A. Military Administration:

The army consisted of (a) elephant (b) horse and (c) foot. Hiuen Tsang refers to fourth division, the chariot also, but probably he mentions here the traditional four divisions or chaturanga of the Indian army maintained in the ancient times. Bana gives a graphic description of the army of Harsha but we find no reference to chariots in it. Hiuen Tsang also does not mention chariots when he gives details of the strength of Harsha's army. The convention of keeping chariots for military purposes was perhaps becoming out of date in India after the Mauryan times. No contemporary authorities mention camel cops. They were ordinarily used as beasts of burden or for carrying messages.

Hiuen Tsang informs us that in the beginning Harsha's army consisted of 5000 elephants, 20,000 cavalry and 50,000 infantry, but afterwards he raised it to an enormous strength consisting of 60,000 elephants and 1,00,000 cavalry. Bana states that Harsha's army contained many Ayuta elephants. One Ayuta was roughly equal to ten thousand. Thus according to Bana also there were more than thirty
thousand elephants in the army of Hārsha. These figures almost seem incredible, but there are grounds to suppose that the maintenance of an unwieldy force was quite usual with an ambitious Indian ruler. The force under the command of Bhāpāpīma Nanda is said to have numbered 6000 elephants, 80,000 horses, 20,000 foot and 8000 chariots. Chandragupta Maurya raised the numbers of elephants to 9000 and infantry to 6,00,000.

Life informs us that Kumārarāja (Bhāskarvarman) approached Hārsha with an army of 20,000 elephants and with 30,000 ships. The same authority states that Hūktesin II supported several thousand men of valour and several hundred savage elephants. The fact that Hārsha could not subdue Sasāṅka leads us to the conclusion that Sasāṅka might have possessed a big army to resist an emperor like Hārsha. Krīṣṇadeva (1509 – 30 A.D.), the famous king of Vijayanagar attacked Raichur with a huge force of 531 elephants, 32,600 horse and 7,03,000 foot. Thus compared with these figures, Hārsha’s army was not a big one. There seems to be some exaggeration in the figures given by Hiuen Tsang, but it is beyond doubt that Hārsha had at his command a big force to keep the unsubdued neighbouring kingdoms overawed and to strengthen
his position against internal rebellions and foreign aggressions.

Bana and often contemporary sources give the names of some high officials of the military department. Some high officials. Mahasandhivigrahadhikrita the supreme minister of peace and war - seems to have been a high official in the civil as well as the military department. Bana names him as Avanti. Bana uses terms like Mahabaladikrita and Senapati to mean a commander in chief. He mentions the name of Simhanada as the chief commander of the whole army of Harsha. Besides these high officials there was a departmental staff for each branch like the elephant force, the cavalry and the infantry.

The elephant from ancient times was the most formidable part of the Indian army. Elephants were then what artillery is now. The strength of the army depended upon the number of elephants. The numerous elephants were supplied by the vast forests bordering the Himalayas and the Vindhyas. The art of catching elephants, of rearing them and of training them for fighting had almost reached perfection in the 7th century as is proved by
the descriptions of Bāṇa and regular treatises on the subject. There was a special staff of officers and servants to look after the elephant corps.

Portions of forests called 'Nāga-Vana' (where elephants abounded) were specially reserved by the state. The king hunted there and obtained elephants for the army through a special staff of officers. Kauṭalya's Arthasastra calls such a forest 'Hasti-Vana' and the officer in charge 'Hastiyadhyaksha.' Bāṇa calls it Nāga-Vana and the chief official 'Nāgavana-Vithipāla.'

It must have been a great expense for the state to maintain such a huge number of elephants. Bāṇa writes that the servants called "Kataka-Kadambaka" moved in different villages and cities, instructing people to gather grass, fodder etc.

He may be called the commandant of the whole elephant force. Bāṇa names him Skandagupta and describes him as tall, stout and an experienced man. Probably he is the same person whom Harśa calls Mahāpramātara, Mahāsāṃanta the illustrious Skandagupta in his inscriptions (Banskherā and Madhuban). He seems to have held the same post during the time of Prabhākara-śrīvardhana also. Therefore as an experienced and devoted servant he advises Harśa at the time of
marching to guard himself against frauds and thus escape the fate of former kings.\textsuperscript{11}

He seems to have been the head of the administrative staff of the elephant corps. He was mainly responsible for the training and entertaining of elephants.\textsuperscript{12} The term 'Mahāvata' seems to have been derived from the word 'Mahāmātra'. Kautalya's Arthasastra uses the term 'Anikastha' in the sense of 'Mahāmātra'.\textsuperscript{13}

Probably they were assistants teaching elephants to move in 'dhorana chāla'

Adhorana: \textsuperscript{(a particular mode of walking)}

'Adhoranas' selected newly captured elephants and disciplined them through training. Kautalya also mentions 'Adhoranas' in the same sense. The best elephant was selected for carrying the drum in marches and processions.\textsuperscript{14}

They were favourite servants who were entitled to bind a ribbon - decoration Karpati: round their forehead as a special mark of favour from their master. This symbolized faithful service. They were responsible for giving food, fodder etc. to the elephants. If they showed negligence in their work, they were deprived
of the ribbon. Kautalya calls them 'Vidhāpāchaka'.

They used to lead decorated elephants at the time of processions. Kautalya calls them Ārchakas.

They were responsible for taking the elephants out when they were not engaged.

When Prabhākaravardhana passed away it is related that the royal elephant Dāpasāta was standing silently in grief, and the Nisādi riding it, was weeping. Arthasastra calls him 'Hastipāka'.

They were physicians for treating the elephants. Skandagupta - the commandant of the elephant force asks them about the condition of sick elephants. Kautalya calls them 'Chikitsakas'.

The above discussion proves the fact that Harsha and other contemporary kings maintained a huge force of elephants and there was a special organisation to look after them. They seem to have greatly relied upon the elephant force.

The reasons were that after the break up of the Gupta empire different Sāmantas and Māṇdalikas became independent. They built durgas (forts) to preserve their freedom. Horses were useless to break open the doors of the forts,
Elephants were quite effective, for this purpose. Indian kings of the 7th century A.D. began to maintain a huge elephant force, which was helpful to them in conquering their foes and extending their empires.

The elephants could resist the arrows shot from the walls of the fort. Wooden towers were erected on the backs of the elephants, and soldiers inside the towers could easily fight with those on the walls of the fort. Bana describes elephants as moving towers or forts (Sanchari Attalaka). Some of the favourite elephants of princes, first grade officials and samantas were highly decorated with Dhvaja, Chamara, Shankha and different types of ornaments both in battlefields and in processions. The Royal elephant was most gaily adorned. 'Darpasata' was the royal elephant of Harsha as well as of his father. According to Bana it possessed all the physical and mental qualities of the best of elephants.

However, it is good to remember that when put to flight the elephant force was usually a nuisance to its own employers as recorded by history. To avoid this difficulty the commander was expected to manoeuvre the elephant force in battles in such a way that in the event of flight the rest of the army would not be harmed. Bana describes that the elephant force, while marching, was always kept at a distance.
The cavalry came next. Bāna informs us that ordinary horses were kept outside the Skandhāvara in the Royal palace; but selected horses of high quality were kept inside the Skandhāvara in the royal stables (Mandurā). They were called 'Rājavallabha' or 'Vallabha'. Such royal horses were imported from different places. These were considered superior to the native horses.

Bāna states that royal horses were imported from Vahāyu (probably Waziristana), Āratta (possibly Punāb), Kamboj (Perhaps Afghanistan or Pamira), Bhavadwaja (probably North Gadhavaṣa), Sindhudeṣa (possibly Thala or referring to Arabian horses brought from Arabia to Sindh by sea), and Pārasika (Persiā). The horses of these countries were ranked high in those days. Kālidāsa also praises them in 'Rāghuvaṃśa'. The horses were of different colours such as red, black, white, bay, blue, chestnut and dappled. The marks of a good horse ('Pancabhadrā', 'Mallikāsha', 'Kritikapinjara'), the nature of his diseases and the modes of treating them are described at length in the treatises of Śālinotra, whose principles are referred to even by Bāna in HarṣČa Carita. The training and raising of horses had the same standard of excellence as that of
the elephants.

Officer and Servants in charge of Cavalry:

Brihadasvavāra: Head cavalry officer.
The Harsha Carita gives his name as Kuntāla.28

Vallabhapāla: Probably an assistant to
Brihadasvavāra. He was perhaps in charge of the
Royal stable.29

Parivaradhaka: Servants perhaps
responsible for feeding the horses.30

Lešhika or Ghasiare may mean menial
servants looking after the hygienic condition of
the horses in the army. They may be called grooms.31

Chāndāls: Servants who cleaned the
stables and put saddles on the back of horses.32
They may also be called grooms.

Though it ranked last as the pride of
the army, the foot soldiers were
famous for their quick movements.

They carried a long spear and a
large shield, and some a sword or sabre to dash to
the front of the advancing line of battle.33 Hiuen
Tsang states that the soldiers carried spears,
shields, bows, arrows, swords, sabres, battle axes,
lances, halberds, long javelins and various kinds
of slings.34 The foot archer does not seem to be a
prominent feature of the Indian army in the times of
Harsa; though elephant riders usually used the bow and arrow. Every prince and Rajput appears to have practised archery. Bana describes Harsa, Rajya, Kumara, Madhava and others as having their wrists and arms blackened by the constant drawing of the bow.\footnote{35}

No officers or servants specially concerned with the infantry, are mentioned by contemporary authorities, but there is no doubt that it also had an organisation like the elephant branch of cavalry. The following names are mentioned by Bana.

Pati (Pathi) or Pati:—Probably superintendents of soldiers' barracks.\footnote{36}

Chata and Bhata:—irregular and regular soldiers who have already been mentioned as visiting the state villages and compelling the villagers to supply them with certain necessities. The inscriptions of Harsa forbid them, to enter the inam (donated) villages. Later on they were called 'Damara'.\footnote{37} Rajatarangini describes the unjust deeds of Damara.\footnote{37a}

Yamachetis or yanakinyah or women watchers of the night. (They might have been kept in the Royal palace). Valabhi inscriptions\footnote{38} also mention pratisaraka - night guards or watchmen of
fields or villages and vartmapāla the watchmen on the road.

Bāna describes the camel corps in addition to the elephant force, cavalry and infantry - one part of 'Skandhāvara' was reserved for camels. But it seems that the camels did not form part of the fighting apparatus. Most of them were utilized as beasts of burden. Some of the selected and trained camels were used in sending swift messages.39 When Prabhākaravardhana was ill, Harṣa despatched express couriers and swift camel riders one after another to bring his brother.40

Probably the navy did not form a part of the army, but inscriptions of Harṣa's time and the testimonies of Huien Tsang and of Bāna prove that large ships were in use.41 Huien Tsang crossed the Ganges with about 80 other fellow passengers.42 We know from the same authority that Kumārārāja of Assam came to Kajughora (Kankjol-Rājamanahal) to the camp of Harṣa with 30,000 ships.43 Harṣa was also said to have arrived there in his own fleet.44 Like the Ganges the river Sindhu (Indus) also appears to have been equally popular with the sea men of this age. While returning Huien Tsang's fellow travellers crossed the river Indus in boats with all their articles and books. Thus using rivers for navigation seems to have been quite
common in this age.

The army consisted generally of Rajputs and other lower castes. There
e. Recruitment: does not appear to have been any
mercenary forces in the armies of the
Indian kings in the 7th century A.D. The soldiers were recruited according to the requirements of service. Probably payment in kind was the rule for civil service, payment in kind as well as cash seems to have been the rule for military service. The grain collected as revenue from the districts was used for paying the soldiers. The military were used to guard the frontiers, to punish the refractory and for guarding the palace at night.45

Hsuen Tseng records that the national guard were heroes of chosen valour and as their profession was hereditary, they became experts in the arts of war. In peace they guarded the sovereign's residence and in war they became the intrepid vanguard. The commander-in-chief rode on the war elephant covered with coat of mail and with sharp barbs attached to his tusks. He had a soldier on each side to manage his elephant.46 The cavalry spread themselves in front to resist the attack and were very useful in transmitting orders. The infantry
went lightly into action. It consisted of valiant men. They were experts in all the implements of war having been drilled in them for generations.

Kulaputras (relatives of the royal family or king’s clansmen) and High posts for the Royalty: sāmanas seem to have occupied high posts in the military as well as civil departments. Bhandi, the chief of the council of ministers of Harsha, was his maternal brother, Kumāragupta and Madhavagupta - sons of Mahāsenagupta of Eastern Malava remained at the court of Thāneswar. They were the maternal uncles of Rājya and Harsha and were almost of the same age. Bhandi along with Kumaragupta accompanied Rājāvardhana with 10,000 horse to punish the wicked Malavarāja (Devagupta).

Probably most of the sāmanas also held high offices in the military or civil service. Harsha, in his Banskhera and Madhuban plates, describes Skandagupta the commandant of the elephant force as “Mahāpramatra Mahāsāmanta the illustrious Skandagupta.” Some of them may also be Kulaputras, or territorial heads authorised to make grants. The inscriptions show many grants made by sāmanas. They used to keep small armies with which they were bound to assist the king in times of need. Bāna mentions the presence of several sāmanas and feudal kings with their armies in the Royal palace.
of Harša when he marched on his Digvijaya. Besides fighting they performed other services to the king also. Bāna mentions an Atavika chief assisting Harša to find out his sister. He may have possibly supplied a troop of śābaras (forest caste) to Harša later on.

They were the most important part of military technique. Devagupta and Sasānka had formed an alliance against the kingdoms of Kanauj and of Thaneswar. Harša welcomed an alliance with Bhaškaravarmana of Assam to further his plan against Sasānka. He entered into a marriage alliance with Bhravabhata after the cessation of hostilities by giving his daughter to him. Harša maintained diplomatic relations with the Chinese emperor, perhaps as a counterpoise to the probable friendship of Pulakesin II with the king of Persia.

B. Crimes and punishments:

As the government was well organised, violent crimes were not common. Hiuen Tsang writes, "As the government is honestly administered and the people live together on good terms the criminal class is small." But we cannot depend on this statement. Roads and river routes were not completely free from robbers and pirates. Hiuen Tsang himself was twice deprived of his clothes by brigands and was in danger of being killed by them.
Once while going down the Ganges (near Ayodhya not far from Kanauj) with about eighty other fellow passengers in a boat, Hiuen Tsang on account of his handsome form was selected by the robbers as an offering to the goddess Durga. Luckily through the intercession of nature he escaped meeting a cruel death at their hands.54

Once while Hiuen Tsang was in the Punjab, he was met by fifty bandits in a great forest of Po-Lo-Che-trees (Palāsa) near the city of Che-Kia-lo (Sakala). He and his companions were deprived of all articles including their clothes and were pursued by the robbers. The pilgrims had to run away to save their lives and at last they were rescued by a Brahmin peasant with the help of eighty armed men who dispersed the robbers.55 We are told that the country between Simhapura (Katap) and Taxila was frequented by robbers and the pilgrim and his party were in constant fear of being plundered on the way.56 The comparative insecurity of the times is also hinted at by Bana. He tells us of villagers who resented the plunder of their ripe grain and censured the king saying, "Who is the king? what right has he to be the king?"57

On the return journey of Hiuen Tsang Harsha had to provide for his safety a military
escort under a king of Jalandhara. Dandin also furnishes several instances of crimes. Thus the Times of Harshā compare unfavourably in this respect with those of the imperial guptas. During their times the Chinese pilgrim Fa-hien (401-409 A.D.) travelled through India in perfect safety without being harassed by robbers even once. But we should not be misled by such stray cases of violence. These certainly do not indicate the normal character of the people at large. These may be considered as exceptions. People on the whole were of pure moral character, though they were hasty and irresolute.

The law against crime appears to have been rather severe. We should remember that guilty persons were punished according to the traditional laws laid down by the Dharmasāstras (Smritis). During the 7th century A.D. the States in India took the support of the rules and laws (mainly based on Mānavadharmaśāstra) mentioned by Nārada, Brīhaspati and Kātyāyana Smritis in punishing their criminals. These Smritis were probably composed between the 5th and 7th century A.D.

Though violation of laws was not common, we hear of plots against kings. There was a plot
against Harṣa himself, but capital punishment does not seem to have been in use. Treason was punished by imprisonment for life or by banishment. Harṣa banished 500 Brāhmans who were the ring leaders of the plot to kill him, but none was executed. When those who violated statute laws were also punished with imprisonment for life. Offences against social morality, disloyal and unfilial conduct was punished by cutting off the nose, an ear, a hand, or a foot. Sometimes the offender was deported to another country or into the wilderness. Mutilation of limbs is also referred to by Bāṇa. He says that there was no necessity for punishing people with mutilation of their foot in the good regime of Harṣa. Minor offences could be atoned for by a money payment.

**Ordeals**

- **Ordeals by (i) water, (ii) fire (iii) weighing or (iv) poison** were considered efficient instruments to determine the innocence or guilt of an accused person and Huien Tsang apparently relates them with approval.

Bāṇa also in his peculiar style refers to these four types of Divine Ordeals in 'Kādambari'.

1. **Ordeal by water:** In it an accused was shut up in a sack and a stone was kept in another sack. Then both the sacks were thrown to gether into a deep river. If the sack with the accused person sank and the other did not sink, the accused was...
proved guilty.

(11) Ordeal by fire: In it the accused was compelled to sit or walk on hot iron. If he was not burnt, he was presumed to be innocent, otherwise he was proved guilty.

(iii) Ordeal by weight: In it an accused was weighed against a stone. If the balance with the stone was less weighty, the person was faultless, if opposite his guilt was proved.

(iv) Ordeal by poison: In it poison was filled in the leg of an accused. If he was innocent, the poison would not affect him, but he would die by the effect of the poison, if he was guilty.

The law or the standard of justice against the crime appears to have been strict. Hiuen Tsang records, "Imprisonment is an ordinary penalty. The offenders are simply left to live or die and are not counted among men." But this does not seem to be quite true because Hiuen Tsang himself writes that the administration is generous and there is no infliction of corporal punishment. Moreover Bana refers to the custom of releasing prisoners on festive and joyous occasions. Thus Harsha's birth saw "disorderly crowds of freed prisoners." In some cases the severity of the criminal administration may be due to the infrequency of violations of the law; but it may also have been due to the character of
The Indian people who are described by Huien Tsang as of "pure moral principles." The Nārada, the Bṛhaspati and the Kātyāyana smṛitis probably composed during 5th, 6th and 7th centuries A.D. respectively, give details of various types of judicial procedure which might have provided ample opportunities to the accused to defend themselves. Thus ordeals related by Huien Tsang and Bana, might have been resorted to in exceptional cases—perhaps of moral sins and that too by the private courts possibly composed of the leaders of guilds. 76

The later Dharmaśastras noted above c. Administration of Justice. mention two types of agencies for administering Justice (i) state courts and their officers and (ii) private courts managed by different organizations representing various interests. According to their testimony the Sabha (court) seems to be the principal Tribunal. It consisted of (i) The Pradhivāka (Judge), (ii) The Sabhyas (the assessors), (iii) The Sabhāsādas (members probably included Saṃtyas, some Brāhmīns and śurhit), (iv) The Śanaka, (v) The Lekhaka and (vi) the Šrutsha. Kātyāyana adds that the king is to attend the court personally for deciding cases. He also adds some merchants as members of
The king, when present at the sabha, acted as the supreme judge, otherwise he appointed a learned Brahmin as his substitute. (He might be the pradvivaka). The duty of the sabhyas or the sabhāsadās was not only to help the judge to decide justly, but also to prevent him from acting unjustly.

The last three had perhaps only administrative duties. It was the duty of the ganaka to count the money or make calculations in respect of sums involved in the claims before the court. He may be considered as an accountant clerk of the court. The lekhaka (scribe) had to reduce to writing the allegations of the parties and the statements of the witnesses. The purusha (also called the śādhyapāla by Vyasa Smriti, a slightly later work than the Kātyāyana Smriti). Probably meant the bailiff. He carried out the orders of the sabha for summoning parties, witnesses and even members of the sabha. Merchants were to act as hearers (srotārāḥ) and they were appointed to give satisfaction to the people.

The evidences of the 7th century A.D. prove that kings in Ancient India acted as supreme Judges. Hiuen Tsang records that Harsha held his appellate court at Kajangala in his march to East India. He must have certainly been helped by some of the members mentioned above. Bana mentions Mimamsaka.
(learned persons - Justices) and Prematris (Judges or spiritual councillors - Sakhāsadas). Maitraka inscriptions call him pramāṭa (chief Justice). The karanis (Gaṅaka - clerks) and Lekhakas (scribes) are mentioned by almost all contemporary sources. The Rajatarangini states that the kings of Kashmir held their courts regularly and they heard and decided cases with the help of Stheyas (jurors or Sabhyas). Sometimes they appointed Kājasthaniyas (perhaps provincial heads) to act as judges. There were also Diviras (writers). Bhāskaravarmana's inscription mentions a nyāyakaranīka (a judicial officer and a Kāyastha (scribe).

Kātyāyana mentions some other courts like Kula (family), sreni (guild) and gana (assembly). They may be considered as private courts supported by the states. They may have been given limited powers to administer justice in their fields in ordinary cases. Along with Nārada and Brihaspati, Kātyāyana grades the courts in the ascending order of their importance as follows:

(i) Kula: Meetings of families, relatives of kindred. Perhaps dealing with the cases among the same kulas or families.
(ii) **Sreni**: Meetings of different guilds, corporations or companies to decide cases involving artisans of merchants.

(iii) **Gana or Puga**: Courts or assemblies of citizens. Dandin also refers to town councils. These courts might have functioned in both villages and towns.

(iv) **The authorised persons (perhaps pradivyaka)**: The chief Judge was appointed by the king.

(v) **The king**: It was the final court.

When a case had not been (duly) investigated by meetings of kindred, it should be decided after due deliberation by companies (of artisans); when it had not been duly examined by companies it should be decided by assemblies and when it had not been sufficiently made out by such assemblies it should be tried by appointed judges.

Contemporary Smrities (Nārada - Brīhaspati and Kātyāyana) in confirmation with earlier Smrities mention Sthāyi (stationary) and Asthāyi (temporary) courts. They were both fixed and moving types of courts.
of Kula, ṣreni and ḍena. The principle underlying these courts has been admirably explained by Sukraniti thus, "In cases of dispute the best men of the locality concerned can alone be the proper Judges."⁹³ Brihaspati says, "For persons roaming in the forest, a court should be held in the forest; for warriors, in the camp; and for merchants in the caravan; cultivators, artisans, money lenders, tradesmen; artists, dancers, religious persons and robbers should adjust their disputes according to the rules of their own profession."⁹⁴

The words like 'Kula', 'ṣreni' and 'ḍena' occurring on and on in Bāna and in contemporary inscriptions indicate that such types of courts existed during the times of Harṣa also. Pleading, trial, witnesses and decision were all governed by rules. Thus we find that the Judicial System was well organised. It was inspired by the ideal of dealing impartial justice to all. The hereditary system with all its ideals was continued in the 7th century A.D. The greatest Rājadharma of a king was to be the best judge, and Harṣa and other contemporary kings seem to have fulfilled this Rājadharma as mentioned by Bāna and Hsiuen Tsang.⁹⁵
c. Fiscal administration - Taxation.

Bāna and Huien Tsang practically tell us nothing about the system of taxation prevailing during the period under review. But the inscriptions of Harṣa and other contemporary epigraphic sources give us some glimpses of the fiscal administration and specially of the sources of income. The Māliyā copper plate of Dharasena II (A.D. 571) and the Alinā copper plate of Śīlāditya VII (A.D. 766-67) may be cited as typical examples which name the prevailing taxes. The former grant mentions the following taxes as the sources of income.

(i) Udranga: Dr. Ghosal has suggested that the word 'udranga' can be explained by its Marathi prototype 'uddhara' meaning drawing out or extraction. Apparently it was a land tax levied from the cultivators who had proprietary rights on land. Buhler explains it as 'uddhara' meaning the share of the produce collected usually for the king.

(ii) Uparikara: Agreeing with Dr. Fleet Dr. Mookerji interprets it as a tax levied on cultivators who had no proprietary rights on soil. The word uparikara is evidently a combination of the two words 'upari' and 'kara'. The uparikara Mahārājā, who was the governor, was entrusted with the collection of the uparikara.
Dr. Ghosal observes that udranga was a regular tax but uparikara was an irregular tax which was a heavy burden upon the cultivators. It is difficult to agree with this view. Contemporary sources refer to these taxes. The Alina copper plate grant of Siladitya VII (dated A.D. 766-67) states that he acquired an excellent reputation by setting the Udranga and the Uparikara dues on a Brahmin. If the Uparikara was an oppressive tax it would not have been granted to a Brahmin and would not have brought fame to the king.

(iii) Bhaga and Bhoga: These two types of taxes have been mentioned by most of the contemporary sources. The Madhuban and Banskhera inscriptions of Harsha mention Bhaga and Bhoga along with some other taxes. The Chammaka copper plate (A.D. 670) also reveals these terms. The Maitraka inscriptions refer often to these words. Scholars have offered various interpretations of these terms. Fleet interprets it to mean the enjoyment of shares. The grants are addressed to cultivators and other villagers asking them to pay these dues. Naturally it may mean benefits enjoyed from land produce. Kautalya (4th century B.C.) uses the term Bhaga in the sense of a tax on land. Sukra (7th century A.D.) also refers to Bhaga as one of the nine sources of revenue payable to the state. The Smritis call it a land tax. These references indicate that Bhaga was a tax on land which was generally
one sixth of the produce as stated in contemporary inscriptions.\textsuperscript{112} Hiuen Tsang also observes that the main source of revenue was the traditional one-sixth of the produce.\textsuperscript{113}

Manu refers to Bhoga also. His commentator Sarvasajña Narayana explains it to mean daily presents such as fruits, flowers, vegetables, milk etc.\textsuperscript{114} Bana states that some of the villagers headed by their elders came to Harsha with presents of curds, molasses, fruits and flowers and demanded protection for their fields.\textsuperscript{115} The Chammaka copper plate (A.D. 670) also hints that Bhoga was a kind of tax levied on flowers, fruits, milk and such other articles.\textsuperscript{116}

(iv) other taxes: The Maliya copper plate reveal some more sources of income such as Vata-Bhuta Dhanya, Miraṇya, Adiyam\textsuperscript{117} etc. The inscriptions of Harsha mention 'Miraṇya' along with Bhaga, Bhoga and Tulyameya. Dr. Altekara suggests that Vata may mean the due on what was produced in the village. The term may be equated with Sulka or octroi.\textsuperscript{118} This interpretation does not seem to be quite correct as other dues like Dhanya (grain), Miraṇya (gold) and Adeya (what was received) are mentioned by the Maliya grant. Thus Vata may be taken as the counterpart of octroi but Bhuta may not denote a tax on all that was produced in the village.
The states of the period seem to have gained some income from the fines and from eight taxes also. The Dwarkamak copper plate mentions fines imposed by the state for different types of offences of body as well as of mind.\textsuperscript{119} Huen Tsang refers to the small dues paid by tradesmen, ferries and at barrier stations.\textsuperscript{120} Dandin mentions Road Tax, Bridge Tax and Water Tax for the use of water from the canals.\textsuperscript{121} Vistika (forced labour) is mentioned by contemporary sources.\textsuperscript{122} According to Huen Tsang forced labour was not very common, but it did exist.\textsuperscript{123} Bana also refers to it.\textsuperscript{124}

The officers like Uparika Mahārāja Bhogika or Bhogapati, Saulkika (the superintendent of tolls or customs) and Karna might have been responsible for collecting such taxes.

An analysis of the sources examined above suggests that people had to pay various types of taxes. But it is unfortunate that no authority hints at the standard of taxation. Therefore it is difficult to find out whether the taxes were burdensome on the common people. Most of the grants are royal grants. Naturally they do not say anything about the standard of taxation. But according to the statements of Huen Tsang and Bana the government was generous and taxation was light.\textsuperscript{125}

Unfortunately existing evidences do not furnish us enough facts to form an exact idea about
the income and expenditure of the state. Through Hiuen Tsang we can have only glimpses of the items of expenditure of the state. He tells us that both the ministers of the state and the common officers received their salaries not in cash but in grants of land, being maintained by the cities assigned to them. The crown land was divided into four parts. One quarter of the land was set apart for the expenses of government and state worship, the second quarter was reserved for the endowment of great public servants; the third part was spent for rewarding the learned persons and the fourth one was utilized in giving grants to persons of various sects. The government servants were paid according to their work. When public works demanded it, labour was exacted, but it was paid for.

Measurement of Land (Parimēna)

Local finances were sound and systematic. This is proved in the grant of Dharasena, in the Chammaka copper plate and in the Harṣa-Carita of Bena. The copper plate of Dharasena states that land was surveyed, measured and divided into holdings called 'pratyayas' and their boundaries were defined. Bena calls 'Pratyayas' - Kedarikam (small holdings). He calls boundaries 'Parihāra' and 'Maryada.' The measurement was by pada or pace roughly equal to one foot.
The holdings were of different sizes from 28 padāvarta to 100 padāvarta. The measurement of padāvarta was used in Gujarat. In other parts the measurements were Nivartana, Pitsaka (basket) etc.

The names of all individual holders and the boundaries of their holdings were registered in the village record offices. These boundaries were fixed by a separate class of officers called Simākarmakāra. The Nidhānapura plate of Bhāskaravarmān calls him simāpradāta. The officer who surveyed and measured the land was called a pramata. There was also an officer called Nyāya - Karanika - the adjudicator who had to inspect and decide whether the boundaries were properly fixed and marked out and to settle all cases of dispute. Thus we can realise that taxes on land depended upon exact measurement and proper fixing of the boundaries of individual proprietors.