CHAPTER VI

The Tax System

During the period of our discussion, the tax system of the country was different from other parts of India. The ordinary 'pāiks', except the 'Chamuās', had to render physical services as levy to the State instead of paying in cash. The 'Chamuās' were free from rendering personal services. There were altogether nine classes of 'Chamuās', such as Kākati, Kataki, Sabhāpaṇḍit, Deodhāi, Bāilung etc. Those who were exempted from personal services, viz., the 'Chamuās', had to pay rupees two per head as levy to the State. Other 'pāiks', who could not afford to render personal services to the State, obtained the exemption of it by payment of money, i.e., rupees two per head. It is believed that in course of time, money became more necessary for the State than servitude and land-tax began gradually to be introduced in the State. It was perhaps king Pratap Singha who first introduced levy of money as tax in the State. Because, in the chronicle of the Bahgaria Buragohain, it is said that king Pratap Singha first introduced the levy of taxes upon the commodities in the market, the market places, fisheries etc., and the custom office, when he felt the want of money.

'Pāiks' and 'Chamuās' were entitled to two 'purās' of land, i.e., eight bighās of land, for cultivation for the services they render to the State, or tax paid to the State. No tax was charged by the State for the high lands, they used for the construction of their dwelling houses and cultivation of vegetables and other crops such as pulse, mustard seeds, sugarcane etc. If they enjoy more than the usual quota of paddy lands, then they had to pay rupee one per 'purā' of additional lands used by them. Besides this, every family had to pay rupee one as tax to the State. If anybody enjoyed extra
fallow land at a distance from the house, the State collected rupee one as tax for each of the plough engaged in work there by the family, irrespective of the area of the lands used. In the district of Darrang, tax was collected at the rate of rupees two per cooking pot from the people. The braziers (brass-metal workers) and the gold washers were required to pay annually rupees five as tax to the State. The gold washers had the option of paying a stipulated share of the gold as determined by the State. The oilman and the fisherman were taxed rupees three annually for their professions. The iron workers had to give a certain share of the irons. In the markets, for every twenty packets of a commodity, one packet was kept aside for the State as a tax. For the place occupied by a seller in the market-place, a tax of four cowries a month was charged upon him. The levy of taxes upon the commodities for sale, as determined by the Ahom Govt., was not same at all times and at all places, during this period.

There are cases in the records of exempting a 'Paik' from personal services by the king or the Higher authority concerned, being pleased with the valorous activities or other noble actions, done by him. Maniram Dewan says that when the arrear of tax or revenue in certain 'Bilāts', 'Mels' or 'Khels' rises to a big amount, the realisation of which by force is considered would bring misery upon the people, the Ahom kings were generous enough to exempt the whole arrear of taxes by giving light punishments to the rate-payers. The records of the arrears also along with it were ordered to be destroyed immediately in order to avoid mal-adjustment and mal-practice in future.

REFERENCES
1. A Descriptive Account of Assam, By-W. Robinson, 1841, pp- 204-205.