj hvKvZ w`tZ nte bv, A_ev wKlvYi ev jv½tj i fvov c0vb Kitj Avi Dki w`tZ nte bv? LvivR Rvgi fvov | wKlvY I jv½tj i fvoivi gZB GKwU RvMwZK e`q | Gi Kvity tKvfbv Bev`Z, wtklZ dih Bev`Z I Bmj vtgi i`Kb ewZj ntZ cvti bv |

8. 8. ৫. ২. খুলাফায় রাশেদীনের কর্মের প্রমাণ

nvbvdX Dj vgvMY etj b, Lj vdvTq iwk`xb LvivRi mvt_ Dki MhY KiZb etj tKvTbv eYb cvl qv hvq bv| Gi Revte wei`xev`xiv etj b th, LvivR tZv gj Z Agmij gt` i Dci avh°Kiv nq| Zvt` i t_tK Dki MhYi tKvTbv cKæAvtm bv| Dgvi (iv) ev Ab`vb` Lj vdvTq iwk`xb Bmj vg MhYi ctiI GmKj Rugi gvwj K t_tK Dki tbb vb etj tKv_vl Dtj L tbB| GUV ntZ cvti bv| dih mvjvZ thgb iwnZ Kiv hvq bv, dih hvKvZi tZgb iwnZ Kiv hvq bv|

LvivR e`e`v cDj tbi cti vLj vdtZ iwk`vi t`f Kvj xb mgTqi gta` (cDq 20 ermi) G mKj Agmij g bvMwi tKi ga` t_tK hviv Bmj vg MhY KtiTQb Zvt` i msL`v LpB Kg| DciS` G mgTq wKQy msL`K gvbl hviv Bmj vg MhY KtiwQtb Zvt` i AftKB ivtoI KvtQ gnmij g wnmvte cwipZ nb vb| KvtRB G mKj ve`xv°AAjtj i AMwYZ gvbl cDq mevB LvivR `vZv Agmij g wQtb| tm Rb` Zvt` i vbKU LvivR MhYi Rb` KimsMhK tcOY Kiv ntZv| c_Kfvte Dki msMhK tcOY Kiv ntZv bv etj B gtb nq|

Avgiv Rvnb, Bmj vgx e`e`vq GKB e`w³ LvivR I Dki msMh KiTeb bv; KviY hvKvZi e`qLvZ I LvivRi e`qLvZ m`uY°wfbp GRb` wfbæKvtj ±i (KimsMhK) Øviv hvKvZ I Dki msMh KiZ nte| G mKj ve`xv°Gj vKvi KwZcq gnmij tgi Rb` c_Kfvte hvKvZ msMhK tcOY Kiv wQj GtKevtiB AthSv³K I Amæe| vfvæKfvte eSv hvq th, GKRB gvbl Bmj vg MhY Kivi ciB h_vmæe cYfvte Bmjvtgi Avikvb I AvnKvg cvj tbi tPov KiTeb| wZvb thgb vbR tPovq mvjvZ Av`vq KiTeb, tZgvb vbR `wqtZ; Avj vn ZvOj vi mšto ARØ I Zui vbt` R cvj tbi DtI tk` Zui Kul ev Ab`vb` m`ut` i hvKvZ cOvb KiTeb| Gfvte Avgiv eSfZ cwii th, Lj vdvTq ivk`xtbi mgTq LvivR AAjtj i bMY` msL`K gnmij g e`w³MZfvte Zvt` i Dki I Ab` mKj cKvi hvKvZ Av`vq KiZb|

nvbvdX dKxvMY etj tQb th, bl gnmij gMY hLb DgvTi i (iv)

KvtQ LvivR gIKtidi Avte`b Ktib ZLb Dgvi (iv) Zvt`i Avte`b Mh`Y A`lgZv cKvk Kti etj b th, Zvt`iK LvivR w`tZ nte| LvivRi mvt_ Dki w`tZ nte etj b vb| Gi Reite wei“xew`iv etj b th, G mKj bl gynyj g LvivR iwnZ KitZ tPtqutj b ZvB vZvb Zvt`i Rvbvb th, Zv iwnZ nte bv| hvKvZ vel`tq cKk Avtm vb, DEil t`b vb| KviY hvKvZ vbmve cYRvix cOZ`K gynyj tgi Dci dih| hvKvZ vel`tq tKv`bv cKkKiv hvq bv ev iwnZ Kivi Avte`b tKv`bv gynyj g Kit`eb bv|

৪. ৪. ৫. ৩. ইরাক তার দিরহাম ও কাফীয বন্ধ করে দিল

Avgiv t`tLuQ, Bgvg Zvnvex (ivn) I Ab`vb` nrvbvx dKxn ObivK Zvi w`ingv I Zvi Kvdxh eU Kti w`j|...O nv`xm Oviv LvivR I Dki GKw`Z nq bv etj cOYv Kti`Qb| KviY GtZ Dktii D`jL tbB, `ay LvivRi D`jL AvtQ| wOZxq gtZi Abynvixiv G cOYv`K GtKevtiB Aevs` etj Awfuz Kti`Qb| KviY cOgZ nv`xmvJ KLt`vbB LvivR vel`tq bq| G nv`xtmi A_`hw` GB nq th, Biv`Ki gynyj g bvMvi KMY Avi LvivR w`teb bv, Zvntj OtZvgiv thLv b t`tK`i` Kti`Q`j tmLv`tbB vdti Avmtj`O ej`tZ Kvt`i`K mt`vab Kiv ntqtQ? gynyj g bvMvi KMY gnyj gvb_vKv Ae`vq tKb LvivR cOvb eU Kit`eb? Avmtj G nv`xtm evj ntqtQ th, fvel`tZ G mKj vewRZ t`k gynyj g veRqxMt`Yi A_ev Avie DcOxtci gj tKt`i` gynyj gMt`Yi A_`Lv` mieiv`ni Drm_vKte bv|

Gicil hv` Avgiv gtb Kwi th, G nv`xtm G mKj t`tki gvb| LvivR cOvb Kit`eb bv etj fvel`OvYx Kiv ntqtQ Zvntj I G t`tK eSv hvq bv th Dki I LvivR GKw`Z nte bv| G nv`xtm Dktii D`jL tbB etj hv` eSv hvq th Gme t`tki gvb`li Dki w`tZ nte bv, Zvntj wK Avgiv eje th, GB nv`xtm Mncwv Z ci`i hvKvZi D`jL tbB, Kvt`RB G mKj t`tki gvb`li Mncwv Z ci`i hvKvZ w`tZ nte bv? G nv`xtm e`emv`tqi ct`Y`i hvKvZi K_v D`jL Kiv nq vb etj wK Avgiv eje th, Gme t`tki gvb`li G hvKvZ w`tZ nte bv? G nv`xtm

mvj vZ, wmqvg, n³/₄ BZ`w` Bev`tZi K_v DtjL tbB etj wK Avgiv
eje th, G mKj t`tki gvbftI Rb` G mKj Bev`Z iwnZ?

৪. ৪. ৫. ৪. একই সম্পদে দুই প্রকার যাকাত বা কর আরোপ

cŃg gŃZi Abjvixiv`we KtiŃQb th, GKB m`uŃ` GKB aiŃbi
`wU Ki AvŃvc Kiv hvq bv| wŃZxq gŃZi AbjvixivMY etj b th, K_wU
wK bq| nvbvdX dKxvMY wŃŃRivB`YŃI tiŃŃc`i LwbŃZ Lub wnmŃŃe
Lgym ev GK c`Agvsk cŃvb Kivi wŃŃ`R w`ŃŃŃQb| Avevi mvŃ_ mvŃ_
Ńmvbv ev i`cv wnmŃŃe 2.5% hvKvZ cŃvŃbi wŃŃ`R w`ŃŃŃQb| Zvi v
LvivRx RvŃŃZ Lub cvl qv ŃMŃj RvŃi LvivR I Lubi GKc`Agvsk Dfq
cŃKvŃi i ŃKiŃ cŃvŃbi wŃŃ`R w`ŃŃŃQb|`fveZB KviY`vKŃj GKB
m`uŃ` Avjvni ev ev`vi kZ cŃKvŃi nK I cvl bv GKwŃZ nŃZ cvŃi |

nvbvdX Avjv gvmY GŃŃŃŃŃ`ycŃKvi ŃhvKvZŃ GKwŃZ nq bv etj
Dki I LvivR GKwŃZ nŃe bv etj`we KtiŃQb| GLvŃb cv`R`
`uŃ| hvKvZ th cŃKvŃi iB ŃvK hvKvZ| e`emvŃŃi Rb` ci cvj bKvi x
ci i hvKvŃZi wnmŃŃeB hvKvZ t`b A_ev e`emvŃŃi gj aŃbi wnmŃŃeB
hvKvZ t`b wZvb gj Z Zvi di h Bev`Z ŃhvKvZŃ Av`vq KiŃj b| wKŃ`
LvivR I Dki Zv bq| j ŃŃ UvKvi LvivR Av`vq KiŃj I GKcqmvi
hvKvZ Av`vq nŃe bv| thgb j ŃŃ UvKv BbKvŃU`v` w`Ńj ev Ni fiov
w`Ńj GŃZ GKUvKv hvKvZ cŃvŃbi mvl que nŃe bv ev hvKvŃZi di h
Av`vq nŃe bv| LvivR h` hvKvZ nŃZv ev ŃKvŃbv cŃKvi Aw`R Bev`Z
nŃZv, hv hvKvŃZi LvŃZ e`wqZ nq, Zv nŃj AŃZ gvmj g gb G ŃŃŃe
mŃŃ nŃZv th, Dki wnmŃŃe hvKvZ cŃvb bv KiŃj I Ab` wnmŃŃe wZvb
hvKvZ cŃvb KtiŃQb| Avjvni wŃŃ`KZ di h cvj Z nŃŃŃQ etj wZvb
Avkv KiŃZb| wKŃ`LvivR cŃvb KiŃj KLŃbvB Zv nŃe bv|

Aciv`ŃK nvbvdX gvhnvŃei Ab`Zg Bgvg, Bgvg gvmŃŃŃ`y
cŃKvŃi i hvKvZ GKwŃZ KtiŃQb| h` ŃKD Dkix RvŃi Drcv`b w`ŃŃ
e`emv Kiteb etj Zv µq KŃib ZvŃŃj ZvŃK Drcbædmj t`ŃK Dki
w`ŃZ nŃe Ges e`emvŃŃ cŃY`i hvKvŃZi wnmŃŃe eŃi ŃŃŃI hvKvZi

c0vb KitZ nṭe|²⁰⁸

৪. ৪. ৫. ৫. মুসলিমের জমিতে উশর ও খারাজ একত্রিত হয় না

Avgiv ṭ`ṭLwQ th, 5g wvRix kZK I Zvi ctii wKQy dKxn
 0GKRb gvnij ṭgi fvgṭZ Dki Ges LvivR GKwîZ nṭe bv0 gṭg©
 GKwU nv`xm nvbvdv gvhvṭei c0vY wvmtē Dṭj L KṭiṭQb|

i ay wei“xewi MYB bb, DciŠ` nvbvdv gvnwî mMYI etj ṭQb th,
 nv`xwU evṭbvqvU| ivmj j vñ ۞ ev Avāj vñ Beby gvm0Eṭ` i (iv) evYx
 wvṭmṭē G evK`wU evṭbvqvU etj gvnwî mMY GKevṭK` ʾṭKvi KṭiṭQb|
 cKZctṭṭ GB evK`wU Beivnxg bvLqxi (ivn) K_v I Zwi gZvgZ| Bvgv
 Ave-nvbvdv (ivn) GB K_wU Beivnxg bvLqxi (ivn) ṭ`ṭK bvL0qxi wṭRi
 gZvgZ wvmtē eY0v KṭiṭQb| 2q wvRix kZṭKi dKxnMY mKṭj B
 wvṭfṭe vṭṭq mivvex I ZwēqMṭYi gZvgṭZi Dci wṭfṭ KṭiṭZb|
 wdKṭni ṭṭṭṭ wṭṭqU LṭB ʾṭfweK| Bvgv Ave- nvbvdv (ivn) G ṭṭṭṭ
 Beivnxg bvL0qxi (ivn) gṭZi Dci wṭfṭ KṭiṭQb|

wZwb Beivnxg bvL0qxi gZvgZwU eY0v KṭiṭZ wṭṭq etj b:
 AvgvṭK nvṭṭṭ` BebyAvex mj vBgvb etj ṭQb, Beivnxg bvLqxi etj ṭQb:
 0GKRb gvnij ṭgi fvgṭZ Dki Ges LvivR GKwî Z nṭe bv|0 G chṭ-
 K_wU mnxn| A_ṭ K_wU 0gvKZ0q nv`xm0 ev GKRb Zwēqxi K_v
 wvmtē mnxn|

wKŠ` cieZxṭṭMi GKRb eY0vKvix BqvnBqv Beby Avbevmvñ
 Bvgv Ave-nvbvdvi bvṭg evṭbvqvUfṭē G K_wUṭK ivmj j vñ ۞-Gi
 K_v wvmtē eY0v Kṭi| BqvnBqv Beby Avbevmvñ etj b: Ave-nvbvdv
 Avgvṭ` iṭK etj ṭQb: nvṭṭṭ` BebyAvex mj vBgvb Beivnxg bvLqxi nṭZ,
 wZwb 0Avj Kvgvñ nṭZ, wZwb Avāj vñ BebygvmE` nṭZ eY0v KṭiṭQb
 th, ivmj j vñ ۞ etj ṭQb: 0GKRb gvnij ṭgi fvgṭZ Dki Ges LvivR
 GKwî Z nṭe bv|0 Gfṭē BqvnBqv Beby Avbevmvñ GKRb Zwēqxi
 K_vṭK ivmj j vñ ۞-Gi K_v etj eY0v KṭiṭQb| gvnwî mMY Lṭ

mntRB Zvi G Rvuj qvWZ ev fj ati tdtj tQb|

nv`xmUJ th BqvnBqv Bgvg Ave- nrbxdvi (ivn) bvtg evtbvqvUfvte eYBv Kti tQb Zvi uo cQvY GB th, Bgvtgi AMWYZ QvT i tKDB G nv`xmUJ Zui vbkU t_tK eYBv Ktib vb| Zui Ab`Zg QvT Bgvg Ave-BDmel I gnv`v (ivn) Zvt` i vevfbvM0S` G veltq AtbK Avtj vPbv Kti tQb, vKS` tKv_vl Dvj L Ktib vb th, Bgvg Ave- nrbxdv Zvt` i tK G nv`xm i vmj j vn 𐌸 t_tK eYBv Kti tQb A_ev vZvb G veltq tKvfv nv`xtm beexi Dci vbfP Kti tQb| Bgvg Ave-nrbxdv G nv`xmUJ i`tb _vKtj vZvb Aek`B Zvt` i tK Zv tkvvtZb Ges Zui v Aek`B GB veltqi Avtj vPbvq GB nv`xmUJ Dvj L Kti tZb|

GLvtbB gnvil mMtYi mt`tni ii" | hv` GKRb nv`xm eYBvKvix tKvfv ctm x gnvil m ev dKxn t_tK Ggb GKUJ nv`xm eYBv Ktib hv Zui Ab` tKvfv QvT, vektI Z hviv AvRxeb Zui mvt_ t_tK tQb Zui v tKD eYBv bv Ktib, Zvntj Zui v nv`xmUJi vei xZvi veltq mv`nvb nb| vDZxq c` t`c vnmvte Zui v t` tLb, th eYBvKvix GKvB G nv`xmUJ etj tQb Zui evY` Ab`vb` nv`xtmi I Zui e`wPwi t i Kx Ae`v| GLvtb Zui v t` LtZ tctj b th, BqvnBqv Beby 0Avbevvn Rxe tb hZ vj nv`xm eYBv Kti tQb meB fj ev evtbvqvU| vZvb vevfbv c`lvZ I vektI -Avj g I gnvil tmi bvtg AtbK nv`xm eYBv Kti tQb hv Ab` tKD Ktib vb| vZvb AtbK vj_v I evtbvqvU nv`xm Gfvte vevfbv evtbvqvU mbt` eYBv Kti tQb| Zui evY` mKj nv`xm tK Ab`vb` gnvil mMtYi evY` nv`xtmi mvt_ Zj vbvj j K vbix v (Cross Examine) Kti I Zui e`wP Rxeb chv j vPbv Kti gnvil mMY vbuDZ ntqtQb th, G nv`xmUJ vZvb Bgvg Ave-nrbxdvi bvtg evbtqtQb| GRb`B 3q I 4_ vnriv kZtKi tKvfv nrbxdv Bgvg ev dKxn G nv`xmUJ tK` vj j vnmvte tck Ktib vb|²⁰⁹

8. 8. ৫. ৬. হানাফী উসুলের বিরোধিতা

wei"xev`xiv etj b, LvivRx fvgi Drcv`tbi Dki ivnZ Kivi G gZwLi AvtiKwU `pJ w`K GB th, G gZwU nvbvdX gvhvtei Dmj ev gj bwiZi weivax| BtZvcfe© Avgiv t`tLwQ th, nvbvdX gvhvtei gj bwiZ ntjv, 0th mvaviY vbt`Rbv gynw g Dsnyni Avw gMY HKgtZ` M0Y KtiQtQb ZvFK H weikl vbt`Rbvi Dcti `vb w`tZ nte hvFK M0Y KitiZ gynw g Dsnyni Avw gMY gZweiva KtiQtQb|0 Avi GRb`B Bvgv Ave-nvbxdv (ivn) 0cup I qvmtKi Ktg hvKvZ tbB0 Ges 0kvKkwatZ hvKvZ tbB0 G `B nv`xtmi weciXZ 0epoi cvbtZ hv Drcbente Zvi GK`kgvsk I tmtpi cvbtZ hv Drcbente Zvi GK`kgvstki Atar w`tZ nte0 GB nv`xmtK AM0aKvtii wfvEtZ M0Y KtiQtQb| GRb` wZvb mKj cKvi I mKj cvigvYi dj -dmtj i hvKvZ ev Dki c0vb dih etj gZ cKvk KtiQtQb|

G gj bwiZi `we th, 0LvivRx RvgtZ Dki w`tZ nte bv0 gZwU M0Y bv Kti 0fvg t`tK tZvgv`i Rb` hv tei KtiwQ Zv t`tK e`q Ki0 GB AvqvZwU I 0epoi cvbtZ hv Drcbente Zvi GK`kgvsk I tmtpi cvbtZ hv Drcbente Zvi GK`kgvstki Atar w`tZ nte0 G gtg® gZvlqwiZi chq i nv`xmtK AM0aKvtii wfvEtZ M0Y Kti mKj cKvi fvg t`tK Drcw`Z dmtj i hvKvZ c0vb dih etjZ nte| KviY D³ AvqvZ I nv`xm gynw g Dsnyni HKgtZ`i mvf_ M0Y KtiQtQb Ges G_wj i 0viv mKj cKvi fvgi Drcv`tbi hvKvZ c0vb dih c0wYZ nq| Avi c0g gZwU M0tYi wltq gZt` itqtQ, Avakvsk Bvgv Zv M0Y Ktib vb| G gZwU KwZcq Zweqxi gZ gvT| GLb hv` G mKj Zwe0qxi gZ M0Y Kti wKQyKQy fvg hvKvZ e`e`v t`tK ev` t` I qv nq Zvntj 0fvg t`tK tZvgv`i Rb` hv tei KtiwQ

Zv t`tk e`q KiÓ GB AvqvZw I ðexói cwbótZ hv Drcbænte Zvi GK`kgvsk I tm̄Pi cwbótZ hv Drcbænte Zvi GK`kgvstki AtaR w̄tZ nteÓ G nv`xm̄K ewiZj Kti t`I qv nte|

Avgiv t`tLwQ th, Dctii AvqvZ I nv`xtmi Avtj vt`K Bgvg Ave-nvbxdv (ivn) Dktii t`q̄t̄t̄ tKv̄tv ōbmveŃ gv̄tbb wb| mKj cwi gvY dmtj iB hvKvZ w̄tZ nte Zui gtZ| cŃvZ nvbvx dKxn Avjvgv AvjvDixb Kvmvbx G w̄l̄tq Bgvg Ave-nvbxdivi (ivn) gZ mg_Ń Kti t̄Qb Ges Ab̄t̄ i gtZi w̄etiwaZv Kti t̄Qb G hv̄t̄Z th, Ki Avt̄bi AvqvZ ōf̄ng hv w̄KQy DrcbæKti Zvi mew̄KQj ō hvKvZ cŃv̄tbi w̄b̄t`R t`q| Avi w̄bm̄v̄tei K_v ejv n̄t̄q̄Ń ōLei" I qwn`Ń ev`P̄vi Rb m̄vn̄vex ew̄t̄ nv`xtm̄| Ki Avb gv̄vl̄qwn̄zi ev AM̄NY eȲv̄Kvixi gv̄ātg w̄b̄w̄ŃZi#c cvl̄qv w̄b̄t`Rbv| ōLei" I qwn`Ń ev`P̄vi Rb m̄vn̄vex t`tk ew̄t̄ nv`xtmi Dci w̄b̄f̄P̄ Kti Ki Avt̄bi w̄b̄t`R̄t̄K KvUQw̄J Kiv ev m̄x̄gv̄x Kiv hvq bv| Kv̄t̄RB mKj cwi gvY dmtj i hvKvZ w̄tZ nte| w̄bm̄v̄tei nv`xtmi Dci w̄b̄f̄P̄ Kti w̄bm̄v̄tei Kg Drcv`t̄bi hvKvZ iwn̄Z Kitj Ki Avt̄bi w̄b̄t`f̄ki w̄etiwaZv Kiv nte|²¹⁰

w̄ei"xew̄ MY Av̄c̄w̄E Kti etj b, hw̄ 5/7 Rb m̄vn̄vex ew̄t̄ ivm̄j j w̄n 𐤂-Gi m̄xn̄ nv`xm̄ ōLei" I qwn`Ń ch̄t̄qi n̄l̄qvi Kv̄t̄Y Zvi ōviv Ki Avt̄bi m̄v̄aviY w̄b̄t`R̄t̄K m̄x̄gv̄x bv Kiv hvq, Zvntj w̄Kf̄v̄te Ki Avt̄bi G m̄v̄aviY w̄b̄t`R̄t̄K K̄t̄qKRb Zw̄eqxi K_v w̄t̄q m̄x̄gv̄x Kiv t̄Mj? Ki Avt̄bi `úó w̄b̄t`R ōf̄ng hv w̄KQy DrcbæKti Zvi mew̄KQj ō hvKvZ cŃv̄b Ki| Zvntj Avgiv w̄Kf̄v̄te eje: w̄KQy f̄ngi ev AḡK c̄Kvi f̄ngi Drcbædm̄tj i hvKvZ w̄tZ nte bv? hw̄ w̄KQy hv̄t̄ ev K̄t̄qKRb Zw̄eqxi K_vi Dci w̄b̄f̄P̄Kti w̄KQy f̄ngi ev Lv̄ivRx f̄ngi Drcv`t̄bi hvKvZ iwn̄Z Kiv nq Zvntj w̄K Ki Avt̄bi D³ m̄v̄aviY I `úó w̄b̄t`f̄ki w̄etiwaZv nte bv?

m̄tev̄w̄i Zui v etj b th, Gai t̄bi hv̄t̄ZK̄ t̄q dih hvKvZ iwn̄Z

Kiv wK DvPZ nte? A_P `úó nv`xtm vbt`R t`lqv nttqQ: 0eyóí
 cvbttZ hv Drcbænte Zvi Dki w`tZ nte.....Ó GLvtb vetkl tKvttv
 cKvtii fvgi eyóí cvbttZ Drcbædmjtj i Dki w`tZ nte bv Zv
 tgvttUl ejv nq vb| tKvttv nv`xtmB Zv ejv nq vb| Kí Avttbi vbt`Rl
 ZvB| KvttRB tKvttv ARvttZ hvKvZ iwnZ Kiv thttZ cvti bv|²¹¹

৪. ৪. ৫. ৭. মুসলিম নাগরিকের অতিরিক্ত বোঝা

LvittRi mvt`_ Dki GKwíZ Kitj bvMwi tKi tevSv evto|
 K_wlU Aek`B hv³m½Z l ev`e| wKŠ' GRb` ejv hvq bv th,
 Agvntj tgi tPtq gvnj tgi tevSv tenk nt`Q ev Agvntj gB tenk
 jvfevb nt`Q| GKRB gvnj g kixqtZi vbt`Rvevj KZ℞ vbqwsZ|
 Ab` mKj Agvntj tgi Abjfc RvMwZK, ivótg l mvgwRK `vqttZj
 cvkvcwk Zvi Dcti AtbK agx℘ `vqZj itttQ| GRb` me⁹v GKRB
 gvnj g bvMwi KtK Agvntj tgi tPtq Avak e`q KitZ nq| Kwtdii
 mgvb nI qvi Dtt`tk` wZvb G mKj agx℘ `vqZj Aetnjv KitZ cvtib
 bv| gvnj g l Agvntj g mgvbfite BbKvg U`v. BZ`w` ivótg l
 mvgwRK Ki c0vb Ktib| Gicil gvnj g Zvi m`útt` i hvKvZ
 cYftte c0vb Ktib| wZvb KLttv wPŠv KitZ cvtib bv th, Avng
 thttZi 20 nvRvi UvKv BbKvg U`v. w`ttqQ KvttRB Avevi 30 nvRvi
 UvKv hvKvZ w`e tKb? Agvntj gMY ttZv Zv w`ttQb bv, Zviv i`ayU`v. B
 w`ttQb| G wPŠv tKvttv gvnj g Ktib bv| Zvi m`útt` ttZv Avjwni
 `vb| tm m`útt` Avjwni cvl bv mgvttRi `wi`tt` itK w`ttZB nte| Ab`
 RvMwZK Ktj i Rb` Zv iwnZ nte bv|

GKRb gvnj g KLttvB vbtRttK Agvntj tgi mvt`_ Zj bv Kiteb
 bv| Bvgv gvnvš` Bebj nvmvb Bvgv Ave-nvbxdivi (iv) mtt` wj ttLttQb
 th, hv` Agvntj tgi Lvi vRx RvgtZ AtbK tgvPvK _vtK Ges Zv tt`tk
 c0i cwi gvtY gayDrcbæng Zvntj ZvtK tKvttvifc Ki w`tZ nte bv|
 hv` Agvntj tgi Lvi vRx dmtj i RvgtZ wKQytlRj MvQ _vtK Ges Zv

t`tk tm c`i cwi gyV tLRj cvq, Zvntj tm Rb` ZvtK AvZwi³ wKQy w`tZ nte bv, i'ay gj LvivR w`tj B Pj te| wKŠ' gmnj tgi Dkix RngtZ hw` Gifc gaj Pvl _vtK Zvntj ZvtK Aek'B Drcbægaj Dki w`tZ nte| hw` Zvi Dkix RngtZ wKQy tLRj MvQ _vtK Zvntj ZvtK thgb Drcbædmjtj i Dki w`tZ nte, Abjfcfite ZvtK Drcbæ tLRtj i i Dki w`tZ nte|²¹²

Gfvte gmnj gtK G mKj t`t` Kviçtj i i w`Y Ki ev hvKvZ c`vb KiçZ nt`Q| GRB` Avgiv ejtZ cwii bv th, Agmnj g bvMwi K AvaK jvfevb nt`Qb| eis Avgvt` i eštZ nte th, gmnj g bvMwi tKi `wqZ; AvaK, KvtrB ZvtK Zvi `wqZ; cvj b KiçZ nte|

8. 8. ৫. ৮. আল্লামা ইবনুল হামের মতামত

mBg wnRix kZtKi Ab`Zg nvbçdx dKxn Avj vgv Kvgvj D`ixB Bebj ûgv ggnvçy` BebyAvāj I qwn` (681 wn)| wZvb wZb Bgvv I Ab`vb` msL`vMwi ô Awj tgi gtZi MhYthvM`Zv I `pZv eYv Kti etj b th, nvbçdxMY th n`xmwJtK `wj j wmvte Dtj L Ktib Zv LpB `p`| Zv wKQy Zvæqxi gZ gvI, ivmj j wn mvj vj wu Avj vBwn I qv mvj vg ev tKvçv mrvvexi K_v bq| nvbçdxMY KvZcq Zvæqxi gtZi DçtiB wbfP KtiçQb| G mKj Zvæqxi wciçtZ Ab` AçbK Zvæqx LvivRx RngtZ Dki I LvivR c`vçbi wç`R w`tçQb|

tKvçv Lj xdv LvivRx Rngi Dki MhY Ktib wb etj th `we Kiv ntçtQ ZvI wK bq| Dgvi BebyAvāj Avhçh (ivn) LvivRx Rngi Dki MhY KtiçQb etj wewfçæweeiY itçtQ| mntRB ešv hvq th, wZvb G wclqW D`vçeb Ktib wb| Zui gZ e`w³ çteP Lj xdv I mrvvexMçYi gZvgZ bv _vKtj KLçv G aiçbi weavb Pvj yKiçZ çvçib bv| `úóZB wZvb iv`a cwii Pvj bvi Ab`vb` wclçqi b`vq G wclçqI Dgvi Bebj LvÈve (iv) I Ab`vb` Lj xdv i Abçni Y KtiçQb| Zvt` i hçM G wbgg wQj etj B wZvb Zv Abçni Y KtiçQb|

Aciw`tk hviv GKB Kvity`yU Ki Avřivc Kiv hvq bv etj
 `we KřitřQb Zřt`i `we kw³kvj x bq| KviY, GKB welfq GKwaK
 Ki ev `wqZ; AvřivmcZ nřZ řKvřbv evav řbB| Ki Avb I nv`řmi
 mřaviY wřt`Rvej LvivRx Rřgi Dki cřvb KiřZ nře etj B eřvq|
 řhgb řejři cwbřřZ hv Drcbřęte Zvi Dki w`řZ nřeř G wřt`řk
 eřv hvq řh, LvivR ř`I qv nřj I Dki w`řZ nře|²¹³

G mKj welfqi w`tk j`ř` řitřL AvřvřK hřMi Kwřcř nřvřdř
 MřelK G welfq wřb Břvg I msL`wMwi ř dKřřni gZřvZ MřY
 KřitřQb|²¹⁴

Dcři Avřj vPbv ř`řK Avgiv ř`Lj vř řh, Břvg Ave-nřvřdř
 (ivn) gřZ LvivRx řřgi Dki ev hvKvZ cřvb KiřZ nře bv| Aci
 cřř`Ab` wřb Břvgmn ewK mKj Břvg I dKřřni gřZ gřřj řgi
 mKj cřvi Rřgi dj I dmtj i hvKvZ ev Dki cřvb KiřZ nře|

`řj I hřři w`K ř`řK G wřZřq gZ ev wřb Břvřgi gZB
 kw³kvj x Ges mřeavřZřvj K etj wřewřZ| G gZvřhvřx evsj vř`řki
 cřř`K gřřj g řvg gřj K ev Mřř`i Rb` Zvi Kwř Drcv`b ř`řK 10%
 ev 5% hvKvZ Av`vř Kiv řih, Zvi Rřg Dkix řnvK ev LvivRx řnvK|

wřř` řhřřZ Avgiv evsj vř`řki AwřKřsk gřřj g nřvřdř
 gřhvřei Abřřvřx, řhřřZ Avgiv nřvřdř gZvřřvřři evsj vř`řki řKvř&
 řKvř&řřgi Dki cřvb cřqvRb Zv RvřřZ PvB| GRb` Avgiv GLvřb
 nřvřdř gZřKB Avgřř`i Avřj vPbv wřvřE wřmvře MřY Kiwř|

řLvivRx řřgi dj -dmtj i hvKvZ ev Dki w`řZ nře břř G
 břwři wřvřEřZ KLb I řKvř&křřZ nřvřdř gřhvře Abřřvřři LvivRx řřgi
 Dki iřřZ nře, evsj vř`řki řcřřvřřř třmKj kZ`cřřY nřP`Q wřbv,
 wřřvře Avgiv LvivRx I Dkix řřg wřřřZ Kři Zvi LvivR I Dki
 cřvb KiřZ cwi BZ`w` welfq Avgiv cieZř`Aa`řřq Avřj vPbv Kie|

evsj v` tk Dki ev dm:tj i hvKvZ

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gnvb Avj vni vbKU Avkq I tZŠvdK c0_0v Ki uQ|

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পঞ্চম অধ্যায় বাংলাদেশে উশর প্রদান

৫. ১. তিন শর্তে হানাফী মাযহাবে উশর ফরয নয়

nvbvdX gyhve Abymvti ðLvivRxÓ fvgi DrCV`tbi hvKvZ ev Dki c0vb dih bq, hw` wZbwU kZ©c†Y nq| Bmjvgx c×wZ†Z LvivRx fvg etj wbañi Z fvgi Bmjvgx c×wZ†Z wbañi Z cwigvY LvivR hw` tKv†bv Bmjvgx iv†ó† wbKU c0vb Kiv nq- th ivóª Zv kixqZ wbañi Z Lv†Z e`q K†i- Zvntj D³ fvgi DrCbædm†ji hvKvZ †lqv Ri`ix bq etj Bgvg Ave- nvbxdv (ivn) l Zwi Abymvii MY gZ cKvK K†i†Qb| GLv†b Avgiv kZ©wj we`vvi Z Av†j vPbv Ki†Z PvB| gnvb Avj vni Zvl dxK c0`Bv KiwQ|

৫. ১. ১. ইসলামী পদ্ধতিতে ভূমিটি খারাজী হবে

Avgiv B†Zvc†e©LvivRx fvgi cwiPq †R†bWQ| hw` tKv†bv Dkix fvg†Z miKvi Ab`vqf†e LvivR Av†ivc K†i Z†e Zv†Z H fvgi Dki iwnZ n†e bv| avhRZ LvivR Bmjvg- we†ivax Kg©Ges Rj yg wnmv†e MY` n†e| Bmjvg we†ivax G Kg©l Rj †gi c0Zev` Kiv l eU Kivi †Póv Kiv gynwj g mgv†Ri Dci dih wKdvBqv ev dih AvBb etj MY` n†e| wKŠ' Rj yg K†i †blqv LvivR ev U`v†. i Kvi†Y hvKvZ gvd n†e bv| gvl j vbv Avkivd Avj x `vbex†K (ivn) cKkKiv n†qivQj : Dkix fvgi LvRbv ev U`v. Av`vq Kiv n†j Zv†Z Dki Av`vq n†e wKbv? wZwb etj b: ðG†Z Dki Av`vq n†e bv, thgb BbKvg U`. Øviv hvKvZ Av`vq nq bv| 0²¹⁵

wZwb Av†iv etj b: ðDki Lviv†Ri mv†_ GKw†Z nq bvÓ G K_wUj A_`ñ††Q LvivRx fvg †_†K Dki Dmj Kiv hv†e bv Ges Dkix fvg n†Zl LvivR Av`vq Kiv hv†e bv| wKŠ' Dkix fvg n†Z LvivR Av`vq Kiv n†j Dki iwnZ n†e wKbv Zv wPŠ†i w†elq|... Dkix fvg

t`tk hw` LvivR Av`vq Kti tbq Zte ci`tnhMvixi cšv g`tZ fvgi gvwj t`Ki Dki Av`vq Kivi `wqZ;Awbv`h`nq|²¹⁶

৫. ১. ২. খারাজ ইসলামী ফিক্হ অনুসারে ধার্যকৃত হবে

ZZxq Aa`vtq Avgiv Bmj vgx wdKt`ni Avtj v`K LvivRi cwi gvY I avh`Kivi c`wZ m`u`K`Avtj vPbv Kti wQ| Avgiv t`tLwQ th, LvivRi b`bZg cwi gvb ntjv Drcv`tbi GK-c`Agysk Ges mte`P cwi gvY ntjv Drcv`tbi A`tR|²¹⁷ Avgiv Avtjv t`tLwQ th, GKevi Bmj vgx c`wZi AvL Zvq tKv`bv fvgi LvivR wba`w Z ntj Zv cwi ewZ`Z Kivi tKv`bv AwKvi tKv`bv ivo`ev miKv`ti i tbB| GgbwK c`g weRtqi mgq th fvgtZ `LvivR gKvmvgn` ev eM`g`K LvivR wba`w Y Kiv ntq`Qj, tmB fvgtZ `LvivR Ihxdn` ev wba`w Z LvivR wba`w Y Kiv ev Zvi D`ev Kiv`Kl dKxnMY nvi g etj t`Qb|²¹⁸

hw` tKv`bv gvwj g ivo`ev miKvi LvivRi wdKnx cwi gvc I nvi bo` Kti b Zte gvwj g bvMwi Kt`K wvR `wqZ;LvivR Av`vq Kiti Z nte| g`dZx g`kdx (ivn) wj t`L`Qb: OcwiK`v`bi gvwj gvbMY w`tR` i LvivRx fvgi LvivR cwiK`w` miKv`ti i LvRbv- U`v` i w`q`g w`tq`l `wqZgy³ ntZ cv`ti, wKŠ` kZ`nt`Q, LvivRi cwi gvY, A`R Drcb`e dmtj i GK-c`Agysk c`ivc`w`B miKvix LvRbv U`v` t`tZ nte| miKvix LvRbv-U`v` hw` Gi t`tq Kg nq Zte Kg cwi gvY LvivR Zv` i w`tR` i c` t`tk Av`vq Kti Zv LvivR Lv`Z e`q Kiti Z nte|²¹⁹ GB Ae`vq gvwj g bvMwi K Zvi ewK LvivRi A`g`v`m`v g³e BZ`w` i w`K`Kt` i teZb, fvZv ev Abj`f Lv`Z e`q Kiteb|²²⁰

৫. ১. ৩. ইসলামী সরকার খারাজ গ্রহণ ও ব্যয় করবে

nwbvdx gvhnve Abjv`ti Dki iwnZ nlqvi ZZxq kZ`ntjv, LvivR M`YKvix miKv`t`K Bmj vgx miKvi ntZ nte Ges Bmj vgx

wbqgvbvnvti Ūgynvj g`i Kj `v`YŌ LvivR e`q Kiv n`Q etj m̄úó tNvlYv _vKtZ nte| hw` miKvi Gifc bv nq Zte gynvj g bvMwi tKi Dci `wqZ; ntj v Bmj vgx kixqZ gZ hv LvivR nq (b`bZg Drcv` tbi GK-cÂgvsK) Zv wZvb wbtR Bmj vgx wdKt̄ni wbt`KZ LtZ e`q Kit̄eb| G cwi w`wZtZ hvKv`Zi b`vq LvivRI e`w³MZfvte Av`vq KitZ nte|²²¹

c̄m× gynvj g Avvj g I dKxnMY HKgZ` tcvLY Kt̄tQb th, miKvix LvRbv, U`v· BZ`w` cŌvt̄bi gva`tg tKv`bv Ae`v`tZB tKv`bv Dkix Rvgi hvKvZ ev Dki Av`vq nte bv| Zte LvivRx Rvgi Bmj vq wba`ni Z LvivR c̄fivc̄wi miKvix LvRbv wnt̄mte miKvittK w`tj ZvtZ Bmj vgx LvivR Av`vq nte wk̄bv Zv wbtq wk̄Q gZt̄f` Zt̄`i gta` t`Lv hvq| tKD etj tQb th, i agvĪ Bmj vgx miKvittK ŌLvivRŌ cŌvb Kit̄j B Zv Av`vq nte, Kv`RB A%omj wqK miKvittK LvRbv wnt̄mte Kgt̄wk hvB t`I qv tnvK Zv Lviv`Ri gta` MY` nte bv| eis gynvj g fvg-gvuj Kt̄K e`w³MZfvte cY`LvivR Avevi Av`vq KitZ nte| tKD etj tQb: mvaviYfvte gynvj g t`k`uj i miKvittK LvRbv wnt̄mte cŌĒ UvKv Lviv`Ri gta` MY` nte| hw` miKvi cY`LvivR (Drcv` tbi b`bZg GK-cÂgvsK) M̄hY Kt̄ib Zte ZvtZ ki qx LvivR Av`vq ntq hvte| Avi hw` Gi tP̄tq Kg M̄hY Kt̄ib Zte Aewkó LvivR gynvj g fvggvuj K e`w³MZfvte Av`vq Kit̄eb|²²²

gdZx gnv`šj` kdx (ivn) Avkivd Avjx _vboxi (ivn) eivtZ vj tL̄tQb: ŌAvj vgv ūgvDbx wv`x (i) ŪmivRj wv` dx LvivRm wvŪŌ MŌŠ` vj tLb: Ōth me t̄j v`Ki Dci LvivR Av`vq Kiv Acwi nvh`nq, Zvt`i DvPZ wdKt̄ni wk̄Zvte eivY` LvivR e`tqi LtZ Zv h_v`fvte e`q Kiv, hv`Z tm Avj wni Kv`Q `wqZgy³ nq Ges gnvmePv`t̄i i w`b wvmt̄ei KvMvq `wv`tZ bv nq| Avi L`v`vb kv̄mKe`v` i Kv`Q LvivR

Av`vq Kitj Zv`fZ LvivR Av`vq nte bv| tKbbv Kwmdit`i gnyj gvb`i t`tk LvivR Av`vq Kivi tKv`bv Awakvi tbB| Avi Zv`i Kv`Q Lviv`Ri A_`e`tqi tKv`bv LvZI tbB| gnyj gvbMY LvivR Av`v`tqi w`bq`fZ Zv`i Kv`Q LvivR Av`vq Kitj Zviv LvivR Av`v`tqi `wqZj t`tk gy³ nte bv|²²³

gdZx gnyv`sy` kdx wj`tL`Qb th, GgZve`vq gnyj g bvMwi KM`Yi Dci lqwrRe nte th, w`b`R`i LvivRx f`ugi LvivR Bmj vgx n`ti (Kgct`l Drcv`tbi GK-c`Agvsk) wmwve K`ti Zv kixqZ gZ thmKj LvZ tm t`tk eZ`v`v Av`Q tm mKj Lv`Z, thgb `v`v gv`v`vi Qv`-w`k`l`Ke,` ev Abj`f`c Lv`Z e`q Kiv|²²⁴

৫. ২. বাংলাদেশের পরিপ্রেক্ষিতে শর্তগুলির আলোচনা

Gf`te Avgiv t`LuQ th, Bgv`g gwij K, kwidqx, Avg` I Ab`vb` dKxn I Bgv`tgi g`fZ evsj v`tki c`Z`K gnyj tgi Dci di h`ntj v Zvi mKj R`igi Drcv`tbi Dki c`v`b Kiv, tm R`ig Dkix tnvK A_ev LvivRx tnvK| Avi n`bvdx gvhnv`te Dcti i w`ZbiU kZ`c`y`ntj Dk`ti cwi`e`fZ` LvivR c`v`b Kitj B Pj`te| emK t`l`t`I Avgv`i t`tk Aek`B Dki c`v`b Kitj nte| n`bvdx gvhnv`tei w`f`v`E`fZ GLv`b Avgiv w`ZbiU w`el q Rv`b`fZ t`P`ov Kie: c`v`gZ, evsj v`tk LvivRx R`ig Av`Q w`Kbv? w`ZxqZ, h`w` _v`f`K Z`te D³ LvivRx R`igi Bmj vgx kixqZ Abj`n`ti w`b`v`v`i Z LvivR c`v`b Kiv n`t`Q w`Kbv? ZZxqZ, D³ LvivR M`h`Y`Kvi x iv`a Bmj vgx w`Kbv ev Bmj vgx w`d`Kn w`b`v`v`i Z Lv`Z Zv e`q Kiv n`t`Q w`Kbv?

৫. ২. ১. বাংলাদেশে খারাজী ভূমি আছে কিনা

tKv`bv t`tki f`ugi c`KwZ I c`Kvi w`b`v`v`i Z n`tq hvq c`v`g gnyj g w`Rq I iv`a c`v`Z`ovi gva`tg| GRb` tKv`bv gnyj g t`tki f`ugi c`KwZ Rv`b`fZ n`tj tm t`tki Bw`Znm Av`tj v`Pbv Qvov tKv`bv Dcvq _v`f`K bv|²²⁵ evsj v`tk LvivRx f`ug Av`Q w`Kbv Zv Rv`b`fZ n`tj Avgv`t`i evsj v`tk gnyj g w`R`tqi Bw`Znm Av`tj v`Pbv Kitj nte|

৫. ২. ১. ১. বাংলাদেশে মুসলিম বিজয় ও ভূমির প্রকৃতি

Avgiv cṭeP Avtj vPbvq t`ṭLwQ th, i'ayth mKj AĀj gṃnj g tmbvewnbx hṭ`xi gva`tg Rq KṭiṭQb tm mKj AĀtj i tmP e'e`vi Avl Zvaxb Agṃnj g gṃnj Kvbvaxb fṃgB Lvi vRx fṃg| hṭ`x veRZ AĀtj i gṃnj Kvbvaxb, tmṭPi cvlbnxb ev cvZZ mKj fṃg cieZx[©]Kṭj tKvṭbv gṃnj g e'envi Kṭj ev gṃnj Kvbv jvf Kṭj Zv Dkix fṃg etj MY` nṭe| Abjfcvṭe th mKj AĀtj i AvaevmMY t`^Qvq Bmj vg MōY KṭiṭQb Zṭ` i mKj fṃg Dkix etj MY` nṭe| D³ gj bṃZi Avtj vṭK evsj vṭ`tk Bmj vṭgi AvMgṭbi BṃZnm Avtj vPbv Kṭj Avgiv t`LṭZ cve th, evsj vṭ`tki Avakvsk fṃg Dkix| evsj vṭ`tk Bmj vṭgi BṃZnm Avtj vPbv Kṭj Avgiv vbænj vLZ veLq. vj t`LṭZ cvB:

(১) Ṭṭqv`k L_ṛ÷xq kZvāx (1201-1206) t`ṭK evsj vq mvgwi Kfṭe gṃnj gvbṭ`i Dcw`vZ`i`i` nq BLwZqvi Dīxb gṃnv^{ṣṣ}` eLwZqvi vLj Rxi evsj vi b`xqv AĀj (cṃṭge½) `Lṭj i gva`tg| vKŠ`Gi AṭbK ce^ṭṭK, vRix 1g kZvāx ev vL^ṛ÷xq Aóg kZvāx t`ṭKB evsj vṭ`tki vewfbcAĀtj Bmj vg cṭek Kṭi | 700 t`ṭK 1200 L_ṛ÷vṭāi ga'eZ^Ṇ 5 kZ ermtii `xN[©]mgṭq evsj vi vewfbc Gj vKvq AṭbK gvbl t`^Qvq Bmj vg MōY KṭiṭQb| Zṭ` i mKj fṃg m^ṣū^Ḃ Dkix fṃg etj MY` nṭe|

(২) Ṭṭqv`k kZṭKi cṭi μgvštq gṃnj g kvmKMY evsj vi vewfbc Gj vKv Avakvi KṭiZ `vṭKb| cvkvcwk gṃnj g mēx, `iṭek, Avij g, e'emvqx I cṭviKMṭYi cṭvṭe AṭbK Gj vKvi AMwYZ gvbl tm me Gj vKvq gṃnj g evnbxi veRṭqi cṭeB `ṭj `ṭj t`^Qvq Bmj vg MōY Kṭiṭb| BṃZnm Avtj vPbv Avgṭ`i Dṭīk` bq| Avgiv i'ayeṣṭZ PvB th, Ṭṭqv`k I PZi R kZṭKi gṭā` mgMō evsj vṭ`tk Bmj vgx AviacZ` cṭZwōZ nq| G mgṭq evsj vṭ`tki fṃg gj Z vZb fvṭM vef³ wQj : প্রথমত, hṭ`xi gva`tg `Lj KZ Gj vKvi Agṃnj gṭ`i gṃnj Kvbvaxb tmP mjeavi Ašf^Ṇ

Kvl thvM` fvg | দ্বিতীয়ত, tmP mjeavi evBti Aew`Z, gvuj Kvbvnx
 cwZZ Rwg, ebR½j, b`x bvj v, Lvj vej BZ`w` | তৃতীয়ত, gvnwj g
 weRtqi cte®ev cti gvnwj g kvmK KZR LvivR Avtvtci cte®
 t`Qvq Bmj vg MhYKvixt` i fvgm`u` |

(৩) G wZb cKvi fvgi gta` ZZxq cKvtii fvg Dkix I cDg cKvi
 fvg LvivRx etj MY` nte | Zte G mKj LvivRx fvg cieZKvtj
 tmP e`e`v bó nevi dtj ev gj gvuj K KZR cwi Z`³ nlqvi
 dtj cwZZ ev gvuj Kvenxb ntq cotj Zv cwi Z`³ ev cwZZ
 wnmvte ivóiq gvuj Kvbvq Ptj hvte | cti tKvtbv gvnwj g Zvi
 gvuj Kvbv MhY Kitj Zv Dkix fvgtZ cwi YZ nte |

(৪) wZxq cKvtii fvg cieZKvtj e`envi Abhvqx Dkix ev
 LvivRx nte | Zte G, wj ev`te DkixZB cwi YZ ntqtQ | G
 mKj cwZZ Rwg, ebR½j, Lvj vej BZ`w` cieZKvtj cDgetii
 gZ whvb e`envi KtiQtb ev `Lj vbtqtQb wZvb hw` gvnwj g nb
 Zvntj Zv Dkix nte | wZvb hw` Agvnwj g nb Zvntj Bvgv Ave-
 nvbxdvi (ivn) gtZ Zv LvivRx nte | Bvgv Ave-BDmed I Bvgv
 gvnv`st` i gtZ GB Agvnwj g bvMwi K hw` e`vó cwb, gvli vbtPi
 cwb ev enr b`xi cwb e`envi Kti Zv Pvlvev` Ktib Zvntj Zv
 Dkix etj MY` nte | Avi hw` wZvb Agvnwj gt` i LbbKZ tKvtbv
 b`x ev Lvttj cwb e`envi Kti Zv Pvlvev` Ktib Zvntj Zv
 LvivRx etj MY` nte | GtZ Avgiv e`stZ cwi th, G aitbi
 Avakvsk fvg Dkix fvgtZ cwi YZ ntqtQ |

(৫) Bmj vgx weRtqi cti Agvnwj gt` i t`tk `Lj KZ, cwi Z`³ ev
 cwZZ AtbK Rwg gvnwj g kvmKMY tmbvcwZ, `mvbK, Avwj g,
 `itek, tMv`cwZ ev Abjfc e`w³eMfK Dcnvi ev Ój vtLivRÓ
 m`u`E wntmte cDvb KtiQtb | G, wj meB Dkix Rwg etj MY` |

(৬) eZgvb evsj vt`tki PvlthvM` fvgi AvakvskB gvnwj g weRtqi
 mgq ebR½j, Lvj vej ev cwZZ, gvuj Kvbvnx ev Ae`eüZ
 wQj | eZgvb Zvi AvakvskB Pvlvev` i Avl Zvq GtmtQ | Avgiv
 t`Lj vg th, G, wj Dkix Rwg etj MY` nte | Gi mvt` ZZxq

cKvi fvg I Ab`vb` Dkix fvg thvM Kitj Avgiv eStZ cwii th,
eZgub evsj vt`tki fm`u`Ei `B ZZxqvstki I AnaK fvg Dkix
fvg| ewk AvbgwbK GK ZZxqvsk ev Zvi I Kg fvg LvivRx|

৫. ২. ১. ২. মুসলিম বাংলার খারাজ ব্যবস্থা, পদ্ধতি ও হার

Avgiv etj iQ th, tKvfbv t`tki fvg m`u`i LvivRx I Dkix
weFvRb cUg Bmj vgx weRtqi ctib cY`nq| cieZ`Kvtj Zv Avi
cwii euZ` nq bv| Abjfcfvte tKvfbv LvivRx fvgtZ cUg th LvivR
vbaF`Y Kiv nq Zv Acwii euZ` _vtK, hZw`b fvgi Drcv`b qIgzv I
tmPe`e`v Acwii euZ` _vKte| GLb Avgvt`i t`Lv`iKvi gynnij g
weRZv I kvmKMY wKfvte GmKj LvivRx I Dkix fvgi LvivR ev
Dki MhY KitZb Ges wKfvteB ev LvivR vbaF`Y KtiwQtj b|

fviZ I evsj vt`tk gynnij g weRq I cieZ`gynnij g ivofng`ni
kvmbc`wZ wektY Kitj Avgiv wvOZfvte t`Ltz cvB th, KLtbvB
gynnij g kvmKe` cwii cY`Bmj vgx vbqgvbnyvti ivR` cwii Puj bv Ktib
wb| cKvmb, wePvi, A_`e`v BZ`w`tZ wKQy wKQy gj Bmj vgx bwiZi
cUzdj b _vKtj I cwii cY`fvte Bmj vgx e`v Zvi cPj b Ktib wb|
GiB GKul w`K nj A_`e`vq hvKvtZi Abcy`wZ|

evsj vi gynnij g weRtqi ctii ivof`e`vi BwZnvfm Avgiv t`wL th,
tm h`Mi Ab`mKj gynnij g mgvtRi gZB G mKj ivo` hvKvZ-e`e`vtK
e`w`MZ ch`q tQto w`tqtQ| Bmj vtgi gj e`v Abhvqx gynnij tgi
hvKvZ, wektlZ ewn`K m`u`i hvKvZ, A_` cwij Z ci, fvgi dj I
dmtj i hvKvZ Aek`B ivo` mSMh Kite Ges Ki Avtb ewZ LvZ mg`n
e`q Kite| wKs` cieZ`h`M hvKvZ mSMh Aetnjv Kiv nq Ges
gynnij gMY mKj cKvtii hvKvZ e`w`MZfvte cUvb KitZ _vtKb|
hvKvZ mSMh I cwii cY`Bmj vgx vbqtg Zv eEb Kiv AtbK kvmK tevSv
gtb KtiQtb| Aciw`tk gynnij g bvlwii KMYI ivo` cKvmtbi mZZv I
wek`Zvi Dci Av`v nwi`tq tdtj b| Zut`i hvKvZ cKvmtbi nvtZ w`tj
Zv mWkfvte hvKvtZi LvZ e`wqZ nte etj Zui vAvk`-ntZ cvitZb
bv| Gfvte mgvstq ivof` hvKvZ mSMh e`v eU ntq hvq| dtj ivof`q
A_`e`vq Avgiv hvKvtZi D`j L ev cFve t`Ltz cvB bv|

hvKvZ msMõ e`vi vejyBi Kvity ivóq Avq epxi Rb` G mKj ivó`cõvmb vbiePv`ti mKj Dkix I LvivRx Rvigi Dci LvivR ev fvgKi Avtvc Kitz _v`K| G vQj AZ`š-MvNž Bmj vg vetivax Kg® Dkix Rvigi Dci LvivR Avtvtci Avakvi ivtó`i tbb| vKš`tenk A_ msMõni Df`tk` G mKj iv`R`i kvmKMY Zv Ktib| Ab`w`tk LvivR vbaŸY I msMõ Kivi tŸt`Ā A`bK mgq Zviv Bmj vgx bvxZ AbyniY Ktib vb| G mKj velqtK mvgtb titL ZrKvj xb LvivR e`vi w`tk ZvKvtj Avgiv vbaej vLZ velq`uj t`Ltz cvB :

- (s) gynyj g kvmKMY LvivRx I Dkix Rvig vepvi bv Kti mKj fvgtZ LvivR Avtvc Ktib| G fvgKiB vQj ivtó`i vbqvgZ Avtqi cõvb I Ab`Zg Drm| Dki I Ab` tKv`bv hvKvZ miKvixfvte msMõ Kiv ntZv bv| Ae`v``jó gtb nq m`PZb gynyj g bvMvi KMY Zv`i vbR vbR hvKvZ vbR `vq`Z; Av`vq Kitzb| GQvov A`bK mvaviY gynyj g hvKv`Zi vevaveavb m`ú`K`ÁvZI vQj b bv| vKQy fvg gynyj g Dj vgv I tbZeM`K Dkix ev jv`LivR vnmvte cõvb Kiv nq| G`uj i Dki miKvixfvte msMõ Kivi tKv`bv e`v vQj etj Rv`bv hvq bv|
- (s) LvivR vbaŸYi tŸt`Ā ŪLvivR gKvmvgnŪ ev fvMeM`g`K Lviv`Ri c`j b Kiv nq, h` I LvivR MõY Kivi mgq KL`bv dmj Ges KL`bv dmtj i gj` MõY Kiv ntZv|
- (v) cĀ`vZ chŸK gnyv`Ÿ` BebyAvāj vn, BebyeZZv (703-779 vn/ 1304-1377 L) `xN`27 ermi a`i mg`-gynyj g vek; I tek vKQy Agynyj g t`k ágY Ktib| Zb`a` bq ermi (734-741vn/ 1333-1341 L) vZvb fvi`Z vQj b| 1340-1341 mvtj vZvb evsjv`k ntq P`tb Mgb Ktib| vZvb tm mgtq evsjv`tki Lviv`Ri cvigvY m`ú`K`v`j tL`Qb th, PvlxMY Drcw`Z dmtj i A`a` LvivR vnmvte cõvb Kitzb| Zui veeiY t`tk e`sv hvq th, PvlxMY LvivR vnmvte dmj B cõvb Kitzb| dmtj i gj` cõv`bi vbqg vQj vKbv Zv e`sv hvq bv| dmtj i gj` ZLb L`B Kg vQj | BebyeZZvi veeiY Abynv`ti,

tm mgřq GK w`i nřřg cŃq GKgY avb cvl qv thZ | Drcv`řbi AřaR wnmřte mřeZ weNv cŃZ 3/4 gY avb LvivR cŃvb Kiv nřřZv, hvi gj` mřeZ `B ev wZb w`i nřřg wQj |²²⁶

(8) cĀ`k wL^a÷xq kZřKi Pxbv chŃKMřYi eYŃv ř_řK eřv hvq th, evsj vi wKQyGj vKvq Drcw`Z dmtj i GK cĀgřsk LvivR cŃvřbi wřqg wQj |²²⁷

(e) HwZnwmK Avej dhj Dřj Ľ KřiřQb th, evsj vř`tk řgvMj AwacřřZ`i AvřM, A_ř mB`k L^a÷xq kZřKi AvřM²²⁸ LvivR wnmřte Drcw`Z dmtj i gj` cŃvřbi wřqg cŃj b wQj | LvivR avh`Kiv nřřZv Drcv`řb Ask wnmřte, LvivR gřKřmřgvn c×wřřřZ | Zře LvivR cwiřkřva Kiv nřřZv dmtj i gj` cŃvřbi gřařg |²²⁹ W. řgnř Avj x Dřj Ľ KřiřQb th, DĚi řviřři gřmřj g ivR`mgřn LvivR cwiřkřřai Rb` dmj A_ev dmtj i gj` cŃvřbi mřřhvM wQj | evsj vř`tkI GKB e`e`v wQj eřj B gřb nq |²³⁰

(6) řřřnřř evsj vř`tk ŃLvivR gřKřmřgvnŃ c×wřřřZ LvivR avh`I MřY Kiv nřřZv, řřřnřř Rřgi cwiřgřc wbařřřY řřgřb řKřřbv KovKřw Kiv nřřZv bv | Zře řgvMj AwacřřZ`i cři AvKřři mgřq řřgi cwiřgřc I LvivR Av`řři řřřřř AřbK evovewo I AZ`vřvi Kiv nř, hv Bmřvg wřřivax I gřbeřř wřřivax Aciva wQj | řay ivRřKřv cY`KivB wQj Zřř`i GKgřĽ Dřř`k | Bmřřři wřř`R cvj b Zřř`i KřřQ řKřřbv `i`ZcY`el q wQj bv |²³¹

(9) Avej dhřj i eYŃv Abřmřři Avgiv Rvbřř cwiř th, řgvMj hřM LvivR gřKřmřgvn c×wřř Ae`vnZ _řřK | 1582 L^a÷řř

e½t`tk ÔLvivR gKvmvgnô c×wZtZ fvgi c`iv Drcv`tbi GKZZxqusk LvivR MhY Kiv ntZv| W. tgvni Avj x wj tLtQb th, cieZP`hM ewJk kmtbi ce`chS-mgMôevsj vq GB GKB nvi cPwj Z wQj etj B eSv hvq| tKD tKD gtb Ktib th, mgU Avli½the (1659-1707 L) LvivRi nvi GKZZxqusk t`tK ewx Kti tgvU Drcv`tbi AtaR LvivR vbañY Ktib| W. tgvni Avj x etj b th, Avli½the cteP Drcv`tbi GKZZxqusk LvivR nvi envj ivLb etj B gtb nq| wZvb Zv ewx KtiwQtb etj gtb Kivi tKv`bv KviY tbB| evsj v`tk BstIR cFvtei i`i` w`tki wKQy`wj j`-`vteR t`tK t`Lv hvq th, PweYk ciMbv tRjvi LvivR wQj weNvcôZ AvU-Av bv ev Aa`UvKv| ZrKvjxb`e`gj` I fvgi Drcv`tbi w`tk j`q` Kij eSv hvq th GUVB wQj weNvcôZ tgvU Drcv`tbi GKZZxqusk ev GKPZL`stki gj`| hw I ÔLvivR gKvmvgnô wFvE`tZ Drcv`tbi AskivvEK LvivR vbañY Kiv ntZv, wKs`vbañi Z dmtj i gj` c0v`tbi gva`tg LvivR cmi`tkva Kivi e`e`v cPwj Z wQj |²³²

(b) fvi Zxq Avwj gMY Dtj L Kti`tQb th, gnv`sy` BebyKvmtgi fvi Z weRq t`tK i`i` Kti cieZP`mKj mgtq gvnij g fvi`tZ me`v meI ÔLvivR gKvmvgnô ev ÔMg`j`K LvivRô avh`Kiv nq Ges LvivRi nvi wQj Drcv`tbi GK-c`Agvsk ev Zvi tevk |²³³

(a) evsj v`tk gvnij g ivRtZi c0g w`tk mi vmi LvivR msMhK KgRZP` I KgPvi xMY K.I.KM`Yi vbKU t`tK LvivR MhY KitiZb| mj Zvbx Avgtji tkl w`tk, w`tklZ umvBb kvtni mgtq (1493-1519) GK ai`tbi LvivR msMhK GtR`U ev c0Zvbwai Dtj L t`Lv hvq, hv`i`tK Zvj K`vi, gvRg`v`vi BZ`v` ej nZ| vbañi Z A`Atj i LvivR msMhB Gt`i` wqZ; wQj | Gt`i` wqZ; wQj e`w`MZ I A`vqx, eskMZ ev `vqx wQj

bv| `wqfZi Aetnjvi Rb` Gt`i AcmviY ev kw`t nZ|
 tKvfbv Ae`vq Giv Rvqumi`vi wQtb bv| mij Zvbx Avgtj
 evsjvq tKvfbv Rvqumi c0`vi Aw`Zi;wQj bv|²³⁴
 (10) c0Pxb hfM, gmnij g AvMgtbi cte`fvitZ ev evsjvq wewfboe
 0Rwg`vi0 ev mvgS`ivRvi Aw`Zi;wQj | gmnij g AvMgtbi cti
 mgvstq Zv wejß nq| tgvMj Avgtji ii`tZ evsjvi evi
 fßqvl G cKvtii 0Rwg`vi0 wQtb| tgvMj AwacZ` we`vii
 mvt_ mvt_ GmKj Rwg`vi ev mvgS`ivRvi wejß NtU| mKj
 fvgi gwj Kvbv wQj mvefßgZi At`ivt0i | Avi e`enwiK
 gwj Kvbv fvg gwj K Kl.tKi | ivt0i LvivR c0vb Ovov Kl.tKi
 Rwg`tZ Avi Kvtiv tKvfbv cKvi `Zi;wQj bv| tgvMj hfM GK
 cKvi Rvqumi c0`v Pvjynq, hv`Z Rvqumi`vi`K wv` 0 AAtj i
 LvivR msM0ni `wqZi c0vb Kiv ntZv| Giv KLBb wvR
 KZZyaxb GjvKvi fvgi gwj K wQtb bv| Zviv wQtb LvivR
 msM0nK ev LvRbv Av`vqKvix wKv`vi gvI | ivt0i wba0i Z nvti
 LvivR msM0n Kti Zv Kvbv KgRZ0i gva`tg iv0tq tKvlvMvti
 Rgv t` lqv Zvt`i `wqZi;wQj |²³⁵

Gfvte Avgiv t`LtZ cvB th, evsjvt`tk 0LvivR gKvmvgn0
 c×wZ cPj b Kiv nq Ges gmnij g kvmtbi ii` t`tK tkl chS`-
 0LvivR gKvmvgn0 c×wZtZ tgvU Drcv`tbi A`aR, GKZZxqvsK,
 GKPZL`0k ev GK cÂgvsK LvivR M0Y Kiv ntZv|

৫. ২. ১. ৩. ইংরেজগণ কর্তৃক খারাজ ব্যবস্থার বিলোপ

1757 wL`vã cjvKxi hf× beve wmiRt`iSjvi civRtqi
 gva`tg evsjvt`tk gmnij g KZ`Zi Aemvb NtU| BstiR ewKMY
 evsjvq 0Z kvmb cPj b Ktib| 1765 mvtj Zviv w`jxi ev`kvi
 wvKU t`tK evsjvi w` lqvbx ev fvgKi msM0n l cKvmtbi 0gZv M0Y
 Ktib| mgvstq Zviv gmnij g hfMi fvg e`e`vi Avgj cwi eZ0 Ki`Z
 _vtKb|²³⁶ Aetktl jW`KbPqwm 1793 mvtj wPi`vqx et`ve`-

cPj tbi gva`tg gmnj g hMi LvivR e`e`vi vejyß NUvb | wZvb Z`-tj ðfvov0 e`e`vi cPj b Ktib |

gmnj g hMi RvqMi`vi ev Rwg`vi MY KLtbvB vbtRt`i tK vbR Gj vKvi Rvigi gmnj K ev Rvigi Dci tKvfbvcKvi -tzi AnaKvix etj gtb Ktib vb | Gi cõvY ntjv, BstIRMY w`l qvbx jvtfi ci G mKj Rwg`vii cõZermi evrmvii K Pw³tZ vbj vtg mtePP WvK`vZvtK cõvb KiZ | ceZP Rwg`vi MY mtevP WvtKi gva`tg Rwg`vii i qvi tPov Kti tQb, wKš-tKDB `ve Ktib vb th, wZvb vbR Gj vKvi fvgtZ tKvfbv cKvi -tzi AnaKvix | wKš' wPi`vqx et`vet`-t dtj LvRbv Av`vqKvix wKv`vitK Zvi Gj vKvi fvgtZ`Zi cõvb Kiv nq | iay ZvB bq fvg gmnj K K.I.KtK Zvi fvgi mKj`Zi t`tK ewAZ Kiv nq | hM hM aji fvg gmnj K K.I.K GKw AvBtbi gva`tg AnaKvixb fvg`vfm cwiYZ nq | vbtæ mstqtc gmnj g Avgtj i LvivR e`e`v vejyßi w`K_{vj} Dtj L Kiv0:

- (s) gmnj g LvivR e`e`vq fvgi AnaKvix I e`enviKvix DEiwaKvi mfi ev µq mfi fvgi gmnj K | ivtõfi gj gmnj Kvbvi`xKwZ`tfc ivõtk LvivR cõvb wfbvZvi Avi tKvfbv`wqZi tbB | ivõ^a ev Avi Kvtiv tKvfbv AnaKvi wQj bv ZvtK Zvi fvg t`tK mvi tq t`lqv ev AnaKvi ewAZ Kiv | wPi`vqx et`vet`-t gva`tg fvggmnj KtK m^uYpfc Zvi AnaKvi t`tK ewAZ Kiv nq | fvggmnj K AnaKvixb fvg`vfm cwiYZ nb | fvgi gj gmnj Kvbv Rwg`vitK cõvb Kiv nq | Rwg`vi th tKvfbv mgtq vbtRi B"QvgZ fvggmnj KtK Dt"Q` ev ex`x Kitz cvi Z |
- (z) LvivR e`e`vq ivtõfi vbañi Z nvtii AwZvii³ Ki msMñ Kivi AnaKvi Rwg`vtii wQj bv | Kvtj K±i, RvqMi`vi ev Rwg`vi iay ivõ^a vbañi Z nvti LvivR msMñ KiZ | bZb e`e`vq Rwg`vi B"QvgZ fivov vbañi Y Kivi mxgvnxb qvgZv jvf Kti |
- (o) metPtq eo cwi eZB wQj LvivRi vetjvc | LvivR cõv vetjvc Kti fivov (rent) c^xwZ cPj b Kiv nq | LvivR`vZv fvggmnj K ðcRv0-tZ cwi MvYZ nb | thtnZv fvgi gmnj Kvbv ivõ^a I

Rwg`vṭii gṭa` mxgve× nṭq cṭo, ZvB ivóṭK cṶĒ Rwg`vṭii UvKv wQj Ki| Avi ŪcṶvŪ Rwg`vṭii figṭK ŪfvoviŪ veibogṭq e`envi Kivi mxwgZ Avakvi jvf Kṭib| Rwg`viṭK cṶĒ cṶvi UvKv rent ev fvoṅ wmvṭe MṶY Kiv nZ| W. tgvni Avj x etj b: "From the position of owners the people became all of a sudden mere 'tenants' and and the land tax payable by them came to be called 'rents'."²³⁷

LvivRx, jvṭLivR ev Dkix mKj cṶvi figṭKB G fvoṅ c×wZi Avl Zvq Avbv nq| mKṭj i wṆKU ṭ`ṭKB GKBFṭe ŪfvovŪ Av`vq Kiv nq| Dṭj Ē` th, BṭiRMY GKgvĪ evsj v Qvov fviṭZi Ab`ṭKv_vl Gfṭe gṃvj g hṭMi fige`e`v veṭj vc Kṭi wṆ|²³⁸

৫. ২. ১. ৪. বৃটিশ ভারত : দারুল হারব্ব কিনা

evJk kvmKMY KZṆ fige`e`vi cwieZṆ Ūvi v Bmj vgx LvivR I Dki e`e`v cṶveZ nṭe wKbv Zv RvbṭZ nṭj Bmj vgx `wṶṭKvY ṭ`ṭK evJk fviṭZi Ae`vb Rvbv cṶqvRb| Bmj vgx e`e`vq ivó` ev ṭ`k `y cṶvṭii: Ū`vi`j Bmj vgŪ A`ṭ Bmj vṭgi ṭ`k I Ū`vi`j nvi eŪ A`ṭ ŪkĪ" ṭ`kŪ ev ŪAgṃvj g ṭ`kŪ| evJk `Lṭj i dṭj fviZ wK`vi`j nvi ev Agṃvj g ivó` cwieYZ nṭqvQj? bwiK Zvi cṶvmbK KZṆ; Agṃvj gMṭYi nṭZ ṭMṭj I gṃvj gMṭYi agṭq `ṭaxbZv I ceṆZṆ Bmj vgx hṭMi cṶvmb, vePvi I fige`e`v Avakvsk ṭṭṭĪ AcwievZṆ `vKvi KviṭY Zvi Ū`vi`j Bmj vgŪ ev Ūgṃvj g ṭ`kŪ cwievPvZ AcwievZṆ wQj? velqvU wQj 18-19k kZṭK fviZxq gṃvj g Dj vgv I gṃvj g bvMwi KMṭYi Ab`Zg bwiZ wbaṭY velqK veZvKṆ cṶṭṭ

kvn Iqvj Dj vn gṃvii m ṭ`nj exi (1704-1762 L/1114-1176 in) cĪ I fviṭZi Ab`Zg ṭkŪ Avj g wmi vRj wn` kvn Avāj Avxh gṃvii m ṭ`nj ex (1746-1824L/ 1159-1239in) dvZI qv cṶvb Kṭib th, evJk `Lṭj i dṭj fviZ `vi`j nvi ṭe cwieYZ nṭqṭQ| Zui G dvZI qvi wṆvĒṭZ Zui Ab`Zg QvĪ mvBṭq` Avng` Beby

ŪBicdvb tej ex (1786-1831L/1201-1246mn) cwiK`vṭbi DĒi-
 cwiŌg mṭgviš-AAĀtj c_uK Bmj vgx ivó^a ŪLj vdvZŌ cŪZōv Ktib Ges
 tmLvḅ t_utK eḅJkṭ`i wei`t× vRnv` cwiPuj bv KitZ `vṭKb| Zui
 vRnvṭ` mgMŌ fviZ t_utK, weṭkIz evsj vṭ`k t_utK AMwYZ gṭwuj g
 Ask MāY Ktib| 1831 vL^a-vṭā (1246 mn) evj vṭKvṭUi hṭ× Zui
 kvnv`ṭzi cṭil Zui AvāKvsk Abṭnvix I AṭbK Avuj g Dcṭii
 bṭvZṭZ eḅJṭki wei`t× vRnv` Kivi `eaZvq vekṭm KitZb|
 cĀKZcṭṭ| cieZx[©]cŌq 30 ermi mvBṭq` Avng` tej exi Abṭnvii MY
 eḅJṭki wei`t× weṭfba[©]Kvi weṭ'ObanRnv` I cŪZṭiva Pwuj ṭq hvb|

Aciv`ṭk mvBṭq` Avngṭ`i vRnvṭ`i e`_Zv I cieZx[©]1857
 mṭji vmcvnx weṭ`ṭni e`_Zvi cṭi fviṭzi gṭwuj g RbṭMvōṭK
 vRnv` I cŪZṭiva t_utK vdvṭq eḅJk miKvṭii AvbMz` I
 mnṭhvMzvi w`ṭk Drmṭn cŌvṭbi Rb` Kvi vgz Ajx ṭRṭbcjx (1872
 L,) I Ab` vKŌyAvuj g cŌvi Ktib th, eḅJk kvmb mṭEj| fviZ `vi`j
 Bmj vgx ev gṭwuj g ivó^a eṭj MY` nṭe| KviY, eḅJkMY gṭwuj g I
 Agṭwuj g bvMvi ṭki agṭṭ `ṭaxbZv, bvMvi K AvāKvi I mṭeaw` niY
 Ktib Ges gṭwuj g hṭMi cṭvmb, weṭvi I fuge`e`v AvāKvsk ṭṭṭṭ
 Acwi evZṂ iṭṭṭQ|²³⁹

Avj vgv gṭZx gṭṭṭ` kdx vj ṭLṭQb : Ō1857 mṭbi ci fviZṭK
 eḅJk ṭembqviv cYṭṭc `Lj Ktib| AZtci tmiv Bmj vgx ivṭōṭ tkl
 vPý wejxb nṭq fviZel[©]`vi`j nviṭe cwiYZ nṭqvUv fviṭzi
 Dj vgvṭq vKivṭgi KvṭQ GKvU Avemsew` Z weṭ q nṭq vMṭqvṭj v|^{Ō240}

৫. ২. ১. ৫. দারুল হারবে উশর ও খারাজ

Avgiv mvaviYfvṭe Abṭfe KitZ cwi th, GKRb gṭwuj g th
 ṭ`ṭki B bvMvi K ṭnvb bv ṭKb ev th ṭ`ṭk B Ae`vb Ki`b bv ṭKb, vZvb
 Zui mKj agṭṭ `vṭqZi h_vh_ cvj b Kitṭeb| Cgvb, mṭj vZ, hvKvZ,
 vṭqvq, n^{3/4}-mn Zui Dci AvcZ mKj `vṭqZi vZvb meṭe`vq cvj b
 Kitṭeb| GRb` `vi`j nviṭe Ae`vb Kitj I GKRb gṭṭṭ Zvi Dci

AvncZ dih Bev`Z hvKvZ I Dki Av`vtq tKv`bvifc Aetnj v Ki`tZ cvtib bv| e`w³MZfvte ev tMvctb ntj I wZwb Zv Av`vq Ki`teb| Dki ev dj-dmtj i hvKvZ Ki`Avb, mpan, BRgv I wKqvm Øviv cØvMYZ GKwU dih Bev`Z I Bmjvtgi Ab`Zg i`Kb| tKv`bv Ae`vtZB gvgb Zv cwi Z`vM Ki`tZ cvtib bv|

i`ay LvivRx Rvgi Bmjvqx kixqvn wbañi Z LvivR Av`vtqi gva`tgB Dki iwnZ ntZ cvti etj Bvgv Ave-nvbxdv (ivn) gZ cKvk Kti`tQb| cvkvvcwk wZwb I Zui AbjvixMY AZ`š-`úofvte etj`tQb th, LvivR ev Dki `wli GKwU cØvb Ki`tZB nte| tKv`bv fvg LvivR I Dki Dfq t`tK g³ ntZ cvti bv| Bvgv Ave-nvbxdv G wltq LpB Kt`vi wQ`tj b| GRb`B wZwb Dk`ti i t`t`t` tKv`bv wbmve ivtLb wb| Bvgv Ave-BDmel (ivn) etj b: ØAve-nvbxdv (ivn) ej`tZb: tKv`bv fvg Gifc ntZ cvte bv th, Zv e`envi Kiv nt`Q A_P Zvi LvivR A_ev Dki `wli GKwU cØvb Kiv nt`Q b⁰|²⁴¹

Zte cieZ[®] hñM tKv`bv tKv`bv Avvj g wdkax MØši `GKwU evt`K`i AvtjvtK gZ cKvk Kti`tQb th, Ø`vi`j nvi`ei fvgi Dki ev LvivR wKQB w`tZ nte bv| Ø Bvgv gnv`š` Zui ØAvm-wmqvi`j Kvexi Ø MØš` Ø`vi`j nvi`eØ ev Kwidi`i t`tk ØAvnj j nvi`eØ ev Kwidi`i fvgi weavb AvtjvPbv Kv`tj D`tj L Ktib th, hw` tKv`bv gmnj g tmbvewnbx Zvt`i kv³etj h`xiZ Kwidi t`k ev `vi`j nvi`ei tKv`bv GjvKvq A`vqxfvte emevm Kti Z_vKvi ØAvnj j nvi`eØ ev Kwidi`i RvgtZ wKQzPvl Ktib Zte tm Drcv`tbi Dki ev LvivR w`tZ nte bv| G e³te`i e`vL`vq Avj vgv mvi vLmx etj b:

لَأَنَّ الْعُسْرَ وَالْحَرَاجَ إِنَّمَا يَجِبُ فِي أَرْضِي الْمُسْلِمِينَ، وَهَذِهِ أَرْضِي

أَهْلِ الْحَرْبِ، وَأَرْضِي أَهْلِ الْحَرْبِ لَيْسَتْ بِعُسْرِيَّةٍ وَلَا حَرَاجِيَّةٍ

ØKviY Dki I LvivR i`aygmnj g`i fvgtZB dih nte| Avi G_wj ntjv Avnj j nvi`e ev Kwidi`i fvg, Avi Kwidi`i fvg Dkixl bq Ges LvivRxI bq|⁰²⁴²

Avj vgv Beby Avte`xb kvgx LwbR m`u` I ʃBaṭbi hvKvZ cḥt½ Kwidiṭ i t`tk Kwidiṭ i fvgṭZ c0B G RvZxq m`uṭ` i LvivR ev hvKvZ bv t` l qvi wel tḡ etj b:

فَإِنَّ أَرْضَهَا (أَرْضَ دَارِ الْحَرَبِ) لَيْسَتْ أَرْضَ خَرَجٍ أَوْ عُسْرٍ

0`vi`j nviṭei fvg LvivRx fvg l bq Dkix fvg l bq | 0²⁴³

G cKvṭii evK`ṣṣij t`tk tKvṭbv tKvṭbv Avnij g gṭb KṭiṭQb th, `vi`j nviṭei gṭa` Aew`Z gṣṣij g gṣṣij Kvbvaxb fvgil Dki ev LvivR w`ṭZ nṭe bv |

c0A Avnij gMY Dṭj L KṭiṭQb th, G gZwU fj | 0`vi`j nviṭei Avnj j nvi e ev Kwidiṭ i fvg Dkix ev LvivRx bq0 ejṭZ KLṭbvB eṣṭbv nq vb th, `vi`j nviṭei gṣṣij g AwaevmṭK hvKvZ w`ṭZ nṭe bv | eis GK_vi A_ḥṭj v `vi`j nviṭei nvi ex Awaevmṭ ev Kwidiṭ i fvgm`u` LvivRx ev Dkix tKvṭbv chṭqB coṭe bv | KviY Zviv gṣṣij gvb bb, KvṭRB Dki w`ṭZ cviṭeb bv, Avi thṭnZz gṣṣij g t`tki Kwidi Awaevmṭ bq, tmṭnZzLvivṭRi weavṭbl Avmṭeb bv |

0`vi`j nviṭei fvg Dkix ev LvivRx tKvṭbvUB bq0 GK_vi A_ḥṭj v G bq th, `vi`j nviṭe Dki ev LvivR tKvṭbvUB w`ṭZ nṭe bv | eis Gi A_ḥṭj v, tKvṭbv RvgṭK Dkix Rvg t`tk c`K Kṭi LvivRx etj MY` KiṭZ nṭj Zv gṣṣij g ivṭoi Ašfṣ nṭZ nṭe, Avi G KviṭY `vi`j nviṭei fvgṭK Dkix l LvivRx `fṭM fM Kiv m`e bq | GRb` `vi`j nviṭei gṣṣij g bvMwi K LvivR w`ṭZ cviṭeb bv, eis ZṭK gj dih Dki ev AaḍDki c0vb KiṭZ nṭe | G KviṭYB mKj gṣṣij g dKxn GKgZ th, gṣṣij g weRṭqi cṭeB `vi`j nviṭei gṭa` emevmKvi x gṣṣij g bvMwi ṭKi f m`uṭ`E Dkix etj MY` nṭe | ²⁴⁴

Avj vgv gṣṣij` BebyAvj x Avj vDī`xb nvmKvdx (1088w) etj b:

يَجِبُ الْعَشْرُ فِي عَسَلِ أَرْضِ غَيْرِ الْخَرَجِ، وَلَوْ غَيْرَ عَشْرِيَّةٍ،
بِخِلَافِ الْخَرَاجِيَّةِ، لِئَلَّا يَجْتَمَعَ الْعَشْرُ وَالْخَرَجُ، وَكَذَا يَجِبُ الْعَشْرُ فِي ثَمَرَةِ
جَبَلٍ وَمَفَازَةٍ.

ØLvi vRx bq Ggb mKj fwg tZ Drcw` Z gaj hvKvZ w` tZ nte,
hw` l tm fwg Dkix bv nq | Zte LvivRx fwg tZ Drcw` Z gaj hvKvZ
w` tZ nte bv; KviY Dki l LvivR GKw` Z nte bv | Abj fcfvte
cvnvo, weivb cØš` BZ`w` ØA-DkixØ fvgi Drcv` tbi l Dki cØvb
Ki tZ nte | Ø²⁴⁵

Avj vgv gnv` Avgxb Beby Avte` xb (1252 m) Dcti i
e³te`i e`vL`vq wj tL tQb:

أَشَارَ إِلَى أَنَّ الْمَنَاعَ مِنْ وُجُوبِ هِ كَوْنِ الْأَرْضِ خَرَاجِيَّةً؛... فَسَمَلِ
الْعَشْرِيَّةَ وَمَا لَيْسَتْ بِعَشْرِيَّةٍ وَلَا خَرَاجِيَّةٍ

ØGLv t b tjLK Dki dih bv nlqvi Kvi tYi cØZ Bw/2Z
Kti tQb, Avi Zv ntj v, fvgi LvivRx nl qv | G t` tK Rvbv tMj th, th
fwg Dkix Zvi Drcv` tbi thgb LvivR w` tZ nte, tZgvb th fvg
LvivRxl bq Dkixl bq tm fvgi Drcv` tbi Dki w` tZ nte | Ø²⁴⁶

wefbael Ryn tZ ev tKv t b v tKv t b v dKxn-Gi e³te`i wfvE tZ Dki
i v nZ Kivi cØYZvi cØZev` Kti Avj vgv Beby Avte` xb Ab` T wj tL tQb:

لَأَنَّهُمْ قَدْ صَرَّحُوا بِأَنَّ فَرَضِيَّةَ الْعَشْرِ نَائِبَةٌ بِالْكِتَابِ وَالسُّنَّةِ وَالْإِجْمَاعِ
وَالْمَعْفُولِ، وَبِأَنَّهُ زَكَاةُ التَّمَارِ وَالزُّرُوعِ، وَبِأَنَّهُ يَجِبُ فِي الْأَرْضِ الْغَيْرِ
الْخَرَاجِيَّةِ، وَبِأَنَّهُ يَجِبُ فِيمَا لَيْسَ بِعَشْرِيٍّ وَلَا خَرَاجِيٍّ ... وَبِأَنَّ الْمَلِكَ غَيْرُ
شَرْطٍ فِيهِ بَلْ الشَّرْطُ مَلِكُ الْخَارِجِ، فَيَجِبُ فِي الْأَرْضِي الْمَوْفُوفَةِ لِعُمُومِ
قَوْلِهِ تَعَالَى وَقَوْلُهُ ﷺ ... فَالْقَوْلُ بِعَدَمِ الْوُجُوبِ فِي حُصُوصِ هَذِهِ

الأَرْضِ يَحْتَاجُ إِلَى دَلِيلٍ خَاصٍّ، وَتَقْلٍ صَرِيحٍ؛ وَلَا يَلْزَمُ مِنْ سُقُوطِ الْخَرَاJ
 الْمُنْتَلَقِ بِالْأَرْضِ سُقُوطُ الْعُشْرِ الْمُنْتَلَقِ بِالْخَرَاJ

ÖdKxnMY my úófvte Dtt L KtttQb th, Kt Avb, mþwn, BRgv I
 wKqvm ev thšv³K cövtYi wfvEttZ ÖDkiÖ dih nl qv cöwYZ| Dki ntj v
 dj -dmtj i hvKvZ Ges ÖLlvivRxÖ bq Ggb mKj fvgi Drcv`b t`ttK
 Dki cövb Kiv dih| th fvg Dkixl bq Ges LlvivRxl bq tm fvgi
 Drcv`tbi I Dki cövb KttZ nte|... Dki dih nl qvi Rb` Rvgtbi
 gwj Kvbv kZ®bq, eis Drcw`Z dj -dmtj i gwj Kvbv kZ® GRb`
 IqvKdKZ Rvgtl Dki w`ttZ nte| KviY G wvltq Kt Avb I nv`xpm
 vbt` Rvevj `úófvteB mKj fvgR Drcv`tbi t`ttt cöhvR`|... tKvttv
 wvkl fvg ev fvgR Drcv`btK Dktii wvavb t`ttK ev` w`ttZ ntj tm
 Rb` my úó I mybaññi Z cövtYi cöqvRb| tKvttv Rvgti LlvivR gvd ntj
 Zvi Drcv`tbi Dki gvd nte etj `we Kivi tKvttv wfvE`tbB|²⁴⁷

৫. ২. ১. ৬. বৃটিশ ভারতে ও স্বাধীন ভারতে উশর ও খারাজ

evsj vḥ`tki f-máúḥ`i Dki I LlvivRi AvttvPbvi cte®wJk
 fviZel®l `vaxb fviḥZi gvnij gt`i Dki I LlvivR cövtbi wvltq
 fviZxq Avvj g I dKxnMtYi gZvgZ AvttvPbv KttZ Pvb, hv
 Avgtv`ttK evsj vḥ`tki Ae`v Abvavetb mvnvh` Ktte|

Avgiv t`ttLwQ th, AwKvsk gvnij g Avvj g wJk kvmbvaxb
 fviZel®K Övi`j nvieö etj MY` KtttQb| Abjfcfvte AtbtKB
 1947 cieZ®l `vaxb fviZ cöRvZštKI Övi`j nvieö etj MY`
 Kttb|²⁴⁸ G Rb` tKvttv tKvttv Avvj g gZ cKvk KtttQb th,
 fviḥZi fvg Dkix ev LlvivRx tKvttvUB bq Ges fviḥZi gvnj gvbtt`i
 LlvivR ev Dki tKvttvUB w`ttZ nte bv| tKD tKD etjttQb th,
 Rvgt`wii cölv Dt`Qt`i gva`tg ivóª mKj f-máúḥ`i gwj Kvbv MðY
 KtttQ| KvttRB gvnij gMY thttZt tKvttv Rvgti gwj KB bb, tmttZt
 tKvttv Rvgti Dki ev LlvivR t` I qvi tKvttv ckte`tbB|

AwaKvsk cām× Awj g, gplZx I dKxn GKgZ th, fvi†Zi gnyj g`i dj -dmtj i hvKvZ cōvb Ki†Z nte| KviY Dki Bmj v†gi Ab`Zg dih Bev`Z I i`Kb, GRb` tKv†bv ARny†Z Zv ewZj Kivi tPóv bv K†i mefē`vq Zv Av`vq Kivi Rb`B Zviv m†Pó t_†K†Qb| G vel†q Zv`i `Bw gZ it†Q²⁴⁹:

প্রথম মত: cōg gnyj g veR†qi Dci wbf† K†i e†K fviZel[©] I `vaxb fviZxq cōRv†šj fvg†K Dkix I LvivRx `fv†M fvM Ki†Z nte| gnyj gvbt`i gnyj Kvbvaxb th mKj fvg wvōZi†c LvivRx etj cōwYZ nte tm_wj i Dci cōg Bmj vgx veR†qi mgq th LvivR wba†Y Kiv n†qvQj (Drcv`†bi GK-cĀgysk t_†K Aa†k) Zv gnyj g fvg-gwyj K wR `wq†Z; kixqZ m†šZ e`q-Lv†Z e`q Ki†eb| Avi th mKj Rwg Dkix etj cōwYZ Ges th mKj Rwg Dkix ev LvivRx nlqvi e`vcr†i mvgvb`Zg m†`n it†Q tm_wj i Drcv`†bi Dki ev Aa[©]Dki gnyj g fvg-gwyj K wR `wq†Z; hvKvZ Lv†Z e`q Ki†eb| Avkivd Avjx `vbex, ikx` Avng` Mv/znx, gplZx gnyv†š` kdx I Av†iv A†bK mgKwj b gplZx I dKxn G gZ cōKvK K†i†Qb|

দ্বিতীয় মত: fviZel† gnyj g gwyj Kvbvaxb mKj fvgi Drcv`†bi Dki w†Z nte| KviY e†K h†M t_†K fvi†Z Bmj vgx LvivR e`e`vi we†jvc N†U| gnyj v†gi f-m†úw†Ei gj dih `wqZ; n†jv Dki cōvb| KiAvb I nv`†m tKv†bv†c e`wZ††gi Bw/zZ QvovB mKj fvgR Drcv`†bi hvKvZ cōv†bi w†`R t`lqv n†q†Q| thLv†b ŪBmj vgx LvivRō I Dki GKw†Z n†q hvq GKgv† tmLv†bB Dki cōvb Ki†Z nte bv etj nvbvdx gvhnv†e ivq t`lqv n†q†Q| Bmj vgx LvivR e`e`vi we†jvc nlqvi Kvi†Y GLb Avi ŪLvivR I Dkiō GKw†Z nlqvi m†tebv `vK†Q bv| Kv†RB GLb Dki cōvbB diq| we†klZ, 1947 m††ji `vaxbZvi c†i Rwg`wii D†`Q†`i

gva`tg mKj f-m`ut` i Dci iv`o`lq gwj Kvbv c`Zw`Z ntqtQ Ges Bmj vgx LvivR e`e`v vej ß ntqtQ | G Kvi`Y cte` c`xw`ZtZ fwtK Dkix | LvivRx `ßfv`M fvM Kivi tKv`bv m`thvM tbB | GRb` eZg`vb gynyj tgi gwj Kvbvaxb mKj f-m`ut` i Drcv`tbi Dki c`vb Kiv dih | dmtj i hvKvZ dih n l qvi Rb` Rwg gwj Kvbv aZ` bq, eis Drcv`tbi gwj KvbvB ht`_o | iv`o`f gwj Kvbv m`E`l | K.K th`nZz fyg e`env`ti | Drcv`Z dj -dmtj i m`u`Y`gwj Kvbv t`fvM K`ib t`m`nZz Zv`K Drcv`tbi hvKvZ c`vb Ki`Z nte | ²⁵⁰

`vi`j Dj g t`le`i g`dZx Av`hxhj ingvb m`tne fvi`Zi gynyj g gwj Kvbvaxb mKj fwti Dki c`v`tbi dvZl`qv c`vb Kti wj`tLb: `fvit`Z gynyj g gwj Kvbvaxb mKj RwgB Dkix | KviY gynyj tgi fwti gj ivR`B ntjv Dki, dtj m`t`ni t`t`i Dki c`vbB DvPZ | `Ab`T wZvb wj`tLb: `fvit`Zi mKj Rwg GKB c`Kv`ti i bq | Zte gynyj g gwj Kvbvaxb mKj RwgB Dki c`vb Kiv dih | gnyj gvb` i DvPZ Dki c`vb Kiv | ²⁵¹

`vi`j Dj g t`le`i Aa`vck gvlj`vbv t`bqvZj`n m`tne wj`tL`Qb: eZg`vb ht`M fvi`Zi gnyj gvb` i nv`Z th mKj Kwl`thvM` Rwg i`qtQ tmmKj Rwg Drcv`tbi Dki c`vb AZ`vek`Kxq | Gi KviY ntjv, eZg`vb mKj Rwg gwj Kvbv gj`Z miKvi M`hY K`it`Qb Ges fwg-gwj K bvMvi K gj`Z vba`i Z `fvov` ev LvRbv c`vb Kti Rwg t`fvM` L`j i hveZxq AwaKvi M`hY K`it`Qb | G e`e`wJ Rwg BRviv ev frov t`l qvi c`xw`Zi A`f`f` | G`t`i` Bgvv Ave-nvbx`dvi (ivn) gZ ntjv, Rwg gwj K Dki c`vb Ki`eb | c`t`i` Bgvv Ave-BDmel | gnyv`i (ivn) gZ ntjv f`vov`qv Dki c`vb Ki`eb | nvb`dx dKx`MY `u`o`ZB D`j`L K`it`Qb th, G`t`i` Bgvv Ave-BDmel | gnyv`i i gZwJB M`hY`thvM` Ges gv`h`v`ei gZ etj MY` | Gf`te c`Rv

ev bvlmwi K Rvigi fivomUqv vntmte Drcv`tbi hvKvZ c0vb Ki teb|²⁵²

Ab` MtelK gvlj vbv gvndhj ivngvb wj LtQb: 1947 mtj i
 ^faxbZvi cti ivtofi c¶| t`tk Rwig`wii e`e`v Df`Qt`i gva`tg G
 K_v my`uo ntqtQ th, Rvigi gj gvuj K ntjv ivo¶...GtZ c0ZfvZ nq
 th, ^faxb fviZ ivtofi fmau` Dkixl bq Ges LvivRxl bq| Zte
 gvnj gvb` i`tk Zvt`i f-mauEi Drcv`tbi Dki c0vb Kiv kixqZ
 Abymti dih| KviY ^faxb fviZ `vi`j nvie etj MY` nlqv mtEj|
 gvnwj gt`i hvKvZ Av`vq KivB mlWKZi gZ|²⁵³

gvlj vbv Lvwj` mvBdj vn ivngvbx wj LtQb: fviZi fvg
 mvaviYfvte meB Dkix| LvivRx fvg hv AvtQ Zvi LvivRx ev Dkix
 nl qvi vel tq mt`n itqtQ| GRb` AwakZi mveavbZvgj K gZ ntjv,
 mKj fvgi Drcv`tbi Dki c0vb Ki tZ nte| KviY প্রথমত DkiB
 gvnwj tgi fvg mauf`i gj `wqZj| দ্বিতীয়ত msL`vMwi o dKxtni gtZ
 GKB fvgtZ Dki I LvivR GKwZ nlqv mae| wZb Bgvgtgi gtZ
 gvnwj tgi f-mauf`i Drcv`tbi Dki mefe`vq c0vb Ki tZ nte| Gi
 cvkvcvuk c0qvr`tb LvivR c0vb Ki tZ nte| nvbvdv dKxnMY LvivRx
 fvgi Dki c0vb jvMte bv etj gZ cKvk Kt`tQb `i ay0Dki I LvivR
 GKwZ0 bv Kivi Rb`| eZgvtb fviZ Bmj vgx uKgvZ tbB, LvivRl
 tbi qv nt`Q bv, Kv`RB DkiB dih _vKtQ| GLb Dki w`tj 0LvivR
 I Dki GKwZ0 nt`Q bv| GRb` fviZi gvnwj g gvuj Kvbvaxb mKj
 fvgi Dki c0vb dih etj MY` Kiv`i Kvi|²⁵⁴

nvMKg vRjy` ingvb wj LtQb: fviZi ^faxbZvi cti mKj
 Rvigi mweR Awakvi K.I.K ev fvg-gvuj Kt`i`tk c0vb Kiv ntqtQ|
 Rwig`vti i 0LvRbv0 t`l qvl e` ntq wMtqtQ| GLb RbMY `iay
 miKvi`K 0U`v 0 c0vb Ktib| GB U`v` tKv`bvµtgB 0LvivR0 bq|
 eis RwiZ, ag©, eY©wbe¶k¶l mKj bvlmwi K t`tk tbi qv c0qvr`bxq
 miKvix Ki-e`e`v gv¶| Kv`RB GLb Avi tKv`bv RwigB Dkix ev

LvivRx bq| Zte gmnj g K.I.Kt` iK Aek`B Zv` i Rvgi Drcv`tbi Dki c0vb Kitz nte| Zv` i Rvgi Dki c0vb Kiv Zv` i Rb` Bmj vgx kixqZ Abmvti dih| Zviv thgb vbtRt` i hvKvZ vbtRt` i Dt` vM Av`vq Ktib, tZgvbfvte Zv` iK dmtj i hvKvZ| Av`vq Kitz nte|... LvivR e`e`vi AeZgvtb gmnj tgi gmnj Kivvaxb mKj RvGB Dkix etj MY` nte| ... tKvbtv RvG hv` LvivRx ev Dkix tKvbtv cKvtiiB bv nq Zte tmt`tt` gmnj g Pvlx ev fvg gmnj KtK Zvi Drcv`tbi Dki ev Aa`Dki c0vb Kitz nte|...²⁵⁵

gnv` Avikv` Kvrtmgx vj tL`Qb: 0fviZ gmnj gvb` i nvtZ ve`gvb mKj RvGB Avgvi gtZ Dkix, Zte hv` tKvbtv RvG LvivRx etj vbiZifc Rvbn hvq Zte Zv wfb`K_v|0²⁵⁶

৫. ২. ১. ৭. বাংলাদেশের সকল অথবা অধিকাংশ ভূমি উশরী

0`vi`j Bmj vg0 ev 0Bmj vgx iv0f0 wvfb`e msAv w`ttqQb dKxnMY| Gt`tt` tKD gmnj gvb` i ivR`wZK AwacZ`tK gj etj MY` KtitQb Ges etj tQb th, `vl 0AvZ, h`k, mU, `vaxbZv ev Ab` th tKvbtvfvte tKvbtv t`tki iv0`lgZv gmnj gt` i nvtZ Avmtj tm t`k `vi`j Bmj vg|²⁵⁷ Ab`vb` dKxn Bmj vgx weavtbi cKvk`tK gvb`E etj MY` KtitQb| Zv` i fvl`gtZ th tKvbtv t`tk Bmj vtgi wevweavb cKwvZ`_vKtj Zv`vi`j Bmj vg etj MY`|²⁵⁸

Bmj vtgi wevweavb cKwvZ` nI qvi A`100% Bmj vgx AvBb Kvbpb c`vj Z ev cKwvZ` nI qv bq| Zvntj DgvBqv hM t`tK`i` Kti cieZx`h`Mi tKvbtv t`kB `vi`j Bmj vg etj MY` nte bv| kixqtZi wePvti th t`tk gmnj gt` i ivR`wZK AwacZ` i`ttqQ Ges agevj tbi `vaxbZv i`ttqQ tm t`k`tKB 0`vi`j Bmj vg0 ev 0Bmj vtgi t`k0 etj MY` Kiv nttqQ|

wkqvMY me`v wkqv iv0`e`wZZ Ab` mKj gmnj g iv0`tK Kvndi I ZvMzx iv0` etj AvL`wqZ Ktib| gj avivi ev Avnj yn m`vZ I qj

RvgvAvṭZi BgvG I dKxNMY DgvBqv, AveYmx, ṭ`úbxq, Lvi Rixq, dvṭZgxq, KviwgZxq, ewZbx, ZvZvi, gMj BZ`w` mKj hṭMi mKj ivóṭKB `vi`j Bmjvg etj MY` KṭiṭQb Ges Bmjvgx ivtóṭi mKj weavb ṭmLvṭb cṖQvM KṭiṭQb| RgyAv, hvKvZ, ivtóṭi AvbMZ`, ivó` cṖṭbi vbṭ`k I ṭbZṭZi kĪṭ`tki ṭmbvevnbxi weiṭ`x vRnv` BZ`w` mKj weavb G mKj ivtóṭi ṭṖṭĪ cṖhvR` etj Dṭj L KṭiṭQb|

G mKj ivtó` Bmjvgx wekṭṭmi mvṭ` mvsNwl R̄ my`úo Kzix wekṭm I gZev`ṭK ivóṭq gZev` wntṭe ṭNvl Yv Kiv nṭqṭQ, Bmjvṭgi AvBb wePvi AṭbKvṭṭKB eÜ Kṭi ṭ`Iqv nṭqṭQ, GgbwK Bmjvṭgi nviG AṭbK weṭq weṭfbæe`vL`v Kṭi `ea Kiv nṭqṭQ Ges weṭfbæe chṭq Bn`x, L`vb, AvMṖcvmK ev ṭcṖEj Kṭi` ivóṭq AwacZ` cṖZöV Kiv nṭqṭQ| Avij gMY mva`gZ G`vj i KṭVvi cṖZev` KṭiṭQb, wKš` KLṭbvB G mKj ivóṭK Ṗ`vi`j BmjvgṖ bq etj gše` Kṭib vb ev G mKj ivtó`RgyAv, hvKvZ, Dki BZ`w` cṖhvR` bq etj gZcṖk Kṭib vb| G weṭq we`wii Z Z`w`i Rb` Avgvi ṭj Lv “ইসলামের নামে জঙ্গিবাদ” MšW cvV KṭiZ cvVKṭK Abṭiva KivQ|

Gfṭe Avgiv ṭ`LvQ th, eṭJk fviZel`ev `ṭaxb fviZxq cṖRvZšṭK Ṗ`vi`j nviṖṖ etj MY` Kivi mṭhvM`vKṭj I `ṭaxb cvk`vb I evsj vṭ`k Aek`B Ṗ`vi`j BmjvgṖ ev ṖBmjvṭgi ṭ`kṖ| Dkṭii weavb vbaṭY KṭiZ Avgvṭ`i ceṖZṖeṭJk kvṭṭbi Ae`v mṖúṭKṖṭwṖZ nṭZ nṭe| dvZl qvṭq Avj gMxi xqvN Mš`ej v nṭqṭQ: Ṗ`vi`j BmjvgṭK `vi`j nviṖ wntṭe MY` KṭiZ nṭj BgvG Ave`nvbxdvi (ivn) gṭZ wZbvW kZ` cY`nṭZ nṭe: 1. Kvidi`i wevaveavb mveRṭfṭe cṖvj Z nṭe, 2. D³ ṭ`k Ab`vb` Kvidi ṭ`tki mvṭ` mshy³ nṭe, gvṭS ṭKvṭbv gṭvj g ṭ`k`vKṭe bv Ges 3. H ṭ`tki gṭvj g I Agṭvj g bvMii KMY AvṭMi bvMii K mṭeaw` I vbivcEv nmiṭq ṭdj ṭeb|²⁵⁹

GLb evsj vṭ`tki fmṖúwEi ṖDkixṖ I ṖLvivRixṖ ṭkYx web`vṭmi ṭṖṭĪ Avgiv wZbvW cṭ`i th ṭKvṭbv GKw Abṭiy KṭiZ cvii: (1)

epUK fvi Z`K `vi`j nvi MY` Kti `faxbZv t`_tK fvg-web`vm Kiv,
 (2) epUK fvi Z`K `vi`j Bmj vg MY` Kti c`teP fvg-web`v`tmi Dci
 wbfP Kiv I (3) LvivR e`e`vi wej yBi wvE`Z fvg-web`vm Kiv |

(ক) বৃটিশ ভারত দারুল হার্ব হিসাবে ভূমি-বিন্যাস

Dctii Avtj vPbvi wvE`Z hw` Avgiv gtb Kwii th, epUK `L`tj i
 dtj evsj v`k mn fvi Z`q Dcgnv`k 0`vi`j nvi tE0 cwi YZ nq Ges
 cieZ`P `faxbZvi gva`tg Gt`k cpivq 0`vi`j Bmj vtg0 cwi YZ nq, Z`te
 1947 mtj cwK`vb MVtbi cti bZb Kti Dkix I LvivRx fvg wbaY
 KitZ nte | `vi`j nvi tE Agymj g kmKeM`fvgi tkYweb`vm cwi ewZ
 Ktib, Bmj vgx fvg e`e`v ewiZj Ktib Ges gymj g bvMwi KMtYi fvgi
 gwj Kvbv A`afite Agymj g Rvg`vi MtYi vbKU n`vsi Ktib | GRb`
 `fveZB `faxbZvi cti fvgi bZb tkYweb`vm KitZ nte | Gt`q`ti
 1947 mtj `faxbZvi mgq Gt`tki th figm`u` gymj g bvMwi KMtYi
 Avaki fy3 wQj, ivotq Avaki fy3 wQj I cwi Z`3 ntq wQj ev cwZ
 wQj Zv meB Dkix fvg etj MY` nte | Gfite evsj v`tki c0q mKj
 figm`u` ev 95% figm`u` Dkix etj MY` nte |

(খ) বৃটিশ ভারত দারুল ইসলাম হিসাবে ভূমি-বিন্যাস

Acict`q hw` Avgiv gtb Kwii th, epUK AvakZ evsj v I fvi Z
 `vi`j Bmj vgB wQj Ges Avgiv `faxb evsj v`tki fvgi cKwZ vbY`q
 epUkce`gj gymj g weRtqi DctiB wbfP Kie Z`te fvgi Dkix I
 LvivRx nl qv c0g weRtqi gva`tgB wbaMii Z nte Ges vbæjfc nte :

- (১) ht`x weRZ Agymj g bvMwi tKi gwj Kvbvaxb tmPmyeavmn
 PvI thvM` fvg LvivRx etj MY` nte |
- (২) hw` G mKj LvivRx fvg cieZ`Kvtj Dkix cwv 0viv tmP Kiv
 nq A`ev hw` tKv`bv LvivRx fvg cieZ`P ht`M cwi Z`3 ntq hvq
 ev ivotq vbqst`Y Ptj hvq Ges cti ivotq Zv tKv`bv gymj gtK`vb
 Kti Z`te Zv Dkix etj MY` nte |
- (৩) G mKj weRZ Gj vKvi th mKj Rvg weRqx ewnbxi gta` eEb
 Kiv ntqtQ Zv Dkix etj MY` nte |
- (৪) gymj g weRtqi mgtq t`^Qvq Bmj vg M0YKvi xMtYi fvg Dkix
 etj MY` nte |

(৫) cŭg weRtqi mgq gwij Kienxb, cwiZZ, cwiZ³, ebR½j ev Lvj vej -b`xbvj vi gta` wQj ev cieZx`hM mg`a ev b`x t`tk tRtM DtvtQ I gwnij g bvlwi KMY e`envi KtiQtob ev gwij Kvbv tcQtQtob Zv meB DkixZ cwiYZ nte|

Gfvte evsj vt`tki cŭq 70% fvm fvg Dkix etj MY` nte| evKx AvbgmbK 30% fvm fvg LvivRx etj MY` nte|

(গ) খারাজ ব্যবস্থার বিলুপ্তির ভিত্তিতে ভূমি-বিন্যাস

cieZP Avtj vPbvq Avgiv t`Le th, Beby Avte`xb kvgx I Ab`vb` nvbvdx dKxn cŭq `ykZ ermi cteB Dtl KtiQtob th, ga`cŭP`i t`k`uj tZ LvivR e`e`vi wetjvc NtUQtj | ivoa` gjZ RvWZ-ag`wefk`tl I LvivRx-Dkix w`wefk`tl mKj f`m`u`Ei b`bZg U`v` MhY KiZ | AvaybK ivoa`e`e`vq wetkji gwij g-Agwnij g mKj t`tki wetq w`elqW GKBfvte c`hvR` | GRb` Avgiv t`tLwQ th, Avakvsk fviZxq nvbvdx dKxn AvaybK ivoa`e`e`vq ōLvivRŌ e`e`vi wej wB NtUQtj etj Dtl KtiQtob | Zviv Dtl KtiQtob th, eZŭvb fvg e`e`vq LvivRx I Dkix fvg etj tKv`bv tkYxfvM tbB | Avi th Rvg LvivRxl bq Ges Dkixl bq tm Rvgi Drcv`tbi Dki t`lqv dih | GRb` AvaybK fviZi mKj gwij g bvlwi t`ki Rb` Dkii weavb c`hvR` | evsj vt`tki t`t`l w`elqW GKBifc |

LvivR e`e`vi gj bwnZ ntjv, ivotK Rvgi gj gwij K MY` Kti fvg-gwj K t`tk Ōgwij t`ki AskŌ MhY Kiv | fvg-gwj K thgb eM`vi t`tk A`tR ev wZb`fv`mi GKfvm MhY Ktib, tZgwb ivoa` fvg-gwj K t`tk A`tR, GKZZxqsk ev Abjfc Drcv`b MhY KiZ | c`t`v`st`i eZŭvb fvg e`e`vq ivotK w`ef`f`st`Zi c`ZxK w`t`m`te b`bZg Ki cŭvb Kiv nq, hv bvlwi t`ki c`t` t`tk ivotq tKvl`v`v`ti b`bZg AskMhY gv`l | G`t`t`l fvgi Drcv`b t`gZv ev Ae`v` tKv`bv w`QOB weteP` bq |

Gfvte Avgiv t`LwQ th, wetkji Ab`vb` t`tki b`vq evsj vt`tkl ōLvivRŌ e`e`vi wetjvc NtUQtj | GLv`tb ōLvivR I Dki GKw`lZ nI qviŌ tKv`bv m`tebv Avi tbB | GRb` gwij g gwij Kvbvaxb mKj f`m`u`Ei Drcv`tbi Dki t`lqv dih |

৫. ২. ২. বাংলাদেশে খারাজ প্রদান করা হচ্ছে কিনা

৫. ২. ২. ১. খারাজ বা উশর কিছুই প্রদান করা হয় না

Dctii Avtj vPbv t`tK Avgiv t`L tZ tcv g th, evsj v`tk wKQyLvivRx fvg AvtQ etj gtb nq, th fvgi Bmj vgx LvivR Bmj vgx ivotK c0vb Kitj nvbvdv gvhve Abymti Avgv`i D³ fvgi Drcbe dmtj i Dki c0vb dih nte bv| evwK mKj fvgi Drcv`tbi Dki c0vb Kiv dih| GLvtb c0re_vtK th, wv` tKvb&fvg LvivRx Zv wKfite wbaY Kie? G c0kie DEi c0vtbi AvtM Avgiv Dctii w0Zxq c0kie mgvavb Kwi: evsj v`tki fvg m`ut`i AvbgwbK 5% fvm ev 30% LvivRx fvgi Bmj vgx LvivR Avgiv c0vb KinQ wKbv?

G c0kie DEti Avgiv wv0Zifc ej tZ cwi th, eZgvtb evsj v`tk Avgiv LvivRI w`wQ bv, Dki l w`wQ bv|

tKD nqZ ej tZ cvtib, LvivR A`fvgKi, Avi Avgiv 0LvRbv0 ev U`v` i gva`tg fvgKi c0vb KinQ| cKZct` kixqtZi welaq bvg ev ka e`envti mvt_ m`u³ bq, eis kixqZ wbaZ cwi Pq l msAvi mvt_ m`u³ | AvixtZ mKj c0v`KB 0mvj vZ0 ej v nq, wKs' AvixtZ tKv`bv wKotK 0mvj vZ0 ej tj ev evsj vq tKv`bv wKQj bvg 0c0`v0 ej tj B Zv Bmj vgx 0mvj vZ0 nte bv|

th tKv`bv agYtKB AvixtZ 0mdi0 ej v nq| wKs' ZvB etj th tKv`bv 0mdti i0 Rb` mvj vZ Kmi Kiv hvq bv ev wmqv Kvhv Kiv hvq bv| LvivRi evsj v A`fvgKi| wKs' ZvB etj mKj fvgKi B 0Bmj vgx LvivR0 etj MY` nte bv ev th tKv`bv 0LvivRi0 KvitY Bmj vtgi Ab`Zg dih 0hvKvZ0 iwnZ nq bv| Bmj vtg LvivR e`e`vi wbaZ ifc itqtQ, th c`wZi AaxtB Dktii gZ GKwU dih Bev`Z iwnZ nte etj Bvg Ave-nvbxv (ivn) gZvgZ cKvk KtitQb| iay 100% tm c`wZi AbyniY Kitj B GKRb gvgb Zvi dihu cwi Z`vM KitZ cvtib|

tKD nqZ ej tZ cvtib th, gnvdi mvj vZ Kmi Ktib Ges wmqv Kvhv KitZ cvtib| Avi mdi gvtB tZv agY| KvtRB Avng evox t`tK 10/20 gvBj `fi th tKv`bv `vtb mdi Kitj B mvj vZ

Kmi Kie Ges wmqvg Kvvh Kie| Gici nqZ tKD ejteb, nv`xm
 kixtd gvgbtK ŌgnvdiŌ wnmvte Rxeb hvctbi vbt`R cŌvb Kiv
 ntqtQ| KvtrB Avgvt`i cŷiv RxebB mdi Avi me[©]vB Avgiv mvjvZ
 Kmi Kie Ges wmqvg Kvvh Kie| Gfvte hw` tKD Avjvni vbt`R
 Agvb` Kivi AhvrvZ L_RtZ _vtKb Zvntj I hvvtZi tKvtrv Afve Zvi
 nte bv| Avcub nqZ ZvtK ejteb: Bmjvtg Km̄t̄i md̄t̄i kZ[©]
 AvtQ| wZvb ejteb: Avti fvB ev` t`b lme kZ[©] mdi ntjB tZv
 tivhv gvd l mvjvZ QuU| wKfvte eSvteb ZvtK?

Avgvt`i GLvtbl GKB mgm`v| gvgtbi dih` wqZi hvKvZ
 cŌvb Kiv| iayBmjvgx kixqZ tgvZvteK ŌLvivRxŌ wntmte vbañi Z
 fvgi kixqZ vbañi Z LvivR Bmjvgx ivŏtK cŌvb KitjB Dki gvd
 ntZ cvti etj Bvgv Ave-nvbxdv (ivn) etjtQb| GLb hw` tKD
 etjb, Avti fvB ivtLb lme kZ[©] LvRbv w`jvg ZvtZB tZv ntjv,
 GtZB hvKvZ gvd ntq hvte, Zte Avcub ZvtK wKfvte eSvteb?
 Avmtj G cēYZv t`tK Avgvt`i AvZñ ¶lv KitZ nte|

৫. ২. ২. ২. ‘খাজনা’ কোনোভাবেই ইসলামী খারাজ নয়

metPtq gvivZK th fj` aviYwU Bmjvtgi Ab`Zg i`Kb
 dmtj i hvKvZtK Avgvt`i mgvtR Aetn̄ij Z eis cwiZ³ wltq
 cwiYZ KtiŏQ Zv ntjv Avgvt`i cŌĒ ŌLvRbvŏtK wdk̄t̄ni M̄švewj tZ
 ewYŒ LvivR etj gtb Kiv| G fj` aviYv t`tK DTMZ cieZx[©]fj
 aviYv ntjv Avgvt`i mKj fvg LvivRx| G`β gvivZK wfiĒnxb f̄tj i
 Dci wfiĒ Kti Avgiv wmvš-M̄ñY Kw̄i th, nvbvdv gvhve Abhvq
 Avgvt`i tK dmtj i hvKvZ cŌvb KitZ nte bv| GLvtb Avgiv G
 aviYwUi weãwš-l wfiĒnxbZv Ztj aivi tPŏv Kie|

১. হানাফী ফকীহগণের মতে প্রচলিত খাজনা “ভাড়া” বৈ কিছুই নয়

GKv`k wRix kZtKi cŌvZ nvbvdv dKxn Avjvgv gnv^ṣŷ`
 BebyAvj x Avj vDīxb Avj -nvmKvdx (1088 w/ 1677 L) l İtqv`k
 wRix kZtKi cŷm× nvbvdv dKxn Avjvgv gnv^ṣŷ` Avgxb Beby
 Avte`xb (1252 w/1837 L) Av`-`ji`j gtZvi l nwkqvZz iwi`j
 gnvZvi M̄š` D̄tjĒ KtiŏQb th, w̄gmi l wmi qvi fvg ḡj Z LvivRx

wQj | wKŠ'cieZṖḣM Zv LvivRx _v̇ṫK wb | eZġvb ḣM G mKj ḟwg
 ṫ_̇ṫK miKvi hv ṀḣY K̇tib Zv ÔLvivRÔ eṫj MY" ṅte bv, eis ÔfvovÔ
 ev ÔDR&vÔ eṫj MY" ṅte | GRb" GmKj ḟwgi Drcv`ṫbi Dki cÔvb
 Ki̇ṫZ ṅte |²⁶⁰

Avj v̇gv BDṁel Kvi hvfx ṅvbvdx dKxnṀṫYi G ġṫZi Ḋṫj L̇ K̇ti
 Zvi mg_̇ḟb eṫj b: Ôev`e K_v ṅt"Q, G Kv̇ṫj i me ivô"miKviB me[©]
 iK̇ṫgi KwlṘwgi Dci GKUv ẇeṫkl ai̇ṫYi ÔḟwgKiÔ ev LvRbv avh[©]
 K̇ti _v̇ṫK | tm Ṙwgi gjZ LvivRx wQj wK Dkix- tmw`ṫK ṫKv̇ṫbv
 `ẇocvZB Kiv nq bv | ḋṫj me ṘwgiB mgvb I Awḟbaecḣq Ġtm
 ṫṀṫQ | ĠṫṫY msṀwZcY[©] KvR G ṅṫZ cv̇ti th, ġmj ġv̇ṫbi
 ġẇij Kvbvfy^³ me Ṙwgi DciB Dki wKsev Aa[©]Dki avh[©]Ki̇ṫZ ṅte-
 ḣw` Zv̇ṫZ ẇbmv̇e ev Z`aY[©]cwi gvY dmj ḋṫj | Avi avh[©]RZ ḟwgKi
 ṫZv ġẇij K̇ṫK w`ṫZB ṅte | ZvB Dki ev Aa[©]Dki w`ṫZ ṅte Ṙwgi
 Drcw`Z dj I dmj ṫ_̇ṫK |²⁶¹

২. বাংলাদেশে খারাজ ব্যবস্থার বিলোপ ঘটে ইংরেজ আমলে

G dvZl q̇ẇẇ evsj v̇ṫ tk̇i ṫṫṫṫ Av̇ṫiv ṁy`úofv̇te cÔhvR" |
 BḊṫivcxq JcwḃṫeṅkK kumKMY evsj v̇ṫ tk̇i ḟwge`e`vq thifc
 cẇieZḂ K̇ti̇ṫQḃ tmifc Ab" ṫKv_vl K̇ti̇ṫQḃ eṫj Rvbv hvq bv | Zvi v
 ẇẇaex Av̇ṫṫbi ġvȧṫg LvivR e`e`v ẇeṫjvc K̇ti Zvi e`ṫj ÔfvovÔ
 cÔv̇ṫbi cÔv PvjyK̇tib | Avgiv ḂṫZvċṫe[©] ṫLwQ th, ḂṫiRMY KZ[©]
 1793 mv̇ṫj i ẇPi`vqx eṫ`ve`-cÔvi ċṖj ṫbi ġvȧṫg evsjvq LvivR
 e`e`vi ẇeṫjvc mv̇ab Kiv nq | Ṙwgi e`enviKvix ċṘv̇ṫK ÔfvovÔ cÔvb
 Ki̇ṫZ nZ, ḣw` I ċṖẇij Z RbṀṫYi fvlvq ĠṫK ÔLvRbvÔ ejv nZ |
 cẇk`v̇ṫbi `v̇axbZvi ċti ZrKvj xb ce[©]cẇk`ẇb ṫ_̇ṫK Ṙwgi`ẇi cÔvi
 Ḋṫ"Q` Kiv nq | wKŠ' gj c×wZ I cẇi fvlv envj _v̇ṫK | Ṙwgi`v̇ṫi
 `ṫj miKvi̇ṫK ÔṘwgi`viÔ ẇnmv̇ṫe ṀḣY K̇ti, bvṀẇi K̇ṫK Ṙwgi`v̇ṫi
 cẇieṫZ[©]miKv̇ṫi i ÔċṘvÔ ġṫb K̇ti, Ṙwgi`v̇ṫi cẇieṫZ[©]miKv̇ṫi

tMvg`v-ev bvtqte i nvtZ wbr wbr Rvgi OfvovO ev LvRbv cOv`tbi cOv
Ae`nZ `v`K| Bmj vgx e`e`v Pvjy Kivi ev cPvj Z e`e`vi
Bmj vgxKi`Yi tKv`bv tPo Kiv nqwb|

৩. খাজনা ও খারাজের মধ্যে ১০ টি মৌলিক পার্থক্য

Avgv`i cO`E G LvRbv ev fivovi mv`_ Bmj vgx wdK`tni
Lviv`Ri AMwYZ tgS`ij K cv`R` i`tq`Q| wbtæ G cv`K`i KtqKw
w` K D`tj L KiwQ:

১. খারাজ ও খাজনার প্রধান ও মৌলিক পার্থক্য হলো এর পরিমাণে। খারাজ
সর্বদা উশরের চেয়ে বেশি হয় এবং অন্তত দ্বিগুণ হয়। Avgiv t`tLwQ th,
Bgvg Ave-BDmel I Ab`vb` nvbvdx dKxn LvivR gKvmvgnv
t`tj`Drcv`tbi GKpZL`t`ki Kg LvivR Mh`Yi AbgvwZ t`b
wb| LvivR Iqvhdvni t`tj`I A`O| dmtj i mgstq Abjfc
cwi gv`Yi KvQvKwQ LvivR wba`Y Kiv nte| Gt`tj`I Avgiv `w
welq my`uO t`L`Z cvB: প্রথমত, dKxnMY D`tj L Kt`tQb th,
LvivR Drcv`tbi GK c`Agvstki Kg nte bv²⁶² Ges দ্বিতীয়ত,
gynvj g kvmKMY KL`bv GK-c`Agvstki Kg OLvivR`O wba`Y
Kt`ib wb| Gt`tj`K Avgiv e`stZ cvwi th, eZgv`tb cPvj Z OLvivR`vO
KL`bvB Bmj vgx LvivR n`Z cv`i bv|

২. কোনো ভূমির উপর একবার খারাজ আরোপ করা হলে তা অপরিবর্তিত থাকে,
Avgiv BtZvc`e`Zv tR`tbwQ| evsj v`tk i fvgi Dci gynvj g Avgtj
me`P OLvivR gKvmvgnvO wfv`E`Z Drcv`tbi 1/2 ev 1/3 fvM LvivR
wba`wi Z nq| tKv`vL tKv`vL Drcv`tbi 1/4 ev 1/5 fvM LvivR
cPjb Kiv n`tq`Q etj t`Lv hvq| Avgiv hw Avgv`i cO`E
LvRbv`K LvivR wnmv`te Mh`Y Ki`Z PvB Zvntj Aek`B GB
ce`ba`wi Z LvivR c`wZ I cwi gv`Y wdti th`Z nte| A`P যেখানে
উৎপাদনের ১/৫, ১/৪ বা ১/৩ ভাগ খারাজের হার ছিল বলে নিশ্চিত জানতে পারব
সেখানে উক্ত হারে খারাজ প্রদান করতে হবে। যেখানে প্রথম নির্ধারিত খারাজের
হার জানা যাবে না সেখানে সাবধানতামূলকভাবে অবশ্যই উৎপাদনের অর্ধেক
খারাজ হিসাবে প্রদান করতে হবে। তাহলেই শুধু ইসলামী ফিকহ অনুসারে

আমাদের খারাজ আদায় হবে এবং আমরা হানাফী মতানুসারে উশর আদায়ের ফরয থেকে রেহাই পাব।

৩. খারাজ সর্বত্র একপ্রকার বা এক হারে হয় না। LvivR gKvimgvn ev LvivR I qvhxdvn Dfq cKvi LvivRB Rvigi Drcv`b ṭlgZv I cKZ Drcv`b Abvnti vevfbæRvigtZ vevfbæcKvi ntZ nte| vKŠ' LvRbv ev fvov meṠ GKB nvti MōY Kiv nq| LvRbv thṭnZz fvov, tmṭnZzGi Kgṭenki ṭṭṭṭ Rvigi Ae`ṭbi w`ṭK j ṭṭ` ivLv nq, knṭii Rvigi, Mōṭgi Rvigi BZ`w` veqṭqi Dci vbfṠ Kṭi LvRbv vbaṭY Kiv nq, Drcv`b ṭlgZv ev Drcbædj -dmtj i w`ṭK j ṭṭ` ivLv nq bv|
৪. Avgiv ṭ`ṭLw th, LvivR `y cKvi | LvivR gKvimgvn e`e`vq dmtj i Ask w`ṭZ nq| LvivR I qvhxdvn e`e`vq gṭṭ I dmtj i mgṣṭq MōY KiṭZ nq| বাংলাদেশে আমাদের প্রদত্ত ‘খাজনা’ বা ‘ভাড়া’ খারাজ ওয়াযীফাহ বা খারাজ মুকাসামাহ কোনো প্রকারেই পড়ে না।
৫. বসতবাড়ীতে “খারাজ” আরোপ বৈধ নয়। মুসলিম বা অমুসলিম নাগরিক তার বসবাসের জন্য নির্ধারিত জমির জন্য কোনো খারাজ প্রদান করবেন না। Avgiv BṭZvcṭeṠṭ`ṭLw th, mKj nvbvdX Bvgv, dKxn Ges Ab`vb` Bvgv G veltq GKgZ| vKŠ' LvRbvi ṭṭṭṭ emZevoxi Rb` AwaK nvti LvRbv w`ṭZ nq| KviY, LvRbv KLṭbvB Bmj vgx LvivR bq, mi KviX fvov ev mvariY Ki gvṭ|
৬. চাষযোগ্য সেচসুবিধায়ুক্ত ভূমিতেই শুধু খারাজ আরোপ করা হয়। চাষের অযোগ্য বা সেচ সুবিধাবিহীন জমিতে খারাজ আরোপ করা হয় না। LvRbvi ṭṭṭṭ G veltq j ṭṭ`Yxq bq| thṭnZz LvRbv b`bZg fvov gvṭ, tmṭnZz bvMvi KṭK Zvi gvij Kvbvaxb mKj RvigiB LvRbv cṬvb KiṭZ nq|
৭. পতিত সরকারী ভূমি, মালিকানাহীন বন, জঙ্গল, চর, বিল, পরিত্যক্ত সম্পত্তি ইত্যাদি সরকারের পক্ষ থেকে কোনো মুসলিমকে প্রদান করা হলে তা সন্দেহাতীতভাবে উশরী বলে গণ্য হবে। তাতে খারাজ আরোপের অধিকার রাষ্ট্রের নেই। vKŠ' cvvK`vb Avgṭj I evsj vṭ` ṭk meṠv G mKj Rvigi gvij Kvbv gvij g bvMvi KṭK n`vṣṭṭi i mvṭ_ mvṭ_ ZṭZ

LvRbv ev Ki Av`ivc Kiv n`q`Q| KviY, LvRbv b`bZg e`envi-
fiov gvI | খাজনা খারাজ হলে কখনই এ সকল উশরী ভূমিতে খাজনা ধার্য
করা শরীয়ত সম্মত হতো না। সেক্ষেত্রে এ অন্যায়ে প্রতীবাদ করা ও উশরী
জমির খারাজ বন্ধ করা মুসলিম সমাজের উপর ফরয দায়িত্ব হয়ে দাঁড়াত।

৮. হানাফী ফকীহগণ লিখেছেন যে, খারাজী ভূমির মালিক কৃষকের জন্য খারাজ
আদায়ের আগে উক্ত ভূমির ফসল ভক্ষণ করা হালাল নয়^{১৩০}। LvRbvi t`t`
KL`bv t`Kv`bv g`m`ij g G K_v tg`b P`j b bv ev mi Kvi I Zv Avkv
K`i bv | KviY, LvRbv KLbB Bmj vgx Lvi vR bq |

৯. খারাজ বাকী হলে মাফ হয়ে যায়। Avj vgv Beby Av`e`xb D`j L
K`i`Qb th, nvbvdx gvhv`tei m`WK gZ n`jv GKv`K erm`ii
Lvi vR GKv`Z n`j c`e` e`Kqv Lvi vR me gvd n`q hvq |
Dk`ii t`t` Zv n`e bv | KviY Dki Bev`Z, Zv`K i`v`Z Kiv
hvq bv | hv` t`KD `B ev Z`Zv`K erm`ii Lvi vR c`vb bv K`ib
Zv`n`j Zv`K i`ay P`j vZ erm`ii Lvi vR c`vb Ki`Z n`e | MZ
ermi ev ermi _`ij i Lvi vR Zv`K w`z` n`e bv |²⁶⁴ LvRbvi t`t`
KL`bv G v`bqg c`v`ij Z bq | KviY GKB; LvRbv b`bZg fivogvI,
GRb` e`Kqvi Kvi`Y gvd nq bv | c`v`š`i Lvi v`Ri c`v`g`v`
th`n`Zi A`b`K t`v` nq, GKv`K erm`ii Lvi vR c`vb bv M`v`i`Ki
Rb` K`v`v` n`q hvq | GRb` Zv gvd n`q hvq | hvKvZ Gfiv`e
i`v`Z Kiv hvq bv | Bev`Z i`v`Z Kivi Av`Kvi K`v`iv`tb |

১০. প্রাকৃতিক দুর্যোগ বা ইচ্ছাবহির্ভূত কারণে ফসল ফলাতে সক্ষম না হলে সে
বৎসরের খারাজ রহিত হয়ে যায়। LvRbvi t`t` G v`bqg g`bv nq bv |
KviY GKB |

Gfiv`e Avgiv t`L`Q th, Avgiv R`v`i th LvRbv c`vb Kvi Zv
mi Kvi`K c`E` O`fivov` ev mvavi Y`O`Ki`O` gvI | Bmj vgx v`d`K`n` v`b`v`i`Z
Lvi v`Ri m`v`_ Gi t`Kv`bv`i`c` m`u`K`b`B | LvRbv c`vb Ki`j Avgv` i
Bmj vgx Lvi vR c`vb n`e bv | Avi t`Kej gvI kixqZ tgvZv`eK Lvi v`R
e`j v`b`v`i`Z R`v`i c`v`c`v`Bmj vgx c`v`v`z`z` c`v`v`z`z`, avh`R`Z I

msMpxZ LvivR c0vb Kitj B i ayGKRb gmnj g gtb KitZ cvtib th, Avgvi hvKvZ nqZ t`lqv jvMte bv| GQovov GKRb gmnj g KLtbvB hvKvZ c0vb t`tk wei Z `vktZ cvtib bv|

৫. ২. ৩. খারাজ ইসলামী খাতে ব্যয় হচ্ছে কিনা

Avgiv t`tLwQ th, hw` tKvfbv Rwg 100% vbwDZifc LvivRx nq Ges Zvi Dci Bmj vgx kixqZ gZ LvivR avh`vtK wKŠ' tmB LvivR A%bmj wqK mi Kvi MhY Ktib ev Bmj vgx wdKnm\$Z LvZ e`q bv nq, Zvntj D³ mi KvitK wdKnm\$Z LvivRx Rwg wdKnm\$Z LvivR c0vb Kiv mtEj| gmnj g bMwi tKi `wqZi t`tk LvivR gvd nte bv| eis gmnj gtK e`w³MZfvte cpivq LvivR Av`vq KitZ nte| A`w hw` `wL kZ`cwi cYfvte cvl qv hvq wKŠ' 3q kZ`cY`bv nq Zte nvdvdx gvhve Abjvnti Avgv`i tK e`w³MZfvte cY`LvivR Av`vq KitZ nte| iay GfvteB Avgiv hvKvZ Av`vq t`tk tinvB tctZ cwii |

Avgiv Dctii Avtj vPbv t`tk t`tLwQ th, evsj v`tk wKQy LvivRx Rwg AvtQ, wKŠ' tKvfbv Rwg LvivR c0vb Kiv nt`Q bv| dtj ZZxq cKwL A`wxb ntq ctotQ| KviY LvivR hLb c0vbB Kiv nt`Q bv, ZLb mi Kvi Bmj vgx wKbv ev Bmj vgx LvZ e`q KitQ wKbv Zv cKce Kti wK jvf!

৫. ৩. শর্তত্রয়ের অবর্তমানে করণীয়

Avgiv RvbtZ cvijvg th, evsj v`tki mKj Rwg ev AwKvsk RwgB Dkix wKŠ' Avgiv Zvi Dki c0vb KivQ bv| wKQyRwg LvivRx ntZ cvti, wKŠ' Avgiv Zvi LvivR c0vb KivQ bv| Gfvte Avgiv hM hM ati OBmj vgx LvivR0 Ges Dki tKvfbvUB c0vb bv Kti GKwL dih Bev`Z cvj tbi wltq Aetnjv Kti Ptj wQ| thtnZzGifc OmKOB bv t`qv0-i Ae`wL cPvj Z ntq wMtqtQ tmtnZzGtK Acwi ewZ`Z ivLv mnR| Zte gvgb wntmte Avgv`i `wqZi ntjv, G dih Bev`ZwL cwij Z nt`Q wK bv tm wltq vbwDZ nIqv| GgZve`vq Avgv`i mvgtb `wL weKí itqtQ| c0g weKí ntjv cY`Bmj vgx c`wZi OLvivR0 e`e`v cpivq Pvjy Kti, mwK Bmj vgx c`wZtZ LvivRx I Dkix Rwg vbaH Y Kti LvivRx Rwg cwi cY`LvivR ivotK c0vbi

e`e`v KiþZ nte| emK mKj Rvigi mKj Drcv`þbi Dki c0vb
 KiþZ nte| Avi w0Zxq weKÍ ntjv mKj Rvigi mKj Drcv`þbi Dki
 Av`vtqi gva`tg Avjvni KvþQ bvrVvZ cvl qvi tP0v KiþZ nte|

৫. ৩. ১. খারাজী জমির খারাজ ও বাকি জমির উশর

Avgv` i Rb` c0g weKÍ ntjv, LvivRx Rvigi kixqZ vbañi Z
 LvivR c0vb Kiv Ges evKx mKj Rvigi Dki c0vb Kiv| G weKÍ
 M0Y KiþZ ntj Avgv` i þK vbtæi Pwi wU c`t¶c M0Y KiþZ nte:

প্রথমত, Avgiv h_vma` RvbþZ tP0v Kie, w/K tKvb&tKvb&Rvigi
 gmvij g weRtqi mgq Agmvij g bvñi KMþYi nvþZ tmPmveavn wQj
 Ges cieZxþZ KLþbv weivb nq vb ev Zvi tmP e`e`v b0 nl qvq D³
 Rvigi gvwj K Dkix cwb 0viv Pvl ver` Kþib vb| mybw 0fvte th mKj
 RvigtK Avgiv G cKvþi etj wPwýZ KiþZ cvie tm mKj Rvigi Avgiv
 LvivRx etj wbu0Zifc eþtZ cvie|

দ্বিতীয়ত, Gici Avgv` i RvbþZ nte GmKj fvgtZ c0g t`þK
 Kx cwi gvY LvivR vbañi Y Kiv ntqvQj |

তৃতীয়ত, cieZx c`t¶c wnmvte Avgiv miKviþK eva` Kie G
 mKj Rvigi t`þK Bmj vgx c0uqvq Drcb0dmtj i AþaR, GKZZxqvsk,
 GKPZL þk I GKcÁgvsk LvivR M0þYi e`e`v KiþZ| ZLb Avgiv
 GmKj Rvigi Bmj vgx c0vZþZ LvivR c0vb Kie| mvþ_ mvþ_ c0E
 LvivR hvþZ Bmj vgx wdkn vbañi Z mwK LvþZ e`q Kiv nq Zvl
 Avgiv wbu0Z Kie| G Ae`vq Avgiv Avkv KiþZ cvie th, nvbvdx
 gvhnve Abmvþi G mKj Rvigi Drcw` Z dj -dmtj i hvKvZ A_þ
 Dki c0vb bv Kiþj I Avgv` i tMvbn nte bv|

LvivR hw` I Bev`Z bq, Zte Dki ev dj -dmtj i hvKvZ
 Av`vtqi dih Bev`Z t`þK gv³ tctZ ntj Aek`B cwi cY©Bmj vgx
 LvivR Av`vq KiþZ nte| G Aþ_©Zv GKwU Bev`Z|²⁶⁵ GRb` miKvi
 Gfvte LvivR M0þb mþZ bv ntj Avgv` i þK Aek`B e`w³MZfvte
 Avgv` i LvivRx fvgi Bmj vgx LvivR cwi cYfvte Av`vq KiþZ nte|

Avgiv t`þLw th, gmvij g weRtqi mvþ_ mvþ_ c0g t`þK th

c×wZtZ I nvti LvivR wbañY Kiv ntqtQ tm c×wZ I nvi cwieZ[®]
 Kiv wbm × I nvi g etj DñL KtñQb dKxnMY| Avgiv Avtñv
 t`ñLwQ th, gñwj g weRtqi cti evsjv`tk ÒLvivR gKvñvgn[®]
 c×wZtZ Drcv`ñbi Aañsk, GK-ZZxqsk, GK-PZLñsk ev GK-
 cÂgñsk LvivR avh[®]Kiv nq| LvivRi G c×wZ I nvi cwieZ[®] Kiv
 Avgv` i Rb` ãea bq| KvñRB Avgv` iñK cñg t`ñK wbañi Z c×wZ
 I nvtiB LvivR cñvb KiñZ nte|

চতুর্থত, Avgiv ewñK mKj Rñgi Drcbædmtj i hvKvZ cñvb
 Kie|

৫. ৩. ২. সকল জমির উশর প্রদান

Avgv` i Rb` wñZiq weKí nñj v, thñZzeZ[®]vñb Bmj vgx LvivR
 e`v vejñ ntq wñtqtQ Ges ZñK cpi^{3/4}wñZ Kiv LñB Kñw,
 tmñZmKj fñgi Drcbædmtj i hvKvZ Av`vq KiñZ nte|

৫. ৪. বাংলাদেশের সকল ভূমির উশর ফরয

e`Z, eZ[®]vb hñM mKj t`ñKB LvivR e`vi vejñ NñUñQ|
 gñwj g dKxnMY GKgZ th, BivK, wñwiqv, Bivb, wñmi, fvi Z I
 Ab`vb` t`ñK cñPxb Bmj vgx fñg e`vq wecj cwñgvñY LvivRñ fñg
 we`gñv wñj | gñwj g kvmbvñtj i tkl w`K t`ñKB LvivR Av`vq, e`q
 BZ`wñ weñtq`ñZv t`Lv t`q| JcñbñewñK kvmb t`ñK ñxñbZv
 jvñfi ci G mKj t`ñki tKv`vl cñe[®] LvivR e`vñK wñwiñq Avbv
 nq wñ| eis RñwZ, ag[®]wñewñkñl mKj bvñwiñKi Dkix, LvivRñ
 wñewñkñl mKj Rñgi Dci b`bZg miKvix U`v- Avtñvc Kiv ntqtQ|
 Gfvñe Bmj vgx LvivR e`vi weñjvc NñUñQ| Avgiv Rñw th,
 AvñKñsk cñPxb dKxn Ges nñññj x, gñwj Kx I kvñdñx gvññvñei
 AbññviñMñYi gñZ gñwj tñi mKj cñKvi fñgi Drcv`ñbiB Dki cñvb
 KiñZ nte| GRb` G cwieZ[®] wñtq Zvñv tñKvñbv wñññ-Mñel Yv Kñib
 bv| Zvñv weñe`vq mKj fñgR Drcv`ñbi Dki cñvb Kñib|

Zñe G cwñwñZtZ G mKj t`ñki nñvñdñ dKxnMY weñkñl fñe
 wñññ-KñiñQb| KvñY gvññvñei Kvñvñtñv gñã` Ae`vb Kivi mñt` mñt`
 Kñ Avb-mñññ wñt`ñKZ diñ Bev` Z Òdmtj i hvKvZ[®] Av`vñqi Avñññ

mKj gmnj gvtbiB itqtQ| Avi G weltaq mmWK vbt`Rbv c0vtbi
 `wqZ; Avnj g l dKxnMtYi| Gt`ttI Awakvsk nrbvdx dKxn gZ
 cKvk KtttQb th, eZgvb hM gmnj tgi gwij Kvbvq vKv mKj fvgi
 Drcv`tbi Dki ev hvKvZ c0vb KivB dih| Avgiv BtZvc`eBeby
 Avte`xb kvgx-mn wewfbaeAvie l fvi Ziq Avtj gi G weltaq gZvgZ
 Dtt L KtttQ| evsj v`tki t`ttI Avgv`i G weKí MthY Kiv Qvov
 tKv`bv Dcvq tbb| evsj v`tk c0Z`K gmnj gtK Aek`B Zvi mKj
 Kwl cY` ev fvgi Drcbædj -dmtj i Dki c0vb KttZ nte| GLv`b
 Avgiv nrbvdx gvhv`tei Avtj vK evsj v`tki mKj Rvgi Drcv`tbi
 Dki c0vb dih nlqvi KviY, wj we`wii Z Avtj vPbv KttZ PvB|
 gnvb Avj wni Zvl dxK c0`v KivQ|

৫. ৪. ১. খারাজ ব্যবস্থার পুনরাজ্জীবন আবশ্যকীয় নয়

Avgiv t`ttLQ th, nrbvdx gvhve Abjv`ti Dki c0vb t`ttK
 Ae`nuz j v`fi Rb` Avgv` i`ttK cwi cY`Bmj vgx LvivR e`e`v cP`RweZ
 Kti, Bmj vgx c`vZtZ 0LvivR0 Rvg wPwY Z Kti tm mKj Rvgi
 Bmj vgx nvti LvivR c0vb l Bmj vgx LvZ e`tqi e`e`v wbu0Z KttZ
 nte| Zv m`æ nttj ewk Dkix Rvgi Dki c0vb Kttj B nte| Ab`vq
 Avgv` i`ttK mKj Rvgi Dki w`tZ nte| w0Ziq weKí MthY Qvov Dcvq
 tbb| KviY LvivR e`e`v RweZ Kiv Ri`ix bq m`æ l bq|

Ri`ix bq Zvi KviY LvivR Bmj v`tgi tKv`bv i`Kb ev Bev`Z
 bq| GRb` tKv`bv iv0`hw` LvivR e`e`v wej ß nttq hvl qvi KviY
 ZvtK cpi`3/4weZ bv Kti Ab` tKv`bv weKí c`vZ ev e`e`vi gva`tg
 Zvi Avtqi e`e`v Kti, Zvntj Avgiv D`3 iv0`ttK Bmj vg we`ivax ev
 Bmj v`tgi gj bwiZ web0Kvix ej tZ cwii bv|

mKj dKxn l BgvvB `Kvi KtttQb th, 0LvivR0 GKwL
 RvMwZK ttbt`b, tKv`bv cKvi Bmj vgx Bev`Z bq| KvtRB iv0`
 PvBttj LvivR e`e`vi weKí tKv`bv Kie`e`vi gva`tg Zvi Avtqi c`
 Kti wttZ cvti | Vat, Custom Duty, Tax, Banknote, loan,
 Nationalized Bussiness... th tKv`bv kixqZwm` c`vZtZ iv0`Zvi
 Avtqi e`e`v KttZ cvti | hZ`qY c`vZwL Bmj vgx gj bwiZi gta`

_vKtQ ZZ¶Y th c×wZtZB ivó^a Zvi e`qfvi enb Ki`K, gmnij tgi agf¶ Abf¶wZtZ Zv tKv¶bv tXD tZvtj bv| wKŠ` hvKvZ e`e`vi wej yBi K_v GKRb gmnij g Kíbv| Kitz cvtib bv| gmnij g Zui atg¶ Avi Kvb I AvnKvg cvj b Kitz Pvb I cōZwōZ t` LtZ Pvb|

৫. ৪. ২. খারাজী জমি নির্ধারণ সম্ভব নয়

Aciv`tk LvivR e`e`vi cpi^{3/4}xeb m¶el bq| LvivR e`e`v ev`evqtbi t¶t¶ cōqvRbxq Z_ cvlqv cōq Am¶el| evsjv`tki Avakisk Rwig Dkix I wKQyRwig LvivRx ntj I eZ¶v¶b tKv¶bv Ae`v¶ZB wvōZfvte wY¶ Kiv m¶el bq th, wK tKvb&RwigLv LvivRx| Avgiv t`LwQ th, th Rwig gmnij g weRtqi mgq Agmnij g bvMmi KMtYi nvtZ tmPm¶eavmn wQ Ges cieZ¶Z KLt¶v weivb nq vb ev tmP e`e`v bó nI qvq D³ Rwgi gwj K Dkix cmb Øviv Pvlve` Ktib vb tm RwigB iay LvivRx nte| Avi tKv¶bv Rwgi weitq G Z_ 100% wvōZi¶c msMh Kiv GtKv¶B Am¶el| Avi G Z_ 100% wvōZi¶c Rvbv m¶el bv ntj mKj RwigB hvKvZ A_¶ ØDkiO w`tZ nte| KviY, Avgiv t`LwQ th, DkiB Avmj | tKv¶bv Rwgi LvivRx nI qv m¶útk`cwi cY¶wōqZv bv cvlqv chS-Zvi Dki w`tZB nte| tm¶¶t¶ Av`v¶Ri Dcti ev AvsukK Zt_i Dcti wbf¶ Kti LvivR e`e`v RweZ Kiv m¶el bq|

৫. ৪. ৩. সরকারের অসুবিধা ও জনগণের অনিচ্ছা

LvivR e`e`vi cpi^{3/4}xeb Am¶el nI qvi Ab`Zg KviY, miKvtii mivmvi n`¶¶c Qvov LvivR e`e`v ev`evqb m¶el bq| Avi miKvtii c¶¶ gmnij g h¶Mi LvivR c×wZtZ Drcv`tbi 1/2, 1/3, 1/4 ev 1/5 Ask LvivR wmvte Mh¶Yi e`e`v Kiv LpB KwB KvR| RbM¶Yi c¶¶ t`tk cōj we¶iwaZv Avmte Ges LvivRx Rwig wba¶¶Yi t¶t¶ kZ cKvtii AvcmE Avmte| tKv¶bv miKviB AKvi¶Y GmKj mgm`vi gta` cotZ PvBteb bv| Avgiv Av¶MB t`LwQ th, Bmjvgx `wōtkvY t`tk GZ Kó Kivi we¶kl cōqvRbxqZvl tbB|

৫. ৪. ৪. খারাজ ব্যবস্থা চালু হলেও সন্দেহ থাকে

mKj Z_ cY¶I mwKfvte msMh I miKvi KZ¶ D³ e`e`v ev`evwqZ ntj I msL`vMmi ô Bvgg I dKrnM¶Yi gtZ Avgvt`itK LvivRx Rwig Drcv`tbi hvKvZ w`tZB nte| Ki Avtbi `úo w¶`R I

itqtQ Gi ct¶¶| Kv¶RB gvg¶bi gtb m¶`n | DrKÚv t_¶K hvq, nqtZv ev Avgvi dmtj i hvKvZ (Dki) dih wQtj v, wKŠ`t` lqv ntjv bv| A_ev Avgvi Rwigw tevanq LvivRx nte bv, Kv¶RB Gi LvivR bv w`tq Dki w`tj B teva nq fvj ntZv| tmt¶¶¶¶¶ A¶bK ci¶nhMvi gvgb ZvKI qv l mveavbZv wmwte LvivRx Rwig LvivR l Dki DfqB c0vb KitZ PvBteb, thgb A¶b¶K Gfvte RgwAv l Av¶Lix thvni GK¶¶ co¶Z Pvb| Avi Dkix Rwig Dki tZv me¶e`vq w`tZB nte|

gvlj vbv AvLj vKã ingvb Kv¶mgx etj b: fvi¶Z wKQz Rwig Dkix Ges wKQz Rwig LvivRx etj wba¶¶Y Kiv hvq| Gi gj bwxZ ntjv, gvwj tgi gvwj Kvbvq th Rwig itqtQ Zv me Dkix etj MY` KitZ nte Ges Zvi Dki Av`vq KitZ nte| G-B ntjv mveavbZvg¶K cŠv| KviY Dki Bev`Z Ges gvwj g Bev`Z cvj tbi thwM`| Avi th Rwig Kwidi¶` i nvtZ itqtQ Zv LvivRx etj MY` nte, KviY LvivR Ki gv¶, Zv Bev`Z bq, Kv¶RB KwidiMYB Zv Av`vtqi thwM`| GRb` fviZ th¶nZi`vi`j nvi e`vi`j Bmj vg tKv¶bv¶B bq, Ges gvwj g weRq t_¶K eZ¶vb mgq chŠ-mKj fvgi gvwj Kvbv l gvwj Kvbv i`e`tj i mwK BwZnm Rvbv hvq bv... tmt¶nZiG¶¶¶¶¶ Gi¶c mveavbgj K cŠvi Dci wbf¶¶ KitZ nte| wZwb Avkivd Avjx _vbex (ivn) l Ab`vb` Avwj tgi gtZi D×wZ Gi ct¶¶ c0vb Kti¶Qb|²⁶⁶

৫. ৪. ৫. যাকাত প্রদান ছাড়া উপায় নেই

Gfvte Avgiv t`LuQ th, Bmj vgx LvivR e`e`v c¶j b KitZ cvi¶j Avgiv nvbvdX gvhve Abjv¶ti LvivRx fvgi iay LvivR c0vb KitZ cviZvg| Avi Dkix Rwig iay Dki c0vb KiZvg| wKŠ` G e`e`v c¶j b m¶e bq| Kv¶RB dih Bev`Z Av`vtqi l Avjvni Kv¶Q bvrivZ cvlqvi Rb` mKj c¶Kvi Rwig Drcbcedmtj i hvKvZ c0vb Qrov Dcvq tbB|

G¶¶¶¶¶ Avgiv tKv¶bv mgm`vi m¶¶¶x b nw`Q bv| Ki Avb, m¶¶¶¶ l mKj gvhve Abjv¶tiB Avgiv cwicY`Bmj vgx kixqZ Abjv¶ti Pj¶Z cvi¶Q| nvbvdX gvhvte m̄úofvte LvivR¶K GKvŠB RvMwZK

tj bt`b I Ki wmwte MY` Kiv ntqtQ| LvivR c0vb bv Kitj , tKvfbv miKvi LvivR bv vbtj ev LvivR c×wZi wetjvc ntj Bmjvtgi tKvfbv wewawbta Agvb` Kiv nte ev tKvfbv ¶wZ nte Zv KLtbvB ejv nq wb| wKŠ` Avgiv t`tLuQ th, Bgvg Ave-nvbxdv (ivn) I Zui AbyvixMY AZ`š-`úofvte etj tQb th, LvivR ev Dki `wJi GKwU c0vb KitZB nte| tKvfbv fwg LvivR I Dki Dfq t`tK gy³ ntZ cvti bv|

tKvfbv Dkix RwtZ tKD tRvi ceR LvivR Avtivc Kitj ev LvivR c0vb Kitj Zv Rvtqh nte bv Ges D³ Rwi Dki iwnZ nte bv| D³ Rwi Dki w`tZB nte| kixqZ wbañi Z LvivRx Rwi kixqZ wbañi Z LvivR c0vb Kitj Avi Dki w`tZ nte bv etj nvbvx ghvntv th gZ cKvk Kiv ntqtQ Zvi wfvE ntjv: Dki I LvivR GKwU Z bv Kiv| LvivRx Rwi LvivR MhY eÜ ntq tMtj ev LvivR e`e`vi wetjvc NUtj Avi Dki I LvivR GKwU Z nlqvi tKvfbv m`tebv `vtK bv| tmt¶tI gwgbtK gj dih Dki Av`vq KitZB nte| mteRwi Avgiv Rwb th, wZb Bgvgmn AwKvsk dKxtni gtZ kixqZ wbañi Z LvivRx Rwi kixqZ wbañi Z LvivR c0vbi ctI D³ Rwi Drcv`tbi Dki c0vb Kiv dih| KvtrB Bmjvgx LvivR e`e`vi wejwBi tcvvctU Avgiv AtbK Kg A`e`q Kti- Drcv`tbi b`bZg 1/5 Astki cwetZ©1/10 ev 1/20 Ask c0vb Kti- m`ngy³ frte GKwU dih Bev`Z cvj tbi m`thvM cw`Q|

৫. ৪. ৬. আশরাফ আলী খানবীর (রাহ) ফাতওয়া

Avkivd Avjx `vbex (ivn) fviZetlP gwnj g gwj Kvbxvb mKj Rwi Ges wetklZ th mKj Rwi cKZ Ae`v m`utK`m`n itqtQ tm mKj Rwi Dki t`lqvi dvZlqv c0vb KtitQb| GK dvZlqvq wZwb wj tLtb: OfvitiZi th me fwg gwnj gvbti gwj Kvbxvb itqtQ, Zv Dkix fwi Ašf¶| tKbbv gwnj gvbti fwi Avmj ivR`^nt`Q Dki| mwZivs m`ncY`Ae`vq Dki Av`vq KivB nt`Q wec`gy³ nevi DEg c`|0²⁶⁷

৫. ৪. ৭. মুফতী মুহম্মদ শফীর (রাহ) ফাতওয়া

gpdZx gny` kdx (ivn) wj tL:Ob: 0Avgiv Dktii Avtj vPbv t`tk GK_v AeinZ ntqU th, fvgi DkiI hvKvtZi b`vq GKwU Avw`R Bev`Z| Avi hvKvZ I Dki e`tqi LvZI Awfbø myZivs Gi Øviv GUvB cñZfvZ nq th, tKvtbv gnyj g ev Agnyj g miKvi hw` fvgi gwj K ev K.I.Kt` i t`tk LvRbv ev U`v. Av`vq Kti Zvntj G LvRbv ev U`v. Av`vq Øviv Dki Av`vq nte bv| eis gnyj g f`vgt` i `wqZj nt`Q Zviv wbtRivB Dki Av`vq Kite Ges Zv h_v_©LvZ e`q Kite| miKvix BbKvg U`v. Av`vq Øviv thgb emwYR`K mæu` I bM` mæut` i hvKvZ Av`vq nq bv, GUvI wK Abjfc e`vcvi |

miKvi Bmjvqx ntj tm t`t` K_v itqtQ| miKvi hw` gnyj gvb` i t`tk hvKvZ bvtgB hvKvZ Av`vq Kti Ges h_v_©LvZ e`q Kivi A½xKvi Kti, Ggwbfvte fvgi Dki I LvivR bvg KtiB Zv kixqZ tgvZvteK Av`vq Kti Ges Zv h_v_©LvZ e`q Kitz eva` _vKvi tNvI Yv t`q, Zvntj gnyj g miKvitK c0E G hvKvZ I Dki kixqZ Abhvqx hvKvZ I Dktii gta`B kwgj nte Ges gvb| Gme Av`vtqi `wqZj t`tk gw³ jvf Kite|.....

Zte cwK`wb miKvi eZv`tb th gnyj gvb` i t`tk BbKvg U`v. Av`vq Kitz, Zv thgb hvKvtZi wbag-bwZ Abhvqx Av`vq Kiv nq bv, Avi Zv hvKvtZi bvtgl tbqv nq bv Ges hvKvtZi LvZ e`q Kivi K_vI miKvi `xKvi Kti bv| Ggwbfvte fvgKi bvtg hv wKQymiKvix LvRbv ev U`v. Av`vq Kiv nq miKvi Zv Dki I LvivRi wbag Abhvqx Av`vq Kti bv Ges Dki I LvivR bvtgl Av`vq Kiv nq bv| Avi miKvii c` t`tk Zv h_v_©LvZ e`q Kivi I tKvtbv miKvix tNvI Yv tbB| G KvitzB gnyj g miKvii Avtiwcz BbKvg U`v. ev fvgKi I LvRbv Av`vq Øviv hvKvZ I Dki Av`vtqi `wqZjgy³ nq bv|0²⁶⁸

Avgiv BtZvc`te` t`Lw th, Zui gtz LvivRx Rvigi LvivR Av`vq LvRbv c0v`bi gva`tg ntZ cvti, hw` LvRbvi nvi Kgct` Drcv`bi GK-cÅgusk nq Ges kixqtZi e`qLvZ wK ivLv nq|

৫. ৪. ৮. উশর প্রদান বনাম জুমু'আর সালাত আদায়

m`sbZ cvWK, Dctii Avtj vPbvi Avtj v`K Avkv Kwi Avcb
 Avgv` i mv` GKgZ nteb th, evsj v`tki c`Z`K gmvj tgi Rb`
 mKj fvgi Kw Drcv` tbi Dki c`vb Kiv wfbv`Kv`bv MZ`s` tbB|

dmtj i hvKvZ gvg`bi Dci dih `wqZj| Zvi t`bvi Ab`Zg
 i`Kb| Avj vni `bKU` AR`bi Ab`Zg gva`g| w`tkj mKj Bgv, g,
 dKxn I Avj tgi gZvbhvqx c`Z`K gvg`bi Dci dih ntj v th t`tk
 th c`Kv`ti fvgB tnvK gvgb Zvi dih `wqZj`Dki` Av`vq Kiteb|

iaynvbdx gvhnvte Dctii wZbuU kZ`v`ct` D³ dih iwnZ
 nlqvi gZvgZ itqtQ| D³ wZbuU kZ`c`iY ntj B tKej Avgiv LvivR
 c`vb Kti tinvB tctZ cwi | wKs` tKD hv` gvhnvtei GKw gtZi
 Ace`envi Kti wewfbv`v` AhrvZ, fj Z` I tKv`bv wKZvtei
 A`uo gZvg`Zi Avtj v`K G dih i`KbuU Z`vM Ktib Zte wZvb H
 e`w³ i gZ w`vb nvbdx gvhnvtei t`vnb w`tq evsj v`tk Rg`Avi
 mvj vZ Av`vq KitZ vbtla Ktib| w`lqwu GKUzAvtj vPbv Kwi |

Rg`Avi mvj vZ Avj vn Ki Avb Kvixg dih Kti`Qb|
 gvgbMY`K Rg`Avi w`tb Avhv ntj gmvRt` i Mg`bi vbt` R c`vb
 Kti`Qb| ivmj vn (ﷺ) Zui D`S`Z`K Rg`Avi mvj vZ Av`vtqi w`tkl
 ZvKx` c`vb Kti`Qb| wZvb wewfbv`v` xtm RvbtqtQb th, Rg`Avi
 mvj vZ Av`vqKvixi Rb` itqtQ Adi s`-mvlqve, eiKZ, qgv I
 ingZ| Acict` Rg`Av cwi Z`vMKvixi Rb` itqtQ fq`i kw`+

Rg`Avi w`tb ev i`mevi thvntii mvj v`Zi cwi etZ`Rg`Avi
 mvj vZ Av`vq Kiv nq| thvntii mvj vZ mKj c`Bseq` gmvj g
 bibvixi Dci mgvbfvte dih| wKs` Rg`Avi mvj vZ dih nlqv I
 Av`vq nlqvi Rb` mKj Bgv I dKxnB Kg teik wKQy kZ`Av`ivc
 Kti`Qb| Zte Gt`t` nrvbdx gvhnvtei kZ`metPtq teik I KwB|

nvbdx gvhnvte Ggb kZ`itqtQ hvi c`g h`Mi e`vL`v M`Y
 Kitj evsj v`kmn AwKusk gmvj g t`tk Rg`Avi mvj vZ cov Rv`qh
 nte bv| Rg`Avi mvj vZ cov dih tZv bqB, Rv`qhI bq| tKD
 Rg`Avi mvj vZ Av`vq Kitj Zv Av`vq nte bv| Zv`K thvntii mvj vZ
 cotZ nte| bBtj mvj vZ Z`v`Mi KwB cv`c cwZZ ntZ nte| GQvov

Agymj g t`tk, h_v fvi Z, Bsj`vU, Avtgwi Kv BZ`w` t`tkI RgAvi
 mvj vZ Av`vq nte bv|

GLb Avgv` i Ki Yxq wK? gvhv`tei Ahyv`Z Bmj vtgi G gnvb
 dih GtKev`ti tQto t`e? th mvj vZ Ki Avb I nv`xtmi Avtj vtK dih
 ntqtQ, hvi GZ dhxj Z itqtQ tm Bev` ZWw wK Avgiv gvhv`tei t`vnb
 w`tq tQto t`e? hw` I RgAvi gZB thvntii mvj vZ I GKw dih
 Bev` Z, Zey RgAvi gZ GZ dhxj Z GtZ tNvI Yv Kiv nq wb| Avgiv
 wK Zvntj gvhv`tei mthvM wbtq RgAv Z`vM Kti thvni Av`vq Kie,
 bv gvhv`tei cZ m`sb ti tLB tPov Kie RgAvi mvj vZ Av`vq Kivi?

RgAvi mvj vZ i x etj MY` nI qvi Rb` nvbvdx gvhv`te
 AvZwi³ `w kZ`Avtvc Kiv ntqtQ: 1. enr kni Qov RgAvi
 mvj vZ i x nte bv I 2. ivotavb ev AvAwj K ckvmtKi BgvvZ A_ev
 Zvi cZ`w wbtqvM cB e`w³ i BgvvZ Qov RgAvi mvj vZ i x nte
 bv| nvbvdx wdktni mKj MšB G mKj kZ`Dtj L Kiv ntqtQ|
 Avj vgv Avj x BebyAvex evK` gvi Mxvbx (593 in) tn`vqvq etj b:

لَا تَصِحُّ الْجُمُعَةُ إِلَّا فِي مِصْرٍ جَامِعٍ ... كُلُّ مَوْضِعٍ لَهُ أَمِيرٌ
 وَقَاضٍ يُنْفِذُ الْأَحْكَامَ وَيُقِيمُ الْحُدُودَ... وَلَا يَجُوزُ إِقَامَتُهَا إِلَّا لِلسُّلْطَانِ أَوْ
 لِمَنْ أَمَرَهُ السُّلْطَانُ

Omj vZj RgAv enr kni Qov tKv_vl `ea bq ... th`v`tb
 Bmj vtgi wvavavb cQvM I kixqtZi wabw Z kw`-KvRi Kivi
 Rb` ckvM K I wPvi K itqtQb ZvB enr kni | ... kvM K ev ckvM K
 A_ve Zvi wbt` R cB e`w³ Qov Kv`iv Rb` mvj vZj RgAv cZ`ov
 Kiv `ea bq|²⁶⁹

Avgiv LvivR e`e`vi Avtj vPbvq t`tLw th, Kzvi MgvAtj mto
 wZb tKw GKti teK Rigi Dci LvivR avh`Kiv nq| G wkvj
 Gj vKvq RgAvi mvj vZ i x nte bv etj Bgvv gnv` Bgvv Ave-BDmel

I Bgyg Ave-nvbxvvi m#T Rwbttq#Qb²⁷⁰ KviY GLvtb eo kni tbB| i'ay
 eo kn#i, thLv#b mi Kvi vbh#b i v#^a c#kvmK Ges mi Kvi vbh#b wePvi K
 i ttq#Qb, wh#b Bmj vgx kixqZ gZ Bmj vgx AvBb I kw` + c#qvm K#ib,
 tmLv#bB Rg#Avi mvj vZ i x nte | Avj vgv mvi vLmx etj b:

ظَاهِرُ الْمَذْهَبِ فِي بَيَانِ حَدِّ الْمِصْرِ الْجَامِعِ أَنْ يَكُونَ فِيهِ سُلْطَانٌ أَوْ
 قَاضٍ لِإِقَامَةِ الْحُدُودِ وَتَنْفِيذِ الْأَحْكَامِ .

0eo kn#ii msAvq Avqv#`i gvhnv#ei m#u#o I m#vwi vPZ
 (hvwni"j gvh#ve) gZ GB th, Z_vq i v#xq kvmK, c#kvmK ev wePvi K
 (RR ev g#R# + U) we`gvb _vK#eb wh#b Bmj vgx kixqZ vba#wi Z
 kw` mgn Ges Bmj vtgi wev#eavb c#qvm Ki#eb |²⁷¹

nvbvx gvhnv#ei cieZx#Dj vgvMY 0enr kn#ii i 0 e`vL`vq A#bK
 wkw_j Zv Ae#b K#itt#Qb| KviY Zv#`i D#i k` n#jv gvhnv#ei c#Z
 m#y#b I k#v ti#L Rg#Avi mvj vZ Av`vq Kiv| Zui#v KL#b#B
 gvhnv#ei kZ#ij #K Rg#Avi mvj vZ eR#bi AR#vZ wnmv#e M#Y
 K#ib w#| eis Rg#Av Av`vtqi Rb` gvhnv#ei kZ#K wkw_j K#itt#Qb|
 th tKv#bv `vqx Rbem#Z, thLv#b nvUevRvi Av#Q Zv#KB Zviv 0enr
 kni 0 etj MY` K#itt#Qb| Acic#t#| i v#cb#v ev Av#v#j K c#kvm#Ki
 kZ#KI Zui#v wkw_j K#i e`vL`v K#itt#Qb, thb th tKv#bv Bgyg 0viv
 Rg#Avi mvj vZ Av`vq K#i t#l qv hvq |

d#j eZ#vb h#M nvbvx g#v#j gMY we#k#i mKj g#v#j g I
 Ag#v#j g t`tki me#P Rg#Avi mvj vZ Av`vq K#ib| Kv#iv m#`n n#j
 c#i Ave#i th#n#l Av`vq K#ib| wK#` gvhnv#ei AR#vt#Z Rg#Avi
 mvj vZ Z`vM Ki#Z tKDB Pvb bv | tKD gvhnv#ei t`v#vB w`tq
 Rg#Avi mvj vZ eR# Ki#j m#v#iY nvbvx g#v#j g I Av#j gMY Zv#K
 gvh#ve c#j bKvi x bq, eis gvhnv#ei b#t#g we#v#i#-m#v#Kvi x ej #eb |²⁷²

mtefcwi Avgv`i eStZ nte th, mvj vZ, hvKvZ, Dki, wmqvg, n³/₄ BZ`w` Bmj v`gi Aj •Nbxq dih Bev`Z| w`tkj th tKv`bv `v`b th tKv`bv cwi w`vZtZ g`nvj tgi `wqZ; ntj v G mKj Bev`Z mva`gZ Av`vq Kiv| tKv`bv A`úo gZvgZ, Avmj g`i gZw`iva BZ`w`tK cR Kti G mKj dih Bev`Z cwi Z`vM Kivi tPóv Kivi cwi e`Z© gvhv`tei Kvw`tgi g`a` t`tK Avmj g`i gZvg`Zi c`Z k`v`mn Avgv`i tK me`v`q G mKj Bev`Z Av`vq Kivi tPóv Ki`Z nte|

৫. ৪. ৯. জুমু'আ পরিত্যাগের চেয়েও ভয়ঙ্কর উশর পরিত্যাগ

gvhv`tei Ace`vL`v Kti Rg`Avi mvj vZ Av`vq bv Kivi tP`qI A`bK t`w`k f`q`i I Kw`bZi cvc ntj v gvhv`tei Ace`vL`v Kti Dki Av`vq bv Kti `iay c`w`j Z LvRbv t`l`qv| Dki I Rg`Avi bvg`thi g`a` Kt`q`Kw`I t`g`w`j K cv`R` t`Lp:

১ম পার্শ্বক্য: thvni th`nZzgj dih ZvB nvb`dx gvhv`e Abyn`ti thLv`b Rg`Av i`x nte bv tmLv`b thvni Av`vq Ki`ZB nte| w`Kš` LvivR I Dk`ii t`q`t`I Zv bq| LvivR gj Bev`Z bq th, Dki i`x bv ntj LvivR w`t`ZB nte| eis DkiB gj Bev`Z| LvivR i`x bv ntj Dki w`t`ZB nte| LvivR bv w`t`q Dki w`t`j tMbv`n nte Zv KLbB gvhv`te ejv nq w`b| Rg`Avi t`q`t`I nvb`dx gvhv`te ejv n`Q th, Rg`Av i`x nl`qvi kZ`w`j bv cvl`qv tM`j I hw` tKD thvni Av`vq bv Kti Rg`Av Av`vq Ktib Z`te w`Zw`b dih Z`v`Mi Rb` tMbv`nMvi nteb| w`Kš` Dk`ii t`q`t`I KL`bvB Zv ejv nq w`b| LvivR R`w`gi LvivR bv w`t`q Dki w`t`j tKD dih Z`v`Mi Rb` tMbv`nMvi nteb GK`v KL`bvB nvb`dx gvhv`te ejv nq w`b|

২য় পার্শ্বক্য: Rg`Av I thvni `w`j mvj vZB Ki`Avb I nv`xm Øiv c`w`v`Z dih| thvniB gj| Rg`Av Zvi cwi e`Z©kZ`m`tc`q| dih| Kv`t`RB Rg`Av bv cto` thvni co`t`j Avmj Bev`Z c`w`j Z n`Q| Aciw`tK Dki I c`w`j Z ØLvRbv`Ø Abj`fc bq| Dki Ki`Avb I nv`xm w`b`w`i Z Bev`Z| Avgiv t`t`Lw`Q th, gj Bmj v`gx LvivRB tKv`bv

Bev`Z bq| Avi cṖvj Z LvRbv Bmj vgx Lvi vR bq, tKvṭbv Bev`Z tZv
bqB| Ki Avb nv`xtmi tKvṭbv vḃt`Rl bq| KvṭRB RgṖAvi mvj vZ
Z`vM Kṭi thvnti i mvj vZ Av`vq Kitj thiṭc gj Bev`ZuJ cvwj Z
ntq hvṭ`Q, Dki bv w`tq ḠLvRbvḠ w`tj Zv tgvṭUl nt`Q bv|

৩য় পার্থক্য: RgṖAvi mvj vZ Av`vq bv Kitj Ab` GKvU Bev`Z Zvi
e`tj Kiv hvṭ`Q, tmlU ntjv thvnti i mvj vZ| Avi hvKvZ bv w`tj Zvi
e`tj tKvṭbv Bev`ZB Avgiv Kivi mṭhM cwrQ bv| GLb gṃmj g vṖŠv
Kiteb, wZvb gvhnṭei fj e`vL`v l vq`v t`vnb w`tq Bev`Z eRḠ
Kiteb, bv gvhnṭei cṖZ k`vnm Bev`Z cvj tbi mṭhM LRṭeb|

৪র্থ পার্থক্য: evsj vṭ`tk RgṖAvi mvj vZ cov vḃtla KitZ th`vU
chṭq cvl qv hvq Dki vḃtla KitZ tmB`vU chṭq cvl qv hvq bv|
RgṖAvi tṭjṭi ḠḠenr kniḠ l Ḡmi KviḠ Qvov RgṖAvi mvj vZ i`x nṭe
bvḠ K`vU thgb nvbvx gvhnṭei, tZgub Ḡth knṭi mi KviX cṭvmK
l Bmj vgx AvBb Abjṃṭi vṖvi Kivi vṖviK AvṭQ tmlUB enr kniḠ
K`vU l nvbvx gvhnṭei GKvU gZ, hv gvhnṭe cṖxb Mṣmgṭn ejv
ntqtQ| GtZ mntRB evsj vṭ`tki MṠg ev knṭi RgṖAvi mvj vZ i`x
nṭe bv etj GKRb gZ cṭvk KitZ cvṭi| wKŠ` Dkṭi i tṭjṭi Zv
bq| nvbvx gtZ ḠLvi vR RvgṭZ Dki nṭe bvḠ K`vU wK| Zṭe
Ḡevsj vṭ`tki mKj Rvg Lvi vRḠ G K`vU nvbvx gvhnve Abjṃṭi
tgvṭUl wK bq| eis nvbvx gZvbjṃṭi mṭ`nvZxZfvṭe evsj vṭ`tki
Avakvsk Rvg Dkix| KvṭRB nvbvx gZvbjṃṭi evsj vṭ`tki Avakvsk
Rvgi Dki w`tZB nṭe|

৫ম পার্থক্য : RgṖAvi mvj vṭZi cwi etZ`thvni cov ntj nvbvx
gtZ Zv thvnti i mvj vZB nṭe| wKŠ` Dkṭi i e`tj Ḡmi KviX LvRbvḠ
cḠvb Kitj Zv KLṭbvB nvbvx gtZ ḠBmj vgx Lvi vRḠ nṭe bv| nvbvx
gvhnve Abjṃṭi Bmj vgx Lvi vṭRi cwi gvY, c`vZ, cṭkiY meB wfḃḃ
GLb hw` tKD LvRbv w`wQ G ARjṃṭZ hvKvZ bv t`b Zvntj Zvi
Ae`v nṭe AveKj H e`w³i gZ whvb cṖṭg thvni covḠ`w etZ
RgṖAv tQto w`tqtQb| Gici e`vqg KiwQ ev tmbvewnbxi
KPKvl qvR KiwQ ARjṃṭZ thvni l tQto w`tqtQb|

hw` 99% wbdqZv, eis 100% wbdqZvl cvl qv hvq th, Avgvi Rvgnw Lvivr Rx Rvng Zey Avgiv tPov Kie Zvi Dki Av`vq KitZ | KviY GKw`tk itqtQ Bgvgtgi wmxvtst` Dci Av`v, Aciw`tk itqtQ Bmjvtgi Ab`Zg i`Kb Av`vq Kivi AvMh | wK GKvitYB GKRB nvbvdg gvnwj g Bgvgtgi cZ cwi cY`k`v, Av`v I fvj evmv mtEj th tKvfbv Agvnwj g t`tk th tKvfbv Ae`vq th tKvfbv Bgvgtgi wQtb RvgnwAvi mvj vZ Av`vtqi mthvM Qvto b, hw` I wZwb 100% wbdqZ nb th, Bgvgtgi gZvbmvti GLvfb RvgnwAvi mvj vZ nte bv | cQvRtb wZwb RvgnwAvi mvj vtZi cti Avevi thvni ctob, wKs` Zv mtEj wZwb RvgnwAvi mvj vZ QvotZ Pvb bv |

৫. ৪. ১০. উশর প্রদান করুন, কৃপণতা কুফরীর পথ

Dctii AvtjvPbv t`tk Avgiv estZ cwi th, evsjvt`tki gvnjgvbt` i Dci dih ntjv, tmP e`e`vi w`tk j`ti` titL mKj fmvut` i Drcebædj-dmtj i 10% ev 5% fM hvKvZ Av`vq Kiv | hZ w`b ivoa` G hvKvZ msMh I evU`bi e`e`v bv KitQ ZZw`b e`w`MZfvte, Av`vK mvgwZ ev ms`vi gva`tg ev RvZxq tKvfbv ms`vi gva`tg Zv cZ tgsmtg c`vb, msMh I eE`bi e`e`v KitZ nte |

Gicil hw` Kviv gtb mt`n `vtK, Zvntj th Rvng 100% LvivrX etj wZwb wbdqZ RvbtZ tctitQb tm Rvngi Drv`tbi b`bZg 20% fM wZwb Lvivr wmvte c`vb KitEb | Gt`t`i mt`n-hy` `vfb Dki I Lvivr GKw`Z KivB DEg |

mvut` i tjvf nqZ A`tbK`K c`vPbv t`te hvKvZ c`vb bv KitZ | gtb nte, GZ Kó Kti dmj djvjvg Zv t`tk Avevi t`e tKb? GUVB ntjv Cgvb I Kd`ti gta` cv`R` | mvut` i tjvf gvb | kvixi K Bev`tZi tPtq Aw`R` Bev`Z`K tewk Kw`b gtb Kti | GRb`B i mvj j`vn -Gi B`skvtji cti Avitei epr GKw` RbtMv`x mvj vZ-wmqv cvj tb m`Z `vKtj I hvKvZ c`vb KitZ A`Kvi Kti | Ave-evKti i (iv) tbZtZ; mrvemMY me`vZfvte Zv`itK gvj Zv` ev agZ`vMx etj tNvl Yv`b Ges Zv`i wei`tx`hy` Ktib | G mKj gvj Zv` hvKvZ c`vfb `Kw`Z w`tq c`vPv Bmj vg MhY bv Kiv chS`-hy` Ae`vnZ `vtK |

Avgv` i eStZ nte th, gvgtbi m`u` cKZc`f` Zvi wbtRi bq, Avj vni `vb| G t`_tK Avj vni cvl bv ZvtK w`tZB nte| Mixet` i hvKvZ ev Dki c`vb tKv`bv `qv-`w`f`Y` bq| G m`u` Zvt` i cvl bv| hvKvZ ev Dki c`vb Kitj Zvt` i cvl bv cwi`tkva Kiv nq| Avj vn Ges Zui ivmj 𐤊 G cvl bv wba`f`Y Kti`tQb| Avgiv thgb P`tli dmj t`_tK Ab`vb` cvl bv`v`i cvl bv Av`vq Kie, tZgwb Avj vni cvl bv Av`vq Kti Zv Zui wbt`KZ c`xwZtZ Zui ev`v` i gta` eEb Kti t`e| Gi Ab`_v ntj Avgiv KLtbv gvgb etj wbtRt` i`K `me KitZ cvie bv| Avgv` i`K Avb`w` Z wPtE Dki I Ab` mKj cKvi hvKvZ c`vb KitZ nte, tevSv gtb Kti bq| G ntjv gvgtbi cwiPq I Rvb`Z c`etki Ab`Zg I mxj v|

Ki Avb I nv`xtmi Avtjv`K Avgiv t`LwQ th, hvKvZ c`vb Kiv Rvb`Z c`etki Ab`Zg KviY| hvKvZ c`vb bv Kiv gkwi KMtYi Af`vm| wKqvgtZi w`b me`og Rvnb`g c`ekKvi` i Ab`Zg ntjv H e`w` th hvKvZ c`vb t`_tK weiZ `v`K ev Uvj evnvbv Kti | hvKvZ c`vb Uvj evnvbvKvix AwfkB gvj`Eb| hvKvZ c`vb Avgv` i`K Cgv`bi cKZ `^ M`tYi Dc`hvMx Kti Zj`te| hvKvZ c`vb Kitj m`u`i` AKj`vY `ixfZ nte| Ki Avb I nv`xtmi G mKj evYx t`kvbvi c`iI wK gvgb hvKvZ bv w`tq etm`_vKtZ cvtib? Avm-mw`K, Avj -Avgxb g`v`v`j`j ivmj`j`vn 𐤊-Gi GmKj wbt`Rbvi c`iI wK tKv`bv gvgb tP`ov Kiteb th, Kx-fv`te evsj v`tki fvg`tK evt`bvqvU u`3/4Zx Kti LvivRx fvg etj `me Kti hvKvZ bv w`tq cviv hvq?!

Avgv` i tZv gtb nq GmKj AvqvZ, nv`xm I dmtj i hvKv`Zi weavb`vewj Rbvi ci c`Z`K evsj v`tk gvgb dmtj i hvKvZ ev Dki c`vb Kti Ki Avb I nv`xtm evY`Z Adi`š-cj`-v`j v`tfi Rb` e`-n`-ntq coteb| dmtj i hvKvZ ev Dki dih nl qvq m`n`_vKtj I ev wlvme cY`bv ntj I wZwb hvKvZ Av`vtqi tP`ov Kiteb| tKbbv GKw`tK Zvi itqtQ cj`-v`i Avkv, Aciw`tK itqtQ Ki Avb I

nv`xtm ewYZ KwWb kwv`+ m`tebv t`tK AvZf Qvi e`vKj Zv|

৫. ৪. ১১. এক টাকার উশর লক্ষ টাকার দান থেকে উত্তম

AtbK avigR gmij g Dki ev hvKvZ Av`vq Ktib bv, wKŠ' wewfbœcKvfi vbtRi dmj ev UvKv t`tK `vb Ktib| gjZ Dktii
 1. di`hi mvl qve bdtj i tPtq AtbK AtbK Y tenk Ges 2. dih Av`vq bv Ktib bdj cvj b Kij Zv cvMj wq Qvov wKQB nte bv| Ave-
 ùivBiv (iv) etj b, ivmj j w etj tQb, Avj w etj tQb:

مَنْ عَادَى لِي وَلِيًّا فَقَدْ آذَنْتُهُ بِالْحَرْبِ وَمَا تَقَرَّبَ إِلَيَّ عَبْدِي بِشَيْءٍ أَحَبَّ
 إِلَيَّ مِمَّا افْتَرَضْتُ عَلَيْهِ وَمَا يَزَالُ عَبْدِي يَتَقَرَّبُ إِلَيَّ بِالتَّوَّافِلِ حَتَّى أُحِبَّهُ

0th e`w³ Avgvi tKvfbv Ijxi mvt_ kI"Zv Kti Awig Zvi mvt_
 hX tNvI Yv Kw | Avgvi %bKU" ARB I Ij x nI qvi Rb" ev`v hZ KvR
 Kti Zbfa" Awig metPtq fvj ewm H KvR th KvR Awig dih KtiwQ
 (dih cvj bB Avgvi `bKU" ARBbi Rb" Avgvi metPtq wCq KvR)|
 Gici ev`v hLb me^v bdj Bev`Z cvj tbi gva`tg Avgvi %bKU" I
 tej vqvtZi c+_ AMthi ntZ _vtK ZLb Awig ZvtK fvj ewm|...⁶²⁷³

G nv`xtmi Avtj vtK gRwi`-B Avj td mvbx, kvBL Avgv`
 mvi w> x (1034 w) etj b: “আল্লাহতায়ালার নৈকট্য প্রদানকারী আমলসমূহ-
 দুই প্রকার। প্রথম প্রকার ফরজ কার্যসমূহ, দ্বিতীয় প্রকার নফল কার্যাবলী। নফল
 আমল সমূহের ফরজের সহিত কোনই তুলনা হয় না। নামায, রোজা, জাকাত,
 জেকের, মোরাকাবা ইত্যাদি যে কোন নফল এবাদত হউক না কেন এবং তাহা
 (যতই) খালেছ বা বিশুদ্ধভাবে প্রতিপালিত হউক না কেন, একটি ফরজ এবাদত
 তাহার সময় মত যদি সম্পাদিত হয়, তবে সহস্র বৎসরের উক্তরূপ নফল এবাদত
 হইতে তাহা শ্রেষ্ঠতর; বরং ফরজ এবাদতের মধ্যে যে ছন্নত, নফল ইত্যাদি আছে,
 অন্য নফলাদির তুলনায় উহারাও উক্ত প্রকার শ্রেষ্ঠত্ব রাখে। এক তক্বা বা ছয়

রতি পরিমাণ মাল জাকাতের নিয়াতে প্রদান করা যেরূপ নফল হিসাবে পর্ব্বততুল্য স্বর্ণ প্রদান হইতে শ্রেষ্ঠ, তদ্রূপ উক্ত জাকাত প্রদানের সময় তাহার নফল, মোস্তাহাব বিষয়গুলির প্রতি লক্ষ্য রাখাও শ্রেষ্ঠতর। জাকাতের মধ্যে মোস্তাহাব যথা নিকটস্থ ফকীর, মিছকীনকে প্রদান, ইত্যাদি।”^{২৭৪}

৫. ৫. বাংলাদেশে উশর: প্রাসঙ্গিক বিধানাবলি

৫. ৫. ১. উশরের পরিমাণ ও নিসাব

c0` q Dk`ii cwi gvY m`vutK`Avgiv ce`Z`Avtj vPbvq t` tLwQ th, epoi cwlb, eb`vi cwlb, gvLi `vfweK Av`Zv ev tmP Qrov `vfweKfvte c`vvnZ Lvj ev b`xi cwlb e`envi Kti dmj djv`bv ntj tm dmtj i 10% fVM hvKvZ c0`vb Ki tZ nte| Avi gvbexq ktj, Rxe Rv`bvqvi ev h`sj`e`envt`i gva`tg tmP Kti dmj djv`j Zv t` tK 5% fVM hvKvZ w` tZ nte| c`k`antj v, hw` Dfq c`Kvi cwbi msugk`fY dmj djv`bv nq Zvntj Kx Ki tZ nte?

dKxnMY etj tQb th, gj Z th c`xwZi Dci wbf` Kiv nq Zvi Dci wfv`E KtiB hvKv`Zi nvi wba`fY Ki tZ nte| hw` gj Z tm`Pi Dci wbf` Kiv nq w`Ks` `yGKevi epoi nlqv`Z GK-Avaei tm`Pi cwlb Kg DVv`Z nq Zvntj Zv`K tm`Pi Rwg aitZ nte| Avi hw` gj Z epoi cwbi Dci wbf` Kiv nq, w`Ks` AwZ c0`qvR`b GKevi tmP w` tZ ntqtQ Zvntj Zv`K epoi cwbi Pvl aitZ nte|

Avi hw` tg`Sij KfvteB Dfq c`xwZi Dci wbf` Kiv nq Zvntj 7.5% fVM hvKvZ w` tZ nte etj gZvgZ c`Kvk Kti tQb A`bK dKxn| A`f th dmj djv`bvi Rb` mvaviYZ 8 evi tmP t` l`qvi c0`qvRb nq w`Ks` Avenl qvMZ m`y`eavi Kvi`fY A`a`R tmP l A`a`R epoi cwbi Dci wbf` Kti dmj djv`bv nq tm t`q`f` 7.5% fVM hvKvZ c0`vb Ki tZ nte|²⁷⁵

Avgiv t`tLwQ th, nlvbvx gvhnvte Dktii vbmve tbB| Kgtenk mKj cwigvY Drcv`tbi Dki w`tZ nte| G gZwU mveavbZvgj K Ges e`w³MZ ch^qq gytbi DwPZ Kgtenk mKj Drcv`tbi 10% ev 5% fvM hvKvZ (Dki) wnmvte `wi`t`i`K c0vb Kiv|

c¶vsthi vbmvtai nv`xm`uj thtnZi AZ`š-kw³kvj x, mnxn Ges AvaKvsk dKxn I Bgvgtgi gZvgZ vbmve vbaftiYi c¶¶ tmtnZi iv0iq ch^qq hvKvZ I Dki msM0ni t¶t¶ vbmve vbafti Z ivLtZ nte| vbmvtai Kg Drcv`tbi hvKvZ c0vtbi Rb` mgvR ev iv0^a gygbtK Pvc w`tZ cvi te bv| Avgiv t`tLwQ th, mv0-Gi cwigvY vbaftiYi gZtft`i KviY dmtj i hvKvZ ev Dktii vbmve 653 tKwR ev 990 tKwR nte|²⁷⁶ Avgvt`i t`tki hvKvZj wdzI I Ab`vb` AvnKvtgi mt` mgšq Kti dmtj i hvKvtZi vbmve 990 tKwR vbaftiY Kiv DwPZ etj Awig gtb KwI | G t`tki mvaviY bvmwi Kt`i gta` 40 tKwRtZ gY vbaftiYi c0j b itqtQ| tm wnmvte dj -dmtj i hvKvtZi vbmve nte 25 gy|

৫. ৫. ২. ফসল প্রদান বনাম মূল্য প্রদান

Avgiv t`tLwQ th, Ki Avb I nv`xtm Dktii t¶t¶ me^v Drcbæ dj -dmj c0vtbi K_vB ejv ntqtQ| ewin`K ktai w`tK j¶¶ titL KwZcq Bvgv I dKxn G mKj t¶t¶ gj` c0vb bv Kti mivmwi Drcbædj ev dmj c0vtbi wbt`R w`tqtQb| Ab`vb` Bvgv I dKxn Drcbædj -dmj A_ev Zvi gj` c0vtbi gva`tg Dki ev hvKvZ cwitkvtai AbgvZ c0vb KtiqtQb| KviY gj Df`l`k` mgvtRi `wi`^a I gYvtc¶x tkYxtK mvrwh` Kiv| AtbK mgq A_©Zvt`i Rb` AvaK DcKvix nq| Avj vgv Kvmvbx etj b: 0Avgvt`i nlvbvx gvhnvte dmtj i hvKvtZi gj` c0vb Rvtqh AvtQ| Bvgv kwld0qx etj b th, Drcbædj ev dmtj i AskB w`tZ nte, gj` w`tj Pj te bv|⁰²⁷⁷

৫. ৫. ৩. উশর ফরয হওয়ার ও প্রদান করার সময়

Dktii weavtbi t¶t¶ `wU mgq `iZcy[©] KLb Dki gygtbi wh`syq dih nte Ges KLb Dki c0vb Kiv dih nte| Bvgv Ave-

nvbxdv (ivn) etj b th, RugtZ ecb Kiv dmtj i Pviv tei ntj B dmtj i Dki dih ntq hvte| hw` dmj cvKvi AvtMB dmtj i MvQ ŪNvmŪ wnmvte tKtU tdjv nq Zvntj D³ KwZ² dmtj i, A_Ū ŪNvmŪ ev Ltŵi 10% ev 5% fM Dki cŵvb KiŷZ nte| Avi hw` dmj cwicK;nlqvi cti dmj KvUv nq Zvntj KwZ² dmj cwi`QbœKivi cti Zv t_ŷK hvKvZ (Dki) cŵvb KiŷZ nte| dtj i tŷŷtŷ dj aitj B Dki gvgtbi wh²ŷq dih nte| th Ae⁻vq dj tcto tdjv nte tm Ae⁻vtZB dtj i Dki cŵvb KiŷZ nte|

Bgvv Ave-BDmel (ivn) etj b th, dj A⁻ev dmj cvKtZ kj` Kiŷj Zvi hvKvZ ev Dki gvgtbi wh²ŷq dih nte| cwicK; dmj ev dj Nti tZvjvi cti Zv t_ŷK hvKvZ cŵvb KiŷZ nte| Bgvv gnv²ŷ` (ivn) etj tQb th, dj ev dmj KZ²bi thM` ev tcto Avbvi thM` ntj B Zvi hvKvZ dih nte| Ab`vb` Bgvvgti gtZI Gfvte dmj ev dj cwicK; l Lvl qvi ev e`envtii DcthvMx ntj B Zvi hvKvZ cŵvb Kiv gvgtbi `wqtZ; dih ntq hvq| tgvUvgU mKtj B ej tQb th, dmj tKtU ev dj tcto cwi²vi Kti Ges cŵqvRtb i`wktq Nti tZvjvi mt¹/₂ mt¹/₂ Zvi hvKvZ cŵvb Kiv dih ntq hvq| wej t² cŵvb Kiŷj l Av⁻vq nte|

G gZwetivtai Rb` cKZctŷ tKvtbv mgm⁻v nq bv| Bgvv Ave-nvbxdivi (ivn) gtZ dj -dmtj i hvKvtZi tKvtbv wbmve tbB| Avi Bgvv gnv²ŷ` l Bgvv Ave-BDm²di (ivn) gtZ dmj ev dj hLb KZ² Kti ev tcto Avbv nte tm mgtqi l RbB nte Dktii wfvE` ZLb hw` wbmve cY²nq wKŠ` cti Zv Ktg hvq Zvntj Drcv` bKvixtK Aek`B cŵg l Rb Abhvqx Dki cŵvb KiŷZ nte|

Zte Dctii gZwetivtai GKwU e`enwii K w` K AvtQ| Zv ntj v tKvtbv `te`, dj dmj ev Ab` wKŷZ hvKvZ dih nlqvi cti hw` gwj tKi KviŷY ev Zvi Aetnjvq D³ `e` bŵ ntq hvq ev wbmve t_ŷK Ktg hvq Zvntj Zvi hvKvZ gvd nte bv| ZvtK D³ `te`i cY²hvKvZ Av⁻vq KiŷZ nte| Avi hvKvZ dih nlqvi AvtM hw` Gfvte m²u` bŵ nq Zvntj tKvtbv hvKvZ w` tZ nte bv|

GRb` mev²vq hvKvZ dih nlqvi ciciB gvgtbi hvKvZ Av⁻vq Kiv DmPZ| hvKvZ dih nlqvi cti Zv Av⁻vq wej t² Kiŷj

nqZ Gfvte dj ev dmj bó ntq thtZ cvti | GgZve`vq nqZ Zvi
 `wqfZi Avj vni cvl bv t`tKB hvte | GRb` mKj gvgfbi DvPZ mZK©
 nIqv, thb tKvfbv tMvbn ev cvl bvi tevSv Nvto wbtq gnwePvti i
 w`tb Avj vni `ievti wePvti i Rb` `wovfZ bv nq |²⁷⁸

৫. ৫. ৪. বাংলাদেশের যাকাতযোগ্য কৃষি উৎপাদন

৫. ৫. ৪. ১. মৌসুমি ফল ও টাটকা শাকসবজি

BtZvcfe©Avgiv Avtj vPbv KtiwQ th, Bvgv Ave-nvbxdivi (ivn.)
 gtZ mKj cKvi Ges mKj cwigvY dj I dmtj i hvKvZ c0vb Kitz
 nte | Gtfti tKvfbv wbmvel tbB | cieZx`nvbvdx Dj vgv I dKxMY
 G gZB MhY KtitQb | Avgiv t`tLwQ th, Ki Avb I nv`xtmi Avtj vtK
 G gZw kw³kvj x | G gZ Abjvnti Avgvt`itK mKj dj I dmtj i
 hvKvZ c0vb Kitz nte |

nvbvdx gvhnvtei D³ wmvš-Abjvnti tKvfbvi Kg ckaev mgm`v
 QovvB c0Z`K gmvij g bvMvi K Zui Drcvwi Z mKj cKvi dj, dmj I
 kvKmwai hvKvZ Av`vq Kiteb | Kjv, Avg, KwVj, Rvg, tcqviv,
 Avgov, Avgj wK, ZigR, ew½, BZ`w` mKj dj Ges jvD, Kgtov,
 wst0, Kijv, te_b, kmv, wfti, cBkvK, Avjy Av`v, wkg, tcvjv,
 eiwU, KPz BZ`w` mKj cKvi kvKmwai hvKvZ c0vb Kitz nte |
 GgbwK whvb Nvnti PvI Ktib wZvb Zvi fvgi DrcbaNvm t`tK 10%
 ev 5% fVM Dki c0vb Kiteb |

Avgiv eStZ cwii th, mvaviY gmvij tgi Rb` GKUzKó ntj I G
 gZw agf` wotKvY t`tK DEg I AZ`š-mZKZvgj K | GtZ gvgb
 me©v GKwU AZ`š-mvI qvtei I AvwZ`K dj `vqK Avw`R Bev`Z Kivi
 mthvM cvb | hLbB wZvb Kgtenk th tKvfbv iKg dj, dmj ev mewR
 dj vt`Qb mvf_ mvf_ wnmve gZ wKQyhvKvZ Av`vq Kti w`t`Qb |

Ki Avtbi AtbK AvqvZ I AmsL` nv`xtmi Avtj vtK Avgiv
 RvbtZ cwii th, Avj vni mšto, `bKU` I tejvqvZ AR©, wec` t`tK
 gv³ jvf, AvwZ`K ckwš, cYZv I mwieR Kj`vYgq Rxefti Rb`

৫. ৫. ৪. ২. সংরক্ষণযোগ্য ফল- ফসল

G aiṭbi dj | dmtj i hvKvZ c0vb Kivi velṭq gṃvij g Dṣṣṇi mKj Bgvg | dKxn GKgZ | Ki Avb | nv`xtmi Avtj vtK gṃvij g Dṣṣṇ GKgZ th, c0Z`K gṃgb Pvlx, K.I.K ev fṃggvij K vṃvb vṃṭRi Pṭli gvaṭg ev eMṣi gvaṭg dj ev dmj jvf KiṭQb vZvb G aiṭbi mKj dj | dmtj i hvKvZ c0vb Kiṭeb | Bgvg Ave~nvṃxvdi (ivn) gṭZ G mKj dj -dmj Kgṭeik hZUKB Drcw`Z tnvK Zvi hvKvZ (Dki) c0vb KiṭZ nṭe | Avi Ab` mKj Bgvg | dKṭni gṭZ G mKj dj -dmj vṃvve cwi gvY Drcṃṃtj Zvi hvKvZ c0vb KiṭZ nṭe |

Gfvṭe mKj cKvi Lv`km`, Wv0j , gkjv | msiṭYṭhvM` dtj i Dki w`ṭZ nṭe | thgb Mg, he, fṃEv, avb BZ`w` mKj Lv`km`, gṃj, t0vjv | mKj cKvi WvDj , vṃṭgi vewP, ev`vg, tc`v, AvLṭivU, hvdivb, tgṭn`x, hvBZb, aṭb, nj`y, vRṭi, vcvvR, imṃ, kY, ZvgvK, KvVev`vg, Lṃvbx, vPbv`vg, AvLṭivU, bwiṭKj, mṃcwi tc`v, tKl ov, k~vRiv, tRivqi, tZZj, mṃcwi, bwiṭKj | mKj dj | gkjv RvZxq Drcv`b | GQvov cvU, AvL, Zjv, gaṭ tikg~w BZ`w` il Dki c0vb KiṭZ nṭe |

th mKj dj , dmj ev cvZv i`vṃṭq msiṭY Kiv hvq Zvi | hvKvZ c0vb KiṭZ nṭe | GRb` Pv cvZvi Dki w`ṭZ nṭe | GQvov hZ iKṭgi gkjv RvZxq dj i`vṃṭq vewq Kiv nq tm mKj dtj i hvKvZ w`ṭZ nṭe | th mKj dj -dmj msiṭYṭhvM` bq, vṃKš` Zvi vewP ev exR msiṭY | e`enviṭhvM` tm`vj i vewP ev exṭRi hvKvZ w`ṭZ nṭe |²⁸⁰

৫. ৫. ৪. ৩. মধু, লবণ, রেশম ও মাছের উশর

Avgt` i t`tk DcKjxq AAṭj i fṃgṭZ e`vcK nvṭi jeY | gvṭQi, vewṭklZ vPsvṃ gvṭQi Pvl Kiv nq | Dfq cKvi PvlB vewq | e`emṭqi Rb` Kiv nq | Drcw`Z jeY | gvṭQ Kw hvKvZ A` Dki A`ev e`emṭqi hvKvZ dih nṭe | Avgiv BṭZvcṭeṭ` ṭLwQ th, tKD tKD Dfq cKvi hvKvZ c0vṭbi K`v etj ṭQb |

nv`xm kiṭd evWZ nṭqṭQ, mvgjvn BebyRṃ`ṣ (iv) etj ṭQb:

كَانَ رَسُولَ اللَّهِ ﷺ يَأْمُرُنَا أَنْ نُخْرِجَ الصَّدَقَةَ مِنَ الَّذِي نُعَدُّ لِلْبَيْعِ

Øivmj j wn (ﷺ) Avgv` i tK weµtqi Rb` cØZ mKj `te`i hvKvZ cØv`bi vbt` R cØvb Ki tZb|Ø²⁸¹

Lj vdv`q ivt`k`xb l cieZx[©]mvnvex- Zv`teqMY weµtqi Rb` ivLv mKj `te`i hvKvZ cØv`bi vbt` R w`tqtQb| Zv` i hM ivØiq hvKvZ msMØnKMY weµtqi Rb` ivLv mKj `te`i hvKvZ msMØn Ki tZb| D³ `te`i evRvi gj` -Y[©]ev tiŠt`i vbmve cwi gvY ev Zvi tewk ntj D³ `te`i tgvU g`j`i 2.5% nvti hvKvZ MØY Ki tZb| GgbwK tKD hw` gwU l weµtqi Rb` t`i tL t`q Zvntj Zvi gj` vbi fcy Kti vbmve cy[©]ntj tgvU g`j`i 2.5% hvKvZ cØvb Ki tZ Zvi v vbt` R cØvb Ki tZb|²⁸²

Gt`q`i j`Yxq th, e`emvq c`Y` hvKv`Zi nvi 2.5% l Kw l c`Y`i hvKv`Zi nvi 5% ev 10%| GRb` e`emvqx hvKvZ cØvb Kiv g`g`bi Rb` mnRZi, Zte g`gb mnR vbt`q wPŠv-Kivi tPtq tewk wPŠv- Ktib Avjwni vbt` R wKfvte mwKifc cvjb Kiv hvq| GB `wØtKyv t`_tK Avgv` i t`L tZ nte, jeY, tikg l gv`Qi t`q`i g`gb Pvl x`K e`emv`qi hvKvZ w` tZ nte bv Kw l hvKvZ w` tZ nte|

je`Yi t`q`i Avgiv eŠtZ cwii th, g`nvi g D`Šni HKgZ` Abjv`ti Gi Dki ev Kw l-hvKvZ cØvb Ki tZ nte| KviY jeY msi`Y`thvM` Drcv`b| hw` l jeY Ab`vb` Kw l Drcv`tbi gZ gwU l vbt`P t`_tK Drcw` Z nq bv wKŠ' ZvB etj Gt`K Avgiv Kw l Drcv`b t`_tK Avjv`v Ki tZ cwii bv| Avgiv Rvwb th, nv`x`m gaj Dki cØv`bi vbt` R cØvb Kiv ntqtQ| gaygwU l vbt`P t`_tK Drcw` Z nq bv| iay fvg e`envi Kti Gi Pvl Kiv nq GRb` Gi Dki cØv`bi vbt` R cØvb Kiv ntqtQ| jeY l Abjfcfvte fvg m`x`i Drcv`b

Ges Gi Dki c0vb Ki tZ nte | gmvj g jeY Pvlxi Dci dih ntjv, wZvb Zvi Drcbæj etYi mwK wnmve msi Y Kti Gi Dki ev Aa© Dki hvKvZ Lv tZ e`q Kiteb |

tikg PvlI gayPvtli b`vq | GRb` tiktgi tñtñI gaij b`vq Kwl-hvKvZ ev Dki c0vb Ki tZ nte | c0Z tgsmtg Drcw Z tgvU tikg t`tk Dki c0vb Ki tZ nte |²⁸³

gvQ Pvtli wv lqvU wfbde c0Pxb htM Gfvte `vfweK fvg tK gvQ Pvtli Rb` e`envi Kiv ntZv bv | mvaviYZ b`x, Lvj, mgj, c0KwZK Rjvkq ev cKi t`tk gvQ aiv ntZv | eZgvtb nvRvi nvRvi GKl Kwl Rvg gvQ Pvtli Rb` e`euZ nt`Q | GQvovl cKi, w`N, Lvj l nvl to ewYwR`Kfvte gvQ Pvl Kiv nt`Q | gvQ Pvl tK e`emvtqi hvKvZ A_ev dmtj i hvKvZ c0vb Ki tZ nte | GKB m`ut` `ycKvi hvKvZ GK tñ c0vtbi c0qvRb tbB | GLb Avgvt` i t`L tZ nte th, gvQ Pvtli tñtñI Avgiv tKvb& aitbi hvKvZ Av`vq Kie? G wv tñq wv`wv Z MtelYvi Rb` Awig t`tki Awij g mgvR tK Ab tiva KivQ |²⁸⁴ Avgvi Kv tQ gtb nq, eZgvtb gv tQi tñtñI Avgiv wZbvU chq t`L tZ cvB:

প্রথমত, c0KwZK Rjvkq ev cvwb e`envtii Rb` LbbKZ cKi ev w`N tZ c0KwZKfvte teto lVw gvQ | c0qvRb ev m`thvMgZ grm`wKvix ev cKti gmvj K tmLvb t`tk gvQ atib | G`wj i tñtñI hvKvZ ev Dki tKv tbwUB c0hvR` bq |

দ্বিতীয়ত, b`x, nvlI, cKi, w`N, Lvj, wvj ev Rjvk tñq ewYwR`Kfvte gv tQi Pvl Kij Zv t`tk e`emvtqi hvKvZ c0vb Ki tZ nte | KviY G mKj 0Rjvkq tK mvaviYZ 0fvg0 wnmvte MY` Kiv nq bv | Ab`vb` e`emvqx ctYi b`vq Gifc gv tQi evrmwv K wnmve Kti wbmve cY© ntj 2.5% hvKvZ c0vb Ki tZ nte |

তৃতীয়ত, hv` Pvl thvM` Rvg gvQ Pvtli Dñ t`tk` Rjvkq ev tNi-G cvwvYZ Kiv nq Zte tmtñtñI Dki ev dmtj i hvKvZ c0vb Ki tZ nte |

we`tklZ wPswO Pvl`i t`q`i Pvlx mvaviYZ `vfweK fvg`tKB e`envi Ktib| `iay fvg`tZ cwlb msi`q`iYi e`e`v Kti ZvtZ wZvb gvQ Pvl Ktib| GRb` ZvtK Kwlb-hvKvZ ev Dki c`vb KitZ nte| c`Z tgs`m`g gvQ wep`tqi ci wZvb Drcw` Z gv`Qi Dki c`vb Kiteb| wPswO Pvl gj`Z cwlb wbf`| thLv`b tRvqvi- fvUvi Kvi`Y `vfweKfite Rvg`tZ cwlb Av`m Ges Zv msi`q`Y Kiv nq tmLv`b tgvU Drcv` tbi 10% fvM hvKvZ w` tZ nte| Avi thLv`b weK`i tmtPi gva`tg fvg`tZ cwlb t`c`Qvb I msi`q`Y Kiv nq tmLv`b 5% fvM hvKvZ w` tZ nte|

Avgiv Rwlb th, tKDB wbt`Ri e`env`i i Rb` G mKj gvQ Pvl Ktib bv| Drcb`ogvQ wep`tqi Rb` ev emw`R`K wfv`E`tZB Zv Drcv` b Kiv nq| G Rb` G mKj Drcv` t`b Bgvg gny`v`st` i (ivn) g`tZ Dfq c`Kvi hvKvZ c`vb Kiv c`QvRb| Bgvg Ave`nv`ixdv (ivn) I Ab`vb` Bgv`gi g`tZ `iayKwlb hvKvZ c`vb KitZ nte| G gZwJB M`h`Y`thvM`, hv Avgiv B`Zvc`e`D`j L KtiwQ|

৫. ৫. ৪. ৪. হাঁস-মুরগী বা পোল্ট্রী ফার্মের উশর

Avgiv t`tLuQ th, nv`xtm gaj Dki c`v`tbi wbt` R t`lqv ntq`tQ| eZ`g`vb h`M Avgv` i t`tk gayPvl`i gZB dvg`K`ti gj`Mx ev wWg Drcv` b Kiv nq| G mKj Drcv` t`b tKvb`c`Kv`i i hvKvZ c`vb KitZ nte? gaj gZ Dki w` tZ nte? bv wep`tqi `e` wnmv`te e`emv`tqi hvKvZ c`vb KitZ nte? w`lq`w m`x`u`K`PovS`-w`x`v`S`-M`h`t`Yi Rb` Avij g mgv`Ri mgw`MZ M`telYv, Av`tj vPbv I w`x`v`S`-M`h`Y c`QvRb| thb Zuv gny`j g Drcv` KMY`tK mw`K w`x`v`S`-w` tZ cv`i b|

Avgi Kv`Q g`tb ntq`tQ, G ai`tbi dvtg` t`q`i e`emv`tqi hvKvZB Av`KZi c`h`vR`| h` wep`tqi Rb` nwm, gj`Mx, wWg BZ`w` Drcv` b Kiv nq Zvntj hvKvZ c`v`tbi mgq wep`tqi Rb` c`Z mKj Drcv` t`bi gj` wnmve Kti hvKvZ c`vb KitZ nte| wbmve c`Y`Kivi Rb` D³ dvg`g`v`j t`Ki Ab`vb` e`emv I bM` UvKv GK`i` wnmve KitZ nte| wep`tqi Rb` c`Z mKj gj`Mx, Ab`vb` emw`R`K c`Y` I bM` UvKvi 2.5% nv`i hvKvZ c`vb KitZ nte|

Gt`q`i j`q`Yxq th, G mKj e`emv`qx dvtg` Drcv` b I wep`q w`bq`wZ Pj`tZ `v`K| me e`emv`tqi t`q`i`B G Ae`v`| GRb` el`wZ`

৫. ৫. ৫. উৎপাদন খরচ বনাম যাকাত

eZgvb hM dmtj i hvKvZ c0v`bi t`q`i Drcv`b Li`Pi cKw K.I.K mgv`Ri GKw eo cK` th`nZi mvi, KxUv`kK BZ`w` Qvovl k`gK gRj`x BZ`w` i wQ`tb K.I.K`K c`Pi LiP Ki`Z nq| `fveZB gvbexq` p`Zvi Kvi`Y GZ Kó I Li`Pi Drcb`dmtj i 10% ev 5% f`M hvKvZ c0vb Ki`Z Zwi Kó nq| A`b`Ki g`bB c`æRv`M th, c0P`b hM Drcv``bi LiP t`Zv GZ wQj` bv, Kv`RB Zv` i Rb` Gf`te hvKvZ c0vb mnR` wQj| eZg`v`b Drcv`b LiP t`t`q`| Kv`RB hvKv`Zi w`mve t`_`K Drcv`b LiP ev` t` I qv h`te w`Kbv| j`Y`xq th, eZg`v`b Drcv`b LiP ev`xi Ab`v`Z ev Zvi t`t`q`| Aw`K n`ti Drcv`b ev` t`t`q`| t`m`K t`_`K t`L`Z t`M`j Ae`vi t`Kv`bv cwi eZ`B nq` vb| Zey` Li`Pi w`l`q`w eZg`v`b K.I.K` i`K L`B b`rov t` q| G`q`i` dK`x`M`Yi w`Z`w` gZ Avgiv` t`L`Z cvB|

৫. ৫. ৫. ১. উৎপাদন খরচ বাদ না দেওয়া

G w`l`q` c0`g gZ, tgvU Drcv``bi hvKvZ w``Z n`e, Drcv`b LiP ev` t` I qv h`te bv| c`m` Pvi Bgv`gm` Aw`Kv`sk g`n`ij`g dK`x` I Bgv`g GK`gZ th, dj`-dmtj i hvKvZ c0v`bi t`q`i Drcv``bi LiP ev` w``q` hvKvZ c0vb Kiv h`te bv| eis tgvU Drcb`dmtj i 10% ev 5% f`M hvKvZ w``Z n`e| B`Zvc`te`Avgiv` G w`l`q` Bgv`g Ave`BD`m`l I Bgv`g g`n`v`\$`i `ú` e`e` t`L`w`| cieZ`x` n`vb`v`dx Dj`v`g`MY Ges Ab`v` Bgv`g I dK`x` GKB K`_v` e`j``Q`b|²⁸⁶

h`w` t`Kv`bv g`n`ij``gi t`m`Pi GK GK`i R`w`g`Z 100 gY avb Drcb`enq` Zv`nj` w`Z`v` 5 gY avb hvKvZ c0vb Ki`teb| w`Z`v` ej``Z cvi`teb bv th, Avgvi` j`v`Qj, k`gK, mvi, KxUv`kK, gvovB BZ`w``Z 20,000 Uv`Kv LiP n`t`q`Q| GRb` Aw`g 100 gY t`_`K G g`j``i avb, Avb`g`w`bK 40 gY avb ev` w``q` evKx 60 g`Yi Rb` 3 gY avb hvKvZ c0vb Kie| eis Zv`K 100 gY t`_`K 5 gY hvKvZ c0vb Ki`Z n`e e`j` Pvi Bgv`g I Aw`Kv`sk dK`x` HK`gZ` c`K`v`K K`i`Q`b|

G HKgtZ`i KviY ntjv ivmj j vn  Drcv`b Li`Pi w`tK j`q` ti`LB dmtj i hvKvZi cwi gvY wba`fY Kti`tQb| tmP nt`Q Drcv`tbi ca`vb LiP| Gi Dci wfvE` Kti wZvb hvKvZi nvi wba`fY Kti w`tqtQb| Kv`RB cpivq Drcv`b LiP ev` t`l qvi c`kæ`bB|

Zuiv Av`tiv etj b th, hvKvZ th`tnZzGKwU dih Bev`Z, tm`tnZz GLv`tb Ab` tKv`bv LiP wmvve Kti hvKvZi gta` Kg tenk Kiv hvte bv| mte`fCwi, tm`tPi Kvi`tY gj`Z Drcv`b epx` cvq bv| eis tm`tPi cwib epx` ev c`KwZK cwibi Afve c`tY Kti| GRb` tm`tPi Li`Pi Kvi`tY hvKvZi nvti Kg`tenk Kiv ntqtQ| c`q`lvS`ti Ab`vb` Li`Pi Kvi`tY Drcv`b epx` cvq| K.I.K hv LiP Ktib Zvi wvbg`tq AwZwi³ Drcv`b jvf Ktib| Kv`RB G mKj LiP ev` t`l qvi c`kæ`vtK bv|

Ki Avb I nv`xtmi mvaviY wbt`Rbvi Av`tjvtK I AwaKvsk c`Pxb dKx`tni HKgtZ`i wfvE`tZ AwaKvsk Awa`bK Mte`lK Awj g Drcv`b LiP ev` bv` t`l qvi c`t`q` gZ c`KvK Kti`tQb|²⁸⁷

GLv`tb j`q`Yxq th, dj ev dmj cwi cK;ntq Dki dih nl qvi cti MvtQ ev gv`tV`_vKv Ae`vq, KZ⁸ Kivi mgq, iKv`tbi mgq ev Nti DVv`tbi mgq`v`fweKfvte K.I.K wbt`R, Zvi cwi ev`tii m`m`, k`tgK, cvov c`iZ`teKx, w`bKueZx⁹ wi`a`e`w³ ev Ab` tKD hw` wKQydj ev dmj f`q`Y Ktib ev nwi`qv M`bY Ktib Zte tm dj ev dmtj i hvKvZ w`tZ nte bv| D³ cwi gvY dmj wbmvt`ei wmvte c`ek Kite, w`Ks` hvKvZi wmvte c`ek Kite bv|

BgvG Ave~ BDmel etj b: Ohw` tKv`bv fvg`tZ 300 mvO hvKvZ`thvM` dmj Drcb`enq| Gici fvg` gwj K wbt`R wKQy tL`tq td`tj b, Zvi cwi ev`tii m`m`t`i`tK, eU`evUe ev cvov c`iZ`teKx`tK Lvl qvb Ges GtZ ewiK dmtj i cwi gvY 300 mvO t`tK Kg ntq hvq Zte K.I.K`tK ewiK dmtj i hvKvZ c`vb Ki`tZ nte| wZvb hv tL`tqtQb ev LvB`tqtQb Zvi Rb` wKQyc`vb Ki`tZ nte bv| Abj`fc`fvte hw` wKQy dmj Pwi ntq hvq Zte ZvtK ewiK dmtj i hvKvZ w`tZ nte|²⁸⁸

৫. ৫. ৫. ২. উপপাদন খরচ বাদ দেওয়া

G wel tq wZxq gZ, Pvfli LiP ev` w` tq ewK dmtj i hvKvZ c0vb Ki tZ nte| c0Pxb tKv tlv dKxn Ges AvaybK KwZcq MtelK dj -dmtj i hvKvZ c0v tbi ctePvfli LiP ev` t` l qvi ctq gZ cKvk Kti tQb|²⁸⁹

Zuiv etj b th, G wel qmU Ki Avb ev nv` xtm my` uofvte ej v nqwb, Kv tRB wel qmU BRwZnv` x ev Mtel Yvi wel q| Gt q t t c0Pxb l ceEzPdKxt` i e³e` tK PevS-etj MY` Kiv AZ` vek` Kxq bq, eis hM l cwi t tki Kv i Y G wel tq Ki Avb l nv` xtm Av t j v tK wfbgZ cKv tki m thvM i t q t Q| hw` tm t Pi wfvE t Z Dki ev Aa` Dki hvKvZ wba f Y Kiv nq Ges hvKvZ c0v tbi ctePvfli Ab` vb` LiP, thgb KxUvbkK, JIa, mvi, U t i, ecb, tivcb, KZ, gvovB BZ` w` i kig t Ki LiP wmv e Kti tm cwi gvb Drcw` Z dj ev dmtj ev` w` tq ewK dj -dmtj i Dci hvKvZ avh` Kiv nq Zte Z t Z tKv tlv Bmj vgx gj b wZ j wNZ nq bv Ges Kl. t Ki Rb` Bev` Z cvj b mnRmva` nq|

Avj wn etj tQb:

كُلُوا مِنْ ثَمَرِهِ إِذَا أَثْمَرَ وَآتُوا حَقَّهُ يَوْمَ حَصَادِهِ

0hLb e q dj evb nq ZLb tZv giv dj f q Y Ki Ges Zv KZ b i w` t b Zvi cvl bv ev Av aKvi cwi t kva Ki | 0

G AvqvZ t` tK eSv hvq th, KZ b i w` t b hv KwZ nte Zvi B hvKvZ w` t Z nte, Gi cte` hv wKQz Lvl qv ev Lvl qv tlv nte Zvi hvKvZ w` t Z nte bv| Avi Kl. t Ki w t Ri cwi k t Qvov Pvfli hveZxq LiPB gj Z KZ b i w` t b i cteB f q Y Kiv dj -dmtj i gta` MY` n t Z cv t i |

Avj vgv BebyAv t e` xb Pvfli LiP Av t j v Pbv c h t 1/2 etj b:

قَالَ الصَّيْرَفِيُّ : وَيُظْهَرُ أَنَّهَا إِذَا كَانَتْ جُزْءًا مِنَ الطَّعَامِ أَنْ تُجْعَلَ

كَالِهَالِكِ وَيَجِبُ الْعَشْرُ فِي الْبَاقِي؛ لِأَنَّهُ لَا يَقْدِرُ أَنْ يَتَوَلَّى ذَلِكَ بِنَفْسِهِ فَهُوَ مُضْطَرٌّ إِلَى إِخْرَاجِهِ

OmVbivdx etj b, evn`Z eSv hvq th, hw` Pvfli LiP Drcbæ
 dj -dmj t`tk t` lqv nq Zte Zv hvKvZ c0v`bi cte`b0 ntq hvl qv
 ev tLtg tdjv dj -dmj i Abjfc etj MY` nte, hv Dktii wnmve
 t`tk ev` hvte Ges emK Drcv`tbi hvKvZ w`tZ nte| KviY K.I.K
 wbtR G mKj `wqZi cvj b Ki`tZ cvtib bv| GRb` wZwb klgK ev
 Ab`ti i gva`tg G mKj Kg`m`uv` b Kti Zv`i`tk Drcv` b t`tk
 cwi klgK w`tZ eva` nb|²⁹⁰

mvnj BebyAvex LvBmvgv (iv.) etj tQb, ivmj j w` etj tQb:

إِذَا خَرَصْتُمْ فَخُذُوا وَدَعُوا التُّلْتَّ فَإِنْ لَمْ تَدَعُوا التُّلْتَّ فَدَعُوا الرُّبْعَ

0tZvgiv hLb Av`vR Ki`e ZLb M0Y Ki`e Ges GK-
 ZZxqvsK ev` t`te| Avi hw` GK-ZZxqvsK ev` bv`vl Zte (AŠZ)
 GK-PZl`sk ev` t`te|²⁹¹

c0v`Z gwij Kx dKxn l gvwil m Avj vgv Ave-Dgvi BDmel Beby
 Avāj w` BebyAvāj evi (463 w.) etj tQb: Bebyj jvBqv Rwiei Beby
 Avāj wni m`i` ivmj j w` t`tk eY0v Kti tQb, wZwb etj tQb:

خَفُّوا فِي الْخَرَصِ، فَإِنَّ فِي الْمَالِ الْعَرِيَّةَ وَالْوَطِيَّةَ وَالْآكَلَةَ وَالْوَصِيَّةَ

وَالْعَامِلَ وَالنَّوَائِبَ

0tZvgiv Av`vR Kivi mgq mnR nte Ges nvévfite (wKQyev`
 w`tq) Av`vR Ki`e, KviY m`ut` i gta` Dcnvi, l mxqZ, wec`vc` ,
 KxU-cZ½, klgK (BZ`w` `wqZi) itqtQ|²⁹²

GLv`b gj Z Pvfli Li`Pi w`l`tg Avtj vPbv Kiv nq wb, Ab`
 c0½ Avtj vPbv Kiv ntqtQ| tLRj l Av0ti i hvKvZ wbaft`yi t`t`i

tm hMmi cDvj Z vbqg uQj th, MvtQi tLRj I Av/zi tgvUvguU cwi cKj ntj i vtóí c¶ t_†K AwfÁ hvKvZ msMónKMY MvtQ _vKv Ae`vq G mKj dtj i cwi gvY Av`vR Ki†Zb| G mKj AwfÁ gvbl mn†RB ej†Z cvi†Zb th, MvtQ Kx cwi gvY tLRj ev Av/zi Av†Q Gis Zv t_†K wK cwi gvY Ljgv ev wKmgm cvl qv hvte| G Av`vtRi wfvÉ†Z Zviv hvKvZ vba¶Y Ki†Zb| hvKvZ vba¶†Yi c†i dtj i gwj†Kiv B"QvgZ v†Riv dj e`envi Ki†Zb| tLRj ev Av/zi N†i †Zvjvi c†i hvKvZ msMónK G†m Zvt`i hvKvZ M†Y Ki†Zb| hvKvZ M††Yi t¶†† N†i †Zvjvi mgq tLR†ii cwi gvY wKifc uQj Zv wRÁvmv Kiv n†Zv bv| eis c†eP Av`vtRi Dci vba¶i Z hvKvZ M†Y Kiv n†Zv|

G Kvi†Y ivmj j wn ۞ etj †Qb th, Av`vtRi mgq †Zvgvt`i Av`vtR th cwi gvY tLRj ev Av/zi †`L†Z c†e Zv t_†K wKQyev` w`†q hvKv†Zi wnmve Kite| KviY Av`vRKvixi Av`vtRi wKQy fj n†Z cv†i | G Qvov Av`vtRi c†i hZw`b dj MvtQ _vK†e ZZw`b Ges dj hLb KvUv I N†i †Zvj v n†e ZLb K.I.K v†R, Zvi cwi ev†i i m`m"MY, k†gKMY, cvov-conkMY I vbKUEZx` wi`^e`w³MY G mKj dj Lvteb ev nwi`qv M†Y Kiteb| G†Z wKQy cwi gvY dj e`q n†e| K.I.K†K G dtj i hvKvZ c0v†b eva` Kiv DvPZ bq| G mKj `†fvweK Kj `vYg†x e`q ev†` th cwi gvY dj K.I.K N†i Zj †eb Zvi B hvKvZ tbl qv DvPZ| GRb`B ivmj j wn ۞ Av`vtRi mgq GK-ZZxqvsK ev GK-PZL_¶sk dj t0to w`†q emK dtj i Dki vba¶Y Ki†Z v†`R w`†q†Qb|

Gfv†e Avgiv †`LvQ th, G nv`xtmi gj v†`Rbv P†li LiP †Kw`K bq, Drcv`†bi c†i hvKvZ c0v†bi c†e`mvaviY e`envi I LiP †Kw`K| Z†e G nv`xtmi Av†j v†K †Kv†bv †Kv†bv dKxn gZ cKvk K†i†Qb th, Drcbedmtj i GKZZxqvsK ev GKPZL_¶sk ev` w`†q hvKvZ wnmve Kivi GB gj bwiZ me`v Abj†iY Ki†Z n†e| bdj `vb, f¶¶Y BZ`w`i Rb` thLv†b ivmj j wn ۞ GKZZxqvsK ev GKPZL_¶sk ev` †`lqvi v†`R w`†q†Qb, tmLv†b JIa, mvi, KxUvkK BZ`w` Av†bK AZ`vek`Kxq LiPw`i Rb` Abj†c cwi gvY dj -dmj ev` †`lqv th AZxe`i "ZcY`Zv Avgiv e††Z cwi |

†Kv†bv †Kv†bv mrvnex I Zmwex P†li LiP ev`† lqvi c†¶
gZ cKvk K†i†Qb| Rwei BebyhvB` etj b,

عَنِ ابْنِ عُمَرَ وَابْنِ عَبَّاسٍ فِي الرَّجُلِ يُنْفِقُ عَلَى ثَمَرَتِهِ، فَقَالَ
أَحَدُهُمَا: يُزَكِّيْهَا، وَقَالَ الْآخَرُ: يَرْفَعُ النَّفَقَةَ وَيُزَكِّي مَا بَقِيَ

Øth e"i³ Zvi dj -dmtj i Rb" LiP K†i†Q Zvi w†tq Beby
Dgvi (iv) I BebyAveYm (iv) wØgZ cKvk K†i b| GKRb etj b, tm
Drcbæme dj -dmtj i hvKvZ cØvb Ki†e| Ab"Rb etj b, LiP ev`
w†tq Aewkó dj -dmtj i hvKvZ cØvb Ki†e|Ø²⁹³

BmgvCj BebyAvāj gwj K etj b, c†m× Zmwex AvZv etj †Qb:

ارْفَعِ الْبَدْرَ وَالنَّفَقَةَ وَزَكِّ مَا بَقِيَ

ØZwg exR I P†li LiP Z†j t†e Ges Gici ewk dj -
dmtj i hvKvZ cØvb Ki†e|Ø²⁹⁴

৫. ৫. ৫. ৩. উপাদানের এক-তৃতীয়াংশ বাদ দেওয়া

†Kv†bv †Kv†bv AvajbK M†elK Drcv`b LiP ev P†li Li†Pi
we`wii Z wmv†e bv th†q, Dchj® nv`xtmi Av†jv†K Drcw`Z dj -
dmtj i GK ZZxqvsk Drcv`b LiP eve`†i†L evKx`β-ZZxqvstki
hvKvZ cØvb Kivi c†¶ gZ cKvk K†i†Qb|²⁹⁵

tj L†Ki g†b nq, G w†tq Av†iv AtbK M†elYvi cØqvRb|
wbtm†`†n cØg gZwUB AwakZi mveavbZvgj K| hvKvZ GKw di h
Bev`Z| Ki Avb-nv`xtmi mY úo w†`Rbv e"iZ†i†K hvKv†Zi cwi gv†Y
Kg Kiv hvq bv| eZ†vb h†M Drcv`b LiP ew× mv†_ mv†_ Drcv`b|
ew× t†t†Q| Z†e K†qKw Kvi†Y LiP ev`† lqvi w†el qw w†e†P`:

প্রথমত, Li†Pi tevSv Atc¶vKZ tenk tetotQ etj etj B eSv
hvq| hw I Li†Pi cvkvcwk Drcv`b| e'vcKv†i ew× t†t†Q, Zey|
Li†Pi cwi gvY Atc¶vKZ tenk tetotQ etj B g†b nq| MZvbywZK P†li

10 gY avb Drcv`b Ki tZ th LiP nq AvaybK Pvtl G cwi gvY avb Drcv` tbi LiP Zvi tPtq teuk etj B cZxqgvb nq|

দ্বিতীয়ত, Ki Avtbi vbt` Rbv th, KZPbi cte`fYKZ dmtj i hvKvZ w` tZ nte bv| GKRb K.I.K KxUvbkK, mvi, klgK BZ`w` i Rb` hv` e`q Ktib Zv Gifc ofYKZ0 etj MY` Kivi AeKvk itqtQ|

তৃতীয়ত, Gi ct` mrvex-ZwieqxMtYi gZ itqtQ| th mKj dKxn Zv vbt` la KtitQb Zt` i Dt` k` `vfweK LiP ev` bv t` lqv|

চতুর্থত, nv`xm kixtd hvKvZ vbaftYi mgta e`w`MZ, cwievw K l mvgwRK LiPw` i Rb` GK-ZZxqusk ev GK-PZl`sk ev` t` lqvi vbt` R cvlqv hvq| G vbt` RuUtK GKwU `vqx vbgq vnmvte MY` Kiv thtZ cvti | Gi wfvEtZ mKj t` t` Drcw` Z dj - dmj t` t`K GK-ZZxqusk ev GK-PZl`sk KZB-ce` KZB-cieZ` mKj LiP eve` ev` w` tq evKx dmtj i hvKvZ c0vb Kiv thtZ cvti |

Gt` t` Drcv` K ev K.I.K `ycxwZi GKwU AbyniY Ki tZ cvtib:

(1) wZvb tmtpi LiP evt` Ab`vb` Li tpi vnmve ivLteb| thtnZi tmtpi KvitY hvKvtZi cwi gvY AtaR Kiv ntqtQ, tmtnZi Li tpi vnmvte Avi tmtpi LiP Avmte bv| mvi, KxUvbkK, klgK BZ`w` i LiP cyLvbcyLfvte wZvb msiY Ki teb| dj ev dmj KvUvi ct` D³ Li tpi cwi gvY dj ev dmj ev` w` tq evK dmtj i hvKvZ wZvb c0vb Ki teb| thgb 100 avb Drcbentj Zv t` t`K mvi, KxUvbkK, klgK BZ`w` LiP eve` 10,000 UvKv g`j` i avb ev 20 gY avb ev` w` tq evK 80 gY avtbi Rb` 4 gY avb hvKvZ c0vb Ki teb|

(2) wZvb LiPct`i cyLvbcyL vnmve bv Kti tgvU Drcv`b t` t`K GKZZxqusk ev GKPZl`sk LiP eve` ev` w` tq evK dmtj i hvKvZ c0vb Ki teb| thgb 100 gb avb Drcbentj 20 gY ev 33 gY avb ev` w` tq evK 80 gY ev 67 gY avtbi hvKvZ w` teb|

hvKvZ thtnZi GKwU dih Bev` Z, tmtnZi G vel` tq cwi cy` mZKZv c0qvRb| GRb` LiP ev` w` tZ ntj c0g cxwZtZ Li tpi cyLvbcyL vnmve titL tm cwi gvY dmj ev` w` tq evK dmtj i hvKvZ c0vb KivB AvakZi vbi vc` etj gtb nq| Avj vnB fvj Rvtbb|

৫. ৫. ৬. ঋণ ও উশর

hvKvZi t`tt` F`Yi fvgKv vbtq dKxM`Yi gta` gZt` i`ttQ| hvKvZi vbmve c`Y`Ki`Z FY cwi gvY m`u` ev` w`tZ nte` wKbv Zv vbtq Zui v gZietiva Kti`Qb| Bvgv kwid`ox (ivn) etj`Qb, hvKvZ vbaft`Y F`Yi tKv`bv fvgKv tbB| Kvtiv h` vbmve cwi gvY ev tevk m`u` _v`K Ges wK tm cwi gvY ev Zvi t`tq tevk FY _v`K Zvntj I Zv`K hvKvZ c`vb Ki`Z nte| FY KL`bv hvKvZ dih n`qv i`vZ Ki`te bv| F`Yi w`tK tKv`bv`KcivZ QvovB hvKvZ c`vb Ki`Z nte|

nv`x gvhnv`ei c`m`x gZ, mKj c`Kvi m`u`i` hvKvZ vbaft`Yi t`tt` FY ev` w`tq hvKvZ vbaft`Y Ki`Z nte| bM` UvKv, e`emv`qi c`Y, cvij Z ci I dmj : mKj t`tt`B gvij Kuvavb m`u` t`_K FY cwi gvY m`u` ev` t`l`qvi c`ti h` vbmve c`Y`nq Zvntj B hvKvZ w`tZ nte| Bvgv Avng` Ab` GK e`Y`vq etj`Qb th, dmtj i hvKvZi t`tt` th dmtj i hvKvZ M`Y Kiv n`Q tm dmj Drcv`b mspuvS-FY tgvU dmj t`_K ev` w`tq hvKvZ M`Y Kiv nte| Zui g`Z Drcv`b velqK FY Qvov Ab` tKv`bv FY G`tt` aZ`²⁹⁶ bq| Bvgv Avng` etj`b:

اِخْتَلَفَ ابْنُ عُمَرَ وَابْنُ عَبَّاسٍ فَقَالَ ابْنُ عُمَرَ : يُخْرِجُ مَا اسْتَدَانَ أَوْ
 أَنْفَقَ عَلَى ثَمَرَتِهِ وَأَهْلِهِ وَيُرَكِّي مَا بَقِيَ وَقَالَ الْآخَرُ يُخْرِجُ مَا اسْتَدَانَ عَلَى
 ثَمَرَتِهِ وَيُرَكِّي مَا بَقِيَ . وَإِلَيْهِ أَذْهَبُ أَنْ لَا يُرَكِّي مَا أَنْفَقَ عَلَى ثَمَرَتِهِ خَاصَّةً

ØBebyDgvi (iv) I BebyAve`vm (iv) gZt` Kti`b| BebyDgvi (iv) etj`b, K.I.K Zvi dmtj i Rb` hv FY Kti`Q Ges vbt`Ri cwi ev`ti i Rb` hv LiP Kti`Q Zv c`t`g cwi`kva Ki`te| Gici emK Drcv`tbi hvKvZ c`vb Ki`te| Avi BebyAve`vm (iv) etj`b, K.I.K Zvi dmtj i Rb` hv FY Kti`Q Zv cwi`kva Ki`te Ges emK dmtj i hvKvZ c`vb Ki`te| Awg G w`Zxq gZwJB M`Y Kiv, Zv ntj`v, K.I.K Zvi dmtj i Rb` hv FY Kti`Q i`aytm FY cwi gvY dmtj i hvKvZ t`te bv|²⁹⁷

gvwj Kx I nvbvdX gvhvute tmvbn, i“cv, bM` UvKv I e`emv`tqi c`fY`i t`q`f` FY ev` w`tq hvKv`Zi vbmve vnmve Ki`Z nte Ges hvKvZ c`vb Ki`Z nte| wKŠ` cvwj Z ci I dmtj i hvKvZ vbaft`Yi t`q`f` FY tKv`bv f`wgKv ivL`te bv|²⁹⁸

Zu` i gZvbnv`ti, tmvbn, i“cv, UvKv I emYvR`K c`fY`i hvKv`Zi t`q`f` hvKvZ c`vbKvixi FY`K Zvi m`u`i vnmve t`_`K ev` w`t`Z nq| Kv`iv h` 5 j`q` UvKv bM` ev G UvKvi “Y`tiŠ`” ev emYvR`K cY` _`v`K Ges Zvi 1 j`q` UvKvi FY _`v`K Zvntj Zv`K 4 j`q` UvKvi hvKvZ c`vb Ki`Z nte| h` m`u`i mgcwi`gY ev tenk FY _`v`K ev FY ev` w`tj emK m`u`i vbmve cY`bv nq, Zte hvKvZ dih nte bv|

wKŠ` cvwj Z ci I dmtj i hvKv`Zi t`q`f` FY aZ` bq| GRb` c`fiv Drcbædmtj i hvKvZ c`vb Ki`Z nte| F`Yi cwi`gY dmj ev` ivLv hv`te bv| KviY G`q`f` K`Avb I nv`xtm hvKvZ`K mivmwi Drcv`tbi mv`_`mshy³ Kiv ntq`Q| gyt`bi Ab`vb` m`u` I `vqf`v`i mv`_`m`u`³ Kiv nq vb| bM` m`u` I emYvR`K c`fY`i t`q`f` FY ev` t` l`qvi vel`tq m`v`vexM`Yi m`ybw` 8 gZvgZ cvl`qv hvq| wKŠ` G` t`q`f` Zv cvl`qv hvq bv|

Zuiv etj b, g`v`v`g`i hvKvZ`thvM` m`u` `yc`Kv`i`i` c`Kv`k` me[©] mvav`t`Yi g`a` veivRgvb m`u` I Af`Š`xY ev e`w`³MZ vnmv`tei m`u` | cvwj Z ci I dmj c`g` c`Kv`i`i` | tmvbn, i“cv, bM` UvKv I e`emv`tqi cY` w`Ziq c`Kv`i`i` | c`g` c`Kv`i`i` m`u`i hvKv`Zi t`q`f` i`v`j`j` v`n` ﷺ I Lj vdv`tq iv`k``xb KL`bv FY ev` t` b vb| i`v`j`j` v`n` ﷺ Zui mg`tq g`v`v`g` Rbc` hvKvZ msM`h`K tc`Y Ki`Zb cvwj Z ci m`u` I dj dmtj i hvKvZ msM`h` Kivi Rb` | G mKj miKvix c`ZvbvaMY KL`bv tKv`bv g`v`v`g`v`b`K c`KæKi`Zb bv th, Avcbvi wK FY Av`Q? Kx cwi`gY FY Av`Q? Avgiv tm cwi`gY ev` ti`L hvKvZ vnmve Kie| cieZ`Z Lj vdv`tq iv`k``xb| GKB fv`te hvKvZ msM`h` Kti`Qb, F`Yi vnmve ev` t` b vb|

Acicṭṭ Af`šix mṣúṭ` i ṭṭṭṭ Zui v FY cwi gvY mṣúṭ` ev`
 w` ṭq hvKvZ wnmve KiṭZ etj ṭQb | Dmgvb BebyAvddvb (iv) i vgvhvb
 gvtm gmvij g DṣṣntṭK vṭ` Rbv w` ṭq etj b :

هَذَا شَهْرُ زَكَاتِكُمْ فَمَنْ كَانَ عَلَيْهِ دَيْنٌ فَلْيُؤَدِّ دَيْنَهُ حَتَّى تَحْصَلَ
 أَمْوَالُكُمْ فَتُؤَدُّوا مِنْهَا الزَّكَاةَ (فَلْيُؤَدِّ دَيْنَهُ ثُمَّ يُرَكِّي بَقِيَّةَ مَالِهِ)

ÒG gvm Avcbvṭ` i hvKvṭZi gvm | AZGe Kvṭiv FY _vKṭj Zv
 cwi ṭkva Ki`b | Gici Aenkó mṣúṭ` i hvKvZ còvb Ki`b | 0²⁹⁹

Bgvv Ave~nvbxdivi (ivn) G wclqK gZvgZ Dṭj L Kṭi Bgvv
 gmvṣṣṣ` (ivn) wj ṭLṭQb: ÒAvwg ejjvg: hw` Kvṭiv Rvgi gṭj`i
 cwi gvY FY _vṭK, Zvntj wK Zvi Rvgi Drcbcedmtj i hvKvZ còvb
 KiṭZ nṭe? wZvb ej ṭj b: nüv | 0³⁰⁰

Ab`Ṭ wZvb wj ṭLṭQb: ÒAvwg ejjvg: hw` Kvṭiv Rvgi gṭj`i
 cwi gvY FY _vṭK, Zvntj wK Zvi Rvgi Drcbcedmtj i hvKvZ còvb
 KiṭZ nṭe? wZvb ej ṭj b: nüv | Avwg ejjvg: hw` (miKvix hvKvZ
 msMónK Gṭm) hvKvZ còvṭbi vṭ` R w` ṭj fvg-gvwj K etj b: Avgvi
 FY AvṭQ Ges wZvb Zv kc_ Kṭi etj b, Zvntj wK Zvi dmtj i
 hvKvZ MòY ev` w` ṭZ nṭe? wZvb ej ṭj b: Zvi K_v MòY Kiv nṭe bv |
 FY _vKṭj I ZvṭK dmtj i hvKvZ w` ṭZ nṭe | 0³⁰¹

Dcṭi Avṭj vPbv ṭ_ṭK Avgiv ṭ` LuQ th, Bgvv Avng` evṭ`
 evwK wZb Bgvv: Ave~nvbxdiv, gvij K I kvvdòqx i wngvúgvj wn GKgZ
 nṭqṭQb th, dmtj i hvKvṭZi ṭṭṭṭ FY aZ@` bq, eis tgvU
 Drcv ṭbiB hvKvZ w` ṭZ nṭe | Avi Bgvv Avngṭ`i (ivn) vbKU
 MòYṭhvM` gZ nṭj v, iay msukó dj -dmtj i Drcv`b ev Pvlveṭ` i
 Rb` th FY MòY Kiv nṭqṭQ Drcv` Z dmj ṭ_ṭK Zv cwi ṭkva Kivi
 cṭi Aenkó dmtj i hvKvZ còvb KiṭZ nṭe |

Gt`ttI gytbi Rb` DEg ntjv, tgvU Drcv`tbi hvKvZ c0vb Kiv| KiAvb l nv`xtmi mvaviY vbt`R Ges imj j vn (楚) l Ljvdtq ivt`k`xtbi Ktg` Avtj v`K GwUB AwAKZi kw`kuj x etj cZxqgvb nq| Zte Bgvg Avngt` i gZwU th`sw`KZv itqtQ|

Avgiv t`LwQ th, velqW Drcv`b Li`Pi mv`l RwoZ| Drcv`b msuk6 FY ev` t`l qvi A`ntjv Drcv`b LiP ev` w`tq hvKvZ c0vb Kiv| cv`R` ntjv, m`Qj Kl.K nqZ FY bv Kti bM` UvKvq Pvlvev` KitZ cvtib| Avi Am`Qj Kl.KtK eva` FY KitZ nq| Avgiv BtZvc`e`Drcw`Z cY` t`tK Drcv`b LiP ev` w`tq hvKvZ c0v`tbi velqW w`wi Z Avtj vPbv KtiwQ| mrvex0tqi gZvgZ l Bgvg Avngt` i G gZ Drcv`b LiP ev` t`l qvi gZwU tRvi`vi Kti| Drcv`b LiP ev` w`tj Avi Drcv`b msuk6 FY ev` t`l qvi AeKvk `vtK bv| gnvb Avj vnB fvj Rv`bb|

৫. ৫. ৭. ভাড়া বা লিজ জমির উশর

Rugi gwj K memgq vbt`R Rug Pvlvev` KitZ cvtib bv| GRb` mKj mgvt`RB Rug ffov (wj R) t`l qv, webv ffovq e`envti i Rb` t`l qv l eM`t`l qvi vbg AvtQ| c0g c`wZtZ Rugi gwj K Zvi Rug ffovUqv ev wj R M0xZvtK vbi`0 AstKi UvKvi vewbg`tq vlv`0 mg`tqi Rb` e`envi KitZ t`b|³⁰² GLb c0kentjv: G mg`tq Zvi RugtZ th dmj Drcbænte Zvi hvKvZ tK c0vb Kite? gwj K vbt`R bv vlv`b Zvi Rug ffov vbtq dmj dj v`tj b wZvb?

Zv`teqxM`Yi ga` t`tK Beivnxg vlv`Lqx (ivn) etj tQb th, Rugi gwj K Drcbædmtji hvKvZ c0vb Kiteb|³⁰³ Bgvg Ave`nvbx`dv (ivn) G gZ M0Y Kti`tQb| Bgvg gnv`v`v` (ivn) wj tL`tQb: 0Avwg ejjvg: tKD hw` Dkix Rug ffov vbtq ZvtZ Pvlvev` Kti Zte Dki tK c0vb Kite? wZvb ej`tj b: Rugi gwj K Dki t`te, frovUqv`tK

wKQy w`tZ nte bv | Awig ejjvg: hw` fwg gwvj K 50 w` invtg Zvi Rwig frov t`q Ges frov tU Pvlvev` Kti 200 Kai (c0q`k nuRvi gY) dmj Drcv`b Kti Zvntj wK fwg gwvj KtK me dmtj i hvKvZ w`tZ nte? (10% wnmvte 1,000 gY dmj hvKvZ w`tZ nte, hvi gj` Zvi tbi qv frovi tPtq AfbK tewk) wZwb ej tj b: nu, ZvB w`tZ nte | G ntjv Ave-nvbxdivi gZ | Ave-BDmel I gnv`sy` etj b: Dki tZv Drcbædmj i Dci | KvRB th Drcv`b Kijv tm frov lqv ev vj R MhZvB hvKvZ w`tZ nte | frov`vZv Rwig gwvj KtK wKQB w`tZ nte bv | Awig ejjvg: hw` Rwig gwvj K Zvi Rwig webv frovq KvDtk e`envi Kitz t`b Zvntj Drcbædmj i hvKvZ tK t`teb? wZwb etj b: Gt`f`f` Rwig e`envi Kvix dmtj i hvKvZ t`teb | fwg gwvj KtK wKQy w`tZ nte bv | Awig ejjvg: tKb? wZwb ej tj b: KviY G t`f`f` fwg gwvj K tKv`bv frov ev w`wbgq MhY Ktib w|0³⁰⁴

Gfvt e Avgiv t`LwQ th, nvbvx gvhvte i Ab`Zg Bvgv0q Ave-BDmel I gnv`sy` (i wngvugvj vn) GB w`l`q Zv` i Bgvtgi gZ MhY Ktib w| Zv` i g`Z Dki c0v`bi t`f`f` Rwig gwvj tKi tKv`bv`wqZi t`b | KviY hvKvZ gjZ Drcv`tbi mv`_ m`u`³ | w`w`b Drcv`b Kiteb I Drcbædmj t`f`M Kiteb wZwb hvKvZ c0vb Kiteb |

cieZx`h`Mi nvbvx dKx`MY G w`l`q Bvgv Ave-nvbxdivi (ivn) gZ cwi Z`VM Kti m`wnevBb: Ave-BDmel I gnv`sy` t` i (ivn) gZ MhY Kti t`Qb | A_` G w`l`q 0nvbvx gvhvte0 ej tZ Gt` i `R`bi gZ e`svb nq | Zvntj nvbvx gvhvte i w`x`v`-nj, Rwig frov ev jxR c0vb Kij hvKvZ c0v`bi`wqZi frov lqv ev jxR MhY Kvi xi Dci | wZwb hw` Zv Pvlvev` Ktib Zvntj Zvi Drcbædj ev dmj t`_tk wZwb hvKvZ (Dki) c0vb Kiteb | Dki c0v`bi t`f`f` fwg gwvj K frov`vZvi`wqZi t`b | wZwb frov wnmvte th UvKv MhY Kti t`Qb Zv Zvi Ab`vb` bM` m`u` t` i gZ hw` w`mve I ermi cY`Kti Zvntj Zv t`_tk wZwb bM` A`_` hvKvZ c0vb Kiteb |

G ntjv nvlvdx gvhvte i gZ | Ab` wZb Bgvq: gwj K, kvvd0qx
 I Avng` (iwingv0gj vn) GKB gZB tcvY Kti0b | 2q wnRix
 kZtKi AtbK Zvveq G gZ tcvY Ki0Zb | Gfvte Avgiv t` LwQ th,
 c0m x 4 gvhvnmn gwmj g D0gni AvAKvsk Bgvq I dKxn GKgZ
 th, fvov ev jxR t` lqv Rvgi Drceb0dmtj i hvKvZ Drcv` bKvix
 frowUqv c0vb Ki0eb, KvY Drcv` b Zvi nv0Z, dmj Zvi nv0Z Ges
 wnmve vbKvkl Zvi nv0Z | Dki Zv0KB w` 0Z nte |³⁰⁵

GLv0b GKvU c0ket` 0K hvq, th w0lqK tKv0bv Av0j vPbv Avgvi
 ` w00MvPi nq vb | Zv ntjv, wj R M0YKvix K.I.K wj 0Ri UvKv hvKv0Zi
 wnmve t` 0K ev` w` 0eb wK bv? G w0lqvU PvtI i Li0Pi mv0_ mswk0 |
 wj 0Ri UvKv 0KZ0bi c0e0f0YKZ0 dj -dmtj i gta` A0f0 nte
 etj B c0Xqgvb nq | Kv0RB tgvU Drcv` b t` 0K wj 0Ri UvKv cwi0kva
 Kivi c0i emK Drcv` 0bi hvKvZ w` 0Z nte | Avj vnB fvj Rv0bb |

৫. ৫. ৮. ফল বা ফসলসহ বিক্রীত গাছ বা জমির উশর

hw` Rvq-gwvj K Zvi Rvq0Z dj ev dmj Pvl Kivi ci tm Rvq
 w0mq K0ib Zvntj vb0wvj wLZ c0w0Z0Z Dki ev dj -dmtj i hvKvZ
 c0vb Ki0Z nte :

প্রথমত, hw` fvg gwj K dj ev dmj cwicK; nlqvi c0i Zv
 w0mq K0ib Zvntj Dki c0v0bi `wqZ; w00Zvi | KvY wZvb Zvi
 Dci hvKvZ (Dki) dih nlqvi c0i hvKv0Zi cY` w0mq Kti0b |
 GBifc Ae`vq w00qi t00t0 w00Zv0K Dk0i wnmve mvg0b titL
 w0mq Ki0Z nte | hw` tKD Zvi Mv0Qi Avg cvKvi ci w0mq K0ib
 Zvntj Dki c0v0bi `wqZ; w00Zvi | Zvi DvPZ nte Dk0i w` 0K
 j` 0` titL w0mq Kiv ev Dki cwi0gvY dj ev` w` 0q w0mq Kiv | mKj
 c0Kvi dj I dmtj i t00t0B GB w0avb |

দ্বিতীয়ত, hw` fvg gwj K dj ev dmj cwicK; nlqvi Av0MB,
 G0Kev0B Kvpv` vK0Z w0mq K0ib Ges cwicK; nlqv ch0-Zv

RvgtZ ivLvi Rb` tµZvtK mgq t`b Zvntj Dki c0vftbi `wqZi tµZvi Dci | KviY Dki dih nte dj ev dmj cwicK;nlqvi cti | Avi G mgq Zv wQj tµZvi gwj Kvbvq| tµZv dj ev dmj tKtU Nti Ztj Zvi Dki c0vb Kiteb|

ভূতীয়ত, hw` fig gwj K dj ev dmj cwicK;nlqvi AvfMB wepµq Ktib Ges wepµqi ctiB tµZv Zv KµPv Ae`vq tKtU tbb Zvntj Bvgv Ave~nvbxdivi (ivn) wmvš-Abjvnti wepµZvtK D³ dmtj i hvKvZ w`tZ nte| D³ AcwicK;KwZ dj ev dmtj i B 10% ev 5% fvM Dki c0vb Kitz nte wepµZvtK|³⁰⁶

৫. ৫. ৯. বর্গা প্রথা ও উশর

eM@c0v fig e`envti i GKwU cjevZb c×wZ | Bvgv Ave~nvbxdivi (ivn) eM@c0vi wefiwvZv KtitQb| wZvb eM@c0vb I MhY Kitz wbtla KtitQb| Zui gtZ GB c0v kixqZ wmv bq| Zvi Ab`Zg mnPi0q: Bvgv Ave~BDmel I Bvgv gnvšy`-mn AwvKvsk dKxn I Bvgv (ivngvüggj vn) eM@c0vtK Rvtqh etj tQb| nvbvdv Dj vgvMY G wltq Bvgv Ave~nvbxdivi (ivn) gZ cw Z`vM Kti OmwnevBb0 ev Ave~BDmel I gnvšy` i (ivn) gZvgZ MhY KtitQb| gnvij g dKxnMY G c0vtK mKj tavKv I wemvnt` i Etal`ivLvZ Gi Rvtqh nlqvi Rb` wewfbekZfivc KtitQb| welqvU Avgv` i AvtjvP` bq| G tqtT Avgv` i Dki A`hvKvZi weavbUv RvbtZ nte|

Avgiv t`tLw th, Bvgv Ave~nvbxdivi (ivn) eM@c0v wbtla KtitQb| Zte thtnZvAwvKvsk dKxn Zv Rvtqh etj b Ges mgvR Zv c0vj Z GRb` wZvb G mvúKf wKQyweavb etj tQb| hvKvZ ev Dki wltq wZvb etj tQb th, Dki c0vb gj Z fvggwj tKi `wqZi| tmRb` eM@e`vq Rvigi Dki fvggwj K c0vb Kiteb| Zui gtZ hw` eM@ RvgtZ 100 gY dmj nq Zvntj Pw³ Abjvnti AvavAwv ev tZfvMv wmvte gwj K 50, 66 ev 34 gY dmj MhY Ktib| gwj K Zvi 50,

66 ev 34 gY dmj t`tk c`iv 100 gY dmtj i Rb` 10 ev 5 gY hvKvZ c`vb Ki`eb | eM`Kvi`K t`Kv`bv Dki c`vb Ki`Z n`e bv |

Ave-BDmel, gnv`S, eviK wZb Bgvg I Ab`vb` Bgvg I dKxn (i vngv`g v) etj`Qb th, eM`Rvgi Dki c`v`bi t`q`T Ruggvuj K I eM`vi c`Z`tk Drcb`edmtj i wR Astki hvKvZ c`vb Ki`eb | G gZwUB Abyni`Yi Rb` mnR, h`³ I ev`eZvi w`K t`tk teuk M`Y`thM` | Avgiv Avgv` i t`tki KI.KM`Yi Dki c`v`bi t`q`T G c`wZi Dci w`f` Kivi c`q` | KviY Dki ev hvKvZi w`f` n`jv Drcw` Z dmj | Drcw` Z dmtj i hZUKz cwi gvY th M`Y Kti`Qb ZZUKz cwi gv`Yi hvKvZ wZvb c`vb Ki`eb |

hw` tgvU Drcb`edmj wbmve cwi gvY ev Zvi teuk nq Zvntj Zv P`³ Abjv`ti f`M Kivi c`i Dfqc`q wR Ask t`tk Dki c`vb Ki`eb | thgb eM`Rvgtz tmPe`e`vi gva`g 30 gY dmj Drcbe n`jv | eM`P`³ Abjvqx gvuj K GKZZxqysk wmvte 10 gY I Pvlx `BZZxqysk wmvte 20 gY dmj jvf Ki`j b | th`nZi tgvU Drcv`b wmvtei teuk, tm`nZi Dfqt`K Zvi wR Ask t`tk hvKvZ c`vb Ki`Z n`e | Rvgi gvuj K Avav gY I Pwv GKgY Dki c`vb Ki`eb |

A`bK mgq GKRb fvg-gvuj K Zvi Rvg KtqKRb eM`Pv`K c`vb Ki`b | Avevi GKRb Pvlx KtqKRb gvuj K t`tk Rvg eM`tbb | Gt`q`T c`Z`tk c`Z tgSmtg Zvi c`B tgvU dmj GKt` wmvte Ki`eb | tgvU dmj wbmve cwi gvY ev Zvi teuk n`j hvKvZ c`vb Ki`eb |

Avgiv t`LwQ th, Bgvg Ave-nvbx`v (i v) gtZ dmtj i hvKvZ ev Dk`ii t`q`T t`Kv`bv wbmve tbB | G gZvbjv`ti Rvgi gvuj K I eM`Pvlx th hZUKz dmj jvf Ki`eb Zv t`tk hvKvZ (Dki) c`vb Ki`eb | Drcb`edmj th cwi gvYB tnvK bv t`Kb | Avgiv D`j L Kti`wQ th, G gZwU mveavbZvgj K | GRb` wbmve cwi gvY tnvK ev bv tnvK gvg`bi DvPr Zvi c`B dmj t`tk 10% ev 5% f`M hvKvZ c`vb Kiv |

GLv`b D`j L` th, eM`Rvgi Drcv``bi Dki c`v`bi t`q`T Rvgi gvuj K I eM`Pvlx Gf`te P`³ Ki`Z cv`ib th, Drcb`edmj t`tk c`tg Dki ev hvKvZ c`vb Kiv n`e | eviK dmj P`³ Abjvqx gvuj K I KI`tki gta` f`M Kiv n`e |

Avj vgv mviVLmx Dtj E Kti tQb, hw` Zui v Pw³ Ktib th, whwb exR c0vb Kiteb bv wZwbB hvKvZ c0vb Kiteb Ges ewK dmj gwj K I eMfKvix AvavAwa fWm Kti tteb, Zvntj I Zv Rvtqh nte|³⁰⁷

৫. ৫. ১০. মৃতব্যক্তি, নাবালক ও ওয়াকফ সম্পত্তির উশর

bvej tKi mawEi hvKvZ c0vtbi tfti BgvgMfYi gta` gZtf` itqtQ| Bgvg Ave~nvbxdv (ivn), Zui AbjvixMY I Ab` AtbK Bgvg I dKfni gZ ntj v, dmtj i hvKvZi tfti fvggwj K ev hvKvZ c0vbKvixi mvej K nlqvi c0qvRb tbB| GgbwK wbw` g gwj Kvbvi I c0qvRb tbB| G hvKvZ thtnZi Drcbae dmtj i mvt_ maw³, ZvB thLvtbB Drcv`b tmLvtbB hvKvZ| Av` G gj bwiZ Abjviti bvej tKi mawEi Drcv`tbi Dki c0vb Kitz nte| GQrov mKj cKvi I qvKd mawEi Drcv`tbi Dki c0vb Kitz nte|

Bgvg kvwd0qx (ivn) I Ab` KtqKRb dKxn IqvKd mawZi Drcv`tbi hvKvZi tfti wKQykZfivc Kti tQb| Zte G wltq c0g gZB M0YthvM`| Kvi Y, mKj tfti dmtj i hvKvZ Drcv`tbi mvt_ maw³| Ki Avb Kvixg I nv`xm kixtdi `u0 wbt` Rbv ntj v, mKj cKvi Drcv`tbi hvKvZ w`tz nte| G tfti wbw` e`w³ i gwj Kvbv ev gwj tKi mvej KZ; kZ`Kivi gZ tKvfbv wbw` nv`xm tbB| KvRB G tfti Ki Avb I nv`xtmi mvavi Y wbt` Rbvi AvtjvtK bvej tKi mawE, IqvKd mawE, gynvj g ivtofi miKvix mawE I mKj cKvi fvg maw` i Drcbaelj I dmtj i hvKvZ c0vb Kitz nte|³⁰⁸

Dctii gj bwiZi AvtjvtK Bgvg Ave~nvbxdv (ivn) I Zui AbjvixMY etj tQb: dmtj i hvKvZ dih nlqvi cti hw` gwj K gZyeiY Ktib Zvntj hvKvZ Zui whsyq dih I FY wnmvte`vKte| c0tg D³ dmtj i hvKvZ Av`vq Kitz nte| Gici ewK dmj DEiwaKvix` i gta` eEb Kitz nte|³⁰⁹

৫. ৫. ১১. অখিম উশর প্রদান

Rvgt̄Z dmj ecb Kivi Av̄M Ges Mv̄Q dj aivi Av̄M Av̄M̄
 Dki c̄vb Kiv hv̄te bv| KviY hvKvZ dih nlqvi KviYB we`gvb
 bq| Zte Rvgt̄Z dmj v̄KQy eo nlqvi c̄ti, cwi cK; nlqvi Av̄MB
 Av̄`v̄Ri Dci Av̄M̄ Dki c̄vb Kit̄j Zv Av̄`vq n̄te| Abjfc̄fv̄te
 Mv̄Q dj aivi c̄ti cwi cK; nlqvi Av̄M Zvi hvKvZ c̄vb Kiv hv̄te|
 P̄ovš-w̄mve dmj ev dj N̄ti t̄Zvjvi c̄ti n̄te|

Mv̄Qi dt̄j i t̄q̄t̄ Bgvg Ave-BDmel Mv̄Q dj aivi c̄teB
 hvKvZ c̄vb̄bi Abgyuz w̄ t̄q̄Qb, hv Bgvg Ave-nv̄bx̄dv I Bgvg ḡrv̄s̄ȳ
 t̄`b vb| Zviv dmj I dt̄j i t̄q̄t̄ GKB weavb ti t̄L̄t̄Qb| Bgvg Ave-
 BDm̄di hv̄³ n̄t̄jv dj I dmj GK bq| Mv̄Q v̄fv̄weKfv̄teB dj
 aite| v̄Ks̄ fvḡt̄Z v̄fv̄weKfv̄te dmj n̄te bv| Mv̄Qi Dki dt̄j i
 Dc̄ti| Mv̄Q dj aiv v̄w̄D̄Z et̄j B Ave-BDmel dj aivi Av̄MB Dki
 c̄vb Rv̄t̄qh et̄j t̄Qb| Rv̄gi Dki dmt̄j i Dc̄ti| Rv̄gt̄Z dmj Gḡvb
 Gḡvb nq bv, Pvl Kit̄Z nq| GRb̄ P̄v̄t̄li c̄tiB Dki t̄`I qv hvq|³¹⁰

mv̄aviYZ, t̄KDB Av̄M̄ hvKvZ c̄vb K̄tib bv| Zeyl weiq̄w̄
 Avgv̄t̄`i Rv̄bv c̄Q̄qv̄Rb| wētkl t̄q̄t̄ Gi c̄Q̄q̄M t̄`Lv t̄`q| thgb,
 GKRb ḡrv̄ij ḡ bv̄M̄v̄t̄Ki v̄bKU GKRb `wi`a`e`w̄³ m̄rv̄h` c̄Q̄
 Kit̄j b| v̄Zvb v̄fv̄eZB P̄v̄B̄teb th, dih hvKvZ c̄vb̄bi `w̄q̄Z; Av̄M
 cv̄j b Kit̄eb| hv̄` Zvi Rv̄gt̄Z dmj ev Mv̄Q dj c̄Q̄wḡK ch̄t̄q̄
 Ac̄wi cK; Ae`v̄q̄ v̄t̄K, Zv̄nt̄j v̄Zvb D³ dj ev dmt̄j i Dki w̄m̄v̄te
 D³ m̄rv̄h`c̄Q̄ v̄K v̄KQy c̄vb Kit̄Z cv̄iteb| Ḡt̄Z GKw̄ t̄K
 m̄rv̄h`c̄Q̄ mḡq̄ḡZ m̄rv̄h` t̄ct̄j b, Ac̄iw̄ t̄K m̄rv̄h`Kvix Zvi Dci
 Av̄c̄Z dih cv̄j b Kit̄Z cv̄it̄j b|

Ac̄iw̄ t̄K hv̄` K̄v̄t̄iv Mv̄Q dj ev Rv̄gt̄Z dmj bv v̄t̄K, Zv̄nt̄j
 v̄Zvb Av̄Mvḡx t̄ḡs̄m̄t̄gi dj ev dmt̄j i hvKvZ w̄m̄v̄te m̄rv̄h`c̄Q̄ v̄K v̄KQy
 w̄`t̄Z cv̄iteb bv| Zv̄t̄K Ab` t̄Kv̄t̄bv dih e`q̄ ev bdj `vb Kit̄Z
 n̄te| Zte hv̄` Zvi bv̄v̄it̄Kj, m̄yc̄wi, Kv̄Vj, Avg BZ`w̄ i Mv̄Q v̄t̄K,

hv`Z vbqvgZ dj a`ti, Zvntj wZvb Bgvg Ave-BDM`di gZvbymvti dj aivi Av`MI AwM`g Dki c`vb Ki`Z cvi`teb|

৫. ৫. ১২. প্রতি মৌসুমে, বাৎসরিক নয়

Avgiv tR`tbwQ th, Dki ev dmtj i hvKvZ Drcv``tbi mvt`_m`u`³ | Drcv``b bv ntj hvKvZ w``Z nte bv| G t`_tK Avgiv mn`tRB eS`tZ cvwi th, hZevi Drcv``b nte ZZeviB hvKvZ c`vb Ki`Z nte| GKevi Drcv``b n`Z hw` GKwaK ermi jv`M Zvntj GKeviB hvKvZ c`vb Ki`Z nte| Avevi GK erm`ti hw` 4/5 evi Drcv``b nq Zvntj 4/5 eviB hvKvZ c`vb Ki`Z nte| Aci c`t`q GKevt`i Drcv``b t`_tK GKeviB hvKvZ c`vb Ki`Z nte, evievi bq| bM` UvKv, e`emvq cY` BZ`w` i thgb c`Z ermi hvKvZ c`vb Ki`Z nq dmtj i t`q`t` Zv bq| hw` Kv`iv Rwg`Z 200 gY avb Drcb`nq Ges wZvb dmj KvUvi c`ti Dki Av`vq Kti``b, Zvntj D³ dmj eQ`ti ci eQi N`ti _vK`tj| Zvi Rb` Av`i w`Zxqevi Dki w``Z nte bv| cieZ`Kv`tj i bZb Drcv``tbi Rb`B`i ayDki c`vb Ki`Z nte|

tKv`tbv K.l.K hw` tKv`tbv tg`mtg 100 gb avb ev cvU Drcv``b K`tib Ges dmj KZ` Kti N`ti tZvjvi c`ti Zvi `Dki` ev hvKvZ c`vb K`tib Zvntj cieZ`Kv`tj D³ dmj w`m`q Kitj w`m`qj ä UvKvi tKv`tbv hvKvZ c`vb Ki`Z nte bv| thgb GKRb K.l.K 100 gb avb Drcb`eK`ti Zv t`_tK 5 ev 10 gb avb Dki c`vb K`tib| cieZ`Kv`tj wZvb evKx 90/95 gb avb 50,000 UvKvq w`m`q K`tib| Zv`K G UvKvi Rb` c`pivq hvKvZ w``Z nte bv| ighvb gv`tm wZvb hLb Zvi tmv`bv, i`cv, e`emvq cY` ev bM` A`_P hvKvZ c`vb Ki`teb ZLb G UvKv ev`` emK UvKvi wnmve Ki`Z nte|

Dc`ti vbqgwU cvU, Zj v, gay jeY, dj gj BZ`w` i t`q`t`I GKBfv`te c`hvR`| GmKj cY` Drcv``tbi c`ti Pvlx ev Drcv``K 5% ev 10% nvti Dki c`vb Ki`teb| Gici evKx cY` w`m`q Kitj w`m`qj ä A`_t`_tK c`pivq hvKvZ c`vb Ki`Z nte bv| Zte hw` tKv`tbv K.l.K Zvi Kwl Drcv``tbi Dki c`v`tbi c`ti Zv vb`tRi e`env`ti Rb` bq, eis e`emv`tqi Rb` msiv`qZ Kti iv`Lb Ges ewYwR`K cY` wnmv`teB Zv`Z eQi N`ti hvq Zvntj A`tbK Zw`eqx I

BgvG D³ c`Y`i Rb` cieZx[©]ermi ,wj tZ e`emvq cY` wnmvte
 evrmwi K hvKvZ c`v`bi vb` R c`vb Kti`Qb|³¹¹

৫. ৫. ১৩. ব্যবসায়ের যাকাত ও উশর

hw` tKD G Dfi`tk` wKQy Rwg μq Ktib th, wZub tm Rvigi
 Drcv`b w`tq e`emv Kiteb Zvntj Zv`K tKvb&c`Kv`ii hvKvZ w`tZ
 nte? e`emv`qi? dmtj i? bwiK Dfq c`Kv`ii?

BgvG Ave-nvbxdv I Ave-BDmel (ivn) etj b, Zv`K i`aydmtj i
 hvKvZ c`vb Ki`Z nte| BgvG g`v`v` (ivn) `y c`Kv`ii hvKvZ
 GKw`Z Kti`Qb| Zui g`Z, hw` tKD Dkix Rvigi Drcv`b w`tq
 e`emv Ktib Zvntj Zv`K Drcbædmtj i Dci Dki w`tZ nte| Avevi
 eQi tk`l th dmj w`tq e`emv Kti`Qb Zvi hvKvZ w`tZ nte|³¹²

৫. ৫. ১৪. রঈ ও উশর

Bmj`v`gi hvKvZ e`v` KLtbvB e`w³MZ `vb bq| hvKvZ
 GKw`tk e`w³ g`v`v`gi Rb` AZ`vek`Kxq e`w³MZ Bev`Z| th
 tKv`bv cwi`w`ZtZ wZub Zv cvj b Ki`Z m`v e`M`v`Kb| hvKvZ
 Av`v`q Aetjv Kiv ev d`w`K t`l qvi w`PŠv` KLtbv wZub Ktib bv|
 KviY wZub Zui g`v`v`ki m`v` Kvievi Ki`Qb, hv`K d`w`K t`l qv hvq
 bv| hv`K d`w`K w`tj vb`R`tk d`w`K t`l qv nq| GKRb g`v`v`g Kv`iv
 g`v` tP`q hvKvZ Av`v`q Ktib bv ev hvKvZ Av`v`qi Rb` Kv`iv Kv`Q
 tKv`bv cv`vi ev `Kw`Z Avkv Ktib bv| wZub Avj`vni `qv, eiKZ I
 mvl qve AR`bi Rb` i`ayZui B w`tk j`q` ti`L hvKvZ Av`v`q Ktib|
 dtj `Okid`w`K` etj tKv`bv w`el q GLv`b `v`K bv|

Aciw`tk hvKvZ wnmvte c`E A`msM`b I e`Eb Kivi `w`qZi
 iv`f`| thb G A`mp`f`v`te e`Eb I mgv`Ri `wii`a` tgv`P`b mw`K`f`v`te
 e`euZ n`Z cv`i| Bmj`v`g`x` weav`b hvKvZ`tk iv`v`q` tKv`l`v`v`v`ii m`v`v`
 Av`v`c`v`o` teta t`l qv n`q`f`Q| GRb` w`d`K`tni m`Kj` M`Š` hvKvZ e`v`i
 m`v`v` iv`v`q` c`k`v`m`t`bi w`ew`f`b`w`el q`v`e`wii`Z` Av`v`j`v`P`bv` Kiv` n`q`f`Q|

bm` UvKv ev tmvbn i`cvi hvKvZ e`w³MZ chq c0vtbi
 AbgvZ _vKtj I dmtj i hvKvZi t`tt` tm AbgvZ tbB| GgbwK hw`
 tKD e`w³MZfvte dmtj i Dki Av`vq Ktib Ges cti mi Kvix hvKvZ
 msM0nK Zvi dmtj i hvKvZ M0Y KiZ Avtmb Zvntj ZvtK cpi vq
 Dki c0vb KiZ nte| Bgvv ggv³ Bebj nvmvb etj b: 0iv0tq
 hvKvZ msM0nK Dkix fvgi hvKvZ (Dki) msM0n KiZ Avmtj hw`
 fvg-gvwj K etj b: Avvg Dki Av`vq KtiwQ Ges wZvb GK_v kc_ Kti
 etj b, Zvntj wK hvKvZ msM0nK Zvi dmtj i Dki M0Y t`tK weiZ
 _vKteb? wZvb etj b: bv, eis wZvb Zvi dmtj i Dki M0Y KiZeb|
 Avvg ejjvg tKb? wZvb etj b: KviY, G hvKvZ ivt0i c0c`
 mi KviB M0Y KiZeb, thgb cvvj Z ci i hvKvZ|0³¹³

Ab`T wZvb etj tQb: hw` fvg-gvwj K Zvi dmtj i Dki
 mwKfvte `wi`i`i gta` weZiY Ktib Zvntj Zvi dih Av`vq nte,
 wKs` iv0tq msM0nK PvBtj ZvtK cpi vq Dki c0vb KiZ nte|³¹⁴

dKxnMY iv0tqfvte dmtj i hvKvZ msM0ni wevfb0e weavb
 Avtj vPbv Kti tQb| hvKvZ msM0nK dj ev dmj KZ0 Kti i wKtq
 e`envi thvM` Kivi cti hvKvZ PvBteb| wZvb Av`vtRi Dci hvKvZ
 bv vbtq mwK I Rb I wnmvtei wfvE`Z hvKvZ M0Y KiZeb| KLt0v
 Av`vtRi Dci AvtM hvKvZ M0Y Kijtj dmj i wKtq mwK cwi gvcti
 cti Zvi MpxZ hvKvZ tewk ntj ZvtK Zv tdiZ c0vb KiZ nte|

hw` GKRb gvwj g bvmi tKi `yc0vnmvK GjvKvq Rvg _vtK
 Ges c0Z`K GjvKvq Dkii vbmvtei tPtq Kg dmj Drcb0nq Zvntj
 `yGjvKvi `y hvKvZ msM0n tKi tKDB Zvi dmtj i hvKvZ M0Y KiZ
 cviZeb bv| wKs` Dfq GjvKvi dmj GKt` Kijtj hw` vbmve cY`nq
 Zvntj D³ gvwj tgi `vqZi ntj v GgZve`vq e`w³MZfvte hvKvZ
 Av`vq Kiv|³¹⁵

৫. ৫. ১৫. দারিদ্র বিমোচনে উশর

evsj v̄t̄ tk̄i gZ Kw̄l w̄b̄f̄f̄ t̄ tk̄ Av̄_ḡmvgw̄RK Dbq̄t̄b Ges `wī`^a
 w̄t̄gv̄P̄t̄b Dki ēē`vī ḡi`Z; I Ac̄wī nv̄h̄Z̄v̄ Avgiv̄ m̄t̄RB ēḡt̄Z cw̄i |
 evsj v̄t̄ tk̄i mēt̄P̄t̄q Kg Drcv̄`bkxj Dc̄t̄Rj v̄, w̄j i Ab̄`Zg w̄Sbv̄B̄`n
 t̄Rj vi m̄`i Dc̄t̄Rj v̄ | G Dc̄t̄Rj vi GKw̄U w̄P̄I Aw̄g GLv̄t̄b D̄t̄j Ł Kiv̄Q |
 G Dc̄t̄Rj vi Av̄qZb 46775 t̄n̄±i | b̄x̄U d̄mj x̄ R̄w̄g 33,250 t̄n̄±i |
 2008 m̄v̄t̄j G Dc̄t̄Rj vi av̄b I Mg Drcv̄`t̄bi w̄P̄I w̄bḡēf̄c:

- 1) Av̄Dk: 2,724 t̄n̄±i: Drcv̄`b 7093 t̄gv̄UJK Ub |
- 2) tēv̄v̄ Avgb: 402 t̄n̄±i, Drcv̄`b: 534 t̄gv̄UJK Ub |
- 3) tīvcv̄ Avgb: 24,700 t̄n̄±i, Drcv̄`b: 58,918 t̄gv̄UJK Ub |
- 4) tēt̄iv̄: 24,960 t̄n̄±i, Drcv̄`b 84,866 t̄gv̄UJK Ub |
- 5) Mg: 1450 t̄n̄±i, Drcv̄`b 2747 t̄gv̄UJK Ub |³¹⁶

t̄gv̄U Drcv̄`b 1,54,158 t̄gv̄UJK Ub | m̄Kj Drcv̄`b̄t̄K t̄m̄P̄w̄b̄f̄f̄
 aīt̄j t̄gv̄U Drcv̄`t̄bi hv̄KvZ 7,707.9 t̄gv̄UJK Ub | `f̄veZB Gi ḡt̄ā`
 w̄KQz Aḡyn̄w̄j ḡ b̄w̄m̄i t̄Ki f̄m̄ḡúw̄Ē I Drcv̄`b īt̄q̄t̄Q | GQ̄v̄ov̄ Drcv̄`b
 LiP̄ eve` K̄I.KMY w̄KQz Drcv̄`b̄t̄K Dk̄t̄i īnm̄v̄t̄ēi ev̄B̄t̄i īv̄Lvi gZ
 M̄h̄Y Kīt̄Z cv̄t̄ib | G mē w̄ K̄ w̄ēt̄ēP̄bv̄ K̄t̄i Avgi t̄gv̄U Drcv̄`t̄bi
 GKZZx̄q̄v̄sk 51,386 t̄gv̄UJK Ub ev̄` w̄`t̄Z cw̄i | ev̄Kx̄ 1,02,772
 t̄gv̄UJK Ub d̄mt̄j i 5% Dki 5,138.6 t̄gv̄UJK Ub |

eZḡvb̄ (2009 m̄v̄t̄j i R̄t̄p̄ gv̄t̄m̄) av̄b I Mg c̄h̄Z t̄Kw̄R Kg tēnk
 11/13 Uv̄Kv̄ | c̄h̄Z t̄Kw̄R 10 Uv̄Kv̄ w̄t̄m̄t̄ē 5,138.6 t̄gv̄UJK Ub d̄mt̄j i
 ḡj` 5,13,86,000 Uv̄Kv̄ | GLv̄t̄b w̄b̄t̄ḡēi w̄el q̄, w̄j j̄ ḡIYx̄q̄:

(1) w̄Sbv̄B̄`n m̄`i Dc̄t̄Rj v̄ evsj v̄t̄ tk̄i mēw̄bḡēDrcv̄`bkxj
 Dc̄t̄Rj v̄, w̄j i Ab̄`Zg | Aw̄aK̄v̄sk Dc̄t̄Rj v̄q̄ GK̄i c̄h̄Z Kw̄l Drcv̄`t̄bi
 n̄vi Ges t̄gv̄U Drcv̄`b Gi t̄P̄t̄q̄ Āt̄bK̄ tēnk |

(2) GLv̄t̄b̄`i ayav̄b I M̄t̄gi Dki w̄nm̄vē Kiv̄ n̄t̄q̄t̄Q | Av̄L, cv̄U,
 Z̄j v̄, tīkg, gaȳ gv̄Q, t̄Ov̄j v̄, ḡm̄j, kw̄i lv̄, b̄w̄i t̄Kj, m̄yc̄w̄i I Ab̄`v̄b̄`
 dj, d̄mj I f̄w̄gR Drcv̄`t̄bi Dk̄t̄i īnm̄vē Kiv̄ n̄q̄ w̄b̄ | Ḡ, w̄j i
 Dki w̄nm̄vē Kīt̄j ev̄rm̄wī K̄ Dki c̄h̄q̄ w̄, Ȳ n̄t̄q̄ hv̄t̄ē |

(3) cieZP Avtj vPbvq Avgiv t`Le th, Dki LvZ KgPZt`i teZb-fvZv GLvZ t`tkB c0vb Kivi e`e`v itqtQ| GtZ GKw`tk thgb t`tki AtbK gvbtLi Kgms`vb nq, tZgvb Dki msM0ni Rb` miKvi tK AvZwi 3 tKvtbv A_@`q Ki tZ nq bv|

(4) vSbvB`n Dc tRj vq M0tgi msLv 315| c0Z M0tg Dki msM0ni Rb` 2/3 Rb mvePwYK msM0nK Ges KtqKRb kigK vbtqvM t`lqv th tZ cvti | hviv wZb tgsmtg mtePP wZb gvm Kg0Kiteb| GQovv Zvt`i Kg0ZEyeartbi Rb` Dc tRj vi vbfPthM` Avwj g l miKvix KgRZP`i t`JEKvj xb` wqZi c0vb Kiv th tZ cvti | Gt`i teZb, fvZv ev cwii kigK eve` GK t`tk t`o tKwU UvKv LiP ntZ cvti | Dktii Aenk0 UvKv`vii`a wetgvPtbi Rb` e`q Kiv hvte| GtZ G Dc tRj vi 315 M0tgi Rb` eQti mvt0 wZb tKwU t`tk Pvi tKwU UvKv cvlqv hvte| c0Z M0tgi Rb` c0q tmvq j t`UvKv eivi` Kiv hvte| Avgiv mntRB Abgvb Ki tZ cwii`th, `vii`a wetgvPtbi Rb` G GKwU fvj AsK| Gi mvt`Ab`vb` dj, dmj, wPsw, j eb, gay tikg l Ab`vb` fvgR Drcv` tbi hvKvZ mWKFvte msM0 l eEb Kiv ntj` i ayDki t`tk evsj vt`tki c0ZwU M0tgi Rb` c0Z ermi b`bZg 2 j t`UvKv bxU eivi`_vKte|

(4) hvKvtZi Dti`k` Afvext`itK`vqxvte cigLvtc t`x ivLv bq, eis Afvext`i Afve tguvtbvi cvkvcwk mgvstq mgvR t`tk`vii`a`ixfZ Kiv| GKgvI iv0tq ZEyeartbi gva`tgB G j t`AvRZ ntZ cvti | miKvi hvKvtZi mKj UvKv ev wKQz UvKv M0g, Dc tRj v, tRj v ev RvZxq chPq`vii`t`i wk t`v, c0k t`v, Kg0DcKiY mq BZ`w` LvZ mvcwii Kwii Zfvte e`q Ki tZ cvtib| e`w3MZfvte hvKvZ c0vb Kijtj gvgtbi dih`wqZi cvvj Z ntq hvq, Zte mgvR l t`tki`vii`a wetgvPtbi cY0/2 l KvhRi fvgKv ivL tZ cvti bv|

(5) hvKvtZi gva`tg`ychPq`vii`a wetgvPb Kiv nq: c0gZ, ZvrPwYK c0qvRb tguvtbv Ges w0ZxqZ`vqxvte`vii`a`ixKiY| GKRb Afvex ev FYM0 tK wKQz A_@`tj tm Zv w`tq Zvi ZvrPwYK c0qvRb tguvte| w0Zxq chPq ZvtK`vej x`nl qui gZ A_@ev Kg0 DcKiY c0vb Kijtj tm Zvi gva`tg vbtRi cvtq`wovtZ cvti |

mgvtR AMWZ Afvex gvb| i tqfQb hv` i bM` UvKvi c0qvRb|
 `vqx Afve, teKvi Zi; nVvr vec`, `N0bv, Amy`Zv, FY BZ`w` Kvi tY
 Zvi bM` A t_P AZxe c0qvRb _vKtZ cvti | Gt`qti ZvtK bM` A_©
 tgvfUI bv w` tq `vej x` Kivi c0P0v KvhRi nq bv| GRb` hvKvtZi
 A t_P GKwJ Ask Gifc mgvqK Afve I c0qvRb tgUvtZ e`wqZ nte|

hvKvtZi A t_P AvtiK Ask `vqxfvte `wi`^` i xKi tYi Rb` e`q
 Ki tZ nte| `wi`^` I Afvex` i wK`vi e`e`v, Kgms`vb ^Zwi, Kgglx
 c0k`Y, KgDcKiY, hšcwZ BZ`w` μq I mieivn, KgRvjv c0Z0vq
 mnthwMZv, qz`^` ev epr wkí c0Z0vq mnthwMZv BZ`w` c xwZtZ
 hvKvtZi A_© m`u` e`envi Kti `vqxfvte `wi`^` w`tgPb m`e| Avgiv
 mntrB eStZ cwi th, `^0 Revei wZvgj K iv0q ZEyearb Qrov
 tKvtrfvteB hvKvtZi m`ut` i Gifc mwK e`envi m`e bq|

(6) Avgiv t` tLwQ wSbvB`n DctRj vi` i ayavb I Mtgi Dki
 b`bZg c0q tmvqv cuP tKwJ UvKv Ges teZb-fvZv evt` mto wZb
 t` tK Pvi tKwJ UvKv| Gi GKPZL`Bk ev GK-ZZxqysk bMZ eEb
 Kti evwK c0q `ytKwJ UvKv evrmwi Kfvte `wi`^` i wK`v I Kgms`vrb
 e`q Kiv hvq| Ab`vb` fvgR Drcv` tbi hvKvZ thvM Kiv ntj Zv c0q
 w`_Y ntq hvte| G A_©viv c0Z ermi hw` c0Z M0g t` tK 10 Rb
 cwi evi c0vb ev cwi evti DcvR0Kvix m`m`tk `vej x` Kiv m`e|
 GQvov G A_©` tq μgvštq `wi`^` i tj Lv cov, KgDcKiY, hšcwZ,
 tgvkb BZ`w` μq, qz`^` wkí c0Z0v BZ`w` Lv tZ m`cwi Kwí Zfvte e`q
 Ki tJ KtqK eQtii gta`B DctRj vtK `vqxfvte `wi`^` tJ Kiv hvte|
 w`tklZ hvKvZwfvEK G e`e`v `wi`^` i cvkvcwk gv` KZv, Akxj Zv,
 `bvZK Ae`q, eLvUcbv, DE`w^3, vbh0Zb, GvmW, mwnsmZv, teKvi Zi;
 BZ`w` ` i xKi tY Afvebxq fvgKv ivLte| w`lquJ A tbtKi Kv tQ Kí bv
 gtb ntZ cvti | wKš` Bmj vtgi G gnvb di h Bev` ZwJ cwi cY`c0Z0v
 Ki tJ G Kí bv AwZ mntrB ev`eZvq ifcvšwi Z nte|

৫. ৬. উশরের ব্যয়ের খাত

Dki thtnZz hvKvZ, ZvB Gi eEb I e`tqi LvZ Rvb tZ ntj
 hvKvtZi LvZ Rvb tZ nte| w`wii Z weavtbi w` K t` tK wewfbecKvi

hvKvřZi gřa" wKQy cv_Ř" _vKřj I eřtqi LvřZi w`K ř_řK mKj
cřKvi hvKvřZi weavb GK| Dki I Ab" mKj cřKvi hvKvZ Avj vni
wbařni Z LvřZB `iaye"q Kiv hvře |

৫. ৬. ১. কুরআন নির্দেশিত যাকাত ব্যয়ের ৮টি খাত

Avj vñ hvKvřZi e"q LvZ eYřv Kři eřj b:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا وَالْمَوْلَاتِ قُلُوبُهُمْ
وَفِي الرِّقَابِ وَالْعَارِمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ
عَلِيمٌ حَكِيمٌ

řnbřq mv`vKvñ (hvKvZ) `iayAfvexř` i Rb", mřř nxbř` i Rb",
hviv G LvřZ KgřKřib Zvř` i Rb", hvř` i Ařř AvKwřř KřřZ nře
Zvř` i Rb", `vmgřř i Rb", FYMřř i Rb", Avj vni iv`vq Ges
gřvwdiř` i Rb" | Avj vni cřř ř_řK wbařni | Avi Avj vñ gñvÁvbx
gñvcřÁvgq | ř³¹⁷

G AvqřřZi e`vLv I hvKvřZi LvZmgřni ve`wñi Z weavb
Zvdmxi I wdKřni Mřř Avřj vřZ nřqřQ | ve`wñi Z Avřj vřbv
Avgřř` i Mřřř Křj ei eřř Křře Ges cvřřKi %ah`bó Křře | Avwg
GLvřb `iay mvariY gřvñj gMřři Rb" cvj břřhvM" e`enwñi K KřřKwř
weł q Avřj vřbv KřřZ vřB | ³¹⁸ Avj vni wbkU Zvř dñK cř_řv Kivř |

৫. ৬. ২. যাকাত ব্যক্তিকে নিঃশর্তভাবে প্রদান করতে হবে

Avgiv ř_řLwQ D³ AvqřřZ řgvU AvUwU LvřZi Dřj Ł Kiv
nřqřQ | G mKj LvřZi GK ev GKwaK LvřZ Dki I Ab`vb" hvKvřZi
mřř` cřvb Kiv hvq | hvKvřZi mřř` cřvřbi řřřř cřvb gř bñwZ
nřjv Zv e`wřřřK cřvb KřřZ nře Ges cřvb wbtKZ`nře | hvKvZ
MřřYKvix e`wřř ev e`wřřeMřřK cwi cY`-Z; gřvñj Kvbv I eřtqi řřZv
w`řq Zv cřvb KřřZ nře | GRb" hvKvřZi A_`iv`v; gñwř` , gv`řmv

BZ`w`i wbg@Y miwmi e`q Kiv hvte bv| Abjfcvte gZ e`w³i
 `vdb Kvdb ev FY cwi`tkvtai Rb`l e`q Kiv hvte bv| KviY GLvtb
 wbw`@ tKvtbv e`w³tk hvKvZ m`u`i i gvwj Kvbv c`vb Kiv nt`Q bv|

tKvtbv wbfPthvM` l wek`-ms`v ev c`Zôvb hw` mWk LvZ e`q
 Kivi Rb` hvKvZ msMh Kti Zvntj Zv`i`tk hvKvZ c`vb Kiv hvte|
 Zte Gt`t`i D³ c`Zôvb ev ms`v c`E hvKvZi gvwj Kvbv jvf Kite bv
 ev B`QvgZ LiP Kitz cvi te bv| Zviv hvKvZ c`vbKvix gvwj tgi c`
 t`tk gZvc`B GUwb`wmi te weteWPZ nteb| Zv`i`wqZi ntjv
 msMxZ hvKvZ mWk LvZi gvwj gMYtk mWkfvte c`vb ev eEb Kiv|

৫. ৬. ৩. যাকাত গ্রহিতাকে প্রকৃত মুসলিম হতে হবে

hvKvZ MhYKvix e`w³ Aek`B gvwj g nteb| hvKvZ iay
 gvwj gt`i c`c`| tKvtbv Agvwj g hvKvZ cvteb bv| gvwj g bvgavix
 tKvtbv e`w³ hw` mij vZ bv cto ev c`Kv`k`kiK ev Kdi`xZ wj B`v`K
 Zvntj Zv`K hvKvZ t`lqv hvte bv| GKRb gvwj g tKvtbv
 Agvwj gt`K bdj`vb, mrvh` l mvgwRK mnthvMzv Kitz cvtib|
 GRb`wZvb gvbe`mev, c`Zte`kx ev mnKgx`AwaKvi Av`vq ev`wi`
 AwaKvi Av`vtqi Rb` Avjwni w`bKU mvl que ev cj`vi jvf Kiteb|
 wK`Zvi dih`vb ev hvKvZ wZvb iaygvwj gt`KB c`vb Kiteb|

৫. ৬. ৪. যাকাত অভাবী ও দরিদ্রের পাওনা

hvKvZi t`t`i Ab` gj bxvZ ntjv Zv gj Z`wi`i`i cvl bv|
 Afvex gvbl`i`K Afve l Kó t`tk gy³ Kivi Rb`B hvKvZ|
 Dctii AvqvZ 8 LvZi K_v D`j`L Kiv ntj l Ab`vb` AvqvZ l
 wewfbœv`x`m iay`wi`M`Yi K_v D`j`L Kiv ntqtQ, hv t`tk eSv hvq
 th, G AvU tkYxi gta`l 0`wi`0`B gj w`el q| Avjwn etj b:

إِنْ تُبْدُوا الصَّدَقَاتِ فَنِعِمَّا هِيَ وَإِنْ تُخْفُوهَا وَتُعْطُوهَا الْفُقَرَاءَ فَهُوَ خَيْرٌ

لَكُمْ

0tZvgiv hw` mv`vKvn c`Kv`k` c`vb Ki Zvntj Zv LpB fvj |
 Avi hw` Zv tMvcb Ki Ges`wi`MYtk tMvcb c`vb Ki Zvntj Zv
 tZvgv`i Rb` Avti v DEg|0³¹⁹

G Aṭ_©Avṭiv AvqvZ iṭqṭQ, thLvṭb weṭklZ `wi`MYṭK hvKvZ
 cṰvṭbi wṭ`R ṭ`l qv nṭqṭQ |³²⁰

BebyAveYvm ewYṆ nv`xtm i vmj j wn ﷺ etj ṭQb:

إِنَّ اللَّهَ افْتَرَضَ عَلَيْهِمْ صَدَقَةً فِي أَمْوَالِهِمْ تُوْخَذُ مِنْ أَعْيَانِهِمْ وَتُرَدُّ

عَلَى فُقَرَائِهِمْ

ṠAvj vn Zvṭ`i mṣúṭ`i gṭa` GKwU mv`vKvn (hvKvZ) dih
 KṭiṭQb, hv Zvṭ`i abxṭ`i wṭKU ṭ`ṭK MṠY Kiv nṭe Ges Zvṭ`i
 `wi`MṭYi gṭa` wṭwiṭq ṭ`l qv nṭe |³²¹

GmKj AvqvZ l nv`xtmi AvṭjvṭK Avgiv ṭ`LṭZ cvB th,
 hvKvZ eÉṭb gj j ṆYxq welq nṭjv MṠxZvi ṠAfvēṠ, ṠcṰqvRbṠ l
 Ṡ`wi`ṠṠ | G Afve, cṰqvRb l `wiṭ`Ṡi cKvi l chṠq iṭqṭQ | hv
 Dcṭi i AvqvṭZi AvṭjvṭK Avgiv AvṭjvPbv Kie |

Dcṭi Dṭj wLZ AvqvṭZi LvZ wj i gṭa` cṰg LvZ: Afvex l
 wṠZxq LvZ : mṣṭ nxb ev Amnvq `wi`Ṡ | G `Ṡ LvṭZi gj welq nṭjv
 Afve l cṰqvRb | Afve `ycKṭi nṭZ cvṭi:

প্রথমত, GṭKevṭiB mṣṭ nxb | `vei ev A`vei weṭkl ṭKvṭbv
 mṣú`B Zvi tbB | DcvRṠ Kivi gZ mṭhvM ev mvg`Ṡ Zvi tbB | Giv
 hvKvZ MṠY Kiṭeb |

দ্বিতীয়ত, Afvex ev Am`Qj | hvi wKQy mṣú` AvṭQ, wKŠ` Zv Zvi
 cṰqvRb ṭglvq bv | hvi wṭṭRi `vKvi ewṠ AvṭQ l cṰqvRbxq Avmeve ev
 ṭckvMZ hšcwZ BZ`w` AvṭQ | wKŠ` wṭṭRi cṰqvRbxq ewṠNi, Avmeve
 BZ`w` i evBṭi `vei ev A`vei Ggb ṭKvṭbv mṣú` tbB hvi gj` b`bZg
 hvKvṭZi wṭmve (cṰq 30,000 UvKv) nq | th e`wṠ wṭqvqZ PvKwi ev
 Kwqk kṭgi gvaṭg wKQyAvq Kṭib, wKŠ` Zvi Avṭq ṭKvṭbvi KṭgB Zvi
 cṰqvRb ṭgṭU bv wZwb GB chṠq | GQvov PvKwi Kivi thw`Zv `vKṭj l
 ṭKvṭbv KvR cvṭ`Qb bv ev mgvṭR Avq Kṭi wṭṭRi cṰqvRb ṭglvṭbvi

tKv`bv m`thvM tbB, Gifc teKvi gvb`tlivl G ch`q coteb| mgv`Ri
Gai`bi Afvex gvb`l`i hvKvZ I Dki t`_tK c`vb Kiv hvte|

Dctii `ytkYxi Afvex g`nj g`KB Dki c`vb Kiv hvte| Zte
c`g c`Kv`ii `wi`MY`K c`v`bi t`tq w`Zxq c`Kv`ii AfveM`f`i
L`R tei K`i Zv`i`K Dki c`vb Kiv DEg I teuk mvlqv`ei|
KviY c`g tkYxi `wi`^ gvb`tliv mvaviYZ Zv`i Afve mgvR`K
Rvbtq mrvh` PvB`Z cv`ib| c`v`š`i w`Zxq tkYxi Afvex gvb`tliv
mvaviYZ mstKv`Pi dtj Zv`i Afve KvD`K ej`Z ev mrvh` PvB`Z
cv`ib bv| dtj G`i teuk Kó Ki`Z nq| GRb` hvKvZ ev Dki
c`v`bi mgq Gw`K j`v`iLv`iKvi|

৫. ৬. ৫. যাকাত খাতে নিয়োজিত ব্যক্তিদের বেতন

hvKv`Zi ZZxq LvZ: hvKvZ Lv`Z vbtqwrZ Kg`Z` I
Kg`vixe`| hvKvZ GKw`K `wi`M`Yi Avakvi Ab`w`K Zv iv`xq
Bev`Z| vekvj Kgx`w`bxi gva`tg iv`K hvKvZ msM` I e`Eb Ki`Z
nq| GB Kg`w`bxi mgv`Ri `wi`^ I Afvex gvb`l`i tmevi Rb`
vbtR`i`K vbtqwrZ ti`L`Qb| GRb` G vefv`Mi Kgx`w`bxi teZb
G LvZ t`_tKB c`vb Ki`Z nte| Giv e`w`³ Rxe`b abx ntj I Zv`i
Ktg` vebgtq teZb-fvZv ev m`v`b hvKv`Zi UvKv t`_tK M`Y Ki`eb|

৫. ৬. ৬. দরিদ্র বা অভাবী নওমুসলিমকে যাকাত প্রদান

hvKv`Zi PZ`LvZ: Aš` AvKl`KZ e`w`³MY| Giv ntj b H
me bl-g`nj g hv`i Cgvb `pZv jvf K`ib Ges Aw`R mrvh`
m`thvMZv hv`i Cgvb`K gReZ Ki`eb| imvj j`n mvj vj w` Avj vB`n
lqv mvj vg Gai`bi bl g`nj g`i`K hvKvZ c`vb K`i`Qb| Zv`i
e`w`³MZ Afv`ei w`K j`v`i K`ib vb|

cieZx`h`M G ai`bi gvb`tliv Afvex bv ntj Zv`i`K hvKvZ
ev Dki c`vb Kiv hvte w`Kbv Zv vbtq gZve`iva itq`Q| Ave-evKi,
Dgvi I Avakvsk mrvex iw` qj w` Avb`g I cieZx`dK`n gZ c`Kv
K`i`Qb th, Bmj v`gi c`Y` w`R`qi c`i Avi abx bl-g`nj g`i`K
hvKvZ c`v`bi c`qvRb tbB| Zte G ai`bi bl-g`nj g hv` Afvex
nb Zvntj Zv`K hvKvZ t`l`qvi c`qvRbxZv mK`j`B `Kvi K`ib|
eis tmt`v`i mvaviY `wi`^ g`nj g`K c`v`bi t`tq G`i`K c`vb Kiv

memi\$Zfvte DEg| wetklZ th mKj bl -gynvj g Bmj vg MhYi dtj
 cwievfii mæu` I mnthwMZv t`tk ewAZ ntqtQb Ges Aw_℞
 mgm`vq vbcwZZ ntqtQb Zvt` i`tk Dki t`tk c0vb Kti Bmj vtgi
 ct_ mnthwMZv Kitz civv gynvj tgi Rb` GKwU eo tbqvgZ|

৫. ৬. ৭. দাসমুক্তির সাহায্যে যাকাত প্রদান

hvKvZi cAg LvZ: `vmgy³i Rb`| Bmj vg `vmc0v Dt`Qt` i
 Rb` AZ`š- ev`egt`x e`e`v MhY Kti| thtnZi `vmc0vi Dcti
 ZrKvjxb A_℞wZK I mvgwRK e`e`vi wfvE wQj, tmtnZi AvBtbi
 gva`tg GKvfi `vmc0v wetjvc nUKwii Zv Qvov wKQB wQj bv|
 GKw`tk `vmgwj KMtYi A_℞wZ aYsm ntq thZ, Aciw`tk hM hM
 ati ciwbfp` `vmMY A_℞wZKfvte mgvtRi Rb` tevSv ntq coZ|
 GRb` Bmj vg c0gZ, `taxb tKvfbv gvb|tk `vm evbvtbv mæuY`wbl ×
 Kti| wZXqZ, gwj KMYtk wbt`℞ t`q `vmMYtk wbtRt`i fvB
 wnmvte MhY Kitz, Zvt` i`tk gwj tKi b`vq GKB gvtbi cvbvvi I
 tcvkvKcwi`Qt`i e`e`v Kitz Ges Zvt` i`tk mva`vZxZ `wqZj bv
 w`tZ| ZZxqZ, gwj KMYtk wbt`℞ t`q A_℞wZKfvte wbtRi cvtq
 `wvotZ cvti Ggb `vmtK gy³ Kitz Ges Zvt` i`tk A_℞w`tq mrvh`
 Kitz| mtefcwi Bmj vg `vmgy³ Kivtk GKwU mtevEg Bev`Z wnmvte
 wPvyZ KitiQ| GmKj c`tqtci GKwU ntjv hvKvZi A_℞vmgy³i
 Rb` e`envi Kiv| Gfvte Bmj vg μgvstq `vmc0v wetjvtci e`e`v
 Kti| eZgvtb `vmc0v wetjvtci dtj GBLvZ wejβ ntqtQ|

৫. ৬. ৮. ঋণমুক্তির জন্য যাকাত প্রদান

hvKvZi l0 LvZ: FYM0 -e`w³| hw` tKD cKZctq` `wi`²bb,
 wKš` kixqZm½Z Kvity ev cvc bq Ggb Kvity FYM² -ntq ctob th
 FY tkva Kiv Zvi ctq` mæe bq, Zvtj ZvtK FY cwi`tkvtai Rb`
 hvKvZi A_℞c0vb Kiv hvte| thgb hw` tKvfbv e`w³ mvaviYfvte
 tgvUvgwU Pjtz cvtib| wKš` wbtRi ev cwievfii Kviv wPukRmvi
 Kvity, tqtqi weevn w`tZ wMtq, Kviv Rj tgi dtj ev Abjfc tKvfbv
 mgm`vi Kvity FYM0 -ntq ctotQb, wbtRi mxwgZ Avq Øviv th FY
 tkva Kiv Zvi ctq` mæe nt`Q bv| G ai tbi e`w³tk Dktii dmj ev
 UvKv c0vb Kiv hvte|

hvKvZ e`tqi A½xKvi c0vb Kti Zvntj ZvtK Dki ev hvKvtZi mæu`
c0vb Kiv hvte| Avgiv cteB etj wQ th, D³ ms`v Dki ev hvKvZ
mæut`i gvwj Kvbv cvte bv| iayhvKvZ c0vbKvixi c0Zvbva wnmvte tm
GB mæu` msi¶Y Kiþe Ges hvKvZ cvlqvi thvM` e`w³tk Zv c0vb
Kiþeb| G aiþbi hvKvZ M0Y I eEbKvix ms`v ev mSMVþbi c0Z
Avgvt`i webxZ Abþiva ntjv hvKvZ eEþbi t¶¶t hvKvZ`vZvi
AvgvbZ thb cþivcþi Av`vq nq tm w`tk j¶¶ ivLteb| Giþc tKvtbv
LvZ Zv e`q Kiþeb bv hvZ gZtf` AvtQ ev mþ`n AvtQ|

D`vnviY`tfc ejv hvq th, Dctii AvqvtZ Dtt wLZ 4_¶I 7g
LvZi e`vL`vq dKxnMY wKQy gZtf` KtiþQb| Zvt`i ga` t`tk
`GKRb mKj bl-gvwj g I mKj cKvi RbKj`vY I Bmjvg-
c0vi gj K KvR hvKvtZi A_`e`q Kiv Rvtqh etj gtb KtiþQb| wKš`
Avakvsk Bgvg I dKxn iay`wi`a bl-gvwj g, Bmjvg c0vi ev
c0Z0vq mve¶¶wYK wbtqwiRZ`wi`a e`w³tk hvKvZ c0vb Kiv hvte etj
gZ cKvk KtiþQb| tKvtbv Ae`vtZB e`w³ Qvov tKvtbv c0Z0vb ev
RbKj`vYgj K Ktg hvKvtZi A_`e`q Kij hvKvZ Av`vq nte bv etj
gZ cKvk KtiþQb| GgZve`vq hvKvZ mSM0Kvix ms`v ev mSMVþbi
DvPZ nte bv, c0Z0vb`Zvi, mSMVvbK ev c0vi gj K e`q ev Abjfc
tKvtbv veZwKZ LvZ ev`yPvi Rb Avwj g Rvtqh etj tQb Giþc LvZ
hvKvtZi A_`e`q Kiv| memæszfvte thLvþb I hvK w`tj gvgþbi
dih Av`vq nte etj wbu0Z Rvbv hvq, tmLvþbB Zv e`q KiþZ nte|
Ab`vb` LvZi Rb`bdj e`q KiþZ gvgbMYþK DrmwvN KiþZ nte|

৫. ৬. ১১. পিতা, সন্তান ও স্ত্রীকে যাকাত প্রদান নিষিদ্ধ

hv`i fiYtclY hvKvZ c0vbKvixi Dci dih Zvt`iþK wZvb
wbtRi hvKvZ t`tk w`tZ cviþeb bv| hvKvZ c0vbKvix wbtRi hvKvZ
Zvi wCZv, wCZvgn, mšvb I mšvþbi mšvþK c0vb KiþZ cviþeb
bv| `vgx Zvi`xþK hvKvZ w`tZ cviþeb bv, KviY`xi hveZxq
fiYtclþYi e`qfvi enb Kiv`vgxi Dci dih|

৫. ৬. ১২. স্ত্রীর যাকাত স্বামী ও সন্তানদেরকে প্রদান

Avakvsk Bgvgtgi gþZ`x Zvi`vgxþK wbtRi mæut`i hvKvZ
c0vb KiþZ cviþeb| iayZvB bq,`x Zvi mšvbMYþKI hvKvZ c0vb

KiṭZ cviteb| Bmjvgx weavb gṭZ `xi mṣṭṭ` ṭṭgxi tKvṭbv cKvi
 Avakvi tbB| ṭṭgxi hZ AfiveB tnvK `x I mšwṭ` i mKj e`qfvi
 enb Kiv ṭṭgxi `wqZi| ṭṭgxi I mšwṭ` i fiYṭcviṭYi b`bZg `wqZi
 `xi tbB| Avi hvi fiYṭcviṭYi `wqZi; tbB ZvṭK hvKvZ cṬvb Kiv
 hvq| cṭm× wZb Bgvv I nvbvdx gvhnvṭei BgvvṬq Ave-BDmel I
 gnvṣṭj` (i wngvṭgj vn) G gZ ṭcviY KṭiṭQb|

nv`xm kixṭd eivṬ nṭqṭQ, Avāj vn BebygvmṬEṭ` i (iv) `x
 ivmj j vn mvj vj vṭ Avj vBvn I qv mvj vṭgi vbKU Gṭm eṭj b: Avcwb
 Avgvṭ` iṭK Ṭmv`vKvnṬi (hvKvṭZi ev bdj `vṭbi) wṭ` R w`ṭqṭQb|
 Avgvi AjsKvi AvṭQ, Avvg Zvi mv`vKvn (hvKvZ) w`ṭZ PvB| wKš`
 Avāj vn BebygvmṬE` gṭb Kṭi b th, Avgvi Ṭmv`vKvnṬ MṬṭYi Avakvi
 meṭPṭq tevk nṭj v Zui I Zui mšwṭ` i | ZLb ivmj j vn ﷺ eṭj b :

صَدَقَ ابْنُ مَسْعُودٍ زَوْجُكَ وَوَلَدُكَ أَحَقُّ مَن تَصَدَّقْتَ بِهِ عَلَيْهِمْ

ṬBebygvmṬE` mZ` eṭj ṭQ| ṭZvgvi ṭṭgxi I ṭZvgi mšwṭMY
 ṭZvgvi G Ṭmv`vKvnṬ MṬṭYi meṭPṭq tevk nK`vi | Ṭ
 Ab` eYṬvq ivmj j vn (ﷺ) eṭj b :

نَعَمْ لَهَا أَجْرَانِ أَجْرُ الْقَرَابَةِ وَأَجْرُ الصَّدَقَةِ

Ṭniiv, ṭṭgxi I mšwṭMYṭK cṬvb Kiṭj Zv Av`vq nṭe Ges GṭZ
 Zvi wṬ`Y mvl qve nṭe : mv`vKvni mvl qve I AvZṭqZvi mvl qve | Ṭ³²⁴

G nv`xmB Zvṭ` i DchṬ gṭZi wfiṬ| Zṭe Bgvv Ave-nvbvdx
 (ivn) `xi Rb` ṭṭgṭK hvKvZ cṬvṭbi AbgvvZ ṭ`b vb| Zui hv³
 nṭj v, ṭṭgxi ṭZv `xi fiYṭcviY Pvj vṭZ eva`| `x ZvṭK hvKvZ w`ṭj
 wZwb Zv `xi Rb` LiP Kiṭeb| GRb` ṭṭgṭK Zvi `wqZi cvj b KiṭZ
 nṭe Ges `x Ab` KvDṭK hvKvZ cṬvb Kiṭeb|

৫. ৬. ১৩. আত্মীয়-স্বজনকে যাকাত প্রদান উত্তম

hvKvZ cṬvbKvix Zvi (hvKvṭZi tKvṭbv LvṭZi AšffṬ) `wi`^a
 fiB, tevb, PvPv, gvgv, PvPvZ fiB tevb I Abjṭc mKj AvZṭq-ṭRbṭK

hvKvZ I Dktii UvKv ev dmj c`vb KitZ cviteb| Gt`i`K c`vb KivB DEg| GtZ gygb w`Y mvl que cviteb: hvKvZi mvl que I AvZkq -RbtK mrvh` Kivi wetkl mvl que| Gaitbi Afvex AvZkq-`Rb`vKv mtEj| Zv`i`K bv w`tq Ab` KvDtK hvKvZ c`vb Kitj Zv Avjvni wBKU MhYthvM` nte bv etj A`btK gse` Kt`i`Qb|

৫. ৬. ১৪. ইসলামী শিক্ষা ও গবেষণায় উশর ব্যয়

gybe RmZi Kj`vY Avjvni`xbtK wvKtq ivLvi gj c`wei x Bmjvqx Avtbi ctvi | c`Zw gygtbi Rb` dih c`qvRbxq`xbx Avb wbtR wkvv Kiv Ges msvbt`i`K wkvv t`lqv| Bmjvqx agZtEj Mfxi Avbm`ubaeAwj g nlqv Avjvni`bKU` I gy` jvtfi Ab`Zg c`| mgvR ht`o mSL`K c`A Awj g`Zvi Kiv mgvRi mKtj i Rb` dih wKdvqv, thgb chfB mSL`K Ww`vi`Zvi Kiv dih wKdvqv| cv`R` ntjv, chfB Ww`vi bv`vKtj gvbtli RvMwZK Rxeb v`wZM`-nq| Avi chfB Awj g bv`vKtj gvbtli RvMwZK I cvitj`wKK Dfq RxebB aYsm nq|

hw` I mKtj B`xkvi KitZ eva`th, ag`hy` wkvve`e`vB mgvR t`tK GBWm, gv`KZv, munsMZv, mSYM, GwW, Nj, tFRvj,`p`wZ BZ`w``i` KitZ cvti, Zey`xbx wkvv e`e`v GLt`bv mgvRk I iv`xqfvte A`bKvstK Aetnij Z| AvSR`wZK mrvh`ms`v`w`j` 0ag` gy`0 wkvve`e`vi Rb` mKj c`kvi mrvh` I Abjvb w`tZ c`Z, wKs` 0ag`hy`0 wkvve`e`vi Rb` tKv`bvi`c` Abjvb w`tZ Zviv iwR bb| Dci s`Bmjvqx wkvve`e`v mstKvPtbi e`ug`x c`Pov we``gvb|³²⁵

G cwi w`wZtZ`xbx wkvve`e`vi Rb` Dktii A`e`q wotmt`tn 0Avjvni iv`vq0 e`v`tqi gta`MY`| Ab`vb` LvZi cvkvcwk e`w`MZ I iv`xq Dki e`tqi Ab`Zg LvZ gv`tmv ev`xbx wkvv| th mKj gv`tmv ev Bmjvqx wkvv I MtelYv tKt`a hvKvZ-Dki mSMh I kixqZ wbt`wZfvte mwK LvZ e`envi I eEtbi e`e`v itqtQ tmLvB Dki c`vb KitZ nte|`xbx wkvv-c`Zov`w`j` Afvex Qv`iv thb Dktii dj-dmj ev A`t`t`K Zv`i`Lv`, Avevmb, wkvv I Ab`vb` e`qfvi enb KitZ cvti tmv`tK wetkl j`v` ivLz nte|

aviYv Kiv, দ্বিতীয়ত, Avgv` i t`tk cŃ Ę LvRbv`K Bmj vgx Lvi vR etj gtb Kiv Ges তৃতীয়ত, Bmj vgx t`k bv ntj hvKvZ dih nte bv etj gtb Kiv Ges Gici evsj v` k`K Bmj vgx t`k bq etj `we Kiv|

Avgv` i G MŃŠ Avgiv G mKj we`vniš-we`vni Z Avtj vPbv Kivi tPŃv Kti vQ| Avgiv t`tLvQ th:

(1) Kā Avb, nv`xm, BRgv I vKqv`mi vfiĚZ Dki ev dj - dmtj i hvKvZ dih| Kā Avtbi mŃ Ńó vbt`Rbv th, mKj cKvi fm`vniĚi mKj cKvi I cvigv`Yi Drcv`tbi hvKvZ cŃ vb Ki tZ nte| AMwYZ nv`xtmi I GKB vbt`Rbv| GRb`B Bgvv Ave~nvbxdv (ivn) Dktii tŃtĚ tKv`bv vbmve gv`bb vb Ges mKj cKv`tii Drcv`tbi hvKvZ w`tZ vbt`R w`tqtQb| Abj`c fite wZb Bgvv I gŃvŃj g D`Ńni Ab`vb` mKj dKxn vbt`R w`tqtQb th, Lvi vRx, Dkix mKj cKvi fm`vniĚi Drcv`tbi hvKvZ cŃ vb Ki tZ nte|

(2) Bgvv Ave~nvbxdv (ivn) I KŃZcq Zweqx dKxn Lvi vR I Dki DfqtK GKŃZ Ki tZ vbt`a Kti tQb| Zt` i gtZ Bmj vgx kixqZ AbŃv`ti ŃLvi vRxŃ etj vba`ni Z RŃgi Bmj vgx kixqZ AbŃv`ti vba`ni Z Lvi vR- Drcv`tbi b`bZg GK-c`Āgvsk- Bmj vgx ivtŃf mi Kvi tK cŃ vb Ki tj tm RŃgi Drcv`tbi Dki cŃ vb Ki tZ nte bv|

(3) Bmj vgx Lvi vR e`e`vi wePv`ti evsj v`tki AvāKvsk RŃg Dkix| Gi cvkvcwK Aí vKŃZ Lvi vRx RŃg itqtQ, th vj tK vPŃyZ Kiv tgv`U I m`e bq| GRb` evsj v`tki mKj f~m`vniĚi Drcv`tbi Dki cŃ vb Kiv Drcv`K gŃvŃj tgi Dci dih I `xtbi i`Kb|

(4) nvbxdv gvhnv`ei dKxnMY weMZ cŃq `kZ ermi hveZ evisevi Dtj Ę Kti tQb th, vŃvni qv, vgmī, BivK, fivZ, evsj v`k I Ab`vb` t`tk th LvRbv MŃY Kiv nq Zv KLt`vB Bmj vgx Lvi vR bq, eis Zv RŃgi b`bZg U`v gvĚ| Bmj vgx kixqtZi wePv`ti LvRbv I Lvi v`Ri g`a` A`bK cv`R` itqtQ hv Avgiv Avtj vPbv Kti vQ| Avgiv vbwŃZ ntqvQ th, eZŃv`b Avgv` i t`tk tKv`bv RŃgi B Lvi vR cŃ vb Kiv nt`P bv Ges mKj RŃgi Drcv`tbi Dki t` I qv dih|

(5) dKxnMY mŃ ŃóZ Dtj Ę Kti tQb th, `vi`j Bmj vg ev Bmj v`gi t`tk fvg~m`v` tK Dkix I Lvi vRx `fv`M fvM Kiv m`e|

Avi A%amj wqK t`tki fm`u` Gfvte fVM Kiv m`e bq| Gifc t`tki Rwg Dkixl bq Ges LvivRxl bq| Avi th Rwg Dkixl bq LvivRxl bq tm Rwg Dki c0vb dih| GRb` A%amj wqK t`tki gynyj g gnyj Kvbvaxb fm`u`Ei hvKvZ c0vb Kiv dih|

(6) newfbœZ_, D×wZ I Zj bvi gva`tg Avgiv wbowZ tRtbow th, gvhvtei fj e`vL`v Kti Dki c0vb cwiz`vM Kiv gvhvtei fj e`vL`v Kti mvjvZj RgAv cwiz`vM Kivi tPtql fq`i tMvbn I KwBzi Aciva|

(7) Avgiv t`tLwQ th, hvKvZ gjZ GKwW ivomsuké Bev`Z, w`tklZ Dki ev dmtj i hvKvZ| Bmjvqx kixqtZ dmtj i hvKvZ ivóq fite msMh I eEb Kiv ivt0f Rb` dih`wqZ| Avi ivóq Dt`vM G Bev`zi c0Z0v`vii`a w`tgvpb I mgvR Dbqtb Gi mwK fvgKv wbowZ Kti| h_vh_ ivóq c0vi G Bev`zi `i`Zi Abv`etb RbvmyaviYtK mrvh` Kite| GtZ AvZ`Z G Bev`ZwW evsj vt`tki gynyj g RbtMv0xi gta` c0Z0v`jvf Kite|

(8) Dki e`e`v`i cwicY`c0Z0v` nte hLb iv0a Zv msMh I eEb`bi e`e`v` Kite| `xNf`bi Ae`e`v, Aetjv, ivóq c0kvtbi `p0Z BZ`w` KviY`fveZB tKv`bv gynyj g Zui hvKvZ ivt0f nv`Z Ztj w`tZ w0av Kiteb| G Rb` `xNfgqv`x e`e`v` Mh`Yi c0qvRb| Avgv`i t`tki c0ZwW M0tg I kn`ti c0i msL`K gmwR`i Bgv, gv`vmvi wk`K I ag`q tbZv itqtQb hv`i c0Z Gme w`l`tg maviY gynyj gM`Yi Av`v itqtQ| miKvi B`Qv Kitj Zv`i gva`tg`vbxq c0kvtbi mn`thwMzVq c0Z`K c0kvmubK GjvKvq vek`Zvi mv`_ mp`fvte Dki msMh I eEb`bi e`e`v` Kitz` c`tib|

(9) iv0a Dk`ii mwK eEb`b lqv`vex`ntj RbMY iv0tK Dki w`tZ eva`| mwKfvte Gi msMh I eEb` wbowZ Kitz I RbM`Yi Av`v AR`bi Rb` t`tki kxl`vbxq Djvgv`q tKiv`gi mgstq G w`l`qK newfbœ KwgwW MvB Kitz nte Ges Zv`itK G w`l`qK w`xvš`-M0Y I ev`- evqtbi`qZv c0vb Kitz nte| me`e`v`q Avgv`i eStZ nte th, t`tki me`#i Awj g Djvgv I ag`q tbZet`i `Zt0Z`AskM0Y

wbWÖZ KiTZ bv cvitj G wettq mdj Zv Avkv Kiv hvq bv | Avkv Kw
 t`tki ivotq I agx@ tbZe,` mKtj B wcl qU wbtq wPŠv-Kiteb |

(10) Avgiv t`tLwQ th, Dki LvtZ KgPZ mKj KgRZP I
 KgPvixi teZb, fvZv ev mæšbx msMpxZ Dki t`tK t`lqv hvte |
 GtZ miKvtii Dci AvZwi³ tKvfbv tevSv Pvcte bv | iay ivotq
 ZËyearfbi gra`tg Avgiv Dki e`e`v cÖZöv Kti t`tki `wi`tkYxi
 `y Rv NypTq Avjwni Adiš-ingZ I eiKZ ARB KiTZ cwii |

(11) hZw`b ivotqfvte Dki msMö I eEb mæe bv nq, ZZw`b
 Avgvt`i t`tki mvgwRK I agx@ tbZe,`i DvPZ gmuR` wfvEK
 ÖDki-Znejö Mvb Kti Dki msMö I eUtb i e`e`v Kiv |
 evsj v`tki cÖZw MÖg I gnjvq GK ev GKwaK gmuR` itqtQ |
 gmnj g mgvR gZ Z gmuR` tKw`K | gmuR`-GjvKvi gmnj gMtYi
 RxebhvIv gmuR`tK tK>`aKti AvewZË nq | AfbtK wbcwqZ mvjvZ
 Av`vq bv Kitj I RgyAv, C`, weevn, gZi, mvgwRK Dcj ¶, Abpnb
 BZ`w`tZ gmuRt` AvMgb Ktib ev BgvgtK wvR ewotZ wbtq hvb |
 KvfbR cÖZ`K gmuRt`i gmnj MY tm gmuRt`i Bvgv I GjvKvi
 wbfPthvM` gE`vKx gmnj gMtYi mgštq ÖDki-Znejö Mvb Kti tm
 GjvKvi Dki msMö I eEb Kitj Zv GjvKvi gmnj gt`i Av`v ARfb
 I e`vcK mvov RvMtZ m¶g nte | GtZ GKw`tK thgb G`i-Zcy©
 dih Bev`Zw cÖZwÖZ nte, Aciw`tK gmuR` mgvRKj`vYgLx
 KgRvtEi tKt``a cwiYZ nte Ges Zvi cKZ ghP`v wdti cvte |

BmjwqK dvDfEkb ev Abjfc miKvix ms`v cÖ`¶ ev
 ctiv¶fvte G gmuR` wfvEK ÖDki-Znejö msMö I eUtb i e`e`v
 KitZ cvtib ev Drmn w`tZ cvtib | BmjwqK dvDfEktbi
 cök¶YcöB BvgvMtYi gra`tg G cKvtii tKvfbv cKí ev`evqb I
 cwii Pvj bv LpB mæe etj Avgiv gtb Kwii |

Dki Znextji gra`tg `wi``a I Afvex gvbj t`i Zvr¶wYK I
 mvgwqK cÖqvRb tgUvfbvi cvkvcwk µgvštq cÖZ ermi KtqKRb
 `wi`tK `vej`x I `wi`gy³ Kivi KgPpx ev`evqb KitZ nte | G
 mKj mvnvh`cöB `wi`MY thb Zvt`i KgDcKiY mWKFvte e`envi
 Kti mwZ`B `vej`x ntZ cvtib Zvi Rb`mP ZËyearv KiTZ nte |

Avgv` i mgv`R Bmj vtgi G₃ i "ZcY⁹Bev` ZvU c0q DtV tMtQ |
 gnvb iveYj Avj vgtbi vbt` RZ I Zui gnvb ivmj 齋 KZR c0Wj Z I
 c0Zv0Z G Bev` ZvU c0Z0v KiZ Avgvi G 7j^a c0P0v | t`tki mKj
 c0A Awj g, dKxn I agx tbZe: i KvtQ Avgvi vebxZ Avte` b Ges
 GKvš-Avkv th, Zui v Ab` mKj₃ i "ZcY⁹vel`tqi cvkvvuk Bmj vtgi G
 i "KbvU c0Z0v I c0j tbi velqvUtk AM0aKvii vFvE`Z M0Y Ki`teb |
 mgv`Ri mKj tkYxi gmnj tgi vbKU Dktii₃ i "Zi | AvnKvg Zui v Ztj
 aiteb | tKv`bv vel`tq gZt`f` ev m`n ntj c0A Awj gMYtk GKvZ
 Kti Avtj vPbv I MtelYvi gva`tg mgvav`bi e`e`v Ki`teb | GKgvI
 Zv` i m`v`sj Z c0P0vB G Aetnij Z Bmj vgx i "KbtK RvEZ KiZ
 cvti | Avj vn Zv` i`tk mteveG cj`vi c0vb Ki`teb |

gungvgq Ki"Yvgq Avj vni vbt` RZ, mvBtq`j gj mvj xb,
 mvBtq`j Avl qvj xb I qvj AvvLixb, ivngvZvj j Avj vgx, bextq
 gnvZvdv gnv`sj` j ivmj j vn 齋-Gi c0Zv0Z I AvPvii Z GKvU dih
 Bev` ZtK eSvi, eSv`bvi I cpi^{3/4} vEZ Kivi Rb` Avgvi G bMY`
 c0P0vi GLv`bB BvZ UvbwQ | gnvb Avj vn iveYj 0Avj vgtbi `qv I
 Zvl dxkKB Gi tkl chS-tc0vZ cvij vg | eBtqi `f cvii mti
 vbt`Ri `f Avb, mwgZ thvM`Zv I `f mg`tqi gta` t`tk hv vKQy
 vj LtZ tcti vQ Zvi Rb` gnvb Avj vni `ievti i Kvi qv Avcb KivQ |

AthvM` gvbtli G bMY` c0P0vi gta` hv Kj`vYKi vKQy t`tk
 _vtK Zv i aygnvb ieY Avj vn Rvj v Rvj vj yui `qv I Zvl dxk | Avi Gi
 gta` hv vKQy fj -avš-AvtQ Zv meB Avgvi AthvM`Zvi Kvi tY Ges
 kqZv`bi Kvi tY | Avng iveYj 0Avj vgtbi `ievti mKj fj, Ab`vq I
 veavš-t`tk Zvl ev KivQ Ges 7jgv c0_0v KivQ | gnvb Avj vn `qv Kti
 Avgvi G mvgv` c0P0vtK Kej Kti vbb Ges GtK Avgvi, Avgvi
 vCZvgvZv, `x, mštb, AvZtq cvii Rb I cvKvM`tYi bvRv`Zi I mxj v
 embtq v`b | Avgxb |

Avj vni gnvb ivmj gnv`sj` (齋)-Gi Dci, Zui cvii Rb, mnPi I
 Avj vni vt` i Dci mvj vZ I mvj vg | c0`tg I tktl me^v I me⁹ mKj
 cksmv gnvb iveYj Avj vgx Avj vni B Rb` |

ব্রহ্মপঞ্জি

G MŠ' i Pbvq th mKj MŠi D×Z t` l qv ntqtQ tm mKj MŠi GKwU tgvUvgwU Zwj Kv wbtæ cÜvb Kiv ntjv| cvWK I MtelKt` i mjeavt`_el qvriEK I HivZnmK µg Abjvnti mrvt`bv ntj v:

প্রথমত, কুরআন কারীম ও তাফসীর

1. Ki Avb Kvi xg
2. Rvmnvm, Ave-erKi Avng` BebyAvj x, (370 in), AvnKvgj Ki Avb (‘ei“Z, `vi“j wKZvej Avivex)
3. Bebj Avivex, Ave-erKi, gnvšy` Beby Awāj vn (543 in.), AvnKvgj Ki Avb (‘ei“Z, `vi“ GnbqvBZ Zi vmj Avivex)
4. Ki Zex, Ave- Avāj vn, gnvšy` Beby Avngv` (671 in.), Avj -RvngŪD wj AvrvKwvj Ki Avb (‘ei“Z, `vi“j wdkKi)
5. Beṭb Kvmxi, BmgvCj Beby Dgvi (774 in.), Zvdmxi“j Ki Awbj Kvi xg (KvBt`iv, `vi“j nv`xm, 2q cKvk 1990L,)

দ্বিতীয়ত, হাদীস শরীফ ও প্রাসঙ্গিক

6. gwj K web Avbvm (179 in.), Avj -gqvĒv (KvBt`iv, `vi“ Gnbqvqz Zi vm Avj -Avivex, 1951 L,)
7. gnvšy` Bebj nvmvb (189 in.), gvAvĒv Bgvg gwj K (‘ei“Z, `vi“j Kj g)
8. gnvšy` Beby Bw`m Avk-kwcdŋq, Avj -gymbv` (‘ei“Z, `vi“j Kzvej Bj wq`vn)
9. Avāj i v34vK mivŪAvbx (211 in.), Avj -gymbvcd (%ei“Z, Avj -gvKzvej Bmj vgx, 2q cKvk, 1983 L,)
10. Beby Avex kvBev, Avāj vn Beby gnvšy` (235 in.), Avj -wKzvej gymbvcd (‘ei“Z, `vi“j Kzvej Bj wq`vn, 1g ms`iY, 1995 L,)
11. Avng` Bebyvntj (241 in.), Avj -gymbv` (vgmi, KvBt`iv, gvAvnvmvZi Ki Zevn)
12. `vt`i gx, Avāj vn Beby Avāj i vngvb (255 in.), Avm-mpvb (vmmi qv, `vt`gkK, `vi“j Kj g, 1g cKvk, 1991 L,)
13. eṭvix, gnvšy` Beby BmgvCj (256 in.) Avm-mnxn (%ei“Z, `vi“ Kvmxi, Bqvgn, 2q cKvk, 1987 L,)
14. gnmj g Bebj nv34vR (261 in.), Avm- mnxn, (vgmi, KvBt`iv, `vi“ GnbqvBZ Zi vm Avj - Avivex)
15. Ave-`vD` vmmRmZvbx, mj vBgvb Bebj AvkŪAvm (275 in.), Avm-mpvb (KvBt`iv, `vi“j nv`xm, 1g cKvk, 1998 L,)

16. BebygvRvn Kvhvbx, gřvřř` BebyBqwh` (275 řn.), Avm-mřvrb (Zi`ř, B`-vřř, gvKZvein Bmj řgq`řn)
17. řZi řghx, Ave-Bmv gřvřř` (279 řn.), Avm-mřvrb (řei`Z, `vi`j KZřej Bj řgq`řn, 1g cřkvk, 1987 L,)
18. bmvC, Avngv` Beby ři`AvBe (303 řn.), Avm-mřvrb (řei`Z, `vi`j gvři dvn, 2q cřkvk, 1992 L,)
19. bmvC, Avm-mřvrbj Křiv (řei`Z, `vi`j KZřej Bj řgq`řn, 1g cřkvk 1991)
20. Ave-Bqj v Avj -gvDmř x, Avngv` BebyAvj x (307 řn.), gřvř` yAvex Bqj v (řmři qv, ř` gřkvK, `vi`řm mřkvřdvn Avj -Avi řieq`řn, 1g cřkvk, 1992 L,)
21. Beby LřvBgvn, gřvřř` Beby BmřvK (311 řn.), mřřn Beřb LřvBgv (řmř` x Avie, řkřřv gřřřj q, 2q cřkvk 1981 L,)
22. Zřvřx, Ave-Rvdi, Avngv` Bebygřvřř` (321 řn.), ki`ř gvřAvřvj Avmvi (řei`Z, `vi`j KZřej Bj řgq`řv, 2q mř`iY, 1987 L,)
23. Bebyřveřřv, Ave-nřvZg gřvřř` (354 řn.), Avj -gvRi`řnb řgvbj gřvřř` mřb I qv` řAvřř I qvj gvZiřKřb (gv`vn gřvi i řgvn, `vi`j evř)
24. Zveivbx, Avej Křřmg mř vBgvb BebyAvngv` (360 řn.), Avj -gřřvř Avj -Křevi (BivK, I qvKd gřřřj q, řřZřq mř`iY)
25. Av` -`vi vKZřx, Avj x Beby Dgvi (385 řn.) Avm-mřvrb (g`řv gřvř qvi v, mřřř` Avřj řn nřkvg, 1966 L,)
26. BebyAv`x, Ave-Avng` Avřj řn Avj - Rj Rvřx (365 řn.), Avj -Křvřj dř `řvřvBi ři Rvj (řei`Z, `vi`j KZřej Bj řgq`řn, 1g cřkvk 1997 L,)
27. nřkvKg řbmvřj x, gřvřř` Beby Avřj řn (405 řn.), Avj -gřř` i vK (řei`Z, `vi`j KZřej Bj řgq`řn, 1g mř`iY, 1990 L,)
28. evBřvKř, Ave-evKi, Avng` Bebj řmřBb (458 řn.), Avm-mřvrbj Křiv (řei`Z, `vi`j KZřej Bj řgq`řn, 1g cřkvk, 1994 L,)
29. Beby Avřj řvi, BDMel Beby Avřj řn (463 řn.), AvZ-Zřvřř` (giř`v, Avř Křd gřřřj q, 1387 řn.)
30. Bebj Rvř hř, Avej dřivR, Avřj řngvř (597 řn.), Avj -gvD` řAvZ (řei`Z, `vi`j KZřej Bj řgq`řn, 1g cřkvk, 1995 L,)
31. Bebj Rvř hř, AvZ-ZřvřKřK dř Avřv`řmř řLj vd (řei`Z, `vi`j KZřej Bj řgq`řn, 1g cřkvk, 1415 řn.)
32. Bebj Avři, gřvřvK Beřb gřvřř` (606 řn.) Avb-řbřvqvZř dř Mři řveř nř`řm (řei`Z, `vi`j řdKi)

33. gpbih x, Avāj Avhxg BebyAwāj Kvl qx (656 in.), AvZ-ZviMxe I qvZ Zvixxe (Kvqʔiv, `vi`j nv`xm, 1g cʔKvk 1994 L.,)
34. hvnvex, gnvʔʔ BebyAvng` (748 in.) gvxhvj BwZ`vj (`ei`Z, `vi`j vdkKi)
35. hvBjvqx, Avāj vn Beby B Dmel (762 in.) bvmej ivBqvn dx ZvLixmR Avnv`xmj vn`vBqvn (KvBʔiv, `vi`j nv`xm)
36. bi`I`xb nvBmvgx, Avj x Beby Avex evKi (807 in.) gvRgvDh hvl qvB` (`ei`Z, `vi`j vKZvej Avivex, 3q cʔKvk, 1982 L.,)
37. emxi x, Avng` BebyAvex evKi (840 in.), vgmevuh hRvRvn (`ei`Z, `vi`j Avivex`vn, 2q cʔKvk, 1403 in.)
38. Beby nvRvi AvmKvj vbx, Avng` Beby Avj x (852 in.) Zvj Lxmj nvexi (gv`vn gKvi ivgvn, gvKZvevZvubhvi gnvZvdx evh, 1g cʔKvk, 1997 L.,)
39. Beʔb nvRvi AvmKvj vbx, dvZuj evix (%ei`Z, `vi`j vdkKi)
40. Beby nvRvi AvmKvj vbx, Av`w`ivBqvn dx ZvLixmR Avnv`xmj vn`vBqvn (`ei`Z, `vi`j gvŋi dvn)
41. Rvj vj`j`xb mʔZx, Avāj ivngvb BebyAvex evKi (911 L.,), Avj -j vAvj xDj gmbŋAvn (`ei`Z, `vi`j gvŋi dvn)
42. Beby BivK, Avj x Beby gnvʔʔ (963 in.) Zvbxuk kvixqvn (`ei`Z, `vi`j KZvej Bj vqg`vn, 2q cʔKvk, 1981 L.,)
43. kvI Kvbx, gnvʔʔ BebyAvj x (1250 in.), Avj -dvl qvB`j gvRgŋAvn (gv`vn gKvi ivgvn, gvKZvevZvubhvi gnvZvdx Avj -evh)
44. Avāj ingvb gpevi Kcix, ZndvZj Avnl qvix (`ei`Z, `vi`j vdkKi, 1995)
45. kvgmj nK AvhxgAvev`x, AvDvj gvŋej (`ei`Z, `vi`j KZvej Bj vqg`vn)
46. gnvʔʔ bvmi`I`xb Avj evbx, mnxuZ ZviMxe I qvZ Zvixxe (vi qv`, gvKZvevZj gvŋAmi d, 3q cʔKvk, 1988 L.,)
47. gnvʔʔ bvmi`I`xb Avj -Avj evbx, mnxuj Rvŋŋŋ Avm-mMxi (`ei`Z, Avj -gvKZvej Bmj vgx, 3q cʔKvk 1988 L.,)
48. gnvʔʔ bvmi`I`xb Avj -Avj evbx, vwj vwj vZj Avnv`xmm mnxrvn (vi qv`, gvKZvevZj gvŋAmi d, 1995 L.,)
49. gnvʔʔ bvmi`I`xb Avj -Avj evbx, Bi lqvDj Mvj xj (`ei`Z, Avj -gvKZvej Bmj vgx, 1g cʔKvk 1979 L.,)
50. gnvʔʔ bvmi`I`xb Avj -Avj evbx, mnxu mʔwb Bevb gvRvn (vi qv`, gvKZvevZj gvŋAmi d, 1g cʔKvk, 1997 L.,)
51. W. Lvj`b Avj -Avŋ`ve, hvl qvB`y ZvixmL evM`v` (w`gvkK, `vi`j Kj g, 1g cʔKvk, 1996 L.,)

71. Beby Kî vgv, Avāj vn Beby Avng` (620 vn.), Avj -gMbx (`ei"Z, `vi"j vdkI, 1g cĀvk, 1405 vn.)
72. Bebj ūvgv, Kvgvj j`xb gnrvš` Beby Avāj l qvn` (681 vn.), kvi ū dvZūj Kv`xi (`ei"Z, `vi"j KZnej Bj vq`vn, 1g cĀvk 1995 L,)
73. Avng` Beby dvi vn Avj -j vLgx (699vn.), gĀZvvi" vLj vcdq`vZj evBnrKx (568vn.) (vi qv`, gvKZvevZi i "k`, 1g cĀvk, 1997 L,)
74. Bebj vi dŪAvn, Avej Aveŷm bvrGj j`xb Avj -Avbvi x (710 vn.), Avj -B`vn l qvZ vZeBqv b dx gvŷi dmvZj vqKBqj l qvj g`hvb, (v`gvkK, `vi"j vdkI, 1400 vn.)
75. hvi KvKx, gnrvš` web Avāj vn nrvf`x (772 vn.) kvi ūh hvi KvKx (vi qv`, gvKZvevZj DevBKvb, 1g cĀvk, 1993 L,)
76. Avj -evei Zx, gnrvš` Beby gvng` (786 vn.), kvi ūj BbvBqvZ Avj vj vn`vBqvn (dvZūj Kv`xři i mř`_ gv`Z, `ei"Z, `vi"j KZnej Bj vq`vn, 1g cĀvk 1995 L,)
77. Beřb i vRve nrvf`j x, Avāj i vngvb Beby Avng` (795 vn.), Avj -BmvZLi vR vj AvnKvvgj Lvi vR (`ei"Z, `vi"j gvŷi dvn)
78. e`i"i`xb AvBbx, gvng` Beby Avngv` (855 vn.), Avj -vebvBqv kvi ūj vn`vqv (`ei"Z, `vi"j vdkI, 2q cĀvk, 1990 L,)
79. Beby bRvBg, hvBvj j`xb Beby Beivnxg (970 vn.), Avj -evni"i i vřqK kvi ū Kvbhj `vKvBK (`ei"Z, `vi"j KZnej Bj vq`vn, 1g cĀvk 1997 L,)
80. gj v Avj x Kvix, Avj x Beby mj Zvb (1014 vn.), kvi ūj vdkv j AvKevi (`ei"Z, `vi"j KZnej Bj vq`vn, 1g cĀvk, 1984 L,)
81. gRvŷi` B Avj d B mlvb, Avng` Beby Avāj Avnv` (1043 vn.), gvKZevZ kixd, eŷvbej` kvn tgvrvš` gvZx Avng` AvdZvex (XvKv, AvdZvexqv Lvbkvn kixd, 3q cĀvk, 1420 vn.)
82. Beřb Avře`xb kvgx, gnrvš` Avgxb (1252 vn.), nrvkqvZ i vŷi j gnrZvi (`ei"Z, `vi"j vdkI, 1979 L,)
83. Avkivd Avj x `vbfx, Bg`v`j dvZvl qv (v`j x, B`vi vřZ vmbx d vřZ AvDvj qv)
84. gpdZx gnrvš` kdx, Bmj vřg fvg-e`e`v (Abjev` : Kvi vřZ Avj x vbhvgx, XvKv, Bmj vřgK dvDřŪkb evsj vř`k, 2q cĀvk, 1995 L,)
85. W. l qvnev n Avh hřnvBj x, Avj -vdkŪj Bmj vřx l qv Avv`j vZŪ (v`gvkK, `vi"j vdkI, 4_ cĀvk, 1997 L,)
86. BDmř Avj -Kvi hvřx, Bmj vřgi hvKvZ veavb (Abjev` gnrvš` Avāj i nřg, XvKv, Bmj vřgK dvDřŪkb, 3q g,`Y 1991 L,)

87. dwi kZv R. ` . hvqum, hvKvZi AvBb I ` kB (Abjev` ugvaqb Lvb, XvKv, Bmj wqK dvDfEkB 2q ms`iY 1992 L,)
88. Bmj wqK wdkn GKvfwgx, BwQv, Rv`x` wdknx gwewnm, msKj K gvl j vbv gRwn` j Bmj vg Kwmgx, (KivPx, B`vivZj Ki Avb)
89. W. fLw`Kvi Avãj wn Rvrv½xi, GnbqvDm mþvb: mþvZi cpi`¾xeb I we`AvfZi wemRb (wSbvB`n, Avm-mþun cvevj tkkY, cÅg ms`iY, 2007)
90. W. fLw`Kvi Avãj wn Rvrv½xi, ivfn tejvqvZ (wSbvB`n, Avm-mþun cvevj tkkY, 4`ms`iY, 2006)
91. W. fLw`Kvi Avãj wn Rvrv½xi, Bmj vtgi bvtg Riv`ev` (wSbvB`n, Avm-mþun cvevj tkkY, 2q ms`iY, 2008)

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92. Beby`jvB`, gnv`šy` Beby nrvmb (321 wn.) RivrvivZj j MvZ (nvq`tev`, `vBivZj gvAmi d Dmgwbq`vn, 1345 wn.)
93. Avj -Rvl nvi x, BmgvCj Bebynrv`šy` (393 wn.), Avm wmvn (`ei`Z, `vi`j Bj g vj j gvj vCb, 2q cKvk, 1979 L,)
94. Beby dwim, Avej` umvBb Avngv` (395 wn.), gRvg gvKvqvmj j MvZ (Bivb, Kg, gvKZvej Bj vg Avj -Bmj vgx, 1404 wL)
95. Bebygvbh` Avj -AvdixKx, gnv`šy` BebygKvi ivg (711 wn.) vj mvbj Avie (`ei`Z, `vi`j wdkI)
96. Avj -dvBEgx, Avng` Bebyggnv`šy` (770 wn.), Avj -wgmevuj` gpxi (`ei`Z, `vi`j wdkI)
97. Beby evZZv, gnv`šy` Beby Avãj wn (779 wn.), wivj vn (`ei`Z, `vi`j KZvej Bj wq`vn 1g cKvk, 1987 L,)
98. dvB`ivRAvev`x, gnv`šy` BebyBqvKe (817 wn.) Avj -Kvmmj gnx (`ei`Z, gvAmvZi wimj vn, 2q cKvk 1987 L,)
99. W. Beivng Avbm I m½MY, Avj -gRvg Avj - I qvmxZ (%ei`Z, `vi`j wdkI)
100. Hans Wehr, A Dictionary of Modern Written Arabic (Beirut, Librairie Du Liban, Third Printing, 1998)
101. Dr. Muhammad Mohar Ali, History of Muslim of Bengal (Riyadh, Imam Muhammad Ibn Sa'ud Islamic University, 1st Edition, 1985).