CHAPTER VI

ADMINISTRATION (Continuous)

A. MILITARY ADMINISTRATION:

The army consisted of (a) elephant (b) horse and (c) foot. Huen Tsang refers to fourth division, the chariot also, but probably he mentions here the traditional four divisions or chaturanga of the Indian army maintained by the ancient times. Bana gives a graphic description of the army of Harsha but we find no reference to chariots in it. Huen 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 The convention of keeping chariots for military purposes was perhaps becoming out of date in India after the Mauryan times.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 corps. They were ordinarily used as beasts of burden or for carrying messages.

Huen Tsang informs us that in the beginning Harsha's army consisted of 50,000 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 Harsa. 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 Sashpadma Anda is said to have numbered 6000 elephants, 80,000 horse, 20,000 foot and 8000 chariots. Chandragupta Mauya raised the numbers of elephants to 9000 and infantry to 6,00,000.4

Life informs us that Kumara Raja (Bhaskarvarman) approached Harsa with an army of 20,000 elephants and with 30,000 ships.5 The same authority states that Jujken II supported several thousand men of valour and several hundred savage elephants.6 The fact that Harsa could not subdue Asamaka leads us to the conclusion that Asamaka might have possessed a big army to resist an emperor like Harsa.

Kamayadeva (1609 – 30 A.D.), the famous king of Vijayanagar attacked Kaichur with a huge force of 531 elephants, 32,000 horse and 7,03,000 foot.7 Thus comparing with these figures, Harsa's army was not a big one. There seems to be some exaggeration in the figures given by Huen Tsang, but it is beyond doubt that Harsa 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.

Mahasandhyavahadhikrita 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 Rahabaladhikrita 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 Vindhayas. 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 of regular treatises on
the subject. There was a special staff of officers
and servants to look after the elephant camps.8

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. Kautālya’s Arthasastra calls such a
forest ‘Hastī-Vana’ and the officer in charge
‘Hastyadhyaksha.’ Bāṇa calls it Nāga-Vana and the
chief official ‘Nāgavarna-Vithipāla’.9

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.10

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 Harsha calls
Vahapramatara, Vahāsāmantra the illustrious Skandagupta
in his inscriptions (Bāṇakhera and Madhuban). He
seems to have held the same post during the time of
Prabhākaravarman also. Therefore as an experienced
and devoted servant he advises Harsha at the time 84
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 '\textit{kamāvata}' seems to have been derived from the word '\textit{mahāmātra}'. Kautalya's Arthasastra uses the term '\textit{Anikastha}' in the sense of '\textit{Mahāmātra}'.\textsuperscript{13}

Probably they were assistants teaching elephants to move in '\textit{dhorana chāla}' (a particular mode of walking) 'Adhoranās' selected newly captured elephants and disciplined them through training. Kautalya also mentions 'Adhoranās' 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 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 'Vidhapachaka'.

They used to lead decorated elephants
at the time of processions. Kautalya
calls them Arshakas. (1)

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

When Harshavarman passed away it is
related that the royal elephant Darpašata
was standing silently in grief, and the Nisādi
riding it, was weeping. Arthaśāstra calls him
'Hastiśaka'.

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
Māndalikas became independent. They built dūrgas
(forts) to preserve their freedom. Horses were
useless to break open the doors of the forts, but
Elephants were quite effective for this purpose. This 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 back of the elephants. 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. 'Darpaśata' 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 manœuvre 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. Bana informs us that ordinary horses were kept outside the Skandhavara in the Royal palace; but selected horses of high quality were kept inside the Skandhavara in the royal stables (Kandura). They were called 'Rajavallabha' or 'Vallabha'. Such royal horses were imported from different places. These were considered superior to the native horses.

Bana states that royal horses were imported from:

- Vanayu (probably Waziristan)
- Aratta (possibly Panjdb)
- Kamboj (Perhaps Afghanistan or Pamira)
- Bhavadwaja (probably North Gadhava)
- Sindhudeesa (possibly Thala or referring to Arabian horses
- brought from Arabia to Sindh by sea), and Parasika (Persia). The horses of these countries were ranked high in those days. Kalidas also praises them in 'Raghuvansa'. The horses were of different colours such as red, black, white, bay, blue, chestnut and dappled. The marks of a good horse ('Pancabhadra', 'Mallikasha', 'Kritikapinjara'), the nature of his diseases and the modes of treating them are described at length in the treatises of Salihotra, whose principles are referred to even by Bana in Harsha Carita. The training and raising of horses had same standard of excellence as that of...
the elephants.

**Officers and Servants in charge of Cavalry:**

**Brihadāśavāra:** Head cavalry officer.

The Harsha Carita gives his name as Kuntāla.\(^{28}\)

**Vallabhapāla:** Probably an assistant to Brihadāśavāra. He was perhaps in charge of the Royal stable.\(^{29}\)

**Parivardhaka:** Servants perhaps responsible for feeding the horses.\(^{30}\)

Leshika or Ghariare may mean menial servants looking after the hygienic condition of the horses in the army. They may be called grooms.\(^{31}\)

**Chāndāla:** Servants who cleansed the stables and put saddles on the back of horses.\(^{32}\)

They may also be called grooms.

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

**Infantry:**

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.\(^{33}\)

Hsuen 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
Harsha; though elephant riders usually used the bow and arrow. Every prince and Rajput appears to have practised archery. Bana describes Harsha, Rajya, Kumara, Madhava and others as having their wrists and arms blackened by the constant drawing of the bow.36

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.

Patii (Pathi) or Pati:- Probably superintendents of soldiers' barracks.36

Chatu 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 Harsha forbid them, to enter the inam (donated) villages. Later on they were called 'Damarā'.37 Rājatarangini describes the unjust deeds of Damaras.37

Yamachetis or yamakinyah or women watchers of the night. (They might have been kept in the Royal palace).38 Valabhi inscriptions also mention pratisāraka - night guards or watchmen of
fields or villages and vartmapala the watchmen on the
road.

Bana describes the camel corps in addition to
the elephant force, cavalry and infantry - one part
of 'Skandhavara' 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. When Prabhakaravardhana
was ill, Harsha despatched express couriers and
swift camel riders one after another to bring his
brother.

Probably the navy did not form a part of
the army, but inscriptions of Harsha's
time and the testimonies of Huien Tsang
and of Bana prove that large ships were
in use. Huien Tsang crossed the Ganges with about
30 other fellow passengers. We know from the same
authority that Kummaraja of Assam came to Kajughira
(Kankjol-Rajmahal) to the camp of Harsha with
30,000 ships. Harsha was also said to have arrived
there in his own fleet. 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 the articles and books. Thus
using rivers for navigation seems to have been quite
common in this age.

The army consisted generally of Rājaruts and other lower castes. There does not appear to have been any mercenary forces in the armies of 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

Hsiuæn Tsang 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.\footnote{47}

Kulaputras (relatives of the royal family or king's clansmen) and high posts for the Royalty; \textit{samantas} 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 Vālavā 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 Kumāragupta accompanied Rājavardhana with 10,000 horse to punish the wicked Vālavārāja (Devagupta).\footnote{48} Probably most of the samantas also held high offices in the military or civil service. Harsha, in his Banskherā and Kadhuben plates, describes Skandagupta the commandant of the elephant force as "Mahāpramātā Mahāsamanta the illustrious Skandagupta." Some of them may also be Kulaputras, or territorial heads authorised to make grants. The inscriptions show many grants made by samantas. They used to keep small armies with which they were bound to as ist the king in times of need. Bāna mentions the presence of several samantas and feudal kings with their armies in the royal palace.
of Harsha when he marched on his Digvijaya. Besides fighting they performed other services to the king.

Banu mentions an Atavika chief assisting Harsha to find out his sister. He may have possibly supplied a troop of saberas (forest caste) to Harsha later on.

They were the most important part of military technique. Devagupta and Sasanka had formed an alliance against the kingdoms of Kanauj and of Thaneswar.

Harsha welcomed an alliance with Bhaskaravarman of Assam to further his plan against Sasanka. He entered into a marriage alliance with Haruvabhatta after the cessation of hostilities by giving his daughter to him. Harsha 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. Huiuen 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.

Huiuen 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, Hsiian 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 Hsiian Tsang was in the Punjab, he was met by fifty bandits in a great forest of Po-Lo-Che-trees (Palasa) 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 Siicapura (Ketas) 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 Hsiian Tsang Harsha had to provide for his safety a military
escort under *kin of Jalandhara,*58 Dandin also furnishes several instances of crimes.*59 Thus the times of Harsha 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.*59

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 Dharmasastras*60 (Smritis). During the 7th century A.D. the States in India took the support of the rules and laws (mainly based on Śānadvadharmasastra) mentioned by Narada, Brihaspati and Ātyayana Smritis in punishing their criminals. These Smritis were probably composed between the 6th and 7th century A.D.*61

Though violation of laws was not common, we hear of plots against kings. There was a plot
against Harsha himself, but capital punishment does not seem to have been in use. Treason was punished by imprisonment for life or by banishment. Harsha banished 500 Brāhmins who were the ring leaders of the plot to kill him. But none was executed. 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 Bana. He says that there was no necessity for punishing people with mutilation of their foot in the good regime of Harsha. Minor offences could be atoned for by a money payment.

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. Bana also in his peculiar style refers to these four types of divine ordeals in 'Kadambari'.

(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 gather into a deep river. If the sack with the accused person sank and the other did not sink, the accused was
proved guilty. 68

(ii) **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. 69

(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. 70

(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. 71

The law or the standard of justice against the crime appears to have been strict. Huien Tsang records, "Imprisonment is an ordinary penalty. The offenders are simply left to live or die and are not counted among men." 72 But this does not seem to be quite true because Huien Tsang himself writes that the administration is generous and there is no infliction of corporal punishment. 73 Moreover Baga refers to the custom of releasing prisoners on festive and joyous occasions. Thus Harsha's birth saw "disorderly crowds of freed prisoners." 74 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 Hiuen Tsang as of "pure moral principles." The Narada, the Brihaspati and the Katyayana smritis 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 Hiuen 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.

The later Dharmaśastras noted above 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 Sabhāsadas (members probably included Svātyas, some Brāhmīns and Purōhit), (iv) The Śiṇaka, (v) The Lekhaka and (vi) the Purāsha. Katyayana adds that the king is to attend the court personally for deciding cases. He also adds some merchants as members of
the Sabha.77 The king, when present at the sabhā, acted as the supreme judge, otherwise he appointed a learned Brāhmaṇ as his substitute.78 (He might be the pradvivāka). The duty of the sabhyas or the sabhāsadsas was not only to help the judge to decide justly, but also to prevent him from acting unjustly.79

The last three had perhaps only administrative duties. It was the duty of the gaṇaka to count the money or make calculations in respect of sums involved in the claims before the court.80 He may be considered as an account clerk of the court. The lekhaka (scribe) had to reduce to writing the allegations of the parties and the statements of the witnesses.81 The purusha (also called the ṣādhyaṇa by Vyāsa Smriti, a slightly later work than the Kātyāyan Smriti). Probably meant the bailiff. He carried out the orders of the Sabha for summoning parties, witnesses and even members of the Sabha.82 Merchants were to act as hearers (Srotārāṇ) and they were appointed to give satisfaction to the people.83

The evidences of the 7th century A.D. prove that kings in Ancient India acted as supreme Judges, Hiuen Tsang records that Harṣa held his appellate court at Kajangala in his march to East India.84 He must have certainly been helped by some of the members mentioned above. Bṛha mentions Mimāṃsakas85
(learned persons - Justices) and Pramatis (Judges or spiritual councillors - Sabhāsadas). Waitraka inscriptions call him Pramata (chief Justice).\textsuperscript{86}
The karanis (gaṇaka - clerks) and lekhakas (scribes) are mentioned by almost all contemporary sources. \textsuperscript{86}The Rājatarangini 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 Rājasthāniyas (perhaps provincial heads) to act as judges. There were also Diviras (writers).\textsuperscript{87} Bhāskaravarman’s inscription mentions a Nyāyakaranika (a judicial officer and a Kayastha (scribe))\textsuperscript{88}.\textsuperscript{88}Kātyāyana mentions some other courts like Kula (family), Āreni (guild) and gaṇa (assembly).\textsuperscript{89} They may be considered as private courts.\textsuperscript{90} supported by the states. They may have been given limited powers to administer justice in their fields in ordinary cases. Along with Nārada and Bṛhaspati, Kātyāyana grades the courts in the ascending order of their importance as follows: \textsuperscript{89}

\textbf{(1) Kula: Meetings of families, relatives of kindred. Perhaps dealing with the important cases among the same kulas or families.}
(ii) **Grenj**: Meetings of different guilds, corporations or companies to decide cases involving artisans or merchants.

(iii) **Gana or Roga**: 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 pradhivaka)**: 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 - Brihaspati 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, āreni and āna. The principle underlying these courts has been admirably explained by Sukraniti thus, "In case of dispute the best men of the locality concerned can alone be the proper judges." 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."  

The words like 'Kula', 'āreni' and 'āna' occurring of and on in Bāna and in contemporary inscriptions indicate that such types of courts existed during the times of Kārša 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 Rājadhāma of a king was to be the best judge, and Kārša and other contemporary kings seem to have fulfilled this Rājadhāma as mentioned by Bāna and Huien Tsaṅg."
c. Fiscal administration - Taxation

Sana and Huen Tsang practically tell us nothing about the system of taxation prevailing during the period under review. But the inscriptions of Maraha and other contemporary epigraphic sources give us some glimpses of the fiscal administration and specially of the sources of income. The Maliya copper plate of Dharasena II (A.D. 571) and the Alina copper plate of Siladitya 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.

(1) 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. Buhlar explains it as 'uddhara' meaning the share of the produce collected usually for the king.

(ii) Uparikara: Agreeing with Dr. Fleet Dr. Bockerji 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 Banakhera inscriptions of Harsha mention Bhaga and Bhoga along with some other taxes. The Channaka copper plate (A.D. 670) also reveals these terms. The Sailtrakia 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 Sutritas 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 Tsaeng 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 Sarvajña Nārāyana explains it to mean daily presents such as fruits, flowers, vegetables, milk etc.\textsuperscript{114} Banā states that some of the villagers headed by their elders came to Hansta with presents of cards, molasses, fruits and flowers and demanded protection for their fields.\textsuperscript{115} The Channaka copper plate (A.D. 670) also hints that Bhoga was a kind of tax levied on flowers, fruits, milk and other articles.\textsuperscript{116}

(iv) \textit{Other taxes}: The Kāliyā copper plate reveal some more sources of income such as Vata-Bhūta śhānyā, hiranāya, Adiyam\textsuperscript{117} etc. The inscriptions of Harṣa mention 'Hiranāya' along with Bhāga, Bhoga and Pulyamaya. Dr. Altekar suggests that Vata may mean the due on what was produced in the village. The term may be equated with Suika or octroi.\textsuperscript{118} This interpretation does not seem to be quite correct as other dues like śhānyā (grain), hiranāya (gold) and Adaya (what was received) are mentioned by the Kāliya grant. Thus Vata may be taken as the counterpart of octroi but Bhūta 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 Channak copper plate mentions fines imposed by the state for different types of offences of body as well as of mind. Huen Tsang refers to the small dues paid by tradesmen to ferries and at barrier stations. Bandin mentions Road Tax, Bridge Tax and Water Tax for the use of water from the canals. Vistika (forced labour) is mentioned by contemporary sources. According to Huen Tsang forced labour was not very common, but it did exist. Bana also refers to it.

The officers like Uparika Maharaja Bhogika or Bhogapati, Samikika (the superintendent of tolls or customs) and karni 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.

Unfortunately existing evidences do not
the income and expenditure of the state. Through Hsiuen 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 (Parimana)

Local finances were sound and systematic. This is proved in the grant of Bharasena, in the Chammaka copper plate and in the Harsha-Carita of Bana. The copper plate of Bharasena states that land was surveyed, measured and divided into holdings called 'pratyayas' and their boundaries were defined. Bana calls 'pratyayas' - Kedarikas (small holdings). He calls boundaries 'Parihara' and 'aryada'. The measurement was by pada or pace roughly equal to one foot.
The holdings were of different sizes from 28 gadāvarta to 100 gadāvarta. The measurement of gadāvarta was used in Gujarat. In other parts the measurements were navartana, pitaka (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 Bhāskaravarma calls him simāpradāta. The officer who surveyed and measured the land was called a pramātā. 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.