CHAPTER V

AGRARIAN AND FISCAL RIGHTS OF THE STATE
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Ownership Pattern and Land Rights

One of the most complicated problems connected with the agrarian system of ancient India is the ‘Ownership of Land’. It has been a matter of controversy among the scholars. Ownership of land is supposed to be of three different kinds: 1. Communal or corporate ownership, 2. Royal or state ownership, and 3. Individual ownership. Whereas R.G. Basak and R.C. Majumdar are the exponents of communal ownership, K.P. Jayaswal and A.S. Altekar are in favour of individual ownership and V.A. Smith and number of other scholars including U.N. Ghoshal and S.K. Maity are in view of royal or state ownership.

V.A. Smith states that, “the native law of India has ordinarily recognised agricultural land as being crown property and has admitted the undoubted right of the ruling power to levy a crown rent or ‘land revenue’, amounting to a considerable portion, either of the gross produce or of its own value”.\(^1\) About the individual ownership of

\(^{1}\) *EHI*, pp. 137-138.
land, K.P. Jayaswal says, “that this right of individual regarding land is inviolable and that all possible pretentions of the crown to such right were denied in the clearest possible terms in ancient India”.^2

As regards the survival of communal ownership of land. We do not have any direct reference in the contemporary legal texts. Nor do the inscriptions of the period bear clear reference to the existence of communal ownership of land. However, from the Faridpur copper plate grant of Dharmaditya,^3 Pargitar tries to prove the existence of communal ownership. He says, “that ownership of land was vested in the village, as land could be purchased only after the unanimous approval of the leading men of the district as well as the common folk”.^4 R.G. Basak supports this by saying, “If we assume that the land belonged to the state why could it not alienate them without the consent or approval of the people’s representatives, the Mahattras and the businessmen (Vyavharins) of the province and the district, and sometimes, even the common folk? One way of answering these questions may be that these lands belonged not to the state but to the whole village or village assemblies, and hence their transfer could not

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^3 *IA*, XXXIX, p. 200.
take place without the consent or approval of the latter”. It is also maintained by Basak that since it is recorded in very clear terms that one sixth of the proceeds of the transaction will go to the state according to law, the remaining five-sixths of the price was to go to the funds of the village assemblies thus indicating that land was owned by the people themselves and not by the state and that the state could receive taxes in return of the protection given to them.\(^6\) R.C. Majumdar and A.S. Altekar defend the view put forward by Basak. While advocating the communal ownership R.C. Majumdar says, “the village corporations were practically the absolute proprietors of the village lands, including the fresh clearings, and were responsible for the total amount of rent to the government. In case the owner of a plot of land failed to pay his share it became the property of the corporation which had a right to dispose of it to realise the dues”.\(^7\) Similarly, Altekar suggests that the ownership of the cultivable land vested in private individuals or families, and not in the state.\(^8\)

Basak’s argument, however, has not been accepted by S.K.

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\(^5\) *Asuto\textsuperscript{h} Mookherjee Silver Jubilee Commemorative*, Volume, III part-2, Calcutta, 1922-28, pp. 486-487.  
\(^6\) Ibid.  
\(^7\) R.C. Majumdar, *Corporate Life in Ancient India*, II\textsuperscript{nd} ed., Calcutta, 1922, p. 186.  
\(^8\) *VGA*, p. 333.
Maity\(^9\) and D.N. Jha\(^10\) for the fact that the inhabitants of the village were informed of the grant not because they were the owner of the land lying around the village but because the introduction of new owner was considered important and concerned the whole village. Besides, there are references to the importance of the villagers and elders in settling boundary disputes. Narada lays down that in all quarrels regarding landed property or boundaries the decision rests with the neighbours, the inhabitants of the same town or village, the other members of the same community and the senior inhabitants of the village.\(^11\) Brihaspati also considers neighbour's testimony of great importance and lays down that in disputes regarding a house or field, the decision belongs to the neighbours as well as to the inhabitants of that village, or to members of the same society, and to the elders of the village.\(^12\) Thus, in view of all this the ownership of land in *Faridpur copper plate inscription* may not be taken to mean the survival of communal ownership.

Although the law givers do not provide clear evidence of communal ownership of land, they frequently refer to individual holdings and enjoyment of land. The rules laid down by them

\[^9\text{S.K. Maity, *ELNI*, p.21.}\]
\[^11\text{Narada, XI, 2, pp. 154-155.}\]
\[^12\text{Brihaspati, XIX, 8, p. 352.}\]
regarding partition seem to have promoted individual ownership of land. Brihaspati clearly states that, "houses and landed property inherited from an ancestor shall be shared equally by the father and son".\(^{13}\) That land was partitioned is further specified by Brihaspati, when he ordains that 'a son begotten with a Sudra woman by a twice-born man is not entitled to a share of the landed property'.\(^{14}\) Even the pasture lands are made liable to be partitioned by Brihaspati when he declares that 'fields and embankments shall be divided according to their shares. A common pasture ground may always be used by the co-heirs in due proportion to their several shares'.\(^{15}\) The legal approval of the partition of pasture land seems to be significant as vast stretches of land owned by joint families could be brought under private possession.\(^{16}\) All this indicate the existence of private or individual ownership.

The mode of acquiring property as laid down in the Smritis also suggests the existence of individually owned land. Narada, while laying down rules for acquiring property states that "property obtained by inheritance, gifts made from love, and what has been obtained with a wife (as her dowry), are the three kinds of pure

\(^{13}\) Ibid, XXV, 2, p. 370.
\(^{14}\) Ibid, 32, p. 375.
\(^{15}\) Ibid, 84, p. 382.
\(^{16}\) IF, p. 119.
wealth, for all (castes) without distinction”. Brihaspati lists houses and fields in the list of acquisition, which may be gifted away by an individual. This is qualified by the rule laid down by Brihaspati in the section of possession, where it is stated that ‘immovable property may be acquired in seven different ways, namely, by learning, by purchase, by mortgaging, by valour, with a wife (as her dowry), by inheritance (from an ancestor), and by succession to the property of kinsman who has no issue’. The rules regarding sale and purchase enunciated by law givers of Gupta period are also indicative of individual ownership of land e.g. Brihaspati states ‘when a person having purchased a house, field or other (property) causes a document to be executed containing an exact statement of the proper price paid for it, it is called a deed of purchase’. Further, the rules regarding the use of land as a pledge also suggest the existence of individual ownership of land during the period under review. The use of a mortgaged house, or the produce of a field is termed as ‘bhoga-labha’ (interest by enjoyment) by Brihaspati.

As regards the epigraphic evidence suggesting the existence of

17 Narada, I, 51, p. 54.
18 Brihaspat, XV, 4, p. 342.
19 Ibid, IX, 2, p. 309.
20 Ibid, VIII, 7, p. 305.
individual ownership of land, a number of inscriptions advocate this right. In the inscriptions of Bengal, we have references to the fields belonging to individuals, while the boundaries of the land granted are demarcated. The *Gunaighar grant* of Vainyagupta, while giving the boundaries of five plots, refer to fields belonging to several individuals who are named. In the Kathiawar region also a number of inscriptions refer to the fields belonging to various individuals. The *Jhar plates* of Dharasena II of Maitraka dynasty refer to the field of Jhajjhaka, the field of Khandaka, or Vinhalka, a resident of the village of Bhramarakalyangrama.

In central India and Deccan most of the charters record the grant of villages. There are charters, which refer to the grant of villages by individuals, the king being asked only to give his assent. In the *Indore plates* of Vakataka Maharaja Pravarasena II, the gift of a village to the brahmanas by the merchant Chandra after having purchased it is mentioned. The *Majhgawan copper plate grant* of the Parivrajaka Maharaja Hastin dated G. year 191 records that the village named Valugarta, was granted at the request of Mahadevideva

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22 *IHQ*, VI, pp. 45-60.
23 *IA*, XV, p. 187.
24 *CII*, V, pp. 38-42.
to some brahmanas. Similarly, the *Khoh copper plate grant* of the Parivrajaka *Maharaja* Samkshobha dated G. year 209 refers to the grant of half of the village of Opani at the request of Chodugomin.

The individual could purchase land for religious purposes is evident from the land grants from Bengal belonging to the Gupta period. In these grants there are references to land being purchased by individuals, either for donation to brahmanas, or for performing the religious sacrifices themselves.

All these indicate that individuals could purchase land or even villages. It may however be kept in mind that the right to purchase land or even villages, recognized by the jurists may have been limited only to religious purposes and the evidence of the secular sales or transfers of land has not survived though it is difficult to rule out the possibility that they were written on perishable materials such as palm-leaves or cloth. Further, the individual’s right were also curtailed by the authority of the king who could grant land belonging to an individual to another person. References to donation of land belonging to private individuals are found in many copper plate grants. Of the thirty two copper plate grants of Valkha kingdom

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26 Ibid, pp. 112-116.
eleven record that certain villages and land held by some individuals were granted by the Kings to the brahmanas and temples. For example a grant of Maharaja Swamidasa dated G. year 63 records the donation of the village of Damananaka which was holding of one Mandara to the Arya-Chaturvaidyapadas.\textsuperscript{28} A grant of Maharaja Rudradasa of the G. year 67 mentions that a field held by the potter Aryyasasa was granted by the king to the brahmana Hunadhyaka as brahmadeya.\textsuperscript{29} In one case a plot of land and a house belonging to Indrasena was granted as brahmadeya to a brahmana named Jayavarddhana.\textsuperscript{30} Similarly in the Palitana plates of Maitraka king Dhruvasena I it is stated that one hundred and forty padavartas\textsuperscript{31} of land which previously belonged to the householder Isvara was granted to another person.\textsuperscript{32}

As regards the king’s rights over land, according to legal traditions the king, if he so desired could annex the lands of individual to the state. The injunctions with regard to the property received in dowry and by inheritance no doubt establishes individual ownership, but it has to be remembered that when a person died

\textsuperscript{28} Ramesh & Tewari, pp. 32-34.
\textsuperscript{29} Ibid, pp. 67-68.
\textsuperscript{30} Ibid, pp. 15-17.
\textsuperscript{31} A land measure, an area of 100 padavartas being 100 feet each way, i.e. 10,000 square feet. IEG, p. 225.
without any heir his property was to be escheated by the sovereign. Brihaspati and Narada hold that if 'a Kshatriya, Vaishya or Sudra die without male issue, or wife or brother, their property should be taken in escheat by the king, for he is the lord of all'.

Further, the royal ownership of land is established from a host of Gupta inscriptions. In Bengal we have a number of copper plate inscriptions in which land was purchased by individuals and donated to others. These are principally distinguished by the fact that the sale of the land required consent of the district officials. Further, in some of these charters the Pustpalas were asked to clarify the position regarding the land in question. It was only after the Pustpalas or the record-keepers decided that the land may be given the land was severed off its boundaries. It is clear that the Adhikarana though having considerable authority, was neither the owner of the land to be sold nor had the power to dispose of it at its own discretion.

Besides, the district officials also did not have the ownership of land to be sold as the land was purchased by an Ayuktaka in the Dhanaidaha copper plates grant of Kumaragupta I and by

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Vishayapati in the Nandapur copper plate grant of Budhagupta. The villagers also did not seem to have right over the land, as one householder or a Kutumbin in the Baigram copper plate grant of the time of Kumaragupta I purchased land. Thus, it may be safely assumed that the land in the sale inscriptions also belonged to the king as in all the other grants recording the donation of land to brahmanas or to the Buddhist monasteries.

There are many copper plate grants of the Gupta and Vakataka empires in which the kings of this period are recorded as endowing a whole village, a part of a village or a certain amount of land along with the royal revenues, wealth underground and administrative privileges to the donees. It is difficult to account for the king’s power to grant such a comprehensive rights over villages to religious bodies, unless it was implicitly believed that he was the ultimate owner of the land.

Even after the donation of the land the king reserved certain prerogative rights over the donated lands, such as the right of imposing fines on thieves. Moreover the donee was not allowed to exact any new taxes from the people of the donated area unless it was

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36 EI, XXIII, pp. 52-56.
37 Sel.Ins, I, pp. 355-359.
38 LSNI, p. 17.
specifically mentioned in the grant. He was liable to punishment or annulment of his rights if he imposed any new taxes. The donee enjoying tax-free village or lands was forbidden to encourage revenue paying cultivators, artisans etc. from other villages to immigrate into the donated villages for this would involve loss of revenue to the state. Furthermore, certain conditions of tenureship are imposed on land grants. Thus, in case of lands granted under the terms of nivi-dharma, akshaya-nivi-dharma, aprada-dharma, etc., the donees have no right to alienate them by sale, or mortgage, etc. Thus, the land grants point to the existence of individual ownership in land, though overshadowed by the royal ownership of land.

The land grants, apart from indicating the existence of landownership rights of both the king and the individual also introduced a new class of landholders, who belonged mainly to the highest varna, i.e., the brahmanas. Since this new class of landholders came to acquire land on the basis of a document issued to them in the form of copper plate charters the lawgivers also formulated new rules regarding the ownership of land. The law-books of this period do not recognise mere possession of land as the sole basis for a person to enjoy land as long as he wishes to. In the earlier period, Manu's

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40 Fleet, CII, III, p. 117, 125.
41 CII, III, p. 227, 230.
maxim that the field belongs to him who first removed the weed, and the deer belongs to him who first wounded it\textsuperscript{42} was accepted. But during the Gupta period the situation seems to have changed. Narada suggests 'when possession has been successively held, even unlawfully, by the three ancestors of the father (of the present possessor), the property cannot be taken away from him because it has gone through three lives in order'.\textsuperscript{43} He also tells us that, "where there is enjoyment but no title of any sort, there a title is required in order to produce proprietary right. Mere possession is not sufficient to create proprietary right in that case".\textsuperscript{44} Narada goes a step further and frames laws against illegal possession 'He who can only plead possession, without being able to produce any title, must be considered a thief, in consequence of his pleading such illegitimate possession.'\textsuperscript{45} This is specially true of immovable property. Similarly according to the norms laid down by Brihaspati 'when possession extending over three generations has descended to the fourth-generation, it becomes a legitimate possession, and a title must never be enquired for'\textsuperscript{46} and possession coupled with a legitimate title

\textsuperscript{42} Manu, IX, 44, p. 251.
\textsuperscript{43} Narada, I, 91, p. 63.
\textsuperscript{44} Ibid, 84, p. 62.
\textsuperscript{45} Ibid, 86, p. 62.
\textsuperscript{46} Brihaspati, 26, p. 313.
constitutes proprietary right.\textsuperscript{47}

Thus, the concept of ownership contained in Manu’s axiom that one who clears the land owns it, gradually came to be associated with three generations of actual possession along with a written document or a legal title.

The rules thus laid down by the lawgivers find echo in the land charters issued by rulers in various parts of the country in the Gupta period. The donees received copper plate charters as the basis of possession and the land tenure under which the land was given as religious grants provided them proprietary rights. In the copper plate grants certain specific terms for land-tenure are mentioned, such as 1. \textit{nividharma},\textsuperscript{48} 2. \textit{akshaya-nivi-dharma}\textsuperscript{49} or \textit{akshaya-nivi}, 3. \textit{nividhrma-akshaya},\textsuperscript{50} 4. \textit{aprada-dharma},\textsuperscript{51} 5. \textit{apradakshaya nivi},\textsuperscript{52} and 6. \textit{Bhumichhidra-nyaya}.

According to S.K. Maity an endowment made according to \textit{nividharma} was to be maintained perpetually by the donee, but that he

\textsuperscript{47} Ibid, 3, p. 309.
\textsuperscript{48} CII, III, p. 285.
\textsuperscript{49} Sel-Ins, I. P. 356.
\textsuperscript{50} CII, III, p. 275.
\textsuperscript{51} EI, XV, p. 143.
\textsuperscript{52} CII, III, p.289.
\textsuperscript{53} Fleet, CII, III, p. 137.
could make use of the income accruing to it.54 Sometime the term akshaya is added to nivi, in order to give more emphasis to the permanancy of the endowment, for akshaya literally means 'indestructable' or 'perpetual' This can better be taken as an extension of the meaning of nivi-dharma. The lands or money endowed according to this principle were to be treated as akshaya-nivi where the original endowment was in no circumstances be destroyed or diminished.55 This is further indicated by the fact that when akshaya-nivi-dharma is mentioned in some cases we have also the expression sasvata-chandrarkka-taraka, as in the Paharpur and the Baigram copper plates.56 It thus indicates that the endowment was perpetual and could be possessed, theoretically, as long as sun, moon and stars exist.

In certain cases it is seen that the above terms of tenureship are reversed. The new owner has got the full right to enjoy the endowment with the power of transfer and sale. Here the term kshaya (in nividharma-kshaya) literally means destruction, and so the term nividharma-kshaya implies the destruction of the principle of nividharma. This is illustrated by the Dhanaidaha copper plates of

54 ELNI, p. 27.
56 Sel-Ins., I, p. 356; EI, XX, p. 63.
Kumaragupta I.\(^{57}\) It is here stated that a place named Kshudraka was in the possession of Sivasarma and Nagasarma. It was afterwards donated to Varahasvamin after reversing the process of \textit{nivi-dharma}. Thus, it seems from the use of the word \textit{nividharma-kshayena} that the intending purchaser wanted to buy land by destroying the condition of non-transferability of it, that is, to buy it with the future right of alienation.\(^{58}\)

The next fiscal term is \textit{apradadharma}. According to this the donee has all the rights to enjoy such a property, but has no right to make further gift to the same and can only enjoy the interest and income that accrue from the donated land. In other words, just like \textit{nividharma} the original endowment must not be diminished or destroyed, but must be preserved intact in perpetuity.\(^{59}\) Thus, \textit{nividharma}, \textit{akshayanivi-dharma} and \textit{apradadharma} indicate almost the same kind of tenureship of land. However, there may have some minute technical difference between them.

The term \textit{apradakshayanivi} occurs in the \textit{Damodarpur copper plates} of Kumaragupta I of the G. year 128.\(^{60}\) According to Ghoshal as with \textit{nividharma} the donee has the full right of perpetual

\(^{57}\) \textit{CII, III}, p.275.
\(^{58}\) \textit{ELNI}, p. 29.
\(^{59}\) Ibid, p. 29.
\(^{60}\) \textit{CII, III}, p. 289.
enjoyment of the endowment, but has not the power to alienate or destroy or diminish it.\textsuperscript{61}

Another important fiscal term is \textit{bhumichhidra-nyaya}. It occurs in many inscriptions of the Gupta period. There is a chapter in the \textit{Arthasastra} of Kautilya, having the title of \textit{bhumichhidravidhanam}. It treats mainly of uncultivable tracts, which are to be utilised as pasture land.\textsuperscript{62} According to U.N. Ghoshal this term ‘implies the grant of full right of ownership, such as would be acquired by a person making fallow land cultivable for the first time’.\textsuperscript{63} The term \textit{bhumichhidra-nyaya} occurs in the \textit{Khoh copper plate grant} of Sarvanatha dated G. year 214\textsuperscript{64} and \textit{Maliya copper plate} of Dharasena II\textsuperscript{65} and many other grants of the later period. Most of the lands granted under this rule are cultivable lands. In some cases, the whole villages were granted under this tenureship,\textsuperscript{66} and village must include all kinds of lands. According to S.K. Maity, ‘In the earlier period this term may have indicated land unfit for cultivation, as we find in Kautilya............. But from the sources of the Gupta period it is

\begin{itemize}
\item \textsuperscript{63} \textit{HRS}, p. 212.
\item \textsuperscript{64} Fleet, \textit{CII}, III, p. 137.
\item \textsuperscript{65} Ibid, p. 166.
\item \textsuperscript{66} Ibid, pp. 137-138.
\end{itemize}
quite impossible to agree with those who give the term this interpretation'. He suggests as regards its implications for the system of land tenure, *bhumichhidra-nyaya* very clearly indicates permanent land tenureship, and the property endowed under this rule is freely handed down from generation to generation.

Besides, in the copper plate grants, we have references to the villages, or land to be enjoyed as long as the sun and the moon will endure, and to follow the succession of sons and son’s son.

Thus, though different terms were current in different parts of the country, it seems that the donees were given land proprietorship for all practical purposes with inheritance rights, when land was sold, or donated, and the right to collect taxes and other benefits, which otherwise accrued to the king was given in perpetuity in the case of village grant.

Although it is quite clear from epigraphic and literary records that pious kings of India generally respected the rent free holdings created by earlier rulers either of their own family or of other dynasties, a significant fact revealed by the copper plate grants is the

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67 *ELNI*, p. 32.
68 Ibid.
69 See e.g. *Khoh copper plate grant* of the Maharaja Sarvanatha, Fleet, *CII*, III, p. 131.
70 *LTAMI*, p. 10
persistent fear of the donors that their gifts might be resumed by the future rulers of their own families or other royal families. This clearly establish the fact that resumption of rent-free holdings or collection of taxes from them by the rulers was a far from uncommon feature in the administration of those days. The donors are therefore often found to request their successors to be so good as to preserve the gifts and usually quoted certain old stanzas declaring the virtue occurring to the gift of land and its preservation as well as the great sin resulting from the confiscation or resumption of gift lands.\textsuperscript{71} But in some cases the kings reserved the right to confiscation under certain circumstances and there were some recognized ways of resuming gift lands without blemish. \textit{Chammak copper plate grant} of the Vakataka king Pravarasena II has the following passage, “and this condition of the charter should be maintained by the brahmanas (i.e. the donees) and by the rulers, namely that (the donees should enjoy the donated estate) as long as the moon and the sun endure, provided that they do not rise in rebellion (\textit{a-droha-pravritta}) against the state which is an aggregate of seven constituent elements (viz. the king, the ministers, the allies, the territory, the fortresses, the army and the treasury), that they are on hostile terms (\textit{sangramam kurvatam}) with the slayers of

\textsuperscript{71} \textit{LSNI}, p. 22.
the brahmanas and with robbers, adulterers and traitors to the king
\((\text{raj-\text{apathy\-\text{ka}}r\text{i}n)}\) and that they do no wrong to the other villages. But if they act otherwise or assent (to such acts), the king will commit no theft in confiscating the estate".\(^{72}\)

Besides, the king had right to made donation in exchange of earlier grants. In the Vakataka copper plate grants there are at least three cases where we find villages being donated in exchange for donations made previously, e.g. donation of Dhuvavataka in exchange for \(\text{vijay\text{a}pall}i\text{vata}\text{k}\)a \((\text{vijay\text{a}pall\text{ivata}}k\text{a}\text{s}y\text{a prativastu})\) in the Pandhurna plates, Sriparnaka in exchange for previously donated \((\text{purv\text{v}vaparigr\text{a}}ha-prativastu)\) Manapallika in the Patna Museum plates and grant of 50 \(\text{nivartanas}\) by royal measure in exchange for some other lands \((\text{bhumi}prativastu)\) \((\text{village (s) not named})\) in the Pauni grant.\(^{73}\)

In addition to it, the king had right to resume any grant and donate that to another person. A land grant made by Valkha \text{Maharaja} Rudrasena in the G. year 70 in favour of a brahmana Varadatta was previously enjoyed as a \text{brahmadeya} by Bhutapalak and Aryyadasa.\(^{74}\)

All this indicate that despite the conception of individual ownership

\(^{72}\) \text{\textit{CII, V, p. 25.}}\)
\(^{74}\) Ramesh & Tewari, pp. 50-51.
was growing in this period, the king was regarded as the highest lord of the land.

With the steady growth of agriculture and general prosperity of the people under the Imperial Guptas the demand for all types of land was probably keenly felt. As a result of this great care was taken to maintain proper boundary marks. It is evident that there were regular records of the boundaries of the villages and of the small plots of land within the villages.

Brihaspati and Narada enacted laws and regulations regarding the boundary specifications for safeguard the interest of the landholders. According to Brihaspati the determination of boundaries should be settled at the time of any change and it should be marked by visible and invisible signs to dispel doubt.\textsuperscript{75} Narada lays down that the boundary should not be fixed by one man single-handed, though he be a reliable person. This business should be entrusted to a plurality of persons, because it is an affair of importance.\textsuperscript{76} It is in keeping with the injunctions of the lawgivers that the donated villages were carefully and precisely demarcated. \textit{The Khoh copper plate grant} of Maharaja Jayanatha dated G. year 177 specifies the boundaries of the

\textsuperscript{75} \textit{Brihaspti}, XIX, 2-7, p. 351.
\textsuperscript{76} \textit{Narada}, XI, 9, p. 157.
village of Dhavasandika.\textsuperscript{77} Maharaja Hastin's endowment of the agrahara of Korparika was also marked with boundaries.\textsuperscript{78}

A similar specification of village boundaries is found in the Vakataka grants. The \textit{Poona plates} of Prabhavatigupta specify the boundaries of donated village Danguna.\textsuperscript{79} The \textit{Jamb plates} demarcate the boundaries of the donated villages for future identification\textsuperscript{80} and the \textit{Siwani plates} of Pravarasena II demarcate the boundaries of the donated villages for future identification.\textsuperscript{81}

References to the specified boundaries of the donated villages are also found in Bengal. The precise demarcation of the boundaries might have been useful for the revenue records and revenue collection.

Sometimes several plots of land were marked with detailed boundaries as seen in the \textit{Gunaighar copper plate grant} of Vainyagupta.\textsuperscript{82} The boundaries were marked by chaff, coal, etc. as can be inferred from the \textit{Nandapur copper plate grant}.

\begin{footnotes}
\item[77] Fleet, \textit{CII, III}, pp. 121-125.
\item[78] Ibid, pp. 100-105.
\item[79] \textit{CII, V.} Pp. 7-9.
\item[80] Ibid, pp. 12-15.
\item[81] Ibid, pp. 30-32.
\item[82] \textit{Sel-Ins.}, I, pp. 343-345.
\end{footnotes}
Fiscal Rights of the State

The precision with which the granted villages and the fields were marked suggests that villages and land in the kingdom were a principle source of revenue for the state treasury. Treasury has been considered by our ancient lawgivers as one of the main organs of the state. Vishnu lays down that ‘the monarch, his council, his fortress, his treasury, his army, his realm, and his ally are the seven constituent elements of a state. The king must punish those, who try to subvert any one among them’.\textsuperscript{83}

The treasury or \textit{kosa}, being an important organ of the state naturally presupposes the existence of many sources of revenue which could be tapped to fill the king’s treasury. According to \textit{Kamandaka}, agriculture, trade routes (\textit{vanikpatha}), fortifications (towns), dams and reservoirs (for irrigation), enclosures for elephant (elephant forests), mines, forests and reclamation of uninhabited settlements (\textit{sunya nivesa}) are the eight sources of income (\textit{astavarga}) which a king should maintain in proper condition and develop, thereby promoting the means of livelihood for the people engaged in different trades and professions through considerate officials.\textsuperscript{84}

\textsuperscript{83} Vishnu, III, 33-34, p. 17.
\textsuperscript{84} Kamandaka, V, 78-79, p. 60.
Besides enumerating the importance of *kosa* or treasury for the state and various sources of revenue the lawgivers have also laid down certain principles for the collection of revenue. They explain the method and manner of levying taxes. *Kamadaka* says that just as the cow maintained properly yielded milk in time, and the florist both tends and sprinkled water on his plants yields flowers, so also the subjects yield revenue in time, where their interests are promoted by the rulers.\(^85\)

The lawgivers of the period have not only enunciated the principles of taxation, but have also recommended the rate at which the land tax may be collected by the king on land. Vishnu advises the king to take from his subjects a sixth part every year of the grain and a sixth part of all other seed as taxes.\(^86\) Narada states that one sixth of the produce of the soil forms the royal revenue. It is taken as the reward of the king for the protection of his subjects.\(^87\) Thus, one-sixth was according to our lawgivers the customary share of the king from the products of the soil.

The epigraphic evidence of the period does not give any clue to the rate of land tax, which was actually taken by the rulers. Only in

\(^{85}\) Ibid, 84, p. 61.
\(^{86}\) *Vishnu*, III, 22-23, p. 16.
\(^{87}\) *Narada*, XVIII, 48, p. 221.
the inscriptions of Bengal do we find reference to one sixth share of the merit, which would accrue to the king, if the land, asked for would be sold to the person, who had applied for it and thereafter he had gifted it over to someone else for the performance of religious sacrifices or to the Buddhist monastery. This reference to the expression *dharmasadbhaga*\(^8\) in Gupta epigraphs may suggest that the king’s normal grain share was one-sixth of the produce. It is however curious that we do not find any reference to any revenue terms in Bengal epigraphs belonging to the Gupta period, as in the land charters belonging to central and western India and Deccan.

This conspicuous absence may be explained by analysing the inscriptions from Bengal and other parts of India. The Bengal charters as stated above are not directly issued by the king. These charters are sale deeds, whereby individual bought land from the district administration. It was maintained that the sale would not in any way affect the revenue receipts of the ruler, rather the king would get one-sixth share or *dharmasadbhaga* of the religious gift. Further the land sold was waste land, which was not yielding any revenue to the king otherwise also.

The objects of donation were mostly villages in central India

\(^8\) *EI*, XX, p. 63; Ibid, XXIII, p.54.
and Deccan in the Vakataka empire and villages and fields of various sizes in western India. Most probably the donated villages before being transferred to the beneficiaries were paying all those dues or taxes which are mentioned in the grants. All this implies that the number of peasants paying taxes directly to the king was falling off. For what the peasants paid as revenues to the state was converted as a result of grants into rents to the beneficiaries, many of whom, being priests or religious institutions, did not have to pay any portion of their income as tax to the state.

S.K. Maity assumes that the tax was in the form of a proportion of the actual crop. Regarding the taxes, the epigraphs do not provide direct evidence of the taxes prevalent in the Gupta and the Vakataka empires. But from references to exemptions from various kinds of royal dues to their transfer to the donees and the retention of some of them by the donor himself, the system of land revenue can broadly be outlined.

In the western part of Madhya Pradesh the rulers of Valkha kingdom issued many land and village grants. But except the copper plates of Maharaja Bhattaraka of the G. year 120 which record a

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89 *LSNI*, p. 61.
90 *ELNI*, p. 56.
grant of a plot of land along with the *udranga* revenue,\(^1\) rest of the thirty one charters of this kingdom do not mention any revenue term. This was because of the fact that these charters are at the starting point of the popular system of making land-grants to brahmanas and religious institutions. The basic motivation behind the making of these land-grants through so many charters certainly was the reclamation of lands for increasing food production and founding of new settlements particularly for accommodating the freshly increasing brahmana members of an otherwise predominantly tribal society. That is why most of these land grants charters contain the expression, *uchitya brahmadey-agrahara-bhuktya bhunjatah krishatah samavasayatas-cha* as per the norms governing the enjoyment of the *brahmadeyagrahara* grant, enjoy, cultivate and inhabit this village.\(^2\)

In central India and Deccan charters of the Parivrajakas, the Uchchapkalpas and the Vakatakas mention several important revenue terms such as *udranga, uparikara, bhoga-bhaga, kara, hiranya, dhanya, klipta* and *upaklipta*. In the inscriptions of the Parivrajakas, only two revenue terms, *udranga* and *uparikara* are mentioned. The five copper plate grants of *Maharaja* Hastin record the grant of

\(^1\) Ramesh & Tewari, L. 6, p. 52.  
\(^2\) See e.g. Ibid, pp. 23-25, 30-32, 43-45.
villages with exemption from the payment of *udranga* and *uparikara*. Out of two charters issued by Samkshobha only one refers to these two taxes, whereas the other the *Khoh copper plate grant* of the G. year 209 does not mention any revenue term.\textsuperscript{93} Further the fact that the Uchchakalpa land charters record some more taxes in the list of exemptions\textsuperscript{94} from the same region suggests that most probably the Parivrajaka rulers were neither powerful nor wealthy enough to exempt the donated villages from all the taxes. This is further supported by the *Khoh copper plates* of Samkshobha which does not exempt the gifted village even from *udranga* and *uparikara*. Most probably, it may be said that the donee might have been given some land in the village and the inhabitants of the village continued to pay other taxes to the king only.\textsuperscript{95} The copper plate grants of the Maharajas of Uchchakalpa record village donations and in contrast to the Parivarajaka grants have provided a longer list of revenue terms. Thus in these records the donees are provided with *udranga*, *uparikara*, *bhoga*, *bhaga*, *kara* and *hiranya*.

All these revenue terms seem to denote different taxes. This may be inferred from the fact that out of the two grants of *Maharaja*

\textsuperscript{93} Fleet, *CII*, III, pp. 112-116.  
\textsuperscript{94} Ibid, pp. 121-129.  
\textsuperscript{95} *LSNI*, p. 63.
Jayanatha,\textsuperscript{96} one mentions the \textit{udranga}, \textit{uparikara}, \textit{bhoga-bhaga} and \textit{kara}, whereas the second grant of the same ruler issued most probably two years later than the first grant include \textit{hiranya} also in the list of exemptions granted to the beneficiary. Similarly, the next ruler \textit{Maharaja} Sarvanatha belonging to the sixth century A.D. adds \textit{avata}\textsuperscript{97} to the list of exemptions given in his first two charters. It can be inferred from these records that it was not obligatory on the part of the king to deprive himself of all the taxes while donating a village. It was his prerogative to add some taxes and to omit others from the list of exemptions. Besides, it also indicates that the king could increase the taxes on the inhabitants living in the donated villages. That same number of taxes were also collected from the inhabitants of the ordinary tax paying villages cannot also be ruled out completely. Therefore, it may be said that in the Bundelkhand and Baghelkhand regions of central India the taxes seemed to be on the increase.\textsuperscript{98}

In Deccan the epigraphical records of the Vakatakas \textit{Maharaja} Pravarasena II, Poona plates of Prabhavatigupta and \textit{Riddhapur plates} of Prabhavatigupta contain the same list of exemptions. No distinction is made between the villages or the fields while granting

\textsuperscript{96} Fleet, \textit{CII}, III, pp. 117-120, 121-125.

\textsuperscript{97} Ibid, pp. 135-139, p. 138, f.no. 3.

\textsuperscript{98} \textit{LSNI}, p. 64.
the exemptions. Jamb charter of Pravarasena II says that the village is exempted from “grass hides and seats, and charcoal (to touring officers); royal prerogative of purchasing fermenting liquors and digging (salt) exempt from (the royal prerogative of (the right to) mines and khadira trees; exempt from (the obligations) to supply flowers and milk; (it is donated) together with hidden treasure and deposits (and) together with major and minor taxes and forced labour”. It may be noted that the list of exemption provided by the Vakatakas indicates that unlike the Parivrajakas and the Uchchakalpas, the Vakatakas transferred to the donees even the right to the hidden treasures and deposits.

In western India, in the Maitraka grants of the sixth century the terms ditya and danakarna are often mentioned. In the later half of the same century we find undranga, uparikara, vat-bhut, dhanya, hiranya etc.

The omission of certain revenue terms from the text of the charter and reference to many terms as discussed above seems to suggest that the listing of the exemptions was not taken for granted.

Specific and particular taxes were listed as immunities. The king as

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100 CII, V, pp. 10-15.  
101 EI, XXXI, pp. 299-301.  
102 IA, V, pp. 206-207.
said earlier could according to his wish or as the time and position may permit, could withhold or grant any tax to the donee.

The most common revenue terms in the inscriptions of this period is *bhaga-bhoga*. Sometimes this expression is recorded in a reverse order as *bhoga-bhaga*. Fleet takes *bhaga, bhoga* as one word, and explains it as the ‘enjoyment of taxes or shares’. U.N. Ghoshal also takes it as a compound for a single levy and according to him the expression denotes kings’ grain share in general, identical with the *bhaga* of the *Arthasastra* and *bali* of the Smritis. Thus, *bhaga* may be taken to mean the customary share of the produce as is also explained by D.C. Sircar.

The *bhoga* of the inscriptions may be taken as the periodical supplies of fruits, firewood, flowers and the like, which the villagers had to supply to the king as is specifically stated in the Vakataka grants. S.K. Maity also agrees with this view.

*Kara* is another revenue term which we get in the copper plate grants. *Kara* seem to have been of the nature of a periodical tax levied more or less universally from villagers, and it may have been

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103 Fleet, *CII, III*, f.no. 1, p. 120.
104 *HRS*, p. 393.
105 *Sel-Ins*, I, f.no. 2, p. 179.
107 *ELNI*, p. 58.
realized over and above the king's normal grain share.\textsuperscript{109} Another fiscal term which we come across in the grants is \textit{hiranya}. This term is found in all the epigraph of northern India. This indicates the importance of \textit{hiranya} as an important source of revenue. In the inscriptions, the term \textit{hiranya} occurs with \textit{bhaga-bhoga} (royal share of the produce) and along with \textit{dhanya}.\textsuperscript{110} It may therefore be inferred from this that \textit{hiranya} may have been some sort of a tax on agricultural produce.\textsuperscript{111} \textit{Hiranya} according to Ghoshal literally means gold, but in its technical sense, it means king's hare of certain crops paid in cash as distinguished from tax in kind (\textit{bhoga}) levied on ordinary crops.\textsuperscript{112} Sircar also accepts this view.\textsuperscript{113}

Besides these fiscal terms, we also come across \textit{uparikara} and \textit{udranga}. According to Fleet, the word \textit{uparikara} is derived from the word \textit{upari} or \textit{upri} and meant a tax levied from the cultivators who had no proprietary rights in the soil.\textsuperscript{114} This had led Ghoshal to suggest that \textit{uparikara} was a tax levied on the temporary tenants and \textit{udranga} was a tax on permanent tenants.\textsuperscript{115} In support of his

\textsuperscript{109} ELNI, pp. 59-60; RSPMG, pp. 46-47.
\textsuperscript{110} Fleet, \textit{CII}, III, 122, 127, 131.
\textsuperscript{111} RSPMG, p. 49.
\textsuperscript{112} HRS, p. 403.
\textsuperscript{113} IEG, p. 129.
\textsuperscript{114} Fleet, \textit{CII}, III, f.no. 1, p. 98.
\textsuperscript{115} HRS, pp. 276-277.
contention, he further tries to relate *uparikara* with the Marathi word *upari* which means the cultivator not belonging originally to a village, but residing and occupying land in it either upon a lease for a stipulated term of years or on the will of the proprietor. According to Maity, the evidence, however, is very tenuous since the Marathi language did not develop for some centuries after the date of our inscriptions and it is very rash to draw conclusions from such feeble linguistic evidence.\(^{116}\)

Since *upari* in the Sanskrit, Hindi and Bengali means 'upon' or 'extra'\(^{117}\), D.C. Sircar has explained it as an extra cess.\(^{118}\) The interpretation of the term, however, remains inconclusive.

The term *undranga*, which appears along with *uparikara*, is also difficult to explain. Fleet explains *udranga* as 'the share of the produce collected usually for the king'.\(^{119}\) This explanation is not accepted by the scholars as it is generally believed that *bhaga* means the regular land tax.\(^{120}\) Ghoshal, on the other hand, interprets *udranga* as a tax on permanent tenants\(^{121}\) and has been supported by Sircar\(^{122}\) in

\(^{116}\) *ELNI*, p. 61.
\(^{117}\) Ibid, p. 62.
\(^{118}\) *IEG*, p.352; *IE*, pp. 393-394.
\(^{119}\) Fleet, *CII*, III, pp. 97-98.
\(^{120}\) Ibid.
\(^{121}\) *HRS*, p. 423.
\(^{122}\) *IEG*, p.349.
this contention Maity offers two other explanations of this term. If it is the same as dranga which according to the Rajataranginī is a watch station, it can be taken as a sort of police tax, levied on the districts for the maintenance of the local police station. It might also be suggested that it is an anomalous derivative of the Sanskrit word udaka, and in that case it may be a water tax.\textsuperscript{123} However, in view of the fact that it is recorded along with other normal royal dues like uparikara, udranga also may have been a levy over and above the usual grain share.\textsuperscript{124}

There are some other fiscal terms such as ditya, and dhanya mentioned in the records of the Gupta period. The word ditya occurs in the Maitraka inscriptions. The expression is recorded in the inscriptions as sa-ditya dana-karana.\textsuperscript{125} It may mean exemptions from all dues and making gifts. Accordingly ditya did not denote any particular tax and many taxes may have been included in it.\textsuperscript{126}

The term dhanya also appears to have denoted the general land tax.\textsuperscript{127} Ghoshal is of the view that probably dhanya was a share of the

\begin{footnotes}
\item[123] ELNI, p. 62.
\item[124] RSPMGT, p. 56.
\item[125] EI, XXXI, L.14, p. 301.
\item[126] LSNI, p. 72.
\item[127] Ibid.
\end{footnotes}
produce.\textsuperscript{128} It may be said that \textit{dhanya} was also unspecified tax.

Other fiscal terms referred to in the copper plate grants are \textit{bali}, \textit{vata-bhuta}. \textit{Bali} was some kind of religious tax. It is quite in agreement with the epigraphic records of this period, for whenever the term \textit{bali} occurs in the inscriptions it is recorded along with \textit{charu} and \textit{sattra}.\textsuperscript{129} The \textit{bali} like \textit{charu} is an offering to the gods, comprising clarified butter, grain, rice, fruits, flowers and so on. Therefore, \textit{bali} can be explained as a sort of religious cess or contribution.\textsuperscript{130} The term, \textit{vata-bhuta} is referred to in the \textit{Mota Machiala copper plates} of Dhruvasena I.\textsuperscript{131} It is possible that these two terms should be taken separately as different kinds of cess for the maintenance of rites respectively for the winds (\textit{vata}) and for the spirits (\textit{bhuta}), in the same manner as \textit{bali} and \textit{charu}. These are probably some kind of general contribution was collected for these ceremonies either in cash or in kind.\textsuperscript{132}

In the \textit{Khoh copper plates} of Sarvanatha dated G. year 197 \textit{halikakara} is recorded.\textsuperscript{133} Ghosal suggests that this was a plough-

\textsuperscript{128} HRS, p. 219.
\textsuperscript{129} See e.g. \textit{Khoh copper plate grant} of Maharaja Sarvanatha, G. year 193, Fleet, \textit{CII}, III, L.16, p. 127.
\textsuperscript{130} \textit{ELNI}, p. 61.
\textsuperscript{131} \textit{EI}, XXXI, p.301.
\textsuperscript{132} \textit{ELNI}, p. 63.
\textsuperscript{133} Fleet, \textit{CII}, III, L.13, p. 134.
tax. It might also be an extra tax imposed on the area which could be cultivated one plough in a single season, though any interpretation is uncertain.\textsuperscript{135}

In the Gupta period \textit{vishti} or forced labour became a source of state income and was looked upon as a sort of taxation paid by the people. So it finds frequent mention along with other taxes in the Gupta inscriptions. The donees were not only provided with land and villages along with right to various taxes, they were also given the right to forced labour. This shows that forced labour was probably more common than in the earlier period. In the \textit{Chammak copper plates} of Pravarasena II, the land was endowed entirely free from all obligations of forced labour.\textsuperscript{136} The exemption from forced labour we find in Pravarasena's \textit{Siwani copper plate grants}.\textsuperscript{137} In the \textit{Ganeshgadh copper plate grant} of Dhruvasena I of Maitraka dynasty the land was granted with exemption of all taxes and forced labour.\textsuperscript{138} Some later grants specifically record the grants of land along with the right of forced labour. \textit{The Palitana plates} of Dharasena II state that

\begin{itemize}
\item \textsuperscript{134} \textit{HRS}, p. 403.
\item \textsuperscript{135} \textit{ELNI}, p. 63.
\item \textsuperscript{136} \textit{CII}, V, p. 13.
\item \textsuperscript{137} Ibid, p.31.
\item \textsuperscript{138} \textit{EI}, III, p.321.
\end{itemize}
the land was donated with the right to eventual forced labour.\textsuperscript{139}

The Vakataka records make mention of good number of other fiscal immunities which deserves our careful scrutiny. The Basim plates of the Vakataka king Vindhyasakti II\textsuperscript{140} refer about following immunities (pariharas), 1. \textit{a-lavana-klinna khataka} probably means a moist commodity like sugar which was obtained by boring certain trees like the Palmyra palm. Besides, the word may indicate toddy etc., 2. \textit{A-hiranya-dhanya-pranaya-pradeya-} freedom from the obligation of paying taxes in cash and kind as well as emergency imposts or occasional supplies of fruits etc., 3. \textit{a-vara-siddhika-} supply of free labour by the villages in turn., 4. \textit{a-carm-angaraka} freedom from the obligation of supplying hide-seats and charcoal to the touring royal officers encamped in the villages; 5. \textit{a-vaha-} obligation of supplying horses to or carrying the loads of the touring officers; 6. \textit{sa-nidhi and s-opanidhi-}privilege of enjoying treasures hidden under the surface of the earth and deposits or finds on the soil; 7. \textit{sa-mancha-mahakarana,} suggests that the grant was made with the plateforms used by officers for the collection of tolls as well as with important records in the custody of local officers.\textsuperscript{141} Some Vakataka

\textsuperscript{139} \textit{IA}, V, p. 81, 84.
\textsuperscript{140} \textit{CII}, V, pp. 93-100.
\textsuperscript{141} \textit{LTAMI}, p. 68.
copper plate grant contain the term 'sa-klpt-opaklpts' which appears to mean 'together with the fixed and unfixed imposts' or 'fixed taxes on the permanent tenants an varying taxes on the temporary tenants'.

Sometimes in donations of land the entrance of chatas and bhatas was prohibited. The chatas and bhatas acted partly as police and partly as military. They were appointed to arrest robbers and persons guilty of high treason and to impose fine on thieves and mischief-doers.

During the period not only the agriculturists but also the artisans had to pay taxes to the state. But we do not know in what way or to what extent they were taxed. In this period sulka was a royal share of the merchandise brought into a town or harbour by merchants. Gupta government had maintained a regular department to collect sulka and superintendent of tolls or customs dues was called Saulkika. Mandhal copper plates of Prithivishena II mention the donated village was situated to the west of Sulkavata which may have been named after a banyan tree close to an octroi post at the boundary

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143 ELNI, p. 64.
144 Fleet, CII, III, p. 116.
146 Ibid, L.29, p. 50.
147 AV, pp. 240-244.
of the village.

In this period rules were also laid down by Jurists to govern the sales and custom duties. According to Narada, ‘A trader on reaching a toll house should pay the legal duty. A prudent man must not try to evade it, because it is called the king’s due (or tax)’. But ‘if he evades of paying toll or if buys or sells at another than the legal hour, or if he does not state the value of his goods correctly, he shall be fined eight times the amount he tried to evade’. But Narada exempts the brahmanas from paying this duty. Even when the brahmanas are engaged in trading, they shall pay no ferry toll.

Thus, it appears that in the Gupta empire the burden of taxes increased on the people. Several new taxes such as udranga and uparikara appear along with bhoga-bhaga, dhanya and hiranya. In addition to these there may have been other taxes in the inscriptions as we get the word adi (et cetera) mentioned in them.

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148 Narada, III, 12, p. 126.
149 Ibid, 13, p. 126.
150 Ibid, XVIII, 38, p. 219.