

Applicability And Impact Of Revenue Policy Of The Chalukya Empire

Prof. Dr. Md. Shahid Hussian*
Md. Kamal Hossain*

ABSTRACT:- Tax collectors who were called Praja Gavundas were appointed by the State and these officials also doubled as the peoples' representatives in front of the ruler, especially in times of draught, flood etc. There were also the Prabhu Gavundas who were the lords of different groups of Gavundas, obviously a senior position. The peoples' representative also doubling as the collector of taxes is bound to have created conflicts of interest and encouraged the tendency of the junior officials towards corruption.

The Chalukya empire, at higher levels, was closely modelled after the Magadhan and Satavahana administrative machinery. The empire was divided into Maharashtrakas (provinces), then into small SashtraKas (Mandala), Vishaya (district). Bhoga (group of 10 villages) which is similar to the Dasagrama unit used by the Kadambas. At the lower levels of administration, the Kadamba style prevailed fully. The Sanjan plates of Vikramaditya I even mentions a land unit called Dasagrama. In addition to imperial provinces, there were autonomous regions ruled by feudatories such as the Alupas, the Gangas, the Banas and the Sendrakas. Local assemblies and guilds looked after local issues. Groups of mahajanas (learned brahmins) looked after agraharas (called ghatika of "place of higher learning") such as at Badami which was served by 2000 mahajans and Aihole which was served by 500 mahajanas. Taxes were levied and were called the herjunka - tax on loads, the kirukula - tax on retail goods in transit, the bilkode - sales tax, the pannaya - betel tax, siddaya - land tax and the vaddaravula - tax levied to

*Associate Professor Dept. of Political Science Allama Iqbal College, Biharsarif Nalanda, Bihar (India)

*Ph.D. Research Scholar P.G. Dept. of Political Science Magadh University, Bodh Gaya Bihar (India)

support royalty. The Badami Chalukyas minted coins that were of a different standard compared to the coins of the northern kingdoms. The coins had Nagari and Kannada legends. The coins of Mangalesht had the symbol of a temple on the obverse and a 'sceptre between lamps' or a temple on the reverse. Pulakeshin II's coins had a caparisoned lion facing right on the obverse and a temple on the reverse. The coins weighed 4 grams and were called, in old-Kannada, hurt (or honnu) and had fractions such as fana (or fanam) and the quarter fana (the modern day Kannada equivalent being hana - which literally means "money").

Key Words: Tax, Chalukya empire, Mahajanas, Land Revenue.

The Chalukya dynasty ruled the Deccan Plateau and adjoining areas for more than centuries and then faded from the historical narrative of the Indian sub-continent, as so many done before and since. The central family was established in Badami in early 6th century. They were ambitious and capable, creating a vast Empire within the span of little over a century. Their self-confidence is demonstrated by the kings setting up their brothers as powerful viceroys in conquered areas and more importantly by later permitting these off-shoots to set up sibling dynasties independent of the principal group. The subsidiary dynasties were established in the periphery of the core Empire; in the east around Vengi, and in the west with Kalyani as capital. The Kalyani branch came to its own only towards the end of the dynastic rule in Badami and there was nearly a 200-year period when this branch was dormant,

Like most other kingdoms of the time, the Chalukya Empire was primarily agrarian in nature and a majority of the population was centred on villages, making a living off agricultural pursuits. The staple crops were rice and pulses with cotton in dry areas and sugar cane being cultivated in rain-deficient regions. [Since the pattern of monsoons have not changed significantly in the past 1500 years, it is not surprising that the region even today follows a similar pattern in agricultural activities.

Land revenue was main income of the state. Land revenue was charged at the rate of 1/6. of the production. It was the duty of the Pattaiika that the revenue thus charged should reach the government treasury.

The revenue of policy of Chalukya Empire includes imposition of applicable taxes mainly land taxes as chief source of income of the state. The revenue policy also includes some other types of taxes also

as supplementary source of income of the state for expenditures such as on servants, on construction work and also on charities to temples etc. Following of revenue were observed during this research study:-

1. Revenue as Land Tax :-Land-tax was the prime source of revenue for the state exchequer. Taxes were regarded by Sastras as the wages of the king.

According to Narada the king received one - sixth of the produce of the soil. This formed the royal revenue or the reward of a king for the protection of his subjects.¹

Hiuen Tsiang states that the cultivators of the royal land pay one-sixth of the produce as tax.² The exact amount was probably left to the discretion of the king. He could decide depending upon the quality of the soil, rainfall, nature of the crop, yield, irrigation facilities, etc.

2. Other source of revenue :-Besides the cultivator, the tax payers constituted the cowherds, hunters, fisherman, oil-crushers, goldsmiths, blacksmiths, weavers, potters, cobblers, carpenters, barbers, traders, etc. But to estimate the rate of tax Imposed on them will be difficult except in a few cases like betel-leaf sellers where they were supposed to pay fifty betel-leaves on each peru of betel-leaves.³

Besides land revenue, there were other sources of income for the royal treasury. There were various kinds of taxes like property tax, profession tax, commercial tax, social tax, etc* Besides this, there were other sources like fines, tributes, war booty, treasure-troves and deposits, mines, etc. An idea of the types of taxes levied could be had from the tax exemptions given to the donees or the taxes to be collected by them, same. As for the percentage of tax levied, they probably followed the principles of taxation as laid down by Manu, as they were aware of the code of Manu's law.⁴

Taxation System:-The terra bhoga is met with in several inscriptions of the Chalukyas.⁵ It normally occurs when a village was granted with the bhoga (sabhoga) free from all opposing claims (Sarwa-badha-parihar). Bhoga means 'right of enjoyment'. It also means income, revenue or wealth.⁶ It is also taken as periodical supplies of fruits, firewood, flowers and the like, which the villagers had to contribute to the king. The term bhaga was also interpreted by Fleet as a tax. Bhaga literally means a share or a division. Altekar, on the basis of the Smriti literature, thinks that bhSṣa was a land tax. Ghoshal⁷ and sircar⁸ taka

bhaga as the king's share of the produce and sa-bhoga as the privilege of the Bhaga was a share of the produce of the land.

Kara :-Kara literally means a royal revenue; toll, tax, import, tribute, etc.⁹ Sorab copper plate records the donation of a village given free from taxes (a-karan).¹⁰ From this evidence kara would seem to be a tax in several. According to Ghoshal, kara may be a periodical tax levied upon agricultural land over and above the king's normal grain share.¹¹ Kana thinks that kara was a tax in general.¹⁵ However shamasastri has taken kara as a tax paid in also as taxes or subsidies paid by vassal kings and others.¹² It was probably a tax levied in the form of cash especially from the professional class or where tax could not be collected in kinds.

Klipta :-Klipta is mentioned along with nidhi, upanidhi and uparikara.1 This terra klipta is interpreted by Yazdani as settlement of land revenue and by Ghoshal as fixed tax.¹³⁻¹⁴ Sircar thinks that Klipta may be a tax on permanent tenants or the fixed revenue.¹⁵ Klipta, according to him, was a land tax and upaklipta sane patty taxes in kind.

In the Motupalli inscription we get the terms Klipta-Kara and Klipta-sulka.¹⁶ In that case it would mean 'fixed tax' and 'fixed tolls' respectively.

Nidhi and Upanidhi :-Land was sometimes granted along with its 'nidhi' and 'upanidhi'. Scholars have given the meaning of these terms as 'treasures deposits'.

Treasure-trove is one of the other sources of income for the royal treasury, according to Kautilya.¹⁷

5. Pangu :-Sircar equates it to Telgu pangamu which means a tax of one-fourth of the produce of land in the possession of gods and brahmanas, levied by the govemroant¹⁸ He also connects it to Tamil pangu and Malaya lam panka which mean 'a share.'

6. Parikara :-Parikara, a fiscal terra, is met with in the Navsari, Nasik and Manor plates.¹⁹ Sastri gives the meaning of the terms udranga and parikara as market dues and tolls.²⁰ Sircar takes it to be the same as uparikara, an occasional or minor tax.²¹

7. Sulka or Sumkkam :-The term sulka occurs as a tax in the Anjaneri plates of Bhogasakti.²² It records the exemption of the merchants of samagiri from paying octroi duty (sulka) in the whole kingdom. Similarly a term sumkkam is mentioned as customs-duty in an inscription from Aihole.²³ The term sulka is explained by Buhler and Kane as tolls and

customs duties to be paid by merchants and traders.²⁴⁻²⁵ This is supported by the observations of Hiuen Tsiang that 'the merchants who engage in commerce come and go in carrying out their transactions.'²⁶ The river - passages and the road-barriers are open on payment of a small toll'.

The amount of duty levied must have varied from time to time and according to different commodities. The Anjaneri plates also mention a toll which consisted of a rupaka which was to be levied from each cart of the caravan on ingress and egress at the time of the yatra festival of the god Narayana. It was a commercial tax.

8. Udranya :-Altekar udranya is synonymous with bhaga or bhayakara which is a normal land tax of the govt. Mirashi also thinks it may have been a land-tax.²⁷ Ghoshal interprets the term udranya as a tax imposed upon the permanent tenants.²⁸

9. Uparikara :-This term became evident several of the Chalukya records.²⁹ It occurs mostly together with the term udanga. But in one of the inscriptions it occurs with the terms nidhi, upanidhi and klipta.³⁰

Altekar equates uparikara with bhogakara. According to him it was an additional tax in kind or cash, Ghoshal thinks that uparikara was a tax levied upon the temporary tenants.³¹ Mirash interprets the term as an additional impost including taxes in kind which traders and artisans had to pay.³²

8. Other taxes :-Other than the above taxes, the people had to pay taxes on houses occupied by them. This could be considered as a property tax.

This was to be paid once every year in the month of vaisakha, to the Mahajanas, This amount was to be used for festival suspenses. This tax was imposed on the households on the basis of their financial status or on the size of their property or house-site. The Lakheshwar inscription records another similar tax to be paid to the guild of braziers again for festival expenses. The amount here was twenty palas, fifteen, tan and five for the aforesaid categories.

This was to be paid once every year in the month of vaisakha, to the Mahajanas, This amount was to be used for festival suspenses. This tax was imposed on the households on the basis of their financial status or on the size of their property or house-site. The Lakheshwar inscription records another similar tax to be paid to the guild of braziers again for festival expenses. The amount here was twenty palas, fifteen, tan and five for the aforesaid categories.

9. Local taxes :-We come across references to several other taxes like, for instance, thus adityurichhatnarumanna, the marucchhamarumanna, unchhamanna, mannarddha, etc. An inscription of Vinayaditya records the gift which was the mannarddha of the villages Endamaduvula and Uruvige and fifty nivartanas of land each in both these villages.³³ Similarly, the adityurichhaaarumanna was given at the village of Togachchadu and Marunchhamarumanna at the villages Gullavelendaru, Vareyu and Batteyu. The Kurnool plates of Adityavarman also mention a grant of urichhamann pannasa of the villages Mundakallu and Palgire.³⁴ All these terms must have meant some form of local tax.

10. Social Taxes:-These taxes were levied during certain festivals or celebrations of certain occasions. The Balagamve inscription of Vinayaditya refers to a number of remissions of fees made by an officer named Kan Kandarpa. These fees were to be levied on the festival at attaining puberty, at the alavana and when a man died without a son.³⁵ Aputradhanam, i.e. escheat of the property of a person dying without a son, is also referred to in the Lakshmeswar inscription of Vikramaditya II and the Anjaneri plates of Bhogasakti.

The taxes were one dharana at the ceremony of feeding a child with boiled rice, at the festival held when the first signs of life are perceived in the foetus, at the ceremony of tonsure; one gadyana at the ceremony of investiture with the sacred thread, at the rites performed when the religious student returns home after collating his studies; two gadyanas at marriage at the ceremony performed on the first sign of conception and at the celebration of an animal sacrifice; three gadyanas at the celebration of the chaturmasya sacrifices; five gadyanas at the celebration of the agnishtoma sacrifice.

Land tax the government adopting various means for assessment of land and its produce. Taking into consideration the kind of produce, it became evident that in certain cases the tax could have been collected in the form of the part of the produce itself. But in case of perishable commodities like fruits, vegetables, etc., how this was collected and accounted for by the tax collectors is difficult to estimate.

According to the prevailing revenue policy of Chalukya dynasty the tax was levied on the villagers. This amount was collected from the village by the headman. This a practical approach of tax fixation and collection. In some cases the revenue of a village is transferred to the donee in which case the donee collected the revenue. Sometimes the

local body was commissioned to collect taxes and fines to be paid to the government. This a public participatory approach of revenue policy. There are instances where an officer is seen remitting certain taxes which was probably at the Instance of the central government or at his own discretion. This clarifies that the revenue policy including tax imposition and collection followed during Chalukya dynasty was applicable at a large scale and it also created positive impact of the socio-economical development of masses ruled under different Kings of this dynasty.

REFERENCE:

1. Jolly, J. (Tr.), Narada, XVIII, 48.
2. Beal., S. (Tr.) Si-yu-ki, Buddhist Records of the Western World, Vol.-1, P.-87.
3. IA, VIII, P.-286. (Aihole Inscription).
4. Manu, VII, 128.
5. IA, VII, P.-303, IA, IX, P.-135, EI, XXXVI.
6. Monier-Williams, A Sanskrit-English Dictionary, P.-3.
7. Ghoshal, U.N., op.cit, P.-27.
8. Sircar, D.C., 1965, Indian Epigraphical Glossary, Motilal Banarsidas, New Delhi, P.-375.
9. Manier-Williams, op.cit, P-205.
10. IA, XIX, P-146.
11. Ghoshal U.N., op.cit, P.-205.
12. Kane, P.V., 1973, History of Dharmasastra, Vol.-III, P.-992.
13. Shamasastri, R., (Ed.) 1956, Kautilya's Arthasastra, P.-58.
14. Yazdani, G., 1960, Early History of the Deccan, P.-238.
15. Ghoshal, U.N., op.cit., P-293.
16. Sircar, D.C., op.cit., P.-159.
17. EI, XII, P.-193, 195.
18. Kautilya's Arthasastra, 2.16.20.
19. E.I., XXXII, P.-55.
20. CII, IV, P.-125 (Chalukya Inscriptions).
21. Yazdani, G., op.cit, P.238.
22. Sircar, D.C. op.cit, P.-239.
23. CII, IV, P.-158.
24. IA, VIII, P.-286.

25. Buhler, G., 1886, The Laws of Manu, P.-307.
26. Kane, V.P., op.cit, P-190.
27. Beal, S. (Tr.), op.cit., Vol.-1, P.-87.
28. CII, IV.
29. Ghoshal, U.N., op.cit., 210.
30. IA, VII, P.-250, IA, IX, P.-125.
31. IA, VI, P.-74.
32. Ghoshal, U.N., op.cit, P-210.
33. CII, IV.
34. EI, XIV, P.-188-194.
35. Digest of Annual Report on Kanada Research in Bombay Province, 1940-41, P.-10, IA, VI, P.-88.
36. JBBRAS, XVI, P.-223.
37. IA, XIX, P.-145. Fn.12.



