

**CONTRIBUTIONS  
TO THE HISTORY OF THE  
HINDU REVENUE SYSTEM**

**BY**

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To  
MY PARENTS

*Rājñah kośabalam mūlam kośamūlam punarbalam |  
tanmūlam sarvadharmāṇāṃ dharmamūlāḥ punaḥ prajāḥ †*

*Mahābhārata, XII, 130.35.*

(“ The treasury and the army are the root of kings, the treasury again is the root of the army, the army is the root of all duties, duties again are the root of the subjects.”)

*Kośamūlo hi rājeti pravādaḥ sarvalaukikaḥ.*

*Kāmandakīya Nītisāra, XXI, 83.*

(“ It is a universal saying that the treasury is the root of kings.”)

*Kośo hī bhūpatināṃ jīvitam na prāṇāḥ.....kośo  
rājetyuchyate na bhūpatināṃ śarīram.*

*Nītivākyāmṛtam, XXI, 5-7.*

(“ Not their own existence, but the treasury, in sooth, is the life of kings.....Not the physical body of kings, but the treasury is declared to be the king.”)

## PREFACE

The history of institutions, it has been observed by an eminent English historian of the last generation, affords little of the romantic incident or of the picturesque grouping that constitutes the charm of History in general, and holds out small temptation to the mind that requires to be tempted to the study of truth. In so far as the institutions of Ancient India are concerned, further difficulties arise not only from the unfamiliarity of the subject-matter, but also from the fact that the evidence, such as it is, is often fragmentary in the extreme, and is marked by obscurities and technicalities of a pronounced character. Nevertheless a proper consideration of this subject appears to be of paramount importance not only for forming a just and balanced estimate of the Ancient Indian civilisation on its material plane, but also for tracing many of the institutions of Mediaeval and even of Modern India to their roots in the past.

The present work is an attempt to set forth, within the limits stated hereafter, a complete account of the origin and development of the Ancient Indian revenue system, based upon an exhaustive and critical study of the relevant data. It has been accordingly the author's endeavour to arrange the facts drawn from the varied sources, as far as possible, in their chronological sequence. This aim has not been lost sight of, even where the arrangement has been made, as in dealing with the material of the Law-Books and the works on Polity, broadly on topical lines. It has thus been possible

often to trace, under the different heads of revenue, the sequence of development from crude to relatively advanced methods. On the other hand, the institutions of later times have been freely drawn upon when they were thought to be capable of throwing light upon the revenue arrangements of the early period. Copious use has also been made, notwithstanding the well-known uncertainties of Hindu literary chronology, of references in the general literature which serve to corroborate or to supplement the evidence of the purely literary records.

Apart from the difficulty of interpreting sundry obscure texts and the less numerous, but almost equally enigmatical accounts of the foreign observers, the author's principal concern has been to find out the precise meanings of the large array of technical terms. In some instances, as notably in the case of *hiranya* and *choravarjjam*, the current interpretations, however sanctified by usage, do not appear to him to bear the test of scrutiny, and he has suggested more probable explanations. Other terms, such as *bhāga*, *bali* and *kara*, have been shown to have borne a multiplicity of meanings, the connotation varying according to different authorities or even within the range of the same authorities.

The present volume is divided into four Parts or Sections of unequal length. Part I deals with the period of the oldest literary monuments of the Indian people, that of the Vedic *Samhitās* and the *Brāhmaṇas*. It was then, as has been shown below, that the foundations were laid for the systematic revenue arrangements of later times. The rich store of materials gathered in the literature of *Arthaśāstra* and *Nitiśāstra*, *Smṛtis*, *Epics* and *Purānas*, the *Smṛti* commentaries and *Digests* forms the subject-matter of Part II. Here it has been sought, after a preliminary consideration of the ideas of the authorities concerned regarding the general character of Public Finance and the methods and principles of taxation, to arrange the sources of public revenue roughly

in accordance with the scheme of classification in the *Arthaśāstra*. To this have been added supplementary chapters on the topics of emergency revenue, untaxable classes and the taxable minimum as well as revenue administration, while a brief account of the important branch of Public Expenditure has been given in the form of an Appendix. In Part III an attempt is made to reconstruct, mainly with the aid of the contemporary inscriptions, the revenue history of Northern India during a period of nearly fifteen centuries intervening between the rise of the Maurya Empire and the catastrophe of the Muhammadan conquest. It has not been found possible, for reasons stated in the sequel, to undertake in this connexion a similar task for the Deccan and Southern India. In Part IV it has been attempted, in the light of the foregoing survey of historical data as well as the accounts of the literary works, to sum up the leading characteristics and tendencies of the Hindu system, and above all to indicate its rightful place in relation to other systems of ancient and mediaeval times. Finally, a glossary of fiscal terms has been given at the end for facility of reference.

Although a general account of the branch of Ancient Indian land-revenue has been given in the present volume, a fuller consideration of this absorbing topic with its connected problem of ownership of the soil, has been reserved for a course of lectures which the author proposes to deliver under the terms of his appointment as Reader of the Calcutta University during the current session.

The system of transliteration adopted in the *Journal of the Royal Asiatic Society of Great Britain and Ireland* has been followed in this work with the slight substitution of *cha* for *ca*. In connexion with the now famous work called the *Arthaśāstra*, the name *Kauṭilya* has been adhered to, as its suggested emendation into *Kauṭalya*, while meeting with the approval of some scholars, has not been accepted by others.

The author takes this opportunity to convey his sincere thanks to the authorities of the Calcutta University for their kindness in undertaking the publication of the present work. His grateful acknowledgments are also due to Mr. J. C. Chakravorti, M.A., Assistant Registrar of the University, for the personal interest he has taken in pushing it through the Press.

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