THE HISTORY OF TAXATION IS A FASCINATING STUDY.
It is indeed interesting to dive deep into the details of taxation, particularly where the field is fertile and virgin. Taxation was the very backbone of the governments in the past. Prosperity of the kingdoms and glory of the kings, success of the governments and happiness of the people, therefore, depended to a large extent on the taxation system in ancient times as at present. The very fact that a number of dynasties, big and small, have successfully ruled over Karnataka for centuries reveals that they had evolved a perfect and sound system of taxation. U.N. Ghoshal, a great authority on the history of taxation in ancient India, stated thus as early as 1929: "The revenue systems of the South while resembling those of the Northern India in their broad outlines present many distinctive features which alone would justify their independent treatment."

Ever since the learned scholar published his
monumental work - Contributions To The History Of The Hindu Revenue System (1929), the world of scholarship was awakened to the new fields of research and more and more students were attracted towards the study of economic history of the people. Consequently a few works on economic life of the people of different areas and dynasties have been published. The Economic Life of Northern India in Gupta Period by S.K. Maity, The Economic Life of Northern India by Lallanji Gopal, Economic Conditions in Southern India by A. Appadorai, Economic History of the Deccan by Dipak Ranjan Das are some of the important works on the economic history of the Northern India and the South. But works pertaining to the study of Taxation System or Revenue System are few and far between. Each dissertation on economic life, no doubt devotes a section or at best a chapter to the study of the Revenue System, but within such a limited space it is difficult to do justice to the subject. D.N. Jha is the only scholar who has made a serious attempt to analyse the Revenue System in Ancient India. But his work on Revenue System in Post-Maurya and Gupta Times confines itself to the study of the Revenue System exclusively of Northern India.
Dr. Appadorai's *Economic Conditions of Southern India*, B.A. Saletor's *Social and Political Life in the Vijayanagara Empire*, T.V. Mahalingam's *South Indian Polity and Economic Conditions During the Vijayanagar Times* and his revised work on *Administration and Social Life under Vijayanagar*, and others no doubt have devoted a chapter to the study of Revenue Systems of the South, but in all these works more stress is laid on system in the Tamil country than of any other region of the Deccan. *Economic History of the Deccan* by Dipak Ranjan Das also devotes a chapter for the study of the Revenue System. But this work, while covering the whole of the Deccan fails to pay adequate attention to the Revenue System of Karnataka. Moreover, the scholar has confined his study to the elucidation of some fiscal terms and thus the Revenue System as such has not received proper treatment. Coming to Karnataka proper, only one work describing the Economic Conditions of Karnataka has seen light so far. G.R. Kuppuswamy's *Economic Conditions of Mediaeval Karnataka* devotes a section in a chapter for the study of the Taxation System. He has disposed of the study within ten pages. Thus, the Taxation System of Karnataka in particular and of the Deccan in general still continues to be a fertile and virgin field for the scholars to explore. Therefore, for the first time an
attempt at analysing the taxation system in Ancient and Mediaeval Karnataka is made in the present dissertation.

The present work aims at studying the Taxation System of Karnataka in a strict sense of the term. In choosing the title, the term 'Revenue' has been deliberately avoided because of its vague and obscure connotation. Sometimes it is taken to mean only taxes on land and some other times to mean all sources of state income covering various taxes, confiscations, booty, income from mines, fines, tributes presentations etc. The term taxation has been preferred here to limit the scope of the present work only to the study of Taxation System in its precise meaning and definition. Besides, it is also aimed at establishing the prevalence of the concept of taxation in its fullfledged form in ancient and mediaeval times. Therefore, it need not be considered as imposing a modern concept on the ancient practice.

Further, the present work aims at examining the Taxation System of Karnataka over quite an extensive period that ranges from the earliest historical times to the fall of the Vijayanagara empire in A.D. 1565.
However, it is difficult to draw a hard and fast line between ancient and medieval times of Karnataka history. As in Northern India, in Karnataka also the Mohammedan invasion of the Deccan may be taken to separate the Ancient from the Medieval times. However, it is not the intention of the author of the present work to distinguish between the ancient and medieval systems of Taxation. On the other hand, the long range of period is selected for the survey with a deliberate purpose of tracing the evolution of the system through the history of Karnataka.

In the development of the present dissertation a simple historical method involving the collection of contemporary and authentic data from written records, classification and the synthesis of the same has been followed. The aim of tracing the evolution of the Taxation System has been possible to a certain extent. The ideas and theories have been freely borrowed from works on polity like *Arthasastra, Manusmriti, Mahābhārata* and *Śukranīti*. But they are borrowed not as source of information but as source of law which was followed by the rulers of India of all times with no exception. Sometimes, ideas are borrowed from them to give a comparative account of the system in question. The
broad generalizations have been based on the factual findings.

Section 2: A Survey of the Sources

A. Epigraphical

The present dissertation is based largely on the information gathered from inscriptions so far published. Inscriptions are of two types: (i) Lithic records and (ii) Copper plates. The lithic records are the royal decrees meant for the information of the public. The copper-plates were the copies of the donative grants given to the donees for their use. Inscriptions, being the contemporary records, constitute the most reliable source of information for writing the history of people. Karnataka is very rich in inscriptions. In their number, the inscriptions of Karnataka perhaps stand only second to those of Tamil Nadu.

As far as the Taxation System is concerned, inscriptions of Karnataka present a number of plams. The records of the early dynasties of Karnataka are content with the phrases like Sarvamāsyam or sarvabādhāparīhāram i.e., free from all imposts. But,
however, we get stray references to such taxes like antahkara bitti etc., and officers like rajjuka \(^1\) (as in case of Malavalli inscription) in the records of the Kadambas. But this obscurity centering around the Taxation System in the records gradually disappears from the time of the Chalukyas of Badami. The Lakshmēśvar charter of Yuvarāja Vikramāditya dated A.D. 725, for instance, informs us of the taxes on house tenants, instalments of tax collection, period of tax collection, role of the guilds in the administration of taxation etc. Badami inscription of the time of Vinayāditya dated A.D. 699 gives us a list of commodities on which commercial taxes were collected. Rāshtrakūṭa, Hoysala, Chālukya, Sēvana, Ganga, and Vijayanagara inscriptions abound with a rich variety of information about the taxes and the taxation system. Bēlur inscription dated A.D. 1382 for example, provides us with a formidable list of articles of trade on which transit duties and the octroi duties were levied.

Nonetheless, the student of Taxation System in Karnataka is confronted with a number of serious problems in making use of the information available in epigraphs. The taxes mentioned in the records sometimes
are too obscure to form any definite idea about the taxation system as such.

But perhaps the greatest problem in utilizing the epigraphical data is the difficulty of understanding a large number of fiscal terms which no lexicon can help to interpret. The terms like udraṅga, bhūtavatāpratyāya vaddarāvula, pannāva, bilkode, bannige etc., cannot be satisfactorily elucidated.

Another serious problem confronting a student of taxation system "is the complete silence of our sources regarding the statistics of ancient Indian revenue system." This has led the learned scholar Ghoshal to conclude that "... the ancient period of Indian History presents a mournful contrast as compared with the mediaeval period which is illumined with statistical returns of revenue furnished by the official and semi-official sources."²

This is only to note the difficulties of a student of the Taxation System and not to suggest the impossibility of undertaking the dissertation of the kind at hand. In spite of all the short comings on
the one hand, and their unwieldy nature on the other, the inscriptions of Karnataka have been of immense value in reconstructing the history of the Taxation System in Karnataka. A large number of inscriptions register gifts of lands or villages to temples, brahmanas, charitable works, tanks, guest houses, mathas and schools etc. It is customary with the poets composing inscriptions to specify the immunities bestowed and the privileges conferred on the donees. These immunities and the privileges enumerated at the end of the inscriptions have helped greatly to develop the present dissertation.

B. Literary Sources

Stray references to taxes occur in some Sanskrit and Kannada literary works of Karnataka and serve more as corrobative sources than as exclusive sources of information.

(i) Sanskrit Works

Mitākṣara of Vījñānaśvara (A.D. 1070 to 1100) is a commentary on Vaiṣṇavavalkyasūtra. Vījñānaśvara flourished in the courts of Chālukya King Vikramāditya VI. Therefore, it is the most authoritative, contemporary and
native source reflecting the life and conditions of Karnataka people of the 10th to the 12th century A.D. In different contexts the work deals with various problems relating to tax administration like the importance of Kōsa, king's duties and responsibilities regarding tax administration, principles of taxation, advice to the kings not to be oppressive, rates of taxes to be levied etc. Yaśastilaka Champū and Nītivākyāmritam of Somaśeva Sūri who flourished at the end of the Raṣṭrakūta period are also of some help in writing the present thesis. Yaśastilaka lays down as to when the king's officers were not to insist on Visti and other taxes. Nītivākyāmritam is useful for its account of ministers and officers, particularly in charge of revenue and records. Bilhana's Vikramānkevācharita, an eulogy on the illustrious Chāluksya ruler Vikramāditya VI, is rather silent about the aspects of administration. Manasollāsa otherwise also known as Abhilashitārtha Chintāmani is an encyclopaedic work. In a section on Karadāna Vivēkah it lays down certain rules, regulations and principles relating to taxation and also rates of taxes to be levied on various articles of trade. Elsewhere while enumerating the responsibilities of the rulers particularly emphasizes the necessity of protecting the people from corrupt tax officers.
Śukranītisāra, a late mediaeval work on polity is perhaps only second to Arthasastra of Kautālyya with its minutest details of statecraft. One section of this work is fully devoted to the system of taxation. A comparative study of the provisions made by Arthasastra on the one hand and Śukranītisāra on the other, is bound to bridge the gap between the ancient and mediaeval times separated by several centuries.

(ii) Kannada Works

Nītīsātaka of Sōmeśvara written in the 11th century A.D. advises the King to frame a benevolent tax policy. It also mentions the duties of various officers and ministers engaged in the administration of taxation. Śuktisudhārṇava of Mallikārjuna is an anthology of Kannada poetry compiled during the time of Hoysala king, Vīra Sōmeśvara, who ruled between A.D. 1233 and 1254. It is a collection of best pieces of poetry selected from famous works in Kannada available at the time of its compilation. An interesting aspect of this work is the systematic classification of verses under various topics. The chapter entitled Mantravaranam relates to various administrative aspects like revenue, accounts, records and ministers in charge of them.
Stray references to taxes, ministers and officers in charge of taxes, records, accounts etc., occur in various other classical works like Adipurana of Pampa (A.D. 941) Vachanas of Shivasaranas, Basava Purana of Bhimakavi Nambiyannana Ragale of Harihara, Harivamsabhyudayam of Bandhuvarma (c. A.D. 1100), Dharmanritam of Nayasaena etc. They corroborate the epigraphic evidence.

(iii) Foreigners' Accounts

Fa-Hien, Abdur Razak, Muniz, Paes were some of the prominent foreign visitors to South India whose accounts reflect the picture of taxation in Karnataka, though a blurred one. Fa-Hien who visited India in 5th century A.D. on hearsay account records that as the roads in the Deccan were infested with robbers and the travellers' dues were very heavy he decided to go to Ceylon by a Far Eastern route. Abdul Razak stayed in Vijayanagara as an ambassador of the Persian King about A.D. 1443. Domingo Paes, a Portuguese traveller visited Vijayanagara in about 1521-22. The chronicle of Fernao Muniz, a horse dealer who spent about three years in Vijayanagara from A.D. 1535 to 1537 describes some salient features of taxation during the Vijayanagara
times besides dealing with other aspects of Vijayanagara history. The accounts of Abdul Razak, Nuniz and Paes' of the city of Vijayanagara, its fortification, business, income of the city and the Empire, the feudatories of the Vijayanagara Empire help us immensely in drawing the picture of the income and expenditure of the Vijayanagara Empire. Where the epigraphical and native literary sources fail to provide us with certain details, the foreigners' accounts come to our help. However, the value of the foreigners' account of the taxation system in Karnataka cannot be over emphasized. No doubt the foreigners' knowledge of Karnataka - its customs, traditions and practices, was inadequate and imperfect, nevertheless their observations about the taxation system appear to be quite convincing and often corroborate the indigenous evidence.

Section 3: The Origin and Early History of Taxation in India

The origin of the idea of taxation in India may be traced back to the period when the institution of Kingship for the first time was conceived by the people. Indian law-givers while explaining the circumstances necessitating the creation of Kingship
have laid emphasis on some kind of a contract which
the person who was sworn in as King entered into with
those who offered him that responsibility. This
contract contained certain privileges and obligations
which the two parties concerned were expected to fulfil
in reciprocity. The two privileges and obligations
contained in the contract were protection and taxation.
Protection was the obligation on the part of the King
towards the people while he was entitled to the
privilege of taxation. The people in their turn received
protection in return for the payment of taxes. Thus
the idea of taxation in India is believed to have emerged
as a corollary of the theory of protection. No taxation,
no protection was the basis of the whole administrative
machinery in India of ancient times.

The story of the creation of Kingship goes
thus: In the pre-political society people were perfect;
enjoyed peace and effulgence; danced in the air and
lived for long. The trance of happiness and tranquility
lasted for ages. But, at last, the pristine purity
deprecated and rottenness thrust itself upon the society.
Greed, selfishness and cupidity began to sway the minds
of the people and thus the earthly paradise was converted
into a veritable hell. The law of the jungle began to prevail; the strong devoured the weak as is the order of the day among the fish (matāvayāvya). People were tired of the law of the jungle which prevailed for a long time and entered into a mutual contract that persons guilty of unsocial acts like misappropriation and adultery would be expelled from society. But however, people still continued to be unhappy, because there was no king or government to enforce the provisions made in the original contract. Then it is said that they approached the Creator with a request to appoint a king. On their request the Creator, at once appointed Manu as the King. The people in their turn agreed to follow the laws and to surrender a sixth portion of their agricultural produce as remuneration for the protection they were guaranteed by the King.

Thus originated along with the institution of Kingship, the taxation system has undergone several changes through the course of Indian history. Rigvedic Āryans were the first people known to have evolved a system of taxation under their ruler called the Rājan. In the Rigveda it is mentioned that the Rājan used to receive his revenues in the form of bali. As to the
meaning and nature of bāli as it occurs in Rīgveda, there are differences of opinion among scholars. But most of them generally agree that taxation in the Vedic period was "occasional and voluntary." Thus it appears that the term bāli originally used to denote voluntary offerings made to gods for securing their favour, came to be applied later to the presents and taxes offered to the King more or less voluntarily. To later Vedic literature however, the term bāli was quite familiar as contributions made by the people to the king. During the later Vedic times, the machinery of government came to include ministers (ratnās) called Sangrahātṛ and Bhāgaḍhuk. These two ministers perhaps were the precursors of Samāharta and Samīdhāta respectively of Kautilya.

Very little is known about the system of taxation during the post-Vedic and pre-Mauryan period. However, Jātakaś contain some stray references to taxes and general principles of taxation. They tell us how good kings levied only legal taxes and how bad rulers oppressed their subjects so much by illegal imposts that they often fled to forests to escape from tax collectors. Such general statements do not help us to form any clear idea of the taxation system.
The Mauryan period witnessed the emergence of a fully fledged system of taxation as indeed of any other branch of government. The real foundations of the taxation system in India were laid during the time of the Mauryas. *Arthasastra* was far advanced of its age and a number of theories enunciated in this classical master-piece on *rajaniti* have either occurred in course of history or have been followed by the later rulers of the North as well as of the South. So far, no work has surpassed *Arthasastra* in its accuracy, depth, far-sightedness and comprehensiveness. It has evolved a perfect system of taxation with a set of maxims, administrative machinery in charge of taxes, land revenue, commercial taxes, contributions, tolls, excise duties, customs duties, forced labour, tax exemptions and so on. Thus the provisions of *Arthasastra* have not only laid the foundations of taxation system but have served as source of law for the later rulers.

Similarly, *smritis* like *Manusmriti*, *Yājñavalkya Smriti*, *Nārada Smriti* and epics like *Rāmañyana* and *Mahābhārata* have rather tried to remind the rulers now and then about the precepts and practices of the ideal rulers. They are not treatises on the state-craft. Therefore, they do not suggest any improvement in the
taxation system during the post-Mauryan period. By this time the native records of South India and particularly of Karnataka began to appear indicating the development of an independent taxation system which while resembling that of the North as revealed in Arthaśāstra and Smritis possessed some distinctive features of its own. In the following pages an attempt is made at tracing the evolution of the Taxation System in Karnataka from the earliest historical times to the fall of Vijayanagara Empire.

Section 4: Principles of Taxation

"Ancient Indian political thinkers in their enthusiasm to lay emphasis on the necessity of a Kōśa or a treasury have not undermined the importance of certain principles and ideals which should govern the assessment and collection of taxes." These principles and precepts in reality were framed to safeguard the interests of both the rulers and the ruled. Their ultimate objective, therefore, was neither to curtail the powers of the kings nor the liberties of the people, but to enhance the prosperity of the kingdoms and the happiness of the people. Since everything depended to
a large extent on a sound system of taxation, the importance of these maxims need not be over emphasized. In fact, they served as an essential part of an unwritten constitution of ancient times as far as a sound system of taxation was concerned.

A critical analysis of the laws of ancient India reveals that they contained rules of taxes rather than maxims of taxation. Nevertheless, it is not difficult to cull out some principles of taxation from these laws. These principles often embodied in picturesque figures of speech like lively similes and metaphors bring home the necessity of following them closely in framing the policy of taxation. Another important feature of these ancient Indian principles of taxation was that they basically and very broadly resemble the most popular and modern concepts of taxation.

Perhaps, one of the most fundamental concepts underlying the taxation system in ancient times as at present was the idea that it should not destroy but, on the other hand, enhance the productive capacity of the tax-payer, so that the state can legitimately claim more income from tax-payers than otherwise. Closely
connected with this principle is the idea of the peoples' ability to pay. Thus for instance, Kautilya, has laid down that the King should pluck the ripe fruits from his garden but not the unripe fruits which cause provocation, lest this should bring about his own ruin. This idea is very well explained by Bhishma, who ordains that just as a person desirous of milk never obtains any by cutting off the udders of a cow, so a kingdom afflicted by improper means never yields any profit to the king. Further, he explains the positive aspect of this principle when he says that "just as a person who treats a cow with tenderness and obtains milk, so does the king who rules his kingdom by proper means derive advantages from it; the earth, being properly protected by the king, yields grain and cash to him as a gratified mother yields milk to her child." This idea is very well brought forth by a simile used in Panchatantra which deserves its mention here. It states that "the gardner plucks fruits and flowers but does not harm the trees and the bee sucks the honey without damaging the flower; so also the king should collect taxes but should not cause any suffering to his subjects. For one who kills the goat can at best get one meal and one who feeds it well can get milk
for several years. In the fashion of the early lawgivers the mediaeval thinker Šukra also enjoins that the king should take his share in the manner of a gardener and not that of a maker of charcoal. Through these similes, the rulers were enjoined not to destroy the very sources of state income in their enthusiasm to fill the Treasury but to permit the resources of the subjects to grow before imposing taxes on them.

The idea of a graded assessment of taxes was only a corollary of the principle of productivity. The idea of graded assessment is very well explained by Bhāsma in Mahābhārata, who lays down that "taxation must be properly graduated according to the capacity of the tax-payers. It must be increased or reduced according as the times are favourable or otherwise. It must be increased slowly or imperceptibly .... The demand should be increased gradually till what is taken assumes a fair proportion." Similarly, Šukra enjoins that "If people undertake new industries, or cultivated new lands and dig tanks, canals, wells etc.... the king should not demand any thing of them until they realise profit twice the expenditure." It is evident from the above two injunctions of law-givers that the graded assessment was aimed to enhance the productive
capacity of tax-payers and thus to increase the revenue of the state, gradually.

The canon of convenience required the rulers to frame their policy of taxation to the convenience of the tax-payers. This canon required of the rulers to fix the most suitable time for collection of land-revenue and the place where it was to be collected. Bhishma lays down that the taxes should be levied considering the time and place. According to this canon the rulers were expected to collect taxes in a number of instalments as would be convenient to the tax-payers.

The principle of certainty was embodied in the rules governing the rates of land-revenue and other taxes. During the normal times, the rulers were not free to levy taxes as they liked. Ancient Indian law-givers did not lose sight of the necessity of elasticity in taxation. This is evident from the varying rates of taxes prescribed by some law-givers like Manu, Sukra and others. The principle of elasticity required the rulers to levy taxes of varying rates considering the factors like the fertility of the soil, irrigational
facilities, kinds of the crops and in case of commercial
taxes, the consideration of the expenditure involved,
the labour, transit charges etc.

The principle of equity was also present in
the ancient idea of proportionate levy of taxes. The
law-givers while prescribing a certain rate of taxes,
for example, 1/6th on agricultural produce, had in
their mind the idea of proportionate levy of taxes. A
particular rate of levy was to be imposed on all lands
belonging to one and the same category. Further, this
principle was made more effective by enlarging the idea
of taxability to all people. The universal theory of
taxation was one of the unique features of this system
in India. A large number of exemptions no doubt, were
in violation of this principle, but these exemptions,
as shall be shown, were not mere exemptions causing
loss of revenue to the state, but were backed by certain
ideas which were ultimately beneficial to the whole state
and the community.

Besides, the Smriti writers have not lost
sight of such ideas as simplicity and economy in laying
down the principles of taxation. The extent to which
these principles were actually followed in practice is discussed in the Epilogue of the thesis.

In the words of a distinguished scholar, D.N. Jha, "so far as theory goes, the principles of taxation as described in our sources, seem to be quite sound, and reveal a fairly advanced stage of financial thinking, considering the time when they were formulated." 13

Section 5: State Expenditure

Taxation as an important source of state income has no justification without proportionate expenditure for the promotion of the public welfare. The idea of protection contained in the original contract between the King and the people implied certain responsibilities of the ruler towards the people who made him their king. These responsibilities could not have been dispensed without spending money collected from the people in the form of taxes.

Ancient Indian law-givers and Niti-writers while outlining the sources of state income have not forgotten to remind the rulers of their responsibilities
towards the tax-payers. Kautilya, for instance, enumerates eighteen items of state expenditure, which may be conveniently grouped as under:

1. For religious services of the kings and the royal family.
2. For maintenance of royal household.
3. For payment of salaries of servants.
4. For military and warfare.
5. For maintenance of store-houses.
6. Miscellaneous items of expenditure.

Elsewhere Kautilya has made provision for state expenditure on gifts to brahmanas, relief to the sick, the aged and the destitute, and for relief to the famine stricken people, etc.

In a chapter bearing on the 'Maintenance of the People in the King's Service,' Kautilya makes provision for one-fourth of the revenue to be spent upon the maintenance of the King's officers and ministers. Then, he gives a list of officials in the royal service with their grades and emoluments. Similarly, Manusmriti and Mahābhārata also have given the scale of remuneration
of the king's servants. Sukra has earmarked 1/12th of the revenue for spending on the maintenance of the king's establishment.

The records of Karnataka, however, are not of great help to formulate any idea about the amount spent on royal staff. The system of paying salaries of the official staff followed in ancient and mediaeval Karnataka was unique. The official staff was generally remunerated through land-grants and allocation of tax-income.

Perhaps the major share of the state income was spent by the rulers on war-preparations. In fact, the history of ancient and mediaeval times in India was the story of incessant warfare among the rulers. This had necessitated the maintenance of a strong standing army including cavalry, elephant-corps and foot-soldiers on the one hand and provision of armour for the soldiers and the construction of forts on the other. Sukra, therefore, provided 50% of the total revenue for the maintenance of the army. Referring to the large expenditure on the military incurred by the Vijayanagara rulers, Nuniz says: "Of these sixty lakhs that the king
has of revenue every year, he does not enjoy a larger sum than twentyfive lakhs, for the rest is spent on his horses and elephants and foot-soldiers and cavalry whose cost he defrays."

A large number of inscriptions registering the land-grants and village grants to temples and brahmanas suggest that the expenditure on religious purposes was no less augmenting than on wars. These were made for the religious merit not only of the kings but also of the people. The grants amounted to the public expenditure to the extent that the state was deprived of the income from such lands in the form of land-revenue. These land-grants were generally made free of all imposts.

A large number of temples in Karnataka which have survived the ravages of nature for centuries and yet excell in their beauty and craftsmanship bear eloquent testimony to the enormous expenditure incurred on them by the rulers of Karnataka. Temple building was undoubtedly one of the major sources of state expenditure.

The maintenance of the royal household, the
palace, the court, personal luxuries of kings and queens all involved enormous expenditure.

It may be observed here that consequently the state treasury was left with very little to be spent over the works of public utility like the excavation and maintenance of irrigational works like tanks and wells, development and maintenance of roads, reclamation of forests for cultivation and settlement, charities, educational institutions like the agrahāras, brahmāpuris and mathas etc. However, this was greatly augmented by private participation in promoting public welfare activities. The kings were required to spend money from the state treasury to encourage the artists, musicians and poets. Krishnadeva Raya in his Amuktamālīyada pointed out that the income of the government was to be divided into four parts of which the first one was to be used for extensive benefactions and enjoyment, the second and third for maintenance of the army, and the last to be added to the treasury.
CHAPTER I

Notes and References

1. HRS., p. 165.
1-a. BC., VIII, Sk. 263.
1-b. EI., XIV, pp. 188 ff.
1-c. KI., I, p. 3.
1-d. BC., V, Bl. 75.
2. HRS., p. 166.
3. This account is based on the study of standard works on ancient Indian Political thought and institutions.
7. Mahābhārata, 72, 16-19.
10. Mahābhārata, Śānti, 88.
11. Sukra, IV, ii, 242-44.
12. Mahabharata, XII, 38, 12.
13. Jha, D.N. Revenue System, p. 34.
15. Ibid., V, 3.
17. Mahabhārata., XII, 68, 6-8.
19. Ibid.