

## **The Mode of Tax Collection in Travancore**

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### **Abstract :**

There were vast disparity between the nature of assessment and mode of collection and this difference was governed by institutional structure and defective system of revenue administration. In earlier times, the cultivators had to pay their land tax as and when called for by the revenue authorities.

The excuse cited by the proverticars was that the paddy levied was generally wet and contained a good quantity of chaff. The rate of commutation remained to be persisting problem, because the commutation rate was not fixed frequently and the rate once fixed continued to survive for a long period usually the fixation of wet land tax was first made on paddy basis and then converted into money. As a matter of principle, tax - exemption was allowed in the case of all young and unyielding trees.

There were serious anomalies in the fixation of arrears. The arrears with interest accrued thereto and the necessary expenses

were paid before sunset on the proceeding day fixed for the sale, the defaulter was allowed to get back his land.

Punishments for non-payment of revenue debts and arrears were crude and barbarous. Oppressive punishments were imposed on the womenfolk of the defaulters. In the absence of men, women were tortured. The method adopted for such torture was that rice pestle twisted into their hair on a great stone placed on four small pebbles on their backs which forced them to stand all the time in an unnatural posture. Many different repressive measures were adopted for the collection of dues from the tenants, beyond all rational imagination. It included flogging and enforcement of drinking tamarind water. Beating and imprisonment were the common punishments imposed for extracting government dues.

**Keywords :**

- Sirkar - Government
- Kottah - Is a unit of measuring land like square yard.
- Puduvals - State owned waste lands
- Patta - Registration of land holding
- Poromboke Land - Unassessed lands of Government

Pattom - A kind of tenancy  
rent **Introduction** :

Travancore is an agricultural country. There were vast disparity between the nature of assessment and mode of collection and this difference was governed by institutional structure and defective system of revenue administration. In earlier times, the cultivators had to pay their land tax as and when called for by the revenue authorities.

In 1809, for the first time, annual payment was ordered. Though the rate of assessment was fixed during settlements, extra sum was often collected. The collection of wet land tax in kind was always more than the schedule quantity.

This additional collection went up to the extent of twenty per cent or even thirty per cent. The excuse cited by the proverticars was that the paddy levied was generally wet and contained a good quantity of chaff. Though this excuse was not at all admitted and the proverticars had no power to collect more paddy than they were authorized, invariably the practice continued for long.

The rate of commutation remained to be a persisting problem, because the commutation rate was not fixed frequently and the rate once fixed continued to survive for a long period usually the fixation

of wet land tax was first made on paddy basis and then converted into money. But this conversion model was not uniform and this dissimilarity arose out of the different rates of assessment on lands of the same class. Moreover, the non-stability of market rates was also unfavourable to the assesses and a source of embarrassment to the sirkar. Dry crops occasionally grown on wet lands were assessed with a uniform rate of half of the paddy tax. Then it was commuted into cash at the rate of Rs. 4 per kottah of paddy. Ten per cent deduction was allowed according to rulers to cover unprofitable areas such as ridges, irrigation cuts, etc. But seldom, this concession was granted to the ryots by the revenue officials. Varying rates were in force in the fixation of vilayartham on escheated lands even though the assessment was uniform. As a matter of principle, tax - exemption was allowed in the case of all young and unyielding trees. However, in actual practice tax on old and fallen trees were collected. Moreover trees which were taxed during the settlements were super added with their value rate also. Taxes on some classes of trees exempted from assessment during the settlements were also charged. Garden lands actually registered as puduvals were included in the ayacut and tax was collected on the wet land rate.

There were serious anomalies in the fixation of arrears. An arrear of revenue was defined on the whole or part of any tax, not paid on the day in which it had fallen due. It was the prevailing practice to treat a taluk as settled, when a major portion of the pattahs were issued to the tenants. The remaining work took several years for completion and in the course of time neither the old tax nor the rent was levied. But when pattahs were issued, arrears at the settlement rate were collected from the date in which pattahs were issued, arrears at the settlement rate were collected from the date in which the taluk was declared settled. The same practice was adopted in the case of puduval and poromboke lands. Here the arrears of tax was charged according to the settlement rates from the date of entry into the land register. Those who failed to pay the arrears had to face serious consequences and the royal proclamation of 1821 ordered the defaulters to appear before the Dewan, the failure of which would lead to confiscation of their lands, never to be returned. Elaborate rules and regulations were prescribed for the collection of government dues.

The system of levying interest on arrears of revenue, due to the sirkar was introduced for the first time in 1862. Elaborate rules and guidelines were prescribed for the collection of arrears. Arrears of public revenue on land bore interest at the rate of six per cent

per annum, wherever the interest was chargeable upon such arrears. When the tax with interest was not paid up, then such amounts together with the costs of process were recovered from the sale of the defaulters movable or immovable property, or both, in the manner recommended by the government. The detained property was brought to public sale unless the amount, with interest and all the expenses of the process was discharged at once. However, it was made that before this procedure was resorted to, due notice and enquiries should be done. The excess amount after sale was returned to the defaulter.

But if the arrears with interest accrued thereto and the necessary expenses were paid before sunset on the proceeding day fixed for the sale, the defaulter was allowed to get back his land. The minimum period prescribed for the notification about the sale of the defaulters immovable property was one month. It was instructed that the lands proposed for sale should be at least proportionate to the arrears due. Further it was declared that the sale should be conducted by Tahsildars. In case the land revenue and income tax commissioner deemed it necessary, the sale should be conducted by the Division Peishcar. Care should be taken to see that adequate prices were realized so as to avoid unnecessary loss

to the landholder. However there were obvious differences between fixed principles and prevalent practices.

The succession fee was a source of constant ill-feeling and exploitation of the peasantry. The property of the inhabitants was considered to belong to the king on their death and it could be inherited only after payment of succession fee in the Adiyara. It was a general levy of twenty five per cent on inheritance of property of all descriptions. For the purpose of commuting the succession tax, the value of the property was fixed first. In estimating the value of the deceased property, over fixation was made and the successor was frequently obliged to sacrifice a half or two thirds of his inheritance.

Lands alienated were charged with a transfer tax called purushantaram. By the royal proclamation of 2 June 1865 a levy of two per cent was imposed on the transfer of pattom and other claims of lands. But in actual practice it went as much as forty per cent. This transfer fee was made applicable to lands involved in complete sale, mortgage and gift. It was also made that every transfer should be referred to the proverticar within three months, the failure of which would invite an additional levy of fine amounting three times the fee originally payable. Renewal fee was heavy and renewal rules were vexations. Though the renewal fee

was fixed as thirty per cent of the land value, often a more was extracted.

Additional cesses on various denominations were levied both on wet and dry lands said to have represented the interest on debts originally contracted by the ryots with government. Though the interest was paid continuously for a long time, the option of paying the principal was not preferred. By way of concession the government ordered that those who opted for payment of accumulated interest for twenty years were given the benefit of extinguishing the debt. But twenty years interest often exceeded the principal amount and the system was calculated in such a way that it worked unequally in practice. These extra cesses were called in the following denominations. Arthapalisa, PathuthalaPalisa, New Palisa, UbhayaPalisa, PolikadaPalisa, MuriPalisa, KudiPalisa, Anapalisa, Acheetupalisa, Palkudapalisa, MampattaPalisa, NamaskaraPalisa, VelipaduPalisa and NallamulakkuPalisa.

Punishments for non - payment of revenue debts and arrears were crude and barbarous. The defaulters were brought before the sirkar official who drew a circle around the prisoner from which the non-payer dared not move. Then a sharp stone was gently laid on to crown his head and demanded payment of the required sum. If not paid, then the official placed a flat stone over

the other and tied it firmly. Additional weights were gradually accumulated with a repetition of the demand until the sharp stone penetrated into the head. Ultimately either it ensured payment or caused a painful death of the non-payer. For non-payment of dues and fines, late night raids were undertaken in which the belongings of the defaulters were taken away and never returned even when the amounts were paid. They were deprived of their cows and cattle which were claimed as compensation for the tax which was in due.

Oppressive punishments were imposed on the womenfolk of the defaulters. In the absence of men, women were tortured. The method adopted for such torture was that rice pestle twisted into their hair on a great stone placed on four small pebbles on their backs which forced them to stand all the time in an unnatural posture. Many different repressive measures were adopted for the collection of dues from the tenants, beyond all rational imagination. It included flogging and enforcement of drinking tamarind water. Beating and imprisonment were the common punishments imposed for extracting government dues. A proverb, still prevailing in Nanjilnadu, bears testimony to the above statement.

The assessment was based on no uniform principle and consisted of numerous and varying rates for each kind of tree in each taluk. Though the tree - tax was generally declared payable in money, there were several important exceptions in the case of the coconut and areca trees, for which the taxes known as Tengupattam and Pakkupattam were fixed in kind, at so many nuts per tree, while in some case a percentage of coconut trees were set part for the supply of oil. Several articles such as rice, betel, supari, pepper and saffron and innumerable rates of exchanges were introduced for the articles thus taxed.

**Conclusion :**

The misconceived and ill-practiced revenue policy adopted by the Travancore State and the organized oppression let lost on the peasantry by the revenue bureaucracy posed a serious hurdle for the agricultural progress of the State. The result of the anarchic pattern of revenue administration was that inspite of the good system of irrigation and inducements for cultivation, the interests of the peasantry was not the more. Due to the hazards of tenurial system, uneven and over assessment, revenue fraud and frequent government demands, the margin of profit out of agriculture was very meager. There was no accumulation of capital and the bulk of the agricultural population was able to

derive only a bare subsistence from land. Consequently the situation warranted a thorough overhaul of the existing revenue structure and of principles of agrarian relations.

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