Chapter - V

LAND MANAGEMENT AND TAXATION
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Agriculture constitutes the lifeline of the Indian economy. Oral traditions in South India, especially the folk songs, drew heavily upon the images and metaphors of the plough, the wet clay and the young grain shoot swaying gracefully in the breeze. In fact, both men and women sang while engaged in the task of irrigating the fields and this created the genre of folk music known as Janapadalu. In the pre-industrial era, not only the villages but even towns and cities were sustained by the agricultural surplus. Therefore, a study of the history of agriculture in south India involves not merely the study of the eco-regions, cropping patterns and irrigation but also the over arching agrarian structure, questions of rights over land and the development of relations in land over historical space and time.

Though the land is a means of production from times immemorial it is subjected to taxation. The tax was collected in kind in earlier period and it was generally 1/6th of the gross produce from the demarcated agricultural land. From the period of Satavahanas the tax that was levied on land can be paid either in cash or in kind. It denotes the implementation of coinage and its wide circulation. The successors of Satavahanas too in the region under survey followed the same policy. At the time of levying taxes the rulers followed the principles laid down in Saptanga siddhanta of Kautilya. Land and its utilization became an important revenue generator in the early and medieval periods.

The kings who ruled in ancient and medieval India in general and Andhra desa in particular must have enforced laws to promote agriculture. Thus taking cue from Manu who enjoins that the king to punish those who steal agricultural implements. Those who sell bogus seeds, or sow the already used seeds or destroy boundary marks are to be punished by mutilations. Selling water tanks and orchards was as great an offence as selling one’s own wife and children.¹

Frequent references to kshetra, khetta or khettiya, occur in the inscriptions and the literary sources of the period under consideration. The term ordinarily means an arable field or tilled land. Epigraphic records² both royal and private explicitly mention the donations of fields (khetta) for the maintenance of the Buddhist monks and ascetics residing in the nearby monasteries and caves. Thus kshetra or khetta was a fertile land.³ It included vast plains,⁴ watery or wet land (kedara),⁵ land on the
bank or river, enjoying sufficient moisture, land frequently over-flown by water, land in the vicinity of wells, land watered by regular rains, marginal furrows between two rows of crops, low lands, and marshy places. Cultivation was done according to the fitness of land for all units of land were not of the same fertility.

Arable land (kshetra) was preferred to all other types of land, for the very existence of people depended on it. Kautilya holds that a limited tract with water is better than mere plain; the former being more conducive to the crops and fruits throughout the year while describing the attributes of a good country, the same authority gives importance to fertile lands. Thus kshetra was a fertile land producing all kinds of agricultural products. Akrishta, ushara, anurvara, bhauma and khila were the terms used for uncultivated, barren, fallow, dry and salty types of land. It is curious to note that Megasthenes does not specifically refer to any such tracts, which however were quite common, in our period. They were reclaimed for cultivation, laying out irrigation measures, gardens and buildings for shelter. According to Milandpanha the bad character of the fallow land could be known, if there was no sprouting up of the seed. In Bhasa’s drama Pancharatram, Sakuni warns Duryodhana that “yet corn will grow in the salty soil, if Yudhisthira be king” A later authority Narada smriti explains that tract of land not under cultivation for one year is called ardhakhila (half waste), and that which has not been tilled for the last three years is termed as khila. Thus it was a type of land not under plough at certain period and may better be taken as cultivable waste. The interpretation of the vedic term khilya which is probably the same as khila, as “strips of land between the cultivated plots probably used by the owners of plots in common” is a hasty inference.

Another type of land is called the forest or jungle land i.e. vana, vanapoara, and aranya. The Arthasastra mentions such uncultivable tracts under the title of bumichidravidhanam. They were used as grazing grounds, hermitages of the brahmanas, royal forests for the king’s sports, game forests for the people in the extremity of the country, reserved timber and elephant forest (dravyahastivana) Our sources give numerous references to the reclamation of forest or jungle lands and thus making them fit for cultivation and habitation. It may therefore show that bhumichhidra though apparently conveying the sense of a land having holes was not
entirely uncultivable waste. Other types of land such as rocky, miry, uneven, desert, having depressions and full of pebbles were not fit for cultivation. However, the *Arthasastra* states that a good country should be free from all such types of lands which is not possible, hence the element of land management forms the policy in agronomy.

The terms sthala and parvata occur in the *Arthasastra* for uplands or high grounds. Building of bricks and mud were generally made on elevated spots to safeguard against floods. The *Rāmayana* too refers to the high grounds and land with deep ditches. The *Sattigumba Jataka* mentions a high table land in the heart of a forest, where silk cotton tress were grown. Thus sthala consisted of both the cultivable and habitable lands. In the outskirts of the village, there was a meadow or grazing ground i.e. gochara, or gavyah for grazing of cattle. Besides, uncultivable lands and forests served as pasture lands. The *Arthasastra* indicates that great importance was attached to pasture land, where the cowherds tended the cattle of the village folk. The term vraja-bhumı or vraja-bhumika referred to in the Rock Edict of Asoka has been taken by Buhler as “an outpost for city or village and a cowpen developed into a ranche and hence into a village”. Thus, right from the early period in the history of mankind the importance of the land and its qualities and utilities were identified for its better utilization, consequently mankind developed techniques of land management.

**Land Survey**

With a view to safeguard the interests of the land owners against frequent anomalies and to maintain the royal treasury by accurate land assessment and collection, the land survey was considered an essential unit of the state policy. Careful measurement of arable land (kshestra) was known even in the earlier period. But the minute and detailed survey and measurement of all types of land such as cultivated, uncultivated, wet, fruit gardens, forests and pasture lands which *Arthasastra* introduces to us for the first time, was probably not made prior to our period. Thus such detailed system of survey and measurement must have also furnished the state an adequate data of productive capacity of the people. The early law giver, Apastamba frequently refers to the boundaries of the villages. Such boundaries and locations were denoted both by natural and artificial marks.
Kautilya and Manu lay down that the village boundary should be indicated by a river, mountain raised mound, forest, cave, artificial buildings (setubandha) namely, tanks, wells, cisterns, temples, fountains and bulbous plants, trees having long life such as salamali, palmyra, silk cotton tree and milky tree and different kinds of bamboos.

Manu states that the boundaries should be denoted by some hidden marks which Medhatiti, the commentator explains as dry cow dung at the time of the formation of new villages. Besides numerous reference to partition of property suggest the division and demarcation of the fields amongst the lawful heirs. Thus the marks like stone, pillars, fences of sticks and branches, pegs and water channels were setup around the plots of land which distinguished the land held by the different owners. Such marks which are used even in the modern times must have facilitated the survey work in ancient India. The boundaries were held very sacred and any violation to them was severely dealt with. The early law giver Kautilya fixes a fine of 24 panas for destruction of the boundaries. But Manu is more rigorous in enacting that such destruction should be punished by mutilation. We further learn from the Vishnu Smriti that anyone destroying the land marks should be compelled to pay the highest amercement and asked to mark the boundary again with the land marks. Yajnavalkya lay down suitable penalty for any act of transgressing and removal of the boundary lines.

The Arthasastra tells that the total area of the village was ascertained by means of inspection of the village accounts and records, which were maintained by the gopas and sthanikas with separate entries of produce of different types of land after complete verification of the boundaries of the lands.

It is true in the pre-historic period that the people who by using metal implements reclaimed forest lands and settled in groups as agriculturists might have enjoyed the absolute ownership on the lands which they brought under the plough, the rest of the whole countryside remaining unclaimed. Thus it is clear that land and its utilization was practiced from times immemorial in the human history.

There was no body at that time to demand any form of tax from them. With the advent of the gradual monarchical type of administration, the entire land in the kingdom including forests, waste lands, arable lands, hillocks, rivers and mines was
taken over by its ruler and it was the so-called rashtra or rajya which formed one of
the seven limbs (i.e. angas) say the basic factor required for one to become a king.
One could not be called a ruler without a rajya. The Hindu scriptures pronounce that
the State or the king possesses the absolute ownership over the entire land in the
kingdom and is endowed with the authority of levying taxes on the cultivated
lands. The cultivator is a tenant of the land and he has to pay all the taxes including
the primary rent, although he can enjoy certain privileges over the land.

Another type of ownership we notice with regard to the village residential
sites and some lands adjacent to it like the sites for laying hay stacks, cattle pens,
threshing floor, burial ground, village tank and some pasture land for grazing the
cattle which are left for the common use. These lands actually remain under the
enjoyment of the villagers ever since the pre-historic people first founded the
village, at least in the case of all the old villages. This is perhaps, the reason for the
rulers to honour the age old privileges of the villagers and exclude these lands from
the purview of taxation and other royal laws. The village civic body under the
headman gramani, exercises ownership over all these lands of common use. The
village headman or chief was appointed by the state, but his selection was
sometimes hereditary. Kautilya recognizes the authority of the headman. Taxes,
if any like grazing tax are collected by the civic body. The king if wanted to take
over the village lands had to take the approval of the village headman, whereas it
was not required in the case of other agricultural lands.

Kautilya in his Arthasastra defined the state craft in terms of Saptanga
Siddhanta (seven elements). The seven elements are 1) Swamy (king), 2) Amatya
(minister), 3) Janapada (people living places both urban and rural), 4) Durga (fort),
5) Kosa (treasury), 6) Bala (army and police) and 7) Mitra (friends)

In his Saptanga Siddhanta Kautilya says that the king should always ensure
the happiness of the people and listen to their appeals at all times and remove all
difficulties. If the king desires the welfare of the people, the people desire his
welfare. The king should find out with the help of experts where precious metals are
and obtain them and take a little from the people as tax. He should remove people
from over - crowded areas to vacant regions. This principle, appears to be the
guiding spirit to the rulers who granted stretches of lands to different sections of the
society, which paved the way for the development of agriculture and allied industries.

Our law givers urge the rulers to grant land to the Brahmanas. We know from the Arthasastra that the Brahmadeya lands were to be granted to those Brahmanas, who performed sacrifices, acted as spiritual guides, priests and learned in the Vedas. The Brahmanas were also provided with forest land for religious study and the practice of penances. Epigraphic records like the Nasik and Karle Buddhist cave inscriptions of Usavadata of 2nd century A.D. the Mayidavolu copper plate inscription of the reign of Sivaskanda varman's predecessor, probably his father named Simhavarman of 3rd century A.D. the Hirahadagalli copper plate inscription of Sivaskanda varman of the 4th century A.D. and the Kondamudi copper plate and seal inscription of Jayavarman of the Brihatpalayana dynasty refers to donation of land to the Brahmanas. In some of the epigraphs, the donees have not been stated but the nature of grants shows that such lands were also endowed to the Brahmanas.

Similarly in the Ikshavaku records found in the Krishna district of Andhra Pradesh the ruler Chantamula-I (c.223-240 A.D.) mentioned to have performed Vedic sacrifices and bestowed hundred thousand of hala measures (Hala satasahasra) besides other gifts. The Brahmadeya land grants were accompanied with the immunities and privileges. The Arthasastra lays down that land granted to the Brahmanas should be exempted from taxes and fines. The epigraphic charters bear full testimony to it. The Mayidavolu record states "to this village of Viripara we grant all the immunities enjoyed by the Brhamadeyas, let it be free from digging for salt, free from the supply of bullocks in succession, free from the entrance of soldiers, free from the supply of boiled rice, water pots cots and dwellings. With all these and other immunities prescribed by the rules regarding all Brahmadeyas caused it to be exempted." In the Hirahadagalli copper plate inscription of Sivaskandavarman, 18 types of pariharas are recorded.

Donating land and villages to Brahmanas for propagating Vedic dharma and conducting various services to the state and to the temples was common practice as stated above. In fact the Dharmasastras consider the gifting of land as highly meritorious and the temple and other inscriptions too bear testimony to this. The
land gifted may be classified into three broad groups, namely, (1) Wet, (2) Dry land and (3) Garden lands. Some of the land grants made are discussed below.

The earliest reference to the land donation to Brahmanas was the Kopparam plates of Pulakesin- II. The ruler granted a field of eight hundred nivartanas of land in the village Irbuli in Karmarashtra to a Brahmana. The Timmapuram plates of Vishnuvardhana I informs that some land at Kulura in the Plaki- vishaya (district) was donated to forty Brahmanas of the Chandoga school. The Chandaluru inscription of Sarvalokasrya records a grant of land to six Brahmanas who were the students of Samaveda. The Pedda Maddali plates of Jayasimha Vallabha register the grant of the village Penukapparru in Gudrahara vishaya to Gupta sarman as Sarvakara parihara agraharamu.

Besides Brahmanas the kings and the subordinate chiefs used to donate village or lands to temples. The Rajanarayana temple at Bhimavaram, according to an inscription of Vishnuvardhana owned as many as seventy villages in various nadus or regions under the control of Vengi desa. Similarly the temples at Bezawada, Bhimavaram, Bikkavolu, Sarpavaram, Chebrolu, owned several villages a devavrittis. Thus these temples were mandalika estates possessing several villages and lands in different regions where they were located. For example, the Draksharama temple referred to above possessed land in Sunkaturu in Prolunandu.

In the first instance the lands donated for maintaining perpetual lamps in different temples may be considered. One of the inscriptions from Bhimesvara temple at Bhimavaram issued during the 40th regnal year of Vishnuvardhana maharaja records the gift of 20 puttis of garden land to the god Somesvara Mahadeva by Rajaguru for maintaining perpetual lamps on the occasion of solar eclipse. Since the land is stated to have been situated near a tank and garden land it may be considered as valuable land. Another inscription from the same place that belongs to the period of Vishnuvardhana maharaja registers the gift of the 12 puttis of land as sarvakara parihara by Mallapa deva chakravarti, a mandalika ruler to god Rajanarayana deva for the same purpose. Another inscription from Appkatla, Guntur district records the gift of penta polamu, i.e. field set apart for the grazing of the cattle to god visveswara in Kammanati vishya. One of the inscriptions from Pedda Cherukuru records the gift of lands in the villages, Undralapalem, Balasani
palem, kesarapadu, Kandapanturu, Kasukurti grama and Vinumgarti grama to god Trivikramasvami for conducting several bhogas including Akhandavatti dipa.88

An inscription from Chandavolu registers the gift of two puttis of land to god Mahakali by certain Gauda Niyogi for his own merit.89 It may be noted that many more inscriptions record the gifts of garden lands and wet land for growing flowers and grain to ensure a continuous supply flowers, fruits and grain to the temple. Therefore temples had no political barriers for possessing properties. In this aspect temples were more privileged than the subordinate chiefs. Not only this, the king used to collect only nominal dues from the temples towards taxes.90 Therefore all devaritti lands and villages were practically granted with all immunities, otherwise called sarvamanya91 This was the land ownership of the temple in those days.

The numerous land donations remind us the importance and attention paid by the Chalukyas of Vengi and their feudatories to agriculture. The donation of lands, a part of land management was an attempt to increase the extent of the cultivable land; by donating different types of land and bringing large tracts of fresh territory under the plough by exempting it from paying taxes. The land donated was sometimes for grazing the cattle of the village and also cattle attached to the temples, is interesting to note.

It is to be noted that after the disappearance of Chalukyas of Vengi from the political map of Andhra Chalukya-Cholas gained control over the region. Ultimately, it came under the control of a prince of Chalukya-Chola descent, Kulottunga I (1070 - 1120 A.D.). During his reign the Chalukya-Chola kingdoms were united. After Kuottunga became the emperor, Vengi was ruled successively by his sons as viceroys. This tendency slowly paralyzed the administration and paved the way for the rise of feudatories in the region. The rulers of Chalukya-Cholas too followed the land management policy which was in existence in the region and continued the gift of lands to different sections of the society and temples.

The Kakatiyas of Warangal occupied a place of paramount importance and interest in the history of agrarian economy in Andhra. With Orugallu (Warangal) as capital, the Kakatiyas ruled over the Telugu country from about 1150 to 1323 A.D. They occupied a place of paramount importance and interest in the history of South India in general and that of Deccan and Andhra in particular. They were the next to
establish their sway over the entire Telugu speaking area after the fall of the Satavahanas and before the rise of the Vijayanagara empire. The period of Kakatiyas can very well be styled in the medieval history of Andhra country as "The Age of the Kakatiyas of Warangal". The Kakatiyas devoted much of their energies in promoting agriculture and safeguarding the land.

It is an admitted fact that population in general was not so dense in ancient and medieval times as at present. The feature is more predominant in the Deccan. Most of the village's in those days were primarily the settlements of peasants who under the benefaction of the concerned chiefs brought as much land as possible under the plough. The topography of the region provided innumerable streams, small and big, which were harnessed to fill the tanks for irrigation purpose. Therefore, the kings had necessarily a tough task before them, in clearing the jungle for cultivation with the co-operation of the people. Founding of new villages in the region at suitable places with water resources became more necessary during the Kakatiya period. Several villages in Andhra desa named Ganapavaram, after Ganapatideva, Rudravaram after Rudradeva and Muppavaram after Muppamamba have come into being by reclamation of the waste and forest lands by the respective kings and queens of the Kakatiya family. To construct a village in those days was a pious deed. Similar was the sanctity attached to the digging of a tank.

**Promotion of Irrigation**

Ganapatideva’s preceptor Visvesvara Sivacharya according to one of the Tripurantakam inscriptions from Prakasam district, purchased some forest land for 850 *gadyanas* and after clearing the forest constructed a village named Visvanathapura with a tank for the worship and offering to the god. An inscription found in the village Parada in Nalgonda district, dated A.D. 1144 records the creation of an *agrahara* of the same name where shares of land were assigned to several brahmanas, setti, boya and some to the temple with the specific condition that the donees should neither leave the place nor sell away their shares, but they themselves should remain there and see the village prosper. The lands in these village were exempted from paying taxes such as Siddhaya, *ari* and *koru*. Such incentives were granted in those days for the promotion of new settlements, reclamation of land and agriculture.
Cultivable land was classified into two types, namely wet and dry. The lands which are irrigated by rivers, rivulets, tanks, canals and wells are called nadi-matrikas. Wet land is again sub-divided into paddy growing land and garden land. And the lands which purely depend on rains are called nature fed or deva matrikas. Dry lands or deva matrikas are those where crops like millet, sesame, indigo, mustard and castor were grown which depended only on scanty rain fall. Forests and pastures (bidu) were rather more proportionate in extent than the two types of arable lands.

It was in the Kakatiya rule that the Deccan received proper attention in creating irrigational facilities. Divine prosperity is always there in Hindu ethics attached to the construction of tanks which in several codes is mentioned as one of the sapta santanas or seven deeds of everlasting virtues. The Kakatiya administration there seems to have been no special department or an officer to look after the works of irrigation. Most of these works like construction of temples, tanks and buildings were generally looked after by the ministers and subordinate chiefs. The Kakatiya kings themselves constructed some tanks. Prola-I according to the Motupalli and Bayyaram inscriptions excavated a tank named Kesari-tataka after his famous title ari-gaja-kesari i.e lion to the elephant like enemies Ganapatideva according to the Telugu work Pratapa charitra built several tanks at places like Nellore, the Telugu Choda capital, and at Ganapuram in Krishna District. Reference to the tanks named Ganapa samudra are of frequent occurrence in the inscriptions of this period and such tanks are believed to have been constructed and they irrigate some thousands of acres even today.

The most important piece of work in the construction of a tank was always the erection of an embankment strong enough to withstand the pressure of the water impounded in it. This was a comparatively easy task and naturally involved less trouble and expense in the hilly tracts than in level country. Unfortunately no details of the means adopted by the tank builders in the accomplishment of their task are described in any records of which we have knowledge. There is reason to believe that, in some cases at least they directly employed labourers and paid them wages in cash. In an inscription dated Saka 1215 at Tipurantakam in the Prakasam district, it is stated that the construction of a tank called Kumara samudramu involved an
expenditure of 241 madas whilst two other tanks, both named Tripura samudram, cost 7 madas and 156 madas respectively.96

The government took sufficient care for the proper upkeep of the tanks and canals. Annual repairs of the bunds, removal of silt deposits on the bed and repairs of the canals and sluices are the main items of maintenance. We find numerous records which appoint certain persons for this purpose. Those persons are granted an income called dasavandha levied on the cultivators generally at the rate of one kuncha per each putti of the gross yield.97 It is generally called putti kuncha or cheruvu kuncha. There is another kind of remuneration called dasavandha manya. Some land irrigated under the tank is assigned to the tank keeper as manya.

Cultivable land was classified into two types, namely wet and dry. The lands which are irrigated by rivers, rivulets, tanks, canals and wells are called nadimatrikas. Wet land is again sub-divided into paddy growing land or nir nela and garden land or tomta nela. And the lands which purely depend on rains are called nature fed or deva matrikas. Dry lands or deva matrikas are those where crops like millet, sesame, indigo, mustard and castor were grown which depended only on scanty rain fall. Forests and pastures (bidu) were rather more proportionate in extent than the two types of arable lands. Lands brought under the plough are called acchukattu lands98 which included both wet and dry lands. The term acchukattu denotes that the land was liable for levy of tax generally called ari by the government.99 An inscription at Katakuru dated Saka 1225 records a monetary gift at the rate of one visa or 1/16 of a ruka on every marturu included in the acchukattu land as god’s share. Here the levy is specified for each kaaru either it be in Karttika or Vaisakha season.100 Indirectly the specification furnishes the information that acchukattu lands are those which are brought under the plough and surveyed systematically for the purpose or taxation.

It is well known fact that methods of agriculture were almost the same as we find them till recent days before the introduction of mechanized farming. The indigenous tools and bullocks were used. According to the harvest seasons the lands are called Karttika and Vaisakha lands. Some lands are cultivated in the first season of the South-west monsoon which yield the crop in Karttika and the second type of lands in the winter season to yield the crop in Vaiskha or summer. They are called
tru garu or iruupu lands. Auspicious occasions for sowing the seeds or commencing the new agricultural year or beginning the new harvest with regard to wet as well as dry lands, have been ceremoniously observed from early days. The two occasions generally fall on Eruvaka Punnama or the full moon day of the month of Jyeshta i.e. in the month of June, when the South-west monsoon sets in and the seasons becomes suitable for sowing the seeds. This is the main festival for the cultivators to begin the new year.

Reclamation of Land

The Kakatiya rulers not only took interest in providing irrigational facilities for the improvement of agriculture, attempted to increase the extent of cultivable land by clearing forests and bringing large tracts of fresh land under the plough. According to Kaifiyats in which local tradition preserved of several villages refer to the deforestation of much of area by command of Prataparudra and to the foundation of new villages on land they reclaimed from woodland and wild jungle. When Prataparudradeva marched against Kayasta chief Ambadeva, he ordered Irugappa Keti Nayaka one of the officers in his service to cut down the forests near Kochcherlakota located in the Prakasam district and to build there the village of Duppipadu, modern Dupadu. An officer of the king’s court called Srinatharaju of Anumakonda was placed in charge of this township. Likewise the country to the west of the Srisaila mountain corresponding to large part of the existing Nandikotkur of the Kunool district of today was also at that time covered by dense forests which were cleared at the instance of the king, and several new villages were founded in the open spaces thus created. Officers in his service were appointed to look after the promotion of agriculture and provision of security. Similar accounts are related in the Kaifiyats regarding the foundation of a large number of villages in the Kadapa, Kurnool, Prakasam, and Nellore districts; these all bear the testimony to the real and intense interest taken by Kakatiya rulers particularly Prataparudradeva in increasing the area for cultivation which in turn paved the way for the strengthening the economic resources of his kingdom.

However it was not always easy to find people to migrate to the newly founded villages and settle there. To make people and entrepreneurial farmers to migrate to newly founded villages the Government encouraged by granting special
privileges to the emigrants. They were allowed to cultivate the land at first for a term of three years free from the payment of any rent or fiscal charges, from the fourth year onwards taxes were levied at low rates which were gradually raised year by year until they came up to the level of those obtaining in the older established villages. With the construction of a tank and providing other infrastructure like temple, road connectivity the formation of a full-fledged village is completed.

Crops

Paddy was the staple crop in all parts of the kingdom as it is today. The irrigational facilities provided by the numerous tanks, canals of small magnitude along the streams were by no means insignificant in those days. Every village in fact was self-sufficient with regard to food grains, rice as well as other grains like millet, ragi, saijja jonna etc. An incomplete kavya of an unknown author found on the hillock near Hanmakonda, describes the lands of Andhra as golden in colour with the ripped paddy fields looking like the Meru mount of gold. All kinds of millets were grown in the veli or dry lands. Wheat, green gram, black gram horse gram and some of the other husked grains were also cultivated and grown in the fields.

Thus the Kakatiya age witnessed the reclamation of land, foundation of new villages, promotion of irrigational infrastructure and adoption of systematic land survey paved the way for the development of agriculture. It helped in turn to strengthen the state economy.

As stated in different Dharmasastras that agriculture should be the main concern of the king, because it fetches his income. The people migrate on account of loss; they should be brought back, given all facilities and rehabilitated on their lands. The king should not depute the same individual to collect royal revenue and the revenue of the temples. Trade is an important concern of the state. The king should encourage the imports from other states. He should protect the foreign trader in troubles and from going to the enemy state by providing them with houses and other conveniences in his own capital. The king should divide his income into four parts, three parts must be spent and one part should go into treasury. He should not consider as waste money spent for military activities when time comes.
Revenue generated was employed in various developmental activities of the state. Revenue of the villages was assigned to scholar Brahmins for their livelihood. If the share obtained in the revenue was very small they would be granted full exemption from taxation. In some smritis it has been observed that the whole of the Brahmin caste were exempted from taxation. However there is a difference of opinion as in Mahabharata it has been declared that the Brahmins who held lucrative positions were charged usual taxes and cess at applicable rates.

The lands of Brahmana owners were sold away for the non-payment of the government dues. The Brahmana donees of agrahara villages had to pay interest on the land tax remaining in arrears. The state after waiting for three months would sell away the shares of the defaulters.

Temples also generated revenues. Temples which owned extensive lands had to pay taxes. If the income was small only a quit rent was charged. Sometimes the temple sells parts of land in order to pay the government dues. One sixth of land produce was charged.

Trade and industry taxes were also a major source of revenue. Traders had to pay octroi duties that were levied on most of the imported articles at varying rates. They are paid either in cash or in kind. Customs duties varied according to the commodities. According to Manu a 16% duty on fuel, meat, honey, ghee, scents, medicines, flowers, vegetables earthen pots and leather should be levied. Kautilya recommends lighter tariff of 4% to 5% on medicines, fuel leather goods and earthen pots. Cotton materials were charged low. Wines and silken pieces were charged a higher duty varying from 61/2% to 10%. Tariffs varied from province to province. Most of the articles mentioned in this connection by the Smritis paid customs duty. According to Kautilya items intended for religious ceremonies and sacrifices, marriages, presents given to the bride, should be exempted from octroi duties.

The ferry tax was another source of income generation. It had to be paid for passengers, goods, cattle and carts. A shop tax has been frequently referred to in inscriptions. It existed in the Deccan under the rule of the Yadavas. In south India it was six panams per annum. The 10% tax on sale proceeds has been referred by Megasthenese.
The land tax was a major source of revenue which varied from 25 percent to 50 percent. Village Sabhas or Urs were given the responsibility to collect these taxes. Under suitable circumstances they would grant individual land holders some exemption. At times the share of tax was distributed over other holders. Village Sabhas would grant perpetual exemption from the land tax on receiving the capitalised value of the tax due. Members of the Sabha were responsible for the tax collection. In cases of default the officers of the central government as a punishment would make them stand in water or under the burning sun.

The mines that were leased out had to pay a heavy excise duty. According to Sukra it was 50% in the case of gold and diamonds, 331/3% in the case of silver and copper and 16 to 25% in the case of other metals. Excise duty was also imposed on salt. Cattle breeding also had to bear its share of taxation. As per inscriptions tax was charged per head per cow, sheep or she-buffalo.

As per inscriptions taxes were imposed on the smiths, goldsmiths, shepherds, fishermen, weavers. In market places, ghats, rest houses and city gates octroi duties were collected. There was a tendency to increase the demands of the state towards the end of the ancient period. Villages and their assemblies would oppose in union to unjust demands and were successful. When Kulottunga Chola-I ruled people decided that the government's share was one fifth of the dry crop and one third of the wet crop.

As per evidences in the tenth century the taxation policy showed a tendency to be oppressive. People could save themselves from tax oppression only by organising a systematic and a united disagreement. The government would succeed in realising its demand or whether people would succeed in resisting it would depend on their virtual strength.

There are evidences that indicate granting of reliefs from the government in order to enable the tenants to overcome natural calamities. The items of expenditure in administration of South India were similar to those in North India.

The history of revenue administration dates back to the olden days of kings and kingdoms. Till the advent of the British, in the post Satavahana period, several minor dynasties were existing in Andhra and had never acknowledged a single ruler
except the major dynasty namely Kakathiyas. Under Kakatiyas the revenue Administration had reached the high level of efficiency, who determined the extent of land by the quantity of seeds sown and surveyed.

The vast empire was divided into mandalams, nadus and seemas so that every remote village could have the benefits of effective administration. The present system of preparing and maintenance of land records originated from the Mughal period and it reached its scientific form during the British rule. Hence it can be surmised that the ancient system of land tax continued even during the Muslim rule with some modifications here and there. In the 16th century, Shershah Suri initiated land settlement operations for assessment and collection of land revenue. During the reign of Akbar, there was some improvement in the system.
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