

The System of Taxation in Ancient Karnataka

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Abstract: *This point may be exemplified. We get a term of tax called Suledere in inscriptions. As the latter part of the word refers to a tax, the former is taken as an adjective which refers to concubines. Thus this tax is taken as a tax on concubines. This is purely an etymological explanation and unfortunately there is no means of checking this meaning with the help of other sources. Thus a large number of tax-terms have to be explained like this. From the nature and the number of taxes that are referred to in the inscriptions, it becomes clear that the administration of tax-collection was a complicated affair. It is also not clear as to how they were keeping account of the tax that was paid in kind. It is not clear as to how and where they were storing Butrefere- the grains and other commodities collected as taxes. nces are found to Sunkaverggade or Sunkapergade who was an official in charge of collection of taxes of a district or a province. Sunkadhikari is also mentioned as an officer collecting taxes. Perhaps these were the high level officers who looked after the policy of taxation. These officials are not always present when taxes are mentioned in inscriptions.*

Key words: *Sunkaverggade, Sunkadhikari, Bittuvatta, Land taxes, Property taxes, Profession taxes, Commercial taxes, Social and Communal taxes, Miscellaneous taxes.etc.*

When we take up study of the problem of taxation in Karnataka; one thing that strikes us most is the baffling number of taxes and their nature. Most of these terms which simply occur in the contemporary inscriptions without any explanation, have become obsolete and it is difficult to understand their meaning and exact significance. All that we can do is to trace the etymological meaning of these words and then try to understand them. This point may be exemplified. We get a term of tax called Suledere in inscriptions. As the latter part of the word refers to a tax, the former is taken as an adjective which refers to concubines. Thus this tax is taken as a tax on concubines. This is purely an etymological explanation and unfortunately there is no means of checking this meaning with the help of other sources. Thus a large number of tax-terms have to be explained like this.

From the nature and the number of taxes that are referred to in the inscriptions, it becomes clear that the administration of tax-collection was a complicated affair. It is also not clear as to how they were keeping account of the tax that was paid in kind. It is not clear as to how and where they were storing Butrefere- the grains and other commodities collected as taxes. nces are found to Sunkaverggade or Sunkapergade who was an official in charge of collection of taxes of a district or a province. Sunkadhikari is also mentioned as an officer collecting taxes. Perhaps these were the high level officers who looked after the policy of taxation. These officials are not always present when taxes are mentioned in inscriptions. Almost all officials seem to have had the power to collect taxes, though the king or ministers or high officers like Sarvadhikaris had the power to exempt from the payment of taxes or show any concessions.

Two types of taxation system can be distinguished depending upon the person who levied them. Some of the taxes were levied by the government or the king who may be referred to as central taxes. The other one is the tax levied by the local bodies, even temples and the Mahajanas. For example land tax is a central tax whereas a house tax could be either a central or local levy. Even the Mahajana assembly or the Okkalu or Halaru were also empowered to levy taxes. When Vikramaditya-I was ruling an officer by name Revadi gave to the priest a part of the Sunka. It was also stipulated that this order has to be obeyed by the officers of the government, the Mahajanas and the Nakaras. In this instance both the government and the local bodies are involved in taxation. In another instance, during the rule of Vijaya-ditya it was stipulated that one Sontige of oil had to be given for every oil mill. This was a local levy and was to be implemented by the local people. An inscription of Ganga King Nitimarga !!mentions the gift of a tax Bittuvatta to an individual by name Manchayya. Another inscription of the time of Ganga King Sripurusha refers to the remission of Sulka collected on head loads. In the above two instances the king is directly involved by which we can understand that the taxes concerned in these cases were connected to the central government. noithin The taxes were collected both in kind and cash. Sometimes they were exclusively in kind or exclusively cash and in some cases it was a combination of both. An epigraph of the time of Ganga Mara- simha refers to the revenue in terms of twenty gadyanas and twelve khandugas of grain.' In another instance of the same period, it is men- tioned that the revenue was forty gadyanas and one hundred khandugas of paddy. Still another inscription refers to the tax Sulka in multiples of Karshapana. This was exclusively a tax in cash whereas the other two were a combination of both cash and kind. This is what the writers refer to as Suvarṇādāya.

Now we may refer to the various taxes that are mentioned in the inscriptions and literary texts. These taxes can be grouped into many categories depending upon their nature, such as:

- (a) Land taxes
- (b) Property taxes
- (c) Profession taxes
- (d) Commercial taxes
- (e) Social and Communal taxes
- (f) Miscellaneous taxes

LAND TAXES:

The most important land tax was Siddhaya translated as fixed rent. It was an annual levy on agricultural and other lands. Some scholars take it as an agricultural income. But the following instance would make it slightly different. An epigraph mentions Siddhaya of the Village Nevalige as including tax on are- canut and all other incomes." Another inscription mentions that Siddhaya was levied on shops also. We also get the term modaluSiddhaya which means initial assessment. This assessment was the first assessment when the land was cultivated for the first time. We also get references to Siddhaya of the entire village. This was the case in the Agrahara Village where the entire amount was paid to the brāhmaṇas for maintaining the village itself. Remissions were granted by the king. Though the term Siddhāya gives the impression of a fixed tax, there are instances when it was reviewed and revised on various grounds. For example an epigraph states that the Siddhaya

of a village which was fixed at 400 gadyāṇas was revised to one thousand gadyāṇas consequent upon the addition of the arecanut garden and tax therefrom. Another epigraph also testifies to the progressive raise and periodical settlement of Siddhaya. This becomes clear from another expression, pūrvaSiddhaya that is earlier Siddhāya.

Dhanyaya is another land tax which was collected in kind. Suvarṇaya is also a land tax but it was collected in cash. Dasa- vanda is also a land tax which is the same as pattondi and refers to one tenth of the income from the land. The earliest Kannada inscription which comes from Halmiḍi refers to pattondi, Another inscription of 420 A.D. refers to the word Dasavanda as one tenth of the King's dues. Holadere, neladere, mēlāya are other terms denoting land tax. Kuruvanige and Kottasige which are mentioned in inscriptions have been interpreted as land tax, though the meaning is doubtful. From the inscriptions found in the Shimoga and Chikamagalur districts we get references to tax on arecanut gardens (adiketōṭa). An epigraph furnishes some interesting details. It was stipulated that one arecanut was the tax on each tree per year. If a new tree was planted and as soon as these new trees gave arecanuts they should pay the tax at the same rate.

Aruvana is another tax which has been taken as land tax on many lands. That is the land partially exempted had to pay aruvana tax. This becomes clear from an inscription which stipulates that five gadyāṇas had to be levied on six mattars of land gifted by Sobhañarasa to Revabbe. In another instance for twelve mattars of land one gadyana and three pana had to be paid as aruvana.²⁴ Still another epigraph states that for three mattars of land aruvana had to be paid.²⁵ All these instances make it clear that aruvana meant a land tax on partially exempted lands.

PROPERTY TAX:

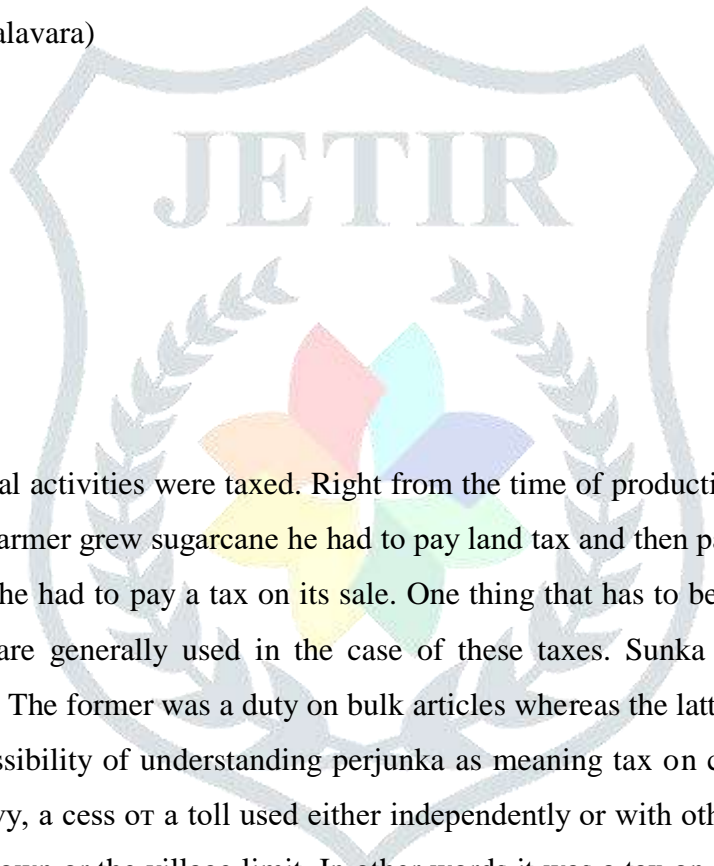
Both movable and immovable properties were taxed in the period. Next to the land, house is the most important property and hence we get many references to tax on houses in inscriptions of the period. Manedere and manevana are the terms that denoted this tax. It is of interest to note that house site was also taxed (Maneyanivēśana). It may be of interest to note that an epigraph mentions that during the first year of construction of the house no tax need be paid; in the second year half tax had to be paid and from the third year onwards, full tax had to be paid. Lakshmēśvar inscription of Vikramaditya-II states that residents of Lakshmēśvara who owned houses and house sites had to pay taxes once in a year in the month of Vaisakha. We also find grant of exemption from the payment of house tax in some cases. For example the school teacher and the temple manager were exempted from the payment of house tax (manederemanya) at Mulabāgal. Perhaps aṭṭadere denotes a tax on houses which had storeys. Livestock were also taxed. We get references to bullocks (ettu), buffaloes (emme), asses (Katte), sheep (Kuri), goat (āḍu) which was taxed. Another Katte), sh frequent tax was on shops. Almost all types of shops were taxed. Bādāmi inscription of Vijayaditya mentions tax on shops selling sugar and oil.

PROFESSION TAX:

Almost all professions were taxed in Karnataka and perhaps no profession was left untouched by the tax. However, the profession of priest does not seem to have been taxed as such a tax is not mentioned either in the inscriptions or in the literary works. The following profession taxes may be mentioned.

Taṭṭarpaṭṭam (gold smith)

Oddadere (Masons)
 nāvidadere (barbers)
 agasadere (washermen)
 Kammaradere (blacksmith)
 Kavalte (cobblers)
 akkasaleKammatatere (minting)
 Suledere (prostitute)
 Kanadivana (prostitute)
 Kattarivana (Tailor)
 balegarasunka (bangle seller)
 Ganadere (Oil mill)
 Talarasunka (Profession of talavara)
 Ambigadere (fishermen)
 Kambarudere (Potter)
 Bannige (dyer)
 Tariirai (Loom)
 Chakkidere (Oil mill).



COMMERCIAL TAXES :

Almost all commercial activities were taxed. Right from the time of production up to its selling they were taxed. For example when a farmer grew sugarcane he had to pay land tax and then pay āledere for manufacture of sugar or jaggery and finally he had to pay a tax on its sale. One thing that has to be noticed in this connection is that term sunka and sulka are generally used in the case of these taxes. Sunka is of two kinds-Perjunka or Hejjunka and Kirikulasunka. The former was a duty on bulk articles whereas the latter was levied on retail goods. However, there is also a possibility of understanding perjunka as meaning tax on carrying goods (peru = hore), Vadḍarāvula was another levy, a cess or a toll used either independently or with other tolls and may be regarded as an imposition within the town or the village limit. In other words it was a tax on articles of all types meant for buying and selling (KondalliKottalli). Another term of common occurrence in this group is bilkode. This is a tax on merchandise carried on the back of the animals. Tala- bhandadasunka is also a tax on merchandise. Sarige is another tax levied on transportation of goods. For example a tax of fifty areca nuts was levied on every cart load of areca nut whereas a tax of twentyfive areca nuts had to be paid for every head load of areca nut. Similar levies had to be paid for betel leaves also. An epigraph very clearly mentions various scales as follows:

One cart load-one visa
 Each head load - half a visa
 Bamboo load-100 leaves
 Head load - 50 leaves.

This ensures that the levy is directly proportional to the load of the merchandise. Another inscription is more explicit on the type of merchandise. It describes it as any merchandise meant to be sold by measures (alate), weight (tuka), counting (enike) or load (hore), so that nothing escapes the levy. Even things like oil, ghee, honey were also taxed in the appropriate measures. Most of these levies were collected by the local authorities and were generally used for the maintenance of temples, mathas and such other religious works and upkeep of the tanks, roads, etc. Almost every inscription contains some reference to a tax of this type or the other and from this it becomes clear that no article meant for trade was left untouched by commercial taxes.

SOCIAL TAXES:

There were some taxes which were levied on certain occasions which had some social and functional significance. In this category the most important were the taxes on marriages called maduverere and handarapana. An epigraph furnishes some details regarding the Both the parties, namely those of the bride (maduvaligeyavaru) and the bridegroom (maduvaniganavaru) had to pay the tax. marriage was conducted outside their normal dwelling place, even then they had to pay a tax. Handarapana is a tax on the marriage pandal whereas haseyadere is another tax connected with the marriage decoration. We also come across another tax called basigadere¹. The first part of the word basiga refers to the decoration tied to the forehead of both the bride and the bridegroom. Hence this tax is also There is also an instance of Chaula connected with marriages. Attainment of (tonsure ceremony) when a tax had to be paid². Puberty, initiation of a child and other such occasions also attracted taxation. Lakshmēśvar inscription of Vikarmaditya-II states that some taxes were levied on each house in the village for festival expenses; the seven panas and the poor class had to pay five panas. Periyaosage is also festival tax mentioned by a record at Belagamve. Habbadabiya is another tax connected with festivals commonly observed in villages Uruttige is a tax collected for some social and community purposes as the word gives a hint towards that connotation.

In addition to these taxes, appear to be traditional in nature. now. The word pangu appears in an inscription of the Chalukyas of Badami. It is also found as Panga and Pange. Though the exact meaning of this term is not known it has been interpreted as a tax on villages. Parikara and uparikara are two terms used to denote taxes. It is also a controversial term. Sircar equates parikara with uparikara while others take them as two different taxes. According to Navasari inscription of Pulakesi, parikara was a minor levy and not a central tax. rent from this was uparikara which figures in an inscription of Quite different- Pulakesi. While Fleet understands it as a tax on cultivators who on temporary tenants. However, Mirashi interprets it in a different- mean a levy rent way. According to him it was a professional tax on traders and artisans. It is also possible to interpret it as on tax as it occurs along with nidhi, Klipta and udringa. However, a surcharge ever, still the meaning is not very clear.

Bhoga is another popular tax that occurs in the inscriptions of the period. Often it is found in association with Bhoga as Bhogabhaga. It is also found as Bhogakara. Altekar has discussed this term with the help of Rashtrakuta inscriptions and Smriti writers. According to him Bhogakara is a petty tax to be paid to the king every day. Most of these consisted of betel leaves, fruits, vegetables, grains and the like collected by the king whenever he was on tour. Generally they were collected by local officers as part of their income. However, Altekar also proposes an alternative meaning according to which the tax bhogakara is an additional tax for the

salaries of the government officers. Considering the various connotations it may also be said that bhaga is a fixed tax in kind whereas bhoga is a tax consisting of a share or part of the produce of the land".

Sulka is another term used in the sense general terms as well as a specific tax. It is generally taken as a toll collected at the entry of the town. Most of the ancient and city as, octroi. writers refer to this tax as equal to one twentieth of the value of the merchandise imported into the territory. It was collected in both kind and cash. It may also be referred to as customs duty of the present day. From the large number of references to this tax, it appears that this was collected at various entry points both at the central and local levels.

Kara is another term used in both the contexts of a general tax as well as the name of the specific tax. The Soraba copper plates of Chalukya Vinayaditya mention kara as a specific tax. However, there is a divergence of opinion among scholars regarding the exact nature of this tax. It is taken as a tax paid by the feudatories to the king. In other words it is the same as kanike of the Kannada inscriptions.

Udringa as a tax is of common occurrence during the period. The Altem plates of Pulakesi-I states that Udringa was a tax collected by the Central Government, According to Ghoshal, it is opposed to the uparikera which was collected by temporary tenants i.e., udringa was collected from permanent tenants. Whatever might have been its exact connotation, it is certain that it was an important tax and a good source of state revenue.

The words Klipta and Upaklipta are also found as taxes during the period. The Hyderabad copper plates of Pulakesi-II refer to Klipta along with Nidhi and Upanidhi. As these two terms occur in combination with the terms vula and kira, there cannot be any doubt that they represent taxes. Though the exact meaning of these two words is not clear, it may be surmised that they are fixed taxes and fixed tolls.

Thus the above sketch of taxation clearly shows that there was a well organised system of collection of taxes. Almost all the items of economic activity were taxed. There was a clear cut demarcation between central and local taxes.

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