

# THE FORMS OF TAXATION IN THE STATE OF TRAVANCORE

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## Abstract

The Taxation in Travancore carries different dimensions than in the modern times and states. Taxation in Travancore augmented the intensity of caste system in Travancore. As a result, the society began to change and was divided as the *Savarnas* and the *Avarnas*, the high castes and the low castes. The nature of the taxation in Travancore was painful which degraded the people not only in economic sense, but also their social, political and cultural way of life. It was a comprehensive form of degradation and subjugation. The suffered lot accepted their condition mutely and underwent the distress quietly. The taxation in Travancore targeted the weaker sections of the society, mainly the women and the lower castes and classes. It was education and the good thinking administration of the State which succeeded in generating a change in the lives of the people who continued to suffer subjugation in the hands of the high-handed officials and the ill-mannered and unjust tax system.

## *Key Words*

Travancore, Thalavari, Thalakkanam, Kathi Pattam, Mulakkaram, Polipon, Kuppakazhcha, Thaliyirai, Jenmies etc.

## **Introduction**

The State of Travancore was ruled by the Venad dynasty, which developed after the disintegration of the Kulasekhara Empire of the Chera Dynasty. The kingdom of Venad which later came to be known as Travancore had many strange customs like the Marumakkathayam and untouchability, added with the unjust tax system which allowed some to exploit and many to undergo cruelty and injustice. Travancore was ruled by kings who inherited the throne through the matrilineal system. In spite of the many progressive measures put forward in the country, the State was not able to come out of the shackles of the caste system produced after the hundred year Chera-Chola war. The inhuman and despicable tax system practised in the country has caused a shadow on the mighty and famous kingdom of Travancore, the effect of which could be cleared only after much discernment and consideration by the well-meaning administrators who took the reins of administration in their hands to relieve the deprived people from the miseries they underwent through centuries.

## Taxation fixed in Travancore

Travancore was one of the native states in British India which practised numerous extraordinary taxes in the guise of a strange tax system. Travancore had its positive as well as negative factors to comment which caused worldwide attention. Though Travancore was considered a model state, it abounded in some of the evil practices and blind beliefs. Added to this was the Varna System which came into effect at the advent of the Aryans from the Tulunad which caused a wide gap between the high caste and low caste people of the country, resulting in the birth of a new culture based on a synthesis of the Aryan and Dravidian cultures. The unjust system of Untouchability was engendered in the Travancore society dividing the people as high and low. Due to these unjust and detestable practices, the poor were driven to obscurity due to the oppressive measures exercised over them by the domineering high class people.

Taxation is an important economic factor which helps in the progress of every state. It is through the system of taxation that private money and wealth become public property. Different forms of taxation were carried out in Travancore, which amounted to more than three hundred in number. Each of these taxes comes under different sections.

The taxation in Travancore can be broadly divided to come under economic, political, social and cultural heads. The social taxes reveal the real nature of the society of then Travancore. Travancore being an agricultural country, most of the taxes were coming under the category of agriculture. The revenue of the State was derived mainly from direct taxation, indirect taxation, commercial services and levies in connection with the specific services.<sup>1</sup> Economy being the base of every society, the strength of the super structure is vested in the economic base of every political entity. Major taxes coming under the economic purview of Travancore taxation were agricultural taxes, trade and commerce, export and import duties, industrial taxes, tax on drugs and narcotics, forest tax etc. Most of the times the peasants in Travancore belonged to the lower classes, and even if there happened climatic failures like floods or droughts, the peasant had to pay the tax as usual. Such an unjust system shattered the economy as well as the psychological condition of the lower class people.

The regime in Travancore State charged exorbitant taxes from the common people, whereas the Brahmins and the upper castes were exempted from such taxes. People affected maximum by this system were the Nadars and the Ezhavas who were numbered among the backward communities in Travancore, and who were the majority in this part of the country.

Women were major sufferers of the tax system in Travancore. The lower castes had to pay tax for wearing silver ornaments which was known as Poliponnu, which had resemblance to *kodapirathi*, under which the lower caste had to pay the tax to the king. Taxes were imposed on trees like tamarind, rose wood, Illuppai, palmyra, Kanjiram, Teak, Karungali, Mani Maruthu, Illavu, Ayani etc. The rate of tree tax was different from time to time and place to place. *Attupattam* is one type of tax imposed upon the goat and *chenkompu* was an

agriculture related tax imposed on the animal which killed the man. If the lower caste people attempted to violate these inhuman practices, they were harassed and punished by the upper classes.

The political taxation of Travancore was also against the interests of the lower castes. Wars occurred occasionally which led to debts on the part of the State, resulting in numerous war taxes imposed on the lower castes. In such a situation the lower caste people were forced to pay more and more taxes, to meet the expenses accrued due to wars.

The Ezhava community people were engaged in toddy tapping for which they used a particular type of knives, pots etc. So they were levied taxes, namely, *kathi* and *chatti* for knife and pot respectively, also known *Kathi Pattam* (knife tax). Taxes were imposed on *Thalappu*, a tiny instrument, which helped climbing the coconut and palmyra trees, in the name of *Thalakkanam*. Palmyra, areca nut, coconut trees were specially assessed and fixed the rate in accordance with its fertility.<sup>2</sup> Uzhamputchi was a tax in resemblance to the *Thalakkanam* and *Vannarappara* was another caste related tax imposed upon the Vannan or the washer man category, whereas *chekkira* and *kusakkanam* were taxes imposed upon the Kusava community or the makers of pot.

Tax collectors deputed by the royal family used to visit lower caste households to measure the breast of the women in the houses and levy the tax accordingly. The princely state of Travancore where the richest temple of India is located had a history of inhuman taxes including breast tax which targeted the poor and marginalised women of the lower class. For the poor and backward, everything from land and seed to animals and artisan skills has been taxed severely. It is said that the wealth extracted from these unfortunate lot were deposited in the secret vaults of the Padmanabha Swami Temple in Trivandrum.<sup>3</sup>

Another justification for extracting excessive tax from poor people is cited as a measure of reparation for the fiscal deficiency ensued after the fixing of tributary to be paid to the English East India Company for they provided forces to protect the kingdom from the onslaught of the many invaders and rivals who remained a constant source of threat to the rulers and the ruled. It became intense during the time of Maharaja Marthanda Varma who had to confront the intrusion of the local chieftains the Ettu Veettu Pillamar, the Madampimar and the Yogakkar, time and again. The Maharajah provided huge amount of money to the forces which he used to get from as far as Madurai and the adjoining kingdoms.<sup>4</sup>

### **The Detestable Breast Tax**

Breast tax, known locally as *Mulakkaram*, was a horrible form of tax in vogue in Travancore during the 18<sup>th</sup> and 19<sup>th</sup> century. *Mulakkaram* was imposed upon women who reached puberty. The tax collector reached the house of woman and fixed the breast tax after examining the volume and dimension of the breasts. It was degrading the womanhood of the person which was slighted by the then rulers of the State. The breast tax which was one among the many oppressive taxes levied on the lower caste meant that a woman was granted the right to

cover her breasts only if she paid a fee to the government. Women from lower castes were barred from covering their breasts and any violation invited huge taxes. Nangeli, a native of Cherthala, in Mulachi Parambu, in present Alappuzha district of Kerala, had protested against the disgusting tax by covering the chest and refusing to pay the tax. When the tax collector heard about her decision, he went to her house and directed her to stop breaking the law. Nangeli refused to oblige and cut her breasts off in protest and placed them on a banana leaf to hand over to the officials who came to collect *Mulakkaram*.<sup>5</sup> Later she died due to excessive bleeding, which was followed by her husband committing suicide on her pyre. It was considered a sort of women's liberation movement in the history of Kerala. The popular belief is that it was Nangeli's sacrifice which paved the way for all the women of Travancore by forcing the king to roll back the breast tax.

History may not have any official records of her existence. But the popular narrative of Nangeli, who cut her breasts off during early part of 19th century in the then princely state of Travancore to assert her right to cover the chest without paying the infamous breast tax is reflective of the horrible, inhuman, oppressive and caste-ridden governance that existed once in the southern portion of present day Kerala. The king of Travancore abolished the heinous tax system immediately after her death. Nangeli's death had sparked a protest among the women who were paying the breast tax and they put an end to it in 1924.

Another discriminatory tax was *Vasthra Pattam* which collected huge sums from washermen. *Thattan Pattam* targeted blacksmiths and *Neerkooli* (water tax) was imposed upon the lower castes especially the peasants who needed copious water for their farming activities. Brahmins were always exempted from these taxes and the simmering discontentment among the backward classes had resulted in infamous protests against the discriminatory royal family's tax system like Channar, Villuvandi, Kallumala, and Mookkuni. The lower caste also paid a tax to the government named *kuppakazhcha* for their hut while the *mana* (Illam) or the house of the upper castes had no tax. Thus the tax of every person in Travancore was determined through their caste status.

## Economic Evils

Travancore was infested with many types of evils and the economy of the country was based on feudalism, which was mainly due to the unsteady political condition existed then. The Jenmi system came into vogue due to such a situation. Travancore was divided into Nadus, which were further divided into Desams, which were supervised by *Naduvazhis* and *Desavazhis* respectively. These were the so called Jennies, who mainly comprised of the Brahmins and the Nairs.

The Aryans who had poured into Kerala from Tulunad in the 7<sup>th</sup> and 8<sup>th</sup> centuries A.D. began to make their influence felt in different spheres of life. The religion and culture of the Aryans spread rapidly and a new culture based on a synthesis of the Aryans and the Dravidians evolved which led to the rise of Nairs and the feudal system in the country.<sup>6</sup> When land revenue was initiated, officers known as *Adhikaris* (village headmen) were appointed to collect the revenue, and they were given vast powers. The penalties for default in the payment of revenue included flogging and enforced drinking of tamarind water. The *Adhikaris* who were generally Nairs,

who were the agents of the Jenmies and the accountants of the temples, themselves, were able in course of time to become Jenmies in their own rights.<sup>7</sup>

The taxes levied on the unfortunate low caste people were many, namely, Prayashchith, Thalavari (Poll Tax), Kuppakazhcha, Thaliyirai etc. If the hill tribes Kuravar and Vedar cultivated the slopes of the hills for grains or vegetables, they had to pay *Malavari* for that.<sup>8</sup> *Thaliyirai* is the tax levied on women for wearing *Thali*. They had also to pay tax for wearing certain types of clothes and ornaments. Men had to pay tax for wearing the headgear and for growing moustache. They paid tax for the hair which grew on their head and for conducting a marriage in their houses. People paid money to the government in the form of tax, on occasions like Onam, Deepavali, annual functions and during harvest times.

The irony is that the officials who collected taxes gave the receipt for a lesser amount, and some people paid bribe to these officials for not collecting excessive amount as tax. Even though the people were instructed to pay the tax on monthly basis, the officials forced the people to pay them annually, due to which the people had to borrow money for interest to pay the huge amount.

One *panam* for every household was collected under *Kuppakazhcha* and the Nadar, Parayar and Pallar people of Nanchinad were worst affected by this system of tax. When they changed the roof of their houses, they had to pay *Meipan Kollumura*. They had to pay tax for the trees like palmyra, coconut, betel nut, mango, jack, tamarind and others. They had even to pay a tax, known as *Payattu Pattam (or Tharai Pattam)*, for the uncultivated lands too. According to Mateer, the tax levied during the year 1836-37, was as follows: 7 *kasu* ( 1 *kasu* = 1/16 *chakkaram*) for a palmyra tree, 123/4 *kasu* for Punnai tree, 12 *kasu* for mango tree, 3 *chakkaram* (1 *chakkaram* = 1/28 Rupee) for tamarind tree, 1 *chakkaram* for iluppai. Tax for coconut tree was collected according to its yield.<sup>9</sup>

People had to pay tax for their profession and the tools they employed for that work. Even those who cut grass and who lifted heavy luggage paid tax. The palmyra climber had to pay *Enikanam* for the ladder he used to climb the palmyra tree and *Thalaikanam* for the loop he used around his waist while climbing the palmyra tree. The hunter had to pay tax for the bow he used for hunting; the fishermen for the fishnet and the catamaran he used for fishing; the oil presser for the grinding machine (*chekku*); the weaver for the loom he used for weaving clothes. The toddy producer paid one *nazhi* full of toddy as tax for one *kudam* (pot) toddy.<sup>10</sup>

*Thalavari* was the most crucial form of tax which affected the people of Travancore. This is the poll tax to be paid by the men of sixteen years to sixty years.<sup>11</sup> On many occasions, the relatives of the dead ones had to pay this tax. It is said that many families migrated to the Tamil country for not being able to pay this tax, as the government was very rigorously trailing people to collect *Thalavari*. It was more distressing that the officials who collected the tax did not give proper account of the money they collected toward this tax.<sup>12</sup>

Historian Samuel Mateer says that the weaver tax was collected from the wife of the weaver for many years even after the weaver died.<sup>13</sup> Even the oil merchants were levied tax in the form of oil, along with *Polipon* for traders dealing with paddy and pepper.

Those who delayed payment of tax were subjected to harsh punishment. Women and men were also loaded with huge granite stones on their backs and made to stand in the hot sun for many hours. Once a person in Thamaraiikulam was treated with hot iron through his ears and he was suspended from a tree for eighty minutes. This was the most common punishment in Travancore for not paying tax money. Women were suspended with their hair wound around the *Ulakkai*, a wooden circular beam used for pounding rice.<sup>14</sup> If any one made complaints against such atrocities to the government, it was not attended to. Thus most part of the earnings of the low class and backward communities was exploited by the government as well as the officials who served as mediators for collecting tax.<sup>15</sup>

### Tax System in the Kulasekhara Age

The Kulasekharas of the Chera dynasty followed a policy of enlightened religious toleration and all communities lived as members of a single family, in spite of the fact that Hinduism became the predominant religion of the country, against the declining Jainism and Buddhism. Caste system became predominant in the economic and cultural life of Kerala, after the 11<sup>th</sup> century A.D., and the Nambudiris became great landowners with millions of tenants. The Jenmies got their lands cultivated through the slaves or the Kudiyans.<sup>16</sup> Nagam Aiya says, "... the Jenmies who enjoyed a high hierarchical status with all the political, social and economic power invested on them, enjoyed all the facilities by the government in the state, while those in the lower strata of the society were exploited in many ways. They were exempted from paying tax, having the entire burden of tax on those of the low class, backward caste people".<sup>17</sup>

Tax system existed even during the time of the Kulasekharas. The feudal system in Kerala resulted in the aftermath of the hundred year Chera-Chola war, when the Nambudiris became all powerful and they established their supremacy. The Brahmins and the temples owned the major portion of the land. People surrendered their lands to Brahmins and temples to escape from paying taxes. This is evident of the fact that the taxes were severe even during the time of the Kulasekharas. After the war, the trustees, the *Ooralars*, became hereditary owners of vast acres land, enjoying unlimited power. During this stage important towns and villages grew up around the temple, and the temple became the heart of social and cultural life of the people. They mismanaged the temple properties and enjoyed all the revenue therefrom. During the critical phase of the wars, several ordinary tenants who owned lands and properties transferred their lands, and endowments thus made over came to be looked upon as *Devaswoms* and *Bramaswoms* which were safe from devastation by enemy forces and exempt from payment of tax to the State. It was under such circumstances that the Jenmi system originated in Kerala and some Nambudiris acquired the status of wealthy and influential Jenmis.<sup>18</sup> It was unthinkable for the Jaenmis to

ignore the wishes of the Jenmis. The Nambudiris collected all those who were prepared to give them concubines and soldiers and created the Nairs, thus establishing the matrilineal system among them.<sup>19</sup>

Land tax, known as *Pattavaram*, was the main source of income during this period. It was fixed at 20% of the gross produce which was shared equally between the emperor and the *Desavazhi*, who is the head of *Desams*. The king's share of the land tax was called *Kopathavaram* and that of the *Desavazhi* was called *Patipataavaram*. There were taxes like *Menippon* (tax for wearing gold ornaments, *Polippon* (a kind of sales tax), *Enikanam*, *Talaikanam*, *Kudanazhi*, *Mulaivizha* (tax levied from women labourers), *Alkash* (tax to be paid for keeping slaves), etc. The State also derived income from customs dues levied at ports. All these taxes enriched the coffers of the State.<sup>20</sup>

### Colonel Munro's Administration

John Munro, the British Resident who also held the post of Diwan during the reign of Rani Gouri Lakshmi Bai (1810-1815), introduced in Travancore a system of administration modeled after the system prevailing in British India. The secretariat system was introduced by him and all correspondence at the state level was to be carried on with his knowledge and under his signature. Corrupt and dishonest officials were dismissed and men of integrity were appointed in their place. The Diwan took all possible steps to achieve economy in public expenditure, and methodical collection of revenue was facilitated. The arrears of taxes were promptly collected and strict rules framed to prevent misappropriation of public funds. An efficient system of audit and accounts was introduced and several obnoxious impositions and irksome taxes which were a burden to the people were done away with. The designation of the *Karyakar* (present day Secretary) was changed to *Tahsildar* as in British India; he was relieved of his military and judicial powers and reduced to a mere collector of revenue.<sup>21</sup>

Colonel Munro continued to guide the administration of the State, even after relinquishing the post of Diwan in 1814 and till he laid down the office as Resident in 1818. Coinage was reformed in his time and several unjust feudal levies were abolished. The practice of employing labour for government work without payment of wages, known as *Oozhium*, was stopped by the Rani during this period. The Police Department was enlarged and brought under direct personal supervision of the Diwan. Another far-reaching reform introduced by Munro was the assumption of the direct management of the *Devaswoms* in 1811 by the Government in order to prevent their mismanagement.

Rani Gouri Parvathi Bai (1815-1829) introduced several reforms in order to establish social freedom and civic equality. The poll tax, also known as *Thalavari*, levied from several castes was repealed. All people, irrespective caste and status, were permitted by a royal proclamation to have tile-roofed houses.

## Conclusion

Taxation in Travancore raised the intensity of caste system in Travancore. Taxation and caste system in Travancore were inter-related, and the base and yardstick to determine one's identity. As a result, the society began to change and concentrated on bipolar system like the privileged or unprivileged or the so called Savarnas and Avarnas. The nature of the taxation in Travancore was cruel and discriminatory and it degraded the people in their economic, social, political and cultural way of life. It was a comprehensive form of degradation and subjugation.

It becomes obvious from the above narrative that caste and tax were closely linked in Travancore. The factors behind the inhuman taxes turn out to be caste, colour, gender and such. The underprivileged people of the erstwhile Travancore region had to suffer humiliation and disgrace due to the taxes levied unjustly on them, which made them poorer and poorer. It was due to the bold steps taken by certain social and religious reformers that this unwieldy and awkward system was brought under control and people could heave a sigh of relief from the subjective and servile predicament suffered by the unfortunate lot. It was the Jenmi system, pampered by the Maharajahs, which could not provide a just and righteous rule in the kingdom of Travancore. Social and religious reformers furthered by missionary activities in Travancore had helped in the abolishment of such gruesome practices and made people to have a semblance of peace. Education has also offered its prominent and valuable contribution to the uplift of the people and to remove the differences existing in the Travancore society.

## End Notes

<sup>1</sup> Travancore Administrative Report, 1104 M.E. (1928-1929), Seventy Third Annual Report, Trivandrum, 1930, p.9.

<sup>2</sup> T.K.Velu Pillai, *The Travancore State Manual*, Trivandrum, 1906. p.27.

<sup>3</sup> Revathi V.S., "System of Taxation in Travancore: An Artifact of Caste System", International Conference on Multidisciplinary Approaches in Social Sciences, Humanities and Sciences.

<sup>4</sup> G.Krishnan Nadar, *Historiography and History of Kerala*, Learners' Companion Series, Kottayam, 2001, p.218.

<sup>5</sup> C.R.Mitra, *Sree Narayana Guru and Social Revolution*, Shertallai, 1979, p.87.

<sup>6</sup> Elamkulam P.N.Kunjan Pillai, *Studies in Kerala History*, Trivandrum, June 1970, p.326.

<sup>7</sup> *Ibid.*, p.327.

<sup>8</sup> Ivy Peter and D.Peter, *Samaya Thondargalum Samuthaya Marumalarchiyum* (Tamil), Kanniyakumari Development Studies, Nagercoil, June 1999, pp.62-63.

<sup>9</sup> *Ibid.*, p.348.

<sup>10</sup> Travancore Theological Series, Vol.I, p.64.

<sup>11</sup> Neetu, Col.13, p.64, Central Archives, Trivandrum.

- <sup>12</sup> Political Consultations Vol.124, p.877. Colonel Munro to Chief Secretary to Government, Fort St.George, 7 March 1818, Tamil Nadu Archives, Madras.
- <sup>13</sup> Samuel Mateer, *Native Life in Travancore*, London, 1883, p.292.
- <sup>14</sup> C.M.Agur, *Church History of Travancore*, Madras, 1903, p.585.
- <sup>15</sup> Ivy Peter and D.Peter, op.cit., p.65.
- <sup>16</sup> A.Sreedhara Menon, *Social and Cultural History of Kerala*, New Delhi, 1979, p.77.
- <sup>17</sup> V.Nagam Aiya, *The Travancore State Manual*, Vol.III, p.116.
- <sup>18</sup> A.Sreedhara Menon, *A Survey of Kerala History*, Published by V.Subramanian for S.Viswanathan, Madras, 1967, pp.111-112.
- <sup>19</sup> G.Krishnana Nadar, *Historiography and History of Kerala*, op.cit., p.127.
- <sup>20</sup> G.Krishnan Nadar, *Ibid.*, pp.99-100.
- <sup>21</sup> A.Sreedhara Menon, *A Survey of Kerala History*, op.cit., p.339.