

# Periodic Research

## Revenue Administration under Vijayanagar Empire

### Abstract

The Stability of any state depends on its economic resources. Revenue, being the major source of income the medieval kingdoms attached great importance to its administration and collection. The financial needs of any empire increased with its expansion, not only for its administration, but also for its military requirements. So a variety of taxes were being imposed, among which land revenue occupied the prime position. Therefore the present paper deals with the revenue administration of the vijayanagar Empire. Its respective share in the land revenue, other taxes on land, differential taxation on different kinds of land tenures, revenue collection and remissions, so on and so forth.

**Keyword:** 1) Revenue Administration. 2) Vijayanagara Empire. 3) Land Tax. 4) Tax on Wet Crops. 5) Tax on Dry Crops. 6) Allied Charges. 7) Methods of Assessment. 8) Rates of Assessment. 9) The Department of Revenue. 10) The Burden of Taxation. 11) Karagrama (Revenue Village) 12) Harihara King. 13) Krsnadevaraya.



**Sanjeev Kumar Tandle**

Assistant Professor  
Deptt. of History  
Government First Grade  
College,Manhalli,  
Karnataka  
dr.sanjeevtandle@yahoo.com

### Introduction

Inscriptions form main source for the study of the revenue system under the Vijayanagar kings. Almost every Vijaynagar inscription refers to some income from land, assignment of land, remission of the revenues, levy of fresh taxes, or the renewal of obsolete ones. Besides the inscriptions of the period, there are the writings of foreign visitors to the Vijayanagar Empire containing accounts of the revenue administration under the Vijayanagar kings. Among such accounts the impressions of 'Abdur Razzak, Nuniz, and Paes are important, Especially the chronicle of Nuniz is indispensable because it gives an account of the revenues in the Vijayanagar Empire, how they were collected through 'captains', and how far the revenue policy of the Vijayanagar rulers weighed heavily on the subjects. But one fact is worth noting here; that is, the foreign chroniclers, who did not know the real nature of village life, rural organization and the dues from the villages contented themselves with making prominent mention of the transit duties and excise and other dues payable on the import and export of merchandise to and from a city. 'Abdur Razzak, for instance, has nothing to say about land tax, but he was struck much by the customs and the taxes on the prostitutes. Hence they have not described all the sources of revenue of the State, the differentiation between imperial and local revenues and other questions connected with Revenue Administration.

It may be convenient to classify the sources of the revenues of Vijayanagar under certain broad heads;<sup>1</sup>

1. Land tax
2. Tax on property
3. Commercial taxes
4. Profession taxes
5. Taxes on industries
6. Military contributions
7. Social and communal taxes
8. Judicial fines and such other income, and
9. Miscellaneous items of income

### Land Tax

The most important of the sources of revenue was the land tax, which stil continues to be the mainstay of Indian finance. This may be analysed under the following heads;

# Periodic Research

## Tax on Wet Crops

The government taxed all the wet crops. In levying taxes on land certain factors were taken into consideration, such as the nature of the village and the tenure of land, the nature of the soil and the kind of crop raised on it. For instance, before the government levied tax on a particular piece of land it considered whether it was a devadana (land belonging to a temple), or a brahamadeva (land belonging to Brahamans), or was situated in a daldvay agrahara (village granted for military service), or was in a Karagrama (revenue village). Distinction was made between lands and taxes were collected on land according to the nature of the crops raised. Even in the karpasanam lands, those that died in planting those that yielded only blighted grains and those that were otherwise damaged were not counted. In the taxable land a distinction was made between paddy fields, uncultivated waste (newly brought under cultivation), forests reclaimed, and kadaippu lands (lands on which only the last drop is raised) and lands irrigated by lifting water. The government also considered if they were wet lands on which were wet lands on which were grown plantain and sugarcane, or where these were grown, or marshes in which red lotuses were grown, or dry lands producing brinjals pumpkins, turmeric, ginger, onions, garlic, castor seeds mustard, Bengal gram, wheat, paddy and a large number of toehr crops. Some differentiation was also made between wet crops raised on wet lands and wet crops raised on dry lands.<sup>2</sup>

## Tax on Dry Crops

Similarly a tax on dry crops and edible vegetables was also levied. Here too distinction was made between dry crops raised on dry lands and dry crops raised on wet lands. Further differences were made between the various crops raised on dry lands. Of the wet crops, areca palm, coconuts, jackfruits, margosa, plantain trees, sugar cane, turmeric, ginger, flower and other minor cultivation were also taxed. According to one record tax from garden lands also seems to have been collected from the people. These lists clearly show how, for purpose of assessment, the government carefully noted the nature of the crops and the land on which they were raised.

## Allied Charges

In this list certain other sources of revenue in the nature of allied charges on the owners of land. There seem to have been set apart some land near the village for the cattle to graze, and a few inscriptions refer to a tax levied on shepherds as grazing fee. Another tax, *vassal panam* was levied on houses and hosue sites. It was assessed on the basis whether the house was a roofed one, or with small doorways, or was a storied one or was one with inside veranda.

Besides these a few contributions were collected from the people towards the cost of payment and maintenance of village officers and special messengers coming from governmental head quarters. In ancient and medieval times the temples,

choultries and other public institutions collected from the people some money for their maintenance and upkeep. Under this head may be grouped the following taxes: contribution formerly levied on merchants and cultivators for a temple now given optionally and contribution to the temple of the village goddess. These taxes were collected by the local authorities on behalf of the imperial government and paid to the temples concerned; or in a few cases the temples and other institutions took these contributions directly from the people.

## Methods of Assessment

A carefully study of the inscriptions of the period shows that it was the policy of the Vijayanagar kings to base assessment on the fertility and regional location of the land. Thus the rate of revenue varied in the different parts of the Empire; and in the same region too, it would change with the fertility of the soil. But it was clear, however, that all assessment was on the basis of the gross yield. From an inscription at Tirukkattalai we learn that the government took five-tenths share of the produce from wet and dry lands. Thus one of the factors infixing the assessment on land was the yield from land. But this does not seem to have been either universal in the Empire or applicable to all cases of wet and dry crops. Another basis of assessment on wetland was the sowing capacity of a unit of land used for wet crops. It is mentioned for instance that tax on a *tum* (a cubic measure in the Telugu districts) of land was 8 *varahas*. This means in fact that unit of land requiring a *tum* of seed to be sown was assessed at eight *varahas*.<sup>4</sup>

According to a tradition incorporated in Buchanan's *Journey through Mysore, South Canara and Coorg* Krsnadeva Raya ordered a survey of his Empire for purposes of assessment and fixed the rates of taxes; and this tradition is confirmed by an inscription of the period of Krsnadeva Raya himself. A record dated A.D. 1513 in the Mysore district registers the grant of a village with all the wet and dry lands according to former measurement. From this inscription it appears that there were two measurements in the district, and perhaps in the Empire too. One was the old measurement according to which this particular grant was made, and the other was the new, also prevalent perhaps, on the date of this inscription. This piece of evidence clearly shows that for purposes of assessment lands were systematically surveyed in the time of Krsnadeva Raya. Rice too, after studying the Mackenzie Manuscripts, came to this conclusion. He observes: "It appears that in the time of Krsnadeva Raya and Achyutadeva Raya the revenues of the Vijayanagar State were first reduced to a regular form checked by ordinances, and a system of accounts and management introduced, calculated to improve the revenue of the empire gradually in yearly amount without distressing the inhabitants." Owing to local variations there could be no uniform measurement of land throughout the Empire.

The inscriptions of the period mention a large number of measuring rods. Even in the same place

# Periodic Research

two rods seem to have been used almost at the same time. The absence of a general uniform rod for the whole Empire caused great difficulty for the government in fixing a uniform rate of assessment on land all over the Empire.

## Rates of Assessment

The traditional share of the state in the produce from a unit of land was one-sixth, of the Brahman one-twentieth and of the temple one-thirtieth, each payable in kind or equivalent cash. Of the remaining three-quarters, the cultivator for his share retained one, while the balance went towards the expenses of cultivation. Discussing this question Wilks remarks that in the early days of the Vijayanagar dynasty Harihara's minister, Vidyaranya, published for the use of the officers of state, a manual founded on the text of *Parasara* with a copious commentary dealing elaborately with the assessment of land and conversion of grain revenue into money. Briefly, he took the Sastra rate of one-sixth of the crop as the government share, and assuring that the average out-turn was twelve times the seed sown, he distributed 30 *kuttis* of paddy (the produce from 2 ½ *kuttis* of land) as follows;

To the lord ½	7 ½
To the cultivator ½	15
To Sarkar ¼	5
To temples <sup>1/30</sup>	1
To Brahmans <sup>1/20</sup>	1 ½
Total	30 <i>Kuttis</i>

The shares of the temples and the Brahmans were collected by the Sarkar and paid over by it, so that the revenue payable by the landholder was readily ¼ of the gross produce.<sup>6</sup> Subsequently Harihara introduced a few changes in the system owing to the difficulties experienced in adhering to these recommendations. He abolished the system of payment of the government share in kind, and insisted on cash payment at a particular rate. This conversion was "founded on the quantity of land, the requisite seed, the average increase and the value of grain."<sup>7</sup> In addition, Harihara increased the rate of assessment also. Thus he "had recourse to the law of the Sastras which authorized him by no very forced construction to attack the husbandman by a variety of vesation taxes which should compel him to seek relief by desiring to compound for their abolition by a voluntary increase of their landed assessment."<sup>8</sup> In this way he actually raised it by twenty per cent by his skill in applying to his calculations, a procedure which has been characterized by the Bombay High Court as "a thinly veiled violation of the law."

But we have to examine here how far the evidence of inscriptions corroborates the account of Wilks. They are the only source of reliable information on this question of the rate of assessment in the Vijayanagar period. The *Parasaramadhaviya*, being an elaborate commentary on the *Parasasmriti*, deals more with the theoretical than with the practical side of taxation.

Burnell is of opinion that the share of the state in the produce of land in South India was

generally one-half though the normal share of the state in North India was one-sixth. He says: "There is ample evidence to show that Manu's proportion of one-sixth was never observed, and that the land tax taken not only by the Muhammadan but the Hindu sovereigns also was fully one-half of the gross produce."<sup>10</sup>

As for the total income of the state, Rice estimates it at 81 crores of *Avakoti cakras* or *pagodas*,<sup>11</sup> after a study of the manuscripts collected by Colonel Mackenzie. The *Carnataka Rajakkai Savistara Caritram* or *A General History of the Indian Peninsula* states that during the time of Krsnadeva Raya the amount of revenue payable to the imperial treasury by eastern Caranataka (as distinguished from Mysore, etc.) was three crores of rupess.<sup>12</sup> Varthema says: "This king of Narasinga is the richest king I have heard spoken of; elsewhere he says; "His Brahmins, that is, his priests, say that he possesses a revenue of 12,000 *pardai* per day."<sup>13</sup> Paes who visited Vijayanagar in 1520 says that Krsnadeva Raya after retaining enough for his expenses and the expenses of the houses of his 12,000 wives put in his treasury every year ten million *pardaos*.<sup>14</sup> Nuniz is of opinion that the feudatory nobles in the Vijayanagar Empire paid to the king every year sixty lacks of income.

Unforeseen mishaps to the people, like plunder, raid drought, floods or the ruined condition of a village was given due consideration, and concession was shown in the matter of collection of taxes from the ryots thus affected. In some cases deserted villages were rehabilitated and granted as *sarvamanya* for different services in temples.

## The Department of Revenue

The Revenue Department was known as *athavana* and was presided over by the Minister for Revenue. He was helped by a large staff of officers and clerks in keeping regular accounts of the income of the government from the various districts and sources. Evidently the administration of this branch was divided into a large number of small sections, each under a superintendent. It appears that there were special officers in charge of the collection of various taxes in the different parts of the Empire. Besides, the revenue of every district was generally in charge of an Officer appointed by the government. Orders conveying the remissions of taxes or the imposition of new ones were communicated to him.<sup>15</sup>

The royal order was sent to the local governors and it was entered in four registers and when a third party was involved in the matter of remissions or grants, the original order of the king was placed in the hands of the party concerned. But where the district assembly were responsible for the payment of revenues to the government, the communication was sent to them. In the case of such remissions, the assembly, which kept regular accounts for its income from various sources, deducted the amount thus remitted by the imperial officers both from the tax register and the village account. But in later days the assemblies of the village and the nadu showed signs of decay and dismemberment in their organization, and hence they

# Periodic Research

were gradually deprived of the responsibility of collecting taxes; and instead revenue collectors and revenue farmers were appointed.<sup>16</sup>

We see both the imperial and the local governments remitting taxes in favour of public institutions like a temple or a matha. The question will naturally arise if the provincial governor or a local assembly could remit taxes without the permission of the government at the headquarters. It seems that the local officers or administrative units could remit certain specified taxes, while the power to remit others was reserved to the imperial government; for the power to remit taxes depended upon the nature of the revenue and the allocation of the taxes as between the local and the imperial treasuries. The local authority only with the approval and consent of the imperial authority could remit taxes due to the imperial government, while local dues could be remitted by them without imperial sanction.

However, if the local authority remitted a tax due to the centre without the approval of the imperial authority it did so on its own responsibility. It did not involve any loss of revenue to the central government for the remission was made good by the levy of higher rates of taxes on other sources by the local authority, which was usually obliged to pay a fixed amount from the village to the central government.<sup>17</sup>

In the imposition of new local taxes or in their remission, the order of the imperial government was more advisory than mandatory. The marriage tax, for instance, seems to have been only a local tax. Generally Krsnadeva Raya has been credited with the remission of the tax on marriages; but even during the days of Achyuta Raya the tax continued to be levied as shown by a few inscriptions of his period. If the tax had been an imperial one, then at one stroke of the pen the enlightened Emperor would have abolished the tax. In an inscription dated A.D. 1540 the people of the locality wish prosperity to the agents, *sime hebbaruvas, gaudas, senabhovas, settis, pattanasvamis*, and all of both sects of *nanadesis*, who were responsible for the remission of the tax on marriages in that year. This expression of the gratitude of the people to the influential persons in the locality for the remission of the tax clearly shows that it was a local tax. Likewise the tax on the artisans seems to have been only a local one. The tax levied on them was not uniform.

But imperial taxes collected directly by the central government were different. Only the imperial government could remit them. In the case of the nayakas who held lands from the king on a feudal tenure, remissions of taxes by them would not affect their fixed contribution to the imperial exchequer. Communications of the remissions made by the central government were sent to those responsible for the collection of imperial revenue. They would note the remission in their account books, for reference and action at the time of collection. These account books known as the *patte* contained the names of the tenants and the amount of assessment they had to pay. At times certain taxes were remitted in return for a consolidated amount, which was probably their

capitalized value. Perhaps the items of revenue were too many and petty in detail and the arrangement was made evidently to lessen the inconvenience of entering them all in the account books. Likewise payment in cash was commuted for payment in kind, as is shown by an inscription at Tirukkalakkuid. It registers an order of an Alagiya manavalaperumal Tondaimanar issued to a native of Nattinmangala to measure a fixed quantity of paddy in lieu of the taxes due by him on certain lands in the temple of Agattisuramudaiya Nayinar.<sup>18</sup>

Nuniz notes that the king gave no receipt for the money he received from his 'captains': "He (the king) never gives any receipts to them, only, if they do not pay, they are well punished they are ruined, and their property taken away."<sup>19</sup> But it is doubtful if we can believe the statement of Nuniz. It is incredible that such an elaborate machinery of administration could have been carried on without receipts for the money granted or the income derived.<sup>20</sup>

The financial year in the Vijayanagar days commenced in September-October, when the *Mahanavami* was celebrated for nine days; and the accounts were cleared then. Paes says that it began on the twelfth of September<sup>21</sup> and states that the New Year commenced in the month of October. "At the beginning of the month of October when eleven of its days had passed..... On this day begins their year; it is their New Year's Day..... They begin the year in this month with the new moon, and they count the months always from moon to moon."<sup>22</sup> Within these nine days the king was paid all the rents were due from the kingdom.<sup>23</sup> Nuniz says: "According to the lands and revenue that they have so the king settles for them... how much revenue they have to pay him every month during the first nine days of the month of September." According to him the dues to the imperial government seem to have been payable every month in accordance with an annual assessment made in September.<sup>24</sup>

## The Burden of Taxation

Inscriptions of the period go to show that during certain periods of Vijayanagara history the taxes were heavy. The people could not bear the tax-burden and hence were at times forced to sell their lands to meet the government demands. They had to sell their lands for they were otherwise unable to meet the demands made on behalf of the government.<sup>25</sup>

Sometimes people opposed levy of taxes. Local organizations like the village assembly joined together and opposed the *rajagaram*. Now and then after due deliberation they themselves fixed certain rates of taxes which they would pay to the government. In certain parts of the Empire where the people were not well united to offer civil resistance, they abandoned their original homes and migrated elsewhere. To prevent such migrations, or when they had migrated, to call them back to their old villages, the government had to reduce the taxes. Krishnadeva Raya truly says in his *Amuktamalyada* that "the king is never pro\_\_\_\_\_ous even though he conquers the seven dvipas who has an order who does not call back the subjects when they leave the

# Periodic Research

state on account of suffering." Nuniz comments on the nature of the revenue collections made under the Vijayanagar Emperors: "For this reason the common people suffer much hardship those who hold the lands being so tyrannical... As already said, all the land belongs to the king and from this hand the captains hold it. They make it over to the husbandmen who pay nine-tenths to their lord; and they have no land of their own, for the kingdom belongs entirely to the king."<sup>26</sup> Nuniz appears to be wrong both in this calculation and in his statement that all lands belonged to the king. Sewell comments on this observation of the chronicler thus: "Whether true or not this statement, coming as it does from a totally external source, strongly supports the view often held that the ryots of South India were grievously oppressed by the nobles when subject to Hindu government. Other passages in both these chronicles each of which was written quite independently of the other confirm the assertion here made as to the mass of the people being ground down and living in the greatest poverty and distress."<sup>27</sup>

Sewell's remark is too sweeping. Though we have much strong Epigraphical and literary evidence to show that the taxes were heavy during certain periods, and that the people then were pressed hard, such oppression may not have been continuous or universal. Complaints about heavy taxation and oppression by officials were due, as the inscription themselves say, to the occupation of the Kannadiyas. The period of the Saluvas was one of oppression of the people in certain parts of the Empire when taxation was heavy, and was perhaps combined with rigorous collection. Later too, the people were oppressed more by the governors than by the imperial government as such. Such oppression was felt not due to the revenue so much as to the method of its collection. This is shown by a few inscriptions of the period. A lithic record at Tiruvamattur details the several taxes was only 12 *pons*. As the Government Epigraphist remarks "This, if it could be taken as the average, suggests that the assessment of the several taxes in coin and contributions in kind must have adopted a very low rate.

An inscription of A.D. 1414-15 at Perunagar records the fixing of the amount of consolidated taxes from the weavers, oilmongers and the other commercial classes in return for their burning a perpetual lamp in the local temple. Another inscription in the Mulbagal taluk registers that Muluvayi Hariyappa gave to a merchant Sankapa Setti a *sasana* remitting the fixed rent of 2 *hana* he paid, besides many taxes, on condition he presented daily 2 betel leaves to the temple at Muluvayi. These inscriptions clearly prove that though the items of taxation payable in kind and cash were many, the burden of taxation was not much, for here we see a regular commutation of a variety of taxes customary and otherwise, for comparatively small returns.

Thus side by side with the inscriptions which record the oppressive taxes, there are some others which show that taxation was not so very heavy under the Vijayanagar taxes conformed to the ancient

proportion of one-sixth, for many of the kings took advantage of every opportunity to increase the revenues of the state, and collected their dues with the utmost rigour. But it has been the practice to exaggerate the oppressive character of the taxes imposed on the people. As observed earlier really the people were more opposed to the method of collection rather than the items of taxes or the burden of taxation.

## References

1. Tara Chand "Influence of Islam on Indian Culture", Allahabad, 1956, p.63.
2. Srivastava, A.L. "Medieval Indian Culture", Agra, 1983, p.33
3. Haroon Khan Sherwani "The Bahmanis of the Deccan", Munshiram Manoharlal Publishers Pvt.Ltd.,1983 p.234.
4. Ibid p.236.
5. Ibid p.247.
6. Sherwani, H.K. (ed) "History of the Medieval Deccan (1295-1724)" Vols. Hyderabad, 1973. p.78.
7. King, J.S. "History of the Bahmani Dynasty", London, 1900, p. 104.
8. Sherwani, H.K. "History of the Qutub Shahi Dynasty", New Delhi, 1974, p. 113.
9. H.D. Sankalia and others, "From History to Pre-history at Nevasa". Deccan College, Poona, 1960.p.63.
10. H.D. Sankalia and others, Op. Cit. p.64
11. Smritisthala, p. 13 For Jowar and leafy vegetables (ambart) as accompaniment, cf. BS, 142.
12. Sri Pandit Narayan-Vyas Bhaliye, Radhipura-Varaana ed., Y.K. Deshpande, Yeotmal, p.86.
13. Nikitin, 113,
14. Nikitin, 1114
15. Nikitin 110.
16. Somashekara Sharma, "History of the Reddi Kingdoms", Andhra University, Waltair, 1948, p.226.
17. Ibid. p. 228.
18. V.K. Rajawade, Damaji pant and Vithya Mahar, BISM, Chaturtha Sammelan Vritta, p.56.
19. Gurucharita, XXV, p.36.
20. Maharashtra Jivan II, (Ed, Sardar Joshi, Lokhande Prakashan, Poona 1960).
21. Dikshit, "History of Indian Astronomy" (Marathi) 2<sup>nd</sup> Ed. Aryabhushan Press, Poona, 1931, p.258.
22. Sherwani, S.K. "Mahmud Gawan, the Great Bahmani Wazir" Allahabad, 1941. p. 155.
23. Gurucharita, XXVI, p.26.
24. L.R. Pangarkar, "Marathi Vangamaycha Itihas II", Nasik, 1935, p.110.
25. R.C. Dhare "Sriguru Gorakshnath (History of the Natha Sampradaya)" Bombay, 1959. p. 115.
26. Srivastava, A.L. Op. Cit. No.2. p. 86.
27. Saletore, B.A. "Social and Political Life in the Vijayanagar Empire" B.G.Paul & Co, Madras, 1934, p. 114.