REVENUE SYSTEM

IN

POST-MAURYA AND GUPTA TIMES
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M.A., Ph.D.
Lecturer in History, Patna University

Punthi Pustak
Calcutta :: :: 1967
FOR

HEM
Roman Equivalents of Nāgari Letters.

| अ a | ऋ r | क k | च c |
| आ à | ए e | ख kh | छ ch |
| इ i | ऐ ai | ग g | ज j |
| ई ī | ओ o | घ gh | भ jh |
| उ u | ऑ au | ङ n | ङ n |
| ऊ ū |

| ड t̄ | त t | प p | य y |
| ढ th | ठ th | फ ph | र r |
| ण d̄ | ठ d | ब b | ल l |
| ण dh | ध dh | भ bh | ब b |
| ष n̄ | न n | म m | श s |

ष s Anusvāra \ ō m

स s Visarga \ ḫ
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Patna 1967

D. N. J.
**ABBREVIATIONS**

<table>
<thead>
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<th>Abbreviation</th>
<th>Full Form</th>
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<tr>
<td>Amar.</td>
<td>Nāmalīgāṇuśāsanam of Amarasiṃha.</td>
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<td>AO</td>
<td>Archiv Oriental.</td>
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<tr>
<td>Āpastamba.</td>
<td>Āpastamba Dharmasūtra.</td>
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<td>AS</td>
<td>Arthasastra.</td>
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<tr>
<td>ASR</td>
<td>Annual Reports of the Archaeological Survey of India.</td>
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<td>ASWI</td>
<td>Annual Reports of the Archaeological Survey of Western India.</td>
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<tr>
<td>Bhapati.</td>
<td>Bhāspati-smṛti.</td>
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<td>CII</td>
<td>Corpus Inscriptionum Indicarum.</td>
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<tr>
<td>Div.</td>
<td>Divyāvadāna.</td>
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<td>Ed.</td>
<td>Edited by</td>
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<tr>
<td>El</td>
<td>Epigraphia Indica.</td>
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<td>GOS</td>
<td>Gaekwad Oriental Series.</td>
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<tr>
<td>Hist. Dharm.</td>
<td>P. V. Kane, History of Dharmasūtra.</td>
</tr>
<tr>
<td>HOS</td>
<td>Harvard Oriental Series.</td>
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<td>HRS</td>
<td>U. N. Ghoshal, Contributions to the History of Hindu Revenue System.</td>
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<td>IA</td>
<td>Indian Antiquary.</td>
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<td>IC</td>
<td>Indian Culture.</td>
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<td>IHQ</td>
<td>Indian Historical Quarterly.</td>
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<tr>
<td>Indian Historiography</td>
<td>U. N. Ghoshal, The Beginnings of Indian Historiography and Other Essays.</td>
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<tr>
<td>JA</td>
<td>Journale Asiatique.</td>
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<td>JASB</td>
<td>Journal of the Asiatic Society Bengal.</td>
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Jātaka.

Journal of the Bombay Branch of the Royal Asiatic Society.


Journal of the Economic & Social History of the Orient.

Journal of the Numismatic Society of India.


Journal of the Royal Asiatic Society of Great Britain and Ireland.

Journal of the University of Bombay.

Kāmandakīyaanātisāra.

Kātyāyanasmṛtisāroddhāra.

Kumārasambhava.

Lüders' List of Brāhmī Inscriptions.

Mahābhārata.

Mālavikāgnimitra.

Mānavā Dharmaśāstra (Manusmṛti).

Milindapañho.

Nāradasmṛti.

New Series.

Part

Pali Text Society.

Raghuvarṇa.

Ṛtusāṅhāra.

Abhijñānāsaṅkuntalam.

Śatapatha Brāhmaṇa.

Sacred Books of the East.

D. C. Sircar, Select Inscriptions bearing on Indian History and Civilisation.
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<tr>
<td>SP</td>
<td>Śānti Parva. Translated by, translation</td>
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<tr>
<td>Tr., trans.</td>
<td>Vasiṣṭha Dharmaśāstra.</td>
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<tr>
<td>Vasiṣṭha</td>
<td>Vaiṣṇava Dharmaśāstra (Viṣṇusmṛti).</td>
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<td>Viṣṇu</td>
<td>Yājñavalkyaśmṛti.</td>
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<tr>
<td>Yājñavalkyaśmṛti</td>
<td>Zeitschrift der Deutschen Morgenländischen Gesellschaft.</td>
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CHAPTER I

INTRODUCTION

U. N. Ghoshal was the first to have made a serious study of the revenue system of ancient India. His famous book *The Contributions to the History of Hindu Revenue System*, published in 1929 from Calcutta, is a piece of pioneer research on the subject. This work covers the period from the Vedic age to c. A.D. 1200, and hence its treatment of the post-Maurya and Gupta periods is far from exhaustive and adequate. In fact the book devotes the maximum space to the Maurya period because of the ready availability of the Arthashastra material, whereas the Scythian and the Gupta periods are dismissed in about thirty-six pages. Atindra Nath Bose also in his *Social and Rural Economy of North India* (c. 600 B.C.-A.D. 200) assign a chapter to the land revenue and allied charges, but his study is based mainly on the pre-Maurya sources and the Arthashastra, and does not take us farther than c. A.D. 200. The treatment of the subject in *The Economic Life of Northern India in the Gupta Period* by S. K. Maity, published in 1957, is perfunctory, and some source materials have not been understood in their historical perspective. The first adequate study of the revenue system of a shorter period, however, was made by M. H. Gopal, whose *Mauryan Public Finance* was published in 1935. In the present work we have tried to follow up the inquiry undertaken by Gopal, avoiding his temptation to read modern ideas and institutions in the Arthashastra. We have confined our study to the period from the fall of the Mauryas in 185 B.C. to the break-up of the Gupta empire in A.D. 550.

The sources of the present study are principally legal and literary writings and epigraphic records. Among the legal texts of our period, the law-books of Manu, Viṣṇu, Nārada, Yājñā-

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1. The book was published in two volumes from Calcutta in 1942-45.
valkya, Brhaspati and Katyayana are the important ones. Some of the obscure passages of these lawgivers have often been interpreted with the help of commentaries, but we have been cautious in accepting the commentators' interpretation, because they belong to a very late period. Since the Smritis are in the nature of legal precepts, they may often describe things as should have been and not as they actually were in practice. But they become more or less reliable sources of information when corroborated by other contemporary materials. The idealised picture as available from the law-books is greatly modified by the Jatakas and other religious writings as also by the Brahmanical literary works of the period, and, above all, by epigraphic records.

The Jataka stories, nearly 550 in number, are varied in their character and often furnish valuable information about some aspects of the revenue system of the period to which they belong. The existing Jataka is merely a commentary and not the original canonical text. Each Jataka consists of paccupanna-vattthu (the story of the present), relating in prose the occasion of the Buddha's telling the story, aita-vattthu (the story of the past), speaking of one of the former births of the Buddha, gathas which generally belong to the 'story of the present' but very often also to the 'story of the present,' veyyakaran (short commentary) which explains the gathas word for word, and samodhana (connection) in which Buddha generally identifies the personages of the story of the present with those of the past. The antiquity of most of the gathas, belonging as they do to the Buddhist canon, goes back to a very early period. This is also supported by their language, which is more archaic than that of the prose narrative of the present and the past. For our purpose the prose portions of the Jatakas are more important. In the Gandhavai\textsc{na}\textsuperscript{4} the authorship of the prose narratives in the form of commentary is ascribed

2. We have accepted the dates of these lawgivers as suggested by Kane. Vide the chronological table in Hist. Dharma, II. Pt. I. pp. xi-xii.
4. JPTS, 1886, p. 59.
to Buddhaghoṣa (5th century A.D.), which has, however, been questioned on good grounds by Rhys Davids and Burlingame. On the other hand, it has been assumed by some scholars that the extant Jātaka stories offer us a picture of the narrative literature and the conditions of civilisation at the time of the Buddha or of a still earlier period. But this view cannot be accepted without question. The archaeological evidence testifies to the fact that the Buddhist birth stories became familiar only from the 2nd and 1st centuries B.C. The reliefs on the stone walls around the stūpas of Bharhut and Sanchi depict scenes from the Jātakas, including those which are narrated only in prose. This is borne out by the fact that in Bharhut the titles of some of the Jātakas are written above the reliefs. These precious monuments prove that a number of narratives, which are sometimes also found in the existing Jātaka commentary, were in the 2nd (perhaps even the 3rd) century B.C. technically called Jātaka and were regarded as Bodhisatta stories. From this it may be inferred that some of the birth stories were perhaps so popular two or three centuries before Christ as to suggest a still greater antiquity for them. But this should not mean that the entire bulk of the Jātaka literature belongs to the time of the Buddha. Winternitz is of the view that for the great mass of the verses no greater antiquity than the 3rd century B.C. can con-

8. A list of the 27 or 29 Jātakas of the Bharhut stūpa, which have been identified so far, is given by Rhys Davids, Buddhist India, p. 209, and Hultsch, JRAS, 1912, p. 406.
10. Warmington (Commerce between the Roman Empire and India, p. 77) points out that the fables of Babrius, and of Phaedrus, who belongs to the earlier half of the 1st century B.C., also contain Jātaka stories.
scientiously be urged, certainly not proved, and much of the prose assuredly belongs to the Christian era.\textsuperscript{11}

The post-Mauryan date of the \textit{Jātakas} appears all the more plausible in view of the fact that the stories are often permeated with the atmosphere of flourishing trade and commerce. It emerges from a study of the \textit{Jātakas} that the worth of every marketable commodity, from a dead mouse and a day at the festival, up to all kinds of fees, pensions, fixed loans, stored treasures and income, is stated in figures of a certain coin and its fraction. In fact the \textit{Jātaka} literature reveals a society having the full use and enjoyment of plentiful coinage, which may be symptomatic of very brisk mercantile activities.\textsuperscript{12} Thus it has been rightly suggested that the \textit{Jātakas} represent a state of society which provided suitable conditions for trade, perhaps during the Sātavāhana period.\textsuperscript{13} Although the finds of punchmarked silver and copper coins, coupled with a large number of iron objects, assigned to the period of the North Black Polished Ware (\textit{circa} 600-250 B.C.), clearly point to the definite beginnings of urban life and the rise of trade and commerce in much earlier times,\textsuperscript{14} the \textit{Jātaka} literature gives the impression of an economy which is far more advanced than the rude beginnings of city life known from the excavations at Hastinapura and Katra in Maṭhura. Therefore the picture of the economic life that obtains in the \textit{Jātakas} may be, taken to reflect, to a certain extent, the condition of the Sātavāhana or the post-Maurya period, when maritime trade between India and the Roman empire assumed fairly big dimensions. So far as traditions regarding political events are concerned they may refer to pre-Maurya times, but the description

\begin{footnotes}
\item[11] Winternitz, \textit{op. cit.}, pp. 121-22. Cf. Fiser according to whom the third, fourth and fifth volumes of the \textit{Jātakas} can be generally considered as parts that have assumed their present shape in a period posterior to the majority of the simple stories of the first and second volumes (\textit{AO}, XXII. p. 249).
\item[12] In connection with the remuneration of officers, we have shown that the \textit{Jātakas} refer to them as being paid in terms of money.
\item[13] Kosambi, \textit{An Introduction to the Study of Indian History}, pp. 259-60.
\item[14] Sharma, \textit{Śūdras in Ancient India}, p. 85.
\end{footnotes}
of social and economic life reflects the state of affairs in which the Jātakas were finally compiled, a generalisation which is true of the Mahābhārata also. Since, however, the Jātakas admittedly incorporate much of the older tradition, we have used them as supplementary evidence.

There is, however, not much controversy about the dates of other Buddhist works such as the Milindapañho, the Divyāvadāna, the Mahāvastu, the Avadānaśatakā and the Lalitavistara, etc., all of which are generally assigned to the post-Maurya period. Although these works do not yield much information on the revenue system of the period, they sometimes help us in interpreting other sources in their historical background.

We may also mention a few kāvyas of post-Maurya times. The Gāthāsaptaśati, commonly attributed to the Sātavāhana king Hāla, is a collection of seven hundred Prākṛta verses dealing mainly with different aspects of rustic love. It does not throw much light on the revenue system, but it enables us to follow the gradual changes in the office of the village-headman. The Buddhacarita and Saundarananda-kāvya of Āsvaghoṣa, a contemporary of Kanishka, are both written in the kāvya style and belong to the same class of ornate court poetry. The former is the first actual epic of the Buddha, created by a poet and the second, connected as it is with the life story of the Buddha, amplifies, in particular, those scenes and episodes which receive scanty attention, or none at all, in the Buddhacarita. A few passages in these works refer to the terms kara and bali, which we have discussed at their proper places.

In the Gupta period, however, we have comparatively more literary records, which are of some use to us. The most important are naturally those of Kālidāsa, whose Mālavikāgnimitra, Vikramorvaśīya, Abhijñānaśakuntala, Rćsusāñhāra, Meghadūta, Rağhuvaṁśa and Kumārasambhava need no introduction. These works mainly refer to conditions of opulence and plenty, and contain useful references to the economic life of the time. The Mudrārūkṣasa of Viśākhadatta and Mṛcchakaṭika of Śūdraka also supplement our knowledge of the subject.

Apart from the above-mentioned sources, we have often drawn upon several technical works of the period. The *Mahābhāṣya* of Patañjali, who belonged to the second century B.C., is a commentary on the *Āṣṭādhyāyī* of Pāṇini and hence is not expected to be of much service in the reconstruction of revenue history; but it has been utilised by us at some places. The *Kāmasūtra* of Vātsyāyana, assignable to the Gupta period, deals mainly with the Hindu erotics, but touches on several other aspects of Hindu social life and throws some light on the nature of forced labour, which formed an important source of revenue to the state. The *Brhat-sarnhitā* of Varāhamihira (A.D. 505-587) is a highly technical work on astrology, but contains some useful data about the effects of the contemporary system of taxation. The most important of the works of the present category, however, is the *Nāmaliṅgānuśāsana*, popularly known as *Amarakośa*, a lexicon compiled some time in the Gupta period. We have made a good use of this work in connection with the interpretation of certain revenue terms.

The travel accounts of foreigners also deserve our attention. No ambassador like Megasthenes is known to have come to India on a political mission during our period, but the account left by the Chinese traveller Fa-hsien, who came to India during the reign of Candra Gupta II and visited Madhyadeśa in A.D. 405-411, is of some value for our study. Since he came on a religious pilgrimage to India, he said little about the general state of the country, and part of whatever little he said is wrong. For example, it is doubtful whether Buddhism held the predominant position he would lead us to believe. The evidence of the coins and inscriptions shows that the rulers were non-Buddhists, and that Buddhism must, by this period, have long passed its zenith.16 Fa-hsien probably passed most of his time in studying in the various monasteries and saw little of the everyday life of the country. This is clear from his erroneous observations. His statement about the absence of drinking in the Gupta period is definitely a case of misrepresentation. Thus Fa-hsien’s report

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cannot be accepted as true unless corroborated by the indigenous sources. The same is true of the account of Hsüan Tsang, who visited this country during the time of Harsavardhana. In the present work greatest reliance, however, has been placed on the inscriptions, whose provenance and chronology are almost certain except in a few cases. However, the available epigraphic material in North India during post-Maurya and Gupta times is not adequate to answer all the questions we would like to raise. The Śaka-Kuśāṇa Kharoṣṭhī records of the post-Maurya period from North-Western India are not of much use to us. Similarly, the inscriptions from the Mathura region of the time of the Kuśāṇas do not contain any land grant and hence are not of any substantial help in the reconstruction of the revenue history of the time. Land grants, which mention the names of revenue official and units, and sources of revenue, are first available in the Sātavāhana kingdom, which extended into Northern India. The Sātavāhana territory represents the area where the South merges into the North and vice versa, and hence the Sātavāhana grants of land, possibly reflect, in considerable measure, the revenue conditions prevailing in the North.

In the Gupta period, although we have several land charters from Eastern India, their number in the kingdom of the Vākāṭakas, the Parivṛṣaka Mahārājas and the Maitrakas is greater. The Vākāṭaka kingdom covered mainly parts of Central India, the Western Deccan, some portions of Gujarat and thus stretched well beyond the Vindhayas, and the Parivṛṣaka Mahārājas ruled over some parts of Central India. The Maitrakas of Valabhi ruled over the entire Saurāstra region and some parts of Gujarat proper. Thus we have not only taken account of the epigraphs strictly belonging to North India but also those of the upper Deccan. The inclusion of these records in our sources has rendered it possible to present a connected history of the revenue system and enabled us to appreciate certain local variations in the fiscal organisation.

Although most sources of our study have been tapped by previous scholars, we have tried to interpret and co-relate them in such a manner as to present a clear and full picture of the revenue system of post-Maurya and Gupta times. An attempt has
been made to bring out the salient features of the fiscal organisation of this period. In treating the sources of king's revenue and the machinery for their administration it has been our objective to establish, wherever possible, a link with the past and to point out the departure from it.
CHAPTER II

LAND OWNERSHIP AND KING'S RIGHT TO TAXES

In order to appreciate the basis of royal taxation in ancient India, it is necessary to consider the king’s position in relation to land: in other words, whether land was owned by the village communities, by private individuals or by the king himself.

According to Campbell¹ and Maine² the traditional village communities exercised joint ownership of land. The Maliya Copper-plate of Dharasena II³ is interpreted by Fleet to suggest some sort of corporate ownership. This charter records the grant of 100 padāvartas of land in Śivakapadraka known as the holding of the cultivator Botaka.⁴ Fleet translates padraka as common land, on the authority of H. H. Wilson⁵ according to whom padar (i.e., padr) is explained as “common-land, land adjacent to a village left uncultivated.” This interpretation of padraka, however, appears to be untenable. The suffix padr, which is derived from pad, itself means a village, or a place of habitation, besides a road in a village, the earth or a name of a district.⁶ Sankalia⁷ points out that a Kṣatrapa inscription dated A.D. 181⁸ mentions Rasopadagrāma. He adds that in many later inscriptions—those of Traikūṭakas, Kaṭacuris, Maitrakas of Valabhi and others—padra occurs with grāma. He, therefore, rightly suggests that

². H. S. Maine, Village Communities in East and West (London, 1890), pp. 91-94.
³. CII, III, no, 38, p. 170 and n. 3.
⁴. Ibid., II. 22-26.
⁵. H. H. Wilson, Glossary, p. 286.
⁶. Monier-Williams, Sanskrit-English Dictionary, s.v. padr.
⁸. Sel. Ins., p. 176, 1. 4.
padra did not connote a village; it had become a part of the village, the suffix padra indicating, when compounded with the name proper, a place of habitation in, around, or on a road leading to a village. In our opinion, therefore, padraka, appended to Sivaka in the Maliya Copper-plate of Dharasena II, has nothing to suggest joint ownership. Besides, it is mentioned in the record itself that the land in Sivakapadraka is known as the holding of Botaka. If padraka is taken to mean a common-land, how could the holding belong to an individual as is stated in the charter?

Again, from a land transaction for religious purpose in East Bengal,9 Pargiter has tried to prove some sort of joint ownership during Gupta times. The remarkable fact, this record conveys, is that land could be purchased only after the unanimous approval of the leading men of the district as well as the common-folk (prakṛtayāḥ).10 Basak argues, “If we assume that the lands belonged to the state why could it not alienate them without the consent or approval of the people’s representatives, the mahattaras and the businessmen (vyavahārins)11 of the province and the district, and sometimes even the common folk? One way of answering these questions may be that these lands belonged not to the state but to the whole village or village-assemblies, and hence their transfer could not take place without the consent or approval of the latter”.12 The view of Basak is also supported by Majumdar.13 Basak’s argument, however, is not convincing, for the fact of alienation of land and the introduction of a new owner were evidently matters which concerned the whole village and the consent of the village through its leading men was considered important. Moreover, the importance of neighbours and elders in boundary disputes is recognised by the law-books. Thus Manu ordains that the decision concerning the boundary marks of fields, wells, tanks, of gardens and houses depends upon

9. IA, XXXIX, p. 214.
10. The Copper-plate inscription of Dharmāditya, IA, XXXIX, p. 195.
11. The word vyavahārin has been wrongly translated as businessman.
12. AMSIV, III, Pt. 2, pp. 486-487.
the evidence of the neighbours. A passage of Yājñavalkya may be cited to the same effect. Similarly, according to Nārada, in all quarrels regarding landed property or boundaries, the decision rests with the neighbours, the inhabitants of the same town or village, other members of the same community, and the senior inhabitants of the village. Brhaspati also recognises the importance of neighbours and senior inhabitants in settling boundary disputes, though according to him, in default of witnesses and boundary marks, even a single man, agreeable to both parties, might fix the boundaries. Kātyāyana states that when a dispute between two men arises as to fields, houses, ponds, wells, gardens and dams, the evidence of neighbour who dwells on the border (sāmantā) is the deciding factor in all these matters. He adds that in the absence of witnesses sāmantas (neighbouring villagers), maulas (who were at first sāmantas but later migrated to another country), vyddhas and uddhṛtas are in order the means of decision. The role of neighbours and elders is considered important because they perhaps knew well the titles, boundaries etc., of the land in question. There is, therefore, nothing unusual if the village elders or the common folk, referred to in the above charter, were consulted in transacting a land sale; and in our opinion, the transaction recorded in the above epigraph does not indicate communal ownership.

There are, however, a few inscriptions which bear traces of joint ownership of land. An epigraph from the Nasik region,

15. Yāj., II. 154.
18. Ibid., 33.
20. Ibid., verse 737.
21. Lüders’ List, no. 1142; cf. Nagardhana Plate of Svāmirāja (EI, XXVIII, no. 1, 11. 4-8) which mentions a grant of land by the corporation of elephant-riders. The ownership exercised by a corporation or guild, however, need not be the same as in the above instance.
belonging to the post-Maurya period, records the gift of a village by the Nāsikakas which has been translated as ‘the people of Nasik’. Since the village is donated by a group of donors, mentioned as Nāsikakas, it is possible that they perhaps exercised joint ownership over the village in question. According to another inscription Āmrakārādava, the grantor, “having prostrated himself in an assembly of five” (pañca-maṇḍalyaṁ prāṇipatya) gave the village of Īśvaravāsaka. It seems that by paying homage he sought the consent of the assembly of five. The word pañca- maṇḍali, Fleet suggests, “is the same as the panchait, panchayet or Panch, of modern times, the village jury of five (or more) persons convened to settle a dispute by arbitration, to witness and sanction any act of importance etc. This practice may be taken to be a survival of communal ownership.23 In view of the above, the consent of the elders in land transactions, as is mentioned in the charter from East Bengal,24 was at best a survival of old tribal common ownership; but in any case, there is nothing to show that it had remained anything more than a formal affair during our period.

The legal literature, though it provides no direct evidence of common ownership, frequently refers to individual holdings and enjoyment of land. The germ of the concept of private ownership of land is contained in the idea of first occupation which underlies the popular maxim of Manu: “The field belongs to him who first removed the weed and the deer belongs to him who first wounded it.”26 The aphorism of Manu refers perhaps to that stage of development when land was not scarce, i.e., the pressure of population on land was not so much as to cause its scarcity. The prevalence of such a condition in certain parts of the country may be inferred from a passage of the Milindapañho27 which

22. The Sanchi Stone inscriptions of Candra Gupta II of the year 193, CII, III, no. 5, 1. 6.
23. Ibid., p. 32, n. 5.
24. Supra.
25. Manu, IX. 44.
26. Ibid.
refers to "an individual who clears the forest and takes other steps to make the land suitable for cultivation." Evidently, in those parts of the country where land was scarce, it may have been possible to enjoy the fruits of land without any interference, despite the absence of any legal title, though possession in this case was "fundamentally different from the notion of permanent dominium".28

In those parts of the country, however, where conditions were slightly advanced and demand for land had increased, Manu's analogy of deer and land lost its validity. First occupation was no longer considered a criterion of valid possession, so that the lawgivers suggest another mode of legal acquisition of land. According to Brhaspati29 he who had occupied land quite unopposed and uninterrupted for a period of thirty years could not be deprived of such property. It was also lost to the former owner by such forbearance. Further, according to the same lawgiver when enjoyment of property extending over three generations descended to the fourth, it became legitimate possession and a title was not necessary.30 A passage from Nārada31 may be cited to the same effect.

Despite their recognition of simple possession of long standing as a criterion of ownership, the jurists themselves lay much emphasis on its insufficiency and lay down that ownership is not possible without legal title. Yājñavalkya32 states that enjoyment (bhoga) acquires validity when it is accompanied by a clear title (āgamaṇa viśuddhena), and is not valid without the same. Brhaspati33 holds a similar view. Nārada34 adds that he, who can plead possession without being able to produce any legal title, must be considered a thief, and the ruler of the land should inflict upon him the punishment ordained for a thief. It has

30. Ibid., 54, 60.
32. Yājñavalkya, II. 28.
33. Brhaspati, VII. 24-26, 30.
34. Nārada, I. 86-87.
been pointed out by Maity\textsuperscript{35} that this rule is contradicted by N\&ara\~{n}a and Br\&h\&asp\&ati themselves, both of whom recognise simple possession of long standing as evidence of ownership.\textsuperscript{36} But what he considers to be a contradiction can be easily explained. Probably the lawgivers' idea of simple possession of long standing as a criterion of ownership might have prevailed in those parts of the country which were not developed, but at the same time legal title was considered a desideratum in other parts where conditions were comparatively less primitive.

That the ancient Indians were acquainted with individual holdings of land is further substantiated by the various modes suggested by the lawgivers for acquiring property. Gautama,\textsuperscript{37} who is assigned to a period earlier than that under review, lays down that a person becomes owner (\textit{sv\&amu\textbar{}}) by means of inheritance, purchase, partition, acceptance and finding. Similarly, Manu\textsuperscript{38} states seven legitimate modes of acquiring wealth, \textit{viz.}, inheritance, finding or friendly donation, purchase, conquest, lending at interest, performance of work (or performance of service for others) and acceptance of a gift from the virtuous. N\&ara\~{n}a\textsuperscript{39} maintains that property obtained by inheritance, gifts made out of affection, and what had been obtained with a wife (as her dowry) are the three kinds of pure wealth for all classes without distinction. Ghoshal\textsuperscript{40} has rightly pointed out: "While some authorities have in view the ownership of things, others refer only to the more general idea of their acquisition. Nevertheless, they imply in either case the association of the essential qualities of ownership (\textit{viz.}, sale, gift and bequest) with the possession of property."

One might here argue that since the jurists refer to the mode of acquiring property in general and do not refer to land in particular, the assumption that land was acquired through the above

\textsuperscript{35} Maity, \textit{op. cit.}, p. 12.
\textsuperscript{36} Supra.
\textsuperscript{37} \textit{Gautama}, II. 1.
\textsuperscript{38} \textit{Manu}, X. 115.
\textsuperscript{39} \textit{N\&ara\~{n}a}, I. 51-54.
\textsuperscript{40} Ghoshal, \textit{The Agrarian System in Ancient India}, p. 87.
mentioned methods cannot be accepted without question. But at a time when economy was pre-eminently agricultural, the law-givers might have meant by property in general landed property too. Besides, Brhaspati mentioned that immovable property (sthāvāra) is acquired in seven ways, i.e., by learning, by purchase and mortgage, by valour, by marriage, by inheritance and by succession to the property of the kinsmen without issue. Equally important is the fact that two of Brhaspati’s seven classes of documents are concerned with the gift and sale of landed property. Thus it appears that individual landholdings were quite in vogue and the land-holder had a general right to enjoy his land at pleasure.

Coming to the epigraphic evidence, which may be taken as faithful reflection of the practice of a particular period, an inscription from Nasik records the gift of a field by one Mugudasa. Another epigraph from the same place mentions a gift of a land by Usavadāta who had bought the same from a brāhmaṇa. The Junar inscriptions supply significant instances of private transfers of land and of the gift of small units of agricultural land, occupied by private individuals. But these are not secular land deeds; nor has any secular sale or transfer deed of the period survived. The absence of any record of the sale or gift of land for non-religious purpose may mean two things: either, the right to dispose of one’s land, which was in theory recognised by the jurists, was in practice limited to religious grants and gifts; or the secular sale or transfer deeds have not survived perhaps because

41. Brhaspati, VII. 23.
42. Ibid., VIII. 6-7.
43. Cf. Buddhaghosa according to whom a property concerning which another has arrived at the state of doing whatever he likes, without incurring punishment or blame, is said to belong to another. Vide The Expositor (Tr. of the Atthasālini by Maung Tin), p. 129.
44. Lüders’ List, no. 1130.
45. EI, VIII, no. 8(10), 1.4.
46. Lüders’ List, nos. 1163, 1167. One inscription mentions the gift of a field measuring 15 nivartamas in the Puvanada village by a certain Palapa (ASWI, IV. p. 96, no. 20).
they were written on perishable materials such as palm-leaves or cloth.47

All these, however, need not be taken to mean the prevalence of full-fledged private ownership48 the scope of which seems to have been limited. The one great limitation on the landholder’s right over his land may be said to have arisen out of the enormous increase of royal authority. Already during the time of the Mauryas, the imperial authority was keenly felt in the major part of the Indian sub-continent. And though in post-Maurya times some sort of political disintegration had set in, the institution of kingship came to be divinised. The Kuśāṇa rulers adopted the title devaputra in post-Maurya times as can be inferred from its mention in 21 Brāhma (according to Lüders’ List) and 3 Kharoṣṭhī (according to Konow’s list) inscriptions.49 The theoretical justification for the use of this epithet came to be provided by a near contemporary Mahāyānīst Buddhist text, Suvānaprabhāsottamasūtra, according to which thirty-three gods contributed to the substance of the king.50 Although the law-books do not use the term devaputra (son of God) for the king, Manu states that the king is vested with the respective attributes of eight gods.51 He adds that even if a child the king should not be disregarded, for he functions as a great divinity in the form of a human being.52 Similar idea finds expression also in the Sānti Parva which represents the original king to be descendant of God.53 Thus in the post-Maurya period not only did the Kuśāṇa rulers assume the title of devaputra, but also the theorists of the time helped in the divinisation of kingship. This, in turn, may have put a check on the private ownership of land.

47. For references see Hist. Dharm., III. p. 308.
48. For more arguments in favour of private ownership see Jayaswal, Hindu Polity (Bangalore, 1955), pp. 329 ff. For the criticism of Jayaswal’s arguments see Ghoshal, Indian Historiography, pp. 158-166.
49. R. S. Sharma, Political Ideas and Institutions, p. 174.
50. JA, 1934, pp. 3-4.
51. Manu, VII. 7.
52. Ibid., VII. 8.
53. ŚP, chapter 59.
The King’s right over land is substantiated by a host of Gupta inscriptions, which record the donations of plots of land as well as entire villages, often with total exemption from taxes which otherwise went to the king’s coffer.\(^{54}\) It is argued that land grants may have meant only the transfer of and exemption from revenues which the ruler received, and not the transfer of ownership.\(^ {55}\) This may have been true of many land grants, but there are nearly half a dozen, if not more, inscriptions—from the Valabhi region—referring to actual transfer of ownership. In the Palitana plates of Dhruvasena\(^ {56}\) dated A.D. 525-26, it is stated that one hundred and forty pādāvartas of land which previously belonged to the householder Ṡvāra was given to another person. A few more records of this ruler testify to similar transaction of land.\(^ {57}\) Another inscription\(^ {58}\) from the same region mentions that one hundred and thirty pādāvartas of land held by a certain Gokṣa was granted by the king to another person. Thus it appears that the king could—and he actually did—alienate land from the private landholders and introduce new owners, thus superseding the rights of individual landholder. This may mean that an individual proprietor exercised only a qualified ownership over his land, the king being its ultimate lord in which capacity presumably he levied taxes from the people.

It may, however, be urged that the writings of the period often look upon taxes as king’s wages for the service of protection. In the Baudhāyana Dharmasūtra,\(^ {59}\) the king is stated to be an official receiving the revenue as his fee for the service of protection. According to Vasiṣṭha the particular duty of a king is to protect all beings.\(^ {60}\) Elsewhere he states that the king

\(^{54}\) For references see Maity, *op. cit.*, pp. 16-17.


\(^{56}\) *EI*, XI, no. 9(1) 11. 16-19.

\(^{57}\) *Ibid.*, no. 9 (2, 3, 4).


\(^{59}\) *Baudhāyana*, I. 10. 18. 1.

\(^{60}\) *Vasiṣṭha*, XIX. 1.
who rules his subjects justly shall take 1/6 of the crops, presumably as his wages.\textsuperscript{61} Manu also states that the king who even after taking various kinds of royal taxes from his subjects does not protect them soon goes to hell.\textsuperscript{62} Even the theory of the king’s ownership of soil in Manu has to be buttressed with that of the king’s duty of protection, when it is required to justify the king’s claim to one-half of the treasure-trove and the output of mines.\textsuperscript{63} The \textit{Mahābhārata} expressly states that the king is to maintain peace and justice, and receive the ‘sixth part’ as his wages. Furthermore, a king, who fails to protect or administer properly, is regarded as a thief stealing the ‘sixth part’ unrighteously. This explains why the epithet \textit{baliṣaṭbhūgataśkaṇa} is repeatedly applied in the \textit{Mahābhārata} to unrighteous kings. Similarly, the lawgiver Nārada\textsuperscript{64} declares the king’s revenues to be his fee for the protection of his subjects. So strictly is the notion of the king’s responsibility for protection carried out to its logical conclusion that the law-books often require him to make good the equivalent of the stolen property that he has failed to recover.\textsuperscript{65}

The Buddhist attitude as reflected in the \textit{Divyāvadāna}, which is dated about the third century A.D., is almost identical with the Brāhmaṇical one. It is related in one of its stories how the two good ministers of a king admonish him in the following strain: “Kingdoms, O lord, are like flowers and fruit trees; just as flourishing plants and fruit trees being properly nourished yield flowers and fruits at the proper season, so the kingdoms being protected yield taxes and revenues”.\textsuperscript{66} A similar view is embodied in the \textit{Mahāvastu},\textsuperscript{67} a Buddhist work of post-Marya times. All

\begin{itemize}
\item\textsuperscript{61} \textit{Vasiṣṭha}, I. 42.
\item\textsuperscript{62} \textit{Manu}, VIII. 307. Manu puts much emphasis on the king’s duty of protection (vide \textit{Manu}, VII. 2, 35).
\item\textsuperscript{63} \textit{Manu}, VIII. 39; HRS. p. 18.
\item\textsuperscript{64} \textit{Nārada}, XVIII. 48. Cf. \textit{Yāj}, (I. 335) who states that the king takes the sixth part of the virtuous deeds (of his subjects) by protecting them with justice. He adds that if he takes taxes without protecting them, half their sins go to him (I. 337).
\item\textsuperscript{65} Cf. \textit{Gautama}, X. 47; \textit{Viṣṇu}, III. 67; \textit{Manu}, VIII. 40; \textit{Yāj}. II. 36.
\item\textsuperscript{66} \textit{Div.}, pp. 562-63.
\item\textsuperscript{67} \textit{Mahāvastu}, I, pp. 358-59,
\end{itemize}
these reveal one basic idea that taxes were levied in exchange of the services rendered by the king or the state.\textsuperscript{68} The \textit{Catuḥśatikā} of Āryadeva also expresses the idea that the king is the servant of the people and taxes constitute his wages for protection.\textsuperscript{69}

The notion that the king is the servant of the people who pay his wages in the form of taxes, however, is often contradicted by the lawgivers themselves as well as by the general literature of the Gupta period. At one place Manu, who has been cited earlier, as a champion of the wages-theory of taxation, says in unambiguous terms that the king is entitled to his share of treasure and minerals because he is the lord of all.\textsuperscript{70} This view is more clearly expressed by Kātyāyana, who belongs to the Gupta period, and according to whom the king claims taxes because he is the lord of all.\textsuperscript{71} The idea of the king’s supreme lordship of the land seems to have had considerable popular appeal in the Gupta period, for Kālidāsa represents the king as enjoying the earth much as Indra enjoys the heaven.\textsuperscript{72} The significance of the root \textit{bhuj} is wide but in this context the word is precise, with a distinct implication of that particular type of enjoyment which is thought

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\textsuperscript{68} The doctrine of the relation of taxation to protection is thought of great importance in Hindu political theory. P. N. Banerjee claims that the conception of the king as the servant of the state was one of the basic principles of political thought in Ancient India (\textit{Public Administration in Ancient India}, pp. 72-73). Similarly, D. R. Bhandarkar thinks that according to the Hindu notion the king never wielded an unqualified power, but was looked upon as merely a public servant though of the higher order (\textit{Carmichael Lectures}, Pt. I, pp. 122-23). Cf. B. K. Sarkar, \textit{Political Institutions and Theories of the Hindus}, p. 183.


\textsuperscript{70} \textit{Manu}, VIII. 39.

\textsuperscript{71} \textit{Kātyāyana}, Verses 16-17.

\textsuperscript{72} \textit{divaṁ marutvāniva bhokṣyate bhuvāṁ digantavīśrāntaraṁ hi tatsutaḥ |}
\textit{ato’bhilāse prathamaṁ tathāvidhe manobarbandhānyarasāṁ violetgya sā ||}
\textit{Raghu, III. 4.}
\end{quote}
of in our country as the highest type. Moreover, the king is called bhūvallahha, the Earth’s beloved, and when he is called deśavarādhīpa we can be sure that the country is visualised as choosing him as if in a svayamīvara. In other words, the king’s relationship to the Earth is thought of as sexual. One of the plainest illustrations of this relationship can be had from Kālidāsa who refers to Aja as enjoying the Earth which is like a newly married bride. In the Harsacarita also, the Earth is represented as sitting comfortably in the king’s knee. In the Kathāsarit-sāgara, which is a late work, we come across stories that relate the Earth declaring herself the wife of a particular king. Later inscriptions also testify to the supposed sexual relationship between the king and the Earth. In a South Indian epigraph of A.D. 904, for instance, we are told that (while acting as his elder brother’s viceroy) Vijayāditya treated the Earth with the respect due to a sister-in-law. In the role of a royal spouse, the Earth is obviously the king’s maintainee and the enjoyed one. According to Derret, it will be, however, unnatural to imagine that the husband enjoys his wife, as it were, in right of wage. Thus it sounds unrealistic to think that the king, who was the supreme lord of the land, received taxes from his people as wages. Nor does the notion of taxes as wages in return of protection seem to have been applicable to the 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. However, the lawgivers’ emphasis on revenues as being the king’s wages and their reticence about his relationship

74. Loc. cit.
75. Raghu, VIII. 7; cf. Ibid., VIII. 3.
76. Harsacarita, VI, utsaṅge bhuvā.........
77. Penzer (Ed.), Ocean of Story (Tawney’s English translation of the Kathāsaritsāgara), IV. 175-6; VI. 194.
78. Epigraphia Carnatica, XII, Nanj. 269, pp. 225-6. For further references of similar nature see Derret, op. cit., pp. 112-13.
79. Derret, op. cit., p. 112,
as suggested by the metaphors may have been, to a large measure, due to their efforts to minimise a feature with which public were all too familiar and which tended to impede their inculcation of the śāstra’s chief lesson, namely that, ‘divinity’ or not, the king must not consider himself a superhuman being and must concentrate on his duties towards his dependants and not upon the delights which his position may afford. Nevertheless the law-books and literary records of the Gupta period suggest no existence of a fairly strong school which supports royal taxation on the ground that the king is the owner of land.

80. Ibid., p. 116.
CHAPTER III

PRINCIPLES OF TAXATION

The advantages which a king may have enjoyed by virtue of his being the ultimate lord of the land seem to have been considerably offset by certain admirable principles of taxation embodied in early Indian sources. Despite the supreme position of the king, the law-books affirm that taxes should not be arbitrary. There appears to have existed an awareness among the lawgivers that uncertainty of any kind about the levy of taxes is troublesome both to the state and the taxpayer. This perhaps explains why our sources often fix the amount of land revenue and other payments. Kauṭilya\(^1\) ordains that taxes on commodities intended for sale should be prescribed once for all. Manu lays down that taxes should be realised in accordance with the śāstra.\(^2\) A passage from the Mahābhārata can be cited to show that by levying taxes not sanctioned by the śāstra a king is said to wrong himself.\(^3\) The term 'śāstra' implies the fixed rate and other incidents and rules out uncertainty and arbitrariness. Evidently, this is in line with Adam Smith’s second canon of taxation according to which taxes ought to be certain and not arbitrary; and the time of payment, the quantity to be paid etc., ought to be clear and plain to the contributor and every other person.

An important feature of the tax-maxims of the ancient Hindus seems to be the idea of reconciling the needs of the state with the ability of the people to pay taxes. A rule expressed

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1. AŚ, II. 12; cf. Śukra, IV. 2,214. Kauṭilya also lays down rates for land revenue and allied charges (infra).
2. Manu, VII. 80.
3. ŚP, 72. 15.
practically in identical terms in the Śānti Parva, and in Manu indicates that taxes should always be fixed in such a way that the king himself and the producer may participate in the result. The negative side of this rule is expressed in a passage of the Śānti Parva, according to which the king should not, by his thirst, destroy his own foundations as also those of others and that he should avoid those acts which may lead the people to hate him. Manu adds that the king by destroying his own substance causes suffering to himself as well as to others. The logical consequence of the above stated dictum is expressed at one place by Manu, according to whom even if a king is in financial straits, he should not take what ought not to be taken, nor even though he is affluent should he relinquish his just dues, be they ever so small. All this seems to presume that the state revenues ultimately depend upon the production of wealth by individuals, and that whatever tends to diminish the latter is bound to react upon the former. The relation between taxation on the one hand and the people’s ability to pay on the other is often illustrated in our sources by homely similes and metaphors. Thus the king, we are told by Kauṭiliya, should pluck the ripe fruits from his garden, but should not take unripe fruits which cause provocation, lest this should bring about his own ruin. Bhīṣma also states in the Śānti Parva that just as a person desirous of milk never obtains any by cutting off the udders of a cow, so a kingdom afflicted by improper means never yields any profit to the king; just as a person who treats a cow with tenderness obtains milk, so does the king who rules his kingdom by proper means derive advantages from it; the earth, being properly protected by the king,

4. Ibid., 88. 15.
5. Manu, VII. 127.
6. SP, 88. 16
7. Manu, VII. 139.
8. Ibid., VII. 171-172.
9. HRS, p. 20.
10. AS, V. 2.
11. SP, 72. 16-19.
yields grain and cash to him as a gratified mother yields milk to her child. Similar ideas are repeated elsewhere in the Sānti Parva. We are told, for instance, when the calf is allowed to suck, it grows strong and is able to endure fatigue, but when the cow is milked too much the calf cannot do any work; so in a kingdom drained too much, the subjects fail to achieve anything worthwhile.12 Similarly according to Kāmandaka13 the king should act like a milkman and florist in matters of realising taxes from the people. This view is also embodied in the Pañcatantra, which states that the gardener plucks fruits and flowers but does not harm the trees and the bee sucks the honey without damaging the flower; so also the king should collect taxes but should not cause any suffering to his subjects. For one who kills the goat can at best get one meal and one who feeds it well can get milk for several years.14

The lively similes and metaphors quoted above seem to suggest that although taxation subserves the essential needs of the king or the state, instead of destroying the source of the subsistence of the people, taxation should leave enough for them to carry on. This has been compared with Sismondi’s third canon according to which “taxation should never touch what is necessary for the existence of the contributors”.15

Closely connected with the above is the principle of moderation, which has received much emphasis in the contemporary sources. In the opinion of Manu,16 just as the leech, the calf and the bee take their food little by little, so should the king take moderate annual taxes. This is repeated in the Sānti Parva,17 according to which the king should tax his kingdom like a bee gathering honey from plants and act like the leech drawing blood mildly. We are further told that he should conduct himself towards his subjects like a tigress in matters of carrying her cubs,
touching them with her teeth, but never piercing them therewith. He should suck his kingdom by mild means in the fashion of a mouse which, though possessed of sharp teeth, cuts the feet of sleeping animals without letting them become conscious of it. The king should add to taxes on his subjects like a person gradually increasing the burdens of a young bullock. All these popular similes boil down to the dictum that taxes should be levied by slow, almost imperceptible degrees and not in a lump. This anticipates in some measure Sismondi’s fourth canon of taxation that it “should not put to flight the wealth which it strikes”\(^{18}\)—a rule which presupposes that the people’s ability to pay taxes should receive sufficient consideration.

The apparent resemblance between the Hindu approach to taxation and the modern canons however, calls for a careful scrutiny. An important feature of the ancient Indian principles of taxation is the idea that taxes are the wages for the protection of the people by the king.\(^{19}\) According to Ghoshal\(^{20}\) and others the reciprocal relation between taxation and protection enunciated in the ancient Hindu texts is a striking anticipation of the so-called fee theory of taxation which was widely accepted among Western political theorists of the 17th and 18th centuries such as Grotius, Pufendorff, Hobbes, Locke, and Rousseau, though it took a definite shape only in Adam Smith who says: “The subjects of every state ought to contribute toward the support of the government, as nearly as possible, in proportion to the revenue which they respectively enjoy under the protection of the state. The expenses of the government to the individuals of a great nation are like the expense of management to the joint tenants of a great estate, who are all obliged to contribute in proportion to their respective interests in the state”.\(^{21}\) It is clear that according to this maxim taxation is a price for protection rendered by the state, and the idea appears to be a natural complement

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18. Quoted in *HRS*, p. 23.
19. *Supra*.
20. *HRS*, p. 273
to the contract theory. In other words, the modern fee-theory or benefit theory of taxation seems to have its basis in the contract theory of the origin of the State. The Hindu lawgivers also seek to establish that theoretically taxes are the wages for the service of protection rendered by the king and this has obviously some resemblance with the principle adumbrated by Adam Smith.

Most of the earlier European writers, who argued in terms of protection, concluded in favour of proportional taxation; and Adam Smith himself, except in one or two passages, was its chief exponent. Generally it was held that the need for protection be measured in proportion to income and wealth, or in some cases, in proportion to expense. There is, however, nothing in our sources to suggest that such considerations as increase in wealth, income or expense played any significant role in the assessment of revenue. The law-books, of course, prescribe varying rates of 1/6, 1/8, 1/10, or 1/12 of produce of the soil, but the sentiment in favour of the rate of one-sixth seems to have been fairly strong so that the proportion to which the king was entitled appears to have been more or less constant. Whatever difference, however, exists in the rates prescribed in our sources, is perhaps due to the varying degree of fertility of soil, and not due to the corresponding rise or fall in an individual’s income. Nor is there any indication that the principle of proportional taxation was followed in regard to the assessment and realisation of commercial taxes, for which the rates prescribed in the law-books are mostly constant. Thus there is nothing to show that taxes rose and fell according to the increase and decrease in expenses. In other words, the idea of proportion which is a natural corollary to the modern fee-theory of taxation seems to have been unknown in ancient India.

In his statement quoted above, Adam Smith introduces us to the idea that taxes should be imposed according to the ability of

23. *Infra*.
24. For the discussion of these rates see Chapter IV.
the taxpayer, which is popularly known as the ability-to-pay theory in modern economics. In the Elizabethan poor law and in the early legislation of the American colonies too, the term 'ability-to-pay' referred to property. With the progress of industrial society and the development of a monetary economy there followed a successive shift in emphasis to income rather than property as an index of ability to pay; and in Adam Smith also there is a clear recognition of the fact. He, however, advises that wages and necessities which compose the real subsistence income should be exempted from taxation and thus distinguishes the real subsistence income from the taxable one. The ancient Indian law-books, which prescribe rates of taxation, indicate that with regard to land revenue a certain portion (generally one-sixth) of the produce of the soil went to the state exchequer. Although the jurists might have made—and as has been shown elsewhere they actually made an attempt to shift the burden of taxation on profits, strictly speaking, it does not mean any clear differentiation between the taxable and the non-taxable income of an individual. In the light of these facts, it appears that the similarity between ancient Indian approach to taxation and the modern principles of public finance is only superficial for in their implications the two differ widely.

The basic policy of the lawgivers, however, seems to have been to theoretically ensure the safety of the people from financial oppression, which has been condemned by them in clear terms. Realising what ought not to be collected is, thus, mentioned by Kauṭiliya as one of the causes leading to the impoverishment of the subjects. He further states that when the subjects are rendered poor they become greedy, and when greedy they become disaffected and voluntarily go over to the side of the king's enemy or destroy their own king. Manu is of the opinion that among all modes of purification, purity in the ac-

26. *As.*, VII. 5. This is striking particularly in view of the fact that elsewhere Kauṭiliya recommends certain very oppressive measures to swell the treasury.
quisition of wealth is the best. Elsewhere he tells us that the king who thoughtlessly oppresses his subjects is soon deprived of his kingdom and life. He adds that as the lives of living beings perish by emaciation of their bodies, so do the lives of kings perish by oppressing their kingdom. That the oppression was censured is further reflected in a verse of the Śānti Parva, which states that the king whose subjects are always stricken with anxiety or laden with taxes and overwhelmed with all sorts of evil is defeated by his enemies. The king is further advised never to fill his treasury by acting unfairly or from covetousness. At one place in the Śānti Parva Yudhīṣṭhira is enjoined to punish and dismiss those officers who realise from the subjects more than what is due, and to appoint others who will take only what is due. No less clear is the view of Yājñavalkya, according to whom the king who seeks to increase his treasury with wealth extracted by unjust means from his realm loses the same in no time and meets destruction along with his relatives. Kātyāyana also censures financial tyranny over the people. According to him the king who acts without greed is blessed with sons, and his domains and treasury proper. The negative side of this injunction is contained in the following verse where we are told that the king, who unjustly takes taxes, fines, share of crops and tolls from his kingdom, incurs sin. Thus it appears that theoretically at least the position of a taxpayer was favourably defined in matters of paying taxes to the king.

That principles discussed above could not always have been idle theories can be inferred from several post-Maurya and Gupta inscriptions, which suggest that normally perhaps the kings followed the precepts of the lawgivers and refrained from

28. Ibid., VII. 111.
29. Ibid., 112.
30. ŚP, 137. 105.
31. Ibid., 71. 13.
32. Ibid., 89. 22.
34. Kātyāyana, verse 18.
35. Ibid., verse 19.
tyrannising over the people. In one of the Nasik Cave inscriptions of the first century A.D., it is said of Gautamiputra Śatákarnī that he was one "who never levied nor employed taxes but in conformity with dharma" (dharmopajitakaraviniyogakarasa).36 In the second century A.D. flourished another illustrious ruler, the Mahākṣatrapa Rudradāman, whose Junagadh Rock inscription testifies to the fact that he built the dam of the Sudarśana lake without oppressing the inhabitants of towns and country (pauru-janapadaiñjanaṁ) by taxes (kara), forced labour (viṣṭi) and benevolences (praṇaya-kriyā) but by spending a vast amount of money from his own treasury.37 Coming to the Gupta period, an inscription of the Parivrājaka Mahārāja Sarṅkṣobha (A.D. 518-19) describes his father, the Mahārāja Hastin, as one "who sought to govern properly the kingdom."38 Similarly, of Droṇasimha, a ruler of the Maitraka dynasty of Valabhi, it is said in the Maliya Copper-plate (A.D. 571-72) of Dharasena II that he had as his law the rules and ordinances promulgated by Manu and other sages.39 The same record describes Guhasena, a famous ruler of the Maitraka line, as one whose title to rājan was befitting, as he had pleased the hearts of his subjects by properly protecting them according to the rules prescribed in the Smṛtis.40 More references of a similar nature are available in the records of the same dynasty, and this may imply that the Maitraka rulers perhaps followed the rules laid down in the law-books.

The description of kings as following the rules of the Smṛtis, recorded in the above-mentioned epigraphs, may have been nothing more than a kingly vaunt. In fact, no contemporary epigraph that we know of speaks anything evil about the ruler of the land. It is, therefore, not improbable that the epithets, such as 'religious', 'pious' and 'follower of the śāstras', may have been largely eulogistic in intent and purpose or simply conventional.

36. EI, VIII, no. 8(2), 1. 5.
37. Ibid., no. 6, II. 15-16.
38. CII, III, no. 25, II. 8-9.
39. Ibid., no. II. 4-6.
40. Ibid., I. 12. 1. 12.
On the other hand, if the rules laid down by the jurists were followed in practice, in certain cases they could lead to highly burdensome tax measures. Manu, for instance, compares the king, who takes, taxes to the sun that draws water (in order to return it in the form of rains). A similar idea is expressed by Kālidāsa, who describes king Dilīpa as receiving taxes from his subjects for their own welfare like the sun who extracts water in order to render it back a thousandfold. This may by implication mean that a king is entitled to take as much from his people as he likes because he is capable of giving proportionate dividends in return. Although we do not come across any historical instance of a king who may have used such an idea to bad ends, the possibility of Śāstra rules being misinterpreted and abused cannot be altogether ruled out. Furthermore, Nārada is of opinion that as pure and impure water become alike on their junction in the ocean, even so (all) property acquired by a king becomes pure in his hands. In other words, this one injunction of Nārada, if followed by a ruler, can smash all the humanistic, benevolent and enlightened principles of taxation, which we have discussed above, and which have been glorified by many modern scholars. What is worse, a greedy ruler could receive sanction for his oppressive measures from such passages and could yet claim to have governed according to the Dharmashāstras.

Probabilities apart, our sources often refer to actual instances of financial oppression of the subjects. The Yuga Purāṇa states that the Śakas will be avaricious. A Jātaka reference proves that the tax-collectors (niggahakas) were perhaps an over-zealous lot and became a byword for importunate demand. It is stated in the Bhūridatta Jātaka that at the instance of their

42. Raghu., I. 18.
43. Nārada, XVIII. 45.
44. HRS, pp. 272 ff.; Ganguli, IHQ, II, p. 129.
45. arthālubdhaśca te sarve bhāvīṣyanti mahābala, Yuga Purāṇa, p. 37, 1.135.
47. Ibid., IV, p. 362.
king they plundered the wealth of cultivators like fearless robbers.\(^{48}\) In one Jātaka they are referred to as eating the cooked food of the taxpayer and killing a calf for skin.\(^{49}\) In the Dūta Jataka, a king is said to have drained his country of its gold by his exactions,\(^{50}\) while the Mahāpiṅgala Jātaka refers to Mahāpiṅgala, the king of Banaras, as crushing his subjects like sugarcanes in a mill.\(^{51}\) In one Jātaka, we come across a gloomy picture of relentless extortions that would preclude the nemesis. It is stated that kings shall accumulate wealth by crushing their subjects like sugarcanes in a mill and by taxing them to utmost; and unable to pay taxes, the people shall flee from villages, towns and the like, and take refuge in the borders of the realm.\(^{52}\) A similar picture is available in another Jātaka story, which relates that the kingdom of Kampilla was deserted by the people for oppressive taxation. Men are said to have gone to forest with their families. Others remained indoors at night but fled to forests on daybreak, fencing their homes with thorn branches.\(^{53}\) Although financial oppression of this magnitude cannot be said to have been usual, that it was not altogether unlikely can be guessed from a story of the Divyāvadāna, in which two evil ministers advise the king in the following strain: "Seasamum, O Lord! does not yield oil unless it is made to dry, torn to pieces, oppressed and pressed; so also, O king, is the kingdom".\(^{54}\) Evidently such an argument may have had dangerous implications resulting in all kinds of royal tyranny over the people. Nor could such an idea have been an idle one, for Varāhamihira also refers to the possibility of the oppression of the subjects by the rulers and their officers.\(^{55}\)

The probability of the depopulation of an area because of

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48. Ibid., VI, p. 212.
49. Ibid., V, p. 106.
50. Ibid., IV, p. 224; cf. Ibid., III, p. 319.
51. Ibid., II, p. 240.
52. Ibid., I, p. 399.
53. Ibid., V, p. 98 ff.
55. svanrpaitiparacakrapiditā manujāh, Brhat Sārnhitā, III, 15; apasavye narapattisaskaravamtrdañiḥ prajānāsah, ibid., V, 44.
excessive taxation is also hinted at in a passage of the *Arthaśāstra*. The same contingency is indicated by the *Śanti Parva*, which warns that the king is to see that the agriculturists of the kingdom do not leave it through oppression. The *Viṣṇu Purāṇa* also contemplates a similar probability in cases of famine and heavy taxation. Although historical instances of population migration due to burdensome taxation during our period are lacking, the two spurious Copper-plates of Samudra Guptā indicate the possibility of the villagers oppressed with taxes migrating into tax-free villages.

An important source of oppression seems to have been the billeting of royal agents and soldiers in the villages. Some Sātavāhana land grants record donations of lands which were exempted from the entrance of royal officers; nor were they to be disturbed by them. This privilege is mentioned in the Basim plate of the Vākāṭaka Vindhyaśakti II as *abhāṣṭappāvesa*, which has been taken by Mirashi to mean an immunity from the entrance of soldiers (bhaḍa—bhaṭa meaning soldier). Several Vākāṭaka land grants, however, mention the term *abhāṣṭachhutra-prāvesa*, which has been explained as "not to be entered by regular soldiers and umbrella-bearers". On the other hand, several inscriptions of other contemporary dynasties, ruling in Central or Western India, often bear the compound *aśṭabhāṭapraśeṣa*, in which

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56. *AŚ*, VII. 5.
57. *SP*, 126.9.
58. *durbhikṣakarapidābhiritopadrutā janāḥ [godhūṁmānṇayavāṇṇāḍhyāndesānyāsyanti duḥkhitāḥ ||
—*Viṣṇu Purāṇa*, VI. 1. 38.
59. CII, III, no. 60; EI, XXV, no. 9.
61. EI, XXVI, no. 20, 1.22.
63. *Ibid.*, XXII, no. 27, 1.20; XXIII, no. 14, 11.30-31; XXIV, no. 10, 1.21; no. 37(B), 1.20; XXVI, no. 21, 1.25; XXVII, no. 16, 11. 28-29 CII, III, no. 55, 1.26, etc.
64. EI, XXII, p. 175.
65. *Ibid.*, XVI, no. 4, 1.6; XIX, no. 21, 11. 9-10; XXI, no. 20, 1.8; CII, III, no. 22, 1.16; no. 26, 1.8; no. 28, 11.9-10 etc.
case câta may be the same thing as chhâtra of the Vâkâṭaka records. Bhagwanlal Indrají interprets câtabhâta as câtân prati bhaṭân, "soldiers against robbers". But the alternative forms of the expression referred to above, suggest that câta is not governed by bhaṭa. Bühler is of opinion that câtabhâta means irregular and regular soldiers; and Fleet concurs with this view.

Some writers have sought to explain câta as flatterer, deriving the word from the Sanskrit câtu, meaning flattery. Pran Nath, however, thinks that câta is the same thing as cara, to which the Arthaśâstra refers either in the sense of a spy or a policeman. The police function of the caras may be inferred also from a passage of the Sânti Parva according to which they should be stationed in the markets, parks, places of assembly, streets and gardens, since they were responsible for public security. Bhâtas, on the other hand, are generally taken to mean soldiers. The Amarakośa uses bhaṭa as a synonym of sainya (soldiers). The Surat plates of Vyâghrasena also make it clear that the câtas and bhaṭas acted partly as police and partly as military, and were perhaps appointed to arrest robbers and persons guilty of high treason. But their mention in the land grants may as well mean that either the village folk had to pay some contribution of money or supplies to them when they halted at or passed through villages, or, that they were connected with the collection of revenue. In either case they may have been probably in the habit of collecting oppressive extra impositions and realising illegal taxes for their own benefit.

The cruelty and avarice of the câtas and bhaṭas perhaps account for the popular dislike for them. Yâjñavalkya men-

66. IA, IX, p. 175, n. 41.
67. Ibid., V, p. 115 and note.
68. CHI, III, p. 98, n. 2.
70. Economic Condition of Ancient India, p. 65.
71. AŚ, II. 35.
73. Amar., II. 8.62.
75. Yâj., I. 335.
tions them together with thieves and record-keepers (kāyasthas). The Sabdakalpadruma quotes an unknown Smṛti passage which means that whatever is given to cātas bears no fruit. According to Bāna also, the cātas and bhātas were hated by the country people on account of their cruelty and greed. At one place he describes them as talking and laughing with the slaves and servants of the nobles after taking plenty of grain from the fields; and at another, he writes that the poor grumbled at the cruelty and ill treatment received at their hands. Similarly, in the Mrśchakatika a friend of the hero remarks in Prākṛta that “even the most daring and wicked will not dare to go to a place where the cātas, courtiers etc., reside”. It is, therefore, no wonder that the brāhmaṇa donees were protected from these officials by a special clause of the charters, which sought to prohibit their entrance into the donated area.

To sum up, so far as the theory goes, the principles of taxation as described in our sources, seem to be quite sound, and reveal a fairly advanced stage of financial thinking, considering the time when they were formulated. But we should not think that these principles were rigorously observed in all cases. As we have already indicated, there are instances to show that there were cases of breaches also.

76. cātacāraṇadaśeṣu dottari bhavati nisphalam, Sabdakalpadruma, p. 2909.
78. Ibid., p. 211.
80. We are reminded of the publicanis of Rome who were connected with tax-collection. Even Cicero recognises explicitly the irreconcilable conflict between their interests and those of the provincials; he admits likewise the selfish and ruthless conduct of the former. It was a popular feeling of the Romans in the first century B.C. that the publicanis were a nuisance and that it was the duty of every honest administrator to combat them (Rostovtzeff, The Social and Economic History of the Hellenistic World, II, p. 965).
CHAPTER IV

LAND REVENUE

Though our sources enunciate certain admirable principles of taxation, they are mostly silent about the rules and methods of assessment. The *Arthaśāstra*,¹ which belongs to an earlier period, is the only work which, in connection with the duties of the *samāhartā* (collector-general) and his staff of officers, gives sufficient data regarding the assessment of land revenue. Thus one of the duties of the *gopa* (officer in charge of 5 or 10 villages) is stated to be to prepare various registers, such as those of boundaries and village fields, uncultivable lands, and of transfers. He is further required to compile what may be called census lists of dwelling houses, to specify therein whether the houses are taxable or tax-free, and to state the taxes charged upon them severally under the heads of cash payment, unpaid labour, tolls and fines.² The *Arthaśāstra*³ further provides for the deputation of inspectors by the *samāhartā* in the selected villages, where he is to check up and report on the various heads of revenues assessed on the dwelling houses and the remissions granted to them. It, therefore, follows that in Maurya times land revenue

1. *Aś*, II. 35.
2. *Ibid*. In the Roman Empire also, the periodical census furnished lists of the living inhabitants with an estimate of their wealth, so that they could be arranged in classes and their tax could be assessed. This census list distinguished between the various categories of land: fields under cultivation, plantation of vines or of olives, woods and pastures. Moreover, homes and other buildings were also included in the list, together with movables, furniture, slaves, and even cash savings, all this being regarded as an extension of the landed property, since the incidence of the tax was upon the land itself and not upon its possessor (*Victor Chapot, The Roman World*, pp. 95-96).
3. *Ibid*. 
and the connected charges were probably assessed upon the individual holdings of the villagers.

Land revenue appears to have been normally charged on individual holdings in the Maurya period, but collective assessment on whole villages was not unknown. Kautilya mentions pindaakra under the heading rāstra (country parts). This term is explained by his commentator Bhaṭṭasvāmin as comprising taxes levied from whole villages. Evidently it stood for a lump assessment upon villages as distinguished from principal land tax which was assessed on individual holdings of land.

In post-Maurya and Gupta times pindaakra or any other term of similar import is not mentioned in our sources, which implies the absence of collective assessment of any tax on an entire village. The older practice of charging revenue on individual holdings, however, seems to have continued in our period. This can be inferred from the Sātavāhana land charters, which record gifts of plots of land in specified villages. The fact that in these instances the granted fields were to be enjoyed by individuals may suggest that to a certain extent the assessment of land revenue was made upon individual holdings.

The land grants of the Gupta period testify more clearly than the earlier ones to assessment on individual holdings of land. The two charters belonging to the region of modern Indore—one of the Mahārāja Svāmidāsa (c. A.D. 386-387) and the other of the Mahārāja Bhulunda (c. A.D. 426-427)—record donations of lands in favour of the brāhmaṇas. Since the holdings of individual cultivators were sought to be donated here, it may suggest that villagers were separately assessed for land revenue. Similarly, an undated inscription of the Parivrājaka ruler Hastin, who ruled in the Baghelkhand region of Central India, records the gift of half of the village of Dhavasandika. At least two other epigraphs of the Parivrājaka Mahārājjas refer to a portion of a village or

4. AŚ, II. 15.
5. Lüders' List, nos. 1162, 1163, 1164, 1166, 1167, etc.
6. EI, XV, no. 16 (1 & 2).
7. grāmārddho, CII, III, no. 29, 1, 8.
portions of two different villages forming the object of gift. Again several documents of the Maitrakas mention the king’s gift (along with the royal dues therefrom) of fields or wells or both, lying in the extremities of specified villages and forming in many cases the holdings (pratyāya) of the cultivators whose names are mentioned. Thus in the Goras Copper-plates (A.D. 643) of Dhruvasena II a field consisting of three pieces and measuring 100 pādāvartas in the village called Bahumūla is granted. The record states that the field was to the north of the field of Devī. Another field of 100 pādāvartas, donated in the same record, is described as having the brahmadeya field of Sthavira in its west and the holding of Kuṭumbī Kuhundaṇaka in the north. All this may imply that the villages concerned were not assessed collectively but with reference to individual holdings.

How far individual holdings of land were assessed on the basis of their measurement is a question which cannot be satisfactorily answered. In the Kāma Jātaka, it is related that when the royal officers (rājakammikas) came to the village to measure the fields, the setṭhi asked the prince, who, after renouncing his claim to the throne in favour of his younger brother, had come to live with the former’s family, to write to the king for remission of the bali. Ghoshal points out that in this case the measurement of land is immediately associated with the bali assessment, and this may imply the prevalence of a standard or average rate of the government demand for a known unit-area, which could be applied for assessment of the individual holdings. The Kurudhamma Jātaka refers to the pious hesitation of the rajjuka

8. IA, VIII, pp. 8, 28.
ammucca (surveyor) that the king will be a loser 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. This also may suggest that the king's share was fixed after measurement. The Arthaśāstra corroborates, though indirectly, the importance of measurement in the assessment of land tax in so far as it refers to the ascertainment of total areas of fields by numbering cultivated and uncultivated plots.13 Besides, Kauṭilya definitely mentions the standards by which land was measured.

The post-Maurya sources too mention certain standards of linear measurement, though they do not make any direct reference to assessment according to the area of land. The Arthaśāstra gives a fairly detailed list of linear measures, most of which are mentioned in the sources of our period.14 Thus Patañjali mentions aratni15 and vitasti,16 among other units such as akṣa,17 pāda,18 prādeśa19 and diṣṭi.20 Coming to the epigraphic evidence, several land grants of the Sātavāhana period refer to the areas of donated fields in the nivartana measure,21 which occurs in the Arthaśāstra as well.22 In the Gupta period we come across certain measurements which are generally not known from earlier sources. Thus in the eastern part of the Gupta empire, a system of land measurement with units known as adhavāpa, droṇavāpa, and kulyavāpa, seems to have been common; while in the Vākāṭaka and Maṭraka documents, a measurement called pādāvarta is frequently referred to in connection with the areas of

18. *Ibid*.
21. *EI*, VIII, no. 8(4), 1. 3; no. 8(5), 1. 9; *Lüders' List* no. 1162, etc.
fields and tanks. Another land measure mentioned in the Vākāṭaka land grant is known as bhūmi. Since the system of measurement varied widely in different parts of the country, there were evidently local standards which may have been adhered to by government officers. In none of the above records do we get any reference to assessment on the area of land, though they refer to measurement units. There is, however, a solitary Vākāṭaka record which mentions raṇuka as its writer. If raṇuka be taken as a settlement officer, as is commonly believed, the possibility of assessment on the basis of the area of land cannot altogether be discounted.

A study of the rate of land tax, as prescribed in our sources reveals that often the quality of land may have been an important consideration in assessing land revenue. Gautama, who probably belongs to the pre-Maurya period, prescribes three distinct rates, viz., 1/6, 1/8, and 1/10. The commentator Haradatta takes these rates to apply to different types of soil. Kautilya mentions an income called saḍbhāga, which perhaps refers to land revenue. In another place, the Arthaśāstra records the expression dhūnyaṣaḍbhāga, i.e., one-sixth of the grain grown as being taken by the king. This, however, does not mean that Kautilya recognises the uniform rate of 1/6 in all cases. Elsewhere Kautilya himself states that upland and lowland are to be recorded separately by the gopa. While laying down the rules for extraordinary revenue he further contemplates unhusked grain to be assessed at 1/3 or 1/4 of the crop of rich soils which are independent of rainwater, but soils of intermediate and inferior qualities are evidently assigned lower rates. Among the law-

23. For reference see Maity, op. cit., pp. 31-38.
24. The Chammak Copper-plate of Pravarasena II, CHI, III, no. 55, 1. 18.
25. EI, XXIV, no. 10, 1. 34. For discussion infra.
28. ASI, II. 15; for identification of saḍbhāga and bhāga see below.
29. Ibid., II. 35.
30. Ibid., V. 2.
givers of our period, Manu\textsuperscript{31} ordains that a king can take 1/6, 1/8, or 1/12 of the crops. This passage is quoted in the Vīrami-
trodaya, where it is remarked that the option laid down is based
on the varying fertility of the soil and the consequent greater or
less labour involved in cultivation.\textsuperscript{32} Brhaspati\textsuperscript{33} lays down the
rates of 1/10, 1/8 and 1/6 on khila land, on the land exposed to
the rainwater, and on the crops harvested in vasanta respectively.
Khila land may be taken as cultivable waste\textsuperscript{34} the cultivation of
which may entail more than the usual cost. Similarly, lands
exposed to the dangers of rainwater make a rich harvest uncer-
cain, and the crops harvested in the spring season are least
subject to risks. Perhaps in view of these considerations
Brhaspati prescribes three distinct rates of land tax, which are
the same as laid down by Gaulama.

Land tax may have been assessed at rates in keeping with the
varying fertility of the soil, but most of the authorities mention
the rate of 1/6. Manu, who has been quoted earlier as advocating
three different rates, states at one place that the king who affords
no protection and yet receives the sixth part of the produce takes
upon himself all the sins of his people.\textsuperscript{35} Both Viṣṇu\textsuperscript{36} and
Nārada\textsuperscript{37} mention 1/6 to be the usual rate of land revenue. It
is repeatedly stated in the Śānti Parva\textsuperscript{38} that the king is entitled
to 1/6 of the produce. The rate of 1/6 seems to have been so
deeply associated with popular sentiment that the king is often
known by the appellative saḍbhāgin.\textsuperscript{39} A similar attitude is
reflected in the works of Kālidāsa who states that the king can
claim 1/6 of the produce of land from the people.\textsuperscript{40} He further

\textsuperscript{31} dhānyānaṃśaṁ yo bhūṭhi saṣṭha dvādaśa ava vā Manu, VII. 130.
\textsuperscript{32} Vide G. N. Jha, Notes on Manusmṛti, pt. 2. p. 466.
\textsuperscript{33} Brhaspati, 1. 43.
\textsuperscript{34} Maity, op. cit., p. 24.
\textsuperscript{35} Manu, VII. 308.
\textsuperscript{36} Viṣṇu, III. 24.
\textsuperscript{37} Nārada, XVIII. 48.
\textsuperscript{38} Supra.
\textsuperscript{39} Aś, II, 15; Viṣṇu, III. 22; Nārada quoted above; ṢP, 69. 24, 72. 10.
\textsuperscript{40} Raghu, II. 66.
tells us that the ascetics living in the forest pay the sixth part of their penances;\textsuperscript{41} and he refers to them as placing $1/6$ of the rice collected by them on the bank of the river to be taken by the royal officers.\textsuperscript{42} Thus it seems that the rate of $1/6$ was perhaps normally prevalent, though of course variations may have been admissible.\textsuperscript{43}

Although $1/6$ seems to be the theoretically accepted rate, the account of Megasthenes suggests that in spite of the injunctions of Kauṭilya the Mauryan land tax was much higher. Ghoshal has taken Megasthenes’ statement as quoted by Diodorus to mean that the cultivators ordinarily paid $1/4$ of the produce to the Mauryan state.\textsuperscript{44} In other words, the testimony of the Greek ambassador may imply that the normal rate of land revenue in his time was equivalent to the rate prescribed by the Indian jurists for emergencies of the state.

The relatively high rate of Mauryan land revenue is also attested to by the Rumāndeī Pillar inscription of Aśoka, which records the royal order that the village Lumbini, by virtue of its being the birth-place of the Buddha, is made liable to $1/8$ of the bhāga (āṭṭhabhāgiya) and exempted from bali. Ghoshal rightly points out that the fact that this concession was made by Aśoka for the holiest place of his faith suggests that not only was complete remission of the land revenue not thought of in the Maurya period, but that its principal branch was fixed sufficiently high to make its reduction to the ratio of $1/8$ amount to a very great favour.\textsuperscript{45} It appears that although in theory Kauṭilya prescribes $1/6$ as the normal rate of land tax, in practice the ratio was much higher; and not less than $1/4$ if the Greek testimony is accepted. We do not, however, know whether in the post-Maurya and Gupta period there was a similar discrepancy between theory

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\item \textsuperscript{41} Gāk., II. 13.
\item \textsuperscript{42} Ibid., (Nirmayasagar Press), p. 76.
\item \textsuperscript{43} Curiously enough the land charters nowhere directly lay down the rate of land tax to be realised from the villagers, although such terms as aśtabhāgika and dharmāśaṭbhāga give some indirect idea.
\item \textsuperscript{44} HRS, p. 168.
\item \textsuperscript{45} Ibid., p. 171.
\end{itemize}
and practice. It is curious that the contemporary inscriptions do not give any indication of the rate of land tax, although the occurrence of the expression *dharmasādabhāga* in several Gupta epigraphs may suggest that the rate of 1/6 was in vogue. This may mean that the king’s normal grain share was realised at lower rates in Gupta times than in the Mauryan days.

Equally pertinent and no less controversial is the question whether land tax was levied on the gross income or on the profit of the cultivator. With regard to tax on merchants our sources implicitly indicate an attempt to shift the burden of taxation on the net profit, but the lawgivers nowhere explicitly state that land tax was assessed on the agriculturists’ profit. Kullūka explains a passage of Manu quoted above to mean that the king’s share is to be estimated on the increase upon the capital employed. Medhātithi and Govinda are concurrent, and Nandana even more clearly states: “In every case, the share is on profit made after deducting expenses.” But as the commentators belong to a later period their interpretation of the *Sṛṇti* passages may not apply to the period under study. Among the contemporary sources the *Sānti Parva* broadly recognises the criteria of income and expenditure in determining the king’s share, though, strangely enough, other sources of our period do not seem to suggest that land tax was assessed on the cultivator’s profit. It is, however, not improbable that there may have existed a broad recognition of the fact that taxes should fall on the profit and not on the capital, though how far this principle was observed specifically in relation to land tax is largely a matter of speculation.

The main item of land revenue appears to have been the customary royal share of the agricultural produce sometimes known as bhāga. As the designation of a specific tax on land, the word bhāga first occurs in the *Arthaśāstra*. At one place it is mentioned as an independent term along with bali, kara, etc. under the heading rāṣṭra; at another it forms a part of

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46. Supra.
47. *ŚP*, 120. 9.
sadbhāga, which is mentioned with bali, kura etc. under the same general heading. Therefore, “bhāga undoubtedly means the king’s customary share of the produce normally, though not universally, amounting to 1/6th.” 50 Kṣīrasvāmin, 51 the 12th century commentator of the Amarakośa, also quotes the view of the Arthasastra to define bhāga as the king’s 1/6th share of produce.

Bhāga seems to have been the principal tax on land in post-Maurya and Gupta times. In the Junagadh inscription of Rudradāman the royal treasury is said to have been filled with bali, sulkā and bhāga, and the Sudarśana dam is said to have been built without oppressing the people with kara, viṣṭi and pranāya. Since the latter three taxes are referred to as oppressive, bhāga, which is not mentioned as such, perhaps stands for the main item of land revenue, i.e., king’s normal grain share. The inscriptions of the Gupta period recording grants of land to the brāhmaṇas frequently refer to the donee’s exemption from bhāgabhogakara 52 among the other levies. Fleet 53 considers the term bhāgabhoga to be one expression meaning “enjoyment of taxes or shares”. The two words, however, are sometimes used in the reverse order and recorded as bhogabhāga. 54 If we construe this term in the same manner as Fleet does the first, it would mean “share of the enjoyment”. But really speaking, this term is a compound formed by two independent words, bhoga and bhāga, and hence it indicates two separate taxes. Therefore Sircar’s 55 explanation of the bhāga of inscriptions as the royal share of the produce may be nearer the truth.

Another fiscal expression, bali, occurs in early Indian sources. It is the oldest Indo-Aryan term for the royal revenue.

51. rājagrāhyaḥ sadbhāgadīlḥ, Kṣīrasvāmin’s comm. on Amar. II, 8. 28.
52. CIIL, III, no. 26, 1. 9; no. 27, 1. 11; no. 28, 1. 17, etc.
53. Ibid., p. 254, n. 4; p. 120, n. 1.
54. Ibid., no. 39, 1. 68; no. 40, 1. 12; no. 41, 1. 14, etc.
55. Sel. Ins., p. 372, n. 7; of., EI, XV, pp. 293ff; Majumdar, History of Bengal, 1, p. 277.
In the *Rgveda* it is the king’s due both from his subjects and from conquered kings.\(^{56}\) Macdonnell and Keith,\(^{57}\) however, suggest that *bali* was from the very beginning of the nature of a tax not depending solely upon the free will of the subjects. In fact, it is hardly likely that even a kingdom of the primitive tribal type of the early Vedic age could subsist on purely voluntary contributions. In any case, in the period of the *Brāhmaṇas*, *bali* seems to have been known as a compulsory contribution payable by the subjects;\(^{58}\) and if ever voluntary it was, in the later period it may have remained so only in name. We may here add that in ancient Assyria also the term “gift” was used for regular taxes for a long time in spite of the fact that the subjects were compelled to make these payments.\(^{59}\) It is not unlikely that in ancient India there continued for some time the contradiction between the revenue terminology and its actual content.\(^{60}\)

With the gradual development of revenue nomenclature and the emergence of new items of taxation, the word *bali* appears to be all the more intriguing in its connotation. *Bali* as used in the *Arthaśāstra* is essentially of the nature of a petty cess over and above the king’s normal share of the produce,\(^{61}\) whereas in the *Jātakas*\(^{62}\) the term often means additional and oppressive cesses.

Unlike the *Jātakas*, the *Milindapañho* mentions *bali* as an emergency tax from which the four chief ministers are declared free.\(^{63}\) This may imply that the import of the term had undergone some change in post-Maurya times. But the Junagadh inscription of Rudradāman\(^{64}\) (A.D. 150), which is the only inscription of our period recording *bali* in the sense of a tax, does not corroborate the view incorporated in the *Milindapañho*. The

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56. Cf. HRS, pp. 4-5.
64. *EI*, VIII, no. 6, I. 14.
mention of bali in the Milindapañho in the sense of an emergency levy cannot be taken to be a local variation because the area of composition of the work, and Junagadh, where the inscription of Rudradāman is found, are quite near to each other. Nor does any other source take bali to mean an emergency impost. It is, therefore, not unlikely that the use of bali in the sense of an emergency tax in the Milindapañho is a case of misrepresentation.

The bali of the inscriptions has often been taken to mean a religious tax. Thus Thomas65 interprets the term as mentioned in the Ruminindei Pillar inscription of Aśoka to mean some kind of religious cess. Maitya66 also takes it to be a religious tax on the ground that the word occurs in the land grants of the Gupta period along with caru and sattrā which are two important sacrificial rites. The inscription of Rudradāman, where bali occurs in the sense of tax, records it with other fiscal terms such as śulka and bhāga. The epigraphs of the Gupta period, however, invariably treat bali as one of the five sacrificial performances, the four others being caru, sattrā, vaisvadeva and agnihotra. Thus bali in this context cannot mean any tax. What is more important, it does not figure in the list of taxes from which the donees were generally exempted in the Gupta period and later times.

Bali is mentioned as tax mostly in legal and literary writings, which often ignore bhāga in its technical sense. In connection with the rate of land tax Viṣṇu67 and Manu68 refer to bali and not to bhāga. Similar is the case with the rājadharma section of the Mahābhārata.69 Aśvaghosa70 also mentions bali in the sense of regular land tax. Brhaspati71, who probably belongs to

65. Thomas, JRAS., 1909 p. 467. For further discussions by Charle's Lyall and K. A. Nilkanta Sastrī, see JRAS, 1908, pp. 850-51 and IHQ, XX., pp. 285-287 respectively.
67. Viṣṇu, III. 22-23.
68. Manu, VII. 130.
69. ŠP, 69. 24 ; 72. 10.
70. Buddhacarita, II. 44 ; Saundaranandakāvya, II. 33.
71. Brhaspati, āpaddhārma section, verse 20.
the Gupta period, refers to bali in the same sense. At one place in
the Mahāvamśa, a work of the Gupta period, the levy of bali is
said to be very essential, which may imply that it was perhaps
the basic land tax. In the Amarakośa, assignable to about
the 5th century A.D., the term is used as a synonym of šulka and
kara in the general sense of tax. From all this it appears that
the bali of the Dharmasūstrās and general literature is identical
with the bhūga of the inscriptions.

Kara is another form of revenue known from our sources.
As a fiscal term kara appears to have been unknown to
the earlier literature, but in the Arthaśāstra and the law-
books it is of frequent occurrence. In a passage of Manu it
is differently interpreted by various commentators. Accord-
ing to Medhātithi kara means gifts of commodities (dravya-
dānam) and according to Sarvajñānārāyaṇa a fixed gold payment
on land (bhūminiyataṁ deyam hiranyam). Rāmacandra inter-
prets the term as contribution in the form of grass, wood, etc.
(gulmadāyādikam), and Kullūka takes it to denote contribution
from villagers and townsmen either monthly or in Bhādrapada
and Pauṣa (grāmapuravāśibhyaḥ pratimāsaṁ vā bhādrapauṣa
niyamena grāhyam). According to Rāghavāṇanda, however,
kara is a monthly payment by villagers (grāmavāśibhyaḥ pratim-
āsikam). The last two interpretations are very much in accor-
dance with Bhaṭṭasvāmin’s explanation of the term in his com-
mentary on Kauṭilya. Bhaṭṭasvāmin understands kara to mean
“the annual tax paid during the months of Bhādrapada, Vaiśantā
and the like”. With it may be connected the definition of
kara in the Arthaśāstra text quoted by Kṣīrasvāmin, i.e., it is
a charge upon all movable and immovable articles. Kara thus

72. Mahāvamśa, XXVIII. 4.
73. Amarakośa, II. 8. 28.
74. Manu, VII. 307.
75. AŚ, II. 15.
76. karaḥ prativarṣadeyāḥ bhādrapaddikavasantikādyupādānam, comm. on
77. pratyakam sthāvarajānangamādideyāḥ karaḥ, comm. on Amarakośa, II.
8. 28.
may have been of the nature of a periodical tax levied more or less universally from villagers, and it may have been realised over and above the king's normal grain share. This is corroborated by the Junagadh inscription of Rudradāman78 (c. A.D. 150) where the king's treasury is said to have been filled by baliśulkabhāgaiḥ, while the Sudarśana dam is said to have been built without oppressing the people with kara, forced labour (viṣṭi) and benevolences (praṇaya). The use of bali at one place and kara at another seems to indicate that both cannot stand for tax in general. In other words, kara appears to have been an oppressive impost and therefore different from, and over and above, the general land tax.

Literary, and particularly epigraphic, sources indicate that kara was a general tax. Aśvaghoṣa79 takes the term in the broad sense of taxes. In the Allahabad praśasti of Samudra Gupta, kara is used in the sense of tax in general.80 Again, the spurious Gaya Copper-plate of Samudra Gupta81 provides that the taxpaying (karada) cultivators and artisans should not be allowed to settle in a certain gift village. The mention of artisans as taxpaying (karada) may indicate that kara is used to denote all the taxes, including those paid by the cultivators as well as the artisans. Likewise in the land grants akaraḍāyī82 denotes one who is exempt from taxes in general. Some of the records bear expressions such as sarvakarapariharaiḥ,83 sarvakarasametaḥ84 and the like, which may simply imply that kara comprised all taxes. On the other hand, in an inscription85 kara stands for all kinds of contributions

78. EI, VIII. no. 6, 11. 15-16.
79. Saundaramandalakāvyā. II. 27.
80. CII, III, no. 1, 1. 22.
81. Ibid., no. 60, 1. 13.
82. Ibid., no. 55, 1. 26.
83. EI, XXIV, no. 9, 1. 14.
84. Ibid., XXIII, no. 18, 1. 10. Other expressions of similar import used in the inscriptions are sarvakaradānasametaḥ (CII, III, no. 81, 1. 22), sarvakaravisarjitaḥ (Ibid., no. 41, 1. 9), sarvakaratyaṣaḥ (Ibid., no. 29, 1. 97). The word kara in these compounds bears the sense of tax in general.
85. CII, III, no. 26, 1. 9.
other than land revenue (*bhāga*) and *bhoga*, and yet in another it excludes *śulka*, *bhāga*, *bhoga*, and *hiranya*. Elsewhere it has been pointed out that the *Smṛtis* mention *kara* also in the sense of a tax on merchant’s profits. Hence the term *kara* is used indiscriminately in both general and specific senses in varying contexts, and it is difficult to ascribe any definite meaning to it. It seems to have been some kind of land revenue, but its exact nature cannot be determined.

Like the above-mentioned items of land revenue, *hiranya* appears in most of the early Indian sources. The *Arthaśāstra* refers to it as a branch of king’s revenue. Kauṭilya tells us that the *samāhartā* (collector-general) should prepare a written record (*nibandha*) specifying *inter alia* the contributions payable by the villagers severally and collectively under the heads of grain, domestic animals, *hiranya*, forced labour and so forth. Curiously enough, however, the *Arthaśāstra* does not include *hiranya* in its regular list of constituents of the body of income (*āyāśarīram*) which suggests that in the Maurya period it was an irregular levy. The *Arthaśāstra*, however, definitely lays down a rate for its realisation. Thus in the traditional story of the origin of kingship recorded by Kauṭilya, the people having chosen Manu as their king, undertake to contribute 1/6 of the crops, 1/10 of merchandise as well as *hiranya* as his share. In a similar context the *Mahābhārata* prescribes 1/10. Though Patañjali states that *hiranya* makes a king wealthy, he does not use the term in the sense of any specific land tax, let alone the question of fixing any rate of payment in this connection. But in the law-books of the post-Maurya period *hiranya* definitely figures as an item of king’s regular revenue; and *Viṣṇu* and

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87. *Infra.*
91. *ŚP*, 67. 23.
Manu prescribe its rate at 1|50. From the Gupta period onwards, the land grants, with the possible exception of the Vākāṭaka charters, mention this term in the list of revenues from which the donees are stated to have been exempted. But they do not give us any clue as to the rate at which hiranyā was paid to the state. In any case, we can be sure that in our period it constituted an important and established item of royal income.

The term hiranyā in the contexts referred to above, however, has been variously interpreted by different scholars. The word as occurring in the Arthaśāstra has been translated simply as gold. The hiranyā of the law-books is sometimes taken as gold and sometimes either as a tax on the hoard or a tax on the capital of the annual income. But in view of its high value, it is highly improbable that peasants paid taxes in gold. According to still another explanation, hiranyā refers to the right of the state to the gold and probably to other mines as well. None of the above interpretations, however, appears tenable. In the Sūtrī texts hiranyā is usually joined with paśu (domestic animals), and it figures as a recognised source of revenue in the same context as the crops, trees, roots, fruits, flowers, leaves, grass and so forth. Hiranyā, therefore, according to Ghosal, may be said to have belonged to the groups of taxes relating to the simple agricultural and industrial products of a village. We may add that in the land grants it is often conjoined with bhāgabhogakara which, as has been shown elsewhere, means king's normal grain share and the miscellaneous contributions by the agricultural class. Similarly, in some cases the term occurs together with dhānya, which means the king's share of the crops. Hiranyā, therefore, appears to have been a tax on agricultural products.

93. Manu, VII. 130.
94. Shamasasra, Arthaśāstra (Tr.), seventh edition, p 158.
95. N. C. Bandopadhyaya, Kauśilya, pp. 139, 140.
96. Manu and Viṣṇu quoted above.
97. HRS, p. 61.
98. CII, III, no. 27, 1. 11 ; no. 28, 1. 17 ; no. 29, 1. 14, etc.
99. For bhāga see above, for bhoga see below.
100. Infra.
The clue to the proper interpretation of the term, Ghoshal rightly points out, is furnished by certain conditions of land revenue prevalent in later times. In the medieval period payments of the land revenue before the reform introduced by Todar Mall were made in kind, but certain classes of crops (called zahti) were always assessed in cash on the ground that it was very difficult to divide them into shares.\textsuperscript{101} Ghoshal, therefore, makes a reasonable guess that hiran\textsuperscript{ya} was a tax of this nature, more precisely a tax in cash levied upon certain special kinds of crops as distinguished from the tax in kind which was charged upon the ordinary crops.\textsuperscript{102} Sircar also endorses this view.\textsuperscript{103} It may be pointed out that we have reference to a tax on certain agricultural products, realised in cash. An inscription dated A.D. 592 states that the tax for a sugarcane plantation within a specified area (vāṭa) was 32 silver coins, though it was only 2½ silver coins if the field belonged to a religious donee.\textsuperscript{104} It is further stated in the same record that the tax for an alla-vāṭa was half the amount prescribed above. Alla is the Prākrit form of Sanskrit ardraka, ginger, and alla-vāṭa may possibly mean 'a ginger plantation' Thus taxes on certain types of products were paid in cash, and no wonder if hiran\textsuperscript{ya} was a tax levied on commercial crops.

Although several Kauṭilyan items of land revenue seem to have continued down to the Gupta period, the case is different with irrigation tax (udakabhāga) which was one of the revenue heads of the Maurya state,\textsuperscript{105} which constructed reservoirs, filled with water, either perennial or drawn from other sources.\textsuperscript{106} There is a conspicuous lack of consolidated evidence in regard to irrigation in post-Maurya and Gupta times; and the scattered references that we get do not point to anything like irrigation levy (udakabhāga) which the Maurya state had been realising.\textsuperscript{107} Nor

\textsuperscript{101} HRS, p. 61.  
\textsuperscript{102} Ibid., p. 62.  
\textsuperscript{103} Sel. Ins., p. 372.  
\textsuperscript{104} EI, XXX, no. 30, 1.20.  
\textsuperscript{105} AS, II. 24.  
\textsuperscript{106} Ibid., II. 1.  
\textsuperscript{107} Ibid., II. 24.
does it figure in the long list of taxes from which brāhmaṇas or grantees were exempted in the post-Maurya\textsuperscript{108} and Gupta inscriptions. The absence of irrigation tax in our period might have been at least in part due to the fact that the state generally ceased to bear the main responsibility for irrigation and consequently could not claim any cess for that reason.\textsuperscript{109} Manu’s injunction against the seizure of houses, tanks, orchards, and fields by others may mean that tanks were owned and constructed by individuals for irrigational purposes.\textsuperscript{110} Manu ordains that amongst other things selling one’s own tank, garden, wife or child is a sin to be expiated by penance.\textsuperscript{111} Again, Nārada states that if a man were to repair a dike without the permission of its owner, he would not be entitled to profit out of it.\textsuperscript{112} Thus the law-books seem to suggest some kind of individual ownership of irrigation tanks, dams, reservoirs etc., which, in turn, means that irrigation might have been to a certain extent an individual concern. Dion Chrysostom (c. A.D. 50-117) also informs us that in order to convey water from large and small rivers in India the local inhabitants made many channels.\textsuperscript{113}

That the individual initiative perhaps played a considerable part is borne out by a number of inscriptions from the Śaka-Kuśāna period. The Mount Banj inscription\textsuperscript{114} of the year 102, the Paja inscription of the Year\textsuperscript{115} 111 (A.D. 27) and the Peshwar Museum inscription No. 21\textsuperscript{116} record private donations of wells, and the undated Karnal inscription\textsuperscript{117} and Kaladana inscription

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\textsuperscript{109} \textit{Ibid}.

\textsuperscript{110} \textit{Manu}, VIII. 264.

\textsuperscript{111} \textit{Ibid.}, XI. 62


\textsuperscript{113} Oratio, XXXV; 434, McCrindle, \textit{Ancient India as described in Classical Literature}, p. 175.

\textsuperscript{114} \textit{CII}, II, pt. 1, p. 55.

\textsuperscript{115} \textit{Ibid.}, p. 63.

\textsuperscript{116} \textit{Ibid.}, p. 155.

\textsuperscript{117} \textit{Ibid.}, p. 179.
of the year 113\textsuperscript{118} mention gifts of tanks by private individuals.\textsuperscript{119} The Tusam Rock inscription,\textsuperscript{120} which palaeographically belongs to the fifth century A.D., records the construction of two reservoirs, for the use of God Viṣṇu, by an Ācārya Somatrāta. Besides, some kind of cooperative effort in the sphere of irrigation can also be gleaned from our sources. Manu’s injunction\textsuperscript{121} against a villager who fails to do his best in repairing breach in the embankment of water courses implies cooperative efforts by the villagers for the construction of embankment, irrigation works etc., under the aegis of the state.\textsuperscript{122} Sources are mostly silent on this point, though some Saka inscriptions refer to the gift of wells and tanks by sahayaṇa,\textsuperscript{123} a word whose actual import is uncertain. Sten Konow takes this term to mean some kind of association or fraternity, though he has not been able to make any suggestion about its nature.\textsuperscript{124} Whatever may be its meaning, it is clear from a passage of Brhaspati\textsuperscript{125} that in the Gupta period guilds looked after irrigation dams.

All this, however, should not mean that the state entirely ceased to bear responsibility for irrigation. The Hathigumpha inscription\textsuperscript{126} of Khāravela, the Junagadh inscriptions of Rudra-

\textsuperscript{118} Ibid., p. 65.
\textsuperscript{119} Though most of these epigraphs refer to North-Western India the provenance of some similar records indicates that wells, tanks, reservoirs etc., were often gifted out in most parts of Northern India. Vide Lüders’ List No. 82 which refers to Mathura, and the Gunda Inscription of the Kṣatrapa Rudrasimha, dated A.D. 181 (EI, XVI, no. 17(1) 11. 4-5) which mentions a place in north Kathiawad region.
\textsuperscript{120} CHI, III, no. 67.
\textsuperscript{121} Manu, IX. 272.
\textsuperscript{122} Sharma, op. cit., p. 63.
\textsuperscript{123} CHI, II, pt. 1, pp. 22, 29, 54 etc.; EI, XIX, no. 33, 1. 4. A variation of sahayaṇa is recorded in some epigraphs as sahayara (CHI, II, pt. 1, p. 79).
\textsuperscript{124} CHI, II, pt. 1, p. 22.
\textsuperscript{125} Brhaspati, XVII, 11-12.
\textsuperscript{126} EI, XX, no. 7, 1. 3.
dāman,\textsuperscript{127} and of Skanda Gupta\textsuperscript{128} among others testify to the royal initiative in this sphere. It appears, however, that the state spent its resources only on the implementation of comparatively bigger projects, beyond the means of an individual. Thus with limited state initiative in the sphere of irrigation in our period, there remained perhaps no justification for any regular irrigation levy (udakabhāga) of the Maurya period.

The disappearance of the Mauryan udakabhāga in our period need not necessarily mean a fall in the burden of taxation. For unlike the terms discussed above, we come across certain fiscal expressions such as uparikara and udraiga, which are mentioned only in the inscriptions from the Gupta period\textsuperscript{129} onwards and do not occur in any of the pre-Gupta sources. According to Fleet\textsuperscript{130} the word uparikara is derived from upari or upri and means “a tax levied from the cultivators who had no proprietary rights in the soil”. In the inscriptions, however, the word is recorded invariably with udraiga, and this has led Ghoshal to suggest that the two fiscal terms are used antithetically. He thus explains udraiga as a tax levied from the permanent tenants and uparikara as a tax imposed on the temporary ones.\textsuperscript{131} He associates uparikara with the Marathi word upri, which means a cultivator not belonging originally to a village, but residing and occupying land in it, either upon a lease for a stipulated term of years, or at the pleasure of the proprietor. The evidence for this, it has been suggested, is very tenuous, since the Marathi language developed ten centuries after the date of our inscriptions, and it is rash to draw

\begin{itemize}
\item \textsuperscript{127} Ibid., VIII, no. 6, 11. 9-16.
\item \textsuperscript{128} CII, III, no. 14, 1. 17.
\item \textsuperscript{129} CII, III, no. 21, 1. 12; no. 22, 1. 16; no. 23; 1. 7; no. 26, 1. 8; no. 29, 1. 9; no. 31, 1. 8; no. 38, 1. 26; EI, VIII, no. 28, 1. 17. Senart thinks that sakarukara of a Sātavāhana grant (EI, VII, no. 7 (14), 1. 3) is the natural equivalent of sodraiga soparikara. This view, as Senart himself recognises, is wholly conjectural, although there is nothing improbable in the udraiga and uparikara taxes going back to the Sātavāhana period (HRS, pp. 188-189).
\item \textsuperscript{130} CII, III, p. 98, n. 1.
\item \textsuperscript{131} HRS, p. 210.
\end{itemize}
conclusions from such feeble linguistic evidence.\textsuperscript{132} The same is true of Fleet’s interpretation. Moreover, in most of the land grants two terms occur together, and if \textit{uparikara} and \textit{udra\text{"a}nga} mean taxes on temporary and permanent tenants respectively, it would imply that a certain piece of donated land was cultivated both by permanent and temporary tenants simultaneously which obviously seems absurd. Of course, in the case of village grants\textsuperscript{133} the presence of both types of tenants cannot be altogether discounted, but in the case of charters which record the grant of pieces of land\textsuperscript{134} with the assignment of \textit{uparikara} and \textit{udra\text{"a}nga} this could not have been possible. Nor is there any independent evidence to show that the government used to impose any extra special taxation on temporary and permanent tenants. There is besides no reason why the state records should distinguish the tax paid by the permanent tenants from that obtained from the temporary ones.\textsuperscript{135}

Barnett rejects the view of Ghoshal, and suggests that \textit{uparikara} is something like the Tamil \textit{mel\text{"a}varam},\textsuperscript{136} i.e., crown’s share of the produce. According to Altekar,\textsuperscript{137} on the other hand, \textit{uparikara} is identical with \textit{bhoga} which consisted of contributions in the shape of articles of provisions.\textsuperscript{138} Both the contentions, however, appear erroneous in the context of the Gupta evidence. In the Kar\text{"a}talai Copper-plate inscription of the Mah\text{"a}r\text{"a}ja Jayan\text{"a}tha dated A.D. 493-94,\textsuperscript{139} the terms \textit{uparikara} and \textit{udra\text{"a}nga} occur as also the expression \textit{bh\text{"a}gabh\text{"o}gakara}. Therefore \textit{uparikara} can neither be quoted with \textit{bh\text{"a}ga}, the crown’s share of produce which is indicated by \textit{mel\text{"a}varam} in Tamil, nor with \textit{bhoga}. Since \textit{upari} in Sanskrit, Hindi and Bengali means

\begin{itemize}
  \item 132. Maity, \textit{op. cit.}, p. 61.
  \item 133. CHII, III, nos. 21, 22, 23, 26, etc.
  \item 134. \textit{Ibid.}, no. 38.
  \item 135. Altekar, \textit{R\text{"a}shtrak\text{"u}tas and their Times}, p. 216.
  \item 136. JRAS, 1931, p. 165.
  \item 137. Altekar, \textit{op. cit.}, p. 216.
  \item 138. For \textit{bhoga} see below.
  \item 139. CHII, III, no. 26, 11. 8-9.
\end{itemize}
'upon' or 'extra', it perhaps has led Sircar to explain uparikara as an 'extra cess'. But it must be acknowledged that none of the explanations so far offered is conclusive. The interpretation of the term bristles with difficulty, particularly because of the conspicuous reticence of the literary sources on the subject.

It is equally difficult to interpret the term udraīga, which like uparikara occurs only in the land grants and not in the literature of the period. Bühler, first of all, pointed out that the Sāvyatakośa gives for udraīga the equivalents uddhāra and udgranthā; following this source, Fleet takes udraīga to mean the share of the produce usually collected for the king. But we have already noted that sometimes udraīgu and bhāga, which probably means the regular land tax, occur in one and the same grant, and therefore it is not likely that the former could mean king's own usual grain share. Ghoshal, on the other hand, interprets udraīga as a tax on permanent tenants and has been supported by Sircar in this contention. But the explanation is untenable for the reasons given above. Maity offers two alternative explanations. According to the first, udraīga may have been an anomalous derivative of the Sanskrit word udaka and thus may have meant something like a water tax. But, as has been shown above we have no independent evidence to prove the prevalence of anything like water tax in the Gupta period. According to another explanation given by Maity, udraīga may be the samething as draīga which according to the Rājatarāgini, a later work, is a watch-station, and the term may have stood for a police tax levied on the district for the main-

141. Sel. Ins., p. 266n.
142. IA, XII, p. 189, n. 39.
143. CII, III, pp. 97-98. Altekar is also of the view that udraīga meant bhāga, the normal land tax (Altekar, op. cit., p. 216).
144. Supra.
146. Sel. Ins., p. 371, n. 5
148. Ibid.
tenance of the local police station. This view is more or less endorsed by Puspa Niyogi.150 It is difficult to say anything with certitude either in favour or against the plausibility of this explanation. Probably, like uparikara, udraiga also may have been a levy over and above the usual grain share, though any attempt to determine its exact nature will only be conjectural unless some fresh evidence is forthcoming.

The land grants of the Gupta period sometimes mention several other terms such as halikākara,151 ditya,152 meya,153 or tulyameya154 and dhānya,155 none of which is referred to in any source other than the contemporary epigraphs. No indication is available in earlier or contemporary sources about the meaning of halikākara, which is recorded only in two land charters of the Ucchakalpa ruler Sarvanātha,156 who seems to have ruled in the Baghelkhand region in the last part of the fifth century and the early part of the sixth. Ghoshal suggests that halikākara may mean a tax on ploughs.157 What, however, may have been the precise nature of a tax on ploughs is not possible to ascertain. Maity opines that the above-mentioned term may connote an extra tax imposed upon the area which could be cultivated by one plough.158 Although hali as a measure of land does seem to be the likely object of a special tax, there is evidence to imply that in later times land was sometimes taxed according to its area.159 On the other hand, we know that plough taxes were levied from the people down to Mughal times.160 Even though taxes on

151. EI, XIX, no. 21, l. 10; CII, III, no. 30, l. 13.
152. EI, no. 13, l. 6; XI, no. 21, l. 11
153. CII, III, no. 60, l. 12; EI, II, no. 30 l. 8; IV, no. 16, l. 9; IX no. 53, l. 9; X, no. 16, l. 15.
154. EI, VII, no. 22, l. 15
155. Ibid., XXXI, no. 35, l. 12; no. 39, l. 21; CII, III, no. 38, l. 26.
156. The Sohawal Copper-plates of the year 191, EI, XIX, no. 21; l. 10.
The Khoh Copper-plates of the year 197, CII, III, no. 30, l. 13.
157. HRS, p. 213.
159. Cambridge History of India, IV, p. 450.
160. Ibid., p. 454.
ploughs and on the area of cultivation may have been in vogue on later times, this cannot be taken to suggest conclusively that halakakara stood for either. The exact meaning of the term, therefore, appears to be uncertain.

The word ditya, which occurs in the Surat plates of the Traikutaka king Vyaghrasena, literally means "that which is to be given".161 The expression is recorded in the inscriptions as survadityavistiparihara meaning exemption from all dues and forced labour. This may mean that ditya may have denoted all taxes except forced labour. In other words, the expression appears to have a very wide connotation.

The term meya, which is mentioned in some Eastern as well as Central Indian epigraphs of the Gupta period, is generally followed by the term hiranya. In the Madhuban Copper-plate inscription of Harsha,162 however, the term is recorded as yathasa-mucitatulyameyabhagabhogakara. Tulyameya here may be treated as an adjective of bhagabhogakara, and the entire expression may thus mean the king's normal revenue in kind that can be weighed and measured. But in the Gupta records meya does not occur along with bhagabhogakara which makes it likely that meya was a substitute for a general land tax known as bhaga.

The term dhanyya also appears to have denoted the general land tax. Most land grants mention dhanyabhagakara in place of bhagabhogakara, which shows that dhanyya occurs in place of bhaga. The Kurud plates of Narendra, of the year 24, palaeographically assignable to the 5th century A.D., however, record dhanyya with bhoga and bhaga.163 Again, a grant of the Maitraka ruler Dharasena II bears the expression sadhanyabhagabhogakara-hiranyadeyali.164 This may be taken to imply a distinction between bhagabhoga on the one hand and dhanyya on the other. Ghoshal suggests that probably dhanyya was a fixed contribution in kind while bhaga a share of the produce.165 The expressions

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161. EI, XI, no. 21, 1. 11.
162. EI, VII, no. 22, 1. 15.
193. EI, XXI, no. 35, 1. 12.
164. IA, VII, p. 72.
165. HRS, p. 219.
dhānya, meya and ditya, however, do not appear together in our inscriptions, which may imply that all the three carry more or less the same connotation, though ditya may have had a comparatively wider application.

It would appear from the foregoing discussion that several fiscal terms indicating taxes on land in the Arthaśāstra continued to be in use down to the Gupta period, though their precise meaning in the context of changing times may not be clearly understood. Thus such taxes as bhāga, kara and hiranya of the Arthaśāstra find mention not only in the Smṛtis but also in the land grants of the later period. On the other hand, terms like pīṇḍakūra and udakabhāga do not occur in the later sources, which may to a certain extent preclude the possibility of their existence in the Gupta period.

Certain new land revenue terms such as uparikara, udraṅga and halikākara appear for the first time in the Gupta period. In addition to these there may have been several other taxes in existence at that time, because the enumeration of taxes in the contemporary inscriptions is usually followed by the word ādi or ityādi (etcetera). We may add that in a few Pallava charters donees are granted land with eighteen pariḥāras, though all of them are not enumerated.166 The Basim grant of the Vākāṭaka king Vindhyāśakti II records as many as fourteen pariḥāras.167 While all these may point to an increased burden of taxation, the incidence of all the taxes may not have fallen on every individual taxpayer.

166. Sel. Ins., pp. 439-40; El, XV, no. 11, l. 11.
167. Ibid., pp. 408-9.
CHAPTER V
LEVY OF PROVISIONS AND FORCED LABOUR

The gradual disappearance of the Mauryan irrigation levy in our period and the non-mention of some of the Mauryan revenue terms in the Gupta sources should not be taken to be symptomatic of any fall in the burden of taxation. Apart from the king's normal grain share, most items of income in the shape of miscellaneous contributions from the agricultural class of earlier times continued throughout our period. We learn from Kautūlya¹ that the superintendent of the slaughterhouse should take a sixth of the beasts of prey and about a tenth of birds, deer, fish and other animals captured, while a sixth of animals caught alive should be let off into the state forest. Megasthenes² also (according to Arrian) testifies to the class of herdsmen in the empire of the Mauryas as paying their tax in cattle. The law-books of our period do not refer to the different types of animals which find mention in the Arthaśāstra; nor do they corroborate the statement of Megasthenes that only herdsmen were liable to contribute cattle to the state. Nevertheless, the law-books refer to what may be called a kind of tax on the cattle stock of the people. Both Viṣṇu³ and Manu⁴ ordain that the king should take 1/50 of cattle. Patañjali refers to a flock of sheep as avikāṭa, and its owner, according to him, is stated to have paid a tribute or tax consisting of a rām to the king, which is called avikāṭorana.⁵ Brhaspati⁶ also refers to the royal share in the cattle stock, though

¹. *Āś, II. 26.*
². *HRS, p. 39.*
⁴. *Manu, VII. 130-132.*
⁵. avikāṭa uṇaṇo dataryavikāṭoranaḥ, *Mahābhāṣya, VI. 3.10*
⁶. *Brhaspati, āpadddharma, verse 6.*
he prescribes the rate of 1/100 in this connection. While it may be inferred from the above that a lower rate of contribution in cattle was perhaps in vogue in post-Maurya times, there is nothing to show that only herdsmen were liable to such payments. It is not unlikely that the burden of cattle tax fell on the entire agricultural class and not on a particular section of the rural population.

No land grants of the imperial Guptas throw light on the cattle tax. The land charters of the Vākāṭakas and other Central Indian dynasties, however, give some indication of it. Most of the grants of Central India and the Deccan bear the expression aparāmparagobalivarddah. Mirashi is of the opinion that "the use of the word go in addition to balivardda in the Vākāṭaka grants shows that the village was exempted from the obligation of giving to the state the first calf, male or female, of every cow in the village". Ghoshal, however, thinks that the term refers to the immunity from the obligation of furnishing cattle in relays for transport. His view is based on the interpretation of the term aparāmparabalivaddagahana, which occurs in the Hirahadgalli grant of the Pallava prince Sivaskandavarmar and which has been construed by D. C. Sircar to suggest that the expression refers to the immunity from supplying bullocks for the bullock carts used by royal officers when the latter went on tour. That the royal officers on tour may have been entitled to transport facilities is borne out by a grant of the Vākāṭaka Vindhyaśakti II, which mentions the word avaha. The term vaha is often used to mean 'to carry', and Sircar takes avaha to stand for exemption of the villagers from carrying officer's load free of charge. Still another epigraph, dated A.D. 592, records exemption from

7. CHI, III, no. 55, 1.27; no. 56, 1.28: Sel. Ins., p. 409, 1.21: EI, XV, no. 4, 1.17 etc.
8. EI, XXVI, p. 155, n. 1.
9. HRS, p. 194.
10. Sel. Ins., p. 439, 1.33.
providing carts, presumably to the king’s officers.\textsuperscript{15} In view of these instances, Ghoshal’s\textsuperscript{16} contention that the villagers were made to supply draught cattle for the progress of royal officers appears convincing. Furthermore, in a grant of Prabhāvatiguptā\textsuperscript{17} the word *aparampara* is followed by *apāsumedhyah*, which, according to Sircar, refers to the custom of taking by the king animals such as goats, for sacrificial purposes. This may imply that cattle were provided not only for the transport of officials on tour but also for performing sacrifices. The purposes for which cattle are said to have been supplied to the state seem to imply that the contribution was perhaps occasional in the Gupta period, and not much in the nature of a regular tax as intended by the injunctions of the law-books.

The same appears true, as will be shown below, of many articles, which the legal literature includes in the regular body of king’s income. Kauṭilya\textsuperscript{18} makes a reference to contributions in raw materials and the like. With this may be compared the king’s share of jungle products and the like mentioned in the *Smṛtis*. Viṣṇu\textsuperscript{19} for instance, states that the king can take $\frac{1}{6}$ of meat, honey, clarified butter, medicinal herbs, scents, flowers, roots, fruits, flavouring substances, wood, leaves and skin. Manu’s\textsuperscript{20} list includes grass as well. A passage of the *Viṣṇudharmottara*\textsuperscript{21} may be cited to the same effect. Of the above-mentioned articles

\begin{enumerate}
\item The Charter of Viṣṇusena, *EI*, XXX, no. 30, 1.6.
\item *HRS*, p. 194.
\item *Sel. Ins.*, p. 414, 1.17. The practice of taking animals from the people for sacrifice is attested to by the *Mahāvastu*, which mentions king Surandarima as giving instructions to his people before a great sacrifice, in the following vein, “I shall offer a sacrifice with every kind of animal. So bring together all living things that live on land, those without feet, those with two, those with four and those with many.” He is also stated to have issued orders to the fishermen asking them to supply all living things that lived in the water. (*Mahāvastu*, JJ. Jones (tr.) II, p. 92.)
\item *AŚ*, II. 35.
\item *Viṣṇu*, III. 25.
\item *Manu*, III. 130-132.
\item *Viṣṇudharmottara*, II, 61. 61-63.
\end{enumerate}
meat, honey and fruits are obviously eatables; clarified butter may be taken to be some drink (pāna); wood and leaves may be fuel; and medicinal herbs, scents, flavouring substances, roots, flowers may have been necessary for different purposes in day-to-day life, while skins may have been used for preparing seats. In other words, most of the articles mentioned in the law-books constitute the main necessities of life; and Manu\textsuperscript{22} ordains that the headman of the village should get all of what is daily payable by the villagers to the king in the shape of food (anna), drink (pāna), fuel and other things (indhanādi). It is not unlikely that the rājapradeya daily payable to the king or the village headman and the contribution of 1/6 of the above-mentioned articles indicated the same thing and not two different sets of payments. It would be not only extremely oppressive but also unrealistic to impose double impost on the same articles. Besides the rate of 1/6 is used probably in a conventional sense as in the case of basic land tax in the shape of the king's normal grain share.

The supply of provision by the villagers is further attested to by Gupta literary sources. We learn from the Raghuvamśa that when Aja started for his marriage, on the way he received cloth, grain and various other kinds of presents from the village people. Sometimes cowherds are described as visiting the king, when on tour, with gifts of newly made ghee.\textsuperscript{23} Coming to the epigraphic material, though the land charters issued by the imperial Guptas do not refer to the supply of provisions, those of the Vākāṭakas bear the expression apuspakṣirasandohā.\textsuperscript{24} This may be compared with a term in a Pallava grant of an earlier date which describes the gift-village as adugdhadhigahanā, meaning thereby that the village was rendered free from the obligation of supplying sweet and sour milk. A similar term for exemption (parihāra), aharitakasākapuphagahanā, occurring in the same Pallava grant,
signifies immunity from the supply of myrobalans, vegetables and flowers. When we compare the Vākāṭaka term *apuṣpakṣirasandaḥ* with the Pallava expression, it seems to refer to the immunity from the burden of supplying flowers and milk to the king’s officers. Again, the Vākāṭaka inscriptions often record *acāraśanacarmanūgāraḥ*, which, according to Fleet,26 means that the grant of land did not carry with it the right to pastureage, hides and charcoal. Ghoshal,27 however, thinks that the term refers among other things to the immunity from the obligation of furnishing skins for seats to the wandering spies and charcoal for fuel. Certain inscriptions make very explicit reference to the supply of necessary things by the village people. The Basim plates of Vindhyasakti II, for instance, record *akhaṭacollakaveneśika*, which according to Mirashi, means immunity from providing cot, water-pots and servants, presumably to royal officers.28 The Nagardhan plates of Svāmirāja dated A.D. 573 mention the term *jemakakara*,29 which has been interpreted to mean a cess levied on the villagers for providing boarding to royal officers camping in the village; and most probably it belongs to this category of payments. Similarly, another epigraph referred to above30 records an exemption according to which the inhabitants of an area are freed from the obligation of supplying beds or couches, seats and boiled rice to the king’s officers when on tour. All these suggest the possibility that most of the above-mentioned articles listed in the legal literature as taxable may have been contributed in the form of provisions for the touring royal officers in the Gupta period.

Thus while the Smṛtis refer to such contributions in the sense of regular imposts payable at the rate of 1/6, the inscriptions

28. *EI*, XXVI, no. 20, l. 22.
29. *EI*, XXVII, no. 1, l. 19. For Mirashi’s explanation see *Ibid*.
of the Gupta period mention them more or less as exactions realisable from the village folk at the time of the officer’s visit. Besides, the contribution in meat, honey, clarified butter etc., which find mention in the Snytis, would comprise almost all the agricultural occupations of a simple village community, and the lawgivers apparently seem to have in mind that no source of agricultural income should be left untaxed. But how far in practice these exactions were in the nature of taxes on various occupations in the countryside is largely a matter of speculation. No less conjectural is the view that the rate of 1/6 was rigidly observed in post-Maurya and Gupta times; after all, the mention of the rate of 1/6 for such contributions may have been only traditional and figurative. In any case, at least in the Gupta age, provisions seem to have been occasionally supplied to royal officers on tour. This may imply that what the law-books apparently include in the body of king’s regular receipts was only periodically levied in the Gupta period.

Some of our sources—especially the land grants of Northern India—do not, however, enumerate the above-mentioned dues paid by the villages; instead they use the fiscal expression bhoga. The inscriptions other than those of the Pallavas and the Vākāṭakas record bhāgabhogakura, which Ghoshal takes as one compound word. But this does not seem to be convincing. In a passage of the Arthaśāstra persons taking fields and embanked reservoirs (setu) on lease from private owners on condition of rendering bhāgabhoga are distinguished from those who hold the same on condition of avakraya (annual rent), prakraya (stipulated price), adhi (mortgage) and so forth. Here bhāgabhoga is, according to Ghoshal, a specific share of the resulting product; and on this basis he interprets bhāgabhogakara as a definite portion of the agricultural produce payable to the king. This would imply that the king’s normal grain share was often indicated by the term

31. HRS, p. 63.
32. HRS, p. 214.
33. AS, III, 9.
34. HRS, p. 214.
bhāga in the Arthaśāstra and bali in the Smṛtis. But this contention appears to be of doubtful validity in view of a passage of Manu, who states that the king who takes his share in kind (bali), his taxes (kara), tolls and duties (śulka), daily presents and fines (pratibhāga) without giving protection soon sinks into hell. The word pratibhāga is interpreted by Medhātithi and Kullūka as the daily presents of fruits, vegetables etc. Although Nārāyaṇa and Rāghavānanda read it as pratibhoga, they do not suggest any change in its meaning. In our opinion the term bhoga of the Gupta inscriptions seems to be identical with the terms pratibhāga or pratibhoga; hence Ghoshal’s opinion that bhoga stands for the king’s normal grain share known as bhāga or bali cannot be accepted.

The Gupta land grants record the expression bhūgabhoga-kara which, as noted earlier, has been taken to be one comprehensive term. But in certain land charters we have the terms in a reversed order, viz., bhogabhāga. If bhoga is a part of the composite expression bhūgabhogakara, as Ghoshal thinks it is, we do not know how to explain the occurrence of the terms of the compound in a reversed order. Moreover, bhāga is often separately used to denote the normal royal share of the agricultural produce. In all likelihood, therefore, bhoga of the inscriptions is a fiscal expression meaning something different from bhāga, the main item of land revenue.

On the basis of the Rāṣṭrakūṭa records Altekar argues that since bhoga and uparikara do not occur in one and the same grant, both the terms may have been synonymous. But this argument does not apply to our period. In the Khoh Copper-plate inscription of Sarvanātha (A.D. 513) uparikara is mentioned along with

35. Manu, VIII. 307.
37. See Bühler, The laws of Manu, SBE, XXV, p. 307n.
38. See above.
39. The Mallar plates of Jayarāja, year 5 (EI, XXXIII, no. 29, l. 11).
40. Supra.
bhoga. Again, in an inscription of the later period, the two words are recorded together. Thus at least in our period, bhoga could not have been the same thing as uparikara. The nature of the dues comprehended by the term bhoga, however, can be determined from the above-mentioned commentaries on Manu VIII. 307, according to which it constitutes contributions in the form of vegetables, fruits, flowers, grain, etc. Elsewhere Manu ordains that villagers should furnish food, drink and fuel etc., (anmapanendhanadi) to the king, though he does not use the word bhoga or pratibhoga in this context. If, however, credence be given to the commentators’ explanation of pratibhaga, it may be conjectured that contributions in the form of food, drink, fuel, etc., also came under the category of bhoga. In the light of what has been stated above, therefore, Sircar’s interpretation of bhoga as periodical supplies of fruits, firewood, flowers, etc., which the villagers had to furnish to the king, appears tenable. Moreover, the articles that are included in this category are obviously provisions, and it is reasonable to suppose that the bhoga may be the same as the right of enjoying a portion of flowers, milk, hide, charcoal etc., of the Vakataka inscriptions.

An important item of the king’s income which may be discussed under the present head is his right to forced labour (vishi). Kautilya refers to forced labour (vishi) as one of the branches of varta. He lays down that sudra labourers (karmakaras) and artisans (karus) and dasas should do manual labour for the state instead of paying taxes. This labour was recruited by some supervisor (vistivandhaka) and was paid. Although vishi was a source of income to the state in the Mauryan period perhaps it was not imposed on the independent peasantry in the villages.

42. CII, III, no. 28, II. 9, 17.
43. Ibid., no. 39, II. 67-68.
44. Manu, VII. 119.
45. Sel. Ins., p. 372. n. 7.
46. Supra. It seems that such pariharas as apuspaksirasandoha, acarasacarmaingara etc., mentioned in the Vakataka inscriptions are concrete substitutes for the term bhoga which is not used in them.
47. AS, II. 4.
POST-MAURUYA AND GUPTA TIMES

It seems that the practice continued in post-Maurya times, for Manu ordains that śūdras, craftsmen and artisans discharge their dues by work. He also states that they may be made to work one day each month for the king. A passage of Viṣṇu may be cited to the same effect. There is, however, nothing in the legal texts to indicate that like the earlier period, viṣṭi was paid for in post-Mauryan times. It is probable that forced labour was unpaid in our period, so that it was referred to as oppressive both in the contemporary epigraphic and literary records. The Junagadh inscription of Rudradāman states that the Sudarṣana lake was constructed with resources from the king’s own treasury without burdening the people, among other taxes, with forced labour (viṣṭi). Similarly, in Mahāvaniśa, which is assigned to about the fifth century A.D., a king is stated to have declined to make use of unpaid labour. In other words, corvée was considered to be a burden on the people by those kings who were broadminded and benevolent.

As noted earlier Manu and Viṣṇu lay down that śūdras, craftsmen and artisans should discharge their dues by work, which implies their exemption from taxes. But in course of time the non-taxpaying artisans were made to pay taxes in addition to free labour which naturally bore heavily on the people. The tendency to realise taxes from artisans is already shown by Manu according to whom weavers should pay 11 palas, and in the case of failure of payment in time 12 palas. Moreover, the Śānti Parva lays down that artisans and traders should be taxed after taking into account the conditions and nature of their crafts.

48. karmopakaraṇāḥ śūdrāḥ kāravāḥ śilpinastathā, Manu, x. 120. Kullūka in his commentary states emphatically that even in bad times taxes should not be imposed on the śūdras.
49. Manu, VII. 138.
50. Viṣṇu, III. 32.
51. Milinda, p. 147.
52. EI, VIII, no. 6, 11. 15-16.
53. Mahāvaniśa, XXX.
Assessment may be made on the basis of the number of commodities produced and taxes may be collected in kind.\textsuperscript{55} That artisans were taxed in the Gupta period is borne out by the charter of Viṣṇusena, palaeographically assignable to last decade of the sixth century A.D., which informs us that the chimpakas, kolikas and padakūras, who appear to have been followers of particular professions, possibly had to pay as tax half the money that would be the price of the things produced by them, according to the rate prevalent in that area.\textsuperscript{56} Besides, a number of Gupta land grants refer to the tax-paying kutumbhins and kārus (artisans.)\textsuperscript{57} It is beyond doubt that the kārus were mostly śūdras,\textsuperscript{58} who in earlier times seem to have been non-taxpayers. There is, however, nothing to show that the tax-paying artisans were exempted from the usual corvée. On the contrary, an inscription, referred to above,\textsuperscript{59} states that smiths, chariot-makers (rathakūras), barbers (nāpitas) and potters (kumbhakūras) should be recruited for forced labour. Thus the nature of impressed labour underwent considerable change in our period. First, whereas in the Mauryan period it was paid for, in post-Maurya and Gupta times it tended to become unpaid. Second, unlike the earlier period, it seems to have been realised in addition to regular taxes. Due to these factors, viṣṭi became highly oppressive in course of time.

The occasion for the demand of unpaid labour was perhaps not fixed. A usual pretext might have been that of engaging free labourers on royal farms and state manufactures.\textsuperscript{60} It is known from the Arthaśāstra that forced labour was employed in warfare where its functions are described as consisting in (a) cleansing the camp, the roads, the bridges, wells and landing stages, and (b) carrying machines, weapons, armour, instruments and provisions,

\textsuperscript{56} EI, XXX, no. 30, Law no. 72.
\textsuperscript{57} CII, III, no. 26, 1.6; no. 27, 1.16; 60, 1.13.
\textsuperscript{58} R. S. Sharma, Śūdras in Ancient India, p. 233.
\textsuperscript{59} EI, XXX, no. 30, Law no. 72.
\textsuperscript{60} AŚ, II. 7.
the wounded soldiers from the battle-fields. If the practice continued it must have borne heavily on the people, because wars became more frequent in post-Maurya and Gupta times. It can be inferred from a post-Maurya epigraph that corvée was demanded also for hydraulic constructions carried out by the state. The Mudrārākṣasa shows that forced labour was used also on such occasions as coronation. In any case there was perhaps no hard and fast rule as to when a king could exact forced labour and when he could not. This left scope for the abuse of the royal power.

The element of oppression may have been rendered stronger in the Gupta period, when the king’s right to demand impressed labour was transferred to the donees who were the recipients of land grants. The use of the expression sotpadyamānaviṣṭi in many land grants means that the donee was entitled to the privilege of getting free labour as the occasion arose. The Kāmasūtra of Vātsyāyana informs us that peasant women were compelled to perform unpaid work of various kinds, such as filling of the granaries of the village headman, taking things in and out of the house, cleaning the houses, working in the fields, purchasing of cotton, wood, flax, hem and thread, and the purchase, sale and exchange of various articles. This may not have been a direct source of income to the state, but may have been allowed to the village headman as a part of his remuneration. It seems that forced labour included all conceivable kinds of work, for which any special occasion was not needed. In short, the practice of demanding forced labour tended to become oppressive in course of time and may have anticipated the medieval feudal tyranny.

61. Ibid., X. 15.
62. El, VIII, no. 6, 11. 15-16.
63. Mudrārākṣasa, Act II, Scene 2.
64. V. 5.5.
CHAPTER VI

COMMERCIAL TAXES

Apart from land revenue, taxes on saleable commodities seem to have been an important source of royal income; and our sources sometimes indicate principles which probably governed the assessment of such taxes. Thus Gautama,¹ who probably belongs to an earlier period, tells us that the king should take a duty of 1|20 of merchandise along with one article every month. Evidently, the levy of the duty at the rate of 1|20 of merchandise implies assessment in kind, while the king’s getting one article every month is reminiscent of the custom of direct contribution from the merchants.² The rule of Baudhāyana³ appears to be an improvement upon that of Gautama in that according to the former the king should charge upon goods imported by sea a duty of 10 pāṇas in the hundred together with a choice article, and for other commodities duties varying according to their intrinsic value without oppressing the traders. According to Višṇu,⁴ however, the king’s portion of šulka should be 1|10 of the merchandise of his own country and 1|20 of the merchandise of foreign countries. Unlike Baudhāyana, here we have two distinct rates of duties, one (properly called tolls) being levied upon internal goods, and the other (strictly called customs duties) being realised on goods imported from foreign countries.⁵ Again, whereas Baudhāyana prescribes one uniform rate of 10 pāṇas in a hundred on imported goods together with ad valorem duties on other articles, Viṣṇu lays down two different rates for foreign and indigenous commodities. What is more important, while the

2. HRS, p. 81.
5. HRS, p. 82
rate of 10 *panas* in a hundred laid down by Baudhāyana implies the duty to be assessed in cash evidently after appraisement by experts, the injunction of Viṃśū is symptomatic of assessment in kind. The *Periplus of the Erythraean Sea* speaks of foreign merchants bringing very costly vessels of silver, singing boys, beautiful maidens for the harem, fine wines, thin clothing of the finest weaves and the choicest ointments for Indian kings. But it is difficult to say whether these offerings constituted any regular tax in the nature of duty or merely tributes to be paid by foreign traders as a mark of respect to the Indian kings. In any case, the practice of realising dues in kind from traders does not seem to be unknown in post-Maurya times.

The *Smṛtis*, however, imply assessment upon the money value of the commodity. Thus Manu tells us that the king should realise 1/20 of that which persons having experience of toll-houses and skilled in estimating the value of all kinds of goods may fix as the value for each commodity. Similar is the view of Yājñavalkya, according to whom the king may take a duty of 1/20 of the estimated value, whereas the *Brhaspatismṛti* in its *āpaddharma* section states that the king is entitled to 1/20 of merchandise, meaning thereby that assessment was perhaps made in kind. Thus the lawgivers of our period, excepting Viṃśū and Brhaspati, seem to recognise cash assessment as the usual practice.

The question whether the above mentioned duty was assessed on the value of the commodity or on the profits derived therefrom has been a matter of controversy among the commentators. Thus the passage of Manu quoted above is taken by Medhātithi and Sarvajñānāraṇya to refer to 1/20 of the amount of merchandise, while Govindarāja, Kullūka and Rāghavānanda construe the passage to mean 1/20 of the profit derived from the same. Mitramiśra in his *Rājanītīprakāśa* states that although the

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6. Ibid.
text of Manu refers to 1|20 of the value of merchandise, it should be interpreted to refer to 1|20 of the excess on the principal; for if the king were to take 1|20 of the principal, the merchant would be ruined. The apprehension that assessment on the principal may lead to the financial ruin of the traders is disproved by another rule of Manu that the king should fix the market rates of articles after considering, among other things, the probable profit and outlay. This implies that even if śulka was to be assessed on the estimated value of the commodities, the price was so fixed as to leave a margin of profit to traders. The fact that merchant’s profit was not adversely affected is borne out by still another injunction of Manu, according to whom the king should levy taxes (karān) upon merchants after carefully considering the affairs relating to purchase and sale, the distance travelled, the provisions consumed and the charges of securing the goods. This verse occurs practically in the same form in the Śānti Parva. Ghoshal thinks that “the particular tax here mentioned is an impost upon the net profits of the merchants”. In our opinion, however, the use of karān (the plural form of kara) in the present context does not seem to indicate one tax but appears to imply all taxes imposed on the mercantile class. Although the passage shows an appreciation of the difficulties in assessing merchant’s profits, it should not necessarily refer to an independent tax on the net profits.

The principle of assessment on the estimated value of the article is further corroborated by the above-cited passage of Yājñavalkya. Vijñāneśvara takes it to mean that the king should take 1|20 of the price as fixed by himself; and here the commentator has probably market price in mind and not the cost value. The assessment of śulka on the basis of market price, however, is disproved by the fact that our authorities recommend regulation

15. ŚP, 88. 11.
16. HRS, p. 85.
17. Yāj., II. 261.
of prices by the state in a separate context, but prescribe payment of śulka at the toll-house. Moreover, in connection with price-fixation, Yājñavalkya states that the market rates should be so fixed as to be advantageous both to the buyer and the seller after adding to the (cost) value of the commodity, the expenses incurred (transport, hire etc.). Vijñāneśvara holds that this rule applies to foreign commodities, and states that their rates are to be fixed so as to leave a profit of 10 per cent to the trader on the price of the article, which has to take account of transport charges, tolls, etc. In the present context, the market rate of a commodity evidently includes the expenses of journey, the amount paid as toll (śulka) and a profit of 10 per cent presumably on the total investment. Thus the basis of assessment could not possibly have been the market price but the cost value of the article.

Whatever be the principles and modes of assessing taxes and duties on merchants, our sources indicate that śulka was the most important item of royal income under the present head. Perhaps the earliest mention of śulka as a tax occurs in the Atharva Veda. In the Dharmasūtras, such as Āpastamba, Vasiśtha and Gautama, śulka is a familiar fiscal expression, though it is treated in the Arthaśāstra at some length. In the Arthaśāstra, śulka heads the list of revenue items to be assessed on the durga (the fortified town), whereas vanik, nadīpāla, tara, vartani and other items are included under the heading of rāṣṭra (the country part). In view of this Ghoshal rightly suggests that śulka is specifically the tax levied on merchants inside the fortified town and is distinct from the ferry duties (tara) etc. that are stated to have been realised in the country parts. This view is supported by Kauṭilya, who lays down rules for the col-

18. HRS, p. 83.
20. Atharva Veda, III. 29.3
22. Vasiśtha, XIX. 37.
24. ĀŚ, II. 6.
25. Indian Historiography, p. 177.
lection of śulka by sulkāḍhyakṣa (collector of tolls and customs) at the toll house (śulkaśālā) situated near the main gate of the town. But it is also stated in the Arthaśāstra that the merchants should pay their share of śulka in accordance with the usage of the ports, which may mean that it could as well be collected at harbours. Moreover, according to Kauṭilya, śulka should be imposed on all types of merchandise, either coming from the country parts (bāhyam) or manufactured inside the forts (ābhhyantaram), or imported from foreign country (ātitthyam). The fact that foreign as well as indigenous articles were subjected to this payment suggests that here śulka indicates both internal toll and customs duty. Again, elsewhere it is provided in the Arthaśāstra that even those ships that touch a port on their way should be made to pay śulka, which evidently shows some of sort of harbour toll and not any duty on merchandise. Therefore the meaning of śulka as used in the Arthaśāstra cannot be determined with precision.

The exact connotation of the term śulka, as occurring in the sources of our period, is equally difficult to ascertain. Though Patañjali mentions śulka as a source of income to the state, it is not at all clear whether it was an octroi or customs duty or simply a general tax on mercantile products. The Śānti Parva also refers to śulka but does not indicate anything more than the fact that śulka was probably a tax realised from merchants and traders in return for protection given to them by the king.

The Buddhist literature also testifies to the prevalence of śulka. Thus a Jātaka mentions a city officer as fixing the toll (śulka) for merchants. In the Divyāvadāna, which repeatedly speaks of tolls and other duties paid by the merchants, a house-holder summons by the ringing of bell all persons wishing to accompany his son on a sea-voyage without payment of śulka among other

26. AŚ, II. 21
27. Ibid., II. 28.
28. Ibid., II. 22.
30. ŚP, 72.10.
things. In another story, contained in the same work, a merchant similarly invites all persons who wish to accompany him on a sea-voyage without payment of *śulka* and other charges. Though in these instances, *śulka* is associated with sea-voyage, we do not know whether its payment was made on the ingress or egress of the merchandise. Similarly, the *Jātakamālā* of Āryasūra, dated about 3rd century A.D., alludes to *śulka* being levied from traders and townspeople but does not indicate its exact nature.

The evidence of the law-books in this connection is equally inconclusive. Viṣṇu takes *śulka* to denote a levy upon commodities of both indigenous and foreign origin. Manu merely states the rate at which *śulka* should be realised and does not state whether it should be imposed on foreign or internal articles, or on both. Yājñavalkya states that the king should take as duty (śulka) 1/20 of the estimated value but does not show whether it applies to all types of goods. Unlike the Smṛtis, the *Amurakaṇḍa*, which probably belongs to the Gupta period, renders *śulka* as what is payable at the ferries etc. (ghatādideya). Commenting on it Kṣirasvāmin states that *śulka* comprises the ferry duties, the tolls deposited at the military or police stations, and the transit duties paid by merchants. But there is no contemporary independent evidence to suggest such a wide connotation of *śulka*.

So far as the epigraphic evidence is concerned, the Junagadh inscription of Rudradāman (c. A.D. 150) refers to *śulka* as a source of income to the state, but does not indicate its precise

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34. *vicitra paṇyakrayavikrayasrayaṁ vaṣṭijānanī paurojaṇāni tathā nrpaḥ |
     napatī yaḥ śulkapathopakārinām virodhamayati sa kośasampadā ||
     *Jātakamālā*, XXXII. 67.
35. *Supra.*
36. *Supra.*
37. *Supra.*
38. *Amar.*, II. 8.28.
nature. The Bihar Stone inscription of Skanda Gupta\textsuperscript{40} mentions śauklaka as an officer. Reference to this officer is also found in an inscription\textsuperscript{41} from the Central Indian region, belonging perhaps to the last quarter of the sixth century A.D. According to Fleet,\textsuperscript{42} śauklaka was perhaps the collector of customs and tolls (śulka), which implies the prevalence of śulka in the Gupta period. But none of these references suggests the exact scope and content of this impost. So for lack of sufficient data the exact connotation of śulka cannot be ascertained; but it can be said with a considerable degree of certainty that it was a tax on commodities realised from traders and merchants, and that it may have included taxes on both foreign and indigenous articles. Moreover, epigraphic records suggest that śulka may have prevailed in Western, Central and Eastern India.

The inscription from the Gupta period onwards often records the expression savātabhūtapratyāya. The Maliya plate of Dharasena II\textsuperscript{43} mentions this term. But it occurs in the Alina Copper plate of Śilāditya VII\textsuperscript{44} in reverse order as bhūtavāta. Fleet\textsuperscript{45} explains that vāta is derived either from vā, ‘to blow’, or from ‘vai’, ‘to become dried or withered’, and bhūta is the past participle of bhū, which means ‘to become’. But he does not elucidate the term any further. Dikshitar\textsuperscript{46} points out that according to the Śrīmūla Commentary to the Arthaśāstra by T. Ganapati Sastri, vāta includes the fruit and flower gardens from which revenue went to the king’s exchequer; and that bhūta may mean ‘produced or obtained from’. Thus according to him vātabhūta, treated as a compound, may indicate a tax on fruit and flower gardens. But this view cannot be accepted, because no contemporary source refers to fruit and flower gardens as an independent source of

\textsuperscript{40.} CII, III, no. 12, 1.29.
\textsuperscript{41.} Charter of Viṣṇusena, EI, XXX, no. 30, 1.2.
\textsuperscript{42.} CII, III, p. 52, no. 3.
\textsuperscript{43.} Ibid., no. 38, 1.25.
\textsuperscript{44.} Ibid., no. 39, 1.67.
\textsuperscript{45.} Ibid., p. 170, n. 9.
\textsuperscript{46.} Dikshitar, Hindu Administrative Institutions, p. 178.
revenue. Ghoshal, 47 on the other hand, translates the term literally as "revenue derived from winds and elements". But it is difficult to imagine what such a mysterious income might have consisted of. Maity 48 suggests that the two terms vāta and bhūta should be taken separately as different kinds of cess for the maintenance of rites respectively for the winds (vāta) and for the spirits (bhūta). This view, however, is too conjectural to be acceptable, for no contemporary source refers to such a levy realised by the priestly class for the maintenance of rites. 49

We can get some indication of the meaning of the term on the basis of the Rāṣṭrakuṭa inscriptions, which give several readings of the term, e.g., sanbhṛtopattapratyāya 50 bhūtapatapratyāya 51 and bhūtavātpatapratyāya, 52 the last of which also occurs in the inscriptions of the Gupta period. Altekar explains the term bhūtopattapratyāya as a tax (āya) on (prati) 'what has been taken in', i.e., imported (upatta), and what has been produced (bhūta) in the village. He adds that the expression sanbhṛtopattapratyāya, if not a mistake for bhūtopattapratyāya, would indicate a tax upon articles manufactured and stored (sanbhṛta) and the goods imported. Further, Altekar takes vāta of bhūtavātpatapratyāya, which occurs in Gupta records as well as in those of later times, to refer to articles imported (vā, III conj., to wish to gain, to invite, to invoke) into the villages. Thus he thinks, perhaps rightly, that these expressions refer to general excise or customs duties, 53 which, as already noted, are denoted in earlier sources mostly as śulka. This is further supported by the fact that śulka never occurs together with bhūtavātpatapratyāya. 54

Though both śulka and vātabhūtapatapratyāya or bhūtapatapratyāya probably refer to taxes on commodities, it is not possible to prepare

47. HRS, p. 291.
50. The Konnur inscription of Amoghavarṣa I, EI, VI, no. 4, 1:40.
51. The Baroda plates of Karkka, IA, XII, p. 161.
52. The Kavi plates, IA, VI, p. 145.
54. Ibid.
an exhaustive list of articles which may have been subjected to the above payments. Kautilya\textsuperscript{55} lays down a fairly long list of mercantile goods with a schedule of rates at which šulka should be severally charged upon them. Among the post-Maurya sources the lawgivers Viṣṇu and Manu refer specifically to certain commodities from which the king may have realised his own share, but in all likelihood they refer to them as miscellaneous contributions from the village people, discussed by us elsewhere.\textsuperscript{56} In any case, it appears reasonable to presume that most of the articles of trade and commerce constituted a source of income to the state exchequer, though, for lack of evidence, it may not be possible to state with certainty the names of all of them.

The tax on liquor, however, deserves special mention in the present context. Kautilya\textsuperscript{57} mentions liquor (surā) in a class of goods paying a duty 1\textsuperscript{1/10} or 1\textsuperscript{1/15}, while intoxicants (madya) are included in another class paying a duty of 1\textsuperscript{20} or 1\textsuperscript{25}. The term surā also occurs at one place in the Arthasastra\textsuperscript{58} as an independent branch of revenue under the class ‘fortified city’ (dūrga) in the classified list of constituents of the king’s income. The superintendent of liquors (madyādhyakṣa), according to Kautilya, should arrange for the manufacture of spirituous drink and leavening stuff as well as for their traffic within the city, the country part and the camp, while their sale should be concentrated at one place or carried on simultaneously at many places or arranged otherwise according to convenience. Kautilya adds that a duty (šulka) of five per cent should be charged upon such liquors as are not royal merchandise and a ‘compensation-fee’ (vaidhaarana) as well as ‘indemnity fee’ (vyāji) should be realised from the same after the inspection of the daily sale.

It is, however, curious that the sources of our period are generally silent about any tax or duty to be charged upon liquors. Manu\textsuperscript{59} mentions three kinds of liquors (surā), viz., those distilled

\textsuperscript{55} As, II. 22.
\textsuperscript{56} Supra.
\textsuperscript{57} As, II. 22.
\textsuperscript{58} Ibid., II. 6.
\textsuperscript{59} Manu, XI. 94.
from molasses (*gaudī*), from ground rice (*paiśti*) and from the *madhuka* flowers or from grapes or honey (*mādhwī*), but he does not mention any tax on any of them. On the contrary, some Buddhist works seem to betray an anti-alcoholic sentiment. The *Mahāvastu* explicitly states that abstention from drinking intoxicating liquors and spirits is *dharma*. Similarly, Āryasūra in his *Jātakamālā* condemns drinking to be an exceedingly bad action attended with many evils. It is not possible to guess how far such discouragements were effective, but Fa-hsien, who visited India in the Gupta period, seems to suggest that the India of his time was completely dry. He reports that throughout the country the people did not kill any living creature nor drank intoxicating liquors. He adds that there were no butcher's shops or distilleries in market-places. If this testimony could be relied on, Ghoshal remarks, the revenue derived from the sale of liquors (which seems to be an important source of income in the Maurya period) was conspicuous by its absence in the Gupta period.

But the possibility of the wholesale prohibition pursued by the Gupta state and the consequent total abstention from drinking may be discounted in view of the evidence furnished by the contemporary and later indigenous sources. Kālidāsa refers to liquor shops in streets and other places of drinking. Not only men but also women seem to have indulged in drinking. Kālidāsa perhaps reflects the popular feelings of the time when he remarks that intoxicating lends a special charm to women. The popularity of wine among the womenfolk is further attested to by the Mandasor Stone inscription of Kumāra Gupta I and Bandhuvarman, dated A.D. 475-76, which describes the sun as of “a dark-red colour, like the cheeks of intoxicated women”. Perhaps this comparison is one from real life. Apart from these

60. J. J. Jones (Tr.), *Mahāvastu*, vol. II, p. 96.
62. Legge (Tr.) *Fa-hsien’s Records of Buddhistic kingdoms*, p. 43.
63. *HRS*, p. 192.
64. *Sāk.*, p. 188; *Kumāra*, VI. 42.
testimonies, Hsüan Tsang, the Chinese pilgrim who came to India in the time of Harśavardhana, writes, "There are distinctions in the use of their wines and other beverages. The wines from the vine and the sugarcane are the drink of the Kṣatriyas; the vaiśyas drink a strong distilled spirit; the Buddhist monks and the brahmins drink syrup of grapes and of sugarcane; the low mixed castes are without any distinguishing drink".67 Since all these imply widespread practice of drinking, the evidence of Fa hsien in favour of prohibition and the resultant loss of state revenue cannot be accepted without question.

Still more authentic information is supplied by the charter of Viṣṇusena, dated A.D. 592, which refers to some sort of tax on wine. It states that if one was caught while distilling liquor, the fine was three silver coins, and the fine was 1½ silver coins if no bad motive could be substantiated.68 The same record further mentions kalvapāla, who is understood by Sircaar to have been the same as kalyapāla which occurs in the standard lexicons in the sense of 'a spirit-distiller'.69 Thus it is unlikely that in our period the state may have adhered to the policy of prohibition; nor is there any reason to believe that the state lost its income from the manufacture and sale of liquor.

Although we have no positive proof to show that the state in post-Maurya and Gupta times pursued the policy of prohibition which might result in a considerable loss of revenue, there are reasons to believe that the kings may have had to incur a tangible financial loss due to the transfer of income from commercial taxes and levies to private individuals. That toll receipts, like any other revenue, might be transferred to a royal favourite is borne out by a Jātaka according to which the king might make a bequest of them to whoever pleased his fancy.70 Though the legal and general literature of our period is silent on the point, a few inscriptions from the Gupta period onwards bear

68. EI, XXX, no. 30, 11. 17-18.
69. Ibid., 1. 19.
70. Jāt., VI, p. 347.
testimony to the bestowal of income from commercial levies upon the recipients of land grants. Thus the Siroda plates of Devarāja⁷¹ from Goa, assignable to about 4th Century A.D., records the gift of toll etc. in the village to two brāhmaṇas named Govindasvāmin and Indrasvāmin. Land grants, as shown above, sometimes refer to exemption from bhūtavāta (alternatively vātabhūta), which means customs duties or tolls on commodities. This privilege may not have benefited the taxpayers as such; on the contrary, the income derived from the item known as vātabhūta may have gone to the donee instead of the royal treasury. Later sources show a growing tendency to transfer such incomes to private individuals, usually to the brāhmaṇas, with the consequent decline in the total receipt of the king.

Mention may also be made under the present head of klrpta and upaklrpta⁷² which occur in the list of exemptions recorded in several Vākāṭaka inscriptions and have been variously interpreted by different scholars. The Ārthasastra is the only earlier source which mentions klrpta as one of the sources of king’s income.⁷³ Shamasastry explains the term as a ‘fixed tax’⁷⁴ and Ghoshal⁷⁵ shares this view. What, however, may have been the precise nature of this ‘fixed tax’ is not indicated by them. But Sircar suggests another possibility. He points out that since klrptika means ‘purchased’ klrpta may mean sale tax.⁷⁶ But this contention is not supported by any independent evidence. Maity, on the other hand, suggests that whenever klrpta and upaklrpta occur they are either preceded or followed by the expression sanidhisopanidhi, which indicates the transfer of the king’s right over the treasure troves and deposits to the donee. Therefore, in his opinion, the terms klrpta and upaklrpta may refer not to taxes but to some royal right over the land, the measure of which is not clear from inscriptions or other

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71. EI, XXIV, no. 19, 11. 4-7.
72. CII, III, no. 55, 1. 29; no. 56, 1. 30; JASB (NS), XX, p. 52, etc.
73. AŚ, II. 6.
75. HRS, p. 293.
76. Sel. Ins., p. 414, n. 8.
sources.\textsuperscript{77} Maity’s view, however, is too conjectural. No less so in the view of Mirashi, according to whom the terms in question correspond to bhāga and bhoga as well as to udraṅga and uparikara. But we have already seen that bhāgabhoga occurs with udraṅga and uparikara, which may imply that these expressions may have indicated different types of taxes. Therefore, klrpta and upaklrpta cannot correspond at once to bhāpabhoga on the one hand, and udraṅga and uparikara on the other.

Still another interpretation of the term is offered by Saletore. He associates klrpta with klib, meaning ‘accomplishment’\textsuperscript{78} and holds that it may have been a tax on finished products. He adds that since upa as a preposition or prefix to verbs and nouns means towards, near to, by the side of, together with, under, or down, the charge upaklrpta must have been a tax either on goods akin to finished goods or on goods which were not finished.\textsuperscript{79} We may here add that the Arthaśāstra in its chapter on nāvādhyaakṣa states that villages situated on seashores or on the banks of rivers and lakes should pay a tax called klrpta.\textsuperscript{80} On this basis, it appears reasonable to guess that klrpta and upaklrpta were imposed on the finished or unfinished goods of those villages which had greater facilities of trade because of their situation on seashores or on the river banks.

An important source of king’s income under the present head appears to have been road cess, ferry charges or boat-hire etc. The Arthaśāstra\textsuperscript{81} mentions vartani in the sense of road toll on all goods entering the state, collected by the officer-in-charge of boundaries. This tax may have been levied because of the use made of the king’s highway. With regard to the prevalence of road toll in South India in post-Maurya times, Pillai writes: “The principal thoroughfares in the interior of the country were guarded by the king’s soldiers, and tolls were levied on

\textsuperscript{77} Maity op. cit., p. 67.
\textsuperscript{78} Monier-Williams, Sanskrit English Dictionary, s.v. Klib.
\textsuperscript{79} Life in the Gupta Age, p. 353.
\textsuperscript{80} AS, II. 28.
\textsuperscript{81} AS, II. 21; cf. Bhaṭṭasvāmin’s interpretation (IBORS, XII, pt. 1, p. 125).
those highways". But as regards Northern India, the contemporary literary sources do not indicate the prevalence of road toll. Coming to the Gupta age, one of the Valabhi records, however, refers to the varṣamanapāla, who has been taken to be in charge of a tax known as varṣam, probably identical with varṣani of the Arthasastra. Thus although our sources do not mention any kind of road cess, it is not unlikely that such a payment was received by the state during our period.

Another kind of toll consisted of ferry charges, realised for the use of the government boats in crossing rivers and known as tara in the Arthasastra. Kauṭilya deals with this item of royal income in his chapter on the superintendent of ships (nāvādhyaśaka) where he introduces us to a schedule of rates for ferry charges which are as follows:

1. Small animals and men carrying small loads — 1 māsa.
2. Loads carried on the head or shoulders, cattle and horses — 2 māsas.
3. Camels and buffaloes — 4 māsas.
4. Carts of small, medium and high speed — 5, 6, and 7 māsas respectively.

Among the works of the post-Maurya and Gupta periods, however, only the Manusmrtyi provides a schedule of rates for ferry charges. Manu prescribes ferry fees (tarya or tarika) according to the following scale:—

1. An empty cart — 1 paṇa
2. A man's load — ½ paṇa
3. An animal and a woman — ¼ paṇa
4. A man without load — ¼ paṇa
5. Empty vessels and men without luggage — A trifle.

82. K. Pillai, Tamils Enghieen Hundred Years Ago, p. 109.
83. Virji, A History of Saurāśhra, p. 245.
84. Aś, II. 28.
85. It was a copper coin.
Manu further lays down that for long distances along the banks of rivers the fare (tara) should be proportioned to the distance and duration of the journey, while he does not mention any settled charge for journey on sea. Although other law-books of our period do not refer to any rate of ferry toll, some of them directly or indirectly testify to its prevalence. Thus Viṣṇu mentions fares to be paid at ferries. A verse of Nārada, who exempts the brāhmaṇas from the ferry toll, may be taken to imply the general practice of paying tolls at ferries. Bṛhaspati also refers to ferry tolls (taraśulka). As already noted, the Amarakośa renders śulka as a tax which is payable at ferries etc.

That ferry toll was in vogue is also borne out by two, if not more, inscriptions. Thus a second century Cave inscription from Nasik mentions Uśavādāta as establishing free-ferries by boats. Another epigraph, the charter of Viṣṇusena, referred to above, records a scale of fixed rates of crossing-fares for different commodities. It states that the crossing-fare for a boatful of vessels (probably of metal) was to be 12 silver coins; but if they were meant for religious purposes the charge was only 1½ silver coins. For a boat, full of buffaloes and camels, the fare was 5½ silver coins, and no reduction is envisaged even if these were meant for religious purposes. The amount realised for a boat, full of bulls, was 2 silver coins; but only ½ silver coin was charged if they were intended for a religious rite. The crossing-fare for a boat, loaded with asses, is stated to be 1½ silver coins, while paddy (or grain in general) is mentioned as taxed at half the amount prescribed for a boatful of vessels. Besides these, the inscrip-

86. Manu, VIII. 404-406.
88. Nārada, XVIII. 38.
89. Bṛhaspati, XXIX. 12.
90. Supra.
91. EI, VIII, no. 8(10), 1. 2.
92. Ibid, XXX, no. 11. 21-22.
93. Ibid., 1. 22.
94. Ibid.
95. Ibid., 11. 22-23.
96. Ibid., 11. 23-24.
tion records crossing-fares (*sulkātiyātrika*) for other things such as ginger sticks, bamboos, and wine.

However, certain classes of people were normally exempted from the payment of ferry toll. *Manu*\(^{97}\) ordains that no ferry fee should be charged from a woman pregnant for two or more months, an ascetic, a forester and the brāhmaṇas who are students of the Veda. *Viṣṇu*\(^{98}\) almost concurs with this view in so far as he prescribes a fine to be imposed upon a ferry man or an official who takes a fare or toll from a student, or a hermit (*vānaprastha*), or a religious mendicant (*bhikṣu*) or from a religious pilgrim. Nārada, however, grants the right to cross rivers without paying any fare only to the brāhmaṇas. Moreover, he not only concedes them the right of precedence over others in crossing a river but also lays down that the brāhmaṇas should not pay any ferry fees even when they engage in trading and use a ferry boat.\(^{99}\) But none of the inscriptions of our period speaks of the above-mentioned privileges being granted to the brāhmaṇas. Although the Nasik Cave inscription of the second century, referred to above, mentions the establishment of free ferries, it does not suggest that the free use of ferry boats was a privilege of only the twice born people. Nevertheless, in view of their highest social status, it is not unlikely that the brāhmaṇas were normally exempt from the payment of any charge for the use of boats in crossing the rivers.

\(^{97}\) *Manu*, VIII. 407.  
\(^{98}\) *Viṣṇu*, V. 132.  
\(^{99}\) *Supra.*
CHAPTER VII

FINES, HEIRLESS PROPERTY, TREASURE TROVE AND
OTHER MISCELLANEOUS SOURCES OF
ROYAL INCOME

Although we have dealt with a good number of the sources of state revenue, there still remain undisussed several other items of royal income, e.g., fines, heirless property, gambling, etc. Early Indian sources show that monetary fines may have accounted for a considerable part of the total royal income. Kauṭilya recommends punishment in terms of wealth as a right of the king to raise money for the royal treasury.¹ In a passage of the Sānti Parva also, the imposition of fines is mentioned as a source of filling the treasury.² Elsewhere in the same work, reference is made to the pecuniary punishment in terms of gold (ḥiraütta) or wealth.³ Manu also refers to fines as a source of the king’s income.⁴

The Arthaśāstra mentions as many as 350 sources of monetary fines.⁵ The law-books of our period do not refer to so many items of fine, for the scope of the activities of the state perhaps became restricted. Nevertheless, their number in the post-Maurya and Gupta periods is not negligible. Manu and Viṣṇu mention 64 and 96 offences respectively which may entail monetary fines. Nārada enumerates 60 such unlawful acts, while the number increases to 85 in the law-book of Brhaspati. Kātyāyana, however, mentions only 62 offences for which punishment is prescribed in terms of money. Although these figures do not reveal any regular pattern, the number of offences punishable with fines seems to have considerably decreased in the post-Maurya and Gupta periods.

¹ AŚ, IV. 9-10.
² SP, 72.10.
³ Ibid., 160. 68.
⁴ Manu, VIII. 307.
⁵ Gopal, Mauryan Public Finance, p. 132.
In view of the divergence of opinion among the jurists about the amount of fine to be imposed in respect of a particular offence, however, it is not possible to ascertain the rate at which fines were imposed in practice. Thus according to Manu\textsuperscript{6} giving a blemished damsel to a suitor entailed a fine of 96 \textit{panas}, whereas, according to Yājñavalkya,\textsuperscript{7} the same offence was visited with the highest amercement. Again, according to Manu\textsuperscript{8} vaiśyas and śūdras defaming kṣatriyas were to pay 25 and 12 \textit{panas} respectively as fine, whereas, according to Brhaspati,\textsuperscript{9} they were fined 100 and 500 \textit{panas} respectively. Similarly in the case of sexual offences Manu\textsuperscript{10} prescribed a fine of 500 \textit{panas} if a brāhmaṇa committed adultery with a brāhmaṇi, but according to Viṣṇu,\textsuperscript{11} the offender was required to pay the highest amercement. In certain offences the lawgivers evince a tendency to increase the amount of fine. Adulteration of commodities, for instance, involved according to Manu\textsuperscript{12} a fine of 200 \textit{panas}, and according to Viṣṇu\textsuperscript{13} a fine of 1000 \textit{panas} but, strangely enough, in the opinion of Yājñavalkya\textsuperscript{14} it was only 16 \textit{panas}. Thus in the light of these divergent juristic injunctions it is not possible to say how far they influenced the imposition of fines in practice. Nevertheless, considerable income may have accrued from judicial fines, even though there may have been a fall in the volume of receipts from this source during our period, as can be inferred from the fact that the items of monetary

\textsuperscript{6} Manu, VIII. 224.
\textsuperscript{7} Yāj., I. 66. According to Manu (VIII. 138) 200 \textit{panas} are declared to be the lowest amercement, 500 are considered to be the middlemost and 1,000 as the highest. In the opinion of Yājñavalkya (I. 366), however, 1080 \textit{panas} constitute the highest punishment, half of which is the middlemost amercement; and half of the latter is declared to be the lowest.
\textsuperscript{8} Manu, VIII. 268.
\textsuperscript{9} Brhaspati, XX. 6-11.
\textsuperscript{10} Manu, VIII. 378.
\textsuperscript{11} Viṣṇu, V. 40-43.
\textsuperscript{12} Manu, IX. 286.
\textsuperscript{13} Viṣṇu, V. 124.
\textsuperscript{14} Yāj., II. 245-246.
fines mentioned in the contemporary law-books are far less than those stated in the *Arthasastra*.

That fines may have constituted a source of royal income is further suggested by contemporary epigraphic evidence. The land grants of Central India from the latter half of the 5th century A.D. often mention the clause *coravarjjam* or *cauravarjjam*.\(^\text{15}\) Other terms of a similar nature found in the land grants are *corarājapathyakārivarjjam*,\(^\text{16}\) *coravarrjitaḥ*,\(^\text{17}\) *coradāṇḍavarjjitaḥ*\(^\text{18}\) and *coradrohukavarrjjam*.\(^\text{19}\) The elliptical expression, *coravarjjam*, lit. "with the exception of thieves," can be explained, according to Fleet,\(^\text{20}\) by the fuller expression *coradāṇḍavarjjam* which means "with the exception of fines (imposed) on thieves." Vogel,\(^\text{21}\) on the other hand, took the above expression of the grants to signify the exclusion of the donees from the special privilege of persecution of thieves such as was connoted by the term *cauroddhārāṇa*. Ghoshal, however, disagrees with both the explanations. He opines that the context in which the term occurs in the land charters shows that it was an immunity granted in favour of the donee and not a right reserved for himself by the donor.\(^\text{22}\) Secondly, in his opinion there is no evidence to prove that the transfer of the rights of jurisdiction was ever contemplated as possible in respect of the pious grants of land. Thirdly, Ghoshal connects the expression *coravarjjam* with a passage of the *Arthasastra*, which mentions *corarajju* in the list of the king's receipts probably in the sense of a police tax levied from the people for protection from thieves and robbers.\(^\text{23}\) In other words, Ghoshal seeks to establish that

\(\text{15. CII, III, no. 21, 1.13; no. 23, 1.10; no. 27, 1.14, etc.}\)

\(\text{16. The Surat plates of Vyāghrasena, dated A.D. 490, EI, XI, no. 21, 1.10.}\)

\(\text{17. The Karitalai Copper-plate inscription of Jayanātha, dated A.D. 493-94, CII, no. 26, 1.9.}\)

\(\text{18. The Sohawal Copper-plate inscription, dated A.D. 510, EI, XIX no. 21, 1.10.}\)

\(\text{19. The Khoh Copper-plate inscription of Sāmkṣobha, dated A.D. 528, CII, III, no. 25, 1.15.}\)

\(\text{20. Ibid., p. 98, n. 3.}\)


\(\text{22. HRS, p. 211.}\)

\(\text{23. Ibid., cf. Dikshitar, *Gupta Polity*, p. 173.}\)
coravarjjam was a tax for the maintenance of village police and its mention in donative charters according to him may suggest that the income derived from it was assigned to the donee long with the land itself.

Ghoshal’s explanation of the term coravarjjam is, however, untenable. He holds that the context in which this term occurs cannot mean the reservation of a right by the donor, but this is not convincing. In fact, there is nothing unusual if a land grant which records certain privileges for the beneficiary makes certain reservations in favour of the grantor. Moreover, the Gupta period furnishes at least half a dozen instances of grants of apparently settled villages made to the brähmaṇas by the large feudatories in Central India, in which the residents, including the cultivators and artisans, were expressly asked by their respective rulers not only to pay the customary taxes to the donees but also to obey their commands.24 These records thus give clear evidence of the surrender of the powers of administration. But some of them also bear the expressions coravarjjitah or coradandavarjjam,26 which may suggest that despite the transfer of the rights of administrative jurisdiction the rulers retained their right to punish thieves, which was one of the main bases of the state power. Further, the similarity between corarajju of the Arthaśāstra and coravarjjam of the inscriptions is too far-fetched to justify Ghoshal’s identification of the one with the other. In our opinion the mention of coravarjjam in Gupta and later land grants may mean the exclusion of the donee from trying thieves and robbers, which in turn, perhaps meant that fines accruing from them belonged to the state and not to the donee.

From the beginning of the seventh century A.D. onwards, the land grants often mention the expression sadāśāparādhah or sadanḍadasāparādhah (with ten offences) in the list of privileges granted to the donees. Frequent reference to it is made in the Maitraka charters of the Valabhi region.26 According to Fleet27

24. CII, III, no. 26, 1.10; no. 27, 1.12 etc.
25. Ibid.
26. IA, V, p. 212; VI pp. 12, 15; JBBRAS, I, pp. 27, 31, 34, 35; JUB (NS) III, pp. 82, 84, 87; XIX, p. 6 etc.
27. CII, III, p. 189n.
the \textit{daśāparādha} indicated traditional ten offences, consisting of three specified sins of the body, three of the mind and four of the speech; and he takes the term \textit{sadasāparādha} of the inscriptions to mean the donee's right to the proceeds from fines for the commission of these offences. Beni Prasad\textsuperscript{28} however, rightly points out the improbability of offences of the mind being made the subject of legal punishment, though he prefers to take the phrase in the sense of judicial fines in general. On the other hand, Jolly\textsuperscript{29} connects \textit{daśāparādha} with the list of ten grave offences, which according to Nārada comprised transgression of royal commands, killing a female, mixtures of castes, adultery, robbery, pregnancy caused by another man than the husband, abuse, insulting language, assault and procuring abortion.\textsuperscript{30}

Apart from differences of opinion about the list of specific offences referred to in the clause \textit{sadasāparādha}, it has been generally taken to involve the donee's right to the proceeds from the fines for the commission of ten offences by villagers, which presupposes his right of jurisdiction over the offences concerned.\textsuperscript{31} Ghoshal, however, thinks that "there is no authority for the supposition that the grant of rights of jurisdiction was even contemplated in the case of holders of religious grants" and that the term \textit{sadasāparādha} refers to the right of the beneficiary to be exempted at least in part from the ordinary penalties for the commission of some traditional offences by the villagers.\textsuperscript{32} This view cannot be accepted. We have already seen that the brāhmaṇas were often granted land with administrative power;\textsuperscript{33} and in view of the growing

\textsuperscript{28} The State in Ancient India, p. 303.
\textsuperscript{29} Jolly, Hindu Law and Custom, p. 270.
\textsuperscript{30} Nārada (SBE), p. 234, verses 11-12.
\textsuperscript{31} B. C. Majumdar, \textit{JBORS}, II, p. 33n.
\textsuperscript{32} HRS, p. 220.
\textsuperscript{33} Supra. Kane, however, does not think it possible to hold that a king authorised a private individual or individuals to exercise judicial power in such crimes as murder when the power of dealing with sāhasa was not conferred on śrenī or gaṇa tribunals (\textit{Hist. Dhram.}, III, p. 265).
tendency of administrative disintegration and decentralisation it is not improbable that the right to try some of the traditional offences may have been made over to the recipients of the land grants. Moreover, Ghoshal’s contention that *sadasūparādha* meant exemption from penalties for offences does not appear plausible. The sources of the period provide for certain privileges for the brāhmaṇas, but they nowhere state that the brāhmaṇas were exempt from punishment if they committed an offence. On the other hand, Manu\(^{34}\) and Yājñavalkya\(^{35}\) both emphasise that there is none who is exempt from punishment in the king’s court whether the persons be the king’s father or teacher or friend or mother or wife or son or family priest or brother or father-in-law or maternal uncle. It is therefore not possible to agree with Ghoshal’s view that the donees were exempted from penalties for certain offences. Besides, on the basis of later records Altekar\(^{36}\) points out that the expression *sadasūparādha* occurs also in the grants made to temples; and in such grants the use of the term in the sense of exemption from punishments can hardly have any relevance. In our opinion, therefore, the expression probably stood for the donee’s right to the proceeds from fines for the offences. This, in turn, implies that fines constituted a source of income to the state.

The escheat of heirless property to the state appears to have been another source of royal income. Gautama\(^{37}\) declares that the learned brāhmaṇas are entitled to the property of a brāhmaṇa dying without heirs (*anapatya*) although the king is to seize the property of all others in such cases. Similarly according to Kauṭilya\(^{38}\) the king is to acquire the property of persons dying without heirs, after leaving a sufficient amount for the maintenance of the widow and the funeral ceremony of the deceased. The only exception to this rule was that the property of learned brāhmaṇas devolved upon those versed in the three *Vedas*. Almost identical is the

\(^{34}\) *Manu*, VIII. 335.

\(^{35}\) *Jāj.*, I. 358.

\(^{36}\) Altekar, *Rāshtrakūṭas and their Times*, p. 236.

\(^{37}\) *Gautama*, XXVIII. 41-42.

\(^{38}\) *AŚ*, III. 5.
injunction of Vasiṣṭha,39 who mentions a list of heirs ending with the spiritual preceptor and the pupil, and who ordains that on failure of these last the king shall take the property except that of a brāhmaṇa whose wealth shall be distributed among those at home in the Vedas.40 The rule prescribed by Viṣṇu41 and Manu42 is almost the same. An interesting application of these rules is furnished by Nārada,43 according to whom when a travelling merchant comes to his country and dies there, the king should guard his property till the heir comes forward; if the heir is not found, the king should make it over to his kinsmen and relatives failing whom the king should preserve the property strictly for three years after which he should appropriate it to himself. Nārada and Yājñavalkya concur on the point. According to the latter44 the wealth of a trader dying abroad shall be taken by his heirs bāndhavas, kinsmen or his copartners who may have accompanied him, and failing these by the king. Brhaspati45 is of the opinion that if a kṣatriya, vaisya or śūdra dies without leaving a male issue or wife or brother, his property should be taken by the king. That Brhaspati makes no reference to the property of brāhmaṇas in the present context evidently implies that the general rule of the reversion of intestate property to the state was not applicable to them. According to Kātyāyana46 heirless wealth goes to the king keeping aside as much as is sufficient to provide for the women, the servants and the expenses of the śrāddhas of the deceased; but

40. Vasiṣṭha also lays down that the property of impotent and insane persons should go to the king, who is, however, bound to maintain the dispossessed persons. (XIX, 35-36).
41. Viṣṇu, XVII. 13-14.
42. Manu, IX. 188-189.
44. Yāj., II. 264.
45. Brhaspati, XXVI, verse 119.
46. Kātyāyana, verse 931. Incidentally, it may be pointed out that the rule of Kātyāyana is reminiscent of the Arthaśāstra passage quoted above which provides for the maintenance of the widow and the performance of the funeral ceremony out of the wealth of the deceased.
in his opinion the wealth of a brāhmaṇa learned in the Vedas should be assigned to other learned brāhmaṇas. Thus an important fact that emerges from all these rules is that all heirless wealth may have escheated to the state, the only possible exception being that of the brāhmaṇas.

Reversion of heirless wealth to the king is illustrated by a few instances found in the Buddhist and Brāhmaṇical literature. The Samyutta Nikāya,47 which belongs to an earlier period, refers to a sonless miserly house-holder of Srāvastī, whose vast property is carried after his death to the royal palace by the king’s order. The same reference is repeated in the stories contained in the Jātaka commentary48 and Dhammapada commentary.49 Moreover, the Avadānaśataka relates the story of an issueless merchant who laments that although he is very wealthy, he has neither son nor daughter, and that after his death all his property will escheat to the king.50 The Divyāvadāna refers to the lamentations of an heirless king who apprehends that after his death all his wealth will go to another king.51 An important illustration is provided by Kālidāsa’s Abhijñānaśākuntalam,52 where we come across a minister informing the king of a sea-faring trader who perishes from shipwreck and whose goods should lapse to the king in the absence of any issue. But Dusyanta, the pious king, having heard that one of the wives of the merchant is pregnant, orders that the property should revert to the foetus in the womb. It may be gathered from the examples cited above that while, on the one hand, the attitude of the lawgivers is characterised by some amount of moderation in so far as they prohibit the confiscation of property even if a distant kinsman could become a successor, the Buddhist and Brāhmaṇical literature, on the other hand, seems to prove that the moderate rule of the Smṛtis was perhaps stretched in practice to make the property of persons dying without a maie

49. Dhammapada Comm., IV, p. 77.
52. Śāk., Act VI.
issue liable to appropriation by the king.\textsuperscript{53} This is further supported by the charter of Viṣṇusena, assignable perhaps to the last decade of the 6th Century A.D. This inscription records the expression “aputrakaṁ na grāhyam.”\textsuperscript{54} Aputraka means the property belonging to a person who dies without leaving a son. This seems to mean that such property should not be confiscated by royal officials disregarding the claim of any legal heir other than the son. Since the expression “aputrakaṁ na grāhyam” records a privilege granted to the merchants of a town, it may suggest that the claim of any successor other than the son may not have been normally recognised by the king. Thus the application of the rules of the Śāstras was often limited to the benefit of the state.

Another source of the king’s income comprised treasure trove (nidhi) and deposits (upanidhi). In the early Vedic texts we have no evidence to indicate that the king had a royal prerogative on treasure trove. This idea seems to have originated when the earliest law-books were compiled. Gautama is perhaps the first lawgiver who declares that the treasure trove belongs to the king except when it is found by a brāhmaṇa who duly performs his duties. He quotes in this connection the opinion of some according to whom the finder, not being a brāhmaṇa, shall get 1|6 of the treasure.\textsuperscript{55} Similarly according to Vasiśtha the king is to take the treasure whose owner is not known and give 1|6 to the finder, though brāhmaṇas are exempted from the application of this rule.\textsuperscript{56}

Although Kauṭilya recognises the king’s right over a treasure and includes it in the list of royal receipts from some other source (anyajāta), there is nothing in the Arthaśāstra to show that a

\textsuperscript{53} HRS, p. 114.
\textsuperscript{54} EI, XXX, no. 30, 1.4. In one of the later inscriptions (EI, III, p. 263 ff.) the term aputtrikādhana occurs among other revenue terms. It literally means ‘the property of one who has no appointed daughter to raise male issue for himself,’ which being ownerless came into the possession of the king (HRS, p. 237).
\textsuperscript{55} Gautama, X. 43-45.
\textsuperscript{56} Vasiśtha, III. 13-14.
brāhmaṇa finder of a treasure enjoyed the same privileged position, as stated in the earlier law-books referred to above. According to Kauṭilya⁵⁷ when any person discovers mines, precious stones, or treasure trove, he should immediately inform the state authorities, who should give the finder a sixth part of the find (and only a twelfth if the finder be a state employee). Apparently by way of exception to this general rule, Kauṭilya states that the treasure trove valued beyond 10,00,000 (panas) was wholly the property of the state.⁵⁸ In other words, Kauṭilya allows the finder his share, but he restricts the application of this rule to the treasure of less value.⁵⁹ Notwithstanding the royal prerogative, Kauṭilya gives due consideration to the claim of the original owner. He states that such treasure troves as a man of pure and honest life can prove to be his ancestral property shall wholly be taken by the man himself, but taking possession of the same without establishing such claim, and in secret, shall be punished with fines of 500 and 1,000 pana respectively.⁶⁰

Coming to the law-books of our period, although Manu ignores the finder’s reward of 1/6, he accepts the original owner’s claim to the treasure. According to him when a person claims the treasure trove and proves his title thereto, the king shall take from him 1/6 or 1/12, whereas any false claimant shall be fined eight times the value of the property in question.⁶¹ When, however, a learned brāhmaṇa finds a treasure, Manu permits him to take the whole of it, for he is the lord of all.⁶² In the same context he further ordains that when a king finds the treasure, he is to give 1/2

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⁵⁷. ĀŚ, IV, 1.
⁵⁸. Ibid IV. 1.
⁵⁹. HRS, p. 121.
⁶⁰. ĀŚ, IV. 1.
⁶¹. Manu, VIII, 35-36. These verses perhaps refer to the case when the original hoarder is the person reporting the find himself. Some commentators such as Medhātithi, Kullūka and Rāghavānanda think that the option regarding the ‘sixth’ and ‘twelfth’ part is based “upon the character of the finder,” while according to Nārāyaṇa the amount to be taken by the king depends “on the caste of the finder,” who in the present case appears to be the original owner himself.
⁶². Manu, VIII. 37.
to the brāhmaṇas and send the other half to his own treasury.\textsuperscript{63} This passage not only emphasises the privileged position of a brāhmaṇa even when he is not himself the finder, but also seeks to establish the royal right over the treasure. The king, Manu further states, is entitled to take 1/12 of the ancient hoards and metals found underground by virtue of his ensuring protection and being the lord of the soil.\textsuperscript{64} Since taxation as noted earlier, was often considered as fee for protection, the king could easily be understood to have the right to all treasure trove or at least a part thereof.

Like Manu, Viṣṇu also is of the opinion that when a king finds the treasure, he is to make over 1/2 to the brāhmaṇas and take the other half himself,\textsuperscript{65} and like most of the lawgivers Viṣṇu thinks that a brāhmaṇa who finds a treasure should retain the whole of it.\textsuperscript{66} Viṣṇu, however, introduces an element of caste consideration. Thus according to him when a kṣatriya finds a treasure he shall make over 1/4 to the king and a brāhmaṇa each and retain the remaining half; a vaiśya shall give 1/4 to the king, 1/2 to the brāhmaṇa, and retain 1/4 for himself; a śūdra shall divide the find into twelve parts, give five parts each to the king and the brāhmaṇa, and shall retain the remaining two for himself.\textsuperscript{67} It is obvious that Viṣṇu not only allows a brāhmaṇa, finding a treasure, to keep the whole of it, but also provides for the payment of a stipulated portion to him even when members of other castes come across the same.\textsuperscript{68}

\textsuperscript{63} Ibid., 38.
\textsuperscript{64} Ibid., 39. “In place of 1/2 in the above, Medhātithi has ‘share’ or ‘part’ in general, which he explains to mean 1/6 or 1/12 as mentioned in a preceding verse. But this forced interpretation is unnecessary, as the usual meaning of 1/2 fits in with the immediately preceding text” (HRS, p. 119, n. 1)
\textsuperscript{65} Viṣṇu, III. 56-57.
\textsuperscript{66} Ibid., 58.
\textsuperscript{67} Viṣṇu, III. 59-61. Although the śūdra’s share in the treasure trove is the smallest, it is double the share of the labour as provided by Kautilya.
\textsuperscript{68} The Niśīthacarṇi refers to a king who confiscated the treasure trove discovered by a merchant but honoured a brāhmaṇa who discovered a similar treasure trove. (Niśīthacarṇi, 20, p. 281. Quoted by Jain, Life as depicted in Jaina Canons, p. 62.)
Viśṇu, however, does not seem to accept caste as a criterion for determining the royal share when a non-brāhmaṇa original hoarder claims the treasure; for he states that, of a treasure anciently hidden, members of all castes, excepting brāhmaṇas shall give a twelfth part to the king.⁶⁹

While Yaśāvalkya is silent about the right of the original owner of the treasure, he states that if the treasure is found by any one, barring a brāhmaṇa, the king is to take it after paying 1/6 to the finder.⁷⁰ This rule is mentioned, as has been seen above, in the works of Gautama, Vasiṣṭha and Kauṭilya, but not in those of Manu and Viśṇu. Yaśāvalkya, however, concurs with the two last-named jurists; he maintains that when the king finds a treasure he is to share it equally with the brāhmaṇas.⁷¹ The privileged status of a brāhmaṇa finder as known from the other Smṛtis is, in fact, also upheld by Yaśāvalkya, according to whom if a learned brāhmaṇa finds a treasure, he is to keep the whole of it, for he is the lord of all.⁷²

The view of Nārada, however, is expressed in a cryptic language. In his opinion, when a person discovers a treasure deposited by others, he is to present it to the king, for all treasures

69. Viśṇu, III. 63.
70. Yaś., II. 35. On the basis of the interpretation of Vijñāneśvara this verse may be translated as follows: "The king should give a sixth part of treasure trove found by any other person. In case when information is not given by the finder, he (the finder) must be made to pay a fine (in addition to the king's share)." The plain meaning, however, could be that the king was to take 1/6 of the treasure found. The latter meaning may have led Jolly to think that the later law-books with regard to treasure trove show a departure from the original theory, inasmuch as the king is less thought of in later examples. In reality, however, the tendency to restrict the king's rights to treasure trove is not seen before the famous commentator Mitramiśra who takes a passage of Manu (VIII. 39) to mean that the king should keep the other half of the treasure in his treasury so as to restore it to the rightful owner when he appears. (HRS, p. 122).
71. Yaś., II. 34.
72. Ibid., II. 34
other than those found by the brähmana go to the latter.\textsuperscript{73} Again, when a brähmana finds the treasure, he is also to announce it to the king, and he may take it after it has been given by the latter.\textsuperscript{74} While the announcement of the discovery of a treasure by a brähmana to the king gives top priority to the latter’s right over the same, the injunctions of Nārada are silent about the reward of 1/6 to the finder\textsuperscript{75} and the person who may claim the treasure and prove his ownership over it.

The king’s right over treasure troves and deposits is further corroborated by a number of land grants of the Vākāṭaka-Gupta period. The land charters of the Vākāṭakas, for instance, mention sanidhi and sopanidhi in the list of privileges granted to the beneficiaries.\textsuperscript{76} These terms as occurring in numerous epigraphic records of the period have been taken to denote treasure troves and deposits, and their mention along with other privileges may mean that the donees were perhaps given the right over all treasures found in the land that was donated. This in turn indicates that treasure troves and buried wealth were perhaps normally thought to belong to the king.

Gambling also appears to have been a source of royal income. The Arthasaśāstra includes gambling (dyūta) in the list of the various constituents of state income under the head ‘fortified city.’ While treating the law of gambling and betting Kauṭilya introduces us to the superintendent of gambling (dyūtādhyaśa), who is required

\textsuperscript{73} Nārada, VII. 6.
\textsuperscript{74} Ibid., VII. 7.
\textsuperscript{75} It has been shown above that some authorities often mention 1/6 of the treasure as the share of the finder whereas others say 1/6 or 1/12 as being taken by the king when the treasure is claimed by its original owner. The usual tax rate claimed by the king was also perhaps 1/6, though the rate of 1/12 was also not unknown (see Manu quoted above). On this basis one may suggest some kind of relationship between the theories of treasure trove and those of taxation. For want of evidence, however, nothing can be said with certainty. (Cf. INSI, XXIII, Golden Jubilee Number, p. 136, n. 2).
\textsuperscript{76} Most of the Vākāṭaka charters bear these expressions. The Rāṣṭra-kūṭa records use the expression nidhinikṣepasametaḥ in this connection (cf. IA, II, p. 301; XIX, p. 346 etc.).
to confine the play to one place and levy a fine of 12 *pañas* from those playing elsewhere.\(^{77}\) The superintendent is, further, instructed to take from the winner a tax of 5 per cent on the stakes won, together with the fees for supplying water, accommodation, dice and other accessories of play.\(^{78}\) Although the *Arthaśāstra* recognises gambling as a source of royal income, it also points out its evils. According to Kauṭilya lack of recognition of wealth properly acquired, acquisition of ill-gotten wealth, loss of wealth without enjoyment, staying away from answering the calls of nature, and contracting diseases from not taking timely meals are the evils of gambling.\(^{79}\) Kauṭilya adds that it is especially due to gambling that assemblies and royal confederacies possessing characteristics of assemblies are split into factions and are consequently destroyed.\(^{80}\) Notwithstanding these evils, Kauṭilya allows gambling perhaps on account of the income derived from it as well as for political purposes, viz., to find out spies, spendthrifts and thieves.\(^{81}\)

Like the *Arthaśāstra*, the law-books of our period maintain a twofold attitude towards gambling; while some of them place it under a ban on moral grounds, others sanction it in the interest of the king’s treasury. Manu,\(^{82}\) for instance, ordains that the king should punish gamblers because they afflict the good subjects. At another place Manu\(^{83}\) includes gamblers in a class of thorns by the side of the king’s subjects. The same attitude is also shown in the *Śānti Purva*,\(^{84}\) which states that liquor-shops, pimps and prostitutes, gamblers and keepers of gaming houses and such other persons as are sources of disorder to the state should all be checked. A passage from Nārada,\(^{85}\) however, may be cited to the effect that

\(^{77}\) *As*, III. 20.

\(^{78}\) *Ibid.* Dice were supplied at the rate of one *kākaṇī* per pair.


\(^{80}\) *Ibid.*


\(^{82}\) *Manu*, IX. 224-228.

\(^{83}\) *Ibid.*, IX. 258.

\(^{84}\) *ŚP*, 89. 13-14.

\(^{85}\) *Nārada*, XVII. 8.
if a gambler pays to the king the share due to him and plays in public, he should not be considered as committing any wrong. Similarly, Yājñavalkya\textsuperscript{86} allows gambling under state supervision on the ground that it leads to the detection of thieves, though, according to him, those who carry on gambling secretly should be branded and banished. Kātyāyana\textsuperscript{87} pleads for total prohibition of gambling, but he lays down that if it has to continue it should be allowed to be done openly with an arch erected near the door of the gaming hall so that respectable men may not be mistaken about its real nature and that the king should make it yield revenue.\textsuperscript{88} He adds that a gambler, after giving to the king his share, may carry on gambling openly without being guilty of any fault.\textsuperscript{89} Thus it can be seen that whereas Manu prohibits gambling, other lawgivers permit it provided it is practised openly by paying a tax to the state.

Kauṭilya\textsuperscript{90} lays down that a gambler should pay to the state at the rate of 5 per cent of the stakes won. Nārada\textsuperscript{91} is of the opinion that the master of the gaming-house (sabhika) should arrange the game and pay the stakes which have been won, his own profit for conducting the game amounting to 10 per cent. Yājñavalkya,\textsuperscript{92} however, prescribes two distinct rates for such payments to the person in charge of gaming-houses. He states that the keeper of a gambling house shall take from a gambler 5 per cent where the wager is 100 panas or more, and 10 per cent when the stake is less than 100 panas. Aparārka\textsuperscript{93} explains that the sabhika was to receive 5 per cent from the victorious gambler and 10 per cent from the losing gambler. Further, according to Yājñavalkya the sabhika (master of the gaming house) should,

\textsuperscript{86} Yāj., II, 202-203.
\textsuperscript{87} Kātyāyana, verse 934.
\textsuperscript{88} Ibid., verse 935.
\textsuperscript{89} Ibid., verse 939.
\textsuperscript{90} Supra.
\textsuperscript{91} Nārada, XVII. 2.
\textsuperscript{92} Yāj., II. 199.
\textsuperscript{93} Quoted in Hist. Dхarm., p. 539,
beside conducting the play in the hall, pay to the king a fixed portion.\textsuperscript{94} Kātyāyana lays down that the keeper of the gaming house should himself pay to the king the latter’s dues after taking from the defeated party 10 per cent as his profit.\textsuperscript{95} It appears that despite the divergence of opinion, the rate of 10 per cent may have received a general recognition. It may be further noted that the law-books do not prescribe any additional charge for the supply of dice and other auxiliaries of play as the Arthaśāstra does. It is, therefore, not unlikely that the rate of 10 per cent laid down in the Smṛtis may have included not only the king’s share but also the fee payable probably to the sabhika, who is stated to have supplied the necessary things for gambling.

Apart from the above-mentioned items of taxation, the hitherto unknown tendency to impose taxes or levies on some religious or domestic rites seems to have begun crystallising from the Gupta period onwards. Thus the charter of Viṣṇusena records a privilege in favour of the local merchants in the following manner: vivāhāyatōtsavasāṁāntonnāyānēṣu ca sūkam na pradāpayet.\textsuperscript{97} This is interpreted by Sircar\textsuperscript{98} to mean that ceremonies such as marriage were not to be taxed. But Kosambi\textsuperscript{99} takes the above-stated clause to imply that there was no (frontier) tax to be charged on (people crossing to attend) a marriage, yajña, sacrifice, pilgrimage-festival, or a lying-in ceremony. In either case, it is clear that some sort of income was derived from those who performed certain domestic and religious rites and sacraments. This is further borne out by the same charter, for it records the caluse: varayātṛāyānī śulkaḍi(ti)yūtrike rūpakāḥ dvādaśa; paṭṭakadīhārmike rūpakāḥ sopādaḥ ru1\textsuperscript{4}.\textsuperscript{100} This clause, according to Sircar,\textsuperscript{101} means that if the procession of a bridegroom had to cross

\textsuperscript{94} Yāj., II. 200.
\textsuperscript{95} Kātyāyana, verse 936.
\textsuperscript{97} Ei., XXX, no. 30, 1.25.
\textsuperscript{98} Ibid., p. 177.
\textsuperscript{99} JESHO, II, p. 289.
\textsuperscript{100} Ei., XXX, no. 30, II. 25-26.
the boundary of the kingdom or district to reach the house of the bride, it had to pay the crossing fee of 12 silver coins; but if it was legalised by means of a *pattaka*, a passport, the fare was only 1¼ silver coins. Thus not only the performance of marriage was taxed but the marriage party had also to pay something.

That the practice of taxing certain domestic rites and ceremonies continued in later times can be inferred from the fact that the undated Rajim plate of Tivaradeva, who seems to have flourished in Central India some time after the eighth century A.D., mentions the term *dūradraṇāka* (marriage cess?). The dictionaries give the meaning of *dāra*, to be cleft, gap, hole, ploughed field, a wife, but do not mention either the word *drāṇaka* or the root by which it could be explained. Fleet is of opinion that *dūradraṇāka* may refer either to some agricultural cess or to a marriage tax. It has been further argued that since the term is recorded in connection with the granting of a village, it is likely that the fiscal term denotes agricultural tax and not a tax on marriage. Even if *dūradraṇāka* cannot be taken to mean a marriage-cess, later inscriptions conclusively prove that ceremonies such as marriage, *upanayana* and even attainment of puberty were subjected to taxation.

Apart from the items of royal income discussed in the foregoing pages, notice may be taken of the group of sources of revenue which are essentially irregular in their character. We may begin by mentioning the rule relating to the fleecing of various classes of persons regarded as unrighteous and impious. An important instance of this kind occurs in a section of the *Sānti Parva*, where the brāhmaṇas are divided into four grades, viz., those that are equivalent to the gods, the Śūdras, the kṣatriyas and the vaiśyas respectively. With regard to the second grade of brāhmaṇas, it is stated in the *Sānti Parva* that the righteous ruler

102. CII, III, no. 81, 21-22.
103. Ibid., p. 299n.
105. Altekar, *Rāṣṭrakūṭas and their Times*, p. 232; Cf. the receipts of the office called *ghakṛtya* in the *Rājatarājaśiṣṭha*, V, 157; VII. 42.
106. SP, 77. 2-6.
may realise from them compulsory labour (vistī) as well as an agricultural tax (bali). With regard to the third and fourth, we are told that the king with a depleted treasury should impose on them the agricultural tax. In support of this striking provision the Sānti Parva quotes a Vedic maxim to prove that the king is the master of the wealth of all persons who are not brāhmaṇas, as well as of those brāhmaṇas who are not devoted to their religious duties. According to this theory the kṣatriya should take the wealth of all such persons as never perform religious rites and sacrifices, and with such wealth he should maintain the army and celebrate sacrifices. But the Sānti Parva also permits confiscation to defray the expenses of the state. Thus if the sacrifice begun by anybody, especially by a brāhmaṇa, cannot be completed for want of only a fourth part of the estimated expenses, the king may take away from his kinsmen the wealth of a vaiśya who is possessed of a large flock of cattle but is averse to sacrifice and abstains from quaffing Soma. The rule is applicable to the südras as well. Manu makes similar injunction in the present context. No other source of our period, however, mentions confiscation of the property of an unrighteous person as a means of swelling the treasury. The royal prerogative of taking away an impious person’s wealth is not mentioned in most of the law-books, apparently because of its dangerous implications for the brāhmaṇas.

Although there is no other evidence to prove that the impious and undutiful brāhmaṇas were liable to a special levy, there are reasons to believe that from the last quarter of the sixth century A.D. or from the early years of the seventh, non-brāhmaṇas were sometimes made to pay some kind of tithe for the exclusive benefit of the priestly class. Several inscriptions of the Maitrakas

107. Ibid., 77.7.
108. Ibid., 77. 8-9.
109. Ibid., 10. Cf. Ibid., 78. 2.
110. Ibid., 134. 2.
111. Ibid., 4.
112. Ibid., 159. 7.
113. Ibid., 8.
of Valabhi mention that the land is granted to the donee with the exception of the “endowments previously given in favour of the temples and brāhmaṇas, and the brāhmaṇa’s twentieth” (purva-pradattavedvahramadeyabrāhmaṇaviniśatirahitaḥ). The term brāhmaṇaviniśati has been taken by Bühler to mean a tithe imposed upon the villages for the brāhmaṇas. Ghoshal follows this explanation, in support of which he refers to the conditions prevailing in certain states in Rajputana where in later times the brāhmaṇas were entitled to realise a petty tithe from the agriculturists at the rate of 1/40 of the summer harvest. The type of due indicated by brāhmaḥaviniśati, however, was paid at the rate of one twentieth as the expression itself suggests. Evidently this tithe was perhaps payable only by the non-brāhmaṇas. In view of this later practice it may be guessed that the idea of taxing the impious brāhmaṇas and śūdras referred to in the above-quoted passage of the Śānti Parva, if at all followed in practice, may have been limited to the non-brāhmaṇas. Besides, the exaggerated claim of the brāhmaṇas to fiscal exemptions and privileges makes it doubtful whether the impious among them were even made to pay any special tax.

Another class of king’s receipts of an essentially irregular nature is concerned with what may be called an organised or unorganised plunder of foreign states. The Arthaśāstra mentions seven different classes of troops, of whom two are required to be maintained by means of raw material (kupya) or by the plunder of foreign states (vilopa). This evidently points to a system of organised plunder of foreign territories somewhat resembling the chauth and sardeśmukhī of the Maratha states. Although the law-books of our period do not provide any exact parallel they furnish some instances of licensed plundering of

115. IA. VII, pp. 75, 79, 85; XV, p. 340; EI, VIII, no. 20(A), 1. 45; nā 20(B), 1.48.
116. IA. XV, p. 337.
117. HRS, p. 221 and n. 2.
118. For the exemptions of the brāhmaṇas from taxation see chapter X
119. AŚ, IX. 2.
120. HRS, p. 124.
foreign states by private individuals, who perhaps paid a certain share of the profit to the king. Thus according to Brhaspati when anything is brought from a hostile country by freebooters, with the permission of their lord, they should give a sixth part to the king and share the remainder among themselves in due proportion. Kātyāyana lays down that the booty which is brought by a pillaging party at the command of their king from an enemy country shall be divided by them after setting a tenth part for their king. Brhaspati lays down the rate of $1\frac{1}{6}$, Kātyāyana prescribes that of $1\frac{1}{10}$. The *Smyricandrikā* explains that Brhaspati’s verse applies to a very powerful enemy, while that of Kātyāyana to a weak one. On the other hand, Caṇḍeśvara in his *Vivāduratnākara* states that $1\frac{1}{6}$ or $1\frac{1}{10}$ depends upon the proximity or otherwise of the country. Whichever of the two explanations be correct, there is little doubt that plundering of enemy territories by private individuals under some sort of license may have fetched a considerable income to the state.

Tributes from the vanquished chieftains and rulers or tribes may have contributed to the king’s coffers. In a passage of Manu income from war is stated to have been a legitimate source of the livelihood of kings. In the *Mahābhārata*, Arjuna is described as taking tributes from the conquered chieftains. Even in times of peace they were perhaps obliged to submit to an extraordinary demand. Thus when Duryodhana expressed his desire to perform the *rajasūya* sacrifice, the *purohita* spoke to him: “All these rulers of the earth who have, O king, become tributary to thee will pay the tributes in gold, both pure and impure.” The works of Kālidāsa also refer to tributes that the defeated kings generally paid to their conquerors. He describes a con-

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121. *Brhaspati*, XIII. 38.
124. *Ibid*.
125. *Manu*, VII. 98.
queror as overrunning the country and realising horses,\textsuperscript{128} elephants,\textsuperscript{129} heaps of gold,\textsuperscript{130} and other precious presents.\textsuperscript{131} Presents, technically known as \textit{upāyuna},\textsuperscript{132} which is also mentioned in the Allahabad Pillar inscription of Samudra Gupta,\textsuperscript{133} seem to have come also from foreign powers and foiled adversaries who paid tributes in money. It may be a reasonable guess that the income from such presents and tributes during the time of the imperial Guptas may have been really enormous, because of the expansionist policy which they pursued with remarkable success. Moreover, the farflung nature of the empire perhaps made it difficult to realise taxes directly from the people; and it is not improbable that the Gupta emperors, to a certain extent, remained content with tributes from defeated kings.

\textsuperscript{128} \textit{Raghu}, IV. 70.
\textsuperscript{129} \textit{Ibid.}, 83.
\textsuperscript{130} \textit{Ibid.}, 70.
\textsuperscript{131} \textit{Ibid.}, 84.
\textsuperscript{132} \textit{Ibid.}, 79, 84; XVI. 32.
\textsuperscript{133} \textit{CII, III}, no. 1, 1.24.
CHAPTER VIII

EMERGENCY REVENUE

A notable feature of the revenue system embodied in the literature of law and polity is that it not only contains a scheme of taxation for normal times but also seeks to provide for the exceptional needs of the king or the state.¹ Thus according to Kauṭilya, an important measure to replenish a depleted treasury is to levy benevolences (prāṇaya) from the people, which, however, should not be resorted to more than once.² The dealers in gold, silver, diamonds, precious stones, pearls, coral, horses and elephants should pay as much as 50 per cent, those in cloth and lower metals 40 per cent, grain traders and wagon train organisers 30 per cent, and so on.³ The way which Kauṭilya suggests to raise money amounts, in our opinion, to oppression. The entire property of a goldsmith is to be confiscated; the richest travelling merchants are to be quietly murdered as if by a robber or an enemy.⁴ A brāhmaṇa that Kauṭilya is, it is strange that he recommends confiscation of temple treasures, setting up of new cults, putting up sudden miracles—all to collect money from the credulous for the king.⁵ It seems that such measures were actually adopted by the Mauryas, for Patañjali reports that they had established cults for the sake of money.⁶

The levy of prāṇaya did not disappear in post-Maurya and Gupta times. In the Junagadh Rock inscription,⁷ Rudradāman

1. HRS, p. 125.
2. AŚ, V. 2.
3. Ibid.
4. Ibid.
5. Ibid.
7. EI, VIII, no. 6, 11. 15-16.
almost takes pride in having built the Sudarśana dam without oppressing his people with the imposition of praṇayā and other taxes. This may be taken to mean that the levy of praṇayā was considered to be undesirable and was avoided whenever possible. The Basim plate of Vindhyāśakti II, assignable to the fourth century A.D., also testifies to the prevalence of demanding praṇayā, which is not mentioned in any other contemporary inscription.

Nor is the levy of praṇayā mentioned in the law-books of our period. It is likely that it fell in comparative disquietude in post-Maurya and Gupta periods, during which certain inflationary measures seem to have been taken to meet the exigencies of time as can be inferred from the study of the metrology of the contemporary coinage. In the later period of the Kuśāṇa rule, the real values of various denominations in the monetary system seem to have decreased, and as one would expect, the gold coinage was increasingly debased and the copper denominations were progressively reduced in weight. It is not unlikely that recourse to such inflationary expedients was taken to face the economic crisis which may have resulted from the political instability of the Scythian period. Similarly with regard to the reign of Skanda Gupta, the grandson of Candra Gupta II, Smith mentions a specific financial expedient illustrating the fiscal policy of the Guptas during an extraordinary crisis. He writes, “The gold coins of his (Skanda Gupta’s) early and prosperous days agree in both weight and finesse with those of his ancestors, but the later issues which increased in gross weight so as to suit the ancient Hindu suvarṇa exhibit a decline in the amount of pure gold in each piece from 108 to 73 grains”. The Hūnas were a source of great trouble to the Empire, and to financially back his efforts to drive them out Skanda Gupta may have deliberately caused some inflation in the economy. But there is some difficulty in accepting this view, as it has been suggested that the

9. JNSI, XXII, p. 63.
debased gold coins belonged to the most easterly Gupta dominions which were not affected by the Hūṇa invasion. In any case, it appears significant that inflation, which was unknown in earlier times, was sometimes caused deliberately during our period.

Again, though the Kauṭilyan trickiness is not reflected in later literature, the views embodied in the Śānti Parva, which treats the question of emergency finance in a very perfunctory manner, leaves enough scope for financial oppression. In a chapter of the rājadharma section of the Śānti Parva, Bhīṣma, asked to suggest the course the king should pursue when his friends are declining and foes increasing, when his treasury is exhausted and army non-existent, replies unenigmatically that the king should seize the wealth of all persons except ascetics and brāhmaṇas.¹² Almost a similar doctrine is inculcated in the āpaddharma section of the Śānti Parva where an old verse is cited to the effect that the king is entitled to confiscate the wealth of robbers and of those who do not perform religious acts.¹³ Seizure of property, irrespective of any consideration except religious, can by no means be justified; in fact, it betrays a lack of political acumen on the part of those who recommend it.

A more reasonable emergency measure suggested in some of the works, however, is that of public borrowing. Some sort of public loan is implied in a statement of Kauṭilya. According to him when the king thinks that by taking a repayable income or loan (pratyādeya), he may cause his enemy's treasury, army, and other defensive resources to dwindle and may thoroughly exploit the mines, timber and elephant forests, irrigational works and roads of traffic of the enemy, he may take a pratyādeya, repayable income or loan. Kauṭilya explains ādeya as that which is easily acquired and secured without the necessary of its being returned to others, and pratyādeya as that which is to be returned to others and is difficult to get; it is not considered to be destructive in effect. This tradition is also recorded in the Śānti Parva, wherein a king states the following: ʻTo meet this calamity and

¹² ṢP, 128. 20-21.
¹³ Supra.
dreadful danger I seek your wealth for concerted measures for your protection. When the danger passes away, I will repay you what I now take." A similar approach is reflected in the *Avadānasataka*, a Buddhist work of post-Maurya times, which records the tradition of a merchant advancing a loan of gold coins (*suvarnas*) to Prasenajit, king of Kosala, to help him in war with the king of Magadha.

The legal literature of our period, however, reveals a departure from all that has been said above. Unlike Kautilya, Manu is not only laconic on emergency taxation but also reticent about the levy of *prāṇaya*. According to him a king can take even 1/4 of the crop in times of distress without incurring any sin. This passage is usually interpreted by the commentators to mean that the king is justified in realising one-fourth of the produce during financial embarrassments, instead of the usual one-sixth. Further, in the same context it is laid down that the kṣatriya who protects the vaiśyas by his weapons may collect from them 1/8 as tax on grain and 1/20 as *śulka* with the minimum of one *kārṣaṇa*. According to Sarvajñanārāyaṇa and Nandana, however, the tax on grain is here stated to be 1/4 in the case of śūdras and 1/8 in the case of vaiśyas. How far differential rates of revenue were observed in practice is difficult to say. Among the lawgivers the solitary instance is that of Bṛhaspati who lays down the rate of 1/20 in normal times for brāhmaṇas as against the rates of 1/6, 1/9 and 1/10 for other castes. As regards increase in *śulka*, Nārāyaṇa and Nandana construe the passage to suggest a minimum rate of 1/20. Nārāyaṇa, however, adds that some people read *trināśatkārṣaṇaṇavaram*, at least one *kārṣaṇa*

15. *Avadānasataka*, p. 56.
17. dhāńye aśtamānī viśāṁ *śulkaṁ* visaṁ kārṣaṇaṇavaram | karmopakaraṇāḥ *śūdrāḥ* kāravaḥ śilpinastathā || —*Manu*, X. 120.

The interpretation here is based on the authority of Medhātithi, Govinda, Kullāka and Rāgahavānanda.
out of thirty', instead of *vinśarīkārśāpanavaram*; and this reading is not convincing in view of another passage of the *Manusmṛti* where the normal rate of *śulka* is stated to be 1|20, and which therefore cannot reasonably be the emergency rate.\(^{19}\) So far as taxes on *śūdras*, craftsmen and artisans are concerned, Manu ordains that they discharge their dues by doing service to the king.\(^{20}\) Nārāyaṇa holds that in times of emergency no increase in the quota of work to be done by them is indicated, whereas Medhātithi thinks that they may be made to work more than they do normally. In any case, Manu suggests nothing more than a rise in the normal rates of revenue in times of crisis.

The injunctions of Bṛhaspati are characterised by a greater degree of leniency than is shown by Manu. According to him even in times of emergency the king is entitled only to 1|6 of the produce, which has been generally recognised by the jurists to be the normal rate of land tax. Similarly, Bṛhaspati\(^{21}\) prescribes the rate of 1|20 for vendible commodities and 1|100 for cash and gold. The rate of one-twentieth is, however, prescribed by Manu for normal times; while Bṛhaspati’s mention of 1|100 as the rate of levy on cash and gold is less than the rate of 1|50 prescribed by Manu.

It appears from the above that although unlike the *Arthaśāstra* and the *Śānti Parva*, the attitude to the problem of emergency finance reflected in the *Smṛtis* is not oppressive, there is a striking unanimity among the lawgivers. Besides, it is difficult to ascertain how far a king, when in narrow financial straits, observed the rules laid down in the *Smṛtis*. On the other hand, if the exemption of brāhmaṇas from taxation was observed

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19. If credence is given to Govinda, Kullūka and Rāghavānanda, who on the basis of *Manu*, V. 130, take 1|50 as the usual rate of *śulka*, even the rate of 1|20 would appear plausible in times of emergency. But the crucial passage refers to tax on gold and cattle, and not to *śulka* as such. According to *Manu*, VIII. 398, *śulka* should be realised at the rate of 1|20 in normal times.

20. *Manu*, X. 120.


even in times of emergency, as is prescribed in the law-books, the king may have gained enough latitude to tyrannise over the people of the lower varṇas by throwing on them the maximum weight of financial extortion, which in turn may have, to a certain extent, led to some kind of polarisation of social classes.

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23 Manu, VII. 133: Brhaspati, āpadharmakāṇḍam, verse 20.
CHAPTER IX

CROWN LANDS, FORESTS, MINES, ETC.

Apart from the revenues from lands cultivated and occupied by private individuals, the king’s landed property constituted an important source of his income. The *Arthaśāstra* provides for the office of the superintendent of agriculture (*sūdhyakṣa*) who should employ a band of trained assistants, labourers, slaves and prisoners to cultivate crown lands. He is further required to supply them with agricultural implements and appliances as well as the human and animal labour needed for cultivation.¹ In the same context Kauṭilya tells us that fields that are left unsown (*vāpāṭirīkta*)² may be worked up by those who cultivate the fields in return for half of the harvest (*ardhaśītika*) or else by those who live by their own labour and receive 1½ or 1½ of the harvest. The mention of the expression *svabhūmi* in the present context implies that the passage refers to the cultivation of crown lands either by slaves and hired labourers employed by the state officers or by the tenants under their supervision. The contrary view, Ghoshal rightly suggests,³ is disproved by the fact that a special revenue term, *sīta*, is used for the whole produce from this source instead of the more usual *bhāga*, which represents the king’s grain share levied on the ordinary revenue-paying lands. Further, the minute rules laid down in the present context regarding the sowing and reaping of crops, the payment of agricultural labourers and the like would be quite out of place if the superintendent of agriculture were to be any other than the steward of the royal farm.

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1. *Aṣ. II. 24.*
Though the literature of our period does not make any direct reference to crown lands, it mentions sharecroppers who seem to have cultivated the king’s land. Viśṇu⁴ states that the food offered by an ārdhika may be taken. The commentator Nanda-
pandaṇḍita defines an ārdhika as one who yields half the produce of his fields to the king.⁵ Manu also refers to ārdhika; and Yājñavalkya⁷ uses the word ardhasūrin in the same sense. Strangely enough, while the sharecropper in the Arthasaśāstra receives land from the state, in Manu and Yājñavalkya, he receives it from the individual.⁸ There is, however, a Pallava land grant of the third century A.D. which informs us that four sharecroppers remained attached to the land even when it was given away to brāhmaṇas.⁹ Here it would mean that before the land in question was granted, the king got it cultivated by sharecroppers (ārdhikas). But probably the practice did not obtain on any considerable scale in North India.⁹

The epigraphs further show that a certain portion of cultivable land was directly owned and probably cultivated by the state in the Deccan. Gautamiputra Śatākarni grants what he describes as “our fields” (amhakheta) in the Nasik region.¹⁰ In the same locality the same king donates 100 nivarianas of land out of “the fields belonging to us” (rājakamkheta amhasatakam).¹¹ A Pallava inscription also records the grant of a piece of land which formed part of the king’s domain of 800 paṭṭikas.¹² Apparently these plots of land were cultivated by the agents of the king and constituted a source of income to him. In the Gupta period, a grant

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4. Viśṇu, LVII. 16.
5. Nandapandita on Viśṇu, LVII. 16.
9. EI, I, no. 1, 1.39. A grant of Vijaydevavarman of the thirteenth regnal year from Ellore in Godavari district (EI, IX, no. 8, 1.11) records an endowment of land to a brāhmaṇa together with a house-site for men who receive half the crop (addhiya manussāṇam).
10. EI, VIII, no. 8 (4), 1.3.
11. Ibid., no. 8(5), 1.9.
12. Ibid., no. 23, 1.16.
(A.D. 525) of Dhruvasena I belonging to the Amreli District in the Bombay region records the grant of 100 pādāvartas of sīṭā land.\textsuperscript{13} Evidently here sīṭā is reminiscent of crown lands which is described in the *Arthaśāstra* as being supervised by the sīṭādhyakṣa.

In North India no land grant directly refers to crown lands, but some information may be gleaned from the eleven extant Bengal charters, which record land sale transactions.\textsuperscript{14} At least eight out of these eleven refer to the state as selling land for religious purposes. Out of those eight, no less than four inscriptions record the sale of cultivable plots of land. Therefore, it is reasonable to suppose that lands, owned, enjoyed and cultivated by the king, continued to exist throughout our period, though due to the increasing number of grants of land, some of which may have been out of king’s lands, the state may have sustained a considerable loss in its income.

Forests (*vana*) may have been an important source of royal income as it is mentioned in the *Arthaśāstra* as one of the constituents of āyāṣarīra (body of income).\textsuperscript{15} Forest as a source of king’s wealth is defined by Kauṭilya as comprising productive forests including elephant forests, and game forests (*paśumṛga-vana*).\textsuperscript{16} The first kind of forests is stated in the *Arthaśāstra* to have been under the supervision of a department with a large staff and a superintendent of forest produce (*kupyādhyakṣa*),\textsuperscript{17} which may suggest that such forests were under the king’s control and occupation. The king’s lordship over forest is borne out by the fact that the superintendent of forest produce (*kupyādhyakṣa*) is instructed to impose fines upon those who felled trees in the forest\textsuperscript{18} and those who stole game and useful products from the forests concerned.\textsuperscript{19} He is further required in the *Arthaśāstra*

\textsuperscript{13} Ibid., XXXI, no. 39(A), 1.13.  
\textsuperscript{14} Maity, *op. cit.*, Appendix II.  
\textsuperscript{15} *AŚ*, II. 3.  
\textsuperscript{16} Ibid.  
\textsuperscript{17} Ibid., II. 17.  
\textsuperscript{18} Ibid.  
\textsuperscript{19} *AŚ*, IV. 10.
to collect important products such as timber, skins, bones, horns, metals, charcoal and fodder, and to arrange for them to be turned into commodities, such manufactures being designed both for means of livelihood and for defence of the capital city. Elsewhere Kauṭilya makes a direct reference to this point mentioning the royal merchandise of internal origin derived from the forests. Evidently the Arthaśāstra gives the impression that the king perhaps held a monopoly over forests, but in practice this may not have been the case. A Jātaka story refers to a forester (vanacarako) who collects wares in forest (araṇīṇe upajjanakabhaṇḍam ādāya) and disposes them in the city. This may imply that fowlers and hunters, who probably had no land to cultivate and no arts to pursue, made forest as the source of their living. Besides, the forest is often referred to in the Jātakas as infested with and sometimes dominated by robber-bands. No wonder if royal monopoly over forest products may not have been always possible.

The law-books of our period do not clearly show whether the state derived any income from forest products. Viśṇu is the only lawgiver to state that the king should appoint able officials to look after forests having elephants (nāgavana). Yājñavalkya lays down that the king should build his fort in a place surrounded among other things by forests, but he does not say whether such forests were owned by the king. Kāmandaka considers at some length the question of setting up game forests for the recreation of the king, but does not tell us anything about royal monopoly over productive forests. It may be, however, inferred from Kālidāsa that the wild extensively growing forests produced, besides building timber and fuel, the sacred skin of the:

20. Ibid., II, 17.
21. Ibid., II, 35.
23. ākaraṣulkatanaṅgavanaṅu āptāṅ niyuñjita, Viṣṇu, III. 16.
ruru and krṣnasūra, deer and of other animals, musk (mṛganābhi) obtained from the navel of the roaming deer, lac and the yak tail (camarī) commonly used as a symbol of royalty and serving as a flywhisk. But he does not refer to the king’s monopoly over forests, though he refers to the king’s exclusive right over elephants. There is, however, a reference to forest officers (aranyādhipta) in a Pallava grant. This suggests that some forests were exploited exclusively to the king’s benefit. Thus although the sources of our period are completely reticent about reserved forests mentioned in the Arthaśāstra, it would be wrong to think that such forests altogether disappeared in post-Maurya and Gupta times.

We have already noted that beside the raw materials mentioned by Kautilya and Kālidāsa in the list of forest products, the forests also provided elephants, which were a valuable asset in ancient Indian warfare. We learn from Megasthenes that in the Maurya period no private person was allowed to keep either a horse or an elephant, for these animals were held to be the special property of the king. Quoting from Megasthenes Strabo states that royal stables were provided for horses and elephants and a royal magazine for arms, because the soldier had to return his elephants to the stables. The number of horses and elephants possessed by the king may have been considerable. Kautilya provides for the offices of superintendents of horses and

27. Ibid., IV. 13.
29. Ibid., VI. 13.
32. Infra.
33. EI, I, no. 6, 1. 5.
34. After death too elephants may have been a source of income because of their tusks which are a costly material.
35. Strabo, XV. 14-43; McCrindle, Ancient India as described by Megasthenes and Arrian, p. 90.
36. Strabo, XV. 52; McCrindle, Ancient India as described in Classical Literature, p. 55.
of elephants.\(^{37}\) As noted earlier, Viṣṇu also makes a similar provision in regard to elephants. A passage from the Śānti Parva\(^{38}\) may be cited to the same effect. The tradition of elephants being the exclusive possession of the king is recorded in the Rāghuvanśa,\(^{39}\) in which, among other things, elephants from forests are said to constitute the wages of the king for protecting the earth. But perhaps from the post-Maurya period the position had begun to change. According to the Milindapañha\(^{40}\) the best of elephants and horses belonged to the king, which may mean that royal possession was limited only to the elephants and horses of the best quality. This monopoly seems to have been further undermined in the Gupta period. Nārada\(^{41}\) ordains that owners of elephants and horses should not pay any fine for mischief caused by these animals, for they are looked upon as protectors of the king’s subjects. This may imply that horses and elephants were owned by private individuals, although superintendents of those animals are mentioned as important functionaries by Bṛhaspati\(^{42}\). In any case, it appears that the royal monopoly over elephants and horses was undermined in the Gupta period. Similarly, in view of the reticence of the lawgivers about royal monopoly over forests, it is not improbable that the king’s right over forests and income therefrom may have been affected adversely in North India during post-Maurya and Gupta times, presumably because of the feudalisation of state apparatus.\(^{43}\)

Early Indian sources often refer to mines as an item of royal income under the present head. According to Kauṭilya, treasury has its origin in mines, and accordingly the Arthaśāstra devotes

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37. AS, II. 30-32.
38. ŠP, 69. 28.
39. Rāghu, XVII. 66; Kāmandaka (IV. 52) makes only a passing reference to elephant forests but does not say about king’s monopoly over elephants.
40. Milinda, p. 192.
41. Nārada, XI. 32; cf. 30.
42. Bṛhaspati, Śaṃskārakāṇḍam, verse 505.
43. For feudal elements in the Gupta period see R. S. Sharma, Indian Feudalism, Calcutta, 1965, Chapter, I.
one full chapter to mining operations under the supervision of the superintendent of mines (ākarādhyakṣa). It is laid down that any person who steals mineral products or carries on mining operations without licence shall be bound with chains and caused to work as prisoner. This obviously implies that mines were a state monopoly, and no private person could work them without a licence from the state. From those who worked the mines on a lease, the Mauryan state seems to have received also a premium (vyāji) because of its share of the minerals being taken in royal weights, which were 5 per cent heavier than the market standards. It can be further inferred from an Arthasastra passage that the state directly worked those mines which did not require much outlay, but others, which needed large investments or which yielded minerals used in the manufactories of vessels, were leased out for royalty. Thus although the mines were regarded beyond doubt a state monopoly, the policy of the Arthasastra tended to confine the state management only to those that were easy to work.

There is, however, lack of consolidated evidence about state monopoly of mines in post-Maurya and Gupta periods, though some inference may be drawn from the stray references available in contemporary literature. Viṣṇu expressly declares that the king should appropriate the whole output of mines and lays down that he should appoint able officials for looking after them. A passage from the Śānti Parva too enjoins that the king should employ officers for mines among other things, which may indicate the king’s control over mines. Similarly Manu mentions the mines as a source of revenue for which trusted officials are to be

44. AŚ, II. 12.
45. Ibid., II. 1.
46. Ibid., II. 12.
47. Ibid.
48. Ibid.
49. HRS, p. 107.
50. Viṣṇu, III. 55.
51. Ibid., III. 16.
52. SP, 69.29.
employed by the king. All this shows that the state continued to derive income from mining in post-Maurya times.

References to mining operations under the aegis of the state in the law-books of the Gupta period are vague. Yājñavalkya states at one place that a thing especially ordered to be reserved by or worthy of a king (rājayogyam) shall, if sold to a stranger, belong to the king. The expression rājayogyam is explained by Vijñāneśvara as precious stones, pearls etc. (maṇimāṇikya), but we do not know whether the term included mines. Kātyāyana enjoins the king to personally look after what is paid at the pits (garta). Though the expression garta may refer to mines, it does not seem to indicate the king's monopoly over them. The Amarakośa mentions khanī and ākara for mines, but no clue is available about their ownership. Kāmandaka, however, points out that working of mines and quarries was a source of revenue to the state, though he does not indicate the extent of royal rights over them. Of the literary sources of the Gupta period, the Raghuvamśa is the only work which states clearly that, among other things, mines constitute the wages (vetana) of the king, which is corroborated by a number of contemporary land grants from Central India.

The Basim plate of the Vākṣṭaka Vindhyaśakti II records the expression alavanakeṇnakkhāyaka, which has been translated by Mirashi as "except from the purchase and digging of salt." The Poona plates of Prabhāvatīgu-tā, however, bears klinvakreṇīkhānakāṇaḥ, interpreted as the purchase of fermenting drugs and mines. Fleet reads the term in the Chammak and Siwani

53. Manu, VII. 62.
54. Yājñavalkya, II. 261.
55. Kātyāyana, verses 947-948.
56. Ibid., p. 333n.
57. Amarakośa, II. 3.7
58. Khanyākaradhanādāna, Kāmandaka, V. 78.
59. Raghuvamśa, XVII. 66.
60. El, XXVI, no. 20, 1.20.
61. Ibid., p. 154.
63. El, XV, p. 43.
Copper-plates of Pravarasena II as *khanakah*, but Diksit and Pathak in the Poona plate of Prabhāvatiguptā read it as *khānakaḥ*, which is the nearest approximation to the Sanskrit word, meaning a mine. The word *khanaka* means a miner, but in the present context it seems to indicate the mine and not the miner. It may be pointed out that the term *alavanakeṣyakkhānaka* appears in almost all the land grants of the Vākāṭaka rulers which means that mines were given to the donees together with the piece of land. Besides, the Vākāṭaka records also refer to the transfer of the right of enjoying the hidden treasures and deposits together with land, which may perhaps mean the transfer of ownership of mines, which otherwise were under the direct control of the state.

An important fact in this connection is that salt is included in the category of mines. Kauṭilya defines mines as consisting, among other things, of salt. According to him the superintendent of salt (*lavanādhyakṣa*) should collect out of the prepared salt the king’s share (*lavanabhāga*) and rent (*prakraya*); he is also to collect out of the sale of salt the price (*mūlya*), the *rūpa* (a charge upon mines and imported salt) and the *vyāji* (compensation fee). The first apparently refers to the manufacture of salt by private persons under a state licence, and the second to private sales of salt under similar conditions.

It is strange that although the law-books of the period under study refer to mines as a source of royal income, they do not make any specific mention of salt mines or income therefrom. Among the post-Maurya works, only the *Sānti Parva* touches the point and enjoins that the king should set honest and trustworthy men for supervision over salt. The *Amarakośa* men

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64. *CIH*, III, no. 55, 1.28; no. 56, 1.29.
65. *EL*, XV, no. 4, 1.17.
67. See below.
68. *AŚ*, II. 12.
69. *HRS*, p. 106.
70. *SP*, 69. 29.
71. *Amar.*, VI. 104-106.
tions two types of salt, one from sea water and the other from rock; but this work does not tell us how far salt was a source of income to the state.

The inscriptions of the period, however, yield some information on the point. The Nasik Cave inscription of the Sātavāhana king Gautamiputra Śātakarni (dated A.D. 124)\textsuperscript{72} bears the expression _alamkhādakam_, which also occurs in his other epigraph dated A.D. 130 from the same place. Though the land grants of the imperial Guptas are silent on the point, several Vākāṭaka land charters, as noted earlier, use the expression _alavanakeṛṇak-
khānakah_ or its variant. The mention of the word _lavaṇa_ followed by _khānakah_ may mean that the kings transferred their right over mines to the recipients of donations of land.\textsuperscript{73} This, in turn, may imply that generally salt mines may have been owned by the state, and their transfer accompanied by a gift of land, was one of the privileges granted to the donees.\textsuperscript{74} It is, however, curious that none of the inscriptions from Northern India, which was directly ruled by the Guptas, refers to the transfer of salt mines or other mines to the brāhmaṇas. This may be because of the fact that mines existed mainly in Central India and not in Northern India where there was very little to transfer. Thus it appears that crown land, forests, animals etc. continued to remain a source of the king’s income. But on account of the increasing number of land grants together with the economic advantages derivable from the donated land, the royal treasury must have incurred considerable financial loss.

\textsuperscript{72} _Sel. Ins._, p. 192, 1.4.

\textsuperscript{73} _Ibid._, p. 194, 1.5. The Pallava grants mention similar terms, e.g., Mayidavolu inscription of Śivaskandavarman (_ibid._, p. 435, 1. 13).

\textsuperscript{74} The Hirahadagalli Copper-plate inscription of Śivaskandavarman (_ibid._, p. 440, 11. 34-35) mentions eighteen privileges granted to the donees though it does not enumerate all of them. Cf. the Basim inscription of the Vākāṭaka Vindhyaśakti II (_ibid._, p. 407, 1.24) which bears the expression "savvajāti/parihāra-parihitaṅca" but does not refer to 18 parihāras.
CHAPTER X
FISCAL IMMUNITIES

The state in ancient India perhaps suffered a considerable loss in its total revenue receipts on account of certain classes of people being exempted from the payment of taxes. Apart from the brāhmaṇas, whose fiscal privileges will be discussed below, the law-books often exempt miscellaneous group of persons from taxation. According to Āpastamba¹ women of all classes, boys before attaining menhood, those who live with preceptors for study, the virtuous ascetics, the śūdras who live by washing the feet of other classes, the blind, the dumb, the deaf and the diseased, and those who are forbidden to acquire property are not to pay taxes. With this may be compared the list of exempted people furnished by Vasiṣṭha, according to whom, in addition to brāhmaṇas, the king’s men, the helpless, one who has renounced the world, the infant and the old, the young man who is a student, the newly confined women, widows returning to their former families and maidens and wives of servants are exempted from paying taxes.² Vasiṣṭha further quotes a passage from Manu to the effect that the infant, the messenger and one who has renounced the world are immune from the payment of śulka.³ It is clear that both the lists have more or less in common certain classes of women, the infant, the student and the ascetic, though the scope of Āpastamba’s rule with regard to the first is more comprehensive than the injunction of Vasiṣṭha. But Vasiṣṭha has, besides, the class of king’s servants, whereas Āpastamba, who is assignable to a period earlier than that of the former, adds that of the śūdras and those who are prohibited from acquiring property.

¹. Āpastamba, II, 10, 26; 10. 17.
². Vasiṣṭha, VIII, 37.
³. Ghoshal thinks that here sulka must evidently be understood in the general sense of taxes (HRS, p. 136, n. 3.)
Similar provisions are made in the law-books of Manu and Viṣṇu. According to the former, the blind, the idiot, the cripple and the man of seventy years of age are exempted from the payment of all taxes. Ghoshal rightly points out that these evidently correspond to the blind, the diseased and the aged persons of the earlier lists. Manu also lays down that besides the brāhmaṇas and the students of the Vedas, women carrying two months or more, ascetics and the hermits should not pay tolls at any ferry. Manu’s injunctions are identical with the rule of Viṣṇu who prescribes a fine of ten paṇas for the realisation of śulka from the Vedic student, the hermit in the forest (vānaprastha), the ascetic, the pregnant woman and the mendicant monks (tīrthāṇusārin). It appears plausible that the different classes of persons were exempted from the payment of a tax because of the humanitarian consideration for their incapacity to work and earn their living, but the śūdras were entitled to this privilege perhaps because they were not the property-owning class.

Among those exempted from taxation, by far the most important were the brāhmaṇas, especially the learned ones (śrotriyas). Certain passages of the Śatapatha Brāhmaṇa indicate that even in the earlier period the brāhmaṇas were not taxed. The idea crystallised further in the law-books. Thus Āpastamba ordains that learned brāhmaṇas (śrotriyas) are not to pay taxes. The rules of the Arthaśāstra also indicate the fiscal immunity of the brāhmaṇas. The king, who is to settle a new or re-settle an old territory, is contemplated by Kautilya as making tax-free grants of land (brahmadeya) to certain classes of brāhmaṇas, such as the sacrificial priest, the spiritual preceptor, the chaplain (purohita) and the learned brāhmaṇa. This evidently implies that the lands

4. Manu, VIII. 394.
5. HRS, p. 140.
7. Viṣṇu, V. 132.
10. AS, II. 1.
of the brāhmaṇas granted by the king were normally exempted from taxation. Again, in connection with emergency measures for replenishing or filling the treasury, Kautilya expressly states that the property of a learned brāhmaṇa should be exempted from benevolences and other irregular exactions. Similarly, Manu ordains that, even though dying, the king should not levy a tax from the śrotriya. The exemption of the learned brāhmaṇas is borne out indirectly by a passage of the Śānti Parva, which states that a religious king should make those who are not śrotriyas and who do not kindle the sacred fire render taxes and forced labour (vīṣṭi). Nārada is also of opinion that a wise man should abstain from imposing a toll on a śrotriya’s property which belongs to his household, though the property used for trading purposes is not declared exempt from taxes. The fact that the lawgivers confine the fiscal exemptions to the class of learned brāhmaṇas should not, however, be taken too far. In fact, the jurists themselves sometimes extend this privilege to all brāhmaṇas. Vasiṣṭha, who has been quoted above to show that only śrotriyas were tax-free, states that a king, who rules in accordance with the sacred law, may take a sixth of the wealth of his subjects except from brāhmaṇas. The reason assigned was the general belief that the king shared in the religious merit accumulated by the brāhmaṇas. Thus in justifying the brāhmaṇa’s claim for immunity Vasiṣṭha quotes three Vedic texts to the effect that the king shares 1/6 of the brāhmaṇa’s spiritual merit acquired by the performance of sacrifices and charitable works, that the brāhmaṇa is not to be devoured because he enriches the Vedas and secures immunity from danger, and lastly that Soma is the king of the brāmaṇas. Viṣṇu advises that the king should not realise any tax from the brāhmaṇas, because they pay taxes to him in the

11: Ibid., V. 2.
12: Manu, VII. 133.
13: ŚP, 76. 5.
14: Vasiṣṭha, I. 42-43.
15: Ibid., I. 44-46.
shape of pious acts. According to Nārada all brāhmaṇas are free from the payment of fare or toll at a ferry. He adds that the alms received by brāhmaṇas should not be liable to taxation. The exemption of the brāhmaṇas from the payment of toll at a ferry is also indicated in a passage of the Viṣṇudharmottara Purāṇa. The position that emerges is contradictory; on the one hand the lawgivers exempt only the learned brāhmaṇas from taxation, and on the other they seem to extend the privilege to all brāhmaṇas.

As noted earlier, the law-books explain the Brāhmaṇical privilege of exemption by the idea of exchange. In other words, the gift of religious merits accumulated by the brāhmaṇas through the discharge of their recognised duties such as performance of sacrificial rites, learning and preaching the Vedas, writing and other cultural activities, was perhaps supposed to take the place of taxes. Strictly followed, this principle would confine the idea of tax-exemption to the learned brāhmaṇas instead of extending it to the entire class of the brāhmaṇas many of whom may have followed other means of livelihood such as agriculture etc. Besides, it has been suggested that only a few brāhmaṇas may have been acquainted with the Vedic literature and hence the fiscal privileges might benefit the whole brāhmaṇa class. Although it is difficult to agree to the view that most of the brāhmaṇas knew the Vedas, it is significant to note that according to Manu the brāhmaṇa, learned or unlearned, is a great divi-

16. Viṣṇu, III. 26-27. A similar idea is embodied in the Raghuvanśa (XVII. 65) of Kālidāsa who states that by protecting asceticism from obstacles and wealth from robbers the king was made the enjoyer of one-sixth of the spiritual earnings of the āśramas and the different castes according to their respective capacities.

17. Nārada, XVIII. 36.

18. Viṣṇudharmottara, II. 61.58.

19. The law-books of the period provide that brāhmaṇas might legitimately take to cultivation in certain cases. (See Manu, X. 81-82; Yāj, III. 35; Nārada, I. 56-60.)

nity, just as consecrated or unconsecrated fire is a great divinity.\textsuperscript{21} In view of this passage, it appears reasonable to guess that the distinction between learned or unlearned brāhmaṇas in matters of fiscal exemption did not perhaps count much.

The highly privileged position of the brāhmaṇas is further indicated by the practice of giving away land to them, which is emphatically recommended in the contemporary legal writings, Āpastamba,\textsuperscript{22} who belongs to an earlier period, enjoins the king to make gifts of land and money to the brāhmaṇas without detriment to his own men. The \textit{Dīgha Nikāya}\textsuperscript{23} also mentions several instances of \textit{brahmadeya} (lands given to the brāhmaṇas). Such grants, however, do not seem to have been tax-free in pre-Maurya times, because neither the word \textit{akara} nor any other expression indicating immunity of taxes is found in the string of adjectives qualifying the land granted.\textsuperscript{24} It is, therefore, likely that during the earlier period the practice of granting land with fiscal exemption did not exist. For the first time, however, Kauṭīlya,\textsuperscript{25} in connection with the arrangements for settling new and old territories (\textit{bhūtapūrvamabhūtapūrvamvā}) states that the king should make grants of \textit{brahmadeya} lands, exempted from taxes and fines (\textit{adandačakarāṇī}), to the sacrificial priest (\textit{rtvīk}), the spiritual preceptor (\textit{ācārya}), the priest (\textit{purohīta}) and those learned in the \textit{Vedas} (\textit{śrotriyas}). The \textit{brahmadeya} of the \textit{Arthaśāstra} differs from that of the \textit{Dīgha-Nikāya} inasmuch as according to the former it is to be free from taxes.

In post-Maurya times, unlike the \textit{Arthaśāstra}, the law-books do not refer to revenue-free grants of land, but they eulogise the practice of giving land to the brāhmaṇas as the most meritorious of all gifts. Vasiṣṭha quotes a verse according to which whatever sin a man may commit in straightened circumstances is removed

\textsuperscript{21} \textit{Manu}, IX. 317.
\textsuperscript{22} \textit{Āpastamba}, II, 10.26.1; cf. \textit{Gautama}, X. 9.
\textsuperscript{23} \textit{Dīgha Nikāya}, I, 87; III. 114, 131, 224.
\textsuperscript{24} R. S. Sharma, \textit{Political Ideas and Institutions}, p. 137.
\textsuperscript{25} \textit{AŚ}, II. 1-2.
by making a gift of only as much land as is equal to gocarman. According to Viṣṇu the king should donate land and money to the brāhmaṇas; and the Anuśāsana Parva of the Mahābhārata devotes a whole chapter to the praise of making gifts of land (bhūmiṇḍana-prāśamā). Manu and Yājñavalkya declare that objects of enjoyment and various kinds of riches given by the king to the brāhmaṇas are imperishable treasure, and the latter even lays down the procedure for making gifts of land. But none of these sources speaks of revenue-free grants as Kauṭilya does. In the law-books generally the idea of brāhmaṇas’ exemption from taxes and the practice of bestowing land upon them are mentioned separately in different contexts. Bṛhaspati, who probably flourished in the Gupta period, is the only jurist who associates the idea of fiscal exemption with land gifts to the brāhmaṇas and thus refers to revenue-free grants of land. He states that the ruler should bestow upon the brāhmaṇas, houses and landed property, exempt from taxation, declaring in a written grant, that the revenue is remitted. This is, however, not to suggest that the practice of creating revenue-free land holdings in favour of the brāhmaṇas was unknown before the Gupta period, because as we have already seen, Kauṭilya also refers to the grant of such land. But while the recommendation of Kauṭilya applies to new settlements, that of Bṛhaspati seems to have been of a general nature. Probably Bṛhaspati legalises a practice which had become widespread.

It is, however, curious that we do not come across any inscription recording grant of land with fiscal exemptions in North India before the Gupta period. The earliest epigraphic record, a Sātavāhana inscription of the first century B.C., which refers to the grant of a village as a gift in the aśvamedha sacrifice, be-

27. Viṣṇu, III. 81, 84. 84.
28. Manu, VII. 82.
30. Bṛhaspati, XVII. 3-4.
longs to Nanaghat in Western India. Similarly, two cave inscriptions of Uṣavadāta, which mention gifts of sixteen villages to the brāhmaṇas and the gods, belong to the Nasik region. But these inscriptions do not indicate the abandonment of any administrative and fiscal rights by the donor. Suprisingly, administrative and fiscal rights were perhaps given up for the first time in the grants to the Buddhist monks by the Sātavāhana ruler Gautamīputra Sātakarni. These land grants bear the expression *alavanyahatakedhn*, meaning the transfer of the king's control over salt, which implies that the king retained certain other sources of revenue. In any case, according to the inscriptions the Sātavāhanas seem to have been the first to introduce the practice of creating revenue-free holdings, though the donees may not have been granted total exemption from taxes.

Land grants with fiscal immunities seem to have become frequent in Central and North India from the 5th Century A.D. onwards as can be inferred from a fairly good number of contemporary Vākātaka charters. Unlike the earlier grants, those of the Vākātakas indicate that the ruler gave up his control over all the sources of revenue. The immunities recorded in the Vākātaka inscriptions are specified in the more complete examples as consisting of (1) *akaradaḍyā* (not to pay taxes), (2) *abhaṭacchatraraṇprāveṣyaḥ* (not to be entered by regular or irregular soldiers), (3) *aparamparagovrativeddah* (not to supply cattle for the transport of touring officials), (4) *apuṣpakṣirasandohah* (not to supply milk etc. to officers), (5) *acārāsanacarmanāgaraḥ* (not to provide hide and charcoal), (6) *alavanaklinnakreṇikhanakah* (free from the purchase and digging of salt), (7) *apamsmedhyah* (not to supply animals for sacrificial purposes) (8) *sanidhiḥ* (with the right to treasues), (9) *sopanidhiḥ* (with the right to deposits), and (10) *sakrlptopakrlptah* (with *krlpta* and *upakrlpta*). The Basim plates of Vindhyaśakti II provide a still bigger list of

32. EI, no. 8(10), 8(14a).
34. EI, XXVI, no. 20, l. 19-26.
fiscal concessions. This record reads "......we grant the following exemptions from restrictions for it (which are) incident to a village belonging to brāhmaṇas proficient in the four Vedas, as approved by the former kings, viz. (1) it is to be exempt from (the entrance of) the district police (araṭṭhasamvīṇayika); (2) it is to be exempt from the purchase and digging of salt (alavaṇaṇaṇaṇaṇaṇkhanaka); (3) it is to be exempt from the presents of gold and grain (ahiraṇṇadhānaṇapapaṇayadeya); (4) it does not entitle (the state) to (the royalties on) flowers and milk (apuṣṭhakki raggahaṇa), and (5) to the cows and bullocks for transport (aparamparagobalivardda); (6) it does not provide pasture, hides and charcoal (acārasiddhikācammaṇgūlika); (7) it is not to be entered by soldiers (abhadḍhapāvesa); (8) it is not to provide cots, water-pots and servants (akhaṭṭacollakavenesika); (9) it is exempt from taxes (akarada); (10) it is not to provide horses (avaha); (11) it carries with it the right to treasuries and deposits (sanidhi sopianidhi), (12) and to the fields on the borders with kuśa grass (sakut uppanta), (13) to platform and important documents (samaṇcamahākaraṇa); (14) it is to be exempted with immunities of all kinds (savvajati parīṣaparīhitānca)."

Besides stating that the grant is accompanied by all immunities, the record enumerates, as can be seen above, as many as fourteen exemptions. We may add that a few earlier Pallava inscriptions mention eighteen exemptions though only eight of them are specified. Thus if we take the Sātavāhana ard Pallava inscriptions into account, it would appear that fiscal exemptions in land grants to brāhmaṇas first began in South India and then spread to Central and Northern India.

35. The Basim plates of Vindhyāsakti II, EI, XXVI, no. 20, 11. 19-26. The translation of the text by Mirashi has been followed. The fiscal terms referred to in the present context have been discussed in connection with miscellaneous contributions by the villagers.

Exemption was also practised in the region of modern Bundelkhand and Baghelkhand, where two dynasties ruled almost contemporaneously during the Gupta period. The dates of the Parivrāja Mahārājas of Dabhāla, who were the feudatories of the Gupta Empire, range from A.D. 475-76 to A.D. 528-29, and those of the Mahārājas of Ucchakalpa from A.D. 493-94 to A.D. 533-34. The land grants of the Parivrājaka rulers, like those of the Vākāṭakas, are made mostly in favour of the brāhmaṇas, who are granted the right to udraṇga and uparikara and freed from the interference of regular and irregular soldiers (acāṭabhaṭaprāvesyḥ), though the right to punish thieves and robbers and to the fines accruing from them is retained by the ruler. The inscriptions of the Mahārājas of Ucchakalpa mostly record donations by persons of various of classes (including writers, merchants and worshippers of the Bhāgavata sect) for the purpose of repair and worship of temples, though grants to individual brāhmaṇas were not altogether unknown.  

Usually they transfer land to donees with udraṇga and uparikara, with the exemption from the entrance of cūtas and bhaṭas, and, in two cases, with halikākara (tax on plough'). Further, the inhabitants are ordered to pay to the donee the customary tax called bhāgabhogakara, hiraṇya and other revenues. It would thus appear that the list of exemptions in the Vākāṭaka land grants is more comprehensive, though certain immunities mentioned in the grants of Parivrājakas and the chiefs of Ucchakalpa do not occur in it.

Since the land grants ascribed to Samudra Gupta are dismissed as spurious, we do not have as much evidence of such grants by the Gupta emperors in the regions directly ruled by them as by their feudatories in Central India. Although the extent of the grant cannot be determined, the Bihar Stone inscription of Skanda Gupta, dated A.D. 489, gives the impression that whole villages were granted by the Gupta emperors on the same terms.

38. Ibid., no. 30, 1. 13; EI, XIX, no. 21, 1. 10.
39. CII, III, no. 12.
as their feudatories. The Gupta rulers also gave their willing consent to the grants made by individuals as can be inferred from seven copper-plate inscriptions of North Bengal and four charters of a similar character from the Faridpur district of Eastern Bengal. These grants involved sale and purchase of fields of different sizes, and such transactions could be effected only with the approval of the local council and the local officials of the central government. Although exemption from different taxes is not recorded in these grants, it is apparent that the state was willing to forego its share of the produce in favour of brāhmaṇas or temples in consideration of one-sixth of spiritual merit that was supposed to accrue to it on account of land gifts made by private individuals.

The above-mentioned grants perhaps caused considerable loss to the state income, more so because in most cases cultivated lands seem to have been donated. The use of the terms khila and aprahata in the Bengal charters of the Guptas has been interpreted to mean that waste and uncultivated lands were given to the brāhmaṇas, which would imply but little loss of revenue. But on close examination it appears that the terms khila and aprahata do not mean waste and untilled land in all cases. In the Baigrama Copper-plate of A.D. 448, khila-kyetra is accompanied by some homestead land (vāstu) for a class of persons serving the temples (tallavātaka), which suggests that it was not entirely waste land. Similarly, in the Damodarpur Copper-plate inscription of A.D. 543, the phrases aprahata and khila seem to have been used in a conventional sense, for in this case land is

41. The Nandapur Copper-plates of the Gupta year 169, EI, XXIII, no. 8, 1. 11; The Paharpur Copper-plates of the Gupta year, 159, EI, XX, no. 5, 1. 16.
42. EI, XV, no. 7(1), 11. 7-8.
43. Ibid., 1. 7.
44. EI, XV, p. 131, no. 9. HRS, p. 198; Maity, op. cit., p. 23-24
45. Sel. Ins., p. 343. 11. 5-9.
46. Ibid., p. 343, 1. 9 and n. 9.
so scarce that 5 kulyavāpas of land have to be purchased at four different places.47 Besides, here also untilled (aprahata) and fallow (khila) land is accompanied by building land (vāstu),48 which makes it doubtful whether the land was waste. And finally, the land in question is not always described as aprāhata, for at one place the whole area of five kulyavāpas is defined as khila.49 Similarly, it may be inferred from another Damodarpur Copper-plate inscription of the last quarter of the 5th Century A.D.50 that four kulyavāpas of land meant for a gift to a god called Kokāmukhasvāmin and seven kulyavāpas to Śvetavārahāsvāmin, both purchased by a merchant, were cultivated areas beyond any doubt.51

Also in the eastern parts of modern Madhya Pradesh ruled by the Parivrājaka feudatories of the Guptas, where village grants seem to have been more frequent than donations of plots of land, the use of terms denoting uncultivated land appears to have been more or less conventional. Although several grants in Central India were made "according to the maxim of fallow land" (bhūmicchidranyāya), there is perhaps nothing else to suggest that villages were not cultivated and settled. Thus in the Khōh Copper-plate inscription of Sarvanātha (A.D. 513), the villages of Vyāghrapallikā and Kācarapallikā, which were granted according to this maxim, were obviously settled villages.52 They were inhabited by brāhmānas and others, to whom the order regarding the grant was conveyed.53 The communication of such information to the brāhmānas and other inhabitants is also recorded in several other contemporary inscriptions of Central India. All this shows that often cultivated and settled land was bestowed upon the donees; and this perhaps resulted in an enormous loss of income and revenue.

47. EI, XV, no. 1(5), 11. 15-18.
48. Ibid.
49. Ibid., 11. 17-18.
50. EI, XV, no. 7(4), 11. 10-11.
51. R. S. Sharma, Political Ideas and Institutions, p. 218.
52. CII, III, no. 31.
53. Ibid., 1. 7.
The type of land tenure indicated by the epigraphs of our period further shows that each grant of land meant a permanent loss of revenue that could otherwise be derived from it by the state. The term bhūmicchidrāyāya, which occurs in several grants from Central India has been taken by Ghoshal to mean the gift of the full right of ownership such as is acquired by a person making barren land cultivable for the first time.\textsuperscript{54} Barnett, who follows the rendering of Yādavapratkāśa and Kauṭilya, believes that bhūmicchidranyaya would mean the same condition as that under which tenants hold land in wilderness, forests, i.e. precario with reservation of the king’s right to eject them at will.\textsuperscript{65} While Ghoshal’s view needs further explanation, that of Barnett cannot be accepted. The records reveal that according to the bhūmicchidranyaya land was granted in perpetuity not only to the donee but also to his posterity. It is stated in the Khoh Copper-plate inscription of Sarvanātha that the villages of Vyāghrapallikā and Kācarapallikā were given away according to the bhūmicchidranyaya to be enjoyed by the sons and sons’ sons of the donee.\textsuperscript{56} Similarly the Maliya Copper-plate inscription (A.D. 571-72) of Dharasena II informs us that the village Antarātra was bestowed upon the brāhmaṇa Rudrabhūti “to endure for the same time with the moon, the sun, the ocean, the rivers and the earth; (and) to be enjoyed by the succession of (his) sons and sons’ sons”.\textsuperscript{57} These clauses evidently suggest that land was donated in perpetuity.

Perpetual grants of land can also be inferred from the Bengal charters, which record donations of land according to the nīvi-
dharma, the aksayanīvidharma or the aksayanīvi, apradādharma and apradāksaya-nīvi or the apradāksayanīvidā. The word nīvi of the inscription is to be explained as the fixed capital out of the interest on which a particular expense is to be met for ever. However, to make a gift of land according to the nīvidharma is to give it on condition that the endowment is to be maintained as perpetual. The donee can only spend the interest for specified purposes. This interpretation is also supported by the Damodarpur Copper-plate, which states that the land should be enjoyed as long as the moon, the sun and the stars exist. In other words, the nīvidharma means a grant in perpetuity without the right of alienation. A similar meaning is ascribed to the term aksayanīvidharma, in which the word aksaya is perhaps added to give more emphasis to the permanence of the endowment. Like the nīvidharma, aksayanīvidharma is also accompanied by the expression “śūvatacandrārkkatatāraka”, as in the Paharpur and the Bagram Copper-plates. These records thus indicate that the endowment was perpetual and could be held eternally. As regards apradādharma Maity points out that apradā literally means napradā, i.e., either that which cannot be alienated or that which does not yield anything. Thus, in his opinion, the grant of land according to the apradādharma perhaps means that the donee has all the rights to enjoy such property but has no right to dispose of it. So such grants were also perpetual, which is further supported by the Damodarpur Copper-

58. El, XV, no. 7(1), 1. 9.
59. Ibid, XX, no. 5, 1. 19.
61. El, XV, no. 7(5), 1. 18.
62. Ibid., no. 7(2), 11. 6-7.
63. Ibid., VIII, p. 82; p. XV, p. 131; XVIII, p. 347.
64. Ibid., XV, no. 7(1), 1. 8.
65. Maity, op. cit., p. 27.
66. El, XX. no. 5, 1. 20
67. Sel. Ins., p. 344, 1. 11.
68. Maity, op. cit., p. 29.
plate of A.D. 433-34 where it is stated that one Amṛtadeva endowed five kulyavāpas of khila land with vāstu according to apradādharma to Bhagavān Śvetavarāhasvāmīn (i.e., the god Viṣṇu) for use for ever (sāsvatkālabhogyā). The record requires the administrative agents to respect the grant. In other words, the apradādharma, like the nīvīdharma, implies that the original endowment must not be diminished or destroyed, but must be preserved intact in perpetuity. It follows from all this that land grants were mostly perpetual, though in certain cases the donee was deprived of the right to freely dispose of the land.

It may, however, be suggested that resumption of a gift of land or village was not altogether unknown. The grant of the Vākāṭaka ruler Pravarasena II clearly lays down that the thousand brāhmaṇas to whom a village is granted can hold it only on condition that they commit no treason against the kingdom, do not slay brāhmaṇas, do not commit theft and adultery, do not poison kings, do not wage wars, and do no wrong to other villagers. In contrast to other contemporary land charters, this inscription shows that sometimes land grant was executed in favour of the brāhmaṇas not only to acquire religious merit but also to prevent them from acting in opposition; and that their land was liable to confiscation if they behaved in a manner not conducive to the interest of the state. Such cases of resumption of gifted land or village may have been exceptional and do not contradict the general practice of making perpetual grants, which were safeguarded from even remote chances of confiscation by means of curses and denunciations, sometimes, expressed in very strong words in the epigraphs. The Sanchi Stone inscription of Candra Gupta II, records that “whosoever shall interfere with this arrangement (of the grant)—he shall become invested with (the guilt of) the slaughter of a cow or of a brāhmaṇa and with

69. EI, XV, no. 7(5), 1. 18.
70. Ibid., 1. 19.
72. CHII, III, no. 55, 11. 41-43.
73. Cf. R. S. Sharma, Political Ideas and Institutions, p. 204.
the five sins that entail immediate retribution." This is repeated in the Gadhwa inscription. Similar clauses appear in the Vākāṭaka and other contemporary land grants.

Fiscal exemptions were granted not only to the brāhmaṇas but also to the temples. We learn of two grants of land to a temple of the goddess Piṣṭapurī in Central India, during the first half of the sixth century A.D. In the second half of the same century a settled village in the Gaya district, "possessed of great wealth and enjoyment", was granted to the goddess Bhavāṇī by the Maukhari chieftain Anantavarman. In Bengal, during the 5th and 6th centuries A.D. plots of land were given to the temples of Govindasvāmin, Svetavarāhasvāmin and Kokāmukha-svāmin. Although some grants of land were made to the gods and goddesses leading to the rise of land owning temples, most recipients of land endowments were the brāhmaṇas. An analysis of the grants dated in the Kalacuri-Cedi era, from the middle of the 3rd century A.D. to about A.D. 750, shows that of thirty-one grants, two were made to the Buddhist monasteries, three to Hindu temples, and the remaining 26 to brāhmaṇas.

While, on the one hand, land grants with fiscal exemptions involved loss of revenue to the state, on the other, they tended to increase the burden on peasants and thus served to accelerate the process of social polarisation. Brāhmaṇas may have done useful work by providing education and catering to the religious needs of the people, but they do not seem to have been directly associated much with the productive activities which were carried on by the lower varṇas. The brāhmaṇas were liberally rewarded for their work, but at the cost of the lower varṇas who worked as peasants in the villages. The creation of tax-free holdings for

74. CII, no. 5, 11: 10.
75. Ibid., no. 7, 11. 16-17.
76. Ibid., no. 25, 11. 14-15; Ibid., no. 31, 11. 7-11.
77. Ibid., no. 50, 1. 10.
78. Sel. Ins., p. 343, 1. 4.
80. EI, XV, no. 7(4), 11. 5-7.
81. CII, IV, Introduction, p. CXLIX.
the brāhmaṇas added to the high social and economic status which they already enjoyed, thus sharpening the difference between various classes. This social cleavage may have been further widened by the fact that the donees were given also the right to govern the inhabitants of the villages granted to them. This is corroborated by Buddhaghosha, who explains the term brahma-deyya in early Pāli texts as carrying with it judicial and administrative rights. What is striking, sometimes the right to govern was free from any interference by the king and his officers. Realisation of dues in the donated villages, therefore, may have been governed by the whims and caprices of the individual beneficiaries, who could conveniently choose to oppress the people to their own benefit. The epigraphs instruct the donees not to realise such taxes from the people as are not due to the king, but in view of the fact that the donees wielded considerable economic and political power and did not apprehend royal interference, it is not possible that they always acted according to the ideals set forth in the charters.

82. In several Central Indian land grants of the Gupta period the inhabitants of gift-villages are repeatedly exhorted to obey the commands of the donee (CII, no. 26, 1. 10; no. 27, 1. 12; no. 29, 1. 18; no. 29, 11. 14-15 etc.). Similarly, the charters of the Maitraka rulers describe the gift-villages as rājakīyānāmahastapra-kṣepaniya (JUB, (NS) I, pp. 18, 27, 31, 34, 56 etc.), which means non-interference by royal officers in the affairs of a donated area of land or village.

83. PTS, Pali-English Dictionary, s. v. brahma-deyya.

84. CII, III, no. 26, 11. 11-12; no. 27, 1. 13; no. 28, 1. 20 etc.
CHAPTER XI

FISCAL UNITS

The variety of taxes discussed in the foregoing pages presupposes an elaborate and efficient system of revenue administration. For general administrative convenience the kingdom was divided into a number of units which, in their turn, were sub-divided into smaller ones. There is nothing in the post-Maurya and Gupta sources to indicate the prevalence of separate units for revenue assessment and collection. Nor should we expect that in ancient times, when there was very little differentiation of functions, there could be so much separation between fiscal and the general administration as to lead to the establishment of exclusively fiscal units. In the land grants from the Gupta period a certain piece of donated land or village is almost invariably described as being situated within certain units of the empire. More important is the fact that such grants of land are mostly accompanied by fiscal immunities and privileges. The mention of fiscal exemption and territorial divisions in one and the same inscription indicates that the latter served as fiscal units as well.

The antiquity of village as the lowest unit of fiscal administration can be traced back to pre-Maurya times. The word grāma occurs even in the Rgveda, though its administrative importance is not clear from the Vedic references.¹ In any case, village came to be recognised as a unit of administration in pre-Maurya times when perhaps collectors were appointed over groups of villages.² In Maurya times, as the head of one village or several villages, the gopa had to perform several administrative functions.

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The post-Maurya sources indicate that village emerged as an important administrative division. Manu's reference to grāmika shows that village was a unit of administration.\(^2\) A passage of the Mahābhāṣya also suggests the same.\(^4\) The Milindapañho mentions gāmasāmi in the sense of the lord of a village.\(^5\) The Gāthasaptashati refers to gramaṇi in a similar sense.\(^6\) The Jātakas too mention the gāmanī\(^7\) and the gāmabhujaka.\(^8\) In the Gupta period, the village headman is known to Vatsyāyana who refers to him in his Kāmasūtra.\(^9\) Again, the Mahāvaniśa relates the story of the householder Rohana, who was headman in the village of Kittī near the Koṭṭa mountain.\(^10\)

That village was an administrative unit in post-Maurya and Gupta times is amply corroborated by several epigraphic records. A grāmika is expressly mentioned in the Mathura Jain inscription of the time of Vāsudeva.\(^11\) Another Jain votive epigraph from the same place, probably assignable to the Kuśāṇa period, mentions two generations of an apparently local grāmika.\(^12\) Contemporary South Indian records use the term grāma to describe such places as Rasopadra,\(^13\) Pisājipadakam\(^14\) and Sālmalipada.\(^15\) An inscription on a relic casket from Charṣadda in the Peshawar region refers to a grāmasvāmī named Avakhajadi,\(^16\) but does not give any indication of a village being a unit of administration.

In the Gupta period, mention is made of Revati grāma in

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2. Basham, The Wonder that was India, p. 105.
5. Milinda., p. 147.
8. Ibid., I, pp. 199, 354, 483 ; II, pp. 136, 300.
10. Mahāvaṁśa, XXIII. 55.
11. Lüders' List, no. 69(a).
12. Ibid., no. 48.
13. Ibid., no. 963.
14. El, VIII, no. 8(2), 1. 11.
15. Ibid., no. 8(3), 1. 13.
16. Ibid., XXIV, no. 2(i), 1. 10.
the spurious Gaya grant of Samudra Gupta. The Bihar Stone-pillar inscription of Skanda Gupta calls a village field as the grāmakṣetram. The undated Bhitari pillar inscription of the same ruler clearly refers to grāma in the words: grāmain enaṁ sa vidadhe pituḥ punyābhivṛddhaye. The Kahaum epigraph of Skanda Gupta points to the grāma, which occurs also in the records of the Parivrājaka Mahārājas. Reference to grāma in these land grants may indicate that village was a unit of administration.

Pran Nath, principally relying on a commentator of the Jain work called prājñāpanopariṇa, interprets grāma as “an estate or survey village which can pay 18 kinds of taxes.” This would rule out the possibility of the village being a political unit. The view of Pran Nath, however, is untenable for the passage on which the explanation of grāma as an estate is based is misunderstood by him. Nor does his interpretation of the text of Yājñavalkya, whom he quotes to support his theory, appear acceptable. Yājñavalkya states that the disputes about the boundary of a field should be settled by sāmantas (neighbours), and samagrāmāḥ which has been taken by Pran Nath to mean “persons possessing equal estates.” The translation of grāma as estate, however, does not suit all the contexts in which it is used. Therefore, in our opinion, normally grāma stood for village, which was evidently the smallest territorial unit for administrative purposes.

The next larger division of administration was āhāra, which was originally a fiscal unit. This was already prevalent under the Mauryas as can be inferred from the Sarnath edict, which

17. CII, III, no. 60, 1. 7.
18. Ibid., no. 12, 1. 26.
19. Ibid., no. 13, 1. 18.
20. Ibid, III, no. 15, 1. 5.
21. Ibid., no. 21, 1. 10.
24. Yāj., II. 152.
refers to āhāla (Sans. āhāra). This term is also mentioned in post-Maurya epigraphs. The Sanchi stūpa, and the Nasik and Kanheri inscriptions refer to Ujeni āhāra, Govardhana āhāra, Māmala āhāra, Sopāraka āhāra and Kapura āhāra. These inscriptions, however, belong to Central and Western India and may not reflect the conditions prevailing in Eastern India; and there is nothing to prove the prevalence of āhāra units in the eastern region during post-Maurya times.

The term āhāra occurs also in the Gupta inscriptions, but the unit was mainly confined to Central and Western India. Thus the Poona plate of Prabhāvatīgupta of the 13th regnal year refers to a gift of land in Supratīṣṭha āhāra to the east of the village Velavaṇaka. The Supratīṣṭha āhāra is also known from the Wadgaon and Kotthuraka grants of the Vākāṭaka ruler Pravarasena II. Apart from these Vākāṭaka records, āhāra finds frequent mention in the land grants of the Maitraka kings, who ruled in Saurāṣṭra. In some of their documents, however, there occurs āharaṇī instead of āhāra. Thus in the Ganesgad plates of Dhruvasena I, dated A.D. 526-27, mention is made of the village of Hariyāṇaka, which is described as belonging to Aksasahaprapa of the Hastavapra āharaṇī. The Palitana plates of the same ruler mention the Jyeṣṭhaka grāma belonging to the Aksasarakā prāveśya in the Hastavapra āharaṇī. Still another

27. Lüders' List, no. 268.
28. Ibid., no. 1124.
29. Ibid., no. 1105.
30. Ibid., no. 988.
31. Ibid., no. 1133.
32. The existence of āhāra in Gujarat-Kathiawad region can be further inferred from its prevalence in Aparānta (modern Konkan), the Deccan, Karnataka and the South under the Ṭandhras, Cūṭu-Śatakarnis, Kadambas and the early Pallavas from the 2nd to the 5th centuries A.D. (Sankalia, The Archeology of Gujarat, p. 193).
33. EI, XV, no. 4, 1. 10.
34. Ibid., XXVII, no. 16, 1. 17; XXVI, no. 21, 1. 17.
35. Ibid., III, no. 46, 1. 12.
36. Ibid., XVII, no. 7, 1. 12.
grant of the same ruler from the same place of the year 206 records the bestowal of several plots of land in the villages Madhakāṇa, Tapasiya and Tiniśaka, all in the Hastavapra āharani, on Kumār-aśarman and Jarabhajīn of the Śāndilya gotra.\(^{37}\) It seem that āhāra and āharaṇi were used interchangeably in the administrative nomenclature of the Maitrakas of Valabhi. Again, in a grant of Dharasena II of the year 270, the expression Kheṭakāhāraviśaya is recorded.\(^{38}\) This may be taken to imply that the term āhāra and viśaya were sometimes used synonymously.\(^{30}\)

It has been suggested by Salestori that there is “an apparent connection between the āhāra, a territorial unit, and agrahāra, a village granted to a brāhmaṇa.”\(^{40}\) Dikshitari adds that if there was any close relationship between the two, it is possible that āhāra, like the agrahāra, was one for the use of which the reason was partly religious, for the formation and grant of an agrahāra was considered to be an act of religious duty and charity.\(^{41}\) This view, however, is highly conjectural. The word āhāra is derived from ā-hṛ, meaning to offer, in the present context, some form of food, the produce of land, later other taxes.\(^{42}\) The connotation of the term, thus, appears to be more fiscal than religious. Hence in our opinion, āhāra was a unit of administration—both fiscal and political, having little to do with agrahāra which was a technical expression denoting a gift-village bestowed upon a brāhmaṇa.

Viśaya, which has been generally accepted to mean a district, was another administrative unit in certain parts of the country during our period. The antiquity of the term goes back to the third century B.C., for the Sarnath Pillar Edict of Aśoka refers to the Koṭa viśaya (Koṭta viśaya).\(^{43}\) The term viśaya does not occur

\(^{37}\) Ibid., XI, no. 9(i), 11. 16-19.

\(^{38}\) IA, VII, p. 70.

\(^{39}\) Virji, Ancient History of Saurāshtra, p. 235; CII, III, p. 173 n.

\(^{40}\) Life in the Gupta Age, p. 314.

\(^{41}\) Gupta Polity, p. 238.


\(^{43}\) Sel. Ins., p. 76, 1.10
in the post-Maurya epigraphs, but the possibility of its being known during the post-Maurya period cannot altogether be discounted. The Allahabad Pillar inscription of Samudra Gupta\textsuperscript{44} mentions the existence of *visaya* and *bhukti* in the dominions of the Kuṣāṇas. The prevalence of *visaya* units in pre-Gupta times is corroborated by the *Suvarṇaprabhāsottamāsūtra*, a Buddhist Mahāyānist text of the third century A.D., which, while defining a *devaputra*, refers to kings ruling in *visayas*.\textsuperscript{45} But in any case, there is nothing to prove that *visaya* was known in Western India in post-Maurya times, for they do not find mention in the Sātavāhana records.

The word *visaya* occurs frequently in the Gupta inscriptions. Four out of the five Damodarpur charters, ranging from A.D. 443 to A.D. 533, refer to Koṭivarsa *visaya*, situated in the Puṇḍravaradhana *bhukti*; and the latest among them describes it as being administered by the *visayapati* Swayambhūdeva.\textsuperscript{46} Similarly, in the Dhanaidaha Copper-plate inscription of Kumāra Gupta I, assignable to A.D. 432-33, we come across the *visaya* of Khada-(ta)pāra, which, like Koṭivarsa, formed part of Puṇḍravaradhana *bhukti*.\textsuperscript{47} Again, in the undated Bihar Stone inscription of Skanda Gupta, the town of Ajapura is said to have been situated in an unnamed *visaya*.\textsuperscript{48}

The Gupta records further imply the existence of this unit in Central India as well. We gather from the Indore grant of Skanda Gupta, dated A.D. 465-66, that the officer in charge of a *visaya*, the *visayapati* Sarvanāga, governed Antarvedi\textsuperscript{49} or the country lying between the Ganges and the Jamuna. *Visaya* as a political division was perhaps also adopted by the Hūṇa rulers

\textsuperscript{44} CII, III, no. 1, 11.23-24.

\textsuperscript{45} yad iha [var. idain] lokapālēḥḥir etarhi mama prccitaḥ |
sarvasattvaḥhitārthāya vaksyeḥhaṁ śāstraṁ uttanasam ||
narāṇāṁ sambhavaiṁ vaksye yuktvāham manujālaye |
hetunā yena rājāno bhavanti visayesu ca || —JA, 1934, p. 3.

\textsuperscript{46} El, XV, no. 7(1), 1.3; no. 7(2), 1.3; no. 7(4) 1.3; no. 7(5) 11. 3-4.

\textsuperscript{47} Ibid., XVIII, no. 23, 1.7.

\textsuperscript{48} CII, III, no. 12, 1.25.

\textsuperscript{49} Ibid., no. 16, 1.4.
of Central India, for the Eran Boar inscription of Toramāṇa, who achieved political prominence shortly after Budha Gupta, informs us that Dāhnyavīṣṇu built a s'one temple “in his own viṣaya of Arikīṇa.”

The viṣaya unit was also current in Saurāṣṭra, which was ruled by the Maitraka kings of Valabhi, the feudatories of the imperial Guptas. In a grant of Dharasena IV, dated A.D. 650, there occurs the expression: “śivabhāgāpurā viṣaye gṛhālayabhūmau phaṅgulapallīkāgrāmāh,” according to which the grāma, bhūmi and viṣaya formed three successive units of administration.

Although from the provenance of the inscriptions referred to above, it appears that viṣaya was perhaps an important unit of administration in most parts of the country, the actual expanse of the territory covered by the term is difficult to ascertain. As noted earlier, Pundravardhana bhukti included Koṭīvarṣa viṣaya and Khada(ta)pāraka viṣaya; and this would mean that viṣaya was a smaller unit than bhukti. This is also borne out by the Deobarnarka inscription of Jīvātagupta. In the Mandasor Stone inscription (A.D. 473-74) of Kumāra Guptā I and Bandhuvarman, however, the whole of Lāṭa is called a viṣaya. Sircar points out that Lāṭa was a country to the west of west Mālava and Navasārikā (modern Nausari) was one of its chief cities. From this, it may be guessed that in some parts of Central India, viṣaya covered a fairly big area, though we do not know its position in relation to bhukti. So far as the Maitraka kingdom is concerned, Virji opines that, as the Hastavapra āhāra, the Kauṇḍinyapura viṣaya and the Vardhamāna bhukti formed the main divisions of Saurāṣṭra, the unit āhāra seems to be synonymous with viṣaya and bhukti. Since none of the Maitraka inscriptions mentions any unit bigger

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50. Ibid., no. 36, 1.7.
51. I.A., VII, p. 79.
52. CII, III, p. 218, n. 5.
53. Ibid., no. 18, 1.3.
than āhāra, bhukti and viṣaya, all of which were synonymous, it appears that these were the largest units of administration, though the area covered by each may have been different.

Bhukti, which means enjoyment, is often referred to in the inscriptions as a unit of administration. The Allahabad panegyric of Samudra Gupta indicates that the dominions of the Kuṣāṇa were divided into bhuktis and viṣayas. The prevalence of bhukti in pre-Gupta times, however, is not corroborated by any source, and hence may have been a projection of Gupta administrative divisions into Kuṣāṇa times. In any case, bhukti was an important unit of administration from the Gupta period onwards. The Damodarpur Copper-plate grant of Kumāra Gupta, ascribed to the fifth century, mentions an uparika in the province (bhukti) of Puṇḍravardhana and the Kumāramātya Vetravarman appointed by him in the viṣaya of Koṭivarṣa. Another epigraph of the same ruler from the same place dated A.D. 447 refers to Koṭivarṣa viṣaya situated in the Puṇḍravardhana bhukti. A similar reference is available in still another inscription from Damodarpur of the reign of Buddha Gupta. The Mallasarul plate of Vijayasena refers to Vardhamāna bhukti. From the above-mentioned epigraphs it appears that in Eastern India, bhukti was a bigger unit than a viṣaya. This division continued even during the days of Harṣa as is indicated by his Madhuban plates which refer to Somakundaṃaka grāma belonging to the Kuṇḍadhanī viṣaya in the Śrāvastī bhukti.

Bhukti, however, does not seem to have been very popular in Central India and Northern Deccan ruled by the Vākāṭakas.

57. El, XV, no. 7(1), 11. 2-4.
58. Ibid., no. 7(2), 11. 2-3.
59. Ibid., no. 7(4), 11. 2-3.
60. Ibid., XXIII, no. 24, 1.3 Apart from these bhuktis, we have reference in inscriptions of the Gupta and early post-Gupta age to Tira bhukti (North Bihar), Nagara bhukti (South Bihar), and Ahicchatra bhukti, all situated in the Ganges Valley (Raychaudhuri, Political History of Ancient India, p. 560.)
61. El, VII, no. 22, 1.8
whose inscriptions rarely mention it. But this unit was not altogether unknown in the Vākāṭaka dominions, for an epigraph of Pravarasena II from the Wardha district records a grant of land in Mahallalāṭa grāma, which is described as being situated in the Asi bhukti.62 This inscription, however, does not refer to any unit between the grāma and the bhukti, which may suggest that in the kingdom of the Vākāṭakaś bhukti was constituted by villages and not by the viṣayās as in Eastern India, which was ruled directly by the imperial Guptas. In other words, bhukti in the Central Indian region covered perhaps a smaller area than in those parts of the country which were under the direct sway of the Guptā emperors.63

With regard to the Gujarat-Kathiawad region Sankalia writes, "It is doubtful if any part of Kathiawad or Gujarat was named a bhukti as in Bihar and Bengal."64 The Nagowa plātes of Dhruvasena II,65 of course, speak of Mālavaka bhukti, but the record is dated A.D. 639-40 and thus should not necessarily reflect the condition prevailing prior to the middle of the 6th century A.D. Besides, Mālavaka bhukti is also known as Mālavaka viṣaya and thus, if at all bhukti was known in the Maitraka kingdom, it was perhaps a synonym of viṣaya.

The term bhukti has been compared with bhoga, a term of similar import, which occurs in the Bhumara Pillar inscription of Hastin, dated A.D. 508.66 The principal sentence of this record has been translated by Fleet as follows: "In [the boundary of] the kingdom of the Mahārāja Hastin who meditates on the feet of (the god) Mahādeva; at [the village of] Āmblodā; [and] in [the boundary of] the bhoga of the Mahārāja Sarvanātha; [this

62. Ibid., XXIV, no. 37(A & B), 1.13.
63. It has been suggested by Raychaudhuri that bhukti of South India may be comparable to modern to tāluk or tahsil. Vide Yazdani (ed.), Early History of Deccan, I, p. 49.
64. Sankalia, Archaeology of Gujarat, p. 194.
65. EI, VIII, no. 20, 11. 41-42.
boundary-pillar] has been set up." According to Fleet, "bhoga, literally enjoyment, possession, government is a technical territorial term, probably of much the same purport as the bhukti of other inscriptions." It is true that, like bhukti, 'a province,' the word bhoga is often used to indicate a district of a kingdom. In several copper-plate grants, the gift-village is stated to have been situated in a particular territorial unit styled bhoga. But none of these inscriptions belongs to our period. There is, of course, a reference to the Paṭṭana bhoga in the Siripuram plates of Anantavarman, assignable to the early sixth century A.D. Since this epigraph belongs to the Vizagapatam district in the eastern Deccan, and there is no North Indian epigraphic evidence to prove the use of bhoga in the sense of an administrative unit, it is difficult to state with certainty that bhoga, wherever it occurs, indicates a territorial division. In any case, at least in the Bhumara Pillar inscription of Hastin, cited above, bhoga does not appear to be a territorial term. If this meaning be assigned to the term, Sircar rightly points out, we can hardly escape the conclusion that Mahārāja Sarvanāthabhoga was a small district of the kingdom of Hastin, even though its name was associated with that of Mahārāja Sarvanātha, apparently the contemporary Ucchakalpa king of that name. This does not appear to support the suggestion that the pillar in question was set up in order to demarcate the boundary between the kingdoms of Hastin and Sarvanātha. In the present context, therefore, the phrase mahārājasarvanāthabhoga clearly means the territory enjoyed by Mahārāja Sarvanātha and not any administrative unit.

Another territorial division mentioned in a few Gupta land-sale charters from Eastern India is the vihī. The Mallasarul Copper-plate of Vijayasena records a grant of e'ight kulyavāpas of

67. Ibid., pp. 111-112.
68. Ibid., p. 112, n. 1
69. El, VI, no. 29, 11. 19-20; XIX, no. 8, 11. 25-27; XXIII, no. 10, 1. 16 etc.
70. Ibid., XXIV, no. 9, 1. 15.
71. Ibid., XXXIII, p. 169.
land in the village of Vettragarta within the Vakattaka vīthī of the Vardhamana bhukti.\textsuperscript{72} The relevant passage in this grant refers to no other territorial unit between a vīthī and a bhukti and thus implies that the latter included the former. But often vīthī is mentioned as forming a part of the viṣaya, which was a smaller unit than the bhukti. The Kalaikuri Copper-plate inscription of the Gupta year 120 (A.D. 430), assignable to the reign of Kumāra Gupta, mentions the Śṛṅgavera vīthī with its headquarters Pūrṇakausika, situated most probably in the Puṇḍravardhana viṣaya.\textsuperscript{73} The Nandapur inscription of the year 169 refers to Nanda vīthī as lying under the jurisdiction of Ambila grāma-agrahāra, where the headquarters of viṣayapati Chatramaha were probably situated.\textsuperscript{74} That the vīthī was under the jurisdiction of the viṣaya is also attested by a later inscription which mentions Kumudaśītra vīthī in the Gayā viṣaya.\textsuperscript{75} From the above, it appears that the vīthi divisions generally formed part of the viṣaya, though they could as well be under the jurisdiction of a bhukti.

Most of the vīthīs that we know from the epigraphs were perhaps situated on the banks of rivers. The Vakattaka vīthī of the Mallasarul plates of Vijayasena included, a strip of the country along the north bank of the Damodar river. The Nanda vīthī identical with Nandapur, the findspot of the grant, was situated on the Ganges.\textsuperscript{76} Similar references are also available from later Bengal records of the Pāla and Sena dynasties.\textsuperscript{77} Thus it appears that the vīthī was a territorial division generally situated on river-banks.\textsuperscript{78}

\textsuperscript{72} Ibid., XXIII, no. 24, 1.5.
\textsuperscript{73} IHQ, XIX, p. 24.
\textsuperscript{74} EI, XXIII, no. 8, 11. 1-3.
\textsuperscript{75} Ibid., XVII, no. 17, 1.27.
\textsuperscript{76} Ibid., XXIII, p. 53.
\textsuperscript{77} For reference see EI, XXIII, pp. 158-159.
\textsuperscript{78} Cf. Dikshitar, op. cit., p. 233. The Amarakośa uses the word vīthī in the sense of a row, range (II. 4.4) or a road (III. 3.87). Kālidāsa also uses the expression rājaviṭhi in the sense of a road (Raghu, XVIII. 39). But this meaning does not suit the context in which vīthī is mentioned in the epigraphs.
Towns and even large cities went by the name of *pura*. In the Mandasor inscription of Kumāra Gupta and Bandhuvarman, dated A.D. 473-74, mention is made of Daśapura, now known as Dasor. A city called Sarabhapura is said to have been the place wherefrom the Arang plates of Mahājayarāja were issued. It appears that Daśapura and Sarabhapura, from where the above—mentioned grants were issued, were administrative headquarters. But strangely enough, no contemporary inscription from Eastern India refers to *pura* as being an administrative division. Nevertheless, it is not improbable that towns constituted separate units as distinguished from village units.

Nor do the inscriptions of Saurāṣṭra mention *pura* as a fiscal unit, though they indicate the prevalence of towns as units of administration. An inscription of Dhruvasena I of the Maitraka dynasty mentions *drāṅgika*, which has been translated by Bühler as "the head of the town." A Valabhi grant (A.D. 556) of the Maitraka Guhaśena records the grant of a village in Manḍali *draṅga* and communicates the order to the *drāṅgika*, among others. During the reign of his son Dharasena II, this unit must have been in use, and an officer, probably in charge of such a territorial division, may have been known as a *drāṅgika*. Since *draṅga* means a town,* drāṅgika* may therefore denote an officer looking after its administration. In short, it appears that town formed a unit of administration.

The Maitraka inscriptions of Saurāṣṭra from the Gupta period onwards also mention *sthalī* as a territorial division, but it does not occur in earlier or contemporary records of other parts of the country. A grant of Dharasena I of Valabhi records the bestowal of two villages, Mahēśvaradāšena, in the Hastavapra āharanī, and Devabhadrappālikā in the *sthalī* of Dhārākeṭha, to

79. *CII*, III, no. 18, 1.4.
83. *CII*, III, no. 38, 1.20.
the beneficiaries. Similarly the Jhar grant of Dharasena II mentions the name of the village of Vaṭagrāma in the Dīpanakapeṭha and the Bilvakhāṭa sthalī. Again, the Palitana plates of the same ruler, dated A.D. 571, record gift of pieces of land belonging to Bāmvāvānakā sthalī, Nimbākūpa sthalī and Kadambapadra sthalī. References to sthalī are found in several other Maitraka inscriptions. In all, names of about eighteen sthalīs are found to have been recorded in Surāśṭra-deśa.

The exact significance of the term sthalī in the contemporary administrative nomenclature is difficult to ascertain for lack of sufficient data. The above-cited inscription of Dharasena I, however, mentions the village of Devabhadrāpalliṇā as being situated in the sthalī of Dārākeṭha, which indicates that the sthalī was a larger unit than the grāma. Again, the Vala Copper-plate inscription of Śilāditya I records the grant of the village Pūṇḍarakūpiṇā besides lands in three other villages, Uccapadra, Kakijja and Indrāṇi-padraka; and all the four villages are stated to have been situated in the Puṣyānakā sthalī. This shows that a sthalī consisted of several villages. The sthalī, however, does not appear to have been a big division. A Maitraka grant of A.D. 610 makes it clear that the three sthalīs mentioned in it were not far distant from one another. The headquarters of Bilvakhāṭa, Jhari and Vaṭapalliṇā lay at a distance of about 40 miles from one another, thus covering an area of about 100 square miles. In other words, sthalī perhaps comprised a comparatively smaller area than āhāra, viṣaya and bhukti.

It has been pointed out by Virji that since sthalī means a natural spot of ground, it was originally used to designate a natural

85. IA, VI, p. 12.
86. Ibid., XV, p. 187.
88. IA, V, p. 212; VI, p. 12; XIV, p. 330; XV, p. 187, etc.
89. Virji, op. cit., p. 239.
90. IA, XIV, p. 330.
91. Ibid., XV, p. 187.
92. Virji, op. cit., p. 239.
division.\textsuperscript{93} Whatever be its origin, in our opinion, the frequent occurrence of the term in the inscriptions of Saurāśtra from the Gupta period onwards makes it likely that the \textit{sthalī} became one of the usual administrative divisions, especially in the Maitraka kingdom.

A territorial division called the \textit{pattā}, of which the village formed a part, is mentioned in some epigraphs of Gupta times. The Khoh Copper-plate grant of the Parivrājaka king Hastin (A.D. 482-83), whose dominion extended over parts of Central India, refers to the \textit{agrahāra} of Korparika in the northern \textit{pattā},\textsuperscript{94} which may suggest that some \textit{agrahāras} or gift villages perhaps constituted a \textit{pattā}. The term occurs also in the Maitraka inscription which implies the prevalence of \textit{pattā} in Saurāśtra region. The Bantia grant refers to a village in Uttara \textit{pattā} (northern division) of the Kauṇḍinya-pura \textit{viṣaya}.\textsuperscript{95} Similarly the Valabhi grant of Dhruvasena III (A.D. 653-54) mentions the village of Paṭṭapadaraka in the Dakṣiṇa \textit{pattā} (southern division) of the Sivabhaga-pura \textit{viṣaya}.\textsuperscript{96} It appears from these instances that \textit{pattā} was a sub-division of \textit{viṣaya}. Further, from the context of these grants it may be inferred that at least in Saurāśtra a \textit{viṣaya} was divided into northern and southern parts, each comprising several villages.\textsuperscript{97}

The word \textit{pattā}, according to Kittel,\textsuperscript{98} means either a city, a town or a village. From this it would seem that \textit{pattā}, and \textit{peedha}\textsuperscript{99} which means a market town, connote the same thing though this resemblance is not supported by any independent

\textsuperscript{93} Ibid.
\textsuperscript{94} Cl II, III, no. 22, 1.7.
\textsuperscript{95} El, XXI, no. 30(a), 1.18.
\textsuperscript{96} \textit{sivabhāgāpura viṣaye dakṣiṇa-pattā paṭṭapadrakagrāmāh}, Ibid.; i, no. 13. 1.43.
\textsuperscript{97} \textit{Pattā} was a group of villages, the head of which was known as \textit{paṭṭakila} in Western India in the Paramāra and Caulukya dominions; the later title \textit{pate} is derived from it.
\textsuperscript{98} Kittel, \textit{Kannada-English Dictionary}, p. 926.
\textsuperscript{99} \textit{Infra}. 
evidence of our period. But the term paṭṭa seems to have close affinity with paṭṭi or paṭṭika, meaning a strip of land. This word may also be connected with the term pāṭaka, which usually means a splitter or a divider, and thus may be interpreted to mean a sub-division of a viṣaya.

Peṭha, which obviously has some phonetic similarity with paṭṭa, sometimes occurs in the land grants of the Gupta age. The Khoh plates (A.D. 520-29) of Sāṅkṣobha point to “half of the village of Opāni in the Maṇināga peṭha.” An inscription of Mahārāja Sarvanātha, (A.D. 533-34), from the same locality, describes the villages of Vyāghrapallikā and Kācarapallikā as being in the Maṇināga peṭha. All this shows that at least three villages, viz., Opānipallikā, Vyāghrapallikā and Kācarapallikā constituted Maṇināga peṭha, which possibly included more villages.

The term peṭha has so far been found occurring in only one Maitraka grant from Saurāṣṭra. This record refers to Vatāgrāma in the Dīpanaka peṭha in the Bilvakhāṭa sthālī, which shows that peṭha was larger than a grāma but smaller than a sthālī. But this may not apply to the region ruled by the Parivrājaka rulers, whose records do not allude to sthālī. On the other hand, the possibility that in Central India, peṭha denoted the same territorial division as was indicated by sthālī in the Maitraka kingdom of Saurāṣṭra, cannot altogether be discounted.

It has been suggested that peṭha may be traced to the root of Karnaṭaka influence, for even now in Kannada, the word means a market town, a place of sale, or a long street of shops in a town. It is, however, surprising that a village should be said to be a part of a market town. Dikshitar suggests that probably the maket town was the centre or the nucleus of a group of adjoining villages for purposes of the administration of local

100. Virji, op. cit., p. 239; Saleatore, op. cit., p. 309.
102. Ibid., no. 31, 11. 6-7.
104. Virji, op. cit., p. 239.
affairs. Although this explanation appears quite plausible, it cannot be regarded as conclusive.

The term pathaka, denoting one of the territorial sub-divisions, is found in the epigraphic records of the Maitrakas of Valabhi. An inscription of Dharasena II records the grant of the village of Asilāpallikā in the Bandarijidri pathaka which was situated in the Kheṭakāhāra viṣaya. It is stated in a grant of Dhrusenasena II that Vasanta grāma was situated in the Kata pathaka, which later formed part of the Saurāṣṭra Country. Although the latter inscription does not give any indication about its size in relation to other administrative divisions the former suggests that a village formed part of the pathaka, which was included in a viṣaya.

Moreover, in a charter of Dharasena IV, the village Desurkṣitiśja in the Simhapallikā pathaka in Kheṭakāhāra is granted to the brāhmaṇa Nārāyaṇamitra. Similarly, a later Maitraka land grant mentions the village Mahilābalīnmama in the Uppalabeta pathaka in the Kheṭakāhāra. From these two records, it appears that the Kheṭakāhāra included at least two pathakas, Simhapallikā and Uppalabeta, if not more. Two different references to [Bambu]vānaka in two grants imply that a sthalī was perhaps included in a pathaka, for one refers to it as a sthalī, and the other mentions it simply as a village in the Katapaka pathaka. This indicates that the pathaka cannot be connected with the pētha which, as we have seen above, was a smaller unit than a sthalī:

108. Ibid., VI, p. 15. The Bhavnagar plates of Dharasena III of the year 304 records the endowment of a field in the village Dabhaka in the Kalapaka pathaka (EI, XXI, no. 30(b), 1.30).
109. IA, VII, p. 75.
110. Ibid., p. 85.
111. EI, XI, no. 5, 1.24; JASB, VII, p. 968.
The word prāveśya, which occurs in some of the Maitraka documents, has been taken to be another administrative division. The Palitana grant (dated A.D. 527) of Dhrusvasena I alludes to the Jyeṣṭhānaka grāma belonging to the Akṣasaraka praveśya in the Hastavapra āharaṇī.\textsuperscript{113} The Ganeshgad plates of the same ruler dated A.D. 526-27 mentions a gift of land in a village which is described as being in the Akṣasaraka prāpa, a sub-division of the Hastavapra āharaṇī.\textsuperscript{114} Hultsch interprets prāpa to mean a sub-division,\textsuperscript{115} whereas Sten Konow takes prāpiya to be a synonym of prāveśya which also occurs in the Khariar plates of Mahāsudeva.\textsuperscript{116} According to the latter it is not likely that prāveśya means anything else than what it does in the common phrase acātabhataprāveśya. Accordingly, the phrase Akṣasaraka -prāveśya has been translated by Konow as “which is entered from Akṣasaraka.” i.e., borders on Akṣasaraka.\textsuperscript{117} Sukthankar, however, agrees with Hultsch, who derives prāpiya from prāpa and interprets it to mean a territorial division smaller than āhara.\textsuperscript{118} Similarly the analogous term prāveśya should be looked upon, according to Sukthankar, as a taddhita of praveśa. In the Khariar plates of Mahāsudevarāja referred to above, a village is described as kṣitimādāhāriya and navannakaetatprāveśya. Sukthankar points out that the term āhāriya is derived from āhāra by the addition of the suffix iya, which, according to him, furnishes the clue to the explanation of the terms, prāveśya and prāpiya.

\begin{footnotes}
\footnotetext[113]{EI, XVIII, no. 7(A), 11. 12-13.}
\footnotetext[114]{Ibid., III, no. 46, 1.12.}
\footnotetext[115]{Ibid., p. 110.}
\footnotetext[116]{IA, V, p. 20.}
\footnotetext[117]{EI, XI, p. 110. The term Siviḍi prāveśa occurs in an inscription of Devendravarma (dated A.D. 893), hailing from Chidivalasa, a hamlet in the neighbourhood of Narasannapeta lying about 14 miles north of Chicacole (Srikakulam). According to Sircar, Siviḍi prāveśa means either “having access through Siviḍi” or “having its rent assessed with Siviḍi” (JASB, (Letters) XVIII, p. 78, n. 1). The latter explanation, however, does not appear to have any sound basis.}
\footnotetext[118]{EI, III, p. 319.}
\end{footnotes}
these forms being derived by the addition of the secondary suffix ɪya to the strengthened forms of the roots pra(a)vīś and pra(a)p (bring to, carry to). Therefore he rejects the argument of Konow in favour of that of Hultsch and regards both praṇa and praṇeṣya as a territorial division.119 This view, however, appears to be of doubtful validity. A grant of Dhruvasena refers to the village Pippalaruṇkhari as lying on the western border of Anumanji,120 whereas another charter,121 that of Guhasena, mentions Śāmipadra-vaṭaka as Pippalaruṇkhari praṇeṣya and describes Pippalaruṇkhari as Anumanji praṇeṣya. From this Virji rightly infers that the term praṇeṣya does not denote an administrative division, but conveys the same sense as implied in the word ‘ante’, i.e., ‘on the border of.’ Similarly, Virji adds, the word praṇiṣya must also be construed to imply the ordinary sense “to be arrived at from,” i.e., “lying in the vicinity of,” as the roots ‘viś’, with ‘pra’ and ‘ap’ with ‘pra’ have only a minute difference in their meanings. Hence both the words must be taken to mean ‘on the border of,’ just as samīpa and pratyāsanna mean “in the vicinity of.”122 Thus in our opinion neither praṇeṣya nor praṇa indicates any territorial unit.

Apart from the political divisions discussed above, our sources sometimes speak of comparatively larger units such as deśa, rāṣṭra, maṇḍala and khaṇḍa. The antiquity of the word deśa goes back to the days of the Vājasaneyi Sunihita of the Yajurveda. But its occurrence in the early Vedic texts is very rare. It is more common in the Buddhist texts, where it is sometimes used as a synonym of Janapada. Thus the Majjhima janapada, ‘the central region of India,’ is also called Majjhima deśa.123 In the Asokan inscription it appears singly as in

119. Ibid., III, p. 323.
120. IA, IV, p. 105.
121. Ibid., p. 174.
the Fourteenth Rock Edict,\textsuperscript{124} and as part of the expression *desāyuṭiṇa*, which occurs in the Second Separate Rock Edict.\textsuperscript{125} In post-Maurya times, although the term is found in the Pallava records, those of the Sātavāhanas do not refer to it.

In the Gupta empire, however, *desā* seems to have stood for the largest administrative division. The Sañchi Stone inscription (A.D. 412-13) of Candra Gupta II makes reference to the town of Nasti in the Sukuli *deṣa*.\textsuperscript{126} This means that in Central India the term *desā* signified a unit larger certainly than town. The Kapalesvara grant of Mahābhava Gupta records the gift of a village of Darāṇḍa grāma belonging to Yodha viṣaya in the Kosala *deṣa*.\textsuperscript{127} It can be inferred from this that *desā* was not only bigger than town but also bigger than a viṣaya, which was included in the former. We also learn that the village of Ariki grāma was situated in Tulumbakhaṇḍa in the Kosala *deṣa*,\textsuperscript{128} which may suggest that *desā* was perhaps divided into khaṇḍas, though reference to the latter is too scanty and of too late a period to determine its relationship with other units of administration, and even this evidence is confined to the south-eastern part of the modern Madhya Pradesh.

Unlike the *deṣa*, the *maṇḍala* unit does not seem to have been known to the epigraphs of the earlier period although the term occurs in the *Arthaśaśāstra* of Kaṭṭiliya in the context of inter-state relations. It is first mentioned in the Nasik eulogy of Gau'amīputra Śatakarni, who is described as one “whose feet were saluted by all provinces” (savaṃdaṇḍalāḥbhivādita).\textsuperscript{129} Here the term *maṇḍāla* does not perhaps denote an administrative unit. Besides, the territorial units actually named in the inscription of the dynasty, to which Gautamīputra Śatakarni belonged, are āhāras as noted earlier.

\textsuperscript{124} Sel. Ins., p. 40, 1.5.
\textsuperscript{125} Ibid., p. 47, 1. 12.
\textsuperscript{126} CII, III, no. 5, 1.4.
\textsuperscript{127} IA, V, p. 55.
\textsuperscript{128} Ibid., XV, p. 112; CII, III, p. 32, n. 1.
\textsuperscript{129} EI, VIII, no. 8(2), 1.6.
The term in the sense of a territorial division, however, seems to have been current in the eastern parts of the Gupta empire. The Faridpur grant of Dharmāditya (A.D. 531) states that in Vāraka *maṇḍala*, which was granted to Sthānudatta through the former's favour, Jāyava, as lord of the district, was entrusted with its administration and direction. Another grant of the same ruler, issued in the closing years of his reign and dated A.D. 567, also refers to Vāraka as a *maṇḍala*. Still another inscription from Faridpur (A.D. 569) records that Vatsapāla[svāmi], who was appointed to supervise trade in Navyavakāśikā in Vāraka *maṇḍala*, apprised the district government of certain administrative matters. On the basis of the above-mentioned records, it may be reasonable to hold that a *maṇḍala* comprised several *viṣayas*. It is, however, curious that in contemporary records of Central and Western India, *maṇḍala* is conspicuously absent, though in later inscriptions from that region it finds frequent mention.

None of the units discussed above, however, is mentioned in the law-books of our period. They recommend the adoption of the decimal system in forming the administrative division of the country, which is as old as Kauṭilya. According to him the kingdom should be divided into groups of 10 (*saṅgrahana*), 200 (*kharvaṭika*), 400 (*dronamukha*) and 800 (*sthānīya*) villages. The administrative divisions according to Manu slightly vary from those mentioned in the Arthaśāstra. He speaks of both smaller and larger groups. According to him the entire kingdom should be divided into the groups of 1, 10, 20, 100 and 1,000 villages. Between the units of 100 and 1000 villages he provides for three groups of 200, 300 and 500 villages known as *gulmas*. Similarly it is stated in the Sānti Parva that the kingdom can be well

protected if it is divided into groups of 1, 10, 20, 100 and 1,000 villages. Like Manu and the Śānti Parva, Viṣṇu mentions the divisions consisting of 1, 10 and 100 villages, and lastly adds deśa as an administrative unit. Since he does not refer to the group of 1000 villages separately it is not improbable that it was denoted by the term deśa. It is equally probable that a separate group called deśa was brought into existence for the convenience of rural administration.

Although the inscriptions of the Gupta period refer to deśa, they do not suggest whether the decimal system enunciated in the law-books and the Śānti Parva was adopted in practice. However, the inscriptions from the 8th Century A.D. onwards show the prevalence of the decimal or duodecimal arrangement (division into groups of 12 or multiples of 12). It seems that the recommendations of the lawgivers in this connection did not find much favour with the rulers of post-Maurya and Gupta times, but it is difficult to state the reasons which led them to ignore the jurists on this subject.

137. ŚP, 87. 2-3.
138. Viṣṇu, III. 5.
139. Dikshitar, Hindu Administrative Institutions, p. 316.
140. For discussion see Yazdani, op. cit., I, pp. 31-32; Pran Nath, op. cit., pp. 51-52.
CHAPTER XII

REVENUE OFFICERS

The fiscal units discussed above presuppose the existence of a good number of officers for their administration. Village, which was the lowest administrative unit in ancient India, seems to have been under the control of a village-headman (grāmaṇī), whose office goes back to the later Vedic period. The post became more important in post-Vedic times, for Bimbisāra is credited with the employment of 80,000 grāmikas in his kingdom. It continued in Maurya times as is known from the Arthaśāstra. During our period the village-headman is known by different names. Manu refers to him as grāmika, but the Gāthāsaptāṭati uses the term grāmaṇī which also occurs in the Mahābhāṣya. The Milindapañho uses the word grāmasāmika in the sense of village-headman, and the Jātakas call him gāmabhjojaka.

The existence of the office of the village-headman is attested by a number of inscriptions of our period. In the votive epigraphs from the Mathura region of the Kuśāṇa period, we come across grāmika, and a Sātavāhana inscription refers to gāmaṇī. A relic casket inscription from Charsadda, however, uses grāmasvāmī in

1. The Śatapatha Brāhmaṇa (v. 3.2) mentions the grāmaṇī as one of the eleven ratnins connected with ratnīmāhuviniṣi ceremony.
2. Mahāvagga, v. 1.3.
3. Aṣ, II. 10.
5. Gāthāsaptāṭati, I. 30; IV. 69; V. 10, 49, 69, etc.
6. Mahābhāṣya, V. 2.10. p. 340, 1.8
7. Milinda, p. 147.
8. Jāt., I, pp. 199, 483; II, p. 135; IV, p. 115, etc. The word gāmabhjojaka occurs also in the Hirahadgalli plate of the Pallava King Śivaśankadvarman (Lüders’ List, no. 1200).
10. Ibid., no. 1333.
a similar sense. During the Gupta period in Eastern India, the village-headman is known as grāmika in the Damodarpur Copper-plate inscription;\(^{11}\) and in the Maitraka charters of Saurāstra he is mentioned as grāmakūta.\(^{12}\) Thus it is clear that the office of the village-headman existed throughout our period in Northern and Western India, though it was known by different names in different areas.

How the headman was appointed in earlier times is not clear. A passage of Manu, however, shows that the grāmika was appointed by the king.\(^{13}\) That the headman had a certain relationship with the king is attested by a Jātaka story, which describes him as being much concerned about the king's favour or disfavour.\(^{14}\) In the Kulāvaka Jātaka\(^{15}\) he is heavily chastised by the king for bringing false charges of treason against the whole body of villagers.

Some sources indicate the hereditary character of office of the headman. The Gāthāsaptasatī alludes to a grāmanī advising his son to discharge his duties efficiently so that his name may remain untarnished even after death.\(^{16}\) The hereditary nature of this office is also corroborated by epigraphic evidence of the Kuśāna period. Thus a Jain votive inscription from Mathura of the time of Vāsudeva mentions two generations of an apparently local grāmika,\(^{17}\) although Gupta inscriptions from Northern India do not testify to the hereditary nature of the village-headman. The Goa plates of the king Satyāśraya Dhruvarāja (A.D. 610) describe all the village officers including the village-headman as permanent residents of the place.\(^{18}\) This may, to some extent, lend support to the hereditary nature of the headman's office, but how far this record may reflect the conditions prevailing in the North India is a matter of speculation. The Supia Pillar inscription of the time of Skanda Gupta (A.D. 460-61) shows that

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11. *El, XV, no. 7(3), 1. 3.*
17. *Lüders' List,* no. 48.
the post was not hereditary. It mentions Śrīdatta, Varga and Chandaka as the three sons of the banker Hari-śreṣṭhin, whose father was Kaivarti-śreṣṭhin. It is significant that Śrīdatta, who was probably the eldest among all the three brothers mentioned in the epigraph, is described as a kuṭumbika or husbandman; and the second brother is called a grāmika. Evidently their father Hari-śreṣṭhin and grandfather Kaivarti-śreṣṭhin were bankers, but of the three sons of the former the first was a husbandman (kuṭumbika) and the second a grāmika. This means that the office of the grāmika was not always hereditary.

No less important are the duties and functions of the headman. In the Vedic literature the grāmaṇī is portrayed as leading the village in times of war and presiding over its religious rites in times of peace, but there is no indication of his revenue functions. Kauṭilya does not mention his duties. It is merely stated in the Arthaśāstra that when he goes out on some business concerning the whole locality, villagers are to accompany him by turns, failing which they are to pay a fine of one or a half pana. Reference to this officer in the Arthaśāstra is so meagre as to suggest that the headman was not very important in the sphere of local administration.

Some functions of the headman may be gleaned from the post-Maurya sources. The Gāthāsaptāthi speaks of a grāmaṇī leading an expedition against the Vindhya free-booters who were probably threatening the peace of the village. Manu, however, does not indicate that the headman was entrusted with the defence of the village. He ordains that in the midst of two, three, five or a hundred villages the king should appoint as administrator of state supplied with a picket of guards (gulma). The fact that such police outposts were stationed in the groups of villages

20. Ibid., no. 56 (2), 1.10.
21. Ibid., 1.15.
22. Altekar. Village Communities in Western India, Introduction, p. x.
23. AŚ, III. 10.
25. Manu, VII. 114.
may suggest that maintenance of local peace and tranquility was now the responsibility of the police outpost and not of the village headman.

The headman is associated with the fiscal administration as well. Manu entrusts him with the task of collecting royal dues in the form of grain, drink, fuel, etc.\(^{26}\) The revenue function of this officer is also attested by the *Milinda pañho*, which refers to a village-headman who summoned all the village householders through his messenger to the front of his house for the purpose of levying taxes from them on the king’s behalf.\(^{27}\) Fick, relying upon a solitary passage in the introductory episode of a *Jātaka* story,\(^{28}\) opines that the *gāmabhōjaka* was an official appointed to collect the revenue of a village. The *Jātakas*, however, mention about half a dozen officers as *tundiyas, akāsiyas, nīggāhakas, balisādhakas, rājakammikas* and *rajiugāhakas*, who are associated with different aspects of tax assessment and collection. The *tundiyas* were not regular tax-officers but a special class of collectors, employed to realise *bali* from the people by subjecting them to beating and binding.\(^{29}\) The *akāsiyas*\(^{30}\) were also oppressive tax-collectors who perhaps dispossessed the cultivators of their earnings. It appears that *tundiyas* and *akāsiyas* were special officers to receive taxes on behalf of the king in times of emergency or to collect additional taxes.\(^{31}\) Unlike these two officers, the *balisādhakas*\(^{32}\) and *nīggāhakas*,\(^{33}\) who are also mentioned in the commentary as *balisādhakas* seem to have been ordinary collectors who normally collected *bali* from the people. The *rājakammikas* were, however, regular tax-collectors who measured land and realised taxes.\(^{34}\) Since in the *Jātakas*

\(^{26}\) Manu, VII. 118.

\(^{27}\) *Milinda*, p. 147.

\(^{28}\) Jāt., I, p. 354.

\(^{29}\) Ibid., V, pp. 102-3, gāthā with commentary.

\(^{30}\) Ibid., VI, p. 212. Gāthā.


\(^{32}\) Jāt., V, p. 106.

\(^{33}\) Ibid., IV, p. 362.

\(^{34}\) Ibid., IV, p. 169.
revenue collection seems to have been done largely by these officers, it is probable that the gāmahojaka was not a collector himself; and if at all he engaged in tax-collection, his function may have been mainly supervisory. In any case, on the basis of Manu and the Milindapañho, it may be suggested that realisation of royal revenue was one of the duties of the headman.

In the Gupta period, although the inscriptions refer to grāmika in the sense of headman, they do not enable us to form a clear idea of his functions. On the basis of Bhumara Pillar inscription of Hastin, 35 Saleatore holds that one of the duties of the village-headman was to set up boundary pillars. 36 The inscription states that a boundary pillar was set up by one Śivadāsa, the grandson of Indana and the son of Vasu, who was a grāmika. 37 It is evident that Śivadāsa, who is credited with setting up the pillar, was not a grāmika himself although his father was. Therefore, the view of Saleatore is untenable. The association of the village-headman with the rural administration, however, can be inferred from an undated epigraph, probably assignable to the reign of Budha Gupta. This inscription refers to one Nābhaka, a gramika, who applied to the authorities including the grānikas, for permission to grant land to some brāhmaṇas. 38 This means that the grāmika played an important role in the land transactions effected in this area. Nothing more is known from the records of the Gupta period about the duties of the village headman. Moreover, in the absence of sufficient data it will be hazardous to conclude that he performed all the functions entrusted to him in earlier sources. The existence of the new officers, who came to be associated with village administration in the Gupta age and whom we shall discuss presently, suggests considerable change in the duties and functions of the grāmika during Gupta times.

35. CII, III, no. 24.
36. Life in the Gupta Age, p. 298.
37. CII, III, no. 24, 11. 4-6.
38. EI, XV, no. 7(3), 11. 3-4.
In addition to the village-headman, our sources often mention certain other officers connected with the fiscal administration. We have noted elsewhere that the Arthaśāstra provides for the office of gopa, who was in charge of 5 or 10 villages, and who was required to number the fields and mark them as cultivated and uncultivated, set their boundaries, note any remission of taxes regarding fields, and to keep an account of the exact number of cultivators, cow-herds, merchants and artisans etc.⁴⁰ Although the sources of our period do not mention gopa, the epigraphs sometimes refer to an officer called lekhaka. A votive epigraph, belonging probably to the Kuśāna period, mentions a lekhaka named Mūlagiri.⁴¹ Two Kuda Cave inscriptions of post-Maurya times record the gifts of caves by one Śivabhukti, who was a lekhaka in the service of the mahābhujaka Māṇḍava Skandapālita.⁴² The word lekhaka means a writer, and this officer may have been very much like a modern accountant, who was possibly connected with the maintenance of village registers, which constituted an essential feature of revenue administration. Altekar also thinks that the lekhaka was a village accountant.⁴³ We may add that he seems to be the counterpart of the gopa of the Arthaśāstra.

In the Gupta period, only two references to lekhaka are found. The Mandasor Pillar inscription of Kumāra Gupta and Bandhuvarman bears the expressions kattr (composer) and lekhaka (writer). It is evident that the latter's function was more or less clerical. A seventh century inscription of Samudraśena from the Kangra district of Punjab also mentions lekhaka in the sense of writer as opposed to the actual drafter of the grant.⁴⁴ It is, however, not clear whether the lekhaka of these records was responsible for the maintenance of village registers and accounts.

Several inscriptions of the Gupta period mention the term divirapati, which has been interpreted to mean an officer for

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39. AS, II. 35.
40. Lüder's List, no. 209.
41. Ibid., nos. 1037, 1045.
43. CII, III, no. 18, 124.
44. Ibid., no. 80, 1.14.
keeping accounts. The earliest reference to it is found in the Khoh Copper-plate inscription of the Ucchakalpa ruler Jayanātha, dated A.D. 496-97, which records a grant of land to the divira Sarvavādha. But the term occurs somewhat frequently in the Maitraka inscriptions of Saurāṣṭra. In all these land grants, however, the word divirapati is used as a title, especially for the officers who draw up the śūsanas. This shows that the word denoted the holder of some office. Bühler quotes a passage from the Lokaprakāśa of Kṣemendra, who belongs to a late period, to prove that divira meant a clerk or an accountant. In Prakāśa III of the above-named work, the author speaks of various classes of diviras, gaṇjadiviras, nagaradiviras, grāmadiviras and khavāra diviras, for whose benefit he explains all the documents according to the details of each. On this basis, Bühler rightly holds that diviras had to do with writing and accounts. This explanation is further supported by a Central Asian Kharoṣṭhī inscription which states that the receipt concerning the land of Mogata is to be carefully preserved by Ramshotsa, who was a divira. Thus the divirapati of the Maitraka charters may mean an officer in charge of records and accounts, and may have been similar to the lekhaka of earlier records, though it is not possible to state his exact relationship with the village-headman.

Another officer akṣapaṭaladhibhikṛta, who is known from two Gupta inscriptions, seems also to have been associated with the fiscal administration. The spurious Nalanda Copper-plate inscription of Samudra Gupta of the year 5 mentions a grāmakṣapaṭaladhibhikṛta. Again, the forged land grant of the same ruler from Gaya states: “This deed has been written by the order of the dūta Gopasvāmin, the akṣapaṭaladhibhikṛta of another village.”

46. CII, III, no. 27, 1.7.
48. Ibid.
49. Sel. Ins., p. 247, 11. 1-2; cf. Ibid., p. 248. n. 3.
50. Ibid., p. 264, 1.11
51. CII, III, no. 60, 1.15.
Since the above-cited charters are generally believed to have been forged probably in the seventh century, one may argue that the aksapatālādhikṛta was not known during the time of the imperial Guptas. But at least in South India, this officer was familiar in the Gupta period; for the Bobilhi plates of Candravarman, palaeographically assignable to the first half of the 5th Century A.D., informs us that the edict was written at the command of the king himself, by the deśāksapatālādhikṛta Rudradatta,\(^{52}\) whose designation indicates that his rank was higher than that of the aksapatālādhikṛta of the inscription referred to above. This officer is also found in the Alina Copper-plate inscription of Śilāditya VII, dated A.D. 766-67, which mentions one Siddhasena, who is described as a mahāaksapatālika and a member of the royal household.\(^{53}\) But during our period none of the inscriptions of the Mātraka rulers refers to this officer. Possibly the office of the aksapatālādhikṛta during the period under review was prevalent only in Eastern India, and parts of Eastern Deccan.

Aksapatālādhikṛta is evidently derived from the term aksapatāla, which, according to Monier-Williams,\(^{54}\) means a “court of law, or “a depository of legal documents.” From this it follows that probably in the Gupta period copies of the records of the government relating to title deeds, royal grants etc., were kept in the village record office, which was under the charge of the grāmāksapatālādhikṛta. Some idea of his functions may be formed from the Harṣacarita which states that during the king’s stay in the village the grāmāksapatālika appeared with his whole retinue of clerks, and saying, “Let his majesty, whose edicts are never void, even now bestow upon us his commands for the day,” presented a newly made golden seal with a bull for its emblem.\(^{55}\) It seems that the grāmāksapatālika with his staff was expected to meet the king or his representative with a seal (mudrā) to legalise royal orders. In view of his association with the legal

\(^{52}\) El, XXVIII, no. 8, 1.19

\(^{53}\) CII, III, no. 39, 1.76.

\(^{54}\) Sanskrit-English Dictionary, s.v. aksapatāla.

\(^{55}\) Harṣacarita, p. 203.
documents, it is most likely that the grāmāksampanṭalika was a record-keeper who normally functioned at the village level.

While the above functionaries appear to have been connected with record keeping, there is evidence to show that a separate officer looked after land survey. The Indore plates of the Vākāṭaka king Pravasasena II mention the rājuka Koṭṭadeva as their writer. Rājuka in the present context seems to have been an adaptation of the Aśokan rājuka (or lajuka), which also occurs in the Jātaka literature. In the Kurudhamma Jātaka a rājjugahakamācca, lit. the rope-holding minister, is seen measuring a janapada field by holding one end of the rope tied to a stick, the other being held by the owner of the field. Bühler pointed out that the rājjugahaka anacca or rājuko of the Jātaka and rājuka of the edicts of Aśoka are identical. He also equated these with the rājjuya of the Jain Kalpasūtra, where Jacobi translated the term simply by a clerk or an accountant. Bühler's view has been generally accepted by scholars, though some connect the word 'rājuka' with the Pāli 'rāyu' meaning a king. But the question may now be considered as more or less settled as a result of further arguments, on sound philological grounds, given by Ghoshal and S. K. Chatterjee in favour of Bühler.

An important point that merits attention is the fact that the Jātakas do not give anything more about the duties and functions than that he was connected with land measurement and survey. Again, no North Indian inscription of our period refers to this officer. Some South Indian epigraphs of the Sātavāhana period record gifts by individuals described as rājukas, though

56. EI, XXIV, no. 10, 1.34.
58. Shortened in the gāthā into rājjuko (Jāt., II, p. 367, gāthā.)
59. ZDMG, XLVII, pp. 466 ff.
60. Rock Edict, III; Pillar Edict, IV.
61. EI, II, p. 369.
62. Mookerji, Corporate Life in Ancient India, pp. 133-34.
63. IHQ, IV, pp. 424-31, 628.
64 EI, II, Sanchi inscriptions no. 230, p. 326; Lüders' List, no. 1195.
they do not give any data to ascertain their rank and functions. In the Gupta period, the Indore Copper-plate inscription of Pravarasena II cited above is the only record which alludes to this officer as its writer.\(^65\) This would mean that one of the duties of the rājuka in the Vākāṭaka kingdom was to write the deeds of transfer of land. Since the rājuka is not mentioned in any other inscription of the Gupta period, it is not unlikely that his office tended to become less important than it was in earlier times and that his functions came to be distributed among the new officers who came in existence in course of time.

The inscriptions from the Gupta period onwards mention an officer called āgrahārīka, who is not known from earlier sources. The term is recorded in the spurious Gaya Copper-plate inscription of Samudra Gupta,\(^66\) as also in the Bihar Stone pillar inscription of Skanda Gupta.\(^67\) In the Mallasarul Copper-plate inscription of Vijayasena, assignable to the 5th century A.D., the āgrahārīka is referred to as one of the officers connected with the transaction of land.\(^65\) The term agrahāra, from which this word is derived, means a piece of land or a village given to a brāhmaṇa for his subsistence or settlement therein, or for some religious purpose.\(^69\) Thus Fleet rightly points out that āgrahārīka is a technical official title, denoting probably 'an officer in special charge of an agrahāra'.\(^70\) His administrative jurisdiction over the agrahāras may be inferred from the spurious Gaya plate of Samudra Gupta which states: 'the taxpaying cultivators, artisans etc., of other villages should not be introduced by the āgrahārīka [for the purpose of settling in it and carrying on their occupations] (for) otherwise there would certainly be a violation of the privileges of an agrahāra.'\(^71\) The āgrahārīka is required

\(^65\) Supra.
\(^66\) CII, III, no. 60, 1. 12.
\(^67\) Ibid., no. 12, 1. 29.
\(^68\) El, XXIII, no. 24, 1. 4.
\(^70\) CII, III, p. 52, n. 2.
\(^71\) Ibid., no. 60, 11. 12-14.
not to allow the taxpaying people from other villages to settle in an agrahāra village evidently because this would entail a loss of income to the state. Thus it is reasonable to hold that this officer was perhaps in charge of tax-free gift-villages, fiscal and other administrative matters of which may have been his chief concern.\textsuperscript{72} It may, however, be pointed out that the āgrahārika is not referred to in earlier inscriptions, even though the \textit{Arthaśāstra} speaks of agrahāra grants to the brāhmaṇas. This may be due to the fact that in pre-Gupta times we do not have as many land grants as in the Gupta period, when with the increasing number of rent-free villages the creation of an officer like the āgrahārika may have become necessary.

Unlike the āgrahārika, the śaulkika seems to have been known throughout post-Maurya and Gupta times. The \textit{Arthaśāstra} does not mention this officer. The term śaulkika occurs in the Mahā-bhāṣya\textsuperscript{73} of Patañjali and the Divyāvaḍāna.\textsuperscript{74} The Milinda-paṇho\textsuperscript{75} speaks of an officer styled śulkādhyakṣa who has been taken as a tax-gatherer.\textsuperscript{76} Yājñavalkya refers to this officer in connection with ownerless property, but does not state his function.\textsuperscript{77}

The term also occurs in some inscriptions of the Gupta and later periods. The Bihar Stone Pillar inscriptions of Skanda Gupta\textsuperscript{78} uses the word śaulkika. Several Maitraka charters also refer to śaulkika\textsuperscript{79} as one of the officers who are informed of land grants.

None of these references gives any indication of the precise duties and functions of śaulkika. But the term is obviously derived from śulka, which was an item of commercial tax. Fleet,

\textsuperscript{72} The word āgrahārika may also mean one who is the holder of agrahāra.

\textsuperscript{73} \textit{Mahābhāṣya}, IV, 2, 104. p. 295, i. 15.

\textsuperscript{74} \textit{Divyāvaḍāna}, p. 276.

\textsuperscript{75} \textit{Milinda}, p. 365.

\textsuperscript{76} \textit{The Questions of King Milinda}, (Tr. SBE, XXXVI, pt. 2), p. 277.

\textsuperscript{77} Yājñavalkya, II. 173.

\textsuperscript{78} CII, III, no. 12, i. 29.

\textsuperscript{79} \textit{IA}, V. p. 207; \textit{JUB}, IV. p. 5; \textit{EI}, XXX, no. 30, i. 2.
therefore, rightly points out that the *saukika* was a superintendent of tolls and customs.\(^{80}\)

Unlike *saukika*, *audraṅgika* is not mentioned frequently in contemporary records. The only inscription where it occurs in the list of officers is the Mallasarul Copper-plate of Vijayasena.\(^{81}\) The term is evidently derived from *udraṅga*, which, as noted earlier, became an important item of land revenue in the Gupta period. Therefore, *audraṅgika* may indicate either a collector of the tax called *udraṅga*, or an enjoiner of the right to that tax. Sen interprets the term as the chief officer of the town, but does not adduce any argument in favour of his view.\(^{82}\)

Although *audraṅgika* is not known from the records of the dynasties ruling in Central and Western India, the land grants of the Maitrakas of Saurashtra often mention *drāṅgika* in the list of officers to be notified of the donations of land or village.\(^{83}\) In the Rājatarāṅgini\(^{84}\) *draṅga* is used in the sense of a ‘watch-station’; and on this basis Maity suggests that *udraṅga* of the inscriptions may mean some kind of police-tax.\(^{85}\) If this view is accepted *drāṅgika* would mean a collector of the tax known as *udraṅga*, and thus imply the same thing as indicated by *audraṅgika*. But the term *drāṅgika* also admits of another interpretation. Monier-Williams explains *draṅga* as a town or city.\(^{86}\) Sircar points out that the word is used in the Jain literature in a similar sense.\(^{87}\) Therefore, Bühler perhaps rightly translates *drāṅgika* as ‘the head of a town’.\(^{88}\) Besides, an inscription of Guhasena cited above records the grant of three villages situated in Manḍali *draṅga*.\(^{89}\) Here *draṅga* does not mean a watch-station.

\(^{80}\) CII, III, p. 52, n. 2.

\(^{81}\) EI, XXIII, no. 24, 1. 4.

\(^{82}\) Historical Aspects of the Inscriptions of Bengal, p. 498.

\(^{83}\) IA, IV, pp. 105, 175; V, p. 205; JUB, (NS) I, pp. 30, 34, 68, etc.


\(^{85}\) Maity, op. cit., p. 62.


\(^{87}\) EI, XXX, p. 167.

\(^{88}\) IA, IV, p. 106; cf. CII, III, p. 169, n. 6.

\(^{89}\) IA, IV, p. 175.
but a territorial unit, most probably a town or a township which forms the headquarters of several villages. Therefore, drāṅgika perhaps signifies an officer in charge of a draṅga, in which capacity he may have been associated with the realisation of taxes levied from the local population.

The Mallasarul Copper-plate of Vijayasena mentions an important fiscal officer known as hiranyasāmudāyika, not known to any early or contemporary inscription. Hiranya was an item of royal income throughout our period, and hence the term may indicate an officer connected with its collection. Sāmudāyika is evidently a derivative from samudāya, which compounded with hiranya should mean hiranya and all other taxes of similar nature. Thus the term hiranyasāmudāyika may be explained as an officer entrusted with the collection of taxes in cash.

Although the term discussed above is not recorded in any earlier or contemporary epigraph, heranika occurs in some pre-Gupta inscriptions. A Buddhist cave epigraph from Junar records the gift of a caitya by Sulasadatta, the son of a heranika (Sans. hairanyika). Similarly two Buddhist sculpture inscriptions from Amarāvatī mention the heranika Buddhi and the heranika Siddhārtha. Lüders translates the term heranika as ‘treasurer’, but why he does so is not clear. The writings of the period do not refer to any officer by the title. Probably the heranika (hairanyika) of post-Maurya times was an officer appointed for the collection of the king’s due technically known as hiranya and anticipated the hiranyasāmudāyika of the Gupta period.

The dhruvādhikaraṇika was also perhaps an officer directly connected with revenue administration. The officer, however, is mentioned only in the charters of the Mastrakas who ruled in the

90. Supra.
91. Sen explains the term as an officer in charge of taxes, both in money and in kind (Historical Aspects of the Inscriptions of Bengal, p. 498). Cf. Sel. Ins., p. 360, n. 9.
92. Lüders’ List, no. 1179.
93. Ibid., no. 1239.
94. Ibid., no. 1247.
Saurashtra region, more or less contemporaneously with the Gupta kings. 95

The expression *dhruvādhikaranika* has been explained by Fleet as 'one who has the superintendence of the *dhruvas*. 96 The word *dhruva* means 'fixed', 'firm', 'certain', etc., and therefore, in the context of the land grants with fiscal immunities, it may be taken to denote the basic land tax, consisting of the king's fixed share of the grain. The association of *dhruva* with taxation is supported by Bühler, who pointed out long ago that the term was applied in Kathiawad and Cutch in his time to denote persons who superintended the collection of land revenue by the tax farmers on behalf of the king. 97 This leads Ghoshal to opine that the office of *dhruva* carries the method of farming of land revenue in Kathiawad back to the sixth and seventh centuries. 98 Ghoshal's contention does not seem to be sound, and it is more likely that the *dhruvādhikaranika* was an officer who superintended the realisation of land revenue by the king's collectors and not by the revenue farmers. An inscription of Viṣṇuśeṇa 99 mentions the term *dhruvādhikaraṇa*, which, according to Sircar, 100 means the office of the *dhruva*. This implies that *dhruvādhikaranika* was an officer who had a department (*adhikarana*) presumably of regular officers working under him.

Some Mañkraka inscriptions have in place of *dhruvādhikaranika* the expressions *dhruvasthānādhikaranaka* 101 or *dhruvasthānādhikaranaka* 102 the import of which, according to Bühler, 103 is different from that of the first mentioned term. In his opinion the term *dhruvasthānādhikaranika* consists of two distinct titles, *sthānā-*

95. *EI*, XI, no. 5, 1.22; *CII*, III, no. 38, 1.20; *IA*, V, p. 207 VI p., 12 etc.
98. *HRS*, p. 221.
99. *EI*, XXX, no. 30, 1.3.
102. *EI*, III, no. 46, 1.11; *XIX*, no. 55, 1.13.
...dhikaraṇīka of the compound corresponding to the thānādārs of the present day, who in Kathiawad and Rajputana combined police and magisterial functions till recently.

Equally important and perhaps more controversial is the interpretation of the term aṣṭakulādhikarana, which occurs in Gupta epigraphs from Eastern India. The Dhanaidaha inscription of the reign of Kumāra Gupta I, dated A.D. 432-33, states that the kūṭumbins, several brāhmaṇas named in the record, the mahattaras and others including the aṣṭakulādhikarana in the village (grāmāṣṭakulādhikarana) were informed by an officer, whose name ended with Viṣṇu, of some details of a plot of land.104 Again, in the Damodarpur Copper-plate of the time of Budha Gupta (A.D. 482-83) a notification is addressed by the aṣṭakulādhikarana and other people of Palāsavṛndaka to the brāhmaṇas and other inhabitants of Čaṇḍagrāma for the sale and grant of a plot of land.105 From these records it appears that aṣṭakulādhikarana was associated with village administration and was consulted along with the mahattaras, grāmikas and kūṭumbins in matters pertaining to land administration, particularly regarding the purchase and sale of land in the village.

Much controversy has raged round the interpretation of the term aṣṭakulādhikarana. According to R. D. Banerjee it means a local officer exercising authority over eight villages.106 But this view is untenable, for there is no evidence to show that in the Gupta period eight villages constituted an administrative unit.107 Nor does the word kula lend itself to the meaning ‘village’ being given to it.108 Basak, however, takes the term to denote an officer in the village having supervisory authority over eight kulās, for which he offers two possible explanations. Relying on Kulūka’s commentary on a passage of Manu,109 he points out that

104. El, XVII, no. 23, l. 6.
105. Ibid., XV, no. 7(3), ll. 2-3.
106. JASB, (NS), V. p. 450.
107. The law-books also do not mention any unit consisting of eight villages.
kula perhaps means as much ground as can be ploughed by two ploughs, each drawn by six bulls. The alternative meaning of kula, according to him, may be ‘family’, in which case aṣṭakulādhikarana would be one in charge of eight families. But Nirad-bhandhu Sanyal rightly points out that the appointment of rural officers each for supervision of eight families or a small area of land in each village does not seem to be a practical proposition. Even if such a necessity existed, of which there is no indication, the purpose might well have been served by the mahattaras. Moreover, if the term signifies a village officer for the supervision of different plots of lands and that of the households, the number of such officers in each village must have been more than one. But in the Dhanaidaha plate, the word aṣṭakulādhikarana is used as a neuter singular form.

Again, according to Das Gupta the expression aṣṭakulādhikarana is similar to the phrase jyeṣṭhādhikaraṇa kadāmukha-pramukham adhikaraṇam, which occurs in the Gugrahati grant of Samācāradeva. He further equates the term with aṭṭhakulaka, used by Buddhaghośa in his commentary on the Mahāparinibbāna Suttānta, perhaps in the sense of a court composed of judges from all the eight castes. On the basis of these parallelisms Das Gupta states that the term aṣṭakulādhikarana means the adhikarana or judicial court, which comprised more or less eight judges and functioned in the village.

The contention of Das Gupta has been criticised by Saleatore, who thinks that the inscriptions do not indicate that the aṣṭakulādhikarana discharged judicial duties. According to Saleatore, although three of the Damodarpur Copper-plate charters imply that the uparika, the viṣayapati, the nāgarasreṣṭhin, the sārthavāha, the prathamakulika and the prathama-
kāyastha\textsuperscript{116} constituted the adhikarana, the aṣṭakulādhiparana is nowhere mentioned as its member. But this is a wrong argument. There is no reason why the adhikarana functioning at the viṣaya headquarters should have as one of its constituents the aṣṭakulādhiparana, which was perhaps connected with village administration.

The general error, committed by most writers in explaining the term, seems to have been that aṣṭakulādhiparana has been taken to be an individual officer. As noted earlier, the word has been used as a neuter singular and thus does not indicate an officer for whom a masculine singular form would have been grammatically appropriate. If its use in the Dhanaidaha Copper-plate is correct the term grāmāṣṭakulāhikarana should signify a corporate body invested with definite administrative powers rather than an individual officer. Unlike Basak, according to whom the expression denotes an officer supervising over a small area of land or over eight families in each village,\textsuperscript{117} Sircar explains it to mean a village-board representing eight or more families.\textsuperscript{118} The former view is unacceptable for reasons adduced above, but the latter appears plausible. The interpretation of kula as a certain area of land ploughed by six bulls\textsuperscript{110} is not convincing for two reasons: first, this does not seem to fit in the context in which the term is used, and secondly, in the Amarakośa,\textsuperscript{120} which is believed to be a work of the Gupta period, kula means 'family,' a meaning which suits the context where it occurs in the land-grants referred to above. The term kula is used in an identical sense in the contemporary law-books. In the opinion of Nārada\textsuperscript{121} in addition to śrenī (corporations), gaṇa (assemblies), certain persons appointed by the king, and kulas are invested with the power to decide the lawsuits. Passages from Yājñavalkya\textsuperscript{122} and

\begin{itemize}
  \item \textsuperscript{116} EI, XV, no. 7, (1, 2, 3).
  \item \textsuperscript{117} Supra.
  \item \textsuperscript{118} IHO, XIX, p. 16.
  \item \textsuperscript{119} Supra.
  \item \textsuperscript{120} Amar., III. 3.207.
  \item \textsuperscript{121} Nārada, I. 7.
  \item \textsuperscript{122} Yāj., II. 30.
\end{itemize}
Kātyāyana\textsuperscript{123} may be cited to the same effect. Brhaspati, however, lays down that *kulas* should decide lawsuits, excepting those concerning violent crimes.\textsuperscript{124}

The interpretation of *kula* occurring in the above-mentioned legal texts, however, has been an occasion for divergent opinion in later times. It is explained by the *Mitaksara\textsuperscript{125}* as groups of agnatic and cognatic relatives, whereas the *Vyavahāra Mātrikā* understands it to mean "the family of the parties"\textsuperscript{126} presumably involved in a suit. It is, however, reasonable to place greater reliance on the *Amarakośa* than on later writings because of its contemporaneity with the inscriptions in which the word is recorded. These facts, suggest that the *aṭṭakulādhi-karaṇa* was some kind of corporate body consisting of representatives of eight families, and the contention of Das Gupta discussed above appears largely correct. But we may add that the *aṭṭakulādhi-karaṇa* tried only civil cases and not the criminal ones, as can be inferred from the above-cited passage of Brhaspati. The judicial function of this organisation fits in well with the evidence furnished by the inscriptions where it is associated with land administration. In view of its association with land transactions, the possibility that *aṭṭakulādhi-karaṇa* decided the lawsuits arising out of fiscal irregularities cannot be ruled out.

The term *aṭṭakulādhi-karaṇa*, however, occurs neither in earlier nor in later sources. Even in the Gupta period, only the Dhanaidaha grant of Kumāra Gupta and the Damodarpur Copper-plate inscription of Budha Gupta mention it. This may imply that the body known as *aṭṭakulādhi-karaṇa* was a peculiar administrative phenomenon which existed in an extremely limited area of Bengal during Gupta times.

Unlike the term *aṭṭakulādhi-karaṇa*, which is found only in the land grants of Eastern India, the word *mahattara*, though not known from earlier North Indian inscriptions, finds frequent men-

\textsuperscript{123} Kātyāyana, verse 82.
\textsuperscript{124} Brhaspati, I. 92.
\textsuperscript{125} Mit., on Yāj., II. 30.
\textsuperscript{126} Quoted Kane, Kātyāyanasmṛtisāroddhāra, p. 182n.
tion in the land grants of different parts of the country from the Gupta period onwards. Even among the South Indian records, there is at least one Sātavāhana epigraph which refers to mahataraka, meaning perhaps the same thing as the mahattara of the Gupta and later periods.

Mahattara occurs in several Gupta land-sale charters from Bengal. It is stated in the Dhanaidaha Copper plate inscription that someone, whose name seems to have ended in Viṣṇu, approached the village householders (kuṭumbins), the mahattaras and the aṣṭakulodhikaraṇa and expressed to them his desire to purchase one kulyavāpa of cultivated land. Again, in the Damodarpur Copper-plate of the time of Budha Gupta the mahattaras and others are described as informing the brāhmaṇas and the inhabitants of Caṇḍagrāma of the sale of a plot of land. It can be inferred from these epigraphs that the mahattaras were often associated with land transactions.

The word mahattara is a comparative formation of 'mahat' 'great' and is given by Monier-Williams in the special sense of 'the head or oldest man of a village.' In the inscriptions, however, the plural form of it is used. The Dhanaidaha grant describes at least 12 persons as mahattaras. This may mean that mahattara signified older and hence respectable inhabitants of a village. Pargiter seems to be right in regarding them as "men of position in the village or the leading men.

It is strange that mahattaras are nowhere mentioned in the law-books of post-Maurya and Gupta times. Although they allow considerable authority to the senior inhabitants of a locality in deciding land disputes they do not use the word mahattara. In the law-books senior men of the place are conceded the right of deciding cases arising out of land disputes, presumably because they knew well the boundaries, titles, etc. of land of their area.

127. Lüders' List, no. 1340.
128. El, XVII, no. 23. 1. 3.
129. Ibid., XV, no. 7(3), 1.2.
131. El, XVII, no. 23, 11. 3-6.
132. IA, XXXIX, p. 213.
The mention of *mahattara* in the land-grants also may be due to the same reason. Therefore, it is quite likely that the expression signified what the law-books mention as senior or aged persons (*vṛddha*) of the locality.

Moreover, N. B. Sanyal\(^{133}\) suggests that the compound *mahattarādyāṣṭakulādhikaraṇa* in the Damodarpur Copper-plate inscription indicates that the *mahattaras* formed at least one constituent of the *aṣṭakulādhikaraṇa*. This view appears to be of doubtful validity, because the Dhanaidaha grant uses the phrase *grāmāṣṭakulādhikaraṇa* and does not conjoin it with *mahattara*. Besides, no other inscription shows that the *mahattaras* were the members of the *aṣṭakulādhikaraṇa*.

Reference to the *mahattara* in the inscriptions of the Vākāṭaka rulers is rare,\(^{134}\) but the Valabhi grants of the Maitraka dynasty frequently mention him in the list of persons who are informed of bestowal of land on the donees.\(^{135}\) It appears that *mahattaras* in Saurāśṭra, like those in the territories administered directly by the Guptas, were associated with land transaction. It is, however, not possible to show whether they had anything to do with revenue collection of their area.

The inscriptions of the Gupta age also mention *āyuktakas* and *viniyuktakas* in the list of officers who received notification of land grants. The term *āyuktaka*, unlike the *māhattara*, goes back to Pāṇini who alludes to *āyukta*.\(^{136}\) The *Kāśikā* explains it as *vyāprta*, "engaged".\(^{137}\) This may indicate that the term meant an officer who was engaged for a particular work. The word does not occur in the *Arthaśāstra* in this form, though Kauṭilya at one place lays down that in all departments, whoever, whether a *yukta* (officer), an *upayukta* (clerk), or a *tatpuruṣa* (servant), misappropriates sums from one to four *pañas*, or any other valuable things, shall be punished with the first, middlemost, and highest

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133. *EI*, XXXI, p. 61.
134. He is mentioned perhaps only in the Rīthapur inscription of Prabhāvatī Guptā (*Sel. Ins.*, p. 417, l. 12.)
135. *IA*, IV, pp. 105, 175; V, p. 205; VII, p. 72, etc.
amercement and death respectively. If the *yukta* of the *Arthaśāstra* be taken to be identical with the *āyukta* of Pāṇini, it would seem that *āyuktas* were officers entrusted with the running of different state departments. The post-Maurya sources know of a solitary South Indian inscription which states that the village authorities (*grāmeyika ayutta*) were to grant a piece of land with all immunities. The word *ayutta* qualified by *grāmeyiku* means that the *āyukta* was generally a village officer. Nothing, however, can be said with certainty about the duties and functions discharged by him in post-Maurya times.

In the Gupta period the *āyukta* is first mentioned in the Allahabad *praśasti* of Samudra Gupta, which records the expression *āyuktapuruṣa* in the sense of officers employed for restoring wealth of the various kings vanquished by Samudra Gupta. On this basis Sircar takes *āyuktapuruṣa* to indicate a treasury officer like the *yukta* of Aśokan inscription. Although this interpretation seems to suit the context in which it occurs, this view is not supported by other contemporary inscriptions which record *āyuktaka* (*āyukta*+*ka*) and not *āyuktapuruṣa*. We learn from the Dhanaidaha Copper-plate inscription (A.D. 432-33) of Kumāra Gupta I that on behalf of one Varāhasvāmin, willing to purchase state land for religious purpose, the *āyuktaka* of the *viṣaya* placed the details of the case in the *adhiṣṭhānādhikaraṇa*.

This shows that the applicant for a plot of state land approached the *āyuktaka* who was perhaps informed of all the details of the area required. Thus this officer placed the whole case before the city-council, which considered it and came to a decision. Moreover, the particular plot of land that is sought to be granted in the Dhanaidaha inscription is described as situated in the Khāda(*ta)pāra *viṣaya* and the *āyuktaka* is mentioned in the beginning of the record. This may imply that he was the-

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139. *Lüders' List*, no. 1327.
142. *EI*, XVII, no. 23, 1. 11.
chief officer of this viṣaya. The term āyuktaka also occurs in the Paharpur inscription dated A.D. 479. It is stated in this record that Nātha Sarman and his wife Rāmi approached the āyuktaka and the city council (adhiṣṭhānādhikarana) headed by the nagaraśreṣṭhin at Puṇḍravardhana with the request that, in accordance with the procedure prevalent in the locality, they may be allowed to deposit three dināras in return for 1½ kulyavāpas of land distributed among four different villages. From these two records it appears that the āyuktaka was an officer connected with the land administration. It is also known from a Damodarpur grant cited above that under the governorship of Jayadatta, the local administrator for the viṣaya of Koṭivarṣa, was the āyuktaka Saṇḍaka. But this could not have been a general practice, for the inscriptions often refer to viṣayapati as ruling over a viṣaya. Nothing more is known from inscriptions about the duties and functions of an āyuktaka. But from a passage of the Kāmasūtra, which mentions āyuktaka together with grāmādhipati, it can be inferred that the former lived upon a share of the agricultural produce of the village people, probably sending the major portion thus realised to the king.

The office of the āyuktaka was no less important in Saurāṣṭra during the Gupta age. In a grant of Dhrusvasena I the king is stated to have issued notification of a land-gift to āyuktakas, mahattaras, drāṅgikas, cātas, bhaṭas, etc. The āyuktaka finds the first place in the list of officers not only in this but also in several other Maitraka inscriptions. If the enumeration of officers in the inscription is in the descending order of importance, āyuktaka may have been an important official of the Maitraka kingdom.

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144. Ibid., XX, no. 5, 1.1.
145. Ibid., 11. 3-6.
146. Ibid., XV, no. 7(4), 1.3.
147. Kāmasūtra, V. 5.5.
149. IA, IV, p. 105.
150. Ibid., p. 174; V, pp. 205, 207; VI, p. 12; JUB (NS).I, pp. 17 19 23, 30, 34 etc.
In several epigraphs of the Gupta times āyuktaka is followed by the term viniyuktaka or viniyukta. A fragmentary grant of Īśvararāta from Kathiawad, palaeographically assignable to the 4th century A.D., states that the order in regard to the gift of land was issued from Prachakāśā to the brāhmaṇas and other villagers of Vindhyakūpikāgrāma as well as to all his officers such as the āyuktas, viniyuktas, kumarāṃśyavas, uparikas etc. Similarly in Maitraka records the āyuktaka is followed by the viniyuktaka. Sircar, therefore, suggests that the latter was probably a subordinate officer under the āyukta, though it is not possible to form any idea of his duties. A passage of the Raghuvaṃśa uses the expression koṣṭhāgāre niyuktah, which means an officer employed to administer the affairs of the treasury. Saletore equates the above term with viniyukta of the inscriptions. This view, however, is untenable. In our opinion, Kālidāsa does not mention koṣṭhāgāre niyuktah as a technical official designation, but in the sense of officers who were appointed to look after the matters of royal treasury. Here the term niyuktah is not a noun as we have it in the inscriptions, but the past passive participle of the verb ni+yuy.

The Vākāṭaka inscriptions often refer to an officer known as sarvādhyakṣa, who is not known to the records of other contemporary dynasties. The land charters issued by the Vākāṭaka ruler Pravarasena II record the expression: asmatsantakāśsarvādhyaksanīyoganiyukta ājñāsaṅcārikulaputrādhikṣuḥ hbaṭacchatrasca", which has been translated by Mirashi as "our officials (santakāḥ) of noble birth (kulaputrāḥ), who are employed...

151. El, XXXIII, no. 56(1), 11. 2-4.
152. IA, IV, p. 174; v, p. 205, El, XXI, no. 39, 1.16. etc. In a few inscriptions of the Maitrakas we come across āyuktaniyukta (El, XVII, no. 7(A), 1.10). In all likelihood, niyukta is the same as viniyuktaka.
156. El, XXII, no. 27, 11. 13-14; CII, III, no. 55, 11. 21-22.
by the order of the general superintendents (ṣarvādhyakṣas) and who exercise their authority by (our) command, (our) soldiers and umbrella-bearers*. From this it appears that in the Vākāṭaka kingdom the sarvādhyakṣa was empowered to appoint all high officers of noble birth. Perhaps on this basis Altekar translates sarvādhyakṣa as prime minister.158

It is relevant to point out that Manu ordains that the king should appoint in each town a sarvārthacintaka (superintendent of all works) who should always personally supervise the work of other officers.159 The Sānti Parva also states that sarvārthacintaka should be appointed over every town.160 We do not know whether such superintendents were actually appointed in post-Maurya times, but the sarvādhyakṣa of the Vākāṭaka records reminds us of the sarvārthacintaka of Manu and the Sānti Parva. As regards the functions of this officer we only learn from the inscriptions that he was associated with land transactions. However, it may be guessed from the meaning of the word sarvādhyakṣa that he superintended all the departments of the government and hence exercised some supervisory control over fiscal administration as well.

The office of the kumārāmātya seems to have been an important feature of the administrative bureaucracy of the Gupta period, though, unlike sarvādhyakṣa, it is not mentioned in the Vākāṭaka inscription. Fleet takes the term kumārāmātya to mean ‘minister of the Crown-prince’.161 Bloch explains it as ‘one who has been in the service of the king from the time when he was a boy’.162 Both these explanations are etymologically correct, but they are not supported by the internal evidence of the records in which the term is mentioned. Kumārāmātya may also be translated as ‘princes as ministers’.163 But the

158. Yazdani, Early History of Deccan, I, p. 193:
159. Manu, VII. 122.
160. ŠP, 88. 10.
161 CII, III, p. 16n; cf. Marshall, ASR, 1911-12, p. 52; Sircar, Sel. Ins., p. 360n.
162. EI, X, p. 50, n. 2.
Karamanda inscription of the time of Kumāra Gupta states that Śikharasvāmin and his son Prāthvīsena, both of whom were kumārāmātyas, belonged to the brāhmaṇa caste. It is recorded that Kumāravyabhaṭṭa, the grandfather of Śikharasvāmin, was a teacher of the Chāndogya Veda and that his gotra was Āsvā-vājī. Evidently they did not belong to royal family. Kumārāmātya, therefore, is to be treated as a technical official title which is difficult to explain on the basis of the literal meaning of the words kumāra or amātya.

The true import of kumārāmātya in relation to the Gupta administrative system can only be understood in the light of the context in which it occurs. In the Allahabad prāśasti of Samudra Gupta Hariṣena, the composer, is described as the sandhivigrāhika kumārāmātya and mahādaṇḍanāyaka, who was a servant of the emperor and had been attached to him (parama-bhaṭṭārakaṇaṇaḥ prāśasti). Similarly Śikharasvāmin and Prāthvīsena are mentioned as the mantri kumārāmātya of Candra Gupta II and Kumāra Gupta respectively. Thus certain officers bearing the title kumārāmātya served directly under the emperor.

Another class of kumārāmātya who functioned at the viṣaya level is known from the Damodarpur Copper-plates. Two inscriptions of the reign of Kumāra Gupta refer to a time when the uparika mahārāja Cirata adatta was governing the bhakti of Puṇḍravardhana and the kumārāmātya appointed by him was administering the viṣaya of Koṭivarṣa. Two other near contemporary inscriptions from the same place inform us that the administration of Koṭivarṣa viṣaya was carried on by a viṣayapati and an ayuktaka respectively. It may be inferred from these references that in North Bengal the kumārāmātya was discharging those functions which were later entrusted to the

164. El, X, no. 15, 11. 4-5.
166. Dikshitar, op. cit., p. 152.
167. CII, III, no. 1, 11. 31-33.
168. El, XV, no. 7 (1 & 2).
169. Ibid., no. 7 (4 & 5).
viṣayapati.¹⁷⁰ The evidence of the Basarh seals belonging to the Gupta period shows that in North Bihar (Tirabhukti) also the kumārāmātya was entrusted with the administration of viṣaya under an officer styled uparika.¹⁷¹

The legends on some of the Basarh seals throw further light on the office of the kumārāmātya. In Bloch’s classified list, nos. 4, 5 and 9 bear the legend: yuvarājapādiyakumārāmātyāḍhikaraṇasya, and nos. 6 and 7 have śriyuvarājabhattārakapādiya kumārāmātyāḍhikaraṇasya and no. 8 reads śriparamabhattārakapādiyakumārāmātyāḍhikaraṇa.¹⁷² Bloch translates the first as “His Highness, the Yuvarāja, the Chief of Prince’s Ministers”, and the second as “seal of His Highness, the illustrious Yuvarāja and Bhattāraka, the Chief of Prince’s Ministers”. These versions, Ghoshal rightly points out, are contrary to the rules of grammatical constructions and the accepted meanings of the terms in questions,¹⁷³ and hence are not acceptable. R. D. Banerjee’s explanation makes the confusion worse confounded. His view is based on a wrong interpretation of the term pāda occurring in the above-cited legends. He takes pāda to mean ‘equal to’ and yuvarājabhattāraka to signify ‘the real heir-apparent’ as distinguished from the yuvarājas who were the younger princes of the royal family. From this he concludes that ‘some of the kumārāmātyas were held to be equal in rank to the princes of the blood royal’, and others were held to be ‘equal to the heir of the Emperor’, while still others were “equal in rank to His Majesty the Emperor”.¹⁷⁴ It is not possible that the kumārāmātya, who served under the king, could have the same rank and status as was enjoyed by him and the princes.

One of the seals discovered by Marshall at Bhita records “mahāśvapatinamāḍanāṇāyakaviṣṇurakṣitapāḍānudhyāta-

¹⁷² ASR, 1903-4, pp. 107-8.
¹⁷³ Ghoshal, op. cit., p. 213.
kumārāmātyādhikārānasya”

Fleet points out that the term pādānuḍhyāta is frequently used in ancient Indian epigraphs to indicate the relation of a feudatory or an official to his suzerain, or that of a son or younger brother to his superior, or that of devotees to gods. Ghoshal thinks that this term in the present context carries the sense of father and son relationship, and thus in his opinion the above-quoted seal-inscription means that the kumārāmātya in question was the son of Viṣṇurakṣita, the chief cavalry-officer and commander-in-chief. Accordingly he adds that the legend yuvurājapādiyakumārāmātyādhikaraṇa and the like on the Basarh seals refer to the kumārāmātyas who were related probably as sons to the crown-prince and the emperor. Ghoshal’s contention is of doubtful validity, for it appears from the Allahabad inscription of Samudra Gupta that kumārāmātya Hariśena was perhaps attached to the king for a fairly long period of time and thus may have been promoted to the office of mahādānḍanāyaka and mahāsandhivigrahika. Similarly the Karamdanda inscription of Kumāra Gupta states that Prthvīsenā, the kumārāmātya, was subsequently promoted to the post of mahādānḍanāyaka, whose position was higher than that of the kumārāmātya. Moreover, the instances cited by Fleet show that the expression pādānuḍhyāta is used in the inscriptions in respect of widely different kinds of relationship. It is, therefore, highly probable that the Bhita seal-legend implies that the kumārāmātya in question was attached to Viṣṇurakṣita, who combined in him the offices of mahādānḍanāyaka and mahāsenāpati. Similarly, the word pādiya in the Basarh seals may also indicate that the kumārāmātyas were attached to the royal princes, the heir-apparent and the emperor. This is also supported by Ghoshal himself who, in course of refuting R. D. Banerjee’s viewpoint, rightly points

175. ASR, 1911-12, p. 52.
176. CII, III, p. 17, n. 2.
178. CII, III, no. 1, 11. 31-33.
179. EI, X, no. 15, 11. 7-8.
180. CII, III, p. 17, n. 2.
out that pāda means 'a little less than' and that the affix cha (īya) has a possessive sense. Thus in the dominions of the imperial Guptas the kumārāmātya functioned at different administrative levels, and he retained this title even when he was promoted to a higher rank. Hence the word kumārāmātya may have denoted a class of officers, belonging to a particular administrative cadre, and functioning in different capacities in different circumstances like the I.C.S. or I.A.S. officers of our times.  

Apart from the documents of the Guptas, there are references to kumārāmātya in the charters of the Maitraka kings, though they do not give any data about its meaning etc. In most inscriptions of Maitraka dynasty, the kumārāmātya occupies the last place among officers to whom the grant is addressed. This may suggest that the part played by the kumārāmātya in the sphere of land-administration in Saurāstra was not very important. This is unlike Eastern India where he was sometimes placed at the head of the district headquarters in which capacity possibly he had to keep a supervisory control over the fiscal administration of the territory in his jurisdiction.

The term bhogika occurs frequently in the inscriptions of the Ucchakalpa rulers. It is also recorded in the Gunaigah inscription of Vainya Gupta (A.D. 507). In the Mallasarul plates of Vijayasena we have bhogapatika, which may be identical with bhogika. But these references do not furnish any data about the duties, functions and the administrative status of this officer. Fleet suggests that bhogika is a technical official title, possibly connected with the technical terms bhoga and bhukti. But as has been shown earlier, bhoga as a territorial unit was not very much in fashion up to A.D. 550. The Bhumara Pillar inscription of Hastin and Sarvanātha, where bhoga is recorded, does not use-

181. Dikshitar, op. cit., p. 251; Majumdar & Altekar, op. cit., p. 282-
182. CII, III, no. 21, 1. 21; no. 22, 1. 29; no. 23, 1. 19; no. 26, 1-
23 etc.
183. Sel. Ins., p. 334, 1. 17.
184. EI, XXIII, no. 24, 1. 4.
185. CII, III, p. 100, n. 2.
it in the sense of an administrative division.\textsuperscript{186} Even in the inscriptions of Bengal referred to above, bhogika or bhogapatika does not seem to have any connection with bhoga units. Thus there is nothing to suggest that bhogika had anything to do with the bhoga unit of administration, which came into existence in North India a little later than the period under study.

Sircar is of the opinion that bhogika may indicate an officer in charge of royal stables.\textsuperscript{187} He opines that it may as well mean a jāgirdār.\textsuperscript{188} Bhoga means possession, enjoyment of property, and therefore, the above explanation may appear plausible. But it is frequently used in the inscriptions of the Gupta period in the sense of an item of king’s revenue,\textsuperscript{189} and it is likely that bhogika originally may have had some connection with its realisation.\textsuperscript{190}

The dūtaka, literally a messenger, appears to have been employed in connection with formal land grants from the Gupta period onwards. Thus the Khoh Copper-plate grant (A.D. 475-76) of Hastin mentions Bhāgraha as its dūtaka.\textsuperscript{191} A similar reference to this officer is found in other epigraphs of Central and Western India.\textsuperscript{192} In Eastern India the Gunaigarth inscription (A.D. 506) of Vainya Gupta mentions Vijayasena as the royal messenger.\textsuperscript{193}

Earlier sources do not mention dūtaka but refer to dūta. The Arthasastra, Manu\textsuperscript{194} and Yājñavalkya\textsuperscript{195} speak of dūta more or less in the sense of a messenger, envoy or an ambassador. The earliest epigraphic reference to dūta is found in the Besnagar

\begin{thebibliography}{99}
\bibitem{186} Supra.
\bibitem{187} Sel. Ins., p. 334, n. 1 : Cf. Monier-Williams, \textit{op. cit.}, \textit{s.v.} bhogika.
\bibitem{188} \textit{EI}, XXXIII, p. 170 ; Sel. Ins., p. 360, n. 9.
\bibitem{189} Supra.
\bibitem{190} Cf. Sen, \textit{op. cit.}, p. 556.
\bibitem{191} CII, III, no. 21, 1. 22.
\bibitem{192} \textit{Ibid.}, no. 30, 1. 14 ; \textit{EI}, XI, no. 17, 1. 34 ; XII, no. 7, 11. 32-33 ; XVII, no. 7(A), 1. 23 ; XIX, no. 55, 1. 27 etc.
\bibitem{193} \textit{IHQ}, VI, p. 55.
\bibitem{194} Manu, VII. 63-65.
\bibitem{195} Yāj., I. 328.
\end{thebibliography}
Vaiṣṇava Column inscription of Kāśiputra Bhāgabhadra, which refers to a Yavana dūta (ambassador) sent by Antialkidas to the former.\textsuperscript{196} The ambassadorial function of the dūta (or dūtaka) does not appear to have any relevance to the land charters.

Kauṭilya, however, mentions a class of dūta whose duty was to convey the royal edicts. The Mitakṣarā on Yājñavalkya (1.328) enumerates three kinds of dūta, and one of these consists of conveyors of king’s edicts. This aspect of the dūta seems to be relevant to the inscriptions which mention dūtaka.

The term dūtaka, evidently derived from dūta, first occurs in a passage of Brhadspaṭi, who mentions the functionary as a kind of witness and defines him as a respectable man, esteemed and appointed by both parties.\textsuperscript{197} Kātyāyana also mentions dūtaka as a proper type of witness in cases regarding deposits.\textsuperscript{198} It appears that dūtaka could be one who was in the confidence of the parties involved in a dispute. Thus in the case of land grants it may be suggested that a dūtaka could be an individual or a royal officer who enjoyed the confidence of the king, the officers who were to execute the order, and the grantees.

All this, however, should not be taken to mean that the dūtaka carried the charter to the donees or to the officers of the locality in which land was granted. In some cases, the word dūtaka occurs in the inscriptions on stone,\textsuperscript{199} and this may imply that this officer took to the donees, not the charter itself, but the king’s sanction and order to the local officials whose duty it was to have the charter drawn up and delivered to the recipients of land grants.\textsuperscript{200}

It can be inferred from the inscriptions that the duty of the dūtaka was considered to be of high importance. The Gunaigarh inscription referred to above states that Vijayasena, the dūtaka of the grant, held also other important offices such as those of the mahāpratihāra (royal chamberlain) mahāpīlupati (officer in charge-

\textsuperscript{196} Lüders’ List, no. 669.
\textsuperscript{197} Brhadspaṭi, V. 11.
\textsuperscript{198} Kātyāyana, verse 353.
\textsuperscript{199} IA, IX, pp. 167, 168, 170, etc.
\textsuperscript{200} CII, III, p. 100, n. 3.
of elephants), pañcādhikaraṇoparika (?) and purapālopurika.  
Similarly a Central Indian epigraph of A.D. 592 states that the
dūtaka of the document was Bhāḍaka, who was the officer in
charge of the department of war and peace (sandhivigrahāudhi-
karaṇaḍhikṛta). From the above it may be inferred that often
high ranking officers acted as conveyors of the royal sanction
regarding a land grant, presumably because they were supposed
to be in the king’s confidence.

Uparika is another official title known from the Gupta sources.
It is mentioned in the Bihār Stone inscription of Skanda Gupta, but
due to its fragmentary nature no precise meaning of the term
can be deduced. The five Damodarpur plates, which record sales
of land for religious purposes, however, throw some light on the
status of the upariku. The first two plates of this group of
records, belonging to the reign of Kumāra Gupta I, state that the
uparika Cīrātadatta was in charge of Puṇḍravardhana bhukti and
that he appointed the kumārāmātya Veṭravarman to look after
administration of Koṭivārṣa viśaya. But the Damodarpur plates
nos. 3 and 4, of the time of Budha Gupta, mention the uparika
mahārājas Brahmadatta and Jayadatta as the emperor’s ad-
ministering agents in the bhukti of Puṇḍravardhana. The last
inscription of the Damodarpur group, dated A.D. 543, refers to
the uparika mahārāja rājaputra Devabhaṭṭaraka as the governor
of the same bhukti. The important point of resemblance in
these records is the recurrence of the phrase tadapāḍaḥaṁśīta which
has been used as an adjective for the above named governors of
the bhukti. This may mean that the uparika, who presided over
the affairs of the bhukti, was directly responsible to the emperor
and was perhaps appointed by him. Another significant point
known from these inscriptions is that the kumārāmātya Veṭravar-

201. IHQ, VI, p. 55.
203. CII, no. 12, 1.27.
204. El, XV, no. 7(1 & 2).
205. Ibid., no. 7(3), 1.2; no. 7(4), 1.2.
206. Ibid., no. 7(5), 11. 2-3.
man, the āyukta Sāṇḍaka and the viṣayapati Svayambhū-\(\text{deva}\) were under the uparika who was in charge of the bhukti. Moreover, the Damodarpur inscriptions reveal a gradual increase in the status and prestige of the uparika. In the plates of Kumāra Gupta the officer in charge of the bhukti is simply known as uparika, whereas in those of Budha Gupta and an unnamed Gupta ruler the title mahārāja is also appended to it. This implies that in course of time the office of the uparika tended to become more and more important. This is further supported by the fifteenth copper-plate from Damodarpur which mentions rājaputra Devabhaṭṭāraka, as the uparika mahārāja of Puṇḍravardhana bhukti. The term rājaputra indicates that Devabhaṭṭāraka was either the son of the emperor or some member of the royal household. The appointment of a royal prince as the uparika of a bhukti proves that gradually much importance came to be attached to this office in course of time. Furthermore, the Damodarpur inscriptions mention by name four uparikas, who administered Puṇḍravardhana bhukti perhaps successively in the time of Kumāra Gupta I, Budha Gupta and an unnamed Gupta monarch. The first three are Cirāṭadatta, Brahmadatta, Jayadatta, and the fourth is rājaputra Devabhaṭṭāraka. The names of the first three end in datta and thus may be taken to suggest that they belonged to the same family. It is likely that local families of consequence monopolized administrative power to the detriment of imperial interests. This is further borne out by the fact that Brahmadatta and Jayadatta used the title māharāja as an appendage to their official designation of uparika. Therefore, the deputation of the rājaputra Devabhaṭṭāraka of the royal household in the time of the Gupta ruler mentioned in the Damodarpur plate no. 5 may imply a conscious effort on the part of the emperor to assert himself against such individuals and families as were considered to be potential dangers to the imperial authority.

The association of the uparika with the bhukti administration is also attested by the seals discovered at Vaisāli, two of which bear the legend: "tirabhuktiuparikādhikaraṇasya." The expression implies that the seals belonged to the uparika of Tīrabhukti (modern North Bihar), and the uparika, who is not named in the seal, was the executive head of Tīrabhukti. Thus, in some parts of Eastern India, the uparika administered the territorial division known as bhukti.

The uparika, however, is not always mentioned as ruling over a bhukti. In two grants of Jayanātha of the Ucchakalpa dynasty it is stated that the dūtaka was the uparika Sarvadatta. On the basis of these two records, Vogel suggested some connection between the offices of dūtaka and uparika. But this connection may have been due to the fact that the functions of two offices were combined in one officer, a feature of the Gupta administrative system.

Chhabra points out that Viśvarūpācārya in his commentary on Yājñavalkya quotes a verse from Brhaspati, according to whom a man who is resolute, sane, energetic, blissful, personable, generous, vigilant and capable of administering justice in legal disputes should be appointed as an uparika in order to maintain impartiality and morality. From this Chhabra infers that an uparika was invested with judicial as well as administrative authority. His office may, therefore, correspond to that of a magis'rate. In our opinion the use of the word 'magistrate' is a projection of a modern idea into the ancient period. The well-defined powers and functions of a modern magistrate may not apply to a functionary who existed more than 1500 years ago.

According to Saletoore the office of the uparika owed its origin to the fiscal term uparikara, for the collection of which

210. ASR, 1903-4, no. 20.
211. Dikshitar, op. cit., p. 162.
214. Brhaspati, p. 484.
this officer may have been held responsible.\textsuperscript{216} Although there is an apparent phonetic similarity between the words \textit{uparika} and \textit{uparikara}, it is not possible to state categorically that the one originated from the other. Again, there is nothing in the inscriptions to establish any connection between the \textit{uparika} and the realisation of \textit{uparikara}.

It is, however, probable that the word \textit{uparika} is derived from \textit{upari} or \textit{upri}, meaning ‘above,’ which may also be the root of \textit{uparikara}. And in view of this \textit{uparika} may signify an officer who supervised over other officers under him. This would imply that his functions were similar to those of the \textit{sarvādhyakṣas} of the Vākāṭaka records. Moreover, the passage of Brhaspati quoted above fits well in the context of inscription if the \textit{uparika} is taken to be a senior officer with supervisory control over several departments and their officers.

Like the \textit{uparika}, the \textit{visayapati} was also an important officer from the Gupta period onwards, though the \textit{visaya} units may have existed even in earlier times. The Damodarpur Copper-plate (A.D. 448-49) of Kumāra Gupta I referred to above, states that the \textit{kumārāmātya} Vetravarman was appointed as \textit{visayapati} by the \textit{uparika} Cirātadatta.\textsuperscript{217} Another inscription from Damodarpur of the time of Budha Gupta informs us that the \textit{uparika} \\textit{mahāraja} Jayadatta, who was ruling over Puṇḍravardhana \textit{bhukti}, appointed one Saṇḍaka as the officer in charge of Koṭivarṣa \textit{visaya}.\textsuperscript{218} But the Baigram Copper-plate of A.D. 448-49 bears the expression “\textit{paṅcanagarīyā bhāṭṭārakapādānudhyātāt kumārāmātyakuluvarṣddhīretad visayādhikaranam}.”\textsuperscript{219} The words \textit{bhāṭṭāraka pādānudhyāta} literally mean “one meditating on the feet of His Majesty,” and hence the entire sentence would indicate that the \textit{visayapati} Kulavrddhi, who ruled from his district office (\textit{visayādhikarana}) located at Paṅcanagarī, paid his homage to the emperor. Paying homage directly to the emperor may imply


\textsuperscript{217} El, XV, no. 7 (2), 1. 3.

\textsuperscript{218} Ibid., no. 7 (4), 1. 3.

\textsuperscript{219} Ibid., XXI, no. 13, 1. 1.
that the visayapati under reference was appointed by the former. This, however, contradicts what we gather from the Damodarpur records, according to which the visayapati owed his appointment to the uparika who was in charge of the bhukti, and not to the emperor. It is difficult to see how two different methods could have been adopted at the same time and almost in the same region with regard to the appointment of the officer in charge of a visaya. But this apparent contradiction may be resolved if we assume that the selection of the official was obviously made by the governor of the bhukti though his appointment was formalised by the emperor himself.  

The land grants often mention visayapati in connection with sale of land. In the plate nos. 1 and 2 of the Damodarpur inscriptions, kumārāmātya Vetravarman, the visayapati of Koṭīvarṣa, is said to have been approached by two private individuals who were willing to purchase land for religious purposes. The plate no. 5 also states that one Amṛtadeva from Ayodhyā requested the visayapati Svayambhūdeva to allow him to purchase some land at the rate of three dīnāras for each kulyavāpa of land. From these instances it appears that no state-owned land could be sold without the consent of the visayapati, presumably because of the considerations of loss in revenue. Moreover, the visayapati perhaps exercised authority over other revenue officers functioning in a visaya, and thus may have served as a link between the emperor or the governor of the bhukti on the one hand and the officers of lower rank on the other.

Although the existence of the office of the visayapati beyond Bengal is attested by several inscriptions, his status does not appear to have been uniform everywhere. In a grant of the Maitraka Dharasena I, the visayapati is placed immediately after dhruvādhikaraṇika and before the rājasthaniya.  

We have seen that the dhruvādhikaraṇika was connected with revenue administration of villages, and hence he could not have enjoyed

220. Dikshitar, op. cit., p. 256.
221. IA, VI, p. 12.
a higher administrative status than the visayapati. Thus it is not possible to ascertain the administrative rank to which the visayapati in Central or Western India belonged.

With regard to Eastern India, however, some details about the administration of a visaya by the visayapati can be gathered from the Damodarpur Copper-plate charters referred to above. The plates of the time of Kumāra Gupta I state that kumārāmātya Vetravarman, the visayapati of Koṭivarṣa, administered the government of the locality in the company of Dhrūpāla, the nagaraśreṣṭhī, Bandhumitra, the sārthavāha, Dhrīlimitra, the prathamakulika, and Sambapāla, the prathamakāyaṣṭha.222 Another plate of Damodarpur of the time of Budha Gupta describes āyuktaka Saṇḍaka as governing Koṭivarṣa visaya in the company of nagaraśreṣṭhī Ribhupāla, sārthavāha Vasumitra, prathamakulika Varadatta and prathamakāyaṣṭha Viprapāla.223 A similar statement is available in still another Damodarpur plate dated A.D. 543.224 It can be inferred from the above-mentioned facts that the visayapati carried the administration of a visaya in consultation with a board of advisers, consisting of the abovenamed persons who perhaps represented different classes of interests. The nagaraśreṣṭhī represented the various guilds or corporations in town or the rich urban population. The sārthavāha was a member of the visayādhikaraṇa, perhaps as the representative of the merchants of the visaya. We cannot be sure of the connotation of the term prathamakulika. The word kulika is shown as an alternative reading for kulaka in the Amarakoṣa.225 The word kulaka is explained as the foremost in a company of artisans. The prathamakulika in the present context may mean the chief artisan who was the representative of various classes of artisans. The word prathamakāyaṣṭha may indicate the chief scribe who may have acted as chief secretary

222. El., XV, no. 7 (1), 11. 4-6; no. 7 (2), 11. 3-5.
223. Ibid., Plate 4, 11. 3-5.
224. Ibid., Plate 5, 11. 4-6.
225. Amar., II. 10. 5.
to the administrative board.\textsuperscript{226} It is evident that the administrative board of the viṣāya consisted of persons who mostly represented the mercantile and industrial class. Although the functions of these representatives could not have been anything more than advisory, the fact that they were consulted in the administration of the viṣāya may indicate their importance.

The viṣayapati and his adhikaraṇa were assisted by the pustapāla in matters of land transactions.\textsuperscript{227} The word pusta according to the Medinīkoṣa means both lepyādikarma (plastering, painting images, etc.) and books.\textsuperscript{228} The officer pustapāla may be understood in the sense of an officer in charge of record-books containing boundaries, title etc., of land-holdings. Pargiter’s translation of the term as record-keeper is, therefore, apt.\textsuperscript{229} It is stated in the Damodarpur inscriptions that the application made to the viṣayapati for permission to purchase state lands was referred to pustapālas for necessary inquiries. This leads us to think that the government sanctioned sale of land only after the pustapālas had determined the title to the land under proposal of transfer.

From the foregoing account it is obvious that in Gupta times, unlike the post-Maurya period, the machinery for revenue administration was perhaps fairly well developed. Although it is not possible to precisely state the duties and functions of these officers, we gather the impression that most of them were associated with fiscal and land administration, some of them being entrusted with the task of general superintendence. It may further

\textsuperscript{226} The Faridpur plates B and C of the time of Dharmāditya (\textit{IA, XXXIX}, pp. 199, 204) mention jyeṣṭhakāyastha, which Pargiter wrongly translates as the oldest kāyastha (\textit{ibid.,} p. 211). But it seems that prathamakāyastha and jyeṣṭhakāyastha are identical in their meaning. For the interpretation of these words I have relied on Basak (\textit{El, XV}, p. 131 and notes).

\textsuperscript{227} \textit{El, XV}, no. 7 (1), 1. 10; no. 7 (2), 1. 7; no. 7 (3), 1. 6; no. 7 (4), 1. 9, no. 7 (5), 1. 10.

\textsuperscript{228} \textit{Ibid.}, p. 132, n. 3. Basak rightly points out that pustapālas of Bengal inscriptions may be the same as the aksapātalika of other inscriptions.

\textsuperscript{229} \textit{IA, XXXIX}, p. 213.
be assumed that the collection of revenue may have been more intensive—an important thing indeed, particularly in the context of the falling state income from the Gupta period onwards.

During our period, the administrative machinery came to be gradually manned by hereditary divisional and district officers. Although Kauṭilya lays down that officers (amātyas) and soldiers should be hereditary, we have hardly any contemporary epigraphic evidence to support this. The first inscripational reference to the hereditary nature of administrative posts is available in the post-Maurya period when we come across two generations of a grāmika. The tendency, however, appears to have gathered further strength in the Gupta period. The Karamandanda Stone inscription of the time of Kumāra Gupta I refers to Pṛthvīsenā, the minister, as being the son of Śikharavāmin, the minister. Similarly a seal from Vaiśāli mentions the amātya Bhadrika. The Khoh and Majhgawan Copper-plate inscriptions of Hastin from Central India mention five generations of office holders in one family, of whom the first was amātya, the second and the third were bhogikas, and the fourth and fifth mahāsandhivigrahikas. Two inscriptions of Jayanātha furnish instances of two and three generations of bhogikas. More over, it has been shown earlier that the surname datta of the uparika in charge of Puṇḍravardhana bhukti suggests that they belonged to the same family. Although theoretically the emperor enjoyed the power of dismissing his officials, in practice they and their descendents continued to be in office because of their local strength.

The officers may have further gained in power and influence because of the practice of combining several offices in the same person. The Allahabad inscription of Samudra Gupta states that

231. Supra.
232. EI, X, no. 15, 11. 6-7.
234. CH, III, no. 22, 11. 28-30; no. 23, 11. 18-20.
235. Ibid., no. 27, 11. 21-22; no. 26, 11. 22-23.
236. Sharma, op. cit., p. 211.
Hariśena besides being a *kumāramātya* also held the offices of the *sandhivigrhika* and *mahādaṇḍanāyaka*.\(^{237}\) The Khoh Copper-plate of Hastin mentions Naradatta, who was both *amātya* and *bhogika*.\(^{238}\) Another grant from Central India refers to the *mahābalādhikṛta* Nāgasimha as its *dūtaka*. The Gunaigarh inscription from Bengal informs us that the *dūtaka* Vijayasena was also the *mahāpratisāhāra* (royal chamberlain), the *mahāpilupati* (officer is charge of elephants), *pyrupālopārīka*, etc.\(^{239}\) The combination of several offices in the same person perhaps added to the strength of the Gupta officers and with the power so derived they could often choose to oppress the people more for personal gains than in the interest of the royal exchequer.

Turning to the officer’s remuneration, if we rely on the authority of Kauṭilya, it appears that in the Maurya period all the officers of the state from the highest to the lowest were paid in cash, the maximum salary being 48,000 *panas* and the minimum 60 *panas*, probably per month.\(^{240}\) But in connection with the foundation of new settlements, Kauṭilya also prescribes that land may be granted as emoluments to superintendents of various departments, the accountants, the officers called *gopa* and *sthānika*, to officers in the army, physicians, horse-trainers, but without power to sell or mortgage.\(^{241}\) Thus the principles of remunerating the state officials both in cash and through land-assignments are recognised by Kauṭilya, though from the detailed treatment of the former it appears that cash payment was perhaps comparatively more in practice.

The *Jātaka* evidence also indicates that usually the officers were paid in cash for their administrative services. The *Jātakas* generally use the term *bhatta-vetana* in the sense of remuneration. In the *Sarīvarā Jātaka*, where the term occurs, *bhatta-vetana* has been translated as food-money.\(^{242}\) But Horner renders *rañño-
bhättavetanāhāro of the Vinaya Piṭaka as “living on a salary and food from a king.”

Probably the latter meaning is correct. Apparently the term vetana cannot be taken literally as cash payment, but in the above-cited instance it can be safely presumed that there was no necessity of paying the officers again in kind if they were already given provisions. Therefore Sharma rightly points out that the term vetana compounded with bhatta may be understood in the sense of cash payment.

Besides, the cumulative evidence of the Jātakas is also in favour of cash payment. In the Vidhurapāṇḍita Jātaka there is a reference to the increase of vetana of his elephant-driver, or his life-guardian, his chariot-soldier or his foot-soldier by the king. This may imply that in this case salaries were paid in cash. The Makhādeva Jātaka refers to the grant of a village, yielding 1,000 pieces of money, to a barber. The Padakusal-amānava Jātaka relates how a youth skilled in tracking footsteps enters the service of a king for 1000 pieces of money daily.

Similarly from the Sarabhaṅga Jātaka we learn of an archer who was employed by a king for the daily remuneration of 1000 pieces of money. Evidently, whether it is the income of a village, or payment to a youth skilled in tracking footsteps or an archer, the amount stated in each case is a thousand pieces of money. Although this figure is conventional as is inevitable in folk literature, the above-mentioned instances seem to establish the possibility of payment in cash to the officers and employees of the king.

The term bhogagāma in the Jātakas, however, has been interpreted to mean a village that was given to a minister for enjoyment as remuneration for his office. But no Jātaka

244. Sharma, op. cit., p. 140.
245. Ibid.
247. Ibid., I, p. 138.
248. Ibid., VII, p. 505.
249. Ibid., V, p. 128.
250. Ibid., III, p. 305; IV, pp. 453, 484; VI, p. 463.
251. Bose, Social & Rural Economy, I; p. 72.
passage can be cited to show that village was granted to ministers for their administrative functions. In fact, bhogagāma was a mark of favour bestowed by the king upon any body with whom he was pleased so that it could be conferred even upon a barber.\textsuperscript{252} The term, according to Sharma, means a village given by the king to his favourites for enjoyment, and there is hardly anything to show that bhogagāmas were granted to officers for rendering administrative or other services to the state.\textsuperscript{253} Thus the Jātakas largely support the practice of paying the state officials in cash and not in kind, which fits in well with the post-Maurya period when money-economy perhaps received a fillip from the flourishing trade with the West.

In the post-Maurya period the payment of officers in kind and through grants of land is recommended by Manu, who lays down certain interesting rules in this connection. According to him the headman of a village should obtain, presumably as his emoluments, those articles which the villagers have to furnish everyday to the king, viz., food, drink, fuel and like.\textsuperscript{254} The officer over ten villages should enjoy one kula, that over twenty villages five kulas, the superintendent of a hundred villages the revenue of one village and the high officer over a thousand villages the revenue of a town. This injunction, with minor variations, is also repeated in the Śānti Parva\textsuperscript{255} which states that every headman should contribute his share for maintaining the lord of ten villages, and the latter should do the same for supporting the lord of twenty villages.\textsuperscript{256} The Śānti Parva adds that the lord of a hundred villages should have for his support a large village, and that of a thousand should have a minor town for his maintenance.\textsuperscript{257} This rule refers to the officers associated with local administration and not to those of the central government. This

\textsuperscript{252} Jāt., I, 138.
\textsuperscript{253} For further discussion vide Sharma, \textit{op. cit.}, pp. 138-139.
\textsuperscript{254} \textit{Manu}, VII. 118.
\textsuperscript{255} \textit{Ibid.}, 119.
\textsuperscript{256} Ś\textit{P}, 87. 6.
\textsuperscript{257} \textit{Ibid.}, 7-8.
may suggest that high ranking officials may have continued to be paid in terms of money. In any case, the payment of salaries in kind and through land-assignments was perhaps gaining ground in the post-Maurya period simultaneously with the practice of cash payment. The rule of Manu also occurs in the law-book of Bṛhaspati which may suggest that it continued to enjoy authority in the Gupta period.

The Chinese account may be considered, though it is not very clear on this point. Legge's translation of a passage of Fa-hsien reads: "the king's body-guards and attendants, all have regular salaries". 258 But Beal translates the passage thus: "the chief officers of the king have all allotted revenues;" 259 and a recent rendering by a Chinese scholar is as follows: "The king's attendants, guards, and retainers all receive emoluments and pensions". 260 If the last translation is accepted, the term emoluments, having a wider context, might include grants. 261 But even if we reject this interpretation of the crucial passage which is ambiguous, it is clear from Hsüan Tsang's report that during the time of Harṣavardhana high officers were not paid in cash for their services to the state, but one-fourth of the royal revenues was earmarked for the endowment of great public servants. 262 This may suggest that the practice of granting revenues to officers may have had its beginnings in earlier times and at least in the Gupta period.

Several epigraphic terms of the Gupta period also give the impression that officials were paid in kind. Some inscriptions of the rulers of Ucchakalpa mention the bhogika as amātya; 263 and it is no wonder that in such a case the office of the bhogika was meant to remunerate its holder for his functions pertaining to other office. 264 Again, the word bhukti means something intended

258. Legge, A Record of Buddhist Kingdoms, Tr. p. 45.
259. Beal, Travels of Fa-hian and Sung Yun, p. 55.
261. Sharma, op. cit., p. 27.
263. CII, III, no. 23, 11. 18-20; no. 26, 11. 22-23.
264. Sharma, op. cit., p. 207.
for enjoyment. So it is not unlikely that the territorial unit called bhukti was meant for the enjoyment of the uparika under whose charge it was placed. Sharma interprets a phrase of the Damodarpur Copper-plate grants to suggest that even a viṣaya unit was meant for the enjoyment of district officers.²⁶⁵ Thus it appears that the practice of paying the officers in kind was prevalent in the Gupta period on a considerable scale, though no epigraphic record directly referring to the grant of land to an officer for his administrative functions is available.

²⁶⁵. Ibid., p. 209.
CHAPTER XIII
RECAPITULATION AND CONCLUSIONS

Although in theory taxes are often contemplated in the law-books as constituting the king's wages for the protection rendered by him to the people, in practice the idea of a king being the servant of his subjects does not appear to have worked. However, the literary texts of the Gupta period represent the king as the enjoiner of the earth, which apparently entitled him to taxes, a position that came to be legally recognised by Kātyāyana. To avoid the dangerous implications of this proposition the law-books of our times stress that taxes should be governed by the capacity of the people to pay and should not be oppressive and arbitrary. These admirable precepts of taxation have been described as being far advanced from those of the classical antiquity and approaching the modern canons of taxation formulated in Europe during the 17th and 18th centuries.¹ But as shown earlier the resemblance between the ancient Hindu principles of taxation and those of modern times is only superficial, and in their intents and purposes the two differ widely.

The principles set forth by the jurists of our period are symptomatic of a fairly developed revenue system, but they leave enough scope for fiscal oppression of the people by the king. In fact, the much appreciated Hindu tax-maxims cannot be reconciled with the divinity of the king leading to the belief in his infallibility. The king, if he so chose, could take advantage of the divine concept of monarchy to override the restrictions imposed on his power of taxation by the Smṛtis.

Our analysis of emergency financial measures laid down by our sources implies that the king could go to great lengths for-

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¹ HRS, pp. 273-74.
raising funds in times of crisis. The *Arthaśāstra* of Kautilya recommends certain highly oppressive steps such as the realisation of benevolences (*praṇāyaṇa*) at exorbitant rates from the people, confiscation of temple treasures, setting up of new cults, and putting up of sudden miracles, for accumulating money in extraordinary circumstances. The levy of benevolences (*praṇāyaṇa*) is known from only a few inscriptions and so appears to have fallen in comparative desuetude in post-Maurya and Gupta times, whereas other measures prescribed by Kautilya are not referred to in our period. It is striking that the *Sānti Purva* gives a *carte blanche* to the king to confiscate the property of all except the ascetics and the brāhmaṇas, which is not done by any lawgiver of our period. The law-books prescribe only an increase in tax-rates so that the king could squeeze out of the people as much as possible. We do not know which of these measures found favour in practice, but there is no doubt that the Hindu monarch during the period under study was vested with the prerogative of levying burdensome taxes from his subjects. Panegyrics by their very nature cannot think of a king being an oppressor or a tyrant seizing the wealth of the people, but we have reasons to believe that the experience of excessive taxation was not altogether alien to ancient Indians.

The principal source of state revenue appears to have been land tax, which consisted most probably of the king’s one-sixth share of produce, though its maximum rate in the Maurya period is one-fourth. The sources of the post-Maurya and Gupta periods often mention *bali*, *bhāga* and *kara* as items of land revenue. *Bali*, which is the oldest land revenue term used in different contexts in various works, is mentioned in the *Smṛtis* in the sense of basic land tax. Another term *bhāga*, which occurs first in the *Arthaśāstra*, is often recorded in the Gupta land grants in a similar sense. The solitary epigraphic record where *bali* and *bhāga* are distinguished is the Junagadh inscription of Rudradāman. In all other inscriptions of our period *bhāga* is used almost invariably to mean the basic land tax, which is indicated by the term *bali* in the non-epigraphic sources. The identification of *kara* is not possible in the present state of our knowledge, though according to the commentators’ opinions
it may have some connection with land revenues. The tax known as *hiranya*, which was perhaps realised in cash, was fairly widely prevalent from the Maurya period onwards.

From the time of the Guptas, inscriptions frequently mention two new land revenue terms, *udraîiga* and *uparikara*, which have been interpreted by Ghoshal to mean taxes on permanent and temporary tenants respectively. But in our opinion these terms indicate nothing more than some kind of extra tax over and above the king's normal grain share and their precise nature cannot be determined. In the Gupta charters we come across several land revenue terms which are not mentioned in earlier sources. Thus *meyâ*, *dîtyâ* and *dhânya* are mentioned frequently in the inscriptions from the Gupta period onwards. Although the exact meaning of these terms is difficult to determine, their connotation seems to be wide enough to cover all revenues from land. Two land grants of the Ucchakalpa ruler Sarvanâtha record another new land revenue term, *halikâkara*, whose meaning is uncertain. Thus several new taxes came to be imposed in the Gupta period. On the other hand, some older taxes of Maurya times such as the water-tax (*udakabhâga*) gradually disappeared in our period because irrigation tended to become an individual or local concern. This naturally may have meant some relief to the peasants.

The *Smytis* refer more clearly than the earlier writings to the supply of the articles of daily use more or less in the nature of regular taxes, but the inscriptions of the Vâkâtakas mention it as miscellaneous contributions of provisions by the villagers to the officers on tour. Contemporary epigraphic records of North India mention the fiscal term *bhoga*, which is also known from the earlier sources and is probably the same as the supply of provisions recorded in the Vâkâtaka land charters. The supply of provisions to the officers may have imposed excessive financial burden on the common people because these could be realised as often as the king or his officers toured a particular area. The position of the people may have been further worsened by the levy of forced labour (*viṣṭi*) which was an important item of royal income. In the Maurya period forced labour (*viṣṭi*) was paid for as can be inferred from the *Artha-
śāstra. There is, however, no evidence to suggest that impressed labour was paid in our period. According to the post-Mauryan law-books only śūdras, artisans and craftsmen were expected to render free service to the king in lieu of paying taxes. But it can be gleaned from the Gupta sources that in course of time even the free peasantry became liable to forced labour. In other words, forced labour tended to become oppressive. It became all the more so when from the Gupta period onwards the king’s right to viṣṭi was transferred to the recipients of land grants.

A considerable bulk of royal revenue resources consisted of commercial taxes, the principal item under this head being the śulka with which the earlier sources are also familiar. From the Gupta period onwards several inscriptions of the Kathiawad region refer to bhūtavātapratyāya, which Ghoshal wrongly interprets as the revenue derived from the elements and the winds and which according to us has the same connotation as the term śulka. Ferry charges of earlier times continued to be realised during the period under review. Klēpta and upaklēpta, however, appear for the first time in the Gupta epigraphs. Although Ghoshal holds that tax on liquor, an important source of the royal exchequer under the Mauryas, disappeared under the Guptas, there is no evidence to show that the policy of prohibition was followed.

We may mention some miscellaneous sources of revenue, e.g., fines, resumption of heirless property, treasure troves, and booty and tributes from the vanquished kings. Whereas the king received a part of his total income from these sources, war-booty and tributes became more and more important because of frequent wars in the period of our study. Moreover, the crown lands, forests, mines, and similar other royal monopolies provided a considerable income to the king.

All the taxes enumerated above may not have been payable by the same individual, but there is nothing to show that the burden was equitably distributed among all sections of the taxpayers. The frequent grants of land to the brāhmaṇas clearly indicate that the donees were immune from the payment of taxes;

2: HRS, p. 291.
the privilege may also have been enjoyed by the learned brāhmaṇas who were not donees. The epigraphs from the 5th century A.D. testify to the fact that often the ruler made over his right to mines to the beneficiaries, which not only undermined his political power but also adversely affected his total revenue receipts. The loss in the royal income may have been compensated by throwing the maximum weight of taxation on the non-brāhmaṇas who do not seem to have enjoyed any exemption from taxation. On the other hand what was lost in revenue by the state was gained by the priests, whose improved economic condition placed them in a superior position in relation to the ordinary villagers. The difference between the priestly class and the lower castes may have been further accelerated in Saurāstra, where the non-brāhmaṇas were subjected to the payment of a tithe known as brāhmaṇuvirāśati for the support of the brāhmaṇas.

We notice some changes in the fiscal units of our times. Grāma continued to be the smallest unit of administration. Āhāra, which appears for the first time in the Aśokan epigraphs, was a popular fiscal unit in the Sātāvāhana dominions, and in the Gupta period it remained confined to the same areas. The antiquity of viṣaya goes back to the time of Aśoka, and this unit obviously obtained in the post-Maurya period for we have numerous references to it in Gupta times. The provenance of the Gupta inscriptions referring to viṣaya suggests that it was an important unit of fiscal administration in Bengal, Gujarat and Central India, though the actual expanse of the territory covered by it is difficult to ascertain.

The Gupta sources, however, refer to many new administrative units which possibly served the purposes of fiscal administration as well. These are bhukti, vithi, pura, sthali, patta, petha, padraka, deśa, maṇḍana etc. But these were not prevalent in all parts of the country; nor could their size in every region have been uniform. These units are mostly mentioned in the inscriptions, whereas the Smṛtis generally provide for the division of the kingdom into units based on the decimal system, which is supported by epigraphic evidence from the 7th or the 8th century.

Although the revenue officers mentioned by Kauṭilya do not generally occur in our sources, some of them seem to have
existed in our period. Grāmika of the Arthasastra finds mention also in later sources. Two officers of the Arthasastra can be equated with their counterparts found in the Gupta records, the śulkādhyakṣa with the śaulkika and the āyukta with the āyuktaka. Although akṣapaṭala in the sense of records office is known to Kauṭilya the officer in charge of it appears in inscriptions only from the Gupta period onwards. Similarly, hiranya as an item of revenue figures in the Arthasastra, but the officer who collected it first appears in the Gupta inscriptions. Dūtaka of the Gupta land grants is reminiscent of the dūta of the Arthasastra. In addition to the officers referred to above, our sources mention a number of officers, e.g., lekhaka, divirapati, āgrahārika, audraṅgika or drāṅgika, dhruvādhikaraṇika, vinīyuktaka, sarvādhyakṣa, kumārāṃtya, bhogika, uparīka, and viṣayapati. But it is not possible to delineate their duties and functions with precision. In the time of the Guptas the number of officers associated directly or remotely with revenue administration was far greater than in post-Maurya times. Besides, most of these functionaries tended to become hereditary, and several functions were combined in the same person.
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