

CONCLUSION

The well-being of a stable and prosperous government depends on sound finances. Indeed, the finance is the very life breath of the state. The importance of this proposition was well realised in medieval Tamil country. This study has attempted to bring out the facts and traits that stand out from the evidence, extracted from recorded transactions pertaining to such source of revenue system and its implicate burden of taxation. The scientific study of this subject is based on judicious use of inscriptions and their main function was to register religious transaction rather than to function as state documents.

The study covers the territory in Tamilnadu encompassing the districts of Cheṅgalpaṭṭu, North Arcot, South Arcot, Tiruchirāppalli, Tañjāvur, Pudukkōṭṭai, Madurai, Tirunelvēli, Kaṇṇiyākumari and Coimbatore. Besides, the study pertains to the periods of the Pallava, the Cōḷa and the Pāṇḍya who ruled the Tamil country from 6th century A.D to 14th century A.D.

In the first Chapter, the sources of state revenue observed from the volumes of the inscriptional data which bewilderingly had a large number of tax terms. These taxes were levied according to Hindu *darma śāstrās*. They should be levied after consideration of the income and expenditure of the people. They were hundred and twenty-three in the Pallava, four hundred and twenty-four in the Cola and two hundred and twenty-nine in the Pāṇḍyas. A few important items occupied unique role depending upon the functional value. It is clear that only few terms

were frequently occurring such as twenty three-terms under the Pallava thirty-four terms under the Cola and twenty-seven under the Pāṇḍya in the respective country during their rule. Amongst them the terms under the Cōḷa were high rather than other dynasties.

Similarly R.Gopalan has listed eighteen terms and C.Minakshi enumerated twenty-six, but the terms that existed during the period under study were more than hundred and twenty-three. Both of them must have pointed out the frequencies of occurrence at the time. Noboru Karashima's findings on the Cōḷa state, revenue term structure and mode of assessment had outlined the arguments of the Burton Stein and Kathleen Gough. Moreover Y.Subbarayalu has analysed the revenue system and the structure of the state. P.Shanmugam made an elaborate study of revenue terms and functions in the Cōḷa history. Similarly in the Pāṇḍya rule, we cannot find what kind of terms prevailed during that period, due to the lack of epigraphic records.

Land, traders, shops, merchandise, skilled professionals, offenders and defaulters of the tax-payers were the chief items to be levied taxes. The Land tax was most important source during Medieval Tamilnadu. It was generally called as *irai* during the Pallava, the early Cola and the early Pāṇḍya period. The term known as *kaḍamai* emerged in the later period of the Pallava which was used instead of *irai* and became prominent during the Cōḷa and the Pāṇḍya kingdoms. Similarly *kuḍimai*, *puravu*, *pañchavāram*, *antarāyam*, *āyam*, *sillirai* were prevalent instead of *irai* in various part of country under the Cola and the Pāṇḍya. It took different names in different localities indicating the primary source of the revenue in Medieval Tamil Country. But it is

inferred that *irai* was a basic term under the Pallava and the Pāṇḍyas. Among the Colas, it was basically on four different words such as *irai*, *ecōru*, *vet̥ṭi* and *vētinai*. *Irai* was a land tax which went directly to the king. *Ecōru* was a kind of small contribution in kind like cooked food provided to the officers of the state or to the local officials during their visit. It was quite prevalent in Tamilnadu from 6th century A.D to 14th Century A.D. But the same term *ecōru* was varied as *sōru-māṭṭu* under the Pallavas. The terms *vet̥ṭi* and *amāñji* were rendered by land owners towards maintenance of water course which was required and supervised by the local assembly.

Hence, an attempt is made to study the land revenue under the following headings elaborately, i.e., revenue from land, taxes on irrigation and water supply, taxes on land to support the village officer and taxes on land for maintenance of temples and *brāhmanās* and lastly minor land dues. This study is easy to understand the taxation, analyse the terms and their importance.

The other important items of revenue from trade and commerce which are discussed in the aspect of duties levied on traders and shops, duties on commodities sold in shops and tolls. The shops, implements of labour like furnace of smiths (*ulai*) and other items were included in this levy. Hence the shops were the centre of generating employment opportunity, transaction of the commodities and a center of competency for the professional skills.

The other important items of income to the state were tax levies on professional communities like the weavers, craftsmen (artisans),

merchants and potters. Further judicial fines, confiscated properties on various occasions were another sources of income to the state, besides, the booty or plunder occasionally brought from the various campaigns. But the plundering under the Cōḷa government was different.

Buton Stein's work **Peasant State and Society in the Medieval South India** has suggested the segmentary state model for the Cōḷa state. It consists of independent segments called *Nāḍu* and it was integrated into a state only ritually and completely lacked bureaucracy. The resources of the state were raised by organizing large scale plundering raids and the wealth obtained was redistributed. Similarly Spencer W.George's work **The politics of plunder: The Cōḷas in Eleventh century Ceylon** explained the plunder theory. The plunder was an irregular exaction taken from the most distant places and was the prime source of income to the Cola State and also more important than the legitimate taxation proposals. Hence the plundering was one of the chief sources of the income under the Cola rather than the Pallava and the Pāṇḍya during the Medieval period. But Kathleen Gough's work **Mode of production in South India** refers to the Cola state as a "theocratic irrigation state" and the production was carried out by peasants who were commonly held to the land in their villages more or less like slaves of the state. The mode of production carried out was the "Asiatic mode" as defined by Marx. I have evaluated revenue terms, revenue structure and the mode of assessment. It is deduced from this that the state must have enhanced the tax levy slowly in the later period rather than merely by the booty or plunder.

During the later Pāṇḍya, two hundred and twenty-nine terms were noted. Such kind of taxes were practiced in the Pāṇḍya country due to the influence of the Pallava and the Cōḷa rule. More than fifty per cent of the revenue terms in Medieval Tamilnadu occur only once. These names denoting taxation varied from region to region and dynasty to dynasty. Sometimes the revenue terms of the Pāṇḍya were replaced by either the Pallava or the Cōḷa.

For instance, the endemic wars of the Pāṇḍyas with Chālukyas had greatly drained the treasury. However there have to be some changes in the collection process. Probably the chieftains were given the powers to collect taxes in some cases. This led to the coercive collection of taxes and also created some disturbances in the function of revenue structure. The tax collectors resorted to improper and rigorous means to realise tax demand due to the state. It made an impoverishment of the people be individual or village. Sometime loss the life of human being occurred both during the cola and the later Pāṇḍya.

In the Second Chapter, the rate of taxes and assessment which depended upon the accurate land measurement was dealt with. The different kinds of measuring rods with various length were used and also adopted in different regions. They varied from region to region. But it is difficult to explain as to how these different land measures were properly used in the revenue survey and assessment. Because there was some sort of an equation between these different units. Besides minute land measures were mentioned which indicated the existence of an accurate

measurements of land. This revenue surveys were undertaken to assess the quantum of tax.

In this regard the traditional rate of one sixth of the produce was assessed as land tax in Medieval Tamilnadu. But one third or one fourth or one fifth of produce was collected under the Pallava. In practice more that 1/6th was assessed as tax under the Cōḷa and the Pāṇḍya rule. However the rate is mentioned in the *prasāstis* of some Cōḷa kings and *meykirtis* of some Pāṇḍya kings. In some areas like *Cōḷa Maṇḍalam* (includes the districts of Trichirāpalli and Tañjāvūr) under the Cōḷa and *Pāṇḍi Maṇḍalam* (includes the districts of Madurai, Tirunelvēli and Kaṇṇiyākumari), a wetland was assessed at a rate as high as 2/6th of the produce. The various rates of land tax were practiced due to the varying nature of productivity of lands. Then the assessment on the taxes such as trade and commerce, duties on weavers, oil-mongers, merchant communities, craftsmen, tolls and judicial fines depending upon the nature of product, the manner which it was sold. On some occasions they were levied even on individuals or on a group during the Medieval Tamilnadu. Similarly the duties on artisans and merchant communities were made on individuals and at times on groups or on the communities as a whole. Most of their taxes said to have been collected by the local bodies, probably under the supervision of the state.

Most of these taxes were collected as kind and cash. Paddy was the chief commodity collected in kind and sometimes on dry lands and on merchants. The collection was effected in terms of the commodity available with the tax payer. For instance salt was collected as tax demand under the Pallava. Similarly betel leaves were collected from

the betel sellers under the Cōḷa. Sometimes on land, collection was made in terms of cash both in gold (*kalañcu*) and money (*kācu*).

The tax levies were collected by the village officers at lower levels on behalf of the state or king. The department of revenue known as *vāriyam* committee under the Pallava and *puravuvvari-thinaikalam* was supervised directly and controlled the tax collections. Sometimes, even legitimate remissions were not granted to the tax payers. The surplus remaining after paying off the taxes by an individual tax payer is not clearly ascertainable. A systematic revenue assessment was based on certain principles and also several new items of tax were introduced. This enhanced the revenue demand and also increased the burden of responsibility. Hence it is perceived that the burden of taxation was heavy during the Medieval Tamilnadu.

The Third Chapter dealt with, the exemption and remission of the taxes by the respective governments' of Tamilnadu. Such occasions like exempts of taxes on tax-free lands (grants to eleemosinary institutions and common lands of village in *nagara* or *managaram*) were there. Secondly the exemption of taxes on officials rewarding for their services of merit, thirdly the remission of taxes granted by *ūr* or *sabhā* and finally the remission of the taxes during the natural calamities. This was granted to potential groups and institutions as a state policy, should it be legitimate. Noboru Karashima, B.Sitaramanan and P. Shanmugam said that certain tax terms occur often than others. When they relate to the exemption of taxes, they do not mean abolition, but indicate that taxation had been heavy before and could possibly weaken the process of tax collection and transmission. I agree their opinion in the sense of

the government policy of levy of the taxes, introduction of the new taxes and granted exemption or remission of taxes.

Finally the burden of taxation in Medieval Tamilnadu was analysed and the reason behind it was found to be due to heavy dose of the taxations. It resulted in the people migration from the state, if they resisted it could make them impoverished. Though several causes led to migrate i.e., levy of the taxes or introduction of new taxes on creation of new towns and cities (*nagarams*), searching of the occupation by skilled labours, those who settled the skilled labours in the newly created towns and cities (*nagaram*) and the expansion of agrarian community like *Chitramēli-periya nagarattār* towards the existing towns or cities. Sometimes, the village assembly collected the land revenue from persons who were unable to pay taxes and from those who had emigrated elsewhere by selling their lands. In addition to that the officers (*adikānī*) issued an order to the *sabhā* to confiscate and sell the property of those individuals who ran away without paying fines imposed on them. These orders of kings and regulations of assembly (*sabhā*) said that the collection of arrears of tax, and default of tax payment attracted stern measures. Sometimes the land tax was not to be exempted on any grounds even if the land was inundated by floods or otherwise rendered uncultivable particularly during the reign of the Pallava and the Pāṇḍya. In some instances of drought, lands were sold after some year by the local bodies to pay off the taxes under the Cōḷa government. Besides in 1125 AD, when the floods destroyed the crops at Tiruvottur located in North Arcot, a *vēli* of land was sold for 25 *kācu* by the *ūr* to meet the tax arrears. Sometimes, all these instances led to

broke out or the resistance against the government by communal or a small group of a people or a corporate body of commercial establishments. All these heavy dose of taxation made the tax payers impoverished. Several such villages were deserted or depopulated from 11th century AD to 13th century AD.

In the policy of taxation, new ideas were slowly mooted by the revenue department and also the some of old ideas of earlier period were retained. Income to the state must have increased slowly but systematically and thus enhanced the levying of new taxes. Several principles were introduced in line with the revenue demand and the method of collection. Therefore the department of revenue (*puravuvani*) was gradually expanded. For instance, the endemic wars of the Pāṇḍyas with the Chalukyas had greatly drained the treasury. However there have to be some changes in the collection process. Probably the Chieftains were given the powers to collect taxes in some cases. This led to the coercive collection of taxes and also created some disturbances in the functioning of revenue structure. The tax collectors resorted to improper and rigorous means to realise tax demands due to the state. It made an impoverishment of the people be individual or village. Sometimes loss the life of humanbeing occurred both during the Cōḷa and the later Pāṇḍya. Infact, the state revenue was too high, too systematic and synchronized the government policy rarely keeping the welfare of the tax payers in mind. Hence the burden of taxation was too high during the Medieval Tamilnadu.