

EXTRACTS.

Land Tax & Transfer in the Chola-Pandya Times.

C. S. SRINIVASACHARI.

The taxes on landed property consisted of collections in kind and in coin. Custom invested the king with the right of collecting a large number of taxes and dues which fell either directly or indirectly upon land. "Whichever the king may lay his hands upon and enjoy," is the technical phrase that occurs in many inscriptions in giving away to a donee the full possession of a piece of land with all its rights and enjoyments. These consisted of a good number of items of service called *ḥudimai* (tenancy obligations), which appear to have been as strictly demanded and enforced as land revenue itself, *i.e.* *ḥadamai*. When grants of land were made to temples and Brahmins and for other charitable purposes, the original holders were divested of their rights of tenancy, evidently by some system of compensation. From this one may conclude that the tenants had an *a priori* right to the lands that they cultivated, subject only to their payment of *ḥadamai* and *ḥudimai*, or, as detailed in some inscriptions, "subject only to *ḥudimai*, which was tenable at the door of the tenant, and to the income by taxes (*varippadu*), which the village paid."

From a number of inscriptions we find that the total burden of taxation which fell on land, as could be computed in the most fertile portions of the Tanjore and the Trichinopoly districts, was about a hundred *ḥalams* of paddy per *veli* according to the *Adavallan* measure of Rajaraja I, which was the prevailing standard of measurement. Equal or identical measures were known by other names, like *Arumolidevan* and *Rajakhesari* in other parts of the Chola dominions. Thus the land assessment (*ḥānikḥadan*), as it existed about the beginning of the eleventh century, was about a hundred 100 *ḥalams* per *veli* (about six and two-thirds acres), equal to about¹ 80 *ḥalams* of the present time, each *ḥalam* being roughly about three maunds. In other regions of the kingdom, lands being generally less fertile paid less amounts, varying from 50 to 80 *ḥalams* per *veli*. According to Rai Bahadur V. Venkayya (see pp. 17 *et seq.* of the Introduction to Vol. II of *The South Indian Inscriptions*) paddy was sold at the rate of two *ḥalams* for each *ḥasu*, a small gold coin; while three ewes could be purchased for one *ḥasu*; and *dhal* exchanged with paddy in the ratio of 1 to 3. The burden of taxation per *veli* could be computed into money payments varying from 4 to 9 *ḥalanju* of gold (one *ḥalanju* being equal to 20 *manjadi*).

¹ Vide S. K. AIYENGAR, *Ancient India*, pp. 176 and 182.

The village assembly collected the land revenue with some elasticity. When fresh clearings were made, and land was brought newly under cultivation, at first only a nominal revenue was demanded; and gradually it increased through a term of years its full nominal proportion. Usually in cases of flood, drought and other calamities a remission of taxes was expected, demanded, and granted. Occasionally, as in one instance on record in Vikrama Chola's reign, remissions were not granted in the case of a flood and some of the village holdings had to be put up to public auction by the assembly.

An inscription of the third year of Kulottunga I, found at Mulbagal, in the Kolar district of Mysore (No. 492 of Mulbagal, in Lewis Rice's *Epigraphia Carnatica*, Vol. X), gives in unmistakable terms the proportion of the assessment to the produce. It says: "For dry lands in which dry crops are raised, there shall be paid a *melvaram* (renter's share of the produce) of one-fifth. For lands under tank irrigation, (*i. e.* wet lands) there shall be paid a *melvaram* of one-third. Incidentally it may be mentioned that these proportions held good for a long time under succeeding governments also. In an inscription of the 33rd year of Rajadhiraj I, we have the information that *melvaram* in the case of wet lands was two-fifths of the produce; and for dry lands it was one-fourth. Yet another record says that for wet lands the ratio between *melvaram* and *kilvaram* (the cultivator's share is one to one and a half; and for dry lands it was one to three. As Mr. K. V. Subrahmania Iyer says (*vide pp. 352-353 of his Historical Sketches of Ancient Dekhan*), these proportions indicating the theoretical division of the produce between the renter and the lessee expresses simply "what existed between the king and the cultivators." He deduces the following significant points connected with the nature and incidence of land revenue in those days.

(1) The state received a payment which might be regarded as analogous to, if not actually identical with, the rent paid by the cultivators; and the use of the still current terms *melvaram* and *kilvaram* decisively goes to prove this character of the State demand.

(2) The proportions were fairly definitely fixed and could not be arbitrarily changed by any party, even the king. Mr. K. V. S. Iyer thinks that the proportion was such that it could not have been considered as pressing hard on the cultivators; but in estimating the incidence the weight of other burdens that fell on the cultivator should also be taken into consideration.

(3) The payment of the revenue was generally made in kind; and there must have been large granaries in the various localities for the storing up of the grain payments.

(4) The State demand was only made on lands which were actually under cultivation and we read from a record that *kadamai* was paid for lands on which crops were actually raised (*Vilainda Nilattukku*).

(5) "The State realized rent from the cultivators of the soil at specified rates, which varied differently for the different classes of land, such as dry, wet, forest etc., and which were fixed with reference apparently to the advantages of irrigation, facilities for getting more yield, cost of cultivation, etc."

Two inscriptions, dated in the 14th year of Rajadhiraja II register a reduction in the rate of rents to be paid on *Varisaipparru* and *Varapparru* lands held under lease from the temple; and they record the quantity of diminished rents to be paid, the diminution being by about ten *kalams* in the case of the higher grades of land and by amounts ranging from two to five *kalams* in the case of the lower grades. For dry lands also a 15 per cent. deduction in assessment was made; and other reforms, in the way of diminution of rents, in the case of lands held in other tenures are also mentioned. There was general reduction of *kadamai* dues, and in realizing them the state officials were prohibited from entering any dwelling house or levying fines. They also declared that one cultivator should not be made liable for the dues of another (*vide* p. 97 of the *Epigraphist's Report* for 1918-1919)

The revenue collector for each village area was known as the *kaniyalan*, who was the intermediary between the king and the assembly on the one hand, and the cultivators on the other. He was responsible for collecting the king's share of the produce and for the upkeep of the efficiency of cultivation, and he controlled the eviction of defaulting tenants and the auction of lands on account of unpaid arrears of taxes.

In connection with ^{in a} ^{f the} land tax, we have to note, the division of the additional taxes ⁵⁰ into two classes: internal (*antaraya*) and external. The latter should have been generally of the character of tolls and octroi generally. The burden of the former class should have fallen chiefly on land, as handicraftsmen and other kinds of workers, who paid these taxes, were often remunerated in land for their services. An idea of the very large number of subsidiary taxes levied in Chola times can be got from an inscription of the 35th year of the Chola, Tribhuvana Chakravarthi Konerinmaikondan (Kulottunga?) (*vide* pp. 112-117 of Part I of Vol. II of *South Indian Inscriptions*). It says that the royal grant includes all kinds (*vargas*) of taxes

(*kadamai*) and rights (*kudumai*), . . . all kinds of revenue (*aya*) including the tax in money (*kasu-kadamai*); *oduḱḱum padi*; *urai nari*; the share of the village watchman (? *padikaval*); the share of the *karanam*, who measures the paddy; the unripe fruit in *karttikai*; the tax on looms (*tari irai*); the tax on oil-mills (*sekk-irai*); the tax on trade (*sett-irai*); *tattoli*; the tax on goldsmiths (*tattar-pattam*); the dues on animals and tanks (*mavadai*; *kulavadai*); the tax on water-courses (*olukku-nir-pattam*); tolls (*variayam*); *inavari* (probably a tax on castes); the tax on weights (*idai-vari*); the fine for rotten goods (*alugal sarakku*); the tax on bazaars and stalls (*angadi-pattam*); the salt tax (*uppayam*), etc. Many other dues are also mentioned in this and other inscriptions, several of which have not yet been fully interpreted, like *panjupili*, *madhappadi nattuppadi anaikudam*, *kudiraippandi*, etc. (verses 10 and 11 of inscription No. 22, quoted above of Konerinmaikondan).

We also come to know of a large number of rights conferred on donees of land grants, who usually got the double right of rent from the tenants and other sources of income in the shape of tenancy obligations due from the land. Among the rights conferred on the donees are mentioned the following: fees for governing the village and the area (*nadatchi uratchi*), tax due by the potter (*kasakkanam*), marriage fee (*kannalakkkanam*), tax on the washerman's stone (*vannarapparai*), tax on shepherds (*idaippattam*), tax for keeping watch (*nadukaval*), taxes on ferry-keepers and toll collectors, tax on toddy-drawers, share for the maintenance of village assemblies (*sabhaviniyogam*), tax on the profits of Brahmins, ghee-seller's fees, fee on cattle-sheds, fee on new horses, settlement duties, tax on retainer of servants, tax on areca-nuts, tax on those for whom big drums are beaten, etc.

The above is "a long list of taxes, and would stand comparison with the list of seigniorial duties of Europe before the French Revolution." The list, such as is given here, is indeed formidable; the chief source of the royal income or that of the donees to whom landlord rights were transferred was land revenue; since the latter was not capable of any very large increase, there arose the necessity for devising so many petty and somewhat vexatious imposts which, "though not economical, form a chief source of increasing the revenue, and as such, less seen and understood."

Rai Bahadur V. Venkayya and Dr. S. K. Aiyangar try to calculate the incidence of taxes on land. The latter, basing his conclusion upon inscriptional evidence, says that the total demand upon land would have come up to four-fifteenths of the gross out-turn. As pointed out before, a *veli* of good land in the Kaveri delta paid 100

kalams by the *Adavallan* measure, equal to about 80 *kalams* (modern measure) of paddy, and the gross out-turn is estimated to be almost 300 *kalams*, perhaps an exaggerated one.

The Tanjore inscriptions of the great Rajaraja (Part I, p. 62, Vol. II, of *S. I. Inscriptions*) bear ample testimony to the accuracy of the revenue survey operations conducted by this king. Land as small in extent as $\frac{1}{5242880000}$ of a *veli* (2,000 *kuli*) was measured and assessed to revenue. An inscription at Tiruvisalur, in the Tanjore district, issued in the 24th year of Rajaraja, refers to a revenue survey carried out some time before; the chief survey officer was *Kuravan Ulagalandan*—a title which might have been given in recognition of his services in connection with the survey operations. In inscription No. 97 of 1900 (south prakara wall of the Vedapurisvara Temple at Tiruvottur, of the Chola Tribhuvana Chakravartin Vikrama Chola) there is information that there was a regular revenue survey prior to the sixth year of the reign when the grant was issued, and that the foot (*sripada*) of some royal personage was taken as the unit of survey. A Shiyali inscription of the ninth year of Kulottunga III, and a Tirunagesvaram inscription of Konerinmaikondan, both refer to the revenue survey undertaken in 1086 *i.e.* the sixteenth year of Kulottunga Chola I). The term *sripada* consequently refers to the foot of Kulottunga I, which was evidently taken as the unit (p. 9, *Epigraphist's Report* for 1899-1900).

In the course of the survey operations the total acreage and the extent of tax-free lands in each village, the extent of lands paying revenue or rent, the quantity of paddy or other grains due, and the amount of money to be paid to the State, were all ascertained and correctly noted in the registers. Even in times anterior to Rajaraja I, the approximate extent of cultivated lands in the villages was known to the authorities. Rajendra I seems to have ascertained the excess and deficiency in the measurements made prior to his time. Kulottunga's re-survey of 1086 was perhaps due to appreciable differences noted in the reign of Rajendra. Another re-survey was done in the 30th year of Kulottunga III, which is referred to in the records of his successors, Rajaraja III and Rajendra III.

Definite portions of the village land, which were indispensable for the life and growth of the village, were regarded as communal, and as such free from assessment. Thus the portions occupied by the artisans and the pariahs; the burning ground, the irrigation channels and temples; ponds in the middle of fields; flower gardens; streams; high roads; rivers; the burning ground and the water-ponds of the pariahs; cattle sheds and stables; the village threshing-floor; grazing ground for calves; wells and cisterns; the quarters of

toddy drawers and washermen cairns and cist-vaens; big trees marking boundaries; land washed by the river during floods; marshy places where fish is found; forest tracts where honey is gathered; and a host of other items were exempt. Thus in each village there was a definite record of its area, the extent of cultivated land in it, of cultivable waste, of uncultivated land set apart for special and communal purposes, and of land which was deemed unfit for cultivation. The principles of the settlement of land revenue depended upon the notion of rent realized by the state, and were applied with reference to the differential advantages of the different pieces of land, cost of cultivation, quantity of yield, facilities for irrigation, and other similar factors. Even footpaths and demarcation ridges between field and field were recorded, named and recognised, "so that the revenue officers, from a mere description of the boundaries and of the irrigation channel under which a particular plot was situated, and the name of the owner or owners, were able to spot out the field in question."

Numerous inscriptions register public and private sales of land. Note was already taken of the auctions of land for default of revenue made by the *sahba*. When land was granted, sold or exchanged, its boundaries were clearly defined, stones and the milk-bush plant were set up for demarcation purposes, and the bounds of roads, ridges, highways, footpaths and irrigation channels and water courses defined. Accounts of land transfers and revenue receipts were carefully preserved. Whether sold or leased out, exchanged or presented, all land transactions were very clearly worded, so as to be free from technical flaws and doubts. The seller's undisputed right over the property is made out and expressed in such phrases as "my tax-free land"; "in my own enjoyment"; "I give away in the manner that I have been enjoying it." Whether the land was acquired by public auction, by regular purchase, by donation, *stridhana*, or exchange, the fact was recorded in the document, together with all details connected with the previous transactions in the respective cases. The terms of a typical sale-deed are as follows: "The sale money agreed upon between us (parties) being received completely, I sell this, and declare twice and thrice that this document by itself shall be both the deed and the money receipt, and that no other documents besides this need be produced to establish the vendor's claim. . . . So long as the sun and the moon endure, the stone and the Kaveri exist and the grass and paddy grow on earth, the lands conveyed by the document shall be enjoyed by the purchasers, their sons, grandsons, and their successors, with the eight kinds of privileges, such as the use of water and trees, stones and treasures buried underground, *akshini* and *agami*, etc., together with the right to the wells sunk down and trees growing up, and all animals and birds attached to

the land and trees. The purchasers shall have this document inscribed on stone and copper." All land within the boundaries, including wet land, dry land, wells, ant-hills (?), mounds, fruit trees, such as the coco-nut, jack, mango, seedlings, (?), waste lands, low grounds and hollows, were deemed to be given away in the deed. The seller affixed his signature ; and other signatures, generally of the chief citizens and arbitrators, followed.

In cases where the party was illiterate, another wrote for him and bore witness. Women had also power of independent sale in their own right, but they usually acted through an attorney (*Mudukān*). In public auctions of land notices had to be cried out at least thrice, the reason for the sale set forth, and the land knocked down to the highest bidder. The conveyance was drawn up and the selling price agreed upon before a concourse of people or the assembly convened for the purpose of registration of the sale. If the land sold formed the property of the village *sabha*, it was necessary that the assembly should order its sale, and some of the members were entrusted with the duty of seeing the transaction formally completed. The wording of all land conveyance deeds was very elaborate and careful ; "every minute detail was set forth in unequivocal terms" ; and generally the village or temple accountants and *madhyastas* (arbitrators) were chosen for the purpose of drawing up the deeds.

Most of the land transactions referred to in inscriptions are free donations to temples, Brahmins, and charitable institutions, either of the Hindu or of Jain persuasions. Sometimes the property which was thus given away was purchased, with all its "rights and enjoyments, in accordance with old custom in all land, high and low, where the iguana runs and the tortoise crawls." The sale amount was usually calculated in gold bullion of standard weight and fineness, or in terms of the current coinage. In the former case the gold intended to be paid was defined as "marked gold" ; "red gold, brilliant as fire" ; "gold passed by the king and weighed by the standard and stone of the village or of the treasury." The sale deeds were first drawn upon palm-leaf and then finally engraved on stone and copper.

All accounts of land transfers, revenue payments and disbursements, were entrusted to the department of *Thinaikkalam*, which seems to have been meant exclusively for this object. The accountant of this office of rents, transfers, rates and taxes, maintained registers of charitable endowments and also careful accounts of money. Each endowment had its own book, where corresponding entries and deductions were made ; the auditing of these accounts by special officers of the king was quite common. Sometimes special audit under imperial writ was organized, when the periodical audit

by the ordinary officials of the temple and and other charities accounts, was found to be defective. For an illustration of this practice, we find that in his 25th year, Parantaka I issued such a writ for special audit to recheck the accounts of the temple of *Tiruneyttanam*, in the Tanjore district, and the accountants responsible for omissions and commissions were punished in the presence of the trade committee of the village (*Nagara Variakuttam*). Such accountants were rewarded for honesty with a bonus.

The free gifts of villages and lands, whether given to Brahmins (*Brahmadesas*), to Hindu temples (*devadanas*), to Jain shrines (*pallichchandas*), to the purpose of feeding Brahmins and others (*Salabhoga, murruttu*), or for imparting religious instruction and maintaining schools and expounders of Dharma and the scriptures, were not meant to be free from the payment of taxes and other obligations; but that such sources of income, which till then went to the king or the donor, ceased to go to him. These were also not to be enjoyed at the will and pleasure of the donees, but they were to be under certain liabilities and guarantees against deterioration. When a village was made tax-free by the king, the taxes went to the donee; when the donor was a private individual, he had to free the land from the obligation of paying taxes to the king; and this he did, either by paying to the king a lump sum down as compensation for abatement of land revenue, or by binding himself to pay the taxes instead of the donee. There are a few records known which illustrate this point. One of A. D. 1193, recording the gift of a village as *Devadana*, states that the grantor had agreed to pay the taxes to the State. Another record also informs us that the *Devadana* gift of land should be enjoyed by the donee tax-free, and that the donor should pay all items of taxes due. In some cases we know that the village *sabhas* collected from the individuals, making *Devadana*, and other gifts, a fixed sum of money, which they let out at interest and paid annually the income accruing as dues to the king. In the case of all grants, especially *Brahmadesa* and *Devadana*, the lands given became the property of the donees, subject to certain stringent conditions necessary for their efficient upkeep; and it was only under these conditions that they enjoyed the right of collecting the land tax from the cultivators and the supplementary dues.

Among the liabilities imposed upon the donees in case of charitable grants, we can note some peculiarly striking conditions preserving the rights and enjoyments of the old cultivators and other villagers. Thus the donees could not dispossess the old tenants, and had only the right to receive the usual payments due from them, Nor could they interfere with the rights of the various castes, washermen, goldsmiths, weavers, potters, etc., provided these paid their respective dues, of which, however, there were only too many and some of

which have been mentioned above. The right of dispossessing old tenants is not to be found in any of the numerous records of land transfer and gift hitherto obtained.

The following are a few of the important liabilities (pp. 341-342 of K. V. S. Iyer *Ancient Dekhan*) imposed upon the donees in all cases of charitable grants: (1) For drinking and irrigation purposes the donees shall cut out channels where water admits of easy flow, and receive the customary dues for such services. (2) They shall not allow water in the channels to be drained wastefully by under-channels and other means, nor permit water to be spoiled, imposing fines in cases of breach. (3) "They shall erect houses, mansions and other big structures with burnt bricks and tiles; they shall sink big wells; and they shall set up big oil-presses". (4) "They shall have the garden lands planted with fruit-bearing and useful trees of various descriptions, such as the coconut, palmyra, jack and mango, and shall cultivate sweet-scented creepers and flower plants, like *damanaka*, *maruvu*, *iruveli*, *senbagam* and *sengalunir*; they shall not allow the coconut and palmyra trees planted in the villages to be climbed by the toddy-drawers" The last condition is specially instructive to us, as showing the strength of opinion against drink and the encouragement of it in any form by *Brahmadesa* and *Devadana* grantees.

Irrigation received particular attention from the rulers. Kari-kala's embankment of both the banks of the Kaveri, to protect them against floods, is well known to us. Many of the present-day canals and branches of the Kaveri date back to pre-Chola times. The *Palankaveri* and the *Kollidam* are mentioned in the hymns of Gnana Sambandar. *Vennar* and *Arasilaru* have been in existence for long. Parantaka I seems to have dug the canal called *Virasolan*; and other kings of the line are connected with the canals named after their titles, *Viramathanadan*, *Uyyakkondan* and *Mudikonāan*, which were dug in the course of the tenth and eleventh centuries. In this respect the Cholas were only the continuators of the very good work that marked the Pallava rulers. Irrigation tanks and wells were scrupulously kept in proper repair; and "no natural source of water seems to have been allowed to run to waste". In each village there was a special committee of the *sabha*, which was entrusted with the work of tank supervision and control of irrigation as well. Inscriptions afford numerous references to channels water courses, sluices and embankments; and in almost every grant of land the conditions and methods of irrigation were very clearly laid down. The distribution of water was very carefully and systematically organized. All wet lands were classified for irrigation purposes and for the consequent assessment into several classes and grades, severally called *kinarru*

(well-irrigated), *sadiram*, *siragu sadukkam*, *padagai*, etc. One general rule observed in the supply of water was that fields, whatever their situation might be with reference to the main channels, were to take the water in the manner that it flowed, *i.e.* in its natural course, without causing any special obstructions or creating contrivances for preferential supply or prior utilisation. Such obstructions were punished, generally with a fine. Mr. K. V. S. Iyer refers to the Kuruvitturai inscriptions of the time of Jatavarmon Srivallabha, a Pandya king of the latter half of the twelfth century, which refer to canals and water courses which existed at the time; one of them refers to the opening of a new channel, called *Parakrama Pandyan-kal*, which had to be closed owing to an objection raised that it was cut just above a main canal. Private individuals who benefited the community by cutting tanks and channels, got as reward gifts of tax-free lands and other concessions. "While some of these were undertaken to secure merit for the dead, others were taken up for the benefit of the public." A record of Hoskote tells us that all lands watered by a newly constructed tank were to be enjoyed as *sarvamanya* for the first two years, and then alone were to be made to pay taxes. A Hoysala inscription, of A. D. 1331, declares that the land watered by a private tank, just dug, should be enjoyed as permanent *sarvamanya*. Instances of this kind might be multiplied, to show that care for irrigation was operative even in the communal mind.—(From *The Young Men of India*, March 1925)".

(To be continued.)

Future of Subtropical Fruits.

R. W. HODGSON.

The list of fruits and nuts on the market during the year, from which the American housewife may select in accordance with the tastes and requirements of her family, is already a long and imposing one. Largest in numbers at least, as well as in extent of varieties, are the customary fruits of the temperate zones, the apple, pear, peach, plum, small fruits, berries and a host of others, according to season. But there are also ranged there before her in tempting array the inevitable fruits of the tropics to which she has long been accustomed, the pineapple, coconut, and the banana, practically always in season and decades ago established in the favor of the American consumer. The display would not be complete, however, without the orange, lemon, and grapefruit, the almond and walnut, and many others, contributions for her basket from the sub-tropics.

Of the fruits of the temperate zones, there are probably but few still to be exploited and made possible competitors for her favor. The