

A Review of

Dr. D. R. Regmi's Article "Taxes in Ancient Nepal: in the Light of Inscriptions and Sacred Texts"

—R. K. Pokharel ★

Dr. D. R. Regmi is a learned, laborious and wellknown historian of Nepal. He has contributed more to the Nepalese history than any other of single individual has done both in value and in volume. **The Economic Journal of Nepal** has recently received his article "Taxes in Ancient Nepal: in the Light of Inscriptions and Sacred Texts" and published it in Vol. 2 No. 3 in 1979.

The article is important in the sense that Dr. D. R. Regmi has given an elaborate reference to the ancient Hindu classical concepts about taxes and public revenues. In his opinion, such a reference is valuable because the "source materials for a study of ancient system of Taxation in Nepal are much limited and our inscriptions also provide scanty information on the subject. As a matter of fact, if we were to depend on Nepalese sources alone, it would produce no important results for the study of tax system as we like to present it."

Moreover, he "wanted to see the picture of ancient Nepal through the eyes of the early Indian writers as an aspect of political economy". That is why, he could "not afford to lose the utility of the Indian inscriptions and hence their place in our discussion of taxes in Nepal". He also thinks absurd to claim that all he has argued in his article "on the basis of the recommendations of the ancient law givers could have held ground in Nepal of those days."

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Strictly as source materials he depended "on the inscriptions or any text available in Nepal".¹

All these quotations testify that his objective of that study is to reveal the actual conditions of Taxes in ancient Nepal with reference to the ancient inscriptions and sacred (Classical?) texts. It will be injustice to let the article go unnoticed and un-commented. That is why, this is a review of the taxes in Ancient Nepal with an objective to see how their study is relevant to the ancient classical Hindu concepts and to the ancient lichchhavi inscriptions; and also to systematise the relevant discussions with reference to some other authorities and additional information.

Relevancy of the Ancient Inscriptions:

Ancient history of Nepal is known by the inscriptions of the Lichchhavi Period. The contribution of these inscriptions is much valuable, and their importance can be derived even from the heading of Dr. Regmi's article. Some 200 inscriptions including the first historical one of Mandeva I dated 521 B. S. and the last important one of Jayadeva II dated about 790 B.S. are now available by the grace and effort of the research scholars. The celebrated collections are found as edited by the celebrated scholars as Mr. D. V. Vajracharya^{2a} and Mr. H. R. Joshi. ^{2b} These are the main sources and original authorities as ready reference to know the economy, polity and society of the ancient Nepal.

In this comment, references to the inscriptions and the number there are all from those edited by Mr. Vajracharya.

Relevancy of the Classical Texts:

Lichchhavi inscriptions, as a source of information, have an indirect role to reveal the revenue system of the ancient Nepal. They inform the exemptions and relaxations in matters of taxation, granted to some private persons, public authorities and religious agencies, in some specified geographical locality. These exemptions and relaxations embodied in the inscriptions sufficiently highlight on the system of public revenue existing in those days. But, however, these are the informations only about part and exceptions, and as such we must look to the classical

1. D. R. Regmi, "Taxes in Ancient Nepal: in the Light of Inscriptions and sacred Texts", The Economic Journal of Nepal, Vol. 2, No 3 (1979) pp. 1—2.

2a. D. V. Vajracharya, ed, Inscriptions of the Lichchhavi Period, (Kirtipur: Institute of Nepal and Asian studies, Tribhuvan University, Ned I, 2038 B. S.)

2b. H. R. Joshi, ed, Ancient Inscriptions of Nepal, (Kathmandu; Royal Nepal Academy, Ned, I, 2030 B. S.)

Texts of the ancient Hindu "Srutis" and "Smritis", collectively known as the "sastras", for finding the full system and the general rule. It is in this respect that the elaborate reference of the texts given by Dr. Regmi may be appreciated as important and essential for the full understanding of our system. That is why, all research scholars have invariably drawn upon the classical sources for furnishing informations in this respect. ³ In this context, the celebrated hand book of Dr. N. R. Chalise, as a ready reference to the ancient Hindu concepts and customs, may be used conveniently.⁴

The interrelevancy of the Inscriptions and the Texts:

Now, let us see in which respect and to what extent, these classical Texts and the Ancient inscriptions are interrelevant to understand and explain the ancient system of the public Revenue in Nepal.

The first important point about the Lichchhavis is that they were Hindus by culture and by religion. They were governed by the rules of the "Varnavyavastha" and the Sanskrit culture. Sanskrit was the official language, and the important concepts and customs expressed themselves in Sanskrit language. The concepts like Bhumi, Pindaka, Kara, Bhaga, Bhoga, Sulka, Adhikarana, all carried with them the same or similar meaning as in the classical Texts.⁵

The Lichchhavi Inscriptions also testify that the "Brahmans" received the highest respect⁶, Rajputs occupied important posts⁷, Vaisays held large estates⁸, Chandala received due place⁹, and the society itself was composed of Brahmins and eighteen tribes¹⁰.

All the Lichchhavi Kings right from Manadeva I to Jayadeva II, worshiped the Hindu deities¹¹. "Vaisnava" and Shiva were the main religious creeds and faiths governing the Lich-

3. See Mr. Vajracharya and Mr. Joshi, op cit (fm. 2).

4. N. R. Chalise, the outline of the Ancient Hindu Economics, (Kathmandu; Madan Puraskar Guthi, Ned I, 2021 B.S.)

5. All inscriptions invariably testify it.

6. Vajracharya, op. cit., Ins. No. 22, 31, 44-49, 51, 111, 150.
See also pp. 44-49,

7. Ins. No. 3, 15, 44, 45, 53, 58, 85, 103

8. Ins. No. 10, 11, 12.

9. Ins. No. 129.

10. Ins. No. 22.

11. Ins. No. 2.

Lichchhavi Kings¹². "Bouddha" was respected by them, but not as state religion but only for religious co-ordination. It is said that "Manabihara" a Bouddha Matha was established by Manade a I, but he himself was a Hindu, and wanted to do as stated by the "srutis" and "smritis," and felt glory in declaring it¹³, Amsu Varma gloriously declared himself as one who had never disregarded the dignity of the Aryan culture (Maryada)¹⁴. He allotted the fixed share for various recipients within the palace but there is no reference of any Bouddha deities¹⁵. These are "Biharas" receiving share among the various recipients, but they all were located outside of the palace¹⁶. Though he allotted the share for the Bouddha Biharas, but he declared himself as the devotee to the god Pasupati. Narendra Deva granted an Agrahara to some Arya Viksu Sangha (Bouddha sangha), but he himself was the devotee to the God pasupati (siva)¹⁷. Sivadeva in whose name the "Sivabihara" a Bouddha Matha was constructed was not a Bouddhist but a devotee to "Vasudeva" (Krishna) and "Mahadeva" (siva)¹⁸. All these evidences testify that the Kings of the Lichchhavi Period were all governed by the Hindu religion and followed the ancient "Shrutis" and "Smritis".

Moreover, the sources of law and the system of Justice in the Lichchhavi Period were all derived from the ancient "shastras". The objective of Justice in the Lichchhavi period, was to enforce the "varna Vyavastha"¹⁹ and to avoid the "varna Sankara"²⁰. "Bhattadhikarana" was headed by Bhatta Brahman the court for the administration of Justice in this respect²¹. Even where the Jurisdiction of the Bhattadhikarana was relaxed, the cases of "Varnasankara" used to be heard by the royal palace itself. "Chhidranaya" was the guiding principle while given out any estate as "Agrahara"²². This is clearly an impact of Kautilya²³.

"Vyasa", the great "Rishi" and author of the "Bhagavata" and the "Mahabharata",

12. See introductory part of the inscriptions expressing the faith and the epithet of the Kings.

13. Ins. No. 17

14. Ins. No. 73, 74.

15. Ins. No. 72.

16. Ins. No. 7

17. Ins. No. 134

18. Ins. No. 54.

19. Ins. No. 140, 143.

20. Ins. No. 71. See also Vajracharya, op. cit, pp. 30, 297—298;

21. Ins. No. 71, 111, 123, see also Vajracharya, op. cit, P. 299.

22. Ins. No. 139.

23. See Vajracharya op. cit. pp. 297—298, 517

was highly regarded in those days. In a Praise Poem of Vyasa, reference is found about Manu, Yama, Vrihaspati and Sukra²⁴. The reference of "Dharmashastra" is found in many other places²⁵. All these facts indicate that the "Arthashastra" and the various "Dharmashastras" were known, read and applied for the administration of Justice in the Lichchhavi period of the ancient Nepal. This is conclusively testified by the enactment of Jayadeva II in respect of the procedure of Justice and the Liability of penalty²⁶.

These enactments of Jayadeva II invariably instruct that the administration of Justice must be regulated according to the provisions of Dharmashastras.

The enactment explicitly provided for penalty according to the principle of "Sahasa" which is clearly a concept of the ancient classics of kautilya, Manu, Yagyavalkya and others²⁷. These evidences conclusively prove that the system of Justice and the sources of Law were derived from the ancient "Sastra."

Moreover, such a system of Justice and provisions of Law were not introduced for the first by Jayadeva II or by anyone else, but they were already a customarily coming and traditionally existing as a system during the whole Lichchhavi period beginning from a long before Mandeva I (521 B. S.). Though, we have no inscriptional evidences of the history before Mandeva I, yet it is said that Jayadeva I was the sixteenth King before Mandeva I, and Supuspadeva was the twenty third King before Jayadeva I²⁸. It is also said that Supuspadeva introduced the Varnavyavastha in Nepal, and Haridutta instituted the famous four "Narayans" in Nepal long before Mandeva I (521 B. S.)²⁹.

If it is so, the enactment of Jayadeva II in about 790 B. S. was merely an act of codification of the already existing customs and working precedents. Of course, the codification of the old might have included the local essence, adjusted the temporal content and introduced the necessary sanction. Even if the myths are excluded from the history, the Lichchhavi system of economy, polity and society is found fully developed by the time of Mandeva I, if not a very long

24. Ins. No. 35

25. Ins. No. 17.

26. Ins. No. 149, 150.

27. Vajracharya, op. cit. see pp. 575—77.

28. Ins. No. 148.

29. Vajracharya, op. cit. pp. 557—58.

before him. And, the important aspect is that the system was governed by the concepts and customs as found in the ancient classical texts. This is the interrelevancy of the ancient texts and the ancient inscriptions in order to examine and explain the tax system in ancient Nepal.

Regmi and Nepalese context:

Now, let us see how Dr. Regmi has used the Lichchhavi inscriptions as sources of information.

In connection with the purpose of the state and the objective of the King, Dr. Regmi has referred to some of the contents of the Lichchhavi inscriptions.³⁰ Another reference of the inscriptions has been made in connection with revenue and taxes. In this context the reference is as follows.

A plot of land where cultivation was done called **Bhumi**, the rent paid to the state or landlord (a temple endowment or a private donee) **Pindakam**, and the land tax **Bhaga**. The measurement was done in **Manika**.³¹

The Thankota inscription of Vasantdeva of the years S 428 mentions **Bhaga** (share of the King) **Bhoga** (Tax on articles of consumptions) and **Kara** (tax in general or periodical tax as U. N. Ghosal or a surcharge on tax paid on the products of royal farms ploughed by the farmers according to D. C. Sarkar).³²

While explaining Kautilya in respect of the various sources of revenue and taxes, Dr. Regmi has mentioned the Nepalese reference as follows.

The Nepalese inscriptions while not mentioning any of these add one more which is **Pindaka**, a rent or tax on the paddy produced in land.³³

But **Vartani** is not found in our inscription. **Hiranya** occurs twice in our inscriptions.³⁴

30. Regmi, op. cit. p. 6.

31. Ibid, P. 9.

32. Ibid, P. 9.

33. Ibid, P. 17.

34. Ibid, P. 19.

If Bhagabhogakara were always to be paid as our inscriptions lay down, the landtax exemption is out of question as far as Nepal is concerned³⁵.

In respect of **Pindaka**, Dr. Regmi has made an observation as follows:-

There seems to be unanimity as to the **Pindakara**, which is not found in the Nepalese inscriptions. But **Pindaka** so often found in our inscriptions is surely a tax, but more a rent paid by a tenant to the owner or temple or sangha endowment obtaining the right of landlord.³⁶

A reference of the Nepalese inscription has been made as:-

In our inscriptions Bhaga does not stand alone. Instead Bhagabhogakara (Thankot inscription of vasantadeva) and the same with Hiranyadi in the Balambu inscription of Sivadeva II.³⁷

Some observations in respect of tax, have been made by Dr. Regmi is as follows:-

Kara in Nepalese inscriptions carries the meaning of a tax on whichever subject it might be. The word preceding **Kara** would show which object it is. The inscription on the hill, west of Budanilkantha and that of Dharmapur talk of **Mallakara**, a tax on a domestic animal (what animal?). **Trikara** is often mentioned in several inscriptions of Sivadeva I. The Patan Bhimsen inscription mentions **Lasuna Palandukara**, which was tax on garlic and onion. The Otutole inscription of Amsuvarma mentions also **Mallapota-Sukarakara** a tax on baby Mallas and pigs. The tax on Malla i. e. small (Mallakara) also figures in Jisnugupta's inscription Yanalhiti (Kathmandu). There is reference to **Chokhaparanama** dheya chelakara, a tax on cloth called chokhapara in the Thankota inscription of Jisnugupta, where Sintukara and Mallakara also appear,..... Visti, Bhottavisti or Phalanjuvisti, all refer to forced labour.³⁸

Pratyaya occurs several times in our inscriptions some times with **Hiranya** and in the expression **Pindadi Pratyayam**. That the Pindaka was also a form of a tax becomes clear

35. Ibid, P. 21.

36. Ibid, P. 23

37. Ibid, P. 26

38. Ibid, pp. 34-35

from the expression. But the tax was on grains. **Hiranyadi Sarva Pratyaya** in the two inscriptions cited mean all tolls or duties including Hiranya.

Some other references have been made in matters of **Sulka** and of gambling.³⁹

This is all Dr. Regmi has drawn upon the Lichchhavi inscriptions and presented the Nepalese context in matters of taxes and revenues.

Some other Authorities in Nepalese context:

I have not reviewed the whole range of historical sources, and it is not the objective, either. A review of the predecessors of the researchers of the Lichchhavi inscriptions is found in Vajracharya op. cit. (in Foot-note 2) in the Introductory Statement.

As has been indicated earlier, the Lichchhavi inscriptions as explored by various scholars but scattered in various sources have been collected labouriously and edited elaborately by some researchers.⁴⁰ The celebrated editions are presently available as authority for ready reference. Mr. Joshi has managed to present some essential informations about the inscriptions in a systematic formate. Mr. Vajracharya has presented the full translation in Nepali along with the Sanskrit text and also the comments required for the important concepts therein. These authors have commented upon the inscriptional text with reference to the ancient Hindu "Sastras" and other sources.

Mr. Vajracharya has contributed an exclusive article devoted to the Taxsystem of Lichchhavi period.⁴¹ In this article, Mr. Vajracharya has drawn upon all the possible Nepalese sources of informations to explain the concept of Bhagabhogakara and other key concepts of tax and revenue. The individual taxes discussed by him are:-

- | | |
|---------------------------|----------------|
| (a) Lasun and Palandukara | (b) Matsyakara |
| (c) Sukarakara | (d) Mallakara |
| (e) Goyuddhakara | (f) Sinkara |
| (g) Chelakara | (h) Apanakara. |

39. Ibid, pp. 37, 52.

40. See Foot Note No. 2 above.

41. D. V. Vajracharya, "Tax system of the Lichhavi period" in Contributions to Nepalese Studies, Journal of the Institute of Nepal and Asian studies, Tribhuvan University, Kirtipur Vol. 1 No. 1 December 1973 (pp 79-95).

The other authority in Lichchhavi culture is Dr. J. C. Regmi. In his celebrated book, he has devoted a separate chapter to the Economic Condition of the Lichchhavi Period, but with very limited informations about the tax and revenue. However, he has informed about the "Nailyakara" and "Kara gosthi" referring to the inscriptions of Bhimarjundeva and Naksal respectively.⁴

Such a reference of authorities can not be concluded without mentioning the celebrated work of Dr. D. R. Regmi on the history of the Ancient Nepal. He has given some informations about taxes and revenues in that work.⁴³ However, we are highly indebted to the "It h s Samsodhan Mandal" for its exploration and eritical points along with other previous predecessors, in this respect.

Such a review to the previous works done, is to show the actual sources of information, volume of work and nature of discussion about the taxes and revenues in the ancient Nepal. The sources can supply us informations both about substant and about administration of the public revenue. In the inscriptions, we find various sources revealing the substantive aspect of the public revenue system. Similarly, we find various rules and types of office denoting the administrative aspect of the public revenue system. Let us first discuss the confusion and controversy about the concept of "Bhagabhogakara" and of "Pindaka".

Controversy and confusion:

The most important sources and types of revenue seem to be embodied in the concept of "BhagaBhogakara"⁴⁴ occassinoally expressed as "Triakara".⁴⁵ Along with BhagaBhogakara, some inscriptions mention also "Pindaka"⁴⁶ and also Hiranya.⁴⁷ These are the ancient classical concepts and are found governing even the Nepalese ancient system of tax and revenue. Of course, in Nepal these concepts are not the exact copies from the classical texts but carry with them the local context and temporal essence. They contain a sense some what different from that found in classical texts. That is why, the interpretation of these concepts has been slightly

42. J. C. Regmi, *The Lichchhavi Culture* (Kathmandu: Ratna Pustak Bhandar, Ned I, 2026 B. S.) pp. 149, 336.

43. D. R. Regmi, *Ancient Nepal*, pp. 246—50.

44. Vajracharya, *Inscription No. 22*, 139.

45. *Ins. No. 60—64*.

46. *Ins. No. 22*.

47. *Ins. No. 139*.

different by different schollers in their sense and emphasis. But, however, all the schollers are, more or less, seem to be unanimous in the "Bhagabhogakara" or the "Trikara" was the basic source and the common concept of the tax system in the ancient Nepal.

According to Vajracharya, "Bhaga" is a share from agricultural peasantry, "Bhoga" is a revenue from animal husbandry, and "Kara" a tax on trader. While giving such an interpretation, he has referred to Manu and Virmitroday in case of "Bhaga", and to Mahabharata in case of "Kara". In course of discussion he has inferred "Bhoga" as revenue from the animal products.⁴⁸

Mr. Joshi has interpreted "Bhoga" as custom duty, and "Kara" as roadcess and presents.⁴⁹ Dr. D. R. Regmi has discussed it with reference to the classical concepts as commented upon by Mr. Ghosal and Mr. Sarkar. According to him (Regmi) "Bhaga" is the share of the King, Bhoga is tax on consumption, and "Kara" is tax in general or periodical tax or a surcharge.⁵⁰

All these schollars are more or less unanimous in respect of "Bhaga" where as they differ in respect of "Bhoga" and "Kara". In case of "Pindaka" also, they are not unanimous.

According to Dr D. R. Regmi, "Pindaka" is a rent or tax on the paddy produced in land.⁵¹ "Pindakam" is the rent paid to the state or landlord (a temple endowment or private done).⁵² He further opines that "Pindaka" so often found in our inscriptions is surely a tax, but more a rent paid by a tenant to the owner or temple or sangha endowments obtaining the rights of a landlord.⁵³ "Pindaka" is also a form of o tax but the tax was on grains.⁵⁴ Thus, Dr. Regmi has not concluded the canfusin about the actual nature of "Pindaka". Mr. Bajracharya has concluded that Pindaka is rent and not tax.⁵⁵

In case of Hiranya, Mr. Vajracharya has translated it as a tax to be realised in cash to the exclusion of that in Kind.⁵⁶ Dr. Regmi referes to ghosal who has interpreted Hiranya as

48. Vajracharya, *Inscriptions*, op. cit. pp. 97—101, 247.

49. Joshi, *Ancient Inscriptions*, op. cit pp. 532—33.

50. Regmi, *Taxes in Ancient Nepal*, op. cit. pp. 9, 23-24, 26-27, 34-35.

51. *Ibid*, p, 17.

52. *Ibid*, p. 9.

53. *Ibid*, p. 23.

54. *Ibid* p, 35.

55. Vajracharya, op. cit p. 57.

56. *Ibid*, pp. 515, 528.

cash payment made to the state.⁵⁷ "Sulka" is custom duty for both Mr. D. R. Regmi⁵⁸ and D. V. Vajracharya.⁵⁹

The most important controversy is seen in respect of "Kara". "Kara" is tax, no doubt. "SitaBhagaBalikara" is a concept in Kautily analogous to "Bhagabhogakara".⁶⁰ "Sita" and "Bali" are missing in our system of public revenue.⁶¹ But "Kara" is found as a much comprehensive concept. In our case, "Kara" is not limited only to trade as Mr. Vajracharya has conceived to be, nor only to transit as Mr. Joshi has conceived to be. It is extended to the whole range of economic activities including the animal husbandry, agricultural peasantry and manufacturing industry. Mallakara,⁶² Mallapotakara,⁶³ Sukarakara,⁶³ and Kukkutakara⁶³ are well examples of tax on animal husbandry. Similarly, Lasunkara⁶⁴ and Palandukara⁶⁴ are good illustrations of tax on agricultural peasantry. Moreover, chelakara⁶⁵ and Tailakara⁶⁶ illustrate the tax on manufacturing industry. If "Sinkara" of Mr. Vajracharya⁶⁷ is tax on wood and fuel, then "Kara" has extended its hands even on physical forestry. If it is "Sintukara" of Dr. Regmi,⁶⁸ then the "kara" seems to infold even sita (agricultural produce) within its Jurisdiction. "Sirtu" as a cereal form of tax prevalent during the medieval period reminds us the existence of "sintukara" in the ancient period.

On the other hand, we do not find any revenues specifically named as "Bhaga" or "Bhoga". That is why, there is some ground to raise doubt whether the concept of "Bhagabhogakara" represented the system including the three distinct types of revenue. But, however, it was undoubtedly the system of public revenue in the ancient Nepal; no matter, how many items were included in this system.

57. D. R. Regmi, op. cit. p. 37.

58. Ibid, p. 3.

59. D. V. Vajracharya, op. cit. pp. 226, 312.

60. D. R. Regmi op. cit. p. 17.

61. "Bali" as found in Ins. No. 36 and No.38, has only religious aspect rather than revenue aspect.

62. Ins.No. 54. See also Vajracharya, pp. 221—223.

63. Ins No. 83

64 Ins. No. 60.

65 Ins. No. 110, 115, 149

66 Ins. No. 78.

67. Vajracharya op. cit. p. 437.

68. D. R. Regmi, op. cit p. 35.

Bhaga and Pindaka:

“Bhaga was the revenue out of land and agricultural produce. But we do not know the actual basis of its assessment, and its relation with “Pindaka”.

It is certain that both, “Bhaga” and “Pindaka” originate from agriculture. In some cases, “Kuthera” and “Solla” were authorised to extract Pindaka.⁶⁹ This may give rise to the confusion for Pindaka to be a tax. But the close observation will reveal that in those cases the “Pindaka” was not imposed by the state, but it was given out to the state by the private villagers in compensation to the benefit derived from the royal relaxation in the jurisdiction of “Kuthera” and “Solla”.

Similar confusion has been created by the provision of “Pindaka” to maintain the canals.⁷⁰ In one case (Ins. No 105) the royal land itself was given out for the purpose, and as such the grant of “Pindaka” was also natural. In other case (Ins.No. 107) one tenth of the “Pindaka”, but not the “Pindaka” itself, was to be realised for the maintenance of the canal. Therefore, “Pindaka” in these cases was not a tax but only a type of revenue to be realised for the construction and maintenance of the canals.

Ins. No. 22 provided for “BhagaBhogakara” along with “Pindaka”. Ins. No. 139 provided for “BhagaBhogakara” along with Hiranya. Thus, neither the “Pindaka” nor the “Hiranya” was a source of revenue as general and as comprehensive as Bhagabhogakara. In cases where the grant included king’s land, it provided for the benefit of “Bhagabhogakara” along with “Pindaka” as in Ins. No. 22. But, in cases, where the grant did not include King’s land, it was nonsense to mention “Pindaka” along with “BhagaBhogakara”. As such, the Ins. No. 139 did not provide for the benefit of “Pindaka” but only of “Bhagabhogakara”. Thus, the “Agrahara” including “Pindaka” was an estate grant like the modern B. Class Birta and that excluding “Pindaka” an estate grant like the modern A. Class Birta in the concept of the Birta Abolition Act. 2016. Now it is clear that the Ins. No. 22 had granted a B. Class “Agrahara” and hence included the benefit of “Pindaka” as well. But the Ins. No. 139 had granted A. Class “Agrahara” and hence excluded the benefit of “Pindaka”. Such an interpretation may be testified on the ground that in ancient Nepal there were (a) Swatala (private land), (b) Sarvatala (Public land) and (c) Rajatala (king’s land).⁷¹ Moreover, it is conclusively proved by cases in

69. Ins. No 31, 32.

70. Ins. No. 105, 107.

71. D R, Regmi, Ancient Nepal, op. cit. p. 246.

which the beneficiary was granted only the "Pindaka" of the land which was under the direct use of the King.⁷²

In cases, where the grants were made by the King, the beneficiaries might be private persons (Ins. No. 22) or the public or religious institutions (Ins. 139), but they (beneficiaries) all were intitled to the benefit of "BhagaBhogakara" with "Pindaka" (Ins. No. 22, 124) or without Pindaka (Ins.No. 139). But where the granted estate included only king's land but not any village or the land of the villagers, the charter provided only for the "Pindaka" and avoided the "BhagaBhogakara" (Ins. No. 79). In such cases, the mention of "BhagaBhogakara" would have non-sensical and illogical as the granted estate included no other villagers to pay the "BhagaBhogakara."⁷³ But where the granted estate (Agrahara) did not include the King's land but only the village and the land of the Villagers, the charter provided for only the benefits of the "Agrahara" and avoided that of the "Pindaka" (Ins. No. 104, 133, 134). The very concept of "Agrahara" included the benefit of the "BhagaBhogakara" but not essentially that of the "Pindaka". Where the benefit of all lands, garden, house shop along with the "Pindaka" was to be granted, all these things had to be specifically mentioned in the charter (Ins. No. 124).

Pindaka as Land revenue:

In cases where the grants were made by the private persons, they all were landlords controlling a vast area of land at different places.⁷⁴ All lands granted by them entailed a certain fixed quantity of "Pindaka" expressed in terms of "Manika".⁷⁵ In all cases of such private endowments, the beneficiaries, private or public or religious, were all entitled to the benefits of "Pindaka" with reference to some land measured in terms of "Bhumi". Thus, the private persons making such endowments owned originally the right of "Pindaka" which they divested subsequently to the beneficiaries by making such grants. No private persons can have any right to receive any tax, and as such they can make no grants divesting the right to receive tax which they had originally not with them. That is why, "Pindaka" was not a tax at all, but only the right to receive rent as the agricultural produce per unit of land.⁷⁶ The basis of "Pindaka" assessment was "Bhumi" as a unit of land measurement. Thus, the existence of the rent and tenancy

2. Ins. No. 79,

73. Ins. No. 21, 24.

74. Ins. No. 1, 10, 11, 12, 14, 28, 34.

75. Ins. No. 1, 11, 12, 14, 28, 29, 31, 32, 34, 37, 52, 94, 95, 96, 112, 114, 125.

76. Vajracharya, op. cit, pp. 57-58.

in the Lichchhavi period. is a fact conclusively proved by these evidences. In so far as the ratio of "Pindaka" assessment per unit of land is concerned, it is not explicitly mentioned in the inscriptions, but there are various specific cases in the inscriptions indicating the ratio of Pindaka assessment.

Pindaka and its assessment:

The various inscriptions inform us about the total "Pindaka" for the total "Bhumi" given out as granted by the private persons and also by the King himself.⁷⁷ The rate of "Pindaka" in terms of "Manika" per unit of land measured in terms of "Bhumi" may be computed as follows:-

SN.	Unit of Land (in Bhumi)	Unit of Pindaka (in Manika)	Ins No.
1	100	100	34
2	100	83	37
3	100	75	28
4	100	72	21
5	100	65	37
6	100	62.5	11
7	100	60	11, 12, 37, 95
8	100	55.5	11
9	100	50	11, 31, 32, 37, 95
10	100	48	21
11	100	44.5	14
12	100	44	11
13	100	40	28, 37

(Source: Computed from the Inscriptions mentioned in Foot Note No. 77)

In the above table, the maximum rate of "Pindaka" is 100 "Manika" per 100

⁷⁷. Ins. No. 11, 12, 14, 21, 28, 31, 32, 34, 37, 95.

"Bhumi", and the Minimum rate of "Pindaka" is 40 manika per 100 "Bhumi". Thus, the rate of "Pindaka" per unit of "Bhumi" was not uniformly and unanimously fixed, but it varied with the variety of cases. It is not clear as to the exact basis of assessment in terms of the variety of land. Considering the frequency cases in the data tabled above, the median value is 60 and the mode value is 50; and thus the frequent and general case of the Pindaka is 50 to 60 Manika per 100 Bhumi. That is, the frequent rate Pindaka was .5 to .6 "Manika" per one unit of "Bhumi".

But this picture is vague as we do not know the exact meaning of "Manika" as a unit of measurement. It is also not clear whether the "Manika" is a volume or a weight measure. Similarly, we do not know the exact definition of "Bhumi" as a unit of land measurement. Moreover, it is not clear whether the "Bhumi" means area-measure or produce-measure. If it is a produce-measure (land producing a certain quantity), then both the "Pindaka" and "Bhumi" would have been measured in terms of Manika, and as such 100 "Bhumi" meant the land producing 100 "Manika" of produce. But, this interpretation would lead us to one difficulty. In such case, 100 "Bhumi" producing 100 "Manika" of product, must not have generated 100 "Manika" of "Pindaka" because the "Pindaka" as rent can not be, in any case, equal to the total land-produce. That is why, "Bhumi", perhaps, was not a produce-measure of land. Moreover if "Bhumi" was a produce-measure, the ratio of "Bhumi" and "Pindaka" would not have been such ununiform ranging from 40 to 100 "Manika" per unit of 100 "Bhumi" as indicated in the above table. That is why, "Bhumi" was a land measure terms of area rather than in terms of produce.

Mr. Vajracharya has expressed his hypothesis that the "Manika" may mean "Muri" and "Bhumi" may mean "Ropani".⁷⁸ But it is yet to be defined as to whether the "Manika" means "Muri" (as a volume-measure of 10 pathis) or mana (as a weight-measure of 40 seers). However, it is cristal clear from the inscriptions that "Pindaka" was rent, and was measured in terms of "Manika". Similarly, "Bhumi" was land-measure, and was the basis of Pindaka assessment.

Bhaga and its Assessment:

By this time, it is clear that "Bhaga" is a revenue to be received from land as tax by the public Authority, and "Pindaka" is a revenue to be received from land as rent by the private

78. Vajracharya, op. cit. pp 4—6 for "Manika" and P. 54 for "Bhumi and P. 58 for "Pindaka".

landlords. In cases, where the "Pindaka" was received by the public Authority, or it was given out to the public or private agencies, it was done by the state as landlord rather than as public Authority. Now, it remains to be discussed as to the basis of Bhaga assessment and its relation with the Pindaka, if any.

The "Bhaga" is an ancient classical concept adopted by the Lichchavis. The basis of its assessment might have been as prescribed by Kautilya, Manu and others. According to the classical prescription it is generally one-sixth, one eighth, or one twelfth of the produce of the land assessed according to its quality.⁷⁹ But our inscriptions do not throw much light on this aspect of the problem. Moreover, it is not clear whether the basis of assessment was the gross produce or the net rent called "Pindaka".

But, however some instances throw some light on this aspect. Though it is only a specific case, and as such we can not generalise the conclusion, but yet it is sufficient to indicate the basis of assessment. According to one inscription, "Bhaga" used to be assessed on the basis of "Pindaka" and its ratio was one tenth of the "Pindaka".⁸⁰ It may be argued that the one tenth was the King's share and hence the share (Bhaga) was granted for maintaining and constructing the canal. In another case, the share used to be assessed as one twelfth of the produce.⁸¹ In this case, the argument is that the king granted one twelfth of the produce which was the share of the king as tax.

It may be assumed that "Bhaga" was one tenth or one twelfth or the like any other ratio, but it is not clear whether it (Bhaga) meant share for the king or it meant a tax imposed upon the share (Bhaga) received by the landlord, as rent (Pindaka). In any case, "Bhaga" was received from the landlords out of the "Pindaka" received by them from the tenants, as may be assumed from the Ins No. 107. Moreover, "Pindakara" is a concept available in Kautilya.⁸² As we have seen that the classical concepts governed the Lichchavi system: but of course, with some local content and temporal tinge. Such an analysis enables us to distinguish "Bhaga" as Pindakara (imposed upon Pindaka) from "Pindaka" as rent (realised from land produce).

But, however, it remains to be explained as to how owner cultivators were assessed for tax purposed. We can not idly assume that there were no owner-cultivators, but were only

79. D. R. Regmi, op. cit. pp. 23—25, also see D. V. Vajracharya op. cit. pp. 97-98.

80. Ins. No. 107.

81. Ins. No. 109.

82. D. R. Regmi, op. cit. p. 23.

lords and tenants. Nor, we can conclude that the owner cultivators were not taxed at all. Similarly, there is no conclusive proof that the tenants were exempted for all in matters of taxation. It is yet to be discussed and explored as to how the tenant cultivators and the owncultivators were treated for the assessment of "Bhaga" or "Bhoga".

In this respect, let us quote some provisions from the Land Settlement Code compiled in 1844 in connection with the land settlement in North India.

"It is desirable that the govt. should not demand more than two thirds of what may be expected to be the nett produce to the proprietor during the period of settlement, leaving to the proprietor one third as his profits, and to cover expenses of collection. By nett produce is meant the surplus which the estate may yield, after deducting the expenses of cultivation, including the profits of stock and wages of labour; and this, in an estate held entirely by cultivating proprietors will be the profit on their Sir (self) cultivation, but in an estate held by a non-cultivating proprietor, and leased out to cultivators or Asamees (tenants) paying at a known rate, would be the gross rental.⁸³

It is said that such a basis of assessment (i.e. two thirds ratio) in 1844 was humane as "The British Government had demanded 83% in 1822 and 75% in 1833." But, even a tax of 66% as settled in 1844 was experienced excessive, oppressive and impracticable, and as such the land tax was reduced from 66% to 50% on the nett produce or the nett rental of an estate in 1855.⁸⁴

The provisions cited above indicate that the basis of assessment was nett produce or net rent during the later part of the Company rule in India. It may be assumed that it was a customary rule, and reminds us the classical concept of assessment, though the ratio is much higher and more oppressive during the company rule in India.

Bhoga and its place in the System:

As has been indicated above, the definition of "Bhoga" is but a difficult task. One way of its interpretation is to decompose the composite concept of the "BhagaBhogakara" into (a) Bhagakara and (b) Bhogakara. The first is a tax assessed on the "Pindaka" as a share

83. R. Dutt *The Economic History of India*, vol. 2, (govt. of India: The publication Division, Ministry of Information and Broad casting, 1960) p. 31.

84. *Ibid*, p. 34

(Bhaga) from the land. The second is also a tax assessed on the consumption (Bhoga) commodities whatever type—animal, agricultural, manufactural. This analysis enables us to classify taxes (a) on agricultural commodities like LasunKara, PalanduKara, (b) on manufactural commodities like Teilakara, Chelakara, (c) on the animal commodities as Mallapotakara Tukarakara all into a single class—Bhogakara (consumption tax). It is logical because these commodities—animal, agricultural or industrial, are all consumption commodities, and are all liable to be the basis of assessment for tax purposes.

In this way, "Bhoga" was a type of tax imposed upon the domestic consumption distinct from that imposed upon agricultural production or that imposed upon trade and transaction. But, it is not clear whether the "Bhoga" meant a receipt for the consumption of the king or it meant a tax imposed upon the consumption of the people at large. But, however, "Bhoga" was a tax assessed on consumption goods of whatever type.

Mr. Fleet suggests that "Bhoga" is the share of consumption. Mr. Sarkar means "Bhoga a contribution of fruits, flowers and firewood to the king store. Bhoga, as Kalidas describes, are the flowers, fruits, vegetables grass etc. presented to the king while in travel. According to Mr. Maity, surrendering presents of cloths, ghee, milk, flowers, hide, charcoal etc. could be traced back to very early period of history. All these references made by Dr. D. R. Regmi indicate that the King in the ancient period received things for the royal consumption purposes.⁸⁵ This explains the "Sentukara" (perhaps a tax on cereals).⁸⁶ Or the Sinkara (a tax on fuelwood)⁸⁷ as "Bhogakara".

Such an analysis of "BhagaBhogakara" leads us to one difficulty. The composite concept of "BhagaBhogakara" is exhausted into only two types of taxes—(a) Bhagakara, and (b) Bhogakara. Thus, one is missing in the system of "Triakara" (Three taxes). But however, there is one way to get out of this difficulty.

Sulka as one Tax:

There is one tax known as "Sulka" imposed upon trade and transit. This also is an ancient classical concept and conveys the meaning of Vyaparkara, (trade tax). While Manu and Yagyavalkya confuse between "Sulka" as a custom duty and "Kara" as ordinary tax, Narada

85. D. R. Regmi, op. cit, p. 27,

86. Ibid, P, 35,

87. D. V. Vajracharya, op. cit, p. 437,

88. Ins No, 55, 73, 74,

and Vrihaspati are no exception. The Sukraniti does not even recognise sulka as a custom duty. This is to say that Sulka is a tax. But, Kautilya clearly states that "Sulka" is a special tax—customsduty.⁸⁹

In our case, "Sulka" an all embracing tax to be imposed upon trade and transit of various commodities. In this sense. "Sulka" might be imposed upon various types of fish (Ins. No. 55) or upon various commodities of iron, copper, wool, chamar (Tail of a mountain animal), Kasturi (naval of a kind of deer) (Ins. No. 73-74). Thus, it is not a particular tax but a common type imposed upon various commodities while in trade or in transit. But, at the same time, is not a concept as general as the "Kara" itself. It seems to be a type or species of "Kara" rather than the substitute of "Kara".

Such an analysis, will enable us to mean "Kara" as allembressive, comprehensive, universal and generic concept, and the Lichchhavi system of "Triakara" was composed of the three types of taxes—Bhagakara, Bhogakara and sulkakara.

BhagaBhogakara in the System of Triakara:

Yet, there is one difficulty in accepting that the BhagaBhogakara constituted only two types of "Kara" and excluded the third type. How can we say, that the concept of BhagaBhogakara" does not represent the whole system of the "Triakara" and does not include the third one?

The concept of "Triakara" has been mentioned in cases where the objective of the charter was to award self government in matters of civil and criminal justice, but not to relax the government revenue in favour of any beneficiary.⁹⁰ In such cases, the mention of "Triakara" in the charter was with the intention of the tax structure intact as usual, and the villagers were to continue to be liable to all taxes. Hence the public servants were authorised to enter the villages only for revenue purposes and not for any other purpose. That is why, it was nonsense to mention only "BhagaBhogakara" which would have relaxed the third (Sulka) resuming only the two (Bhagakara and Bhogakara).

But the concept of "BhagaBhogakara" has been mentioned in cases where the objec-

89. D. R. Regmi, op. cit. pp. 37-38.

90. Ins No. 60-64.

tive of the charter was to relax the govt. revenue in favour of some beneficiary.⁹¹ In such cases the mention of BhagaBhogakara in the charter was with the intention of relaxing the tax structure with some reservations, and the villagers were made liable to some specified taxes to the beneficiary, and were left liable to the other residual taxes to the public authority as usual. That is why, it was nonsense to mention the whole system of "Triakara" which would have relaxed all the three types of taxes without any reservation of the third, at all.

It is to be noted that inscriptions are found relaxing the "Sulka" alone but not "BhagaBhogakara".⁹² In cases where the intention of the grant was only to relax some specific tax, it was senseful to specify it rather than to mention the common concept. In such cases, the mention of generic phraseology would have been nonsense.

Similarly, inscriptions are found to have relaxed some other specific taxes as well. In some cases, Mallakara, Mallapotakara, Sukarakara, Tailakara, Chailakara Lasunkara, Palan-dukara, etc. have been relaxed, and the cases of relaxations were all specified.

Triakara as an Exhaustive system:

In this way, the concept of "BhagaBhogakara" is only partial and illustrative rather than complete and exhaustive. There is every possibility that the "BhagaBhogakara" composed of only two types of taxes which were to be realised from within the village and villagers, and thus they were different from the "Sulka" which was to be realised in transit and roads outside the main dwellings.

Thus, the concept of "Triakara" composed of all the three different types of taxes—namely, the Bhagakara, the Bhogakara and the Sulkakara. It stood for a complete system of taxation "Never the less, "Kara" should stand for a tax in general, some times as land tax, at another time as customs and yet another time as a special levy".⁹⁴ As Dr. Regmi refers to the view of Ghosal that Kautilya as he means by "Kara" a tax in general is correct adding that in specific cases "Kara" covers all presents to the king over and above the land revenue covering also taxes on fruits and vegetables and products of the land and profits of the traders.⁹⁵ This easily explains the concepts like Mallyuddhakara⁹⁶ Goyuddhakara.⁹⁷ These were the special

91. Ins. No. 22, 139,

92. Ins. No. 56, 73, 74,

94. D. R. Regmi, op. cit. p. 31.

95. Idib, P. 29.

96. H. R. Joshi, op. cit, p. 398.

97. Ins. No. 115.

levies imposed upon as and when needed.

This is one way of looking into the system, but there may be other ways well.

Ins. No. 72 and Ins. No. 77;

According to J. F. Fleet it is suggested that "Bhaga" and "Bhoga" may be used in reverse as one word with the meaning that it is the share of the "Bhoga".⁹⁸ Whether it is so in case of Nepal is yet to be explored and discussed. In our case, some instances are available to make confusion between "Bhaga" and "Bhoga".⁹⁹ Such revenue may be called "Bhaga" as it was stipulated share to the various royal agencies and religious institutions for their use (Bhoga).

Ins. No. 72 has stipulated the shares for various recipients residing within royal palace itself. The recipients are official persons and religious deities, and have been defined by post or by name. The persons obliged to make the payments have been identified as officials of the government, but yet the name or the post is vague and indefinite. The periodicity of the payment is also not specified.

Ins. No. 77 has stipulated the shares for various recipients residing out of the royal palace. The recipients are religious deities, public institutions and any one else authorised by the palace, and have been defined by post or by name. The persons obliged to make the payments have been identified as dwellers and peasants (perhaps residing in some village or villages not specified in the charter). The basis of assessment has been mentioned as "house and farm," but the rate of assessment is not specified. The levy has been named as "Shravanika". This is an indication that this type of payment was to be made by the villagers in the month of sravan. It is not known whether it was stipulated for any other months as well.

However, the "Sravanika" in the Lichchhavi period reminds us that it was the predecessor of the "Saune Fagune" levy prevalent during the 19th century Nepal. In the 19th century, the "Saunefagu" was levied on each roof and the "Serma" on the size of homestead.¹⁰⁰ In the 18th century Nepal, levies were collected from each family for the requirement of the royal palace. These levies were of three categories of which the two were occasional and the one was regu-

98. D. R. Regmi, op. cit. p. 27.

99. Ins. No. 72, 77.

100. M. C. Regmi, *Thatched Huts And Stucco Palaces*, (Delhi Vikas Publishing House Pvt. Ltd., Inc Ed., 1978) p. 58.

lar. "Walak" levies meant for use by the royal palace, were imposed on each homestead according to the status of the occupant. Wallak levies were collected twice a year in cash as the commuted value of goats, boars, ghee or oil from the Birta owners and village headmen. The rates paid by the common people were 50% lower.¹⁰¹

This is a good ground to think that "Falgunika" along with "Shravanika" prevailed during the Lichchhavi period, as a type of "Bhaga" to be submitted in the month of Falguna. However, it has no conclusive proof till the further evidence is explored.

The most important distinction between the two cases is that the one (Ins. No. 72) obliges the officials to make the payments but does not mention the periodicity, and the other (Ins. No 77) obliges the villagers to make the payments and also mentions the periodicity (Sraavanika). In both the cases, the king himself is one of the various recipients, and the share of all the the recipients are commuted value in cash in terms of "Purana" and "Pana".

In both the cases, the share was stipulated by the royal authority for various religious deities and public officials. It was not a revenue realised solely by the king alone, though the King himself was one of the various recipients. In one case, (Ins. No. 72) the payment to be made was only for formality and decency (Maryada). In the other case (Ins. No. 77), it is not explicit as so. But, yet the payment made for formality in the Lichchhavi period, reminds us the "Bhaga" to be given to the various persons according to his/her status in the functions and ceremonies as a mark of formality and decency. It was a custom in the upperclass society in the Kathmandu Valley during the near past.

The question is whether we can distinguish the one case as the instance of "Bhaga" (Ins. No 72) and the other case as the instance of "Bhoga" (Ins. No. 77). Such a distinction may be made on the ground that the payment in the former case was to be made by the royal officials for formality and decency as and when it is needed. But, the payment in the latter case was to be made by the formers and dwellers for the recipients in the definite month of sravan (and also of Falgun?). The regularity and periodicity of the payment is logical and natural in case of "Bhoga" (consumption) as well as in case of "Bhaga". So, in want of further evidence, it is not to be conclusively settled now, but it is postponed till further exploration in time to come.

Now, if "Bhaga" and "Bhoga" are special levies levied for special purpose and

¹⁰¹ M. C. Regmi, *A study in Nepali Economic History* (1768—1846), (New Delhi; Manjusri publishing House Edl, 1971) p. 63.

realised from specific persons, then "Kara" automatically explains its comprehensive nature and general purpose. "Kara" denotes the common source of revenue except the ones specified as "Bhaga" and "Bhoga". Thus, taxes might be derived for general purposes from specific sources like "Mallapotakara" "Tailakara" etc. or from universal sources like "Sulka". Similarly, they might be imposed for a specific purpose from a specified source as goyuddhakara. It was a specific tax imposed upon the specified dwellers of the "Thencho" village for the specified purpose of Bull-play to be conducted in a specified place of Dakshina Koligram. This tax was assessed on the basis of plough as a unit of landmeasurement.¹⁰² Again, the "Apanakara" is an illustration of a tax to be derived from the various shops and imposed upon various commodities.^{102a}

Taxes might be realised in kind as well. The reference of the commodities (Hamhum, Kumhum) and the oil has been found in cases where such taxes in kind were to be relaxed.¹⁰³ In some cases, taxes were to be paid to, perhaps, some officials as Testung, Sulhung and Bramhung.¹⁰⁴ All such payments may be classified into the general concept of "Kara".

Thus the composite concept of "BhagaBhogakara" is yet to be evaluated, and its relation with the concept of "Triakara" has still to be established.

Public Revenue as an Established System:

It is an established fact that the Lichchhavi pattern of revenue and taxation was a well managed system governed by the ancient Hindu concepts and customs. The system had already taken a definite form during the early period of the Lichchhavis, well before Manadeva I (521 B. S.). The later kings inherited the whole system and administered it with customs and conventions. They usually felt glory to refer to the customary system and conventional items in matters of the revenue and taxation, rather than to enact any new system or any part thereof. The liability (Deya) of tax was considered to be traditional as expressed by the term "Samuchita".¹⁰⁵

102. Ins. No. 115

102a. Ins. No. 134.

103. Ins. No 78.

104. Ins. No. 82.

105. Ins. No. 22, 27, 67, 69, 73, 74, 139.

Moreover, the later kings were busy with granting exemptions and relaxations in matters of taxation rather than to impose any new tax. Even in cases of exemptions, and relaxations, they usually felt glory to refer to and to renew the traditional grace which the previous kings had granted, and intended earnestly the grace so renewed should be continued by the future kings.¹⁰⁶

Mr. Vajracharya has rightly concluded his article by saying that the taxes were current since long before Manadeva I ascended the throne. According to him, Manadeva and his successors are found to have imposed no new tax but to have relaxed the traditional taxes in some cases.^{107a} Rather, it is more correct to say that they (the kings) are found to have relaxed the traditional taxes in **all cases** known from the inscriptions upto now.

The Administrative System:

In matters of tax administration, we find some important informations from the inscriptions. The whole administrative system, was governed by the Hindu concepts and was regulated by the customs and conventions. During the Lichchhavi period, the existence of important courts and offices known as "Adhikaranas" indicated the developed system of administration.

There were various sets of "Adhikaranas" for various administrative purposes. The main and first set of the "Adhikaranas" consisted of the four famous ones^{107b} - (a) Kuthera¹⁰⁸ (b) Slolla¹⁰⁹ (c) Lingwala,¹¹⁰ and (d) Mapchoka.¹¹¹ These names are conceptually not the classical ones, and as such they may be assumed to have been coming down from the pre-Lichchhavi period, specially from the kirat period.¹¹² The other set of the "Adhikaranas" included the purvadhikarana,¹¹³ Paschimadhikarana etc.¹¹⁴ The other "Adhikarana" occasionally

106. Ins. No. 33, 38, 44, 55, 58, 67, 70, 72, 103, 109, 115, 116, 129.

107a. Vajracharya, op. cit. p. 93-94.

107b. Ins. No. 25, 44-48, See also Vajracharya op. cit. pp 124-25.

108. Ins. No. 25, 27, 31, 32, 44-48, 60-64, 69. See also Vajracharya, op. cit. pp. 125-27

109. Ins. No. 31, 32, 44-38, 39, 60, 69, 84, 109. See also Vajracharya, op. cit. pp. 127-29.

110. Ins. No. 25, 44-48, 49, 60, 69, 84, 109. See also Vajracharya, op. cit. p. 129.

111. Ins. No. 44-48, 49, 116, 118. See also Vajracharya, op. cit. pp. 129-30.

112. See Vajracharya, pp. 130-31

113. Ins. No. 149, 150, See Vajracharya, op. cit. pp. 570-71.

114. Ins. No. 81, 85, 149, See Vajracharya, op. cit. pp. 346-47.

referred to was "Bhatadhikarana".¹¹⁵ The whole system of the administration was, perhaps, known as "Sorvadhikarana".¹¹⁶

In the inscriptions, the reference has been made to "Kuthera" while relaxing some burden and awarding some privileges.¹¹⁷ While the act of "Lekhyadana" (Registration) was to be relaxed, "Kuthera" was specifically prevented from exercising its jurisdiction.¹¹⁸ In cases even where the "Lingwala" and "Sholli" were restricted, the jurisdiction of "Kuthera" was maintained as usual.¹¹⁹ In some cases, where the "Kuthera" and the "Sholli" were restricted first and the "Lingwala" and "Mapchoka" were relaxed later on.¹²⁰ But, "Kuthera" usually retained its authority to collect the trikara (three taxes) even where the villagers were awarded self government in matters of registration and criminal justice.¹²¹ Thus, "Kuthera" was responsible for revenue and registration.¹²²

In case, the king, being pleased with the villagers of their good performance in water supply, restricted the jurisdiction of Lingwala.¹²³ In some cases, both "Kuthera" and "Sholli" were restricted simultaneously.¹²⁴ Therefore, it may be hypothesised that "Lingwala" and "Sholli" were also related to some type of revenue, in one way or the other.

According to Mr. Vajracharya, "Bhatadhikarana" was a civil court with a jurisdiction of enforcing the "Varna Dharma"¹²⁵ and at the same time, "Bhata" was a military officer, and the "Bhatanayaka" was a military authority some one like the ADC of the king¹²⁶ "Chatabhata" is another official with "Bhata" and suffix.¹²⁷ The reference of "Chatabhata" in the inscriptions indicates the context of revenue collection.¹²⁸ Thus, we may see a connection of "Chatabhata"

115. Ins. No. 17, 111, 123, 149, See Vajracharya, op. cit. p. 299.

116. Ins. No. 25, 149.

117. Ins. No. 25, 27, 31, 32, 44—48.

118. Ins. No. 31, 32, 61—64.

119. Ins. No. 27, 60.

120. Ins. No. 44—48.

121. Ins. No. 60—64.

122. Vajracharya, op. cit. p. 251.

123. Ins. No. 84.

124. Ins. No. 31, 44—48.

125. Vajracharya, op. cit. pp. 30, 299. Ins. No. 71

126. Ibid, p. 307, Ins. No. 72

127. Ins. No. 22, 48, 59, 124, 126, 129, 133, 139, 143.

128. Vajracharya, op. cit. pp. 99—101.

with the "Bhatanayaka", and of the "Bhatanayak" with the "Bhatadhikarana". Ultimately, the connection of "Chatabhata" may be seen with "Bhatadhikarana". As such, there is some point to connect the "Bhatadhikarana" with the activities of revenue collection and/or with the administration of revenue justice.¹²⁹ This may be testified by the context of the inscriptions in which the reference of the "Bhatadhikarana" has been made. In most cases, the jurisdiction of the "Bhatadhikarana" has been relaxed where some exemptions have been granted.¹²⁹ The jurisdiction of the "Bhatadhikarana" has been avoided also in cases where "self Administration" has been provided.¹²⁹

Being pleased with the villagers for their good performance in husbandry, poultry and fishery, the king relaxed the operation of the "Bhatadhikarana" (Ins. No. 71). With reference to the revenue relations in Mallapotakara etc. the jurisdiction of the "Bhatadhikarana" was restricted (Ins. No. 111). In recognition of the services rendered by the villagers to the king, the operation of the "Bhatadhikarana" along with the "Mapchakadhikarana" was relaxed (Ins. No. 123). While awarding the local self government, the royal charter relaxed the provision of the "Bhatadhikara" along with the whole system of Sarvadhikara" (Ins. No. 149).

Moreover, the operation of the "Bhatadhikarana" was much militant and was a source of much trouble to the villagers; and as such the favourite villagers were protected from its operations (Ins. No. 123). Thus, the "Bhatadhikarana" seems to be the revenue realised in cases where the ordinary (civil) procedure fails and where the special (Military) procedure has to be adopted. In this sense, the nature and function of the "Chatabhata" may also be reassessed and reinterpreted.

Self government and Chatabhata:

"Chatabhata" was usually avoided in all cases where the relaxations and privileges of the "Agrahara" with Kota dignity was granted by the special charter.¹³⁰ The recipients of such relaxations and privileges might be any private person (Ins. No. 22), village communities (Ins. No. 58,67), religious deities (Ins. No. 59, 124, 143) political institutions (Ins. No. 124, 126, 129) or Public Utility workers (Ins. No. 133). That is why, the award of Kota dignity and avoidance of "Chatabhata" in any Agrahara, does not, by itself, relax all tax liabilities for,

¹²⁹. It might be some court analogous to the present day court of "Revenue and Tax" in Nepal. Ins. No. 71, 111, 123, 149.

¹³⁰. ins' No. 22, 58, 59, 67, 124, 126, 129, 133, 139, 143,

and/or confer all administrative privileges on, the villagers. These relaxations and privileges were specific to the specified beneficiaries but not automatic to the villagers at large, as Mr. Vajracharya has concluded.¹³¹

In spite of the avoidance of the "Chatabhata" in any village, the villagers were left liable to submit the revenue to the beneficiary specified by the royal charter (Ins. No. 22, 124). The villagers were not relaxed or privileged unless the whole village community itself was the specific beneficiary. Where the whole community was the specified beneficiary the relaxations and privileges accrued direct to the villagers at large (Ins. No. 58, 65). Thus, the incidence of the tax was relaxed only for those where the charter was specific. Otherwise, the tax liability for the villagers remained intact even where the "Chatabhata" was prevented to enter and restrict jurisdiction (Ins. No. 22, 58, 139). The award of "Agrahara" and its "Kota" dignity invariably avoided the entrance of the "Chatabhata" but not the tax liability for the villagers. Thus, the award of "Kota" dignity and avoidance of tax liability did not always move hand-in-hand. It is an indication that the "Chatabhata" was the official agency to collect the public revenue, but not in usual and normal conditions.

As a rule, the officials of the "Kuthera" collected revenues and taxes in all usual and normal conditions in the modern sense of the terms. They were the revenue collectors as civil servants in contrast to as the police or the military servants. That is why, they were authorised to collect revenue even where the other officials were prevented in the self governed villages (Ins. No. 60-64). But in cases of unusual and abnormal emergencies in the modern sense of the terms, it was the "Chatabhata" who enforced the law militantly and realised the revenue forcibly. In this sense, the "Chatabhata" seems to be at least a police official, if not a military one; and its meaning as a police man should remain stand but not be withdrawn as Mr. Vajracharya has done.¹³²

The avoidance of "Chatabhata" indicates the relaxations of police rule, award of civil rights and provision of self government in the village specified in the charter. Thus, the award of self government seems to be abnormal, unusual and exceptional case, and the normal, usual and general course was the police operations for the enforcement of law and the realisation of revenue. In specific cases where the king was pleased with the performance of the

¹³¹. Vajracharya, op. cit. P. 100.

¹³². Vajracharya, op. cit. P. 99.

villagers, the local self government was awarded, and the operation of the "Chatabhata was relaxed. The operation of the other less militant and less coercive, were also relaxed, but the degree of relaxation differed in case to case depending upon the performance of the villagers and the satisfaction of the king.

Summary and Conclusion:

This review of Dr. Regmi's article about the Tax system in ancient Nepal, with an objective to see how its study is relevant to the ancient classical Hindu Taxes, to the ancient Lichchhavi Inscriptions, has made an attempt to systematize the relevant discussion with reference to some other authorities and additional informations.

Accordingly, the review started with the discussion of relevancy of the Inscriptions and the Texts and their interrelevancy for the study of the revenue and tax system of ancient Nepal. In this respect, although it is found that the major source of informations to reveal the ancient history of Nepal is the Lichchhavi inscriptions, they have only an indirect role to explain the system of revenue, and Taxation. They inform only the exemptions and relaxations in matters of taxes and revenues, and as such they are simply partial and exceptional. This is why, we must look to the other sources for finding the full informations about the whole system and the general rule.

The first important point found about the Lichchhavis is that they were Hindu by culture and religion. They were governed by the ancient Hindu concepts and customs. The Key-concepts in the Lichchhavi inscriptions like Bhumi, Pindaka, Bhaga, Bhoga, Kara, Sulka, Adhikarana, all carried with them the same or similar denotation and connotation as is found in the Classical Texts. This is the interrelevancy between the Lichchhavi inscription, and the Classical taxes. It is in this respect that the elaborate reference of the classical texts given by Dr. Regmi may be appreciated as important and essential for finding the full meaning of the Key-concepts and for understanding the whole system of the Public revenue.

In the next step, the whole of the Nepalese made by Dr. Regmi in his article, has been quoted in totality. It is to see how he has used the Nepalese sources and also to show some other authorities and additional informations are essential for achieving our desired objective.

Accordingly, some other authorities as Mr. D. V. Vajracharya, Mr. H. R. Joshi, J. C. Regmi have been consulted for additional information. Such a review of previous works done in this respect is to look for the relevant sources of informations, volume of work and

nature of discussion about the taxes and revenues in ancient Nepal. These sources are found useful in supplying informations both about substantive as well as administrative aspects of the Public revenue system.

In the next course of our discussion, some confusions and controversies in respect of some revenue-concepts have been identified. All the scholars are found more or less unanimous in respect of "Bhaga" whereas they seem differed in respect of "Bhoga" and "Kara". In case of "Pindaka" also they are not unanimous in their opinions.

The most important confusion and controversy is found in respect of "Kara". "Kara" means a tax, no doubt. But in our case, it is a much comprehensive concept. The denotation of "Kara" is not limited only to trade as Mr. Vajracharya has conceived, nor only to transit as Mr. Joshi has conceived. But on the contrary, it is found extended to the whole range of economic activities including the animal husbandry, agricultural peasantry and manufacturing industry. Rather, the revenue from trade and transit is denoted by the concept of "Sulka". Thus, "Kara" is found in regular and in occasional as well as in general and in special cases.

In case of "Pindaka" it is found confused with tax. Dr. Regmi has been found oscillating the "Pindaka" as pendulum in between tax and rent. Mr. Vajracharya has concluded it to be rent. A close observation of the sources and a logical analysis of the evidences prove that the "Pindaka" is rent but not tax.

In case of "Bhaga" even though we do not find its specific form in the inscriptions, all the scholars are unanimous that it is the revenue out of land and agriculture. Thus, "Bhaga" is a revenue to be realised as Public Authority and "Pindaka" is a revenue to be received as land lord. So, the existence of rent and tenancy in the Lichchhavi period is conclusively proved by these evidences.

The basis of "Pindaka" assessment was "Bhumi" as a unit of land measurement, and the basis of "Pindaka" measurement was "Manika" as a unit of produce measurement. But the ratio of assessment between "Pindaka" and "Bhumi" is not found explicit in the inscriptions. However, the reconstruction of the data available in the inscriptions reveals that the rate of "Pindaka" was not uniformly and unanimously fixed, but it ranged in between 100 "Manika" and 40 "Manika" per 100 "Bhumi". The median and mode value of the ratio are found respectively 50 "Manika" and 60 "Manika" per 100 "Bhumi".

But still the picture is vagul as we do not know the exact definition of "Manika" as a unit of produce-measure, and also of "Bhumi" as a unit of land-measure. Produce may be measured in terms of weight or volume. Similarly, land may be measured in terms of area or produce or seed. Thus, the definition of "Manika" and "Bhumi" is yet a problem to be solved on the basis of objective data and historical facts.

In case of "Bhaga" the problem is to know the actual basis of its assesment, and its relation, if any, with "Pindaka". As "Bhaga" is a share from land and agriculture, it may be assumed that the basis of "Bhaga" assesment was perhaps not the total produce but the net produce or rent (Pindaka), and the ratio of assesment was perhaps one-tenth or noe twelth as in the classical prescription. But, however, it remains to be explained as to how the owner-cultivators and the tillercultivators were treated for such assesment of "Bhaga".

But at the same time, we can not at all overlook the possibility of other basis of its assesment. Ins. No. 72 and 77 indicate the homestead and land as the basis of assesment, and the cash in terms of "Pana" and "Purana" as the form of assesment. However, it still remains to be explained as to the ratio of its assesment.

In case of "Bhoga" also, the problem is to know the basis of its assesment and measurement. The ratio of its assesment is still a problem greater than that of "Bhaga". In the inscriptions, we do not find any revenue specifically named as 'Bhoga' or as "Bhaga" except as a composit concept of "Bhaga Bhoga Kara", In the absense of direct evidences, the logical way of solving the problem is to analyse the composit concept of Bhaga Bhoga Kara into (a) Bhaga Kara, and (b) Bhoga Kara,. Such an analysis enables us to denote "Kara" as an all-embrassive, comprehensive, Univrsal and general concept, and the composit concept of "TriKara" as exhaustive into the three types of species-(a) Bhaga Kara (b) Bhoga Kara and (c) Sulka Kara.

However, we can not avoide the cases of the Ins. No. 72 and 77. The revenue provided by these inscriptions ssems to be the stipulated shares (Bhaga) for the consumption (Bhoga) of the various recipients. Thus, "Bhaga Bhoga" seems to be a single concept as suggested by J. F. Fleet denoting only one type of revenue stipulated by the Public authority, rather than a composit concept denoting the two types of revenue. It becomes more problematic when we note that the revenue so stipulated was realised not solely for the king alone, though the king himself was one of the various recipients.

Now, if "Bhaga" and/or "Bhoga" are species levied for a special purpose and realised from specific asseses, then "Kara" automatically denotes its comprehensive nature and

general purpose. Thus, "Kara" denotes to common source of revenue except those specified as "Bhaga" and/or "Bhoga". But still it is not a conclusive proposition about the composite concept of "BhagaBhogaKara". The concept is yet to be examined, and its relation with the exhaustive concept of "Triakara" has still to be established.

In spite of all these confusions and controversies as problems for further examination, it is an established fact that the Lichchhavi pattern of revenue and taxation was a well organised system governed by the ancient classical Hindu concepts and customs, far before Manadeva I (521 B.S.). The later kings felt glory in renewing the exemptions and relaxations granted by the previous kings rather than to introduce new provisions in matters of taxation.

The administration of revenue was exercised in a well organised system through various officials and several agencies. In usual and normal cases, the officials of the "Kuthera" as civil servants collected revenues and taxes. But in cases of unusual and abnormal emergencies, it was the "Chatavata" as police servants enforced the law forcibly and realised the revenue militantly.

In cases where the operation of the "Chatavata" was withdrawn, it denotes the relaxation of police-rule, award of civil rights and provision for self-government. Thus, the provision for self government seems to be unusual and exceptional grace granted in cases where the king was pleased with the villagers for their good performance generally in public works. But the usual and general case was the police-rule operating the "Chatavata" for the enforcement of law and the realisation of revenue.

Finally, this review of Taxes in Ancient Nepal in the light of Inscriptions and Sacred texts with its primary objective of recognizing the valuable analysis rendered of Dr. D. R. Regmi has made a humble effort to inquire, if there exist any additional information on the related topic, available from scholarly works. However, some additional information were collected and discussed. But, basically the Indian sources used in Dr. Regmi's article are relevant and they possess the merit of their clarity in exposition. Besides any research on ancient Nepal's economy and society should be greatly appreciated in view of our present economic problems.

Book Review

Dr. Mahesh Banskota and Mr. Nirmal K. Bista (Editors): Nepal's Economy—An Overview, Centre for Economic Development and Administration Tribhuvan University, Kirtipur, Kathmandu April, 1980 Pages 551 (mimeo) Price Rs. 75.00 (\$ 8.00)

Nepal's Economy—An Overview is a collection of papers surveying the resources, most important sectors, and development strategies of the economy of Nepal. This volume is a valuable collection of current information relevant to the problems of economic development facing Nepal. The papers included the survey of the geographical setting of Nepal, the cultural background of the people, and the relevant demographics of the country. Individual papers cover the major sectors of the economy—agriculture, transportation, industry, water and power, and the foreign sector. Also contained in the volume are two discussions of development planning in Nepal and one on foreign assistance. The only major topic missing from this overview is a discussion of money, prices and macroeconomic activity. Similarly, the human capital resources of Nepal are not discussed as a separate topic, although parts of the papers on demographics and the basic needs approach to development planning are of relevance to this issue.

While almost every paper contains a wealth of data and current information, there is considerable range in the depth of analysis and relevance of the discussion to the economic problems facing Nepal. Dr. Prayag Raj Sharma's paper on the "Social and Cultural Background" for example, although fascinating to read, offers little indication of the implications of the religious background, ethnic-linguistic diversity, and caste structure for the problems of economic development. Similarly, Dr. Hari Man Shrestha presents an abundance of technical information on Nepal's water resources which may be quite useful to engineers, but his paper fails to come to grip with the economic issues of costs and benefits which are essential to effective development planning in this area.

On the other hand some papers are quite rich in their analysis of economic issues, going well beyond the mere presentation of current data to discussions of the relations between variables which makes the discipline of economic development fascinating and complex. Dr. Prafulla K. Kafle's article on "Foreign Trade and Regional Cooperation" is an excellent example. Dr. Kafle begins with a discussion of the special features which condition Nepal's foreign trade: the historical dominance of India as a trading partner, shown by the 98% share of trade

accounted for by India in FY 1958-59 and still substantial, but smaller, 58% share in FY 1978-79; the fact that India is the only trade outlet to third countries with the consequent dependence of Nepal on India in such areas as customs policy; the open border with India which not only causes the direct transmission of Indian price changes to Nepal, but also has frustrated HMG in its attempts to introduce a development oriented commercial policy. With this background established the composition and trends of foreign trade are presented. The agricultural sector accounts for 75% of foreign exchange earnings, with rice by far the largest single export item. The recent decline in agricultural production is now adversely affecting export earnings and Dr. Kafle is pessimistic about the possibilities of reversal of the recent downward trend in exports. In addition to a detailed and careful discussion of trends in import and export items, there is a thorough and convincing explanation of the relative decline in Nepal's share of trade with India.

This decline is elaborated in a fascinating explanation of the effects of the Exporters Exchange Entitlement (EEE) scheme. To encourage the expansion of trade with third countries, exporters earning non-Indian foreign exchange were granted entitlements to convertible foreign currencies, which could be used to finance the import of otherwise restricted items. Trade with third countries certainly did increase, but with some rather bizarre side effects. The ultimate incentives under the scheme were the huge profits to be earned by exporting to India the imported items purchased with the entitlements. Goods were exported to third countries only for the sake of earning these entitlements and in some cases these were Indian-produced goods re-exported to third countries. Over-invoicing, as illustrated by the infamous "carpet scandal" was another feature arising from this scheme as a means to obtaining a large volume of entitlements.

The dual exchange rate system which replaced the EEE seems to have had similar effects. As originally established convertible currencies from exports to third countries were exchanged at the rate of 16 rupees to the dollars, compared with the basic (official) rate of 12. In essence this provided a 33.6% bonus on the export of goods to third countries, and again this led to the re-export of Indian-produced goods to third countries. The new system has been effective in increasing the volume of receipts of convertible currencies, but this has not had the desired results. Although there is an incentive provided for the import of development-oriented materials from third countries (foreign exchange for the import of such commodities may be bought at the basic rate), the prohibitive transportation costs have discouraged the use of this facility. Consequently Nepal has accumulated convertible currencies in excess of its needs and has had to re-convert these currencies to Indian rupees to finance its imports from India. Since

these currencies were obtained at the cost of a 33.6% bonus, this re-conversion into Indian rupees is a waste of the subsidy on third country exports.

Another very informative chapter in the volume is Mr. Yadab S. Thapa's paper on "Population, Labour Force and Employment." A wealth of data is presented, when appropriate with reasonable behaviorable explanations. Population figures are analyzed according to regional density, age distribution, literacy rates, and fertility-mortality rates. Mr. Thapa correctly points out that the relevant measure of population density is per unit of cultivated land, which shows a greater concentration of population in the hills than in the Terai. Migration from the hills to the Terai is argued to be the result of desperate economic conditions between these two regions. The 1971 literacy rate is quoted at 14.32%, with vast differences between the sexes and urban-rural residents. This latter difference may have something to do with the differences in fertility between the urban and rural populations, with the rural residents showing a fertility rate which is two points higher than that of the urban population. The high overall fertility rate (5.6 births per woman) and resulting rapid population growth (2.1% per annum) have several negative implications for Nepal's economic development. Given a large rural population (96% of the total) which already suffers a 63.54% underemployment rate (percentage of unutilized labor days), rapid population growth will further increase the labor dependency ratio, increase the labor force in the currently less productive agricultural sector, and add to the capital requirements for keeping the capital-labor ratio merely as its current low level. Given the current low levels of income (40% of the population below the poverty line defined as a subsistence expenditure level of Rs. 2 per day) and the limited possibilities for bringing new land under cultivation, the population trends paint a rather discouraging picture for economic conditions in Nepal.

Equally discouraging pictures are painted by Dr. Soorya L. Amatya's reviews of the agricultural sector and Dr. Mahesh Banskota's discussion of basic needs in connection with his review of development strategies. In agriculture Nepal has experienced declining yields in all of its major food grains except wheat, deforestation has contributed to floods and soil erosion, and the use of crucial agricultural inputs remains low. Key indexes of basic human needs are also discouraging. Infant mortality is 152 per 1000 live births; the literacy rate is updated to about 19%, but only 38% of primary school students advance to secondary schools; nutritional levels are low and variable. In all Dr. Banskota is quite pessimistic about achieving the goals of the sixth five-year plan in these areas of basic human needs.

One of the few encouraging chapters is Dr. Hari Man Shrestha's review of Nepal's

water resources. It is clear that Nepal has a tremendous potential for the development of hydro-electric power (theoretical potential of its four main water systems estimated at 83 million kilowatts) and irrigation systems (90% of cultivated land is potentially irrigatable). However, these projects are expensive and capital intensive and involve technologies with widespread impact on land-use capabilities. What is missing from Dr. Shrestha's report is information in economic (cost-benefit) terms on the attractiveness of these projects.

In summary, **Nepal's Economy—An Overview** offers a useful collection of facts and statistics on Nepal's economic prospects. The information is generally quite current, there are numerous references at the end of each chapter, and in several notable cases the economic analysis adds considerably to the raw data presented.

—ROBERT McNOWN

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-KORNER I. BERNSTEIN-

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