

Taxes in Ancient Nepal in the light of Inscriptions and Sacred Texts

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Introduction

Source materials for a study of ancient system of taxation in Nepal are much limited, and our inscriptions also provide scanty information on the subject. As a matter of fact if we were to depend on Nepalese sources alone, it would produce no important results for the study of tax system as we like to present it. Starting from this background, we have to seek information we require from Indian sources, which reveal a society like ours and whose features can be presumed to have closely resembled those of our own ancient days. As we shared social values and structures in common we have every reason to believe that the rules and policies that governed taxation in India might also apply to Nepalese conditions. Hence the importance of the Indian sources for our discussion of tax measures in this short article. It might be noted that until the fifties of the century, Nepal's Judicial system was based primarily on Manu, Yajnavalkya and others. In presenting customs and practices of the society which was caste ridden, and Kautilya's observations also do not differ from the authors of the Smritis we do not tread a different ground to this extent therefore these law givers held the field uptill now and the inference goes that they influenced the conducts of the individuals in society from the very early period.

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Much what has been written here will look irrelevant. But this is not so. The whole has been necessary to draw a conclusion about the two parallel social frameworks which were built in Nepal and India in course of the ages. I wanted to see the picture of ancient Nepal through the eyes of the early Indian writers as an aspect of political economy. If Kautilya and, literary and Smriti texts have been quoted at length to support different conclusions and statements of facts, it is surely with a purpose. All that we have written will be marked as testimony to our findings in regard to the question of taxation.

The contemporary North Indian inscription of the 5—8 centuries are the other sources, which help us to unravel many tangles of terminologies, words and combination of words not understood by themselves in our own inscriptions. If Kautilya and other law givers have in detail spoken of taxation in all its aspects, either as excise duty on goods produced within the country or as fines for offences against the society or state or individuals, the inscriptions equally contribute to our knowledge by which we are enabled to understand the meaning of words which are in common to inscriptions of the two countries and which obscure as they are would have remained unknown. We can not afford to lose the utility of the Indian inscriptions and hence their place in our discussion of taxes in Nepal.

It would be absurd to claim that all we have argued here on the basis of the recommendations of the ancient law givers could have held ground in Nepal of those days. Much depended on the situation in which the rules as laid down by these learned people were practised with reference to the requirement of the society as dictated by its development. It is true that strictly as source materials we depend on the inscriptions or any texts available in Nepal. But there are many things left untold, and our discussion will not be complete if we do not assume that even though these are not available from the statement of our only source, the inscriptions, the many taxes mentioned by the sacred texts did exist in Nepal. Even a few references to water tax, grain tax, cloth tax, forced labour, etc., indicate that the tax framework conformed to what the classical texts commended.

A word about Kautilya

Earlier we stated that we have drawn copiously from classical writers, both belonging to the field of pure literature and scriptures which partially bring out statements on contem-

porary laws. If some of the Vedic Sutras, Grhadharma Sutras and then litetary classics such as Bhasya, Kalidasa, and Bana Bhatta, Puranas, sutras and many other source materials of later medieval treaties of Kalhana, Kamandaka, Sukraniti were of some significance like the scriptures and other ancient laws, Gautama, Brhaspati, Narada, Yajnavalkya and Manu and others were more important. But the most important of all and a text mainly devoted to the study of political economy and society is that of Kautilya. The Arthasatra is a wonderful work full of information on every aspect of public finance. Kautilaya otherwise known as Chanakya or Visnugupta is the father of political economy and as he belongs to pre-Christian era, the value of his writings to us is immense. If we have quoted him at length, it is for this reason. Kautilya inspite of his unknown identity remains the only author whose comprehensive writing on our subject helps us to fill the gaps which would have gone unfilled without his work.

Kautilya refers to Vedic texts, Sankhyayoga, Lokayata (Materialists atheist school) schools of philosophy and also to Brhaspati and Manu. He quotes them, refutes them with arguments. Therefore his work impresses us as a thorough study of ancient Indian politics, economy and society (1. 3. 1).

Kautilya knew Vedas, phonetics, history, grammer, prosody and science like astronomy and his treatment of these branches of learning are really marvellous. He was of course, a member of an orthodox society pledging allegiance to Aryadhama and his belief in Varnas and castes was unshaken. But nevertheless he was a scientist within limits. He shows boldness in advocating a thesis that what mattered in this world was a material prosperity. He laid stress on learning and retaintion and reflection and advised renouncing false theories and ideas. He asked people to pursue agriculture, cattle rearing and trade and he said that these were the only sources of not only individual prosperity but also the strength of the king. They provided us 'grains, cattle, money, forest produce.'

(ऋषि पशुपाल्ये वाणीज्या च वार्ता धान्यपशु हिरण्यकुप्यादि विष्टि प्रदानादौपकारिकी)

These were the instruments of influence on friends and enemies of the state by means of treasury and strength (I. 4)

While asking to avoid another man's wife and property he lays down a maxim—
'The king with the equitable use of **danda** ensures material prosperity of the people and pleasures of senses'.

धर्मार्थविरोधेन कामं सेवत न निः सुखं स्यात् । एकोह्यात्मा सेवितो धर्मार्थकामा नामात्मानमितरो च पीडयति

He adds, 'The most important thing in life is artha i. e. material prosperity. The Dharma (spiritual attainment) and Kama (sensuous pleasures) are rooted in it.

अर्थ एव प्रधान इति कौटिल्यः । अर्थसूत्रं हि धर्मकामानि

Such was Kautilya's statement, we can only imagine how important it is for us to study our taxes in the light of his proposition.

This is all we write to introduce the subjects. The article is a bit too long. However, keeping in view the importance of the subject, it deserves the space we have assigned it for a thorough survey.

Principles of Taxation

It was the principle of taxation that none of the parties suffered in the course of a deal between the state and individual. This was evident in the tax structure. This was also evident in transactions, involving purchase and sale. Kautilya as we have already said took particular care to recommend that the procedure of transaction, and the basis of realisation were not harsh and oppressive. The Superintendent of trade was guided by the rule that no undue profit was obtained by the trader so as to cause harassment to the king's subjects and also the trader that did not lose his legitimate profit on account of needless restrictions imposed on the movement of commerce. The traders themselves chose a safe route if the caravans had with them valuables, the latter was exempted from payment of certain taxes if he brought from alien lands scarce articles not to be found in his country. The state allowed him any extra profit accruing from this trade, what was important for the king was the balance of trade in his country's favour.

Trade enjoyed so much facilities that the state did not recognise the status of a person, alien or native. Both enjoyed the same privilege. The traders met their own obligations. In foreign countries they were to manage their own affairs, cultivate the king for leniency and chieftains and others on the route march.

The tenants and farmers also enjoyed a kind treatment from the rulers. The Brahmanas received special care, and remittance in tax payment.

Kautilya in the 7th prakarana of the 1st chapter (1.7) says about the duty of a good king the following.....bring about security and well being of the subjects, maintain

the observance of their special duties by carrying out his own duties. Although he advises the king to hold a rod, he warns that this should neither be mild nor severe, this should be just held for a show and not for purposeful aim or target.

Manu (VII, 127) lays down a principle that in respect of tax (*bali* or *kara*) on trade the king has to take into account for determining the rate and the facts relating to the buyer and seller of a commodity sold, facts such as the price charged and profits realised by the seller, the place from which it came and how much distance between the two points, was covered and how much the Govt. realised its tax, *yogaksema*, was the term used as tax for the protection of the caravan receive against robbers.

क्रयविक्रयमध्वानं भक्तं च सपरिव्ययम् ।

योगक्षेमं च स प्रेक्ष्याद्वणिजो दापयेत्करान् ॥

In addition to these the government took notice of weights and measures with all the cares it needed. If these were changed, the trader or shopkeeper was fined.

In order to protect the interests of the buyers Manu prescribes checking by the state at the interval of six months, weighing and measuring instruments. This also ensured prevention of the leakage of Govt. revenue on account of overweights (VIII.50) or of the loss of an individual's income due to underweight.

The same principle induced the state to protect the country and people extended also to agriculture and other professions. We have seen that men and women of lowly profession were also well protected, and protection was given not only against evil doers among the citizens but also against officers who misbehaved. The Brahmanas, of course, enjoyed utmost privileges.

Kautilya advises the king always to remember that in the welfare of his people lay his own happiness and in that spirit he should guide the economic policies of the state (1.19.34-35).

प्रजासुखे सुखं राज्ञः प्रजानां च हिते हितम् ।

नात्मप्रियहितं राज्ञः प्रजानां तु हिते रतम् ॥

तस्मिन्नित्योत्थितो राजा कुर्यादर्थानुशासनम् ।

अर्थस्य मूलमुत्थानमनर्थ एष विपर्ययः ॥

The Smriti authors also emphasised the need for a king to make his people happy. Yajnavalkya states that a king who causes harassment to his subjects gets his life, family and wealth all burnt. Manu stresses that the king should practise modesty.

Yajnavalkya: प्रजापीडन सन्तापात् समुद्भूतो हुताशनः । राज्ञःकुलं श्रियं प्राणाश्चदग्ध्वा ननिवर्तते ॥

Manu: समीक्ष्य स धतः सम्यक् सम्यक् रञ्जयते प्रजा । असमीक्ष्य प्रणीतस्तु विनाशयति सर्वशः । ७।१९

An implicate king is liable to be destroyed

If the king failed in his duty, and deviated from his ordained obligations, he is liable to be destroyed with his relatives by the same *danda* with which the sinner is punished. The foremost duty of a king was to observe modesty and please his subjects and give them full protection.

दण्डो हि सुमहत्तेजो दुर्धरश्चाकृतामभिः धर्मेण विचलितं हन्ति नृपमेव सवान्धवम् ॥ ७।२८

बहवोऽविनयानष्टा राजानः सपरिच्छदः । वनस्था अपि राज्यानि विनयात् प्रतिपादिते ॥ ७।४०

वेनोविनष्टोऽविनयान्नहुषश्चैव च । मुदाः पैजनश्चैव सुमुखीनिमिरेवच ॥ ७।४१

In Nepal expressions like *pitaiva dayate* applied to Manadeva and prajahita samadhana tatpara used in the epithets of Amsuvarma (Sanga stele), asesasatrusukha samudayopapadano dita chitta (Taukhel Inscription), prajahitaisi (one who wishes welfare of his subjects) in the Chhimasta stele Jisnugupta, prajahitotdyukta in the Kevalpur stone of Jisnugupta and krtva lokehitodyumaprabhaya (engaged in promoting the happiness of the people Lun jhya stele of Narendradeva) who was restored to his father's throne in circa 641 A. D. are the other expressions. The expression 'for the welfare of the people' (prajanam sreyasva) finds place in the Yanga-hiti inscription, which talks of the temple being restored, and suggests that if not in its totality Kautilya's precepts were followed by our rulers to a degree. But every king promises to make his people happy. It is difficult to say if Kautilya's own king obliged his teacher by carrying out his injunctions.

The protection principle was the only element in public finance. This is supported by Gautama¹ as well as Narada.² The people paid the tax because they received the king's prote-

1. Gautam, X, 28

2. Narada, XV III, 48

ction in return. The latter not only conducted the administration but also maintained an army to defend the country against external aggression and his own people against internal disorder, bad characters, plunderers and murderers. Tax payment was a quid pro quo for meeting the expenses of the state which guaranteed maintenance of law and order and the country's independence. As it was the obligation of the people to pay taxes it was the duty of the king to protect his people and country. But without tax i. e. money he could not meet the challenge of foes internal or external. In modern times Adam Smith suggested taxes and levies with reference to taxable capacity and help the king to strengthen the defence potential of his country so that he could give adequate protection to his subjects. Heavy taxation, oppressing the people was, however, out of question. The question was like that of a milk-man tendering the milch cow. He could get the maximum amount of milk if he gave proper and adequate nourishment to the cow. The subjects of the king must be prosperous if they contribute money sufficient for conducting the administration, both civil and military.³

The State

Whether it is Kautilya or Manu or any other classical writers, all put emphasis on the King who was the state. We do not wait for Louis XIV of France to come and tell us 'I am the state.' Our Kings since the very early historical period were autocrats, excded absolute obedience from their subjects and ruled with a rod, which Manu calls divine. But they had to fulfill certain duties which they owed towards their people. There were checks and balances on his absolute powers. They were manifest when they dealt with the subjects over whom they ruled. It would appear in course of our discussion that the kings enjoyed enormous powers but frugally exercised them.

The kingly duties which dominated their behaviour were mainly three fold, (1) respect to the Brahmanas, (2) upholding traditions of Varnasrama and (3) protection of the people.

Kingly Duties

We now quote a few passages from our law givers in support of the above contention.

3. Kamandaka Niti Sastra, V. 84

When the Brahamanas were exempted from tax payment the practice got sanction from Manu and Yajnavalkya who observe in this connection.

म्रियमाणौऽप्यादीत न राजा श्रोतियात्करम् ।
नचक्षुधास्य संसीदे श्रोत्रियो विषये वसन् ॥ 7/137
यस्य राज्ञस्तु विषये श्रोतिय सीदति क्षुधा ।
तस्यापि तत्क्षुधा राष्ट्रमचिरेणा वसीदति 7/134

The Brahamanas not only enjoyed exemption but obtained grants from the state for maintenance. If any Brahman went hungry, the entire nation suffered from hunger.

The assumption behind the taxation theory was that the king protected his subjects against robbers and external enemies. But he enjoyed the benefits of tax so long he ruled benevolently.

योऽरक्षन् वलिमादत्रे करशुल्क च पार्थिव । प्रतिभागं च दण्डं ससद्योनरकं व्रजेत् । Manu 8/307
अरक्षमाण कुर्वन्ति यत्किञ्चित्किल्लिषप्रजातैतस्मात् नृपतेदर्धययमद्गृहणा त्यसौकरात् ॥ Yajnavalkya 3/337

If there was negligence on his part, he lost his right over the taxation, and he bore half the total of the sins committed by his subjects and he went down to hell. He should treat the earth as a cow and milch only providing adequate nourishment to the calf.¹

1. राजन्दु धुक्षसि यदि क्षितिधेनुभेषां तेनाघ वत्स मिमं पुषाण ॥

Revenue and Taxes

Taxes are as old as history and of these land tax is the oldest. Inscriptions and ancient literatures are full of references to various forms of tax and land tax. The oldest classical text, Rigveda, refers to a tax called bali-writ.¹

A plot of land where cultivation was done called **bhumi**, the rent paid to the state or land-lord (a temple endowment or a private donee) **pindakam**, and the land tax just **bhaga**. The measurement was done in terms of **manika**.

The Thankot inscription of Vasantadeva of the year S. 428 mentions **bhaga** (share of the king), **bhoga** (tax on articles of consumptions) and **kara** (tax in general or periodical tax as U. N. Ghosal² or a surcharge on tax paid on the products of royal farms ploughed by the farmers according to D. C. Sarkar).

Classical law givers have spoken of land tax in their texts. Ofcourse, we cannot determine their exact date. But Kautilya, Manu, Yajnavalkya and others might be cited, and the first three in chronological order.

Kautilya even otherwise describes land system in detail and it is from his Arthashastra we learn about the taxes and casually land tax. But the first place allotted to him is tentative and based on the excellent manner represents the case.

There are four sections in Ch. II of Arthashastra dealing with the subject of revenue and land tax, (1) **samaharti samudaya prasthapanam** (2.6), (2) **Kosthagaradhyaksa** (2.15), (3) **Sitadhyaksya** (2.35), and (4) **grhapatina vaidehaka tapavyanjana pranidheya** (2.35).

The **samaharti** was to look after the fort (**durga**), country (**rastra**), mines (**khani**), irrigation works (**setum**), forest (**banam**), herds (**brajam**), and trade routes (**vanikapatham**). He should attend to custom duties (**sulkam**), fine (**danda**), standardisation of weights and measures (**pautavam**), the city mayor (**nagarika**), the mint master, officer of the passports, spirituous liquor, oil, ghee, salt, (the last 3 produced in government farms), the goldsmith (who paid

1. R. V. X. 173.6

2. The Hindu Revenue System, 2nd edition, Calcutta, p. 30

some gold working in the Govt. workshop), the market establishment (paying dues or cess), prostitutes, gamblings, buildings, groups of artisans and artists, high priest, contributions to be made at the gate—all these are **durga**.³ (2. 6. 1-2).

By the **rastra** was meant agricultural produce, king's share of it, bali, kara, the trader, the river guard, the ferry, the ship, the post, pastures, road cess, land survey by rope and thief catching.

(सीता भागो बलिः करो वणिक् नदी पाल स्तरो नावः पत्तनं विवीतं वर्तनी रज्जुश्चोर रज्जु राट्टम्)

(2.6.3)

As we are not discussing just land tax, we shall also take into account **khani**, **setu**, **bana**, **brajam** and **vanikapatham** (2.6.10), the other components under the jurisdiction of the **samaharta**.

In **Samahartri samudaya prakarana** (2.6) Kautilya defines all the words one by one, which we think it necessary to reproduce gold, silver, diamond, pearl, corals, conch shells, salt and ores from down the earth, rocks, liquids and he puts them under the head mines (**Khani**) in his classification. To gardens of flower, fruits and vegetables, wet crop lands he gives the name **Setu** i.e. irrigation. The cows and bulls, buffaloes, goats and sheep, donkeys, camels, horses, and mules came within **brajam**. Animals such as bears, deer, elephants and other wealth found in the forest all belong to the category of forest. The land and water route are placed in the category of trade route. All these are revenue yielding (**aa yasarram**), while Kautilya describes as the corpus of income. The other heads of revenue are **mulya** (price), **bhaga** (share), **vyaji** (surcharge), **panrigha** (monopoly tax), **klripta** (taxed), **rupikam** (charge for manufacture) and **atyaya** (fines) all known as **ayamukham**. The following are the heads of state expenditure. What is intended for the worship of gods and ancestors (**devapitridanapujdinam**) and charity (to the poor) gifts for benedictions obtained from priests (**svastivchanam**), the royal apartment (**antahpuram**), the royal kitchen (**mahanasam**). The employment of envoys (**dutapravar-tinam**), the magazine (**kostagaram**), the armoury (**ayudhagaram**), the warehouse (**panyagr-ham**), store room for keeping forest produce (**kupyagrham**), factories (**karmanto**), forced labour (**visti**), protection of horses and elephants and chariot (**patyasvartha dvipaparigraha**),

herds of cattle (**go mandala**), protected area for animals, deer, birds, elephants and stores of fuel and woods.

Kautilya thinks that the current income is drawn from 3 main sources and this is bulk revenue. The first is daily income. The income is the transfer of the balance of the past year's budgetary actuals or a transfer from some other unaccounted sources. The third is extra income recovery of lost or missing direct fines on employees, gifts and presents, treasure from newly discovered, what was not paid to the army under disbandment, tax acquisition on a price hiking, excess tax levied on objects when it revealed higher weight or measure than declared, or any increase in price on account of competition which the state received as surcharge amongst buyers.

The current expenses of the state involved day to day expenditure for his own and the nation's activities, the amounts obtained by officers from their jagir land or other resources fortnightly, monthly or yearly.

The state in Kautilya's work is personified by the king.

Land and Agriculture Revenue

The place where land tax comes for reference is the section known as (**Kosthagaradhyaksa**), who was Superintendent of stores deposited in his rooms (2.15.17). Kautilya wants the Superintendent to be familiar with all the deposits in his charge such as what the following ten objects and transactions convey:⁴ (1) agricultural produce (**sita**), (2) all that is collected from the country, (3) purchased (**krayim**), (4) barter (**parivar-taka**), (5) begging (**prmitiyaka**), (6) what is borrowed (**apamityaka**), (7) labour rendered in place of a tax (**samahartika**), (8) income from other sources (**anyajata**), (9) return from investment, (**vyaya pratyaya**) and (10) additional toll or cess (**upasthana**). The Kostagaradhyaksa will also take care of other matters. The articles involved consist also of agricultural produce brought by the **sitadhyaksa**. Then follow (1) **pindakara**, (2) **sadbhaga**, (3) **senabhaktam**, (4) **balih**, (5) **kara**, (6) **utsangaka**, (7) **parsvam**, (8) **parihinikam**, (9) **aupayanikam**, (10) **kaus-**

4 कोष्ठागाराध्यक्ष सीता राष्ट्र क्रयिम् पद्विवर्तक प्राद्वित्यकापमित्य सहित कान्य जात व्यय प्रत्योपस्थान न्युपलभेत् ।

teyakam, which are called **rastram** along with the collections from the country.⁵ The price of grains, disposal of treasury, recovery of the amount lent on interest—these are known as **krayimam**. Exchange of grains at different prices is called **parivartaka**. Begging of **sasya** from a different quarter is **pramityakam**. If the same is returned, it is known as **apamityakam**. Those who live by the work of pounding (**kutta**), splitting as in the case of pulses (**rochaka**), **saktu** (frying), **sukta** (fermenting), **pista** (ground to dust), pressing of oil by hand or a round press, and extracting sugarcanes all those make **ksarakarma samhatika**,⁶ meaning those who work in place of paying taxes. What is lost or forgotten, such income from other sources, and balance due to the army (in a state of disbandment) and from undertaking (given up) in the middle of transaction because of sickness is what amounts to return from investment (**vyayapratyaya**). The section does not mention further anything suggesting land tax but talks of butter, oil, suet, marrow and fat as well as jaggery, sugar, salt, fruits, honey, and fermented juices as contribution to the king,

The **Sitadhyaksya** (2.24. 1-36) is a different subsection following **kostagaradhyaksa**. The **Sitadhyaksa**, was the Director or Superintendent of agriculture. **Sita** literally means a furrow or a track or a line of a plough share turned out by a plough. The heroine **Sita** of **Ramayana** was so-called because she was discovered on a furrow while **Janaka** was ploughing. But **Sita** appears also in **Rigveda** as a goddess (IV.57,6). The **Vajasaneyisamhita** (XII, 69-72) takes **Sita** as a personified deity often invoked for blessing in agriculture. The **Taiteraya Brahmana** calls her **Savitri**. She is the wife of **Indra** in **paraskara grhasutra**. As already suggested, **Kautilya** takes **Sita** in the sense of agriculture. The **Sitadhyaksa** is the Superintendent of agriculture whose duty was to look after state farms. The policy of the state being that no land should remain uncultivated The function of the Superintendent was to look after the agricultural interest of the state. He allocated the state lands to the farmers for cultivation. His principal duty is defined in the first three passages of the subsection. He was assisted by experts in agricultural science, by those who would nurse plants. He was responsible for selection of lands for a particular crop and for a particular season. He

5. पिण्डकरः षड्भागः सेनाभक्त बलिः कर पार्श्वं परिहिणिकम् औपानियकम्, कौष्टेयकम् च राष्ट्रभू ।

6. कुट्टक रोचन सक्तु सुक्तपिष्ट कर्मतज्जीवनेषु तैलपीडन मौद्र चक्रिकेषु इक्षुणाञ्च क्षारकर्म संहतिका ।

supplied seeds of all grains, flowers, fruits, vegetables, bulbous roots, creeper fruits, flax cotton. He had to set an eye on a suitable land for a crop.

In his land, ploughing went several times by serfs, labourers and by those who worked in the field and paid fines as occasions arose, There should be no delay due to defects in ploughing machines or bullocks or inefficiency of artisans such as those working on metals and wood, basket makers, rope makers and snake catchers. There was a fine if at any stage work suffered, and this was measured in terms of loss.

Kautilya also in this section envisages a tax on water meant for irrigating fields. Taxes differed in cases where water was brought from the water-works made by a peasant's own labour or where they carried water themselves or where it was brought over shoulders or where a channel was built by the state and water was used by the farmers. In the first, the payment was 1/5, in the second 1/2 and in the third 1/3, when the peasants drew his water from rivers, lakes, tanks, and opening the wells, he paid also 1/4. But Ghosal's statement 'or else Superintendent is to grow winter and summer crops in the low lands according to the supply of water available for the irrigation' seems to be misinterpreted.⁷

(स्वसेतुभ्योहस्त प्रावर्तमां च तृतीयमुच्यते चतुर्थं नदी सरसतयकत्कपोद्धयाद्यम् दूकमागं पञ्चमदध्युः स्कन्ध प्रावर्तमिमं चतुर्थस्नातो यन्त्र प्रावर्तमिमं च । 18)

The fifth passage describes the amount of rain required for cultivation in different types of land. Kautilya (2,24.17) states that conforming to the maximum suggested as to rainfall, the **Sitadhyaksa** should arrange to sow or plant, as the case may be, seeds either on a dry or wet soil.

The meaning of **svasetu** as a tank or water works for irrigation built by peasants by themselves is that of Ganapati Sastri as well as Bhattasvamy. From this, however, one does not know if the state derived its tax from the water supplied from irrigation works built by itself. Kautilya in one section (III.9.3) mentions the process through which privately constructed water reservoir at a particular price was sold in the presence of village elders. The sale took place by bidding. Kautilya lays down that if the reservoir was kept out of use for five years, the ownership would lapse then and there (3. 9. 29) except in times of distress and emergency. Taking such cases further, a newly built canal did not pay tax for 5 years, if it was renovated after a period of

7. Ghosal, P, 41

ruins and damage the tax exemption extended to 4 years, and it was also allowed to go without a tax after clearing and being brought under fresh cultivation.

Yajnavalkya also talks of **setu** (Water work or reservoir) in connection with the irrigation for one's field. The **Smriti** lays down that any water-work constructed in the land not belonging to the constructor and without the former's permission would go to the possession of the landowner and ultimately to the king in the absence of the person who built it. Narada has slightly modified this injunction. He thinks that a **setu** originally constructed but deserted without the land owner's Knowledge could be used only with the latter's permission or if the owner or his heirs are dead this could be utilised only with the order of the king. Both the authors maintain that ownership rested with the landowner and then devolved on the state in case there was no inheritor. Kautilya also allowed the constructor to retain the ownership of the reservoir (3,9) but added that he could have also the right on the use of it. The **Smrtis** do not mention this right.

There are other passages talking of rainfall and planets. It is prescribed that only after heavy rainfall, there should be planting. Kautilya seems to have been an accurate observer of weather and its effect on the crops. He lays down that after heavy rains when seedling is planted, the situation in terms of rains and sunshine should follow for the necessary growth of crops (2. 24. 10). Crops are seasonal. Plots of land are cultivated under the supervision of the **Sitadhyaksa** to the extent the seeds in his possession allows.

Kautilya in the section discusses all matters relating to agriculture. The land cultivated under the **Sitadhyaksa** belongs to the king. Kautilya says that what is left over from sowing, farmers cultivating for 1/2 the produce should Plough or those who live by personal labour should work at it for 1/4 or 1/5 share. The farmers shall pay the whole share for uncultivated land, if he was not in difficulties but the Share will depend according to the order of the king or the landlord. Elsewhere the peasants will receive it. They are also instructed to make proper choice between crops requiring heavy rains and those not requiring them. Narada advises not to keep any land fallow. According to him any stranger could cultivate on his own lands deserted.

However, it might be taken for granted that these were meant for assessment as Ghosal thinks.⁸ Kautilya in the fifth Book II section,⁹ passages¹⁰ also observes in regard to private

8. Ghosal, P, 46

9. The translation of, R. P. Kungle II, P, 343

10. XI. 23

land. This chapter is devoted asking the king to create a treasury where there was none the king should demand 1/3 or 1/4 of the grains (**dhanya**) from an area, big or small in size, 'not dependent on rains and yielding abundant paddy crops from a middling or an inferior one.'

जन पदं महान्तमल्प प्रमाणं वाह देव मातृकं प्रभूत धान्यं धान्य स्यांशं तृतीयं चतुर्थं वा याचेत यथा सारमध्यम बखं

No tax was to be levied on a site where a fort or embankment could be made or through which a trade route passed or which is fit for the purpose of new settlements or there are mining or ordinary and elephant forests. Kautilya advises the king to offer by way of assistance grains (**dhanya**), cattle (**pasu**), money (**hiranyadi**) for new settlement. The king also was to purchase 1/4 part of the **dhanya** setting aside the requisite amount of seeds.¹¹ But anything of forest products or other things belonging to Brahmanas should not be taxed or realised.

(दुर्गं सेतुं कर्मवेणिकपथं शन्यनिवेशं हस्तिवनं कर्मोपकारिण्यं प्रत्यनामल्यं प्रमाणं वा न याचेत)

However, if this is what the king had snatched, he should at once give them back at Purchase price out of favour (*anugraha*). The lands meant to be granted to the Brahmanas was called *Brahmadeya*.

In order of season beginning with the rains the first crops to be sown or planted are those of sali rice, vrihi rice, kodava, sesamum, priyangu, udaraka and varaka. This crop is followed by another including mudga, masa and samibya. Then comes the season for sowing satflower, butils, kulatha, barley, wheat, kalaya, linseed and mustard. One of Kautilya's above cited passages is followed by—

कर्मोदं क्रियमाणेन कैदारं हैमन्तं श्रौष्मकम् वासस्यं स्थापयेत् (2. 24. 18)

which means that in general the planting was to be done in accordance with the nature of the season wet, winter (*Hemanta*), summer (*Grisma*), and rainy days (*Kaidaram*) and according to the amount of water available at the moment.

Classifying the crops into good and bad, Kautilya remarks that the best is the sali rice, the second is the category of vegetables and sugar, and then cane which is the worst. It is

11. Kagle, II P. 343 The passage produced from my own translation.

so because sugar-cane requires much cost to produce whereas the former two do not.¹²

As we have said earlier the sitadhyaksa either managed the king's estate himself and supervised the cultivation of land done by labourers or farmers or got everything through the farming done by independent farmers who had, however, no ownership over the land and where he was himself supervising cultivation, he bore the responsibility for the fruits which went to the king after harvest.

Kautilya allots food to the watchmen who looked after fields where vegetables grow, and to serfs and labourers as much as is sufficient for the maintenance of the family of each of them. In addition a labourer obtained 5/4 pana as wage. Those who rendered skilled labour enough to sustain the entire family (28,29).

In the chapter two of the second book Kautilya advises that the officer in charge should reserve a part of land, mostly barren and uncultivated waste, for pasturage and a park of one goruta measure for the king's entertainment and this park was to be kept free from security risks by providing a moat around and thorny bushes. The land should be afforested to be fit for the habitation of wild animals, and foresters were employed to guard. The forest contributed revenue as there was a tax on forest produce which were either natural or manufactured out of the raw materials obtained from objects grown in the area.

There are more observations regarding private lands in other sections more in 5.2.7. Kautilya says that if the purpose aimed at is not achieved in the prescribed manner the officers of the Collectorate of revenue should prepare the ground for seeds to be sown by the cultivators in summer. (5. 2. 8)

There should be a promise in writing that double penalty shall be paid in case there is loss of seed due to negligence of farmers when the harvesting time comes. It should be ensured that nobody is allowed to take away the green-yellow harvest but a handful of flowers and fruits, paddy and barley as offering to by Brahmanas could be used as gods and the ascetics and yet

१२. शात्यादि जेष्ठभू खण्डो

मध्यमः इक्षु प्रत्यवरः

इक्षुवोहि वह्वावाघाः

व्यय माहिणश्चा (2. 24. 20-21)

the remainder of the **rasimula** (the principal heap) fallen on the ground shall go to those who live gleanings.

According to Kautilya (5. 2. 14) a farmer is to pay to the collector's men 1/4 part of grains, 1/6 of forest produce, goods made of silkthread, linen, tree barks, cotton, wool, silk, medical article, perfume, flowers, fruits, vegetables, also of wood, bamboos, meat and dried meat. He was to 1/2 of skin and ivory. If anyone sold their products without permission there will be **purvah sahasa danda** (equivalent to 250 panas).

In the passages 12 and 13 of section II of Book V Kautilya talks of penalty **sitatyay-ah** in the nature of fine. It is eight times if **parihara** (theft) is done by the cultivator himself and 50 times if he proved to be an outsider to steal and gives a brief list of items as follows, (1) price (**mulya**), (2) share (**bhaga**) (3) **vyaji** (surcharge on the tax), (4) monopoly tax (**parigha**), (5) manufacture charge (**rupika**), (6) fixed tax (**klripta**) (7) money present (**atyaya**). Two of these, **bhaga** and **vyaji** are related to land (2. 6. 10). All these are sources of revenue called **ayasarira**.

Now we have to explain the passage no. 3 in 2.6 which contains the expression, **sita, bhaga, blihkara, vanik, nadipalasarata, navah, pattanam, vivitam, vrtani rajjuschora, rajjuscha rastram**. To give a full picture of land tax, one more passage, the second from subsection 15 of (1) is to be supplemented to the preceding. This runs **sitadhyaks panita sasyavarnakosita**. (2) **Pindakara, sadbhaga, senabhaktam and balih**. All these taxes are placed within **rastram** belonging to the country as a whole, (3) The Nepalese inscriptions While not mentionuig any of these add one more, which is **pindaka**, a rent or tax on the paddy produced in land.

sita, bhaga, balih and **kara** are common to both passages. others occur in either passage.

In the earlier passage **sita** occurs singly and with an adjective **sasyavarnika**. It is a name for the aggregate of the products covering all the soil which produces grains, fruits, flowers and vegetables and others. **sasya** in lexicon means also a grain. But **sasyavarnaka** might mean varieties of grains or of the colour of grain. In what stage of growth the grain assumed a colour of **sasya** we do not know. The real meaning of **sasya**, is paddy, also grains. Does the

colour of **sasya** mean yellow-greenish, which it assumes at the time of ripening. But **sita** is the produce of royal farms.

pasture Lanads

Agricultural tax might cover dues on village pastures (**vivita**), where cattle graze but we have already described it while considering the subjects to be looked after by the **Gopa** of a five village or 10 village group. The pastures in **Gopa's** register were accounted for along with cultivated fields on the boundaries. But all the pastures came under the supervision of the Superintendent of pasturage. He was to work in collaboration with the Superintendent of passports who used a sealed pass on the payment of one **masaka**. The passport officer with his own rules, functions examined the sealed pass or identity cards for the citizen of the country. No one was allowed to travel or to go without this card. The pasture lands separated 2 villages. There were also forests and low lands, which were combed often to catch hold of robbers, thieves and also ferocious animals. The Superintendent was required to build wells and springs in a dry land and fruits and flowers. The **Vivitadhyakya** also kept watch over the movement of strangers and alert the staff who blew conch shells. This was to be reported to the king (2.34.I--II) later. In order to keep vigilance the hunters should go round their areas and watch the trespass from a hill or trees. **Yajnavalkya** uses **vivitabharta** and **chaurodharta**, perhaps **chaurarajjuka** of **Kautilya** is the same as **chauroddharta**. The state obtained income out of identity cards which they required to produce as the villagers passed from one village to another. The houses in his jurisdiction did not all pay tax. Some paid, and some did not. The revenues were collected by the magistrates (गोपस्थानिक स्थानेषु प्रदिष्टारः कार्यकरणं प्रग्रहणचक्रुः) Who also secretly observed the conduct of the villagers (2.35.6) as directed by the **kostagaradhyakasa**.

None escaped taxes, land tax, or any other taxes. But the Brahman as enjoyed exemption even at a time if the king was reduced to penury in place of the services, the king administered in keeping the forest and pasturage safe. The spies closely watched the activities of the nationals as well as of the foreigners.

Kautilya recommends a tax called **vartani** for the services the state renders to the people to defend their life and the means of livelihood of all those living in forests where elephants and animals flock also secure, 'protection of escort of caravans, cattle and trade.'

द्रव्य हस्तिवन्यजीवं वर्तनीचोररक्षणम् सार्थातिवाह्यं गोरक्ष्यं व्यवहारञ्च कारयेत् ॥2॥

Vartani is regarded as 'transit duty' by U. N. Ghosal.¹³ R. A. Kangle takes it as road cess. But vartani is not found in our inscriptions. Hiranya occurs twice in our inscriptions and several times in the Indian inscriptions of the Gupta period. Sarkar¹⁴ thinks that it is a payment of grains in cash, which S. K. Maity also accepts.¹⁵

State Income from fines on the use of pastures and tenants

Kautilya devotes a separate section (3.10) for the damage done to pasture fields and roads (विवीतक्षेत्रपथहिंसा) and the state income from the fines (danda) imposed on such action. The subject is discussed in detail.

A water course or channel not out of use could not be obstructed by building a new canal nor a dam, a well or a tirtha (pilgrim centre), a sanctuary or a temple could be built on a plot of land not under one's ownership. Any one acting against this rule was liable to be fined 250 panas. The fine is double if one mortgages or sells a water work built on charity existing since long before, but there was no fine if the concerned channel or tank was completely destroyed. The witness, however, was fined 1000 panas.

Kautilya discourages the obstruction on a road (path). If it was meant for small animals and persons the obstruction of the path caused a fine of 12 panas, if the path was meant for large animals 24 panas, for crossing elephant path 54 panas, if the path was leading to a dike or forest the fine was 106 panas, the encroachment on a path leading to cremation ground or village 200 panas, for obstruction caused on a road in **dronamukha** the fine was 300 panas and last, if it is a path in sthaniya, the rastra and pasture, 1000 panas. The roads were all built by the state and hence this order against trespass. Nobody could convert them into ploughing field. The paths could not be cut short in breadth and a person who did this was liable to a fine of 1/4 panas.¹⁶

13. Ghosal P. 53,

14. Sel, Ins. Vol. 1 (First Edition) P. 372.

15. S. K. Maity Economic of Life of N. India in the Gupta period, Cal. 1957, p. 63.

16. P 256-258

obligations of tenants

The land owner or tenants was fined 12 panas for the offence of forcible ejection in the case of a farmer and for abandonment at the sowing seasons by the latter. But in circumstances of calamity, defects of soil or levels and harsh conditions, there was no fine.

The mortgage of land could take place between two tenants and a gift land of a Brahmana to another Brahmana. If it is otherwise, the fine is 250 panas. There was also a fine of 250 panas if one settled in a village exempted from taxes. If the villages did not enjoy this privilege, there was no bar to purchase of land but houses could not be built there. Any alienable field not ploughed could be put under cultivation and leave, after 5 years on the original owner's paying compensation.

A tenant not paying tax but a stranger to the concerned village could till the land and live on the produce.

All tenants were in turn to go along with village chief during his business tour. The fine for noncompliance of the rule was 1 pana for 1 yojana (8 miles). The headman had his duty to perform, which was to expell a thief or an adulterer from the village. If he neglected his duty he was fined 100 panas. For animals grazing in the pasture there were fees, without paying fees no owner could take his cattle for grazing.

There were different fees for different animals

The fee amounted to 1/4 pana on the case of buffaloes and camels, 1/8 pana for cattle, horses and donkeys and 1/16 for small animals. The fines were not imposed on sacred bulls belonging to temples (gramadeva). Cows for the duration of ten days of calving and stud bulls. The cattle eating the crops invited double fines according to the amount of loss to the owner. If they are animals released to roam freely and enter the field to graze without the owner's knowledge the fine is 24 panas. If the animals enter the field by breaking the enclosure (fence) the fine is double, the same rule applying where grains are eaten in the shed or threshing circle. But animals belonging to the king's park or those who came under royal protection were just driven back to their original shed and there was no fine. In another sphere Kautilya thought of a corporate village where everybody has a share of work in common with others but would get

wages. An idle person paid double the wage for not doing work and there was a rule that a settler had to contribute food and drink on auspicious days of festivals.

As we go through the lines of our inscriptions it comes to be marked that Nepal was not enjoying what we now call agricultural prosperity. If Nepal was then agriculturally prosperous, the exemption of tax on ploughing fields, yielding grains would not have remained unnoticed. The inscriptions have noted the exemptions on articles such as cloth, gold, ornaments vegetables, animals etc. but there is not a word about exemptions from the payment of grains and other taxes. Further, it is marked that whenever tax exemption on some articles other than grains or things of consumptions are mentioned, it is specially laid down that the privileges conferred on the people was to be enjoyed while paying **bhagabhoga kara pindakadanadibhirupakurvadbhi**. But many more inscriptions do not use such expressions. But Fahsien¹⁷ who visited North India in early 5th century speaks of exemptions given to farmers tilling their own lands but those working in state farms were made to pay a share of their produce. However, as S. K. Maity¹⁸ correctly observes Fahsien had no idea of land tax systems in general and knew of the land under the possession of monastery. Therefore he carried a wrong impression of the system. I think if **bhagabhoga kara** were always to be paid as our inscriptions lay down, the land tax exemption is out of question as far as Nepal is concerned.

The Samaharta and Types of land (2.35)

This officer was the administrator of the **janapada**. He divided the **janapada** into 4 parts. There was a register maintained by an officer called Gopa who recorded the number of villages according to whether it was best or lowest or of middle quality where any of these was free of tax (**pariharaka**) or it was meant for the payment to the soldiers (**ayudhiyam**) along with grains produced in the area, number of cattle, products of forest, cash money (in the hands of the inhabitants), **kupya** (forest), forced labour (how much exacted), and anything received in place of taxes. Directed by the Samaharta, the Gopa takes care of 5 or 10 villages.

The Gopa who was a sort of patwari, record keeper of lands himself was directly under sthanika, was in the main an officer who take care of ploughing lands already cultivated

17. Legge, P. 45

18, P. 68

or fallow, dry or wet, also parks, vegetables gardens, flowers and fruits orchards, forests, structures, temples, chaityas, sanctuaries, water works, cremation grounds, rest houses, sheds for drinking water, holy places, pasture lands, roads, and in conformity to what he (Superintendent) records of the size of boundaries of forest and roads, and of grants, sales, favour and those enjoying exemptions and those who are tax payers. He also records the number of farmers, and all sorts of people contributing *visti* (forced labour), free labourers, and men and women of the 4 varnas, traders, farmers, cowherds two and four footed animals and duties paid on them, and fines, and the number of members of each family 'entered as aged, children, works they render, their character, expences for their livelihood' (2.35.5).

The *sthanika* was the supervisor one responsible for watching records over 1/4 part of the *Janapada* (35.6). From the place where *Gopa* and *Sthanika* worked, the *pradestara* (magistrates) will do their work and collect *bali* (dues). Both *sthanika* and *Gopa*, the two officials had no administrative functions (2.35).

Spies used to detect land and land revenue

The *Samaharta* was the administrator. He took extreme care to detect spies roaming in the country in different guises. He employed men and himself directed the operations. The *Samaharta* was appointed to look after village areas. A *Nagarika* administered the urban centres. Here the *Gopas* maintained registers of 10 or 20 or 40 families. He maintained and also took note of income and expenditure of all the men and women according to cast-name and own name occupation.

Here also the 1/4 part of a fort or outpost was under *Sthanika* for supervision of records (2.36).

The spies (*pradrasta*) in the guise of a villager under the *Samaharta* should know the number of houses, fields and all the families dwelling in the village; fields were measured as to their size and yield and houses in terms of tax payment and no taxation. The census of men and women was to be conducted with an eye to their varna and calling. The spies were also to probe into the incomes expenditure of each individual. The agents were also to know how many had left the village and under what circumstances and returned, and how many were of dangerous character. The spies thus used were called *grihatatikavyanjana*.

But there were also **Vaidēhikavyanjanas** spies disguised as traders, who searched king's goods produced in his own country, all products coming from mines, water works, forests, factories and fields and imports from land and overseas. They also should come to know the duty, road cess, charge for escorting, toll to be paid at the police outpost, the boats, the king's share of revenue, eatables and stores where marketable articles are kept. Their findings must be reported back with evidence.

Thus the administrator's spies in the guise of *tapasvi* (astetic) were used in examining privately honesty or otherwise of farmers, cowherds, traders and directors of departments.

Some wore the look of old thieves, and watched the entry and exist of real thieves, powerful enemies and try to find out the causes. They also inspected closely cross roads, sanctuaries, places without inhabitants, spots for drinking water, streams, confluence of rivers, centres of pilgrimage, hermitage, mountains and forests.

Pindaka and Bhagabhogakara

Pindakara is taken by some as a lump tax on the village paid by the villagers. D. C. Sarkar also concludes on the same line. But **pindaka** he interprets as **bhagabhogakara** and or a lump contribution. The dictionary meaning of **pindaka** is the same i. e. a lump assessment. The word **pindaka** occurs often also in the inscription of Bengal in the sense of a tax.¹⁹ Kielhorn thinks that it is like the **bhagabhogakara**.²⁰ Ghosal takes to be another form of **hiranya**.²¹ R. P. Kangle translator of **Artha Sastra**, finds **pindakara** as the same lump tax which is paid by the villagers as a whole. Ghosal follows Bhattasvamy. He opines that **bhaga** and **pindakara** mean **bhagabhogakara** and **udranga** of the Gupta age inscriptions. R. P. Kangle²² translates **pindakara** as the aggregate tax 'received from the village as a whole and not from individual cultivators'. There seems to be unanimity as to the meaning of **pindakara**, which is not found in the Nepalese inscriptions. But **pindaka** so often found in our inscriptions is surely a tax but more a rent paid by a tenant to the owner or temple or sangha endowments obtaining the rights of a landlord.

19 (CB) समुचितकरणिण्डहादि सर्वाप्रत्याकीपमयः कार्य्यइति

20. EI, IV, p. 254.n.

21. Ghosal pp.244—45.

22. II, p.140

When Kautilya mentions **bhaga**, he mentions it just **bhaga** at one instance but **bhaga** i. e. $1/6$ share in another (2. 15. 15). The $1/6$ share of the produce as revenue seems to be obtained in the Maurhan period, because in the Rumendei pillar inscription Asoka reduces it to $1/8$ but here the scribe writes the word **bali**. **Bhaga** in Indian inscriptions (IE 8-5; C III, 3,4; EI, 30) according to D. C. Sarkar is though a king's share is distinguished from **bali** as in the Rumendei inscription, Junagarh inscription of Rudradaman and from **kara** in many other records. There is no doubt that **bhaga** is a share such as Kautilya uses in the expression **lavana bhaga** (share of salt), **udaka bhaga** (share of water tax in irrigated fields, etc.).²³ The $1/6$ share is also recommended by Narada²⁴ and the king levied it as a reward for defending his subject. The observation of Manu is a little different. He thinks that the royal share is $1/6$, $1/8$ or $1/12$ of the total crops²⁵ as the following line shows:

धान्यानामष्टमो भागः षष्ठी व्ददशएव च

Vasistha²⁶ who equates **bhaga** with **bali**, too, allows $1/6$ to the king. **Sukraniti**²⁷ which is not very ancient lays down $1/3$, $1/4$ and $1/2$ of the products of the land irrigated by tanks, canals and wells, or by rains and by streams. There will be no tax if the soil is barren on account of rocks. The Mahabharata in Rajadharm **prakarana** allocates $1/6$ in general and $1/10$ in particular. The Visnumrti follows Vasistha.²⁸

(प्रजाभ्यो वल्यर्थं संवत्सरेणधान्यतः षष्ठमाङ्गश शंदद्यात्)

and he recommends just $1/6$ of grains produce as the king's annual share.²⁹ In line with Manu he fixes $1/6$ also on certain other articles such as meat, honey, ghee, medicinal plants, perfume, flowers, roots, fruits, juice, wood, leaves, skins, earthen ware, stone pots; and wicker work.³⁰

23. Glossary.

24. Narada. XVIII, p. 48

25. VII, 130-132; Gautama, X, 24-27; Apastambha ghasutra, II, 10.26.9; Visnu, III, 22-25; Baudhyayana, I, 10, 18, 1

26. IV, II, 227-230.

27. Chapter IV, sec 2, 227-29

28. 22-23. of Chapter III

29. Visnumrti with translation by J. Jolly, Varanasi, 1962, P 12

30. Manu with the commentary of KulluKa Bhatta 8/307, 326, 327, 328 and 329

Manu adds trees, leather (charma), vegetables (saka) and grass (trina).³¹ As for the cattle and valuable articles (or gold) Kautily and Manu think that the king could claim 1/50th parts³² Visnu prescribes more than 1/50 part of cloth, silver (rajata) and gold (hiranya).³³ Like Manu³⁴ the visnumrti³⁵ enjoins on the skilled workmen and artisans as well as sudras living on their own manual labour to work for the king one day in a month as a substitute for tax. According to the Agnipurana the King's share of produce of grains is 1/5 or 1/6 and 1/8 and the same for other articles as mentioned above,³⁶ but for honey and meat and ghee it was 1/6. The commentator of a Jaina text interprets the tax on animals as an imposition on their sale proceeds in cash but as it is called dravya i. e. a substance it might also mean something other than money, wealth or any valuable.

Kara might be a tax on animals per head. This is also accepted by Ghosal. But why dravya kara is interpreted as a tax on animal. Dravya literally means an object or material

(द्रोविचारः द्रोदिति यत् द्रव्यञ्चमध्य)

where it signifies a kind of mixture or corruption. Dravya also indicates an eternal movement (gati sila). Nine or ten kinds of dravyas are noticed in classical treatises such as pittala (brass), vitta (wealth), prithivyasu (earth), etc by Medini. The Kanadisutra counts the five elements as dravya. In the Rigveda VII, 18,24 and Mahabharata it means money in possession or goods or wealth and Manu (7/9) also uses the word in the sense of possession or goods. According to classical notes on medicine

रसोगुण साधावीर्यं विपाकः शक्तिरेवच पञ्चानां यः समाहारः तच्छ्रव्यमिति कीर्यते ।

This dravya is defined as such by some physicians (Vachaspatyam P. 3777) a dravya is a mixture of rasa, guna, virya, vipaka and sakti. Sutruta, an ancient expert in the knowledge of alchemy, anatomy and medicine says:

31. Ibid

32. Kautilya, 5.2.15

33. सुवर्णरजत वस्तूणांपञ्चाशत्तरत्वमधिक मपहन्विकर

34. 7/138 Manu

35. 3/32 शिल्पिनः कर्मजीविनश्च रास्त्राश्चराज्ञः कर्म कुर्युः

36. C111.2. It uses bhoga as jagirland for state servant.

पाको नास्तिविना वीर्या द्वीप्यो नास्तिविना रसान् ।
 रसोनास्ति बिद्रव्याद्रव्यं श्रेष्ठतमः मतम् ॥
 वीर्यसंज्ञा गुणा योष्टौ तोपो द्रव्याश्रयाः स्मृताः ।

The Visnumrti uses it in the sense of an object

(गृहे पीडाकरं द्रव्यं प्रक्षिपन् पणरतम् 5/110)

In the light of the above statements it is difficult to agree that dravya is a tax on animal as it made out by some writers.

Dravya in the sense of grains, on which a tax was imposed is not known from classical sources. But one may stretch his imagination to make it a grain or animal tax.

The 1/6 share of the king be obtained as land revenue from cultivators out of his total produce was a common and continuous practice. Similarly as Kautilya and Vasistha speak of water tax and other tolls in regard to the use of forest and hills, they introduce new proposition. They only put in texts what was in use in their ages.

The poetic work Raghuvamsa of Kalidasa opines that the king obtains 1/6 of the produce for protecting the hermitage and Brahmanas and all varnas from the dacoits.

तपोरक्षन् यविघ्नेभ्य सास्कर-यश्च सधेदा । यथा स्वमाश्रमेश्चक्रे वर्णैरपि षडंशभाक् । 17/66

All the classical authorities quoted here use **bali** in place of **bhaga**. The 1/6 share the king received from the cultivators was for his livelihood according to the Raghuvamsa.

In our inscriptions **bhaga** does not stand alone. Instead there is **bhagabhogakara** (Thankot Inscription of Vasantadeva) and the same with **hiranyadi** in the Balambu inscription of Sivadeva II. According to some writers **Bhagabhogakara** are said to be composed of three tax items, **bhaga bhoga** and **kara**.³⁷ But the meaning attached to this combination 'enjoyment of **bhaga**' makes nonsense as **bhaga** has been rightly defined as the share of king's revenue. But

37. योरक्षन् बलिमादनोकरंशुल्कचपाथिव । प्रतिगंचदण्डंचससद्मोनरकंवृजेत्

Here bali, Kara, sulka and pratibhaga are differant kinds of tax

D.C. Sarkar defines bhoga as periodical supplies of fruits, firewood, flowers, etc. to the state by the villagers. Kara³⁸ has been taken as tax in general following Manu.

यथा फलेन युज्येत राजाकर्ता च कर्मणाम् । तथा वैश्वानरो राष्ट्रं कल्पयेत् सततं करान् ॥ Manu, 7/128

Kara occurs also in the next stanza, where the king has been advised to take even a small tax from his kingdom (probably in time of distress). Kautilya does not mix up **bhaga** and **bhoga**. **Kara**, however, is one of the 10 items of taxations which together are called **rastra**.³⁹ It is suggested that **bhaga** and **bhoga** are used in reverse order as one word, with the meaning as suggested by J. F. Fleet. Fleet suggests that it is the share of the **bhoga** i. e. 'consumption'.⁴⁰ D. C. Sarkar takes these words separately but interprets **bhoga** to mean contribution of fruits, flowers and firewood to the king's store.⁴¹ **Bhoga** in the Vatsagulma plate of Vindhyaśakti II⁴² is the 'present to the king, while on travel', of flowers, fruits, vegetables, grass etc. Raghuvamsa describes how the King Raghu obtained from villagers and tribals during the course of his march. This kind of presents is also what Manu describes in his **Smṛti** in CH. VIII. stanza 307 where he uses the word **pratibhagam** as Kulluka Bhatta interprets. According to S. K. Maity⁴³ surrendering presents of clothes, ghee, milk, flowers, hide, charcoal etc. could be traced back to very early period of history. Let us quote from the Raghuvamsa.

हैयं गचीनमा दाय द्योष वृद्धाउपस्थितिम् ।

नामधेयानि पृच्छन्तौ वन्यानां मार्गशाखिनाम् ॥ Raghu 1/45

तस्मोपकार्या रचितोपचारा वन्वेतराजानपदो पदामिः ।

मार्गेनिवासा मनुजेन्द्रं सूनोर्वभव रूशानविहारकल्पाः 5/49

38. Manu takes kara as a general term for any kind of tax in this statement.

39. R. P. Kangle II, P. 140.

40. Ciii, (First edition) P. 120 fn

41. Select Inscriptions vol. I (First edition) P372 fn.

42. ciii' no.

43. Maity, Ibid

There is a special kind of tax called *senabhakta*. The *Arthashastra* puts *senabhakta* after *bhaga* (*bhoga* is missing). *Senabhakta* is a contribution of fruits, and other things required during the march of the army. It is probably the same as *bhoga* as above explained but requisitioned for the armed force is different in character.

Senabhakta comes third in the order. It is put as a form of tax to be realised in cash and kind while the king was on the march either for war or for pilgrimage or just a simple tour. It is said to be an irregular contribution of things required for the army on foot.

Bali means different things to different scholars. It seems just like *bhaga* to some. i. e. a land tax yielding 1/6 of the produce as we have suggested in the last two paragraphs. Kan-gley thinks that it is a tribute,⁴⁴ or additional revenue over and above 1/6 share. Ghosal utilises Bhattasvamy's commentary to mean that *bali* is tenfold or twentifold. But *bali* is also the king's receipts from begging (p. 9). Krisnasvamy who wrote a commentary on *Amarakosa* takes *bali* as a tax which was used in paying the salary of the king's servants. *Bali* is often put along with *Bhagadeya*, and *kara*. According to *Amarakosa*: *danda*, *bhagadeya* and *sulka* mean the same form of tax.

हिपाद्यो द्विगुणो दण्डो भागधेयः चट्टादिदेयं शुल्कोऽस्त्री प्राभृत तुप्रदेश मू ॥ 2/8/27

A Jaina lexicon⁴⁵ lists *bali* as one of the sixteen *karas* in the nature of *sulkas*. *Manu* says that while imposing a tax he has to see whether the payer is in profit or loss. If there is a loss, there should be exemption. Some like the European writer, Haultzsch takes it as a religious tax or a tax voluntarily paid for charity and naturally exemption is committed. *Ganapati Shastri* thinks, it is a receipt from begging. But as Ghosal says both cannot be accepted. *Bali* of course is used also in the sense of offering to deities and temples specially sacrifice of a goat.

Bali is used several times in the Indian inscriptions as well as in classical texts. The *Amarakosa* (3/195) says that *bali* bears the meaning of a tribute or tax

44. II. P,87 Kautilya, 2,6.37

45. Ghosal, P 85. fn31, The Lexicon includes *Ksetrakara*, landtax as one of the 16 *Karas*.

(करोपहारयोपु सिवलिः प्राण्यङ्गजेनियाम)

Although Ghosal gives a different meaning of **bali**, he accepts the view that it is 'an undefined cess over the normal share'. To D. C. Sarkar⁴⁶ **bali** i.e. a voluntary gift (afterwards it became compulsory) or tribute from the subjects. This was also Zimmer's view. In Vedic index 11.62 Keith and Meadonell take **bali** as a customary tax. D. C. Sarkar also takes **bali** of Rumendoi Pillar inscription as a pilgrim tax. He does not agree with those who regard it as a land tax. A **bali** also means offering to deities either sacrifice of animals or presentation of gifts. But these have nothing to do with the state revenue. S. K. Maity agrees that **bali** was also an oppressive tax.⁴⁷ Thomas⁴⁸ thinks that the expression **ubalike kate** 'free from **bali**' might suggest that this was a tax. In the opinion of Hultzsh **bali** was religious in character. Hultzsh translates the expression just as 'free of tax'.⁴⁹ S. K. Maity also accepts his view and finds it justifiable. But he thinks that this was an additional cess over the normal tax. However, it seems to have been a land tax reduced 1/6 to 1/8.⁵⁰

Kara in classical texts is a tax in general or tribute as Mānu defines it so (**vide ante**) allhoryh elsewhere he uses the word **bali**. Bhattasvamy⁵¹ Commenting on a similar passage 'in kautilya renders **kara** as the tax paid annually in a particular month of the year. **Kara** has been taken as tax in general by U.N. Ghosal⁵² who translates it as 'a land tax, and king's receipts from begging'. But in another context he thinks it to be a property tax also in general. In the footnote, however, he is of the view that Kautilya as he means by **kara** a tax in general is correct adding that in specific cases **kara** covers all presents to the king over and above the land revenue covering also taxes on fruits and vegetables and other products of the land. Ghosal has one more meaning of **kara** and this is an 'impost' on the profits of traders.'⁵³ At several places Kautilya uses expression like **dandakara** (1.13.3). It occurs like this:⁵⁴

सर्वगुण सम्पन्नश्चायं राजा श्रयते नात्रास्यकश्चिगुणो दृश्यतेयः पौर जानवदानू दण्डकारभ्याम् पीडयति

46. Glossary, P 45

47. pp. 60-61

48. JRAS, 1909 pp 466-67.

49. CII, P164 (I).

50. Maity, Ibid.

51. DBORS, pf III. p. 83

52. Ghosal, P III

53. Ibid

54. II. p 31.

In translation the passage on kara and karada means that the king's reputation that a man who was full of all merits but in practice he displays no qualities because he harasses his subjects by means of dandakara. R.P. Kangle translates the dandakara as fine and tax. If these are two different words then dandakara has no particular meaning and this interpretation is supported by many others. Kara as tax is used by Kautilya in a passage in Ch. 2.35 while he states the duties of a Gopa working under samaharta one of which was collect the statistics of houses, tax payers and those who did not pay tax.

(गृहणाञ्चकरदा करद संख्यानेन)

Karada i.e. the tax payer figures also in Ch. 3.10 9-13.)

करदा करदेष्वाधानं विक्रयंवाकुर्युः ब्रह्मदेयिका ब्रह्मदेयिकेषु १९।

अन्यथा पूर्वं साहसदण्डः १९०।

करदस्य वा करदशर्म प्रविशतः १९१।

करदंतु प्रविशतः सर्वद्रव्येषु प्राकाम्यं स्यात् अन्यत्रागारात् १९२।

तद व्यस्मै दद्यात् १९३।

Here we have a tax payer in the individual, and there is also a reference to the tax paying village. From these passages it is clear that kara means a tax in general and not a special tax or levy.

Dandakara is interpreted as a punitive measure met with cash payment or fine and tax by R.P. Kangle. But it might also mean a tax levied as a fine for the commission of certain offence. Kautilya is the only source for this kind of tax but here the king has to realise only kara. The dandakara is missing. The karas mentioned in this connection in Kautilya's text (1.13 4) are 1/6 of grains (dhanya sadbhagam), 1/10 of commodities in the market (panyadasa-bhagam) and hiranya and bhagadheya, all of which went to the king. The taxes were paid for protection he gave to his people. The taxes were created by the people i.e., the people themselves agreed to pay these taxes for they needed protection and he was able to protect his subjects. Any body not paying these taxes (adandakarah) are liable to be corrupted by the sins committed by rulers who in turn earned similar fruits of sins committed by the subjects if he failed to protect them. For this reason, the forest dwellers also paid 1/6 of their 'gleaned grains' and they said 'this offering is to him who protects us'.

The custom was divine and if broken the punishment (danda) came from Gods themselves. The king was like Indra and Yama and there he was not to be insulted. The king should do everything possible to please his subjects. Those dissatisfied should be appointed to the office particularly looking after dandakara, which means they collected this tax. So then they became unpopular. They might also be chastened through panisu danda (silent punishment). This is Kautilya's observation on paksyapasanama. He was watching his people credulous or those otherwise in his country. The dandakara, however, is not explained fully, so that we are not yet aware of its exact meaning.

As we are dealing with 'Kara' in these paragraphs, we shall discuss **hiranya** and **pratibhaga**,

Maiti's interpretation of the passage Kautily. . . . karah partivarsadeya Bhadrapatiya Vasanlikabhyam padevam⁵⁵ would mean that **kara** is a periodical excess tax based on assessment of the total area of the village.⁵⁶ This must be a kind of surcharge on the revenue already paid. Mahaksatrapa Rudradamana has left a record on the Junagarh Rock about his building a dam across the Sudarsana lake, where he says that the construction was done solely by his own money without realising **kara**, **vishti** and **pranaya**.⁵⁷ Ghosal is of the opinion that **pranaya** was another tax which animal breeders paid.⁵⁸ From this it would appear that while **vishti** was forced labour rendered without payments while **kara** would mean any special kind of tax. Nevertheless **kara** should stand for a tax in general, sometimes as land tax at another time as customs and yet at another time as a special levy. Ghosal finally decides to accept the view that **kara** was a special tax on agriculture. But all such view might not be correct.

S. K. Maity goes a little further use. He thinks that **bhagabhoga**, **kara**, **hiranya** or **dhanya** might not suggest different forms of tax. But this is contradicted by several classical authors who differentiate one from the other.

55. JBORS, XI, PP 81—84

56. Economic life in India in the Gupta period, 1957, P 59

57. EI, VIII, p. 54

58. Ghosal, P 86 fn 39

In Ch. 5 second section Kautilya describes different taxes in detail but uses the words **pranaya** which means a demand. The chapter deals with the subject of treasury asking the king to create one where it did not exist, and Kautilya mentions numerous items which were taxed. The taxes are exacted from farmers which we have already deal with and dealers and owners (of animals). The tax collection fell within the responsibility of **Samaharta**. Those who trade in gold, silver, diamonds, pearl, corals, horses, elephant were to pay a tax of 50 (panas ?), those doing business in yarn, cloth, copper, steel, bronze, perfumes, medicines and wines were liable to pay 40 panas as tax. The sellers of grains, liquids and metals paid 30 panas equal to that paid by dealers who used carts. Traders of grass and artisans doing experts creations give 30 panas and the same people doing lesser fine works paid 10 panas less bamboo, wood, stone ware and earthen ware describes taxes dealers paid only 5 panas. The workers paid the same amount. The stage players and prostitutes who were sent from the royal palace paid as tax 50% of their wages. Similarly animal owner keeping cocks and pigs paid half (of the total price) on sale, smaller domesticated animals paid 1/6, the cows, buffaloes, mules, donkeys, camels 1/10. The king also exacted gifts from the people, which added to his revenue, the contributing according to their might. They were amply rewarded and offered position of vantage, turban and decorations. The rich were encouraged to contribute large sums by the secret agents, who in order to show that such a scene was necessary. The king's revenue was also replenished by the Superintendent of the temples, who collected temple treasures (each separately). Kautilya also suggests that gold tax should be realised from skilled workers. The administrator was asked to ignore crimes. If the king does not seize on tax, they might pass it as their own property and sale. This is **pranaya** in social customs.

In two instances Kautilya showing scant regard for honest dealing and recommends his king to adopt means to earn, which are questionable. He uses also heinous stratagems against those who are notorious for misconduct and lack of conscience and virtue. There is a suggestion that the administrator would even go to the length of playing tricks, feign to be a divinity, create respect and fear in the minds of the on lookers and exact money to amass fortune for the state treasury.

सुवर्णं रजतवज्रमाणं मुक्ता प्रवालाश्च हस्ति यण्याः पञ्चाशत् कराः ११७।

सूत्र वस्तु ताम्रश्टमक सगन्ध भेषज्य घृयण्याञ्च त्वारिशत् कराः ११८।

धान्य रसलोह यण्याः शकट व्यवहारिश्च त्रिशत् कराः ११९।

काच व्यवहारिणो महाकारवश्च विशन्ति कराः ।२०।

क्षुद्रकार वन्धकी योषकाश्च दश कराः ।२१।

कष्ट वेणुपाषाण भृद्माण्डपकाल हरित यण्याः पञ्च कराः ।२२।

कुश लवा रूपाजीवाश्च वेतनार्क दध्युः ।२३।

हिरण्यकर कर्मण्यानां हासेयुः न चै षां कं चिद पराधं परिहरेयुः ।२५। इति व्यवहारेषु प्रणयः

The samaharta was to collect money by any means at his disposal. His agents were to appear like men of miracles. They were not hesitate to raise to ground temples or sanctuaries and quietly take away the treasures. Some of them were to sit beneath a tree which was to be declared as an abode of evil spirits demanding human sacrifice which was to be substituted only for money. This money went to the coffers of state. By means of cobra in a tunnel exhibited to the people the agent was to create a fear, which induced people to part with money. The agent was asked to give it a credibility of a snake in the image drawn. Because of this credibility the people were induced to offer money to the agent. There was no trouble with the believer but any one persisted in denying the existence of actual snake, he was poisoned to death or killed outright from a bite of the snake as punishment or his sins.

Kautilya even advises the king to arrange anyone through the agents to collect cash and gold or silver or money as loan on the pretext of using them for festive occasions and after proper display cause all these to be robbed during the night so that no return of these was legally possible. The way money was collected for the treasury was unscrupulous. But Kautilya commended it.

Treason was a crime, which invited the confiscation of his property. Mere suspicion led to the confiscation credible. pretexts were used to involve as many persons as suspected. Denials lead to death caused surrepticiously. But the motive behind all this was grabbing money for the state. A man of suspected treasonable conduct fell in to the various traps set up by the agent.

The only redeeming feature in this sphere of activity was that this was meant only in regard to persons indulging in vices, irreligious and highly blemished persons not in regard to others who were upright and honest and not treasonable.⁵⁹

59. एषईष्येषु अधार्मिकेषु वर्तते, नैतरेषु

Kautilya alone is not to blame for suggesting dubious means of collections of state revenue. Manu and others also do not hesitate making similar suggestions if it is the question of filling the treasury of the state.

It is to be understood that the different items above enumerated were taxed, but we do not know how were they taxed and at what rate.

From the comprehensive lists shown here it seems that the state had spread its tenacles all over the articles of consumption used by all citizens in the society and nothing was spared. We have seen that in the scheme of taxation animals and grasses were also not exceptions. Not only this, Kautilya advises the keepers of harlots (Ganikadhyaksa) should use beautiful young women of the palace for prostitution and enable the king to exact revenues to fill the royal coffer.

M. William's Dictionary⁶⁰ takes **kara** as royal revenue or toll or cess. The Amara-kosa equates it with **bali**, and **bhagadeya** (2.8.27) as suggested earlier. Manu also uses **bali** and **sadbhaga** in the same place in verse 307 of Ch 8. In the previous verse **bali**, **kara**, **sulka**, **pratibhaga** and **danda** are there. Medhatithi⁶¹ defines **bali** and **pratibhaga** of **dhanyadi** (the grains) and **danda** and **sulka**, the same as **kara**, though Kulluka Bhatta differentiates **sulka** and **danda**, the **sulka** as 'toll from merchandise as being transferred to a specified area through water or land route to be realised according to **dravya** (material)⁶² and gifts of flowers, fruits and vegetables and **danda** as 'money paid for fines' The 1/6 share was to be paid either monthly probably in instalments or in **Bhadra** and **Pausa** months, twice in a year. Ghosal thinks that Kulluka's meaning of **pratibhaga** can not be accepted. Medhatithi includes grains to Kulluka's fruits and flowers, the meaning of **pratibhaga**. That Manu means by **kara** a tax in general terms is clear from 7/128 quoted earlier. Manu calls even the tax on merchandise as **kara** (7/227).

kara in Nepalese inscription carries the meaning of a tax, on whichever object it might be. The word preceding **kara** would show which object it is. The inscription on the hill, west of Budhanilakantha and that of Dharampur talk of **Mallakara**, a tax on a domestic

60. P. 254

61. A. C. Burnell : The ordinance of Manu, P. 227, fn

62. Ibid

animal (what animal?). Triakara is often mentioned in several inscriptions of Sivadeva 1. But we have yet to fix up what the three taxes are. The Patan Bhimsen inscription mentions **lasuna palandu kara**, which was a tax on garlic and onion. The Otutol inscription of Amsuvarma mentions also **mallapotasukara kara**, a tax on baby mallas and pigs. The tax on malla i.e. small animal (**mallakara**) also figures in Jisnugupta's inscription of Yangalhati (Kathmandu). There is reference to **Chokhaparanama dheyra chelakara**, a tax on cloth called **chokhapara** in the Thankot inscriptions of Jisnugupta, where **sintukara** and **mallakara** also appear. Dhana-vajra Vajracharya's reading of **sinkara** interpreting the same as a tax on wood is incorrect. The mistake appears in view of his not being able to read a letter between **sin** and **kara**.⁶³

Visti, Bhattavisti or phalanju visti, all refer to forced labour.⁶⁴ The Mahabharat⁶⁵ in a chapter as quoted by Ghosal makes it no matter of justice if a Sudra is forced to labour for the king who does not pay him. Kautilya's **samaharta** includes **visti** in the 18 specified **vyayasaram** (11.6.11) The **vyaya** means expenditure and **visti** was one of the items of expenditure

देवपितृ पूजादावार्थं, स्वस्ति वाचनम्, अनाःपुरं, महानसं, इतप्रवर्तिम् भू, कोष्ठागारम्, आयुर्धोगारं, पण्य गृहं, कर्मान्नो, विष्टि, पच्यश्चरथ द्विपपरिग्रहो, गोमण्डलं । etc

As against these Kautilya in 2.6.4-9 gives a list of **ayusariras** which we have already mentioned.

Hiranya

Hiranyadi sarvva pratyaya in the two inscriptions cited mean all tolls or duties including **hiranya**. **Pratyaya** occurs several times in our inscriptions sometimes with **hiranya** and in the expression **pindadi pratyayam** and sometimes with **pinda pratyayam**. That the **pindaka** was also a form of a tax becomes clear from the expression. But the tax was on grains.

Hiranya literally means gold. It occurs in Kautilya at different points. Kielhorn translates it as payment in money⁶⁶ or tax in money by Senart.⁶⁷ The other translation is a tax on the hoard or capital of money income. However, Ghosal does not find these translations fully

63. Lichchhavi Kalko Abhilekha by Divajra, P. 437

64. Inscriptions above cited

65. Ghosal, P. 75

66. Ep. India, VII, P. 160

67: Ep. India pp 61—62

conveying the real meaning. The usual expression were **hiranya** occurs runs, **bhagabhoga-kara hiarnyadi**, in Nepalese inscriptions. The Arthashastra (1.13.6 and 1.19.12) uses **hiranya** in 2 places. In the first place it is mentioned while defining the duties of the spies who were deputed to watch the conduct of those living on the king's **dhanya** (grains), **pasu** (animals) and **hiranya** (money as translated by Kangle).⁶⁸ In the second it is there when describing the king on the 4th part of the day how he as a part of his duty received revenue and also gave audience to the Directors.

(चतुर्थे हिरण्य प्रति ग्रहम्)

Money for **hiranya** is the translation of Kangle, which Ghosal does not accept. The latter is of the opinion that as **hiranya** comes along with **dhanya** and **pasu** in 1.13.6, it must be a tax connected with agricultural produce, but realised in cash. But in 1.19.12. **hiranya** stands alone, and obviously is meant for treasury which the king daily inspected, as a routine affair. **Hiranya** as contribution in cash or gold is therefore not a tax on agricultural produce but some kind of cash payment made to the state. The Smritis, in particular Manu, Yajnavalkya and Visnu, use **hiranya** in the sense of gold. Yajnavalka :

क्षेत्रं हिरण्य ग्रामञ्च छत्रोपानहमासनम् ।

धान्यशाकांच वासांसि गुरवे प्रीतिमावहेत् ॥

In Manu **ksetra** and **hiranya** are separated. The Visnūsmṛti includes theft of Brahmana's gold as one of the five great sins (35.25). The Vaidikaparyaya of **hiranya** are counted 15 by the Sabda kalpadruma, which are

हेम, रुक्म, व्ययः हिरण्यं, पेशः कृशनम्, लोहम्, कनकम्, कञ्चनम्, मर्म, अमृतं, मरुत् दृत्रम् जात रूपम् इतिवेद नियण्यै १ अध्याय

But a great many of these words are obsolete. The Amarakosa (2.9.95) mentions :

68. kangle, II P, 32

जामीकर, जातरूप, माहारजरन, काञ्चन, रुक्मं, कार्तस्वरं जाम्बुनद and अष्टापद

as different names of gold. Nowhere a tax on grain is noticed in these. It can, however, be a duty paid on gold or silver coins or bullion. In 5.2.25 Kautilya uses the word *hiranyakara*, which Kangle translates as a cash payment but which can really be a tax on gold.⁶⁹ *Hiranya* is at once qualified as *sulka*. Kautilya talks of *sulka* so often figuring in Indian and Nepalese inscriptions is included to a group of taxes such as *danda* (fine), *pautava* (charge for weights and measures), the city Governor, the mint master, liquor, market, the prostitutions, gamblers, oil, ghee, the officer in-charge of temple

(देवस्थान)

etc. as source of income (11.6.2). The last item in the list is the payment made at the gate and by outsiders *dauarikabahirikadeyam*. Kautilya (11.16) talks of *gulmadeya* and *tarad ya*, *sulka* paid for goods coming through *gulma* and boat respectively. Kautilya has called the tax at the ghat as *taradeya* and the one paid at *gulma* as *gulmadheya*. Narada also describes at length the administration of customs (11.12-13)

Except *sulka* none of these words are traced in our inscriptions. Of course these have nothing to do with the customs duty. The officer who was in-charge of *Sulka* was called **Saulkika** in Nepal⁷⁰ and *sulkadhyaksa* the Bengal inscriptions whom Kautilya calls **Sulkadh-yaksa**. In the copper plate of Dharmaditya he is known as **vyaparakarandya**⁷¹. The same word occurs in Gopal Chandra's grants.⁷² According to Gopala Chandra's grant he controlled also trade. Some inscriptions also call the officer as *saulkika*.

As the passage deals with merchandise coming from outside, a *sulka* obviously means a customs duty. *Sulka* also meant export duty if articles made inside the country were sent abroad or vice versa.

बाह्याभ्यां चातिथ्यम् । निष्काम्यं प्रवेश्य च शुल्कम् । (2.22.1-2).

The *sulka* was 1/5 of the total value of the articles involved (2.22.3.)

69. It might also mean both *hiranya* and *kara*

70. A Stele of Tistung village dated sambat 31.

71. J.A. 1910, P. 200, CBI, P. 80 (Fand pur)

72. Ibid 1910, P. 204

While Manu and Yajnavalkya confuse between *sulka* as a customs duty and *kara* as ordinary tax, Narada and Brhaspati are no exception. The *Sukraniti*⁷³ does not even recognise *sulka* as a customs duty (Ch. IV. 11.212-213). But Kautilya clearly states his case of a customs duty.

Kautilya describes in detail the function of **Sulkadhyaksa** and various matters connected with them in Chapter 21 section 39. For customs administration there was a customs house, which was to be built near the city gates in the vicinity in the eastern or northern side. The *sulka* house (**Sulkakala**) also had a top adorned with a flag which bore royal emblem. The *sulka* was collected by 4 or 5 people who recorded the number of caravans as they arrived from a particular place and recorded details about the consignment. They also inspected merchandise. The caravans carried, and prepared a list of goods, which bore stamps of the royal office, all of these had to be written clearly and carried along with it, identity cards and the name of the place where they were issued. Forgery in these cases invited fines. If the stamp was forged, the fine was 8 times the duty, if there was no stamp, the fine was double and if it was broken or if the stamp was changed or the name was forged the trader paid a fine of 1 pana and 1/4 per load, and finally the article was not allowed to leave the store room if there was a different stamp until another evidence is produced.

Sulka therefore in common practice was both an import and customs tax. The *Atharvaveda*⁷⁴ is one of the ancient texts to refer to *sulka*. The *Amarakosa* calls *suika* as a contributions made for goods unloaded at the place where ferries stopped to enable the passengers to get down with their loads, and take to their destination. It is called **ghattadideya**.⁷⁵ The text as commented upon by Ksirasvami defines *sulka* as a tax paid at military or police outposts. Ksirasvami also thinks that it might be a transit duty paid only by merchants.

There were fines imposed on such traders who tried to smuggle out of the country goods which had not paid duty in some cases they were liable to be confiscated.

73. Ch. IV, 212-13

74. A. V. III, 29. 3 (S. P. Pandit, I. 495-96).

75. II Khanda, 8/27.

द्विपादो द्विगुणो दण्डः भागदेयः करोवलिः घट्ट्यादिदेयंशुल्को डस्त्रीप्राभृतं तु प्रदर्शनम् Brhaspati, XIII, 12.

Those who brought the goods declared their quantity and price. The declaration was to be made 3 times shouting. If there were different prices offered, the highest bidder received the goods and the king obtained the amount over and above the price declared as well as the duty (2.21.7). None could export goods when the seals were broken and original materials were taken away and replaced by others.

In case of false declaration the fine was 3 times or the traders faced the consequences of confiscation. The same rule prevailed if it was discovered that the traders had tried to cheat by showing a sample of commodity of lower value concealing articles of higher value. If the trader increased the price which was fixed, the increase went to the treasury on discovery or the duty was doubled. If the Sulkadhyaksa tried in any way to conceal the crime of the trader and discovered, he also paid a fine eightfold. Goods were sold necessarily in 3 ways, either by their weights or by counts or by measurement.

(पाण्यानांघृतोमितो गणितो वा कार्यः तर्कः फल्गु भाण्डा नामानु ग्राह्यकानाञ्च)

The evaluation was done on the basis of small quantity of goods which received concessions.

(फल्गुभाण्डानामा नुत्यधिकासाइ विशुः)

Any one trying to pass the flaghouse unnoticed, the fine was eightfold. Men posted at the gate watched the passers by. But there were spies to detect any unauthorised entry or exit (2.21.18), who were more specially fit for the task.

Manu, Yajnavalkya and Narada all prescribe the same rules in regulating sulka as Kautilya. All these writers exempt the Brahmanas from paying customs duties. Narada emphatically states that even those Brahmanas who are in the trade or business enjoyed the right to ignore the tolls at the land stations, ports or ghats.⁷⁶ But the privilege was enjoyed by the Brahmanas and not by others. The following goods were made duty free :

Goods intended as gifts in times of marriage and for the bride, birthday presents, presents to gods and gift to individuals in times of festivities such as tonsure rites, initiation for

Vedic study, hair cutting rite, etc. In case of false declaration in respect of these articles the fine imposed was equivalent to one meant for theft (2.21.18-19).

The following goods were banned for exports, and any violation of rules was met with severe punishment, which was confiscation. Traders in weapons, armours, coats of arms, metals, chariots, jewels, grains, cattle and if exported, were fined under the rules as well as lost the goods to the state.

कवच लोह रथराजधान्य पशु नामान्यतम मनिर्वाह लोहयतोत धृषित दण्ड यण्य नाशश्च ।२२।
तेषामन्यतम स्थान नयने वहिर वाचुलको विक्रयः ।२३। (2.21.24)

But if such goods came from foreign countries, they were allowed to enter duty free.

(तेषामन्य स्थाने वहिरेवोद्युलको विक्रयः 2.21.23)
This was done to the benefit of the state.

Kautilya advises his king not to produce any harmful goods in the country but produce those which are of benefits to the nation and which can be accepted by aliens outside the country.

The *antapala* (frontier officer) charged road cess, which was 3/2 pana for a cart load of goods (सपद पणिकां), 1 pana for one hoofed animals (एकखुरम्), 1/2 pana for all animals (पशूनाम्), 1/4 pana for small animals (क्षुद्र पशूनाम्), and 1 masa for shoulder load (*asambhara*) i. e. for carrying this load by a person. *Vartani* is a cess on road. For any article lost or stolen on received compensation. The officer should send a caravan arriving from foreign countries with his stamps and identity pass after due enquiries to the Superintendent for final disposal. There were secret agents who obtained their own information which they passed on to the king. The commodities whatever their value were entered into the inventory.⁷⁷

Kautilya (22.1-15) prescribed the duty on different goods coming from abroad. He fixes 1/16 of the price for flowers, fruits, vegetables, roots, fruits of creepers, seeds and dried fish.

(पुष्पफल शाक मूलकन्द वाल्लिक्य वीज शुष्क मत्स्य मांसानाम् षड्भागं)

The king also fixed 1/10 or 1/15 part of **ksamma**, **dukula**, silk yarn (**krimitana**), armours, yellow orpiment (**haritala**), red arsenic, antimony (**sitanjana**), vermillion (**hingu-lika**), metals of different kinds (**whavarna dhatu nam**), **chandana** (sandal wood), (aloeaguru), spices (**katuka**), (**kinvavaranam**), skin (**charma**), ivory (**hasti danta**), **torana** (bed cover) silk covering (**pravarana krimijatanam**), any products of goat and rams. In the case of the following goods the duty was 1/20 or 1/25 part for clothes, four footed and two footed, cocan yarn, perfumes (**gandha**), medical products (**bhaisajya**), wood (**kasta**), flute, tree bark, animal skin, earthen pots, paddy, suggars, salts, liquors and cooked grains.

No sale of goods was possible within the precincts of the area where it was manufactured as it was prohibited to sell articles at a place of origin (**jati bhumi**). One paid 600 panas as fine when from mines metal goods were brought and sold elsewhere. In the case of flowers fruits and vegetables if taken out from gardens producing them for sale, the fine was 54 panas. A fine of 51 panas was paid when vegetables and bulbous roots were taken out from the gardens for sale. For taking out all other products from the fields the fine was 53 panas. Then it was followed by a fine of 1 pana and 3/2 pana over and above this amount for other articles.

While determining the duty the Superintendent used the knowledge of experts in regard to conch shells, diamonds, gems, necklace of pearl and corals.

The **sulka** was collected not only by the Superintendents concerned but also by the Superintendent of navigation in accordance the rules of ports and frontier customs stations. The latter's functions are discussed elsewhere.

The door-keeper or chamberlain received 5 shares or concessions as to duty if the keeper agreed for this keeping in view of the interest of the country. Kautilya ends his discourse at this point and says that the king regulate his tariff on old and new articles according to the nature of the country, the community and their customs. It appears that the state policy in respect of external trade was thoroughly efficient and scientific. The sulka was administered by its own officer. There were checks against concealment of facts and leakage of revenue. A 24 hour close vigilance kept on the movement of merchandise across the city gates. Further, not

only the merchandise was opened on the declaration of merchants at the customs house where all facts were noted but they were also scrutinised on the same spot. At the same time their disposal took place on the same spot. Every goods was stamped, and bore the king's flag, unstamped goods were confiscated and goods were taxed only at the customs. It was expressly prohibited to tax goods at the place of their origin. The governing rule was that no article escaped state duties and no one was allowed to carry with him any such goods that were declared to be of state importance. There was a penalty if the rules were broken.

We have seen that the prices were fixed by the state with the help of experts who knew everything about the manufacture of the articles concerned. The traders paid duties at different rates according to the cost involved, the highest duty being paid on jewellery and gold, which was $1/6$ but the same rate applied also to grains. In an attempt to leave no goods untaxed, the state added to its coffer any increase in price which came as a result of competition amongst the buyers. There could be a fine, twice the rate of sulka if the buyer tried to evade. This meant that the seller could claim only the price such as was settled at the time of disposal by the state.

Though Kautilya wrote his thesis at least 2000 years ago, the policy in regard to international trade does not seem to be unreasonably or oppressive. On the other hand by granting concessions to consumers and making them available many things required for festivities at duty free. The state was similarly aware of the traders difficulties and tried to remove them. The state though autocratic shows benevolent tendencies.

In the scheme of taxation as devised by Kautilya the tax system embraced from land products to minerals, water works and lakes. All these have been enumerated in the beginning of this writing. The chapters on Superintendents of sutra (yarns) and liquors indicate how textile industry was promoted to yield revenue (2.23) and how liquor was controlled (2.24.). It will be no surprise for us to know that liquor was not only controlled, but was also prepared and sold by the state. Illicit manufacture led to a fine of 600 panas. There were centres of distillation run by the state. The state also had its own sale depots. But liquor was sold in limited quantity. On festive days those who indulged in drink enjoying bouts for four days. A sulka of 5 per cent advalorem was levied on foreign liquors but liquor passing with the royal merchandise did not have to pay.

Kautilya is not the only authority to ban export of articles of military importance and other valuables and eatables needed for the country. Manu and Yajnavalkya also recomm-

and the banning of export of such goods. Manu said that whatever is required by the king like horses and elephants all products of the country should not be sent to foreign countries.

राज्ञः प्रख्यात माण्डानि प्रतिसिद्धा नियानिच तानि निर्हन्तो लोभात् सर्वहारं हरेन्तृपं ॥ VIII, 399

The contraband goods which could not have the borders covered food grains during the times of famine. Any trader indulging in smuggling such goods out of the country was liable to be deprived of all his wealth in his ownership. It should be noted here that inclusion of horses, elephants and food grains into contraband goods for export is done by Kulluka Bhatta who supports Medhatithi, another commentator of Manu.

To add to all this to the description of sulka we might say that it was found in practice all over the subcontinent where the sacred laws held ground. We have seen that Panini mentioned it as a source of income for protection of merchandise. A commentary on **Vinaya-pitaka** speaks of a customs house on the frontier in the hills and ghats (bathing place on the bank) of the rivers and near the village entrance. Another Buddhist collection of stories **Divyavadana** also refers to customs paid by traders. It appears in character just as the remittance for customs dues paid by agents of merchants while the merchant navy or barges arrived at the destination either sea coast or land bordering a lake.

Evasion of Custom Duties

The story of tax evasion is as old as the tax itself and tax was an indispensable element of state finance. As long back as the Buddhist collection of stories known as **Divyavadana** goes, the reference to Sulka at different places prominently and this comes to notice and this goes to establish its ancient character. The **Divyavadana** narrates two stories, where a call is made by a travelling merchants asking as he rings a bell his fellow traders to follow him in a ship with merchandise, which was to pass without paying the sulka or any other tolls realised at the military outpost. In one of these stories a father tells his son to undertake a sea voyage evading customs at the clearance. The **Divyavadana** also in another story where it was a practice to raise alarm when a trader tried to pass unnoticed. The alarm was of the same character as raised during the flood or the robbers or approach of ferocious animals. The evasion was a crime as serious as theft. The **Dasakumaracharitam** of Dandi composed in prose has a passage to suggest that even the officials were accused of evading customs by presenting their own goods as royal consignment.

In Kautilya's writing the evasion of payment of sulka received considerable attention, and this we have already mentioned. Kautilya prescribes a fine of 8 times the duty, if an attempt was made to smuggle the goods inside the country (2.21.16). This was done avoiding to travel through the customs office selling goods at night or purchasing them in similar circumstances and speaking lies about the cost. This is for an attempt to import the goods unnoticed by the customs authorities. There was also a penalty if an unstamped package was found in the caravan. Manu's statement on the subject is similar⁷⁸ but he does not talk about the stamped commodities. He is of the opinion that if anybody is discovered to have by-passed the custom station to have made a trade deal in the darkness of the night and under estimated cost of the articles sold shall receive a fine of eight times more than what he paid as the usual customs duty.

Yajnavalkya⁷⁹ speaks more or less with the same voice. The fine is eightfold. He includes among such crimes also purchase of goods whose ownership is questionable.

According to Kautilya any crossing without authority is liable to pay a fine. But one who tries to cross under cover of darkness will pay 250 panas (**prathama sahasa**). However, fishermen, carriers of load of wood and grass, and those who certified that they were employed as gardeners in gardens where flowers, fruits and vegetables grew and cowherds and then attendants of the royal messengers and those engaged in carrying military wares but travel in the ships and barges and all such people transporting in the ferry seeds, food stuffs and goods useful for households, all these enjoyed exemption.

Kautilya also extends exemption of sulka to Brahmanas, mendicants, children, the old and sick, king's messengers, pregnant women but they had to produce a permit or licence to travel. The woman would get exemption if he is pregnant for more than two months.

Manu says the same thing but does not include the sick and old, infants and sages and celebrities.

78. VIII, 400

79. Vyavaharadhyaya, sec 22. 262, 263.

मिथ्यावदन् परिमाणं शुल्कस्थाना दयासरन् । दाप्यस्त्वष्टगुण्यंश्च सव्याजक्रयविक्रयी । २६२।

तरिकः स्थलजंशुल्कं ग्रहणन् दाप्यपणानूदशः ब्राह्मणंप्रातिवेनमित देवानिमंत्रणे । २६३।

गर्भिणी तु द्विमासाद्विस्तथा प्रवर्जितो मुनिः ।

ब्रह्मणा लिङ्गनश्चैव नदाप्यास्तारिक तरे ॥ VIII.407

Manu is of the opinion that the woman must be pregnant since more than two months.

A foreigner could not enter the country without a passport (*sartha pramana*). If somebody is found travelling in a ship or barge with the wife or daughter or property of another person or seducing a person with a nervous breakdown or is hiding or concealing his face underneath a heavy load on his head then he should be arrested. Persons taking away with their highly valuable goods, letters, arms or explosives and monks should also be detained.

State Income from Slaughter House

Animals were generally protected but the state derived its revenue from the slaughter house which it ran as a trade concern. The superintendent was empowered to fine anybody to the highest amount of fine i.e. 1000 panas for entrapping, inflicting or killing animals within the enclosure

(वध वध हिसायाम्)

or deer, beasts, birds, fishes who lived fearlessly in the reserved forest under state protection, the middle fine i.e 500 panas was imposed on householders (*kutumbinam*) for similar action. There are other animals such as those living inside water, the lakes, tanks, canals and others like pheasant, geese, swans, peacock, parrots, sea fish, a bull or a donkey who also enjoyed protection from the state. There was aban on the slaughter or slaughter by torture of calf, bull and milch cow (*dhenu*). The fine for violation of this rule would be 50 panas.

The state derived revenue from the slaughter house. It came in the course of a fine. The butcher was asked to sell fresh meat (just killed) of deer and other animals without bones but if he did not do so he was to compensate the loss with more meats. The butcher was also forbidden to sell stale meat of a beast, swollen, without head, feet and bones and itself dead and foul smelling. In case he did so he was fined 12 panas. The state supplied the animals.

Kautilya denotes a section (2.27) to the administration of the state run institution of courtesans (*ganika*) who were selected for their beauty youth and expert in their professional art. She obtained 1000 panas per annum. She served the visitors at night. She might belong to a

courtesan's family or recruited from outside. The courtesan had her slaves and enjoyed a status. As an employee of the state she was required to keep an account of her ornaments, gifts from the visitors and her income and expenditure. She was also required to be frugal in her habits. Courtesans obtained training in the art of dancing, playing the instruments (musical), singing and painting as well as acting in a stage.

There were fines for the rape of a prostitute. If she was put under restraint the fine would amount to 1000 panas. All prostitutes paid monthly tax which was double the fee they were paid by the visitors. The ganika had to pay the penalty for failing to attend on visitors staying over night as well as if she robbed the customers of his valuables, the inventory of which was prepared. No maiden courtesan was to be violated without penalty. There was the fine of 1000 panas for violence on an unwilling maiden and 500 on a willing one. No courtesan could refuse a visitor after accepting her fee.

The loss of the ornaments obviously supplied by the Superintendent entailed fines. She paid 201/4 panas if ornaments were sold knowingly and there were other fines.

The state income also came from the controllers of shipping (Navadhyaksa), and cattle (go-adhyaksa), forests (kuppyadhyaksa) and from the standardisation of weights and measures (*tulamanapautavam*) and markets.

A passage in Kautilya talks of some more taxes, which are in the form of compulsory payment of cash or kind ordinarily not realised. **Utsanga** was a tax on royal festivities, birth or marriage of a heir apparent or eldest daughter. This has the character of a levy.

After **Utsange** comes *parsva*, which was a surcharge on fixed revenue. Bhattasvamy commented that *parsva* was 'the charge collected in excess of the proper tax' to replenish the treasury. Meyer, a translator of Kautilya, opines that this was a casual tax which could be raised by the king at any time.

Vaidharana, a compensation fee for any loss undergone by the king's treasurer levied proportionally

(छेदानु रूपं च वैधरणं दद्युः)

and **vyaji**, also a fee of the same nature, which was 1/10 and 1/2 on counts were charged by the controller of market in Kautilya's dispensation.

Yogaksema according to the commentators of Manu is a charge against dacoits and thieves who harass the weak and innocent as they passed through forests. This is what Medhatithi says, and also Kulluka Bhatta, the latter adding that it could also be an imposition on net profit of a trader. Ghosal (p.III) takes it a defence tax. But Kangle in translating two passages of Kautilya (1.4.3;1.5.2) puts **yogaksema** as the pursuit of philosophy or happiness. Kalidasa suggests that if the kings were to receive milk from his cow, he ought to nourish the cow. Lord Krishna in the Gita says that he bears the burden of **yogaksema**

(योगक्षेमं ब्रह्मस्यहम्).

But **yogaksema** in the Gita did not assume economic character.

Income from Forest

There were factories for forest produce according to Kautilya. The various productions were brought to the factories by guards. The forest was under the Superintendent of forest.

There were hard wood, reeds, creepers, fibre plants, those fit to use for making ropes. The hard wood consisted of Saka, tinisa, dhanvana, arjuna, madhuka, tilaka, sala, simsapa, arimeda, rajadana, sirisa, khadisa, sarala, tala, sarja, asvakarna, somavalka, kusa, amra, priyaka, dhava and similar others. But among these were also soft woods such as pine (sarala), mango (amra). The reeds included utaja, simiya, chapa, venu, vamsa, (a kind of bamboo), satina, kautaka, bhalluka, and others. There were vetra, sikavalli, vasi, syamalata, and nagalata, etc. The plants with fibres were malati, murva, arka, gavedhuka. atasi, etc. Rope making plants were minija, balbala, etc.

Apart from all these the forest produced leaves such as tali, tala and bhirja and flowers of kinsaka, kusumba, kunkuma as well as bulbous plants, roots, used fruits etc. There were poisonous trees like kalakuta, halahala, austraka, vatsanabha, kusta, kamgala, haimavata, etc. The poisons of insects and serpent were kept in jars to be used for some purpose.

Animals and birds are other products including elephants, rhinoceros, buffaloe, tiger, lions, dolphin, bison, etc. The hoofs, skins, bones, biles, tendons, eyes, teeth and horns were also of immense use and collected. The metals includes copper, steel, bronze, lead, tin, vaikrantaka and brass. All these come from mines and are also mentioned in 2.12 under Akaradhyaksa. Why they are noted here is difficult to know.

Split bamboo canes are used for making vessels. The other useful products enclosed areas where are kept charcoal, husks, ashes, deer, beasts, birds and wild animals.

Income From Gambling

According to Kautilya gambling was also a source of income to the state (3.20) and gambling dens were maintained by the state. The gambler had to pay fees. If a gambler choose a place without the knowledge of the state officials he was fined 12 panas. When two parties quarrel over the result of the dice and the matter was judged by a court, the winner was fined 250 panas and 500 panas on the loser. But this is what the previous teachers recommended. Kautilya, however, says that if a loser is punished with a double fine he can appeal to the king's court. He characterises the gamblers as expert in playing frauds.

(प्रायशोहिकि तवः कूटदेविनः)

The winner had to pay 5% to the man in charge of the gambling hall where cowrieshells or dice, leather straps, ivory cubes were provided on hire. He also charged fees for ground, water and gambling. The officer accepted pledge and goods were purchased and sold with his permission.

Manu and Yajnavalkya like Kautilya refer to gambling from which the king derived his income. Narada defines gambling as follows:

अक्ष बन्ध शलाकाद्यैर्देवनं जिहम कारितम्।

यणक्रीडा वयो मिश्र पदद्यूत समाह्वयम्॥१६.१

The ivory cone, leather straps, small tooth pick sticks, etc. It is played with panas, so it is called **panakrida**. A commentator says that **dyuta** in the beginning meant a game without animals but later horses and elephants as accepted come into the picture. There is another class of gambling called **samahvapa**. Here no animals are involved and if at all there are animals they are small ones like malla, sheep and buffaloe. This is the view expressed in Mita-ksara commentary on yajnavalkya.

Yajnavalkya and Narada state that the sabmika who allows a place in his house to be used for gambling should take 5% from the winning party, the cunning gambler however pays 5% though the gain might be less than 100.

सभिकः कारितं द्यूतं देयं दद्याच्चतत् कृतम् ।

दशकं तु शतं वृद्धिततः स्याद् द्यूत कारितां ॥

एतद्दशकं वृद्धेस्तु सभिकः पञ्चकं शतं ।

गृहणीयात् धूर्तकित्वादेतरां दृशकं शतम् ॥ (१७।१९९)

Manu who explains the position of gambling clearly says in this connection.

अप्राणिभिक्रियते तल्लोके द्यूत मुच्यते

प्राणिभिः क्रियमानश्च सविजेयः समाह्वयः (१।२२३)

If one plays gambling without animals but using pana only this is dyuta, and if played with animals it becomes samahvaya.

The commentary Mitaksara on Yajnavalkya is significant also to enable us to understand the subject of gambling. It says that if sometimes gambling was done betting large animals like horses and elephants and at another with smaller animals like malla (?), sheep and buffalo, pana was received according to price of each animal. The former was dyuta and the latter was called samahvaya.

... .. तथा वयामिः पक्षिमिः कुक्कुट पार वतादिभिः च शब्दान् मल्लभेष महिषादिमिश्च प्राणिभिर्याः यणपूर्विका क्रीडा क्रियते तदुभयं यथा क्रमेण द्यूत समाह्वयारव्यं विपाद पदम् ।

But both are the same. It says that **glaha** was a place where people gambled with mutual consent and played the game. Out of cent percent or more increase, the **glaha** keeper took the 20th share i.e. 5% for his vritti (maintenance), this was his income. The same **sabhika** who kept the gambling den served under the Director of Gambling (**Dyutadhyaksa**) and he surrendered an agreed sum as a tax to the king through the Director. The **sabhika** must be truthful and he was protected by the king in return. In this connection **Brhaspati** suggests that the **sabhika** paid the king's share before he received his own from the winner. By defeat in the **dyuta** a **ketaba** (gambler) was forced to the extent of being imprisoned and sentenced to pay fine in **panas**. **Katyayana** says in this connection :

जितुर्दद्यात् स्वकं द्रव्ये जितं ग्राह्यं त्रिपक्षिकम् त्रिपक्षिकं मित्यनेन ।

सद्योवाकितवेनेय समिकान्तुन संशयः ॥

Yajnavalkya thinks that when *sabhika* fails to induce the winner to part with the commission and tax, the king should do it.

प्राप्ते नृपतिना भागे प्रसिद्धे धूर्त मण्डले।

जितंस समिके स्थाने दापये दन्य थानतु ॥ (१७।२०१)

The gambling was to be watched by witnesses (*drasta*) so that if anything wrong or deceptive happened it would be detected. The appointment of *drastas* has been recommended by Yajnavalkya⁸⁰ and Brhaspati. If witnesses differed in their reporting then the king himself should give his thought to it. But the king should banish a gambler who uses a fake dice or cowrie shells.

Kautilya in 3.20.17 mentions the Director of gambling who administered gambling and betting. There was an *adhyaksa* for an area, and there were many such areas, these were allowed at one place, which was previously fixed. Those who are in charge of the dens must provide clean cowrie shells and dice. If they were meant for fraudulent play the fine on the *adhyaksa* would be 250 panas and the winner had to part with his win plus the fine for theft. Gambling elsewhere was punished 12 panas. This was done to help to discover secret dens of gambling. If there was dispute in gambling or one is accused of foul play, the winner was fined 250 panas and the defeated party 500 panas. A lesser punishment is likely to discourage the losers approaching the king time and often. Kautilya says that gamblers play fraud and hence they should be debarred from going to royal presence. The charge the *adhyaksa* takes is 5% of the amount won. Besides, the gamblers were to pay for the instrument, dice, etc as well as for drinking water and the ground where it is played. There was a separate fee for gambling.

Gambling is very old in practice. We are aware of legends which tell us the gambling destroyed emperors and kings. The Mahabharata i.e. the epic which narrates the events of the great war of Ancient India was fought to the destruction of all as a result of Yudhisthira losing in a gamble, and the loss was so severe that it involved his kingdom, and how he was forced to live in forest with his four brothers and their common wife for 12 years and at the final stage

incognito for a year. If our ancient law givers knew of it, this will cause no surprise. An author narrates how invidious was the gamble and reminds of the fate that befell Yudhisthira who lost his brothers and wife and lives in distress as a result of his loss in gambling.

कक उवाचः

किन्ते धूतेन राजेन्द्र बहुदोषेण मानद ।

देवने वहवोदोषास्तस्मान्तत् परिवर्जयेत् ॥

श्रुतः स्ते यदिवा दृष्टः पाण्डवोहि युधिष्ठिरः सराज्यसुमहत् स्फीतं प्रातृश्च त्रिदशो पमान् ॥

शुते हारित वान सधं तस्माद्युतं नरोचयेत् ॥४।६६।

It was not only Yudhisthira who was almost destroyed by gambling there was also Nala, king of Nisadha who lost to his brother, his kingship, riches etc. and suffered banishment.

Narada and Yajnavalkya ask the king to Punish those who gamble to deceive. This was kuta dyuta i.e. gambling by deceptive means which was common in those days. The law givers commend the practice of banishing a cunning gambler. Gambling was on the whole not favoured even played fairly, society abhorred it. Brhaspati says, Manu prohibits gambling because it is played by stealing money hard earned by others with pure means. Gambling was the profession of a thief. Visnu puts both the thief and gambler in the same class. The gamblers spend money because they steal. Therefore the king should forbid gambling. It had caused quarrel since a long time. Even for entertainment gambling is not to be encouraged. According to Brhaspati some law givers allow gamble in order to increase the revenue of the state. But the gamblers group is called dhurtamandala. This is what Manu says in chapter IX of his smrti:

द्यूतं समाह्वदश्रव यः कुर्यात् कारयेत्वा ।

तान् सर्वान् यात येत् राजा शूद्राश्च द्विज लिङ्गिनः ॥२२४॥

धूतं मेतत् पुराकल्पे दृष्टं वैर कर महत् ।

तस्मा द्यूतं न सेवेत हास्यार्थं मपि वृद्धिमान् ॥२२७॥

Kautilya discourages gambling for the king as one of the wrost vices (18.3.64). The Sukraniti probably eventhough coming after a thousand years later equally condemns gambling (1.332-33). Kamandaka (1.540) in the same way prohibits a king to indulge in gambling. Manu's

Warning is most serious, because he asks the king to punish a gambler in whatever way he wants (9/228).

But all the same gambling and betting continued throughout the ages and persists even in the modern world, the mode however might be different. Gambling in one form or another had never ceased to attract people. It has yielded a large amount of revenue to the king or State.

Nepal, however lacks in materials supporting the prevalence of gambling in those days. But as it is sure that Manu, Yajnavalkya and others who talk of gambling seriously were followed in Nepal as they were throughout the subcontinent, the Nepalese could not have been free from the vices of gambling, their statements on gambling were valid for Nepal as for India.

The history of ancient Nepal does not mention anything about gambling. But Indian texts and their statements were valid for all the countries in the sub-continent. In the light of these statements we can draw a conclusion that gambling was played in Nepal as much a wide scale as in any part of India. If the teachings of Manu and Yajnavalkya were the guiding factor in social practices in India, there is no reason to think that they were otherwise in Nepal. They still command influence in Nepal and it will be foolish to assume that they did not do so earlier.

Income from the Cattle

The cattle came to be associated with the society since quite a long time as old as the very early civilisation, which was called primitive. The Smritis allocate cattle rearing to the profession of the third and fourth varnas, the vaisyas, and Sudras. In the Mahabharata the chief of Birat is said to have maintained a large flock of cattle.⁸¹ Bulls and buffaloes were used for ploughing and transport⁸².

Kautilya's Arthashastra (2.29) has a Superintendent of cattle who was in charge of cattle farm maintained to yield revenue to the state. Their number was kept in the register, and

81. Biratparva, X. 9-15, p. 22.

82. Amerakosa, 2.9-64. There kinds of bulls, one carrying just one load, another all kinds of materials and one a load carrier.

the keeper of records noted their death and production of milk and ghee. The herdsman was a state employee, if milk was not given to him it was because the herdsman was tempted to take more at the cost of the calves. In rendering his duty the herdsman was charged with the care of 100 cattle including milch and aged cows, young cows and heifers. He surrendered to the state 8 varakas of ghee, 1 pana per animal, the marked or stamped skin annually.

There was also cattle farm privately owned and managed. The owner gave 1/10 share if any animal entered the royal farm for fear of being killed or otherwise. ⁸³

Killing or an incitement to kill or stealing a cattle was a crime and he who committed this was executed. The word *badhya* might, however, mean physical punishment. The sale and purchase of fresh or dry flesh of a dead animal was allowed. Kautilya suggests that there were marks on the skins and hides in the case of a cow or buffalo and on the ear and tail in the case of goat and sheep and horse, donkey and camel respectively but other small animals bore the mark on hair, skin or hooves or horns.

Kautilya lays down that butter milk was cheap enough to serve meal for dogs and pigs. The army received yogurt, and the whey was used to moisten oil cakes.

There was a tax on the sale of an animal, which was 1/4 pana. If somebody caused bull fight and one of the bulls died, the fine was 1000 panas, but it was just hurt on being hurled down the fine was 250 panas.

The Superintendent collected wool every six months. There was an injunction to take care of the domestic animals and cruelty was frowned upon and punished with fine.

Income from gold ornaments

Kautilya in 2.13.48 talks of gold. He says the goldsmith made ornaments in state workshops out of the gold given to him by citizens. All goldsmith worked under the *adhyakṣa*. The goldsmith lost wage and was fined if he did not finish the ornaments according to the customer's design. If there was a time limit within which ornaments were to be finished, the fine was

double and the artisan lost 1/4 of his wage. No change in quality and quantity was tolerated, no matter how long after the delivery was made. Any one who had his ornaments made without the knowledge of the *adhyaksa* was fined 12 panas, the fine was double for the goldsmith if there was a valid reason for doing so.

(अपसारञ्चेत्)

Otherwise he would be taken into the court.

(कण्टकशो वसाय).

The goldsmith was fined 200 panas or his fingers will be cut off.

The Govt.'s income mostly came from taxes and partly from fines, because for every large and small offence the state imposed fine, and all this went to the exchequer. Gold gave both tax and fines.

A passage as translated by Kangle (2.14.10, 11.p.134) in case of diminution of quality to the extent of 1 masa at least, the lowest fine 250 panas, in case of diminution of quantity 500 panas, in case of deceit in scales and weights the fine was 1000 (2.14).

At the Superintendent's office the goldsmith purchased scales and weights. If they obtained from else where they were fined 12 panas (2.14).

The *Manasollasa* (11.4.394) asks the king to acquire all valuable metals and gems and keep them in his treasury the idea behind this being that the king should keep all this for rainy days. Although some texts deny the ownership of mines to the ruler and others like *Kautilya* (2.12) do not grudge the mastery over this source of income to the king. *Kautilya* lays down that the mineral wealth belongs to the king. The same is the view of *Visnumrti* (111.55). But *Manu* gives to the king only 1/2 or sometimes even 1/6 or 1/8 of the products of the mines (8.39). The king employed his own man to manufacture and sell salt. So salt was a state monopoly.

Manu is also strict about the responsibility of a man who was a craftsman working on gold. If he acted without regard to regulations of the workshop he was taken to be dangerous to the society so much that the law giver recommends cutting off his body into pieces (IX.292). Stealing of gold is also thought to be a guilt met with harsh punishment (XII.61).

Sukra says that gold was used in the making of an image in Satyayuga (Ch. IV, Sec. IV.314).

The Sukraniti (Ch. IV, sec. 11, 233-35), lays down a tax on minerals 1/2 of gold, 1/3 of silver, 1/4 of copper, 1/6 of zinc, iron, 1/2 of gems, 1/2 of glass or lead. These were supposed to be taxed on finished articles or species. Sukra thinks that there should be testing of gold by experts.

In the above pages almost all the tax items are described and their varieties noted. The tax structure was heavy, and as we have suggested earlier it had the greatest impact on the life of the people. The fact that even small animals and birds were not left out indicates that the state in the name of giving protection to the people and honouring the Brahmanas resorted to measures of taxation without any thought of taxable capacity and their effect on the total economy. It is to be repeatedly noted that the state derived its revenue from many sources. Many source were questionable. Its income came from all conceivable quarters from direct and indirect taxes, from fines imposed from the violation of state regulations and laws and sacred injunction including murder, adultery or theft and dacoity. Not only the taxes were realised to the strict observance of laws, but unscrupulous means were used to attract money for the treasury. Spies were asked to appear in disguise as divine monks or as ones who collect funds for sacrificial fire, which however, is declared to have been stolen as it goes to the treasury.

S.K. Maity argues that if the taxes were not all comprehensive it was so because they were regular imposition, some of them might be temporarily levies or might have appeared in times of stress and strain. In the ultimate analysis it was certain that in the scheme of things pursued moral considerations were set aside and the purpose of the state to collect money by hook or crook exposed. Notwithstanding this, there were some features which tended to lean towards leniency. As we view the taxes, we have to take into account all factors involved there in to come to a judgement about their character. The Jataka literature narrates stories where heavy taxation is condemned because of the oppression they caused.⁸⁴ One of such stories narrates how heavy taxes forced people to abandon their settlement and wander in search of new ones in particular

84. Jataka I, n. 77, II. 240, IV, n. 478; V. n. 520, VI. n. 543

villages exempted from taxes.⁸⁵ Kamanadaka, though a late text, also is in favour of moderate and simple tax. Kautilya himself disfavours heavy tax on the people. But they were not allowed to build houses in a new settlement. However it goes without doubt that heavy and comprehensive taxation as state economic policy was the order of the day.

Fines as Source of Public Revenue

Income from fines are recommended by the authors of Smrtis or Dharmasastras such as Manu, Yajnavalkya, Gautama, Narada, etc. The principle adopted by these people in determining punishment was the caste of the offenders and their temperament and physical condition as well as the nature of punishment they would meet in the next life⁸⁶ Gautama added to these also the property of the offenders⁸⁷ and he advises the king to award the punishment in consultation with the Brahmana. There was also consideration weighing with them, which was to take into account 'the time and place' meaning the background in which the crime was committed.⁸⁸ Kautilya was always on the side of just punishment. He advised the king both against harsh and light punishment.⁸⁹

We are here to consider the fine aspect of punishment paid in cash. This ranged from a few panas to the confiscation of the entire property depending on the nature of criminal act for which the fine was imposed. Kane, the author of the monumental Dharmasastra in several volumes thinks that in ancient times the fines were fixed or varied within certain limits. The sahasas in terms of panas were fixed fines. The general fixture of 250, 500 and 1000 panas respectively for these is accepted by Manu and Yajnavalkya. But for Visnu the lowest is 100. Sankha counts 24 to 91 for the first sahasa, 200 to 500 for the second and to 1000 panas for the

85. Jat I. n. 77, V. n. 520.

86. Manu, XI, 49—52; Yajnavalkya, III, 207—216. Visnumrti, 44—45.

87. XIII.48 अनुबंध परिज्ञाय देशकालौच तत्त्वतः सारायण्यौ चालोका दण्डदण्डेषु यातयेत् ।

88. Narada in Sahasaprakarana, verses 7—8.

9. तीक्ष्ण दण्डोहि भूतानामुद्वेजनीयः । मृदुदण्डः परिभूयते यथार्थदण्डः पूज्यः ।

सुविज्ञान पणीतोहि दण्डः प्रजा धर्मार्थं कामै येजियति । (1.4)

third (uttama). Katyayana holds the view that fines are a moderate form of punishment imposed in place of harsh sentence involving corporal injury such as branding, cutting of limbs or even causing death. The highest fine though varying between 94 or 100 to 1000 panas sometimes involved also confiscation of the offender's entire belongings. Katyayana in a passage declares that the fine as prescribed by Smṛti texts are always to be paid in panas of copper. Katyayana describes the nature of metallic currency in terms of a masa wherever it is mentioned. It is a masa in gold if the fine imposed is given as 1/2 or 1/4 masa. But it is a silver when a full masa or a krsnala is mentioned as fine. According to Katyayana a masa is equal to 1/20th of karsapana.

The fine also depended on the sex of a person. Females were always received comparatively lenient treatment. This is evident from the recommendation which Katyayana makes the difference in the sentence meted out is so great that for the same offence a woman pays only half what a male does as fine. Where death sentence on a man is concerned, the woman goes with a limb cut off. In the case of people marrying at a time outside limits of age fixed 12 for women and 16 for men. Katyayana makes the male to pay 24 panas and female only 12 panas (111.3).⁹⁰

The state enjoyed also an income if defamation or abise case came to hearing. But the fines depended on the caste of the offender and the offended. If the Brahmana was defamed by lower castes, the fine was 100 panas, for a Kshatriya 150, for the other two who also had their tongue cut off but escaped otherwise with the fine of 50,25 or 12 panas as the case may be.⁹¹

More Income from Fines

First let us take Kautilya who state in 3.20.1-22 that a fine of 12 panas were imposed if 'borrowed on hire or held in trust articles' were not returned according to the agreement which directed on to pay back at a fixed time and place or if the very time whether it was night or day as well as place of stay were also forgotten. There was also a fine on the official when a Brahman was compelled to pay duty at the police outpost or a port or river ghat. A fine of 48

90. द्वादशवर्षस्त्री प्राप्तव्यवहारा भवति षोडशवर्षः पुमान् । अत उर्ध्वमशु श्रुषायां द्वादशयणः स्त्रियादङ्कः
पुंसोद्विगुणः ।

91. Gautama, XIII. 1. 8-12, Manu 8/267-68; Yajnavalkya, II. 206-07.

panas was imposed on an offender for not giving the money as directed, for catching hold of a brother's wife by the hand, for encroaching on a prostitutes quarter while she was exclusively engaged with another person, for trying to purchase a good claimed on bid by another person, for breaking a sealed house and for injuring forty neighbouring families.

(सामन्त चत्वारिंशत्कुल्या)

There was also a fine of 100 panas on a person for violating the chastity of a widow living alone, for denying the purchasing right of the family receiver, if he was a chandala for touching an Aryan woman, for not running to rescue one in distress at a close distance, for running without a cause, and for feeding the Sakyas, Ajivakas and other monks on the occasion of ceremonies dedicated to gods and ancestors.

A fine of 500 panas was levied on a person who tries to nullify a pledge on oath if an unauthorised person does the work of an officer who castrates stud bulls and small animals and causing abortion of a pregnant slave by means of medicine (3.20.17).

A fine of 250 panas was paid by one party forsaking the other while the latter was not fallen, the different parties being father and son, husband and wife, brother and sister, maternal uncle and nephew and the pupil and the teacher. The same fine was to be paid by one who deserted the other while travelling by chariot in the middle of the high way. If the desertion took place in a forest then the fine was double, 500 panas and if the deserted person was left with injury, the fine was 1000 panas, but others travelling in the same caravan were also fined half. Probably the fine was imposed because they allowed the deserter to do injustice.

It was strictly prohibited to tie a person's hands and legs, who did not deserve it or untie a person who deserved this treatment and in cases where a minor child is involved, the fine for all these offences was 1000 panas. But there were special fines in consideration of the character of offence and offender.

Kautilya recommends lenient treatment to the head of the pilgrim centre, to one suffering from disease, to the thirsty and hungry due to exhaustion while travelling, a foreigner, one groaning under harsh punishment, and the poor and destitute.

There were fines for the offence of defamation, character assassination, for hurling insults, abuses and assaults and for causing bodily harm. These were regulated through a procedure of law to avoid any innocent to be dragged.

Income from Factories of Mineral Sources

Kautilya in his statement (2.12.35-36) on income from mines includes the price (mulya), share (bhaga), surcharge (vyaji), parigha, atyaya, sulka, vaidharana, danda, rupa, rupika.

All mines according to Kautilya belonged to the state which appointed an **adhyaksa** (director) to manage mines and workshop and supervise the sale and purchase of mineral products and manufactured articles.

After describing various kinds of ores and stones, gems, Kautilya asks his superintendent to set up a workshop at a fixed place for the manufacture and sale or purchase. There was a penalty if sale and purchase were made at centres not fixed by the official.

There was an official in-charge of metals

(लोहाध्यक्ष)

who raised workshops for copper, lead, tin, vaikranta, brass, stell, bronze, bell metal, iron and ran his trade on metal ware.

Then came the task of Lakshanadhyaksa

(लक्षणाध्यक्ष)

who examined the coinage. He used to order the minting of silver. He struck coins alloyed with 1/4 part copper, 1 masa (weight) of one of the metals such as iron, tin, lead and antimony. They were issued in the denomination of 1 pana, 1/2 pana, 1/4 pana and 1/8 pana, further, coins of copper again alloyed to the extent of 1/4 and to the denomination of 1 masaka, 1/2 masaka and a kakani and 1/2 kakani.

The government imposed taxes on the production of salt as well as on the import of salt. The salt produced and sold in the country was controlled by the Superintendent of mines. But salt trade or manufacture came also to be leased to private parties who paid inspection and other fees. The collector was to realise the charges at appropriate time. He took in possession the price as well. The salt introduced from foreign countries paid 1/6 part as customs, and there was 5% surcharge and without payment of such taxes no articles were allowed to enter the market. The duty was paid both by the seller and buyer. If the purchase was made at a place not fixed by the Superintendent the fine was 600 panas. A trader selling adulterated salt invited a fine of 1000 panas. If he sold with a licence, he paid the same price. But hermits, learned Brahmanas and ascetics in the forest could purchase salt anywhere. Similarly other varieties of salt and sugar paid just the duty and surcharge.

(अतोन्योलवण्य क्षार वर्गः शुल्क दद्यात्).

Kautilya lays down a rule that the seller should realise the price (*mulya*), share (*bhaga*), surcharge (*vyaji*), *parigha* (monopoly tax), *sulka* (duty), *vaidharana* (compensation) *danda* (fine), *rupam*, *rupakanam* (charges for manufacture and commodities made).

Kautilya adds serious importance to mines and he says in a verse at the the end of his discourse.

आकरिकमष्ट गुणं दाययेत् अन्यत्र रत्नेभ्यः सुष्टोपजीविनं च बद्धं कर्म कारयेद् दण्डोप कारिणं च ॥

From mines one should take 12 kinds of metals and metal crafts, which were to be placed in the markets.

(खनिभ्योः द्वादशविधं धातुयण्यं च संहरेत् ।)

The mines support the treasury, from the treasury the strength of the state grows i.e. the army becomes strong.⁹²

पृथिवीं कोश दण्डाभ्यां प्राप्यस कोशभूषणम् ।

The earth belong to the king as ornament through the army and treasury.

Thereafter the *rupadarsaka*, literally an examiner, established pana system of coinage, trade and revenues acquired for the treasury. The different fees 1/8% tax as minting fee,

5% commission, examination fee 1/8%, and then 25 panas fine to be paid by those who used place for manufacture, sale and purchase at places not allotted by the examiner. The **Khanyadhvaksya** (the officer in charge of mines) set up factories for conch, diamond, pearl, gems, corals and coustics and traded on their products (2.12.27).

The control of Market

Apart from the revenue obtained directly, the state ran its own concern under its own Superintendent. All these Superintendents collected revenue from the department each presided and this came under the administration of (1) Sutradhyaksya (2) Suradhyaksya, (3) Suvarnadhyaksya, (4) Ganikadhyaksya, (5) Kostadhyaksya, (6) Sitadhyaksa (7) Pan-yadhyasa. Yarns also came under state ownership and control. Yarns came into use to make threads (sutra), coats (varna), clothes (vastra) and ropes. They were made by experts. Yarns were of three qualities, fine, coarse (sthula) and middle quality. The wages were determined according to the quality of manufacture made. In case the quality of yarns fall short of expectation wages decreased.

Yarns were spun either by artisans or by some other categories of persons, generally said to be unemployed like widows, mother of courtesans, crippled female, old female slaves, maidens, women leaving home and for that liable for fines. Yarns were made of wool bark fibre, cotton, silk-cotton, hemp and flax.

(उर्णावत्क कार्यास तूलशण क्षौमाणि)

The Superintendent of markets derived his revenue from (1) merchants, (2) the warden of rivers, (3) ferry, (4) boats, (5) ports, (6) transit duties (**vartani**).

The Arthasastra asks the controller of markets to discourage profiteering and allow free flow of goods which were in popular demand. No condition of glut or shortage was allowed.

The sale was at a price fixed by him (Superintendent). It was done either by weighing or by counting. The price at any rate favoured by the consumers. The controller maintained separate lists coming through land or sea. Imports of goods on demand came duty free or was allowed to enter at a price which gave the trader a profits. The foreign merchants were exempted from law suits. Royal goods also were sold at many places at a fixed price. If there was a loss to the merchants, compensation was to be given proportionally.

The surcharge on goods was 1/16 if it was measured by capacity, 1/20 by weighing and 1/11 by counting (षोडशभाग मान व्याजि, विंशति भाग तुलामानं; गण्य यण्या नामेकादश भागः)

The network of transport in the Arthasastra (2.27) was under the supervision of the controller of shipping, boats and ferries which plied along the sea, river and lake coasts. They also used all the navigable rivers for transport. Villages on the sea coasts and river banks paid a tax called *klupta*, which was fixed and not changing. The fishermen engaged in their trade paid 1/6 share of their collection, as rent price (*Naukabhatakam*). Similarly traders contributed money as customs duty (*Sulkabhagam*). If merchandise was carried in royal ships there was a separate charge. The state will do rescue operation whenever boats were threatened by storms. Crossing places were guarded and unauthorised crossing invited a fine of 26.75 *panas*. All the passengers in the boat went through, a process of search identification and examination of the purpose which some categories of persons could travel by the boats, others could not, one always required a sealed pass to travel.

In passage 21 of 2.28 the Arthasastra fixed the following payment in regard to the use of land and water routes.

(1) small animal or a man with a load in hand pays	1 masa
(2) " " " " " " " " a load on head or back, a cow and a horse	2 masa
(3) a camel, a buffalo	4 masa
(4) a small vehicle	5 masa
(5) a bullock cart	7 masa
(6) a load of commodities	1 masaka

The ferry men were given food by those living in littoral villages. On the frontier the ferry man recovered duty charges and for escorting road cess. Manu (404-5) also recommends similar charges for transport.

यणं यानं वरैदाप्यं पौरुषोर्धं यणं तरे ।

पादं पशुश्चयोपिच पादार्धं रिक्ततः पुमान् ॥ (VIII,404)

1 pana to be paid for a wagon at a ferry,
1/2 pana for a load carried by a man,

1/4 for an animal including cattle or a woman,
1/8 for a man going empty.

All means of transport ferries, carrying trade were provided by the state. Those who hired ferries kept a security deposit with the Superintendent and surrendered earning of the day regularly. But trade received security and protection from the state in return. In some cases the ferry men also might have realised the sulka as land customs which Yajnavalkya prohibits, and for violation of which prescribes a fine of 10 panas.

तरिकः स्थलजंशुल्कं गृह्णन् दाप्यः यणानू दश ।
ब्राह्मण प्रतिवेशमानाभे तदेवा निमन्त्रणे ॥ २६३ ॥

Kautilya is the most exhaustive authority regarding the subjects we have discussed. But Smrti texts also supply materials in support of Kautilya. We are talking here only of trade and transits revenue as described by the authors of smrti texts.

Gautama and Brhaspati are said to have recommended 1/20 of merchandise to be paid in kind along with one specific article. In the earlier period, there was a custom of imposing a levy in kind, however, in fixed quantity. Baudhayana prescribed 10% contribution in cash, which was supplemented with one article of excellent quality picked up from the assortment of foreign goods. But this rule prevailed only in case of commodities imported through the sea. Other commodities were required to pay advalorem duty but all in kind but however, minus the article as was in the former case. Visnu's conception in that connection is 1/10 of the merchandise of the country and 1/20 of the foreign merchandise. According to Ghosal the sulka as mentioned by Kautilya might be a toll levied on goods produced inside the country also or a customs duty levied on a country of foreign origin at the frontier. Manu, Yajnavalkya (11.266) and then Visnu lay down that the king should take only 1/20 of the total merchandise, prices being fixed by the state according to the commentator to the text Yijnanesvara. But Manu suggested a through examination of the question of the value of the goods concerned, while Yajnavalkya had them evaluated by officers of the state. Visnu laid down separate treatment of external and internal merchandise. The Smrti writers had to consider whether the tax was on net profit or on the gross income of the trader. Some wanted the former and said that this was justified, others preferred the latter and did not think it injurious to him. The place where duty was paid was not known, but Narada explicitly mentioned the levying of duty at the customs house. Sulka was

one of the main sources of revenue and the Smṛti writers attached more importance to it. Manu and Yajñavalkya prescribed fines at several stages of manufacture and sale if a trader tried to violate the principles on this matter. The fine for evasion of *sulka* while described latter.

Public Expenditure

We shall examine briefly here the expenses of the state, to which the vast amount of revenue accruing to it was directed.

A very large part of the expenses involved was for the personal use of the king, his luxuries and comforts and his own defence. This was followed by the requirements of the army and police personnel and outposts maintained to protect the royal palace and the people against internal and external enemies and anti-social elements among the king's own subjects. The left over was spent on the king's welfare activities in a limited scale.

The king certainly maintained a huge army with chariots, horses, elephants and foot soldiers. Their welfare activities tended to be secular as well as religious. Among the former we count building of roads, bridges, canals, tanks conduits for drinking water, establishment of *agrahara* and *sangharama*, temples and monasteries (Buddhist) and gardens donated for them.

The king patronised arts and architecture, and constructed magnificent temple decorated by beautifully carved images. But all these were created by the sweats and skill of the people who were exploited to the extreme.

The same people contributed to the luxuries of the Royal Palace built an admirable style as it appears from the description of Narendradeva's residence by the Chinese Envoy Wang Hiung Tse who visited Nepal in 646 A. D. There were also palaces built in similar style and grandeur for other members of the royal family. All these came as a result of the state spending a large amount of money from the exchequer with resources coming from tax paid by the people. An Indian scholar has called Kautilya's king as an embodiment of welfare state. But this king of Kautilya seems to run a state which cultivated its own farm, distilled its own liquor, made gold and silver ornaments and levied different kinds of tax on everything available pocketing profit and realising taxes from the workers in his state concerns and also from such individuals who

worked on their own. It is true that the king had to meet certain obligations, but there was no one to challenge his right to tax all his subjects, high or low, anybody and anything, and his powers were absolute. Kautilya asks the king to consult his minister, two or three or even more of them, taking into consideration, the time factor, the nature of the work and the condition of the country before deciding the policy of state but this consultation was of no avail if he himself decided the issue. As his own material well being was the supreme concern, he could set aside even moral considerations in pursuance of the policy of state. Kautilya's state was in reality an autocratic state. It bore all the features of a police state because it ruled with the spies at work in full swing playing a key role (1.14.2). They were placed at every key point of the administration. They were mostly watchful at places where revenue was concerned. There is a special subsection of 25 passages about spies in the Arthashastra (1.12.6). As described in these, the spies were specially trained. They were chosen from a class of people such as those without relatives or who had lost all human feeling towards the latter, temperamentally without any kind feeling and served the master with no sting of conscience, mercenaries with a record of dared evil actions and those who could speak any language and could roam about in any part of the country. The last were to be used to spy on highly placed dignitaries within the country. Women also were employed in this profession. They appeared as nuns shaven or otherwise. There was an establishment of spies. Similarly the highest caste, the Brahman who is a widower was also accepted. The king used spies of the same sort in a foreign country and place them with enemy or friendly territories.

Kautilya also advocates spies from dwarfs, eunuchs and humpbacks and also from the Mlechchhas. Also in the trader's garb one could find a spy. Those in the garb of the ascetics were other important spies.

No one was spared from espionage. Ministers and queens were put under severe test by temptations conducted by spies. But the crown prince always lived in the surrounding of spies whom, of course, he could not know. If he exposed his mind, the nearest man would betray him. The king enjoyed the extraordinary privilege of expelling the crown prince off the role of succession. On top of all this, Kautilya advises the king to get through the spies vital information about the recalcitrant prince that the king abandoned the crown prince in his disfavour but may also declare to be killed or poisoned to death (1.19.15). If he is not abandoned, the secret agents, sons of high officials, would make him indulge in wine and women and forcibly drag him

to the palace so that he is confined and killed to make way for another son of the king. This was another immoral act that king was asked to do by Kautilya. The choice of the crown prince depended on the king's favour.

The most immoral act in search of money Kautilya advised to do was to collect money for philanthropic purposes and then to say over night that this was lost. In fact the king had stealthily pocketed them. Another immoral act he recommends was to resort to poisoning a trader or any man of wealth if it went to acquisition of money.

Even protection of people as an object of fiscal policy might not be taken seriously, the policy is directed foremost to his own protection of his person and interests. He was warned to lead a life of extreme caution. He should be active. Above all he should live in a place which was fortified against unauthorised visitors taking precautions against fire, person with enimical designs and serpents and strictly guarded by watchmen whose loyalty has been well tested. He was also to guard himself from the evil intentions of his sons and wives. The intricate defence mechanism cost the state a huge sum out of public exchequer.

He lived in utmost privacy. As he awoke he was surrounded by women with arms, in the next line outside the room stood eunuchs with turban on their head, and again outside the room and in the hall stood humpbacks, dwarfs and Kirats followed by ministers, collaterals and relatives and door-keepers holding lance. They were hereditary guards.

The monarch is asked while going on a ride to have the road well guarded and he was accompanied by trusted men in his journey.

Manu calls king a god in the form of a man. He holds a danda which was divine. It consists of the symbols of Brahma, and it was created by God himself (7.14). He was the god of fire, wind, sun, moon, dharmaraja, Kuvera, Varuna and Mahendra all combined (7/7). The king had to maintain himself and therefore he should tax even those people who lived a very poor life (7/137). The sense of everybody being taxed for king is conveyed by this sentence. The king for his safety must have his food tested by loyal women in the kitchen and then alone eat the same (7/217). The king lived in an atmosphere of intrigue and fear. He represented the elements of political and economic exploitation.

Yajnavalkya's opinion of the king is similar to that of Manu. His duty was to protect his people with justice and observe traditional customs and usages. His idea of a king's character is also the same as that of Manu. Yajnavalkya also stresses that he should live with precaution avoiding all risks. He advises that the king should be a man of character and free from 18 kinds of vices (309 to 311). That he should live in safety is also emphasised by Yajnavalkya.

However with all this expression of pious wishes he recommends the use of *sama* (peace) *dana* (gift), *bheda* (creating animosity between parties) and *danda* (use of rod). He thinks that the *danda*, strong arm police give movement to him who is paralysed. Yajnavalkya like Manu thinks that the *danda* was created by paramabrahma, the Supreme Being. The *Visnumrti* attached to espionage as much importance as other law givers. The king has to plant secret agents in his own country and foreign country (स्वराष्ट्र परराष्ट्रयो). The tax he collected was meant for the protection of his person, for it was held generally that if the king is free from danger, the country and people are safe. But to maintain a monarch on throne was to bear a heavy financial burden. The resort to tax measures could be justified only if the king proved a man of worth and sacrificed his own interest for the sake of his people.

In conclusion let me state that the tax system though at times appearing as lenient was in reality rigorous and heavy. As Manu, Yajnavalkya and Visnu observe that the king should not leave even a man of poor means free from being taxed, we can understand how comprehensive it was and how the tax policy was conducted without any thought of adverse effect on the condition of the low income group of citizens. We can understand all the harshness involved as we come to know of a tax on onions and garlic, and then on *foweks*, pigs, big or infant animals, fish large or small, which a householder cultivated in his farm. Obviously not for trade as the inscriptions do not say so. That the state could not spare in respect of tax even beggars (vide ante Kautilya) shows its greed for acquirement, which makes pale into insignificance even the autocratic panchayat system in the up to date history of this country in ignoring the vital economic interest of the people in general. At any rate what we want to state as a concluding remark is that taxation in ancient Nepal or India was not as simple as people might imagine under the wrong impression that the state in olden days was benevolent and liberal.

In the *Manasollasa* (11.4 vs) the king is said to enjoy ordinarily the discretion of spending 3/4 of the state revenue and save 1/4 for philanthropic purposes. Besides this, the

taxes realised belonged to the king as his wages. He had, however, to fulfill certain obligations in return. It had been suggested by classical writers that the king should neither use hard and painful methods in levying taxes nor he should be kind to them, this was the middle path but the rigour with which tax regulations were enforced earned for him enough money. The treatment received by the tax payers could be called harsh by other standards but even then some texts call them light.⁹³ There was an instruction to treat the middle path. But Manu thinks that it is the path of leeches who suck blood slowly.

यथाल्पाल्पमदन्त्या धं वार्येको वत्सषट्पदाः ।

तथाल्पाल्योग्रहीतव्यो राष्ट्रद राज्ञाद्विकः करः ॥ 7/129

Although a leech is considered a slow eater like calf and bee and the tax to be contributed annually, the example of which sucks blood until it is completely satisfied to the point of projecting or swelled body would undoubtedly indicate that the state exacted tributes as much as possible.

The Brhatparasara samhita, X, as quoted by P. V. Kane⁹⁴ advises a king even to use temple funds in times of crisis. But this power could be misused on a pretext. There are many instances of kings misusing temple funds for his own self interests. At any rate nothing could prevent the king from imposing heavy and harassing taxes.

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Abbreviations

- Maha
Kaut
Amara
Yajnavalkya
Manu
Varahamihira
Visnu
Brhaspati
Gautama

⁹³ H. D. S., III, pp 188-91

⁹⁴ Udyogaparva, Mahabharata (34, 17-18).

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|---|-------------------|
| 10. Parasara Smrti | Parasara |
| 11. Baudhayana Dharmasutra | Baudhayana |
| 12. Narada Smrti | Narada |
| 13. Brhaspatya Arthasastra | Brha pati |
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