CHAPTER III

LAND REVENUE

Ancient Indian economy was primarily based on agriculture, and the land revenue formed a major source of the State’s income. The terms like śādībhāga or śādībhāgam or śādībhagin mentioned in the ancient texts denote the regular share of the king collected from the peasants in kind. The territorial State could not develop the extensive bureaucratic and military apparatus it needed to consolidate its power until it had some regular source of income. The rise of the Magadhan Empire which formed the beginning of the empire building tradition in India, was largely based upon the taxes collected from the peasants. The Mauryas seem to have taken extensively from their predecessors. The rapid consolidation of the Mauryan Empire owed a great deal to the land taxes that became the substantial and permanent source of income for the exchequer and helped in the economic security of the State.

1. Baud., 1.10.18 ; AS', II, 15 ; Vishnu, III, 22 ; Mbh., Śānti Parva, 24.12, 69. 25, 139. 100-01. The origin of the word bhāga can be traced to the Greek root phagos meaning ‘to eat’ or ‘to enjoy’. See Webster’s Seventh New Collegiate Dictionary, Calcutta, 1971 (reprint), p. 632.

2. Romila Thapar, Asoka and the Decline of the Mauryas, Delhi, 1973, p. 56.

61
The revenue of the king in the early Vedic period consisted mainly of the voluntary contributions made by his subjects, and the compulsory tributes collected from the conquered tribes.¹ In the Satapatha Brāhmaṇa the king is described as 'devourer of the people' (vishamatta) because he lived on the taxes collected from them.² The terms bali, bhāga and sulka mentioned in the Vedic literature were taxes of various kinds paid by the people to their overlords. But none of them was collected at a specified time or at regular intervals. There is no mention in early sources of any specific occupational groups who paid such taxes and the designated persons who made the collections. Moreover, we have no evidence to suggest the rates at which these taxes were levied. It was in the post-Vedic period that provisions and obligations in respect of these taxes were worked out.

With the coming of the Mauryas on the political scene, the ancient Indian economy underwent radical changes. It is in the Arthaśāstra that we find for the first time a meticulously worked out plan for the administration of land revenue.³ In its broad outlines it was followed in the subsequent periods as well. The Eran Stone Inscription of

¹. Rigveda, II, 27.12 ; IX, 173. 6.
². Sat.Brah., I, 8.2.17; V, 3.3.12.
Samudragupta mentions that the wealth of the king consisted of ‘an abundance of elephants and horses, and money and grain’.\(^1\) The reference to grain obviously indicates the income from land taxes. The land charters belonging to the lower Ganga plain refer to the various land taxes from which the donees were exempted.\(^2\)

The primary duty of the king was to provide protection to his subjects. In the Rigveda, the king is referred to as ‘the protector of the people’. The subjects paid a share of their produce to the king in lieu of the protection provided by him.\(^3\) The early law-givers specifically mention that the king was entitled to the land tax in return for the protection provided to his subjects.\(^4\) Manu even justifies the collection of more than the legal dues by the king if he

\(^1\) CII., III, 2. p. 20. To meet expenses - the cost of military campaigns, the salaries of government employees, the upkeep of the palace, the gifts to deserving institutions and individuals and so forth - the Gupta rulers depended primarily on the land tax. See Charles Drekmeir, *Kingship and Community in Early India*, Bombay, 1967, p. 185.

\(^2\) See Ep.Ind., XV, No. 7 ; XVII, No. 23.

\(^3\) Rigveda, III, 43.5. Men, in a state of defencelessness and social disorder, appealed to the gods to appoint a king in their own image, who would protect them and maintain law and order and, in return, he would take a share of the produce. Ibid., VIII, 35.

\(^4\) Gaut., X, 24-29 ; Vas., I, 42 ; Baud., 1.10.18 ; AS, I, 13 ; Manu, X, 118-119.
protects his subjects to the best of his capability.\(^1\) The same view is repeated in the *Mahābhārata* also where it is stated that the people look for a strong person who could give them protection, in return for which they promise to pay him a share of their produce.\(^2\) In the *Rāmāyana*, the king who takes a part of the produce from the people but

\(^{1}\) Manu states that usually one-sixth part of the produce is king's due, but he does not become guilty by charging one-fourth part in time of distress provided he does his duty well. He further adds that the king who receives the taxes but fails to protect the people makes his way to hell. - VII, 144 ; VIII, 307-308 ; IX, 254. Similarly, the king's right to land revenue in lieu of protection has been emphasised by other law-givers. See Vishnu, III, 1 ; Nārada, XVIII, 48 ; Yāj., I, 334-337 & 341-343. For a similar view, also see *Raghuvamsa*, II, 16 ; V, 8 ; XVII, 65.

\(^{2}\) The *Mahābhārata* says, "with the sixth part upon a fair calculation, after the yield of the soil, as his tribute — in return for protection — a king should fill his treasury. *Mbh.*, Śhānti Parva, 71, 10-13. We find the same reciprocal relationship between taxation and protection in Adam Smith who clearly states that the subjects of every country ought to contribute towards the support of the government in lieu of protection provided by it. See *The Wealth of Nations*, Vol. II, London, 1950, p. 310. According to D.N. Jha, 'it sounds unrealistic to think that the king who was the supreme lord of land received taxes from the subjects as wages. Nor does the notion of taxes as wages in return for protection seem to have been applicable to actual working of the revenue system, for history does not provide a single instance of a king who did not claim taxes from his subjects if he failed to protect and govern them successfully'. See *Revenue System in Post-Maurya and Gupta Times*, Calcutta, 1967, p. 20. But the conception of king as the servant of the State was one of the basic principles of the political thought in ancient India. See P.N. Banerjee, *Public Administration in Ancient India*, London, 1916, pp. 72-73.
does not protect them, is condemned in severe terms.\(^1\)

The law-givers enjoin that the taxes should not be arbitrary. The uncertainty of any kind about the levy of taxes could be troublesome both to the State and the peasants. The amount of taxes and the time and manner of their payment ought to be clear to the tax-payer as well as to the tax-collector.\(^2\) To safeguard against the evils of over-taxation by the state functionaries, the ancient law-givers fixed the share of the produce which the peasants were required to pay. Kautilya states that ‘whosoever doubles the revenue, eats into the vitality of the country; if he brings in double the amount to the king, he should, if the offence is light, be warned not to repeat the same; but if the offence is grave, he should accordingly be punished’.\(^3\)

As income from taxes depends upon the production of wealth by individuals, the rules of taxation as embodied in the *Arthasastra*, the *Manusmṛiti* and the *Mahābhārata*

---

2. Manu, VII, 80; *Mbh.*, XII, 38.12. The principle of certainty has also been advocated by Adam Smith. According to him, ‘the tax which each individual is bound to pay ought to be certain and not arbitrary. The time of payment, the quantity to be paid ought all to be clear and plain to the contributor and to every other person’. See *The wealth of Nations*, Vol. II, p. 310 ff.
emphasize the duty of the king to reconcile the needs of the State with the interests of the subjects. The point has been stressed by means of various similes and metaphors taken from nature. The essence of these similes and metaphors is that the taxation should not sap the source of production. Manu says that the king by destroying his own substance causes suffering to himself as well as to others. In our sources, it is explicitly stated that if the king collects moderate and equitable taxes, his treasury will grow a thousandfold and he himself will get recognition and fame. He is repeatedly warned against making the burden of taxation unbearable and is advised to punish those state functionaries who indulge in extortions. The inscriptions

1. Ibid., II, 1; Manu, VII, 128, 139, 170; Mbh., Sānti Parva, 87. 17 f.

2. For instance, the king should resemble a leech which sucks the blood but gently without causing pain to the victim; the bee which does not suck all the honey of the flower at a time; the florist who plucks flowers but leaves enough of them in the garden for future supply; a cow-herd who does not pierce the udder of the cow with the hope of getting more milk; the mouse which nibbles at the heels of a sleeping man with his sharp teeth so lightly that the wound is imperceptible, etc., etc. See Mbh., Sānti Parva, 71, 16 ff.; 87. 20 ff.; 88. 4 ff.; Manu, VII, 128 f. Kauṭilya says that 'just as fruits are gathered from a garden as often as they become ripe, so revenue should be collected as often as it becomes ripe. Collection of revenue and of fruits when unripe should never be carried on, lest their source may be injured causing immense trouble: Pakvampakvamivārāmāt phalam rajyadevāpnuyāt, Āmachchedabhayādānam varjayet kōpakārakam, AS., V, 2.

3. Manu, VII, 139.

4. AS', II, 1 & 9; V, 2; Manu, VII, 128 f, 139; Mbh., Sānti Parva, 71, 87, 88.
suggest that the rulers normally followed these precepts of the law-givers quite faithfully.¹

Land tax was mostly collected in kind. The very term bhāga indicates it. The Greek accounts mention that 'besides the land-tribute they (husbandmen) pay into the royal treasury one-fourth part of the produce of the soil.'² It was not a fixed amount but a fixed proportion of the produce. It may be reasonably inferred, considering how the wealth of the Vedic Aryans consisted of flocks and herds of cattle and of the produce of their fields, that the payments by the subjects were made in kind from very early times. In the Jātakas and the Epics, there is direct evidence of the payment of land revenue in kind. For instance, in the Mahābhārata the king is enjoined to enrich his treasury by swollen corn.³ Fa-hsien also mentions that during the reign of Chandragupta II, 'only those who cultivate the royal land have to pay (a portion of) grain from it'.⁴ In the inscriptions belonging to the Gupta period, there are scattered references which suggest that land revenue was paid in kind as well as in cash. The inscription of mahārāja Lakshmana, a feudatory of the Gupta

1. CII., III, No. 14, pp. 58 ff ; No. 17, pp. 74 ff.
2. Diod., II. 40 ; Strabo, XV, 1. 40.
4. James Legge (tr), A Record of Buddhist Kingdoms, New Delhi, 1982, pp. 42.43.
ruler, in the region of ancient Kausambi, refers to the usual payment of land revenue both in kind called meya and in cash called hiranya. However, it seems that land revenue was normally collected in kind.

Land revenue appears to have been normally assessed on individual holdings. The state functionaries maintained the record of individual fields for the purpose. In the Kuru-dhamma Jātaka, the pious hesitation of the surveyor that the king or the peasant should not suffer the loss if the stick of the measuring rope is pitched on this or that side of a crab-hole situated just at the boundary of a field, suggests that the land revenue was assessed on individual holdings. The practice of assessment on individual holdings is corroborated by land charters as well.

It is not clear whether the expenses incurred by the peasants in production were taken into consideration before collecting the land revenue or not. Some scholars are of the view that the king's share of the produce was collected

2. Romila Thapar, Asoka and the Decline of the Mauryas, p. 67.
3. As., II, 35.
5. Ep.Ind., XV, No. 16; CII., III, No. 29, p. 132; LL. Nos. 1162, 1163, 1164, 1166, 1167.
in kind on the threshing-floor by the revenue officers.\(^1\) But in the *Arthaśāstra* and the *Smritis*, there is no reference to the practice of sharing crop at the threshing-floor. Manu lays down that the royal share is to be collected after deducting the expenditure incurred by the cultivators.\(^2\) In the *Mahābhārata* also, it is stated that the taxes should not be levied on the gross produce.\(^3\) The *Arthaśāstra* lays down rules for the systematic survey of land to be carried out by the State before the assessment of land tax. This fact has been corroborated by Strabo.\(^4\) According to A.N. Bose, the periodical survey of land suggests that the State took into consideration the cost of production before collecting its share of the produce.\(^5\) There may have existed a broad

---


According to Gopal, 'this method of land revenue collection had many advantages. There was no complication regarding the cost of production or about the relative value of land --- The calculations were simple and easy, both to the State and to the cultivator. Both knew that one was to get and the other was to give a certain part of the produce. Whatever the land produced lay on the threshing floor and the revenue officers took away the share of the State'.


4. Strabo, XV, 1. 50.

5. A.N. Bose, *Social and Rural Economy*, Calcutta, 1942, p. 121. To substantiate his view, Bose says that while in British India, the rate of 7 to 10 percent was assessed on gross produce, the old average rate of 16.6 percent was most probably levied on profit. See p. 119.
recognition of the fact that taxes should fall on the profit and not on the gross produce. But how far this principle was observed in relation to land revenue is largely a matter of speculation.

II

Of the various taxes on land, by far the most important was the bhāga. The term bhāga as the state share of the produce first occurs in the Arthaśāstra.\(^1\) At one place, it is mentioned as such along with bāli, kara, etc., under the heading rāshṭra; at another place, it is referred to as ṣāḍbhāga along with the same taxes.\(^2\) The bhāga, therefore, means the king’s customary share of the produce collected from the peasants.

As land revenue formed the main source of income to the State, there was a considerable scope for different views in regard to the amount to be collected. In our sources, it varies from one-twelfth, one-tenth, one-eighth and one-sixth in normal times to as much as one-fourth or even one-third of the produce in times of emergency. Gautama lays down that the cultivators should pay to the king the tax amounting to one-tenth, one-eighth, or one-sixth share of

---

1. AS., II, 6.
2. Ibid., II, 15.
the produce.¹ Manu and Bṛhaspati also suggest the same rates of land revenue.² Vasishṭha does not mention any rates of land revenue, but he warns the king against the improper use of his subjects' property.³ Vishṇu is more explicit in this matter when he states that the king should take from his subjects a sixth part of the grain every year.⁴ Yājñavalkya, Nārada, Kātyāyana, all prescribe the same rates of land revenue.⁵ In the Rāmāyaṇa, it is mentioned as one-fourth,⁶ and the Mahābhārata suggests one-tenth part of the produce as the lower rate of taxation.⁷ In the inscriptions of the period, we find that normally the land revenue was fixed at one-sixth of the produce.⁸ The same rate is mentioned in the works of Kālidāsa also.⁹ The commentators Haradatta and Kullūka state that the rate of land revenue should be determined according to the fertility of the soil and the labour necessary to cultivate it.¹⁰

---

2. Manu, VII, 130; Bṛih., I, 43
3. Vas., X, 96.
5. Yāj., I, 335-337; Nārada, XVIII, 48; Kāt., 16-17.
In the *Arthasastra*, we come across the expression *dhanayasadbhagam*, i.e., one-sixth of the grains grown as being taken by the king.¹ This, however, does not mean that Kautilya recognises the uniform rate of one-sixth in all cases. He states that the upland (*sthāla*) and the lowland (*kedāra*) are to be entered separately in the land registers prepared by the *gopa*.² He further lays down that the land tax is to be assessed as one-third or one-fourth of the crop of rich soils that are irrigated artificially and prescribes lower rates for soils of intermediate and inferior qualities.³ Normally, the land tax was charged at the rate of one-sixth of the produce. So consistent is the association of this rate with land tax that sometimes king is referred to as the *sadbhāgin*, i.e., one whose share is one-sixth.⁴ The variations in the rate of assessment, however, dependend on the fertility and productivity of the soil. It also varied according to the exigencies of times and situations.

Apart from *bhaga*, we come across in our sources, various other fiscal terms related with land revenue. It is generally held that the concept of revenue evolved gradually

1. *As.*, I, 13.
4. *Vas.*, 1. 42 ; *Baud.*, 1.10.18 ; *As.*, II, 15 ; *Vishnu*, III, 22.
out of voluntary contributions made by the people to their king. But how far these contributions were voluntary is not very clear. The Vedic period was not politically developed. The king derived his sustenance and economic support either from his own subjects or from the newly conquered territories. In the *Rigveda*, the term *bali* is used in both senses, i.e., the tax levied on the subjects and the tribute collected from the conquered territories.

Originating as a voluntary offering of wealth, *bali* might have retained its basic link with wealth; and when wealth came to be associated with land, it assumed the form of a tax on land and became a compulsory payment. With the growth of territorial power, especially under the Mauryas, many new taxes came to be levied on land. With the gradual development of revenue nomenclature, the term *bali* became all the more intriguing in its connotation. In the *Arthaśāstra*, it is mentioned in the sense of a petty cess.

1. 'In all primitive societies voluntary offerings constitute the first item of contribution and every man feels the necessity of upholding the political and military organisation by his own personal efforts'. See Seligman, *Essays in Taxation*, New York, 1923, p. 2.

2. Macdonell and Keith, *Vedic Index*, Vol. II, p. 62. In the Rigvedic period the leader of the tribe protected the people and defeated the enemies, so the people paid him of their own accord offerings (*bali*). The leader was, therefore, called *balihṛt*, See *Rigveda*, VI, 5 ; X, 176 ; X, 173, 6 ; VII, 6.5.

over and above the king's normal share of the produce.\footnote{1} Bhattasvāmin explains \textit{bali} as a local tax of one-tenth or one-twentieth part of the produce charged over and above the regular levy of one-sixth share.\footnote{2} According to Megasthenes, husbandmen also paid, in addition to the share of grain (\textit{bhāga}), a land tribute, which in D.C. Sircar's opinion, corresponded to \textit{bali}.\footnote{3} A.N. Bose, largely relying on the Buddhist sources and on the statements of Diodorus and Strabo, defines \textit{bali} as an irregular tax which was charged at the rate of one-fourth part of the produce.\footnote{4} In the \textit{Amarakosha}, \textit{bali} is identified with \textit{bhāga} and \textit{kara}.\footnote{5} In the law-books, \textit{bali} is fixed at the uniform rate of one-sixth which corresponds more to \textit{bhāga} than to any other levy.\footnote{6} But in the \textit{Arthaśāstra},\footnote{7} the Rummindei Pillar Inscription of

\begin{enumerate}
\item \textit{AS'}, II, 15 ; Also see Romila Thapar, \textit{From Lineage to State}, Bombay, 1984, p. 124.
\item On \textit{AS'}, II, 15.
\item \textit{Amarakosha}, II, 8.28.
\item Vas., I. 42 ; Vishṇu, III, 11. 22-23. Gautama appears to suggest different rates of \textit{bhāga} depending upon the nature of the soil and its produce when he states that the husbandmen should submit one-sixth, one-eighth or one-tenth share to the king as \textit{bali} - X, 24.
\item \textit{AS'}, II, 6 & 15.
\end{enumerate}

74
Ashoka, and the Junagarh Rock Inscription, bali is mentioned separately as distinguished from other taxes. In the Buddhacharita, the term bali is used in the sense of a regular tax. In the Mahāvaṁsa, the levy of bali is said to be very essential, thereby conveying that it was perhaps the basic land tax. In the Jātakas, bali is used in the sense of an additional and oppressive cess. In the Milinda Pañho, bali is referred to as an emergency tax. S.K.

1. R.K. Chaudhary, Inscriptions of Ancient India, Meerut, 1983, p. 25; CIL, I, p. 164. The Rummindei Pillar Inscription of Ashoka records that the Emperor reduced the regular tax from one-sixth to one-eighth part of the produce, and remitted bali from the village Lumbini, the birthplace of Lord Buddha. (Luminīgāme ubalikekaṭe aṭhabhāgiye ca.)

2. Ep.Ind., XIII, No. 6; Sel.Inscr., p. 179; LL. No. 965.

3. Asvaghosa, Buddhacharita, II 44.


6. Milinda Pañho, p. 146; SBE, XXXV, p. 208. In the Junagarh Rock Inscription of Rudradaman, the term bali suggests an ordinary tax levied on the peasants. In D.N. Jha’s view, bali as an emergency tax mentioned in the Milinda Pañho cannot be due to local variations because the area of the composition of the text and Junagarh, where the inscription is found, are not far-away from each other. See D.N. Jha, ‘Land Revenue in Post-Maurya and Gupta Period’, Land Revenue in India, Historical Study, (ed.), R.S. Sharma, Delhi, 1971, p. 8.
Maity, on the basis of epigraphic sources, has interpreted bali as a religious cess. He refers to the inscriptions where the term bali is used along with charu and sattra. But the inscriptions clearly state that the right to collect revenues is granted to the donees with the express object of maintaining bali, charu, sattra, etc. Had bali been a religious cess, in the land charters it would have been mentioned as one of the donees' rights to collect bali rather than that the donees are given the right to enjoy royal revenues like bhāga, kara, etc., for the maintenance of bali, charu and sattra. Therefore, bali, mentioned in the inscriptions along with charu and sattra, etc., can not be identified with bali as tax. There is, of course, an analogy between the bali as offerings to gods and the tribute paid to the king, particularly as the king is often thought of as a god. As the State could not increase the rate of regular land tax (bhāga) off and on, it seems that bali was kept alive, along with other taxes, to derive more income from land. It continued to be charged throughout the period under review, though its connotation changed over time.

2. CII., III, No. 25, p. 116 fn. 3; No. 27 p. 124; No. 29, pp. 129, 134; No. 39, p. 170.
3. The term bali etymologically means both offerings to the gods and voluntary contributions. At one place in the Mahābhārata, bali is mentioned as a customary present to be given to the king at the time of his coronation. See Sabha Parva, LVII, 48.
Kara is another fiscal term which is frequently mentioned in the literary and epigraphic sources.\(^1\) Shāmaśāstry interprets it at one place as 'taxes paid in money'\(^2\) and, at another place, as 'taxes or subsidies that are paid by the vassals and others'.\(^3\) As for the first interpretation, the revenue from merchants and road cess as well as piṇḍakara and utsaṅga were realised in cash and, as such, the term kara may carry the same meaning. In the expression "grīhāṇāṁcha karadākarada saṅkhyañēna, etc.", in the Arthaśāstra, kara seems to refer to taxes in money.\(^4\) But if it were a tax paid in money, it ought to have been mentioned under the revenue head, forts (durga), where a number of taxes in money are referred to.\(^5\) On the other hand, the term kara is generally mentioned along with other taxes which were paid in kind. The second interpretation of Shāmaśāstry is corroborated by the Allahabad Pillar Inscription of Samudragupta where the term sarva-kara-dāna refers to the duties of the defeated kings to pay all taxes.\(^6\) Bhattavāmin explains the term kara as such taxes

\(^1\) Vas., XIX, 23, 26 ff ; AŚ', II, 6 & 15 ; Manu, VII, 137 ; Ep.Ind., VII, p. 61 ; VIII, pp. 42 ff ; CII., III, No. 1.


\(^3\) Ibid., p. 109.

\(^4\) AŚ', II. 35.

\(^5\) Ibid., II, 6.

\(^6\) CII., III, No. I.
as are collected every year during the month of Vāsanta or Bhādrapada under the names of Vānsantika and Bhādrapadika.¹ At one place, Kauṭilya uses the term kara in the specific sense of an emergency tax levied upon dealers, artisans and the like.² The difficulty in the interpretation of the term, to a certain extent, is due to Kauṭilya’s use of the term in various contexts. He mentions it as a distinct source of revenue coming from country parts (rāṣṭra), along with sītā (income from crown lands), bhāga and other taxes, which suggest that kara was probably the income from countryside alone.³ But in the expression karadebhyaḥ kṛitakshetra-nyaiapurushikāni prayachchhēt, the karades referred to appear to be the crown tenants, and kara, therefore, may denote the income from crown lands (sītā).⁴ Elsewhere in the chapter dealing with the alienation of lands, we come across the expression karadāḥ karadesh-vādhānam vikrayam vā kuryuḥ brahmadēyikā brahmadēyikeshu, etc.⁵ Here the term kara appears to refer to all lands

¹ On A Ś , II, 15. In the translation of Arthaśāstra in German, Meyer translates the term as annual tax (Jahressteuer) or the ground tax (Bodensteuer). See U.N. Ghoshal, The Beginning of Historiography and Other Essays, Calcutta, 1944, p. 174.
² A Ś , V. 2.
³ Ibid., II, 6.
⁴ Ibid., II, 1.
⁵ Ibid., III, 10.
other than the crown lands. In that case, kara obviously indicates bhāga, though it is probable that the term also included other taxes because of the reference to tax-free villages and to the brahmadeya lands which were exempt from all taxes. Another use of the term kara by Kautilya is found where the king is advised to protect agriculture from daṇḍavisṛṅkarā-bāḍhaiḥ. This protection obviously extended to all lands. The term kara, in that case, included sītā as well as bhāga. But its use in the Arthasastra as a particular tax clearly suggests that the term kara did not denote bhāga or sītā, as these taxes are separately enumerated.

In the commentaries on Manusmṛiti, we find different interpretations of the term kara. According to Medhātithi, kara denotes gifts of commodities (dravyadānam), whereas Sarvajñanārāyana explains it as fixed land tax paid in gold (bhūminiyataṁ deyaṁ hiranyam). Rāmachandra interprets it as contribution in the form of grass, wood, etc. (gulmadāyādikam). According to Rāghavānanda, kara is a monthly payment by villagers (grāmavasibhyah pratimāsikam).

1. If the crown lands were included, it would imply that even the tenant - cultivators possessed the right of alienation.
2. AS., II, 1.
3. Ibid., II, 6 & 15. D.C. Sircar is of the opinion that it was a tax paid over and above the king's normal grain share. See Sel.Inscr., p. 392 fn. 9.
Kulluka also interprets it as the contribution made by both the villagers and the townsmen in Bhadrapada and Pauṣa months (grāmapuravāsibhyah pratimāsikam. va bhādраУauṣa niyamena grāhyam). These interpretations, however, are not corroborated by Manu’s own explanation of the term where he says that the king should make the common inhabitants of the realm pay annually some tax called kara.1 Since the commentators belong to a much later period, there is every probability that the term underwent various changes in its meaning over the time.

In the inscriptions, we frequently come across the term kara as referring to some kind of tax. The term karavana or karapaṇa in the Hathigumpha Cave Inscription of Kharavela, has been interpreted by K.P.Jayawal as ‘all government taxes or literally tax money’ that was remitted by the king.2 The Kārale Buddhist Cave Inscription of the time of Vāśiṣṭhiputra Pulumavi from western India mentions that the granted land was exempted from sakarukaro, i.e., all taxes.3 The spurious Gaya Copper-plate of Samudragupta records that the tax-paying cultivators and artisans (karada-kuṭumbi-kārukādah) should not be allowed to settle in any gifted

1. Manu, VII, 137.
village (agrahāra). This indicates that kara was a general tax paid both by the cultivators and the artisans. In some land charters, we come across such expressions as sarvākara-pariḥāraḥ, sarva-kara-sametāḥ, etc., which may simply imply that the term kara denoted all taxes. But in some inscriptions, kara is mentioned along with sulka, bhāga, bhoga and hiraṇya. In the Junagarh Rock Inscription of Rudradaman, kara is referred to along with praṇaya and visṛṣṭi in the sense of an emergency contribution. The inscription records that the king did not oppress his subjects with the levy of kara, visṛṣṭi and praṇaya and met all the expenses in the repair of the dam of Sudarsana lake out of his own treasury. This suggests that kara was considered an oppressive tax like that of visṛṣṭi and praṇaya. Although the term kara implies some kind of tax yet its precise nature cannot be determined. It appears that the term acquired different meanings at different times.

Another revenue term hiraṇya also occurs both in the literary and epigraphic sources. In the Šatapatha Brāhmaṇa, we have the expression rājatam hiraṇyan implying

1. CII., III, No. 60, p. 254; Sel.Inscr., p. 274.
2. Ep.Ind., XXIII, No. 18; XXIV, No. 9; XXV, p. 286 ff.
3. CII., III, No. 26; Ep.Ind., VII, No. 22.
some sort of contribution made to the king. It is explained mostly in its literal meaning as payment in gold. Sometimes, it is interpreted as the tax in money or in cash. In the Arthasastra, hiranyya is referred to as a tax on the peasants. But the peasants could not be expected to pay tax in gold or gold coins. The gold currency does not seem to have been in circulation among the peasantry. Kauṭilya lays down that the samāharta (collector - general) should prepare a written record (nibandha) specifying the contributions payable by the villagers, severally and collectively, under the heads of grain, domestic animals, hiranyya, forced labour, and so forth. But the term hiranyya is not included in the list of regular taxes which suggests that in the Maurya period it was an irregular levy. The Arthasastra, however, clearly states the rate of its

4. AŚ', II, 35.
6. AŚ', II, 35.
7. Ibid., II, 6.
collection as one-tenth.\textsuperscript{1} But in the law-books of the post-Maurya period, \textit{hiranya} appears to be a regular item of king's income, and one-fiftieth is prescribed as its standard rate of collection.\textsuperscript{2} U.N. Ghoshal interprets \textit{hiranya} as a tax in cash which was levied on certain special kinds of crops as distinguished from the tax in kind which was charged on the ordinary crops.\textsuperscript{3} This view of Ghoshal is corroborated by the epigraphic evidence also.\textsuperscript{4} In an inscription dated 592 A.D., it is mentioned that the tax on sugarcane plantation within a specified area was thirty-two silver coins, and if the field belonged to a religious donee, it was only two and-a-half silver coins. And the tax for \textit{allavāṭa} was half of the amount prescribed for sugarcane plantation.\textsuperscript{5} It, therefore, implies that \textit{hiranya} was a tax on commercial crops. Even during the medieval period, before the fiscal reforms of Todar Mal, while land tax was paid in kind, certain crops were always assessed in cash on the ground that it was difficult to divide them in shares or shares.

\begin{enumerate}
\item Ibid., I, 13.
\item Manu, VII, 130 ; Vishṇu, III, 24. Also see \textit{Mbh.}, \textit{Śānti Parva}, 67, 23.
\item \textit{Ep.Ind.}, XXX, No. 30.
\item As \textit{alia} is the Prākrit form of Sanskrit word \textit{ardraka}, \textit{allavāṭa} may possibly mean the ginger plantation.
\end{enumerate}
preserve them for long.¹ In the land charters, hiranya occurs along with other revenue terms like bhāgabhogakara, dhānya, etc.² In the Divyāvandāna and in the Jātakas, the terms hiranya and suvarṇa occur side by side.³ In the Dīgha-Nikāya, we find how Mahasudarśana made arrangements for providing the needy among other things, with hiranya and suvarṇa, showing thereby that hiranya meant tax in cash.⁴ In some inscriptions also, the term is used in the sense of cash payment.⁵ D.C. Sircar suggests that in all probability, the cash payment was made in lieu of payment in kind, the peasants being given, at least in some cases, free choice between the two.⁶ Sarvajñanārāyaṇa, the commentator

². Bhāgabhōgakarakahiranyādi, See Ep.Ind., I, No. 11 ; bhāgabhōgapāsuhiranyakarasulkādi, see Vol. XVI, No. 2. Also see I, Nos. 10 & 13 ; II, No. 23 ; III, No. 7 ; IV, Nos. 8 & 29 ; VI, No. 28 ; VII, No. 22 ; XIV, No. 13. (dhānya-hiranyya-deya).
³. Divyāvandāna, 258, 26 ; 291. 9 ; 323. 13 ; 430. 14 ; 565. 18 ; Jāt., I, 34 ; VI, 69.
⁵. Ep.Ind., XXVII, pp. 182 ff.; XXXIII, pp. 315 ff. In some of the Pala inscriptions, the term piṇḍaka has been used in place of hiranya. See Ind.Ant., vol. XV, p. 306. Piṇḍaka appears to be the same as the term piṇḍakara referred to in the Arthasastra, which has been explained by Bhattāsvāmin as taxes levied upon the whole villages. See AS', II, 15.
of Manu, explains hiranya as a tax on land to be paid in cash.¹ L. Gopal suggests that the term hiranya refers to lump assessment in cash upon villages as distinguished from the king’s grain-share collected from individual cultivators.² The list of royal officers given in the Mallasarul (Burdwan) grant includes hiranya-sāmudāyika.³ According to D.C. Sircar, the parallel case of an officer known as āghrahārika who supervised agrahara villages would suggest that hiranya-sāmudāyika was the officer who collected the lump revenue in cash from villages so assessed.⁴

In the Arthaśāstra, the terms rajju and chōrarajju are referred to as sources of revenue from country-parts (rāśṭra).⁵ The exact nature of these taxes is again a matter of conjecture. The term rajju is sometimes mentioned along with both sītā and bhāga. Rajju literally means rope and, in its technical sense, it apparently refers to a unit of land measure employed for the purpose of cadastral survey. It is, therefore, probable that rajju as fiscal term implied the charges for the land survey and measurement

⁴. Sel.Inscr., p. 373, fn. 9.
⁵. AS., II, 6.
realised from the peasants.\textsuperscript{1} The $\text{ch\text{"o}rarajju}$, which literally means 'ropes to bind thieves', was probably the police cess charged from the villages, but it had no direct link with the land revenue as such.\textsuperscript{2}

The term $k\text{l}i\text{pta}$ ($k\text{lriptam}$) is explained in the $\text{Artha\text{"a}stra}$ as a tax levied on 'villages situated on sea shores and on the banks of rivers and lakes'.\textsuperscript{3} Shāmaśāstry interprets $k\text{l}i\text{pta}$ as a fixed tax and one of the sources of king's revenue.\textsuperscript{4} U.N. Ghoshal and D.C. Sircar also hold the same view.\textsuperscript{5} According to Mirashi, $k\text{l}i\text{pta}$ may be taken to mean land tax and $u\text{paklipta}$ to mean some petty taxes in kind.\textsuperscript{6} S.K. Maity tries to prove that the terms do not refer to the taxes but to some royal right over the land.\textsuperscript{7} This explanation cannot be accepted on the ground that $k\text{l}i\text{pta}$ has been explicitly described as a source of state revenue.

$\text{Vishti}$ appears to be another source of income to the State. It is mentioned along with other contributions made

\begin{itemize}
\item 1. A.N. Bose, Social and Rural Economy, pp. 132-33.
\item 2. See M.H. Gopal, Mauryan Public Finance, p. 48.
\item 3. AS., II, 28.
\item 4. Shāmaśāstry (tr.), AS., p. 58.
\item 5. U.N. Ghoshal, Hindu Revenue System, p. 293 ; Sel.Inscr., p. 438 fn. 3.
\item 7. S.K. Maity, Economic Life of Northern India, p. 67.
\end{itemize}
It was a compulsory contribution of labour rendered by the people. Kauṭilya lays down that the villages are to be grouped according to different sources of revenue and exemptions from taxation, etc. Some of the villages supplied vishti.² The state officials were required to maintain a proper record of vishti contributed by each household and also by individual workers.³ Bhattasvāmin explains that forced labour was demanded in lieu of the payment of taxes due from the villages.⁴ The State generally employed such labour in the projects of public utility, in warfare and in its other establishments. It was also demanded for the construction of irrigation works by the State.⁵ But it was not to be exacted at the cost of any loss to agricultural pursuits, for Kauṭilya enjoins upon the king to protect agriculture from any oppression like fines, taxes, and vishti.⁶

Vishti does not appear to have been a paid labour as it was essentially a contribution in lieu of taxes to the State. Vishti and karmakaras (ordinary labourers) are

1. AS., II, 35; Ep.Ind., VIII, 45 ff.
2. Ibid.
3. Ibid., II, 7, 15, 35.
6. AS', II, 1.
separately mentioned by Kautilya. Those performing vishti might have been provided with food provisions but we have no specific evidence to substantiate it. Hiuen-Tsang observes that "individuals are not subjected to forced labour contribution --- taxation being light and forced services being sparingly used". The land charters of Harsha point out that the cultivators were required to provide 'object of) enjoyment, taxes, gold and so forth, and --- service'. Vishti was an oppressive levy. The Junagarh Rock Inscription of Rudradaman records that the considerate king did not burden the people with vishti, kara, and pranaya and constructed the Sudarsana lake out of his own treasury. The element of oppression might have been rendered stronger from the Gupta period onwards when the king's right to demand forced labour was transferred to the recipients of land grants.

The Arthashastra and the Smritis lay down provisions for the collection of emergency tax in case of grave financial difficulties. In the Arthashastra, such a tax is called pranaya. Kielhorn explains it as a contribution by the

1. Ibid., II, 35; II, 24.
3. Ep.Ind., I, p. 73; IX, p. 211.
4. Ibid., VIII, pp. 36 ff.
5. AS', V, 2.
people, mainly voluntary but which they were made to pay.\(^1\) The purely temporary nature of it is proved by the fact that it was imposed only once and not regularly.\(^2\) Chandragupta Maurya once in dire need of wealth asked his people to give him money as a ‘token of affection (praṇaya)’.\(^3\) The Junagarh Rock Inscription of Rudradaman clearly refers to praṇaya as an emergency and oppressive tax.\(^4\)

_Piṇḍakara_, another fiscal term related with land revenue, is mentioned by Kauṭilya.\(^5\) It is explained by Bhattasvāmin as a tax levied on the whole village. The land revenue was normally assessed on individual holdings, but as the term _piṇḍakara_ suggests, sometimes, perhaps, it was assessed upon the whole village as well. In the post-Maurya period, however, we do not come across _piṇḍakara_ or any other term of similar import. Probably, the practice of collective assessment of any tax upon the whole village was dropped altogether. Another possibility may be that the term _piṇḍkara_ stood for an additional tax which was replaced in the post-Maurya period by some new taxes.

---

In the *Arthasastra*, we come across an important revenue term, the *udakabhaga*, which is not mentioned in any post-Maurya source.¹ It was an irrigation cess charged from the peasants along with land tax in the form of a share of the produce.² Its absence in the post-Maurya period may be due to the fact that the State generally ceased to bear the main responsibility of providing irrigation facilities and, as such, it could not claim any such tax from the peasants.³ That the construction of irrigation works had become mainly an individual and local concern in the post-Maurya period, is clearly borne out by our sources.⁴

III

In the post-Maurya period, we come across certain new terms related to the land revenue. The inscriptions of the Gupta period recording grants of land to brāhmaṇas frequently refer to the donee’s exemption from *bhāgabhogakara* among other taxes.⁵ As a revenue term it is not mentioned in the *Arthṣāstra* and the *Smṛitis*.⁶

---

2. For details, see Chapter on Irrigation.
Ghoshal takes it as a single expression and identifies it with the usual grain share of the king, called bhāga in the Arthaśāstra and bālī in the Smṛitis. A.S. Altekar splits the expression into two parts: bhāgakara being the land tax and bhogakara representing petty taxes in kind to be paid daily to the king but in practice assigned to the local officers. But more often, bhāgabhogakara has been taken as consisting of three distinct terms; bhāga, bhoga and kara, and is translated as such. Fleet explains the term bhāgabhoga as one expression meaning 'enjoyment of shares'. Sometimes, in the inscriptions, we find this expression in a reverse order as bhogabhaga. If we translate it in the same way as Fleet translates bhāgabhoga, it would mean 'share of the enjoyment'. But this term is a compound formed by two distinct words bhoga and bhāga, and therefore, indicates two separate taxes. D.C. Sircar explains 'bhāga' as 'king's share of the produce' and 'bhoga' as 'periodical supplies of fruits, firewood and flowers, etc', which the

4. CII., III, p. 120 fn. 1 & p. 254 fn 4.
villagers had to furnish to the king. R.S. Tripathi says that the term *bhoga* referred to the rights that the landlord enjoyed when the land was left fallow or when the cultivators had removed the crops from the fields. It seems that the suggestion given by Buhler and Sircar that *bhoga* means the periodical supplies of fruits, flowers, firewood, etc., which the villagers had to furnish to the king, explains the term better. This explanation is corroborated by Manu also.

From the Gupta period onwards two fiscal terms, i.e., *uparikara* and *udraṅga* are frequently mentioned in the inscriptions. They do not occur in any pre-Gupta sources. The spurious Gaya Copper plate Inscription records how

2. See *IHQ*, vol., IX, 1933 p. 128. South Indian inscriptions often mention the villages and lands granted as accompanied by the *aśṭabhogas*, i.e., *nidhi* (treasure-trove), *nikṣepa* (under-ground deposits), *jala* (water reservoirs), *pāśāṇa* (stones, mines, quarries), *ākṣiṇi* (actual privileges or present profit), *āgāmi* (future profits), *siddha* or *siddhāya* (land already brought under cultivation), and *sādhya* (waste land that may in future be brought under cultivation). See *Ep. Ind.*, III, pp. 123, 245; XIII, p. 34 fn. 1; XV, p. 22; XXXII, p. 42.
4. Those (articles) which the villagers ought to furnish daily to the king, such as food, drink, and fuel, the lord of one village shall obtain. See Manu, VII, 118.
5. CII., III, No. 21, p. 96; No. 22, p. 103; No. 23, p. 107; No. 26, p. 118; No. 31, p. 118; No. 38, p. 166.
Samudragupta gave away the village of Revāṭika in the Gaya viṣaya as an agrahara to the brahmana Gopasvāmin with the assignment of the uparikara. But in most of the inscriptions the term uparikara occurs along with udraṅga. U.N. Ghoshal believes that these two revenue terms have been used antithetically. He, therefore, interprets uparikara as the tax on temporary cultivators, and udraṅga as the tax levied on permanent tenants. He associates uparikara with the Marathi word upri, which means a cultivator not belonging originally to the same village, but residing and occupying land in it, either on a lease for a stipulated period of time or at the pleasure of the proprietor. According to J.F. Fleet, the word uparikara is derived from upari or upri and means 'a tax charged from the cultivators who had no proprietary rights in the soil'. S.K. Maity rightly suggests that it is difficult to accept the views of Ghoshal and Fleet because the words of Marathi language came into usage long after the records that refer to uparikara and udraṅga. But, in most land charters, we find these two terms mentioned together, and if uparikara and udraṅga mean

1. Ibid., III, No. 60, p. 257.
3. H.H. Wilson, Glossary of Judicial and Revenue Terms, s.v. upri.
4. CII., III, No. 21, p. 98 fn. I.
5. S.K. Maity, Economic Life of Northern India, p. 61.
taxes on temporary and permanent tenants respectively, it would imply that a certain piece of granted land was cultivated both by permanent and temporary tenants simultaneously which obviously seems improbable. In cases where the whole village was granted, the possibility of both types of tenants cannot altogether be discarded, but in the case of the grants of pieces of land with the assignment of both uparikara and udraṅga, it could not have been possible. There seems to be no reason why the land charters should make any distinction between the tax paid by the permanent tenants and the temporary ones. Barnett on the other hand, suggests that the uparikara is something like the Tamil expression mēl-vāram, i.e., crown's share of the produce. According to A.S. Altekar, uparikara is identical with bhogs which consisted of contributions in the shape of articles of provisions. Ghoshal, while contradicting these views, states that in the land grants distinct terms are used to signify 'the crown's share of the produce', the most common of them being bhāga-bhoga-kara and hiraṅya which are referred to along with the uparikara and the udraṅga among the privileges assigned to the donees.

1. CII., Nos. 21, 22, 23, 26, etc.
2. Ibid., III, No. 38, pp. 165 ff.
3. JRAS, 1931, p. 165.
He further adds that in some land grants of a later period belonging to Assam, the royal functionaries in charge of collecting the uparikara are mentioned in the list of oppressors who were forbidden to enter the donated land. Therefore, he contends that "the uparikara was not a regular item of revenue like the 'crown's share of the produce', but was an irregular tax which bore harshly on the cultivators".¹ It is, however, unlikely that the revenue practice that prevailed in the tenth and eleventh centuries A.D. in Assam necessarily prevailed in Gupta times or was the one which had descended from those days. There is no evidence to prove such a contention.² In Sanskrit, Hindi and Bengali languages, the term 'upari' or 'upri, means 'upon' or 'extra'.³ This has led D.C. Sircar to interpret the term uparikara as an 'extra-cess'.⁴ R.N. Saletore agrees with Fleet's interpretation of uparikara as a tax levied on cultivators who have no proprietary rights in the soil.⁵ The interpretation of uparikara is based mainly on speculation, particularly because of the conspicuous absence of any literary evidence in this context.

5. R.N. Saletore, Life in the Gupta Age, p. 348.
The term *udraṅga* is used along with *uparikara* in the land grants. In Buhler's opinion, *udraṅga* is equivalent to the words *uddhara* and *udgrantha*. Following him, J.F. Fleet takes *udraṅga* to mean the share of the produce collected by the State. But this interpretation of the term can not be accepted because in many inscriptions *bhāga* and *udraṅga* are mentioned simultaneously as two different taxes. As we have already seen, U.N. Ghoshal explains *udraṅga* as a tax levied on permanent tenants. Almost similar view is held by D.C. Sircar. To substantiate the argument, he refers to the Marathi term *udhārajamābandī* which is an assessment of the total revenue of the village on the chief proprietor who distributes it proportionately among the cultivators. S.K. Maity gives two alternative explanations. First, he says that *udraṅga* may have been a distorted derivative of the Sanskrit word *udaka* and thus may have meant something like a water tax. But we have no clear evidence to prove the prevalence of water cess as a separate tax in the Gupta

2. CII, III, No. 21, pp. 97-98 fn. 6. A.S. Altekar is also of the same view that *udraṅga* meant *bhāga*. See *Raśtrakutas And Their Times*, p. 216.
period. According to another explanation given by Maity, 
udraṅga may be something as draṅga which is referred to in 
the Rājatarāṅgiṇi, a later work, as a watch-station, and 
the term as such may have stood for the police tax levied 
for the maintenance of local police station.\(^1\) This view is 
more or less endorsed by Puspa Niyogi.\(^2\) However, these 
interpretations of udraṅga based merely on the similarity in 
sound of the words are not quite sound.

Udraṅga could not have been an oppressive tax because 
no Gupta inscription mentions its remission; rather it is 
referred to as an assignment. For instance, in the Khoh 
Coper-plate Inscription of mahārāja Hastin dated 475-76 
A.D., it is assigned along with uparikara and other taxes, 
to some brāhmaṇas in the grant of the village 
Vasaṅtaraśaṇḍika.\(^3\) L. Gopal suggests that udraṅga and 
uparikara may be equated with klipta and upaklipta.\(^4\) It 
seems that the terms udraṅga and uparikara, bhāga and bhoga, 
dhānya and hiraṇya were overlapping in their import and 
referred to the land taxes from a slightly different 
standpoint.

\(^3\) CII., III, No. 21, p. 97.
\(^4\) L. Gopal, Economic History of Ancient India, p. 41.
The land grants of the Gupta period also contain several other terms connected with land revenue. The terms hålikakara,\(^1\), ditya,\(^2\) meya\(^3\) or tulyameya\(^4\), dhanya\(^5\), etc., are not mentioned in any early source. The term hålikakara has been variously interpreted by the modern scholars. U.N. Ghoshal suggests that hålikakara may mean a tax on ploughs, but he does not elaborate the term further.\(^6\) According to S.K. Maity, the term may connote an extra cess imposed upon the area that could be cultivated with one plough.\(^7\) During the Mughal period, the taxes were sometimes assessed on the basis of an area cultivated with one plough.\(^8\) But in D.N. Jha's view, this can not be taken to suggest conclusively that the term hålikakara stood for the taxes on ploughs in the Gupta period.\(^9\) Y.B. Singh has tried

\(^1\) CII., III, No. 30, p. 134 ; Ep.Ind., XIX, No. 21.
\(^3\) CII., III, No. 60, p. 257 ; Ep.Ind., II, No. 30.
\(^4\) Ep.Ind., VII, No. 22.
\(^5\) CII., III, No. 38, p. 166.
\(^7\) S.K. Maity, Economic Life of Northern India, p. 63.
to prove ḍalikakara as a sort of visṭī levied on the peasants.\(^1\) Etymologically, the terms ḍali and ḍalika refer to a large plough and the ploughman respectively.\(^2\) The ḍali, according to him, may be equated with one of the types of visṭī tax and treated as an equivalent of the hari system. The hari denotes the employment of all bullock teams in the field of a landlord for cultivating his sir lands without any payment. To substantiate his argument, Y.B. Singh refers to the expression halika-kara-sametaḥ in an inscription which indicates the donee’s right to exact such customary employment of plough teams of the village for the cultivation of his lands.\(^3\) He further refers to the Arthaśāstra where Kautilya recommends the employment of slaves and prisoners for the cultivation of crown lands, and says that for want of ploughs the peasants would have been asked to work on such lands for some days. Y.B. Singh’s argument appears plausible but nothing could be said with certainty about the exact nature of ḍalikakara during the period of our study.

In the inscriptions, the term meya is normally followed by the term hiranya. But in the Madhuban Copper-plate Inscription of Harsha, we come across the expression yathāsamucita-tulyameya-bhāga-bhoga-kara. Tulyameya is, perhaps, used here as a supplement to bhāgabhogakara and the expression may thus mean the king’s normal share of the produce that can be weighed and measured. But in the Gupta inscriptions, meya or tulyameya does not occur along with bhāgabhogakara. Thus, in D.N. Jha’s opinion, it is likely that meya was a substitute for general land tax. The term dhānya also seems to have denoted the general land tax because most inscriptions mention dhānyabhogakara in place of bhāgabhogakara. However, in some land charters, dhānya occurs along with bhoga and bhāga, implying thereby that it was a distinct revenue term. U.N. Ghoshal suggests that dhānya was probably a fixed contribution in kind.

IV

The crown lands were another source of income to the State. In the Arthaśāstra, we come across the term sītā


100
meaning the produce from the royal farms. Under the Mauryas vast stretches of unreclaimed waste land were brought under cultivation by the State. These lands were cultivated either directly by the State under the supervision of sītādhyaksha or leased to the tenants. Conflicting statements of Diodorus and Strabo over the revenue charged by the State from crown lands has led to a controversy among modern scholars over their interpretation. According to Diodorus, "They (husbandmen) pay a land tribute to the king, because all India is the property of the crown, and no private person is permitted to own land. Besides the land tribute, they pay into the royal treasury a fourth part of the produce of the soil". On the other hand, Strabo has observed that "the whole of the land is the property of the king, and the husbandmen till it on a condition of receiving one-fourth of the produce". Bernard

1. AS', II, 15.
2. Ibid., II, 24. The crown lands were cultivated by slaves (dāsa), hired labourers (karamkāras) and convicts (danapgpratikarta) under the direct supervision of the sītādhyaksha. But as the crown lands were large in proportion to labour supply, the fields were leased to tenants on attractive terms. This method of farming has its parallel in the practice of the zāmindārs of Bengal and elsewhere who cultivated their lands called nīj-jote, khāmār, zirat, etc., either by employing their own labour or else by giving it to tenants (bargādars) on the basis of share-cropping. See U.N. Ghoshal, Agrarian System in Ancient India, p. 15.
Breloer has suggested that the phrase 'besides the land tribute' used by Diodorus should be substituted by 'in the absence of special arrangements'. On the basis of Breloer's suggestion, U.N. Ghoshal thinks that the tax paid by the cultivators on crown lands amounted to one-fourth of the produce in the absence of special arrangements made by the State. Special arrangements seems to mean facilities like bullocks, agricultural implements, seeds, manures, etc. Thus, one possible inference could be that when the tenants on crown lands employed their own capital in agriculture they paid only one-fourth of their produce to the State. M.H. Gopal's contention that the statement of Diodorus refers to lands other than the crown lands, and that the cultivators paid, besides the land tribute, one-fourth of their produce as an irrigation cess, does not sound convincing because it is generally held that the Greek accounts refer mainly to the crown lands. Similarly, the statement of A.N. Bose that Diodorus refers to two separate taxes, i.e., bhāga and bali, is rendered doubtful because

2. Ibid.
3. M.H. Gopal, *Mauryan Public Finance*, pp. 55, 56, 68. According to Gopal, 'one-fourth appears to have been the most common rate as it was levied on water-lifts, worked by bullocks and on water raised from rivers, lakes, tanks and wells. It is very probably to this that Megasthenes refers as a payment of a fourth part of the produce in addition to the land tribute'.
4. See Chapter on Land Grants.
most of the scholars believe that bhāga and bali were levied on non-crown lands.\textsuperscript{1} According to Bhattasvāmin, the rate of bali was one-tenth or one-twentieth part of the produce.\textsuperscript{2}

We can not rule out the possibility of approaching the problem from a different angle. The statement of Strabo that the husbandmen received one-fourth of the produce, and the view expressed by Diodorus that they paid into the royal treasury a fourth part of the produce of the soil can be reconciled if we take into consideration the fact that while Diodorus has not mentioned the rate of land tribute, Kauṭilya makes it explicit that the tenants who employed their own capital were required to pay one half of the produce.\textsuperscript{3} That would lead us to the conclusion that both Diodorus and Strabo seem to indicate that tenants on crown lands were left with one-fourth of their produce. We can not rule out the possibility that in actual practice the rates varied according to the fertility of the soil. In the fertile middle Ganga plain, the share-croppers were probably required to pay an additional cess. Similarly, the State might have levied an additional cess on some specific crops.

The term pārihiṇika in the Arthaśāstra denotes a compensation levied in the shape of grains for any damage.

\textsuperscript{1} A.N. Bose, Social and Rural Economy, Vol. I, p. 160.
\textsuperscript{2} On AS', II, 15.
\textsuperscript{3} AS', II, 24.
done by cattle to crops growing on cultivated tracts. As the waste and uncultivated lands belonged to the State, it appears that the pārihīṇika was also a source of income from crown lands.

The crown lands continued to exist in post-Maurya period as well. Fa-hsien's observation that "only those who cultivate the royal land have to pay (a portion of) the grain from it" clearly indicates the existence of such lands. The land charters of the Gupta period also refer to the sale of crown lands to individuals.

It is the fundamental right of the State to compel all its subjects to contribute to the exchequer. But there have always been certain persons and institutions who were exempted from the payment of one or more taxes. These exemptions and remissions of land revenue and other taxes were granted to the brāhmanas, temples, courtiers, villages, and even to individual cultivators. In the Arthasastra, we find that the state functionaries were required to prepare a revenue roll of the kingdom recording clearly the revenue free lands (pārihāraka). Kauṭilya lays down that no land

1. Ibid., II, 15.
2. James Legge (tr.), A Record of Buddhist Kingdoms, pp. 42-43.
3. AS', II, 35.
tax is to be levied on the peasants who bring the barren land under cultivation until they earn from that piece of land double the amount they had invested in cultivating it.¹ Rummindéi Pillar Inscription records that the village of Lumbini, being the birthplace of lord Buddha, was exempted by Ashoka from the payment of bali.² The villages which supplied troops (āyudhīya) were exempted from taxes.³ Sometimes, the state functionaries were also granted tax-free lands.⁴ Certain references in the Satapatha Brāhmaṇa indicate that from early times the brāhmaṇas were not taxed.⁵ Vasīṣṭha says that the king who rules in accordance with the sacred law may take a sixth part of the wealth (of his subjects) except from the brāhmaṇas.⁶ Manu enjoins that even if the king is dying of want he should not levy a tax on the śrōtriya.⁷ The early law-givers recommend the grant of revenue free lands to śrōtriya or those learned brāhmaṇas who performed sacrifices and studied the Vedas.⁸ The Greek accounts mention that only the

1. Ibid., III, 9.
3. Aś., II, 35.
4. See Chapter on Land Grants.
7. Manu, VII, 133.
philosophers who gave sound advice were exempted from taxes. In this context, R.S. Sharma has pointed out that since only a few brāhmaṇas might have been unacquainted with the Vedic literature, such fiscal privileges must have benefited the entire brāhmaṇa class. Manu states that a brāhmaṇa, learned or unlearned, is a great divinity just as consecrated or unconsecrated fire is a great divinity. Revenue-free lands were granted to the temples and monasteries also. As a consequent of the revenue exemptions, the State appears to have suffered a considerable loss of income. Kautilya forbade the transfer of revenue yielding lands as revenue-free grants to check the loss of land revenue to the State. From the Gupta period onwards, there was a constant increase in the number of beneficiaries who held revenue-free lands. But as we do not know precisely the total number of such beneficiaries, it is difficult to determine the actual loss of revenue to the State.

While several land taxes of the Maurya period like bhāga, bali, kara, hiranya, vishti, pranaya, etc., continued

1. Strabo, XV, 1. 32.
4. For details, see Chapter on Land Grants.
5. AS., III, 10.
to be levied in subsequent periods also, some of them like udakabhaga and piṇḍakara are not mentioned in the post-Maurya sources. Instead, some new taxes such as bhāgabhogakara, uparikara, udraṅga, hālikakara are frequently mentioned in the Gupta inscriptions. Ditya, meya or tulyameya, dhānya are some other taxes referred to in the inscriptions. In the land charters, the list of taxes from which the beneficiaries were exempted is usually followed by the word ādi or itādi, which indicates the existence of some minor cesses also. It seems that the burden of taxation went on rising in the Gupta and post-Gupta periods. That was probably due to the decentralisation of power, and the practice of revenue-free land grants, which had reduced the area of land under direct control of the State. Moreover, with the downfall of the Roman Empire, beginning in the fourth century A.D., India’s foreign trade had suffered a great setback which, in turn, had meant much loss of revenue to the State. Under the circumstances, maintenance of the imperial facade could have been possible only through increased taxation on land.