



THE FORMS AND NATURE OF TAXATION IN THE NATIVE STATE OF TRAVANCORE: HISTORY AND RATIONALE

REVATHY. V.S

Research Scholar, Department of History, University of Kerala, Kariavattom Campus, Thiruvananthapuram, vsrevathy91@gmail.com, 8848267219, 8281589143

ABSTRACT

Taxation is one of the significant economic factor which helped to develop every society or state in a progressive manner. Through the taxation policies, the private money or the wealth will became public property. Travancore, one of the Native state in British India was one of the best example for numerous extra- ordinary and ironical factors including its policies of taxation. Travancore one of the 'Model State' as well as Hindu State which was founded by Marthanda Varma in 1729 and which came to an end in 1949. In between its founding to decline its name were received a place in the pages of history and among the world countries because of its attractive features and some of the incidents. Both of the advantages and disadvantages of the Native State make its worldwide attention. Most of the times, it was known as the Model State in British India and at the same time the world attraction captured by the Travancore region because of its ironical evil practices. Recently the popularity of Travancore became a centre of attraction among the world countries because of the treasures discovered from the Sree Padmanabhaswami Temple, the Patron God of the Travancore Royal Family.

The taxation in Travancore carries different dimensions than in the modern sense because in the contemporary period all are prestigious to say that he or she as a tax payer but the situation and system was entirely different in Travancore because of number of factors. There were different forms of taxation existed in Travancore. In a quantitative sense, more than three hundred taxes were existed in Travancore and each of these taxes were comes under different sections. The nature and structure of the tax system in Travancore was caste oriented and it divided the society into worthy and non- worthy. The nature of taxation in Travancore was based on subjugation, humiliation caste, gender, profession, etc. The Travancore Royal Family imposed taxes on everything and everyone but at the same time they protected the interest and privileges of the upper caste. The lower castes faced numerous plights in regarding with the horrible taxation policies of the Native State. These taxation policies of the rulers throws lights upon their exploitative character and they used tax as a system for fulfilling their economic needs and not even treated the lower castes as human beings.

KEY WORDS: Humiliation, Rationale, Subjugation

INTRODUCTION

The major forms and nature of the taxation of the Travancore are explaining below with its extreme sense with the backup of the Primary and Secondary sources. The major heads of the Travancore taxation were come under the category of social, economic, political, and cultural. Apart from these, there were taxes imposed by the

rulers with the support of the caste Hindus which made demarcations in the areas of gender, profession, customs, rites, beliefs, religion, ceremonies, etc. The criteria of taxation in Travancore was vested on the caste hierarchy and the lower castes were treated as untouchables and inhuman.

The quantity or the numbers more than three hundred forms of taxation in Travancore were generally concentrated on the *avarnas* or the marginalised and the rulers and the *savarnas* treated the collection or the cruel plunder of the gathering of taxes from the subalterns as their privilege or status monopoly.

The taxation in Travancore can be broadly divided into economic, political, social and cultural heads in which the social taxes exposes the real nature of the taxation in Travancore. Travancore was one of the famous agricultural country and that's why its taxation policies are also came under discussion in those days as well as the contemporary times. Its economic immobility and affluence uphold a cardinal role among the historians and scholars as an admiring as well as hot subject for discussion. Generally, the revenue of the state derived mainly from the system of direct taxation, indirect taxation, commercial services and levies in connection with the specific services.¹

The economy is the base of every society and the strength of the super structure is vested in the economic base of every political entity including in the case of Travancore. The major taxes came under the economic purview of the Travancore taxation were agricultural taxes, trade and commerce, export and import duties, industrial taxes, tax on drugs and narcotics, forest tax, etc. Among these, the agricultural tax includes tax on agricultural tools, agricultural seeds, lands, meadow lands, garden lands, warehouse tax, *choukies* tax, etc. Most of the times the peasants in Travancore were belonged to the lower castes. If there held climatic failure like droughts or floods the peasant should pay the tax as usual. This system shattered the economy and even mentality of the lower castes.

The major agricultural taxes in Travancore were the taxes on agricultural tools. *Kathi*, *chatti*, *thalakkanam*, etc. were the significant among them. These taxes were imposed upon the *Ezhava* community who were the lower community in Travancore but they were the majority of the population in Travancore. The world system is same in all over the world like the minority ruled over the majority on the basis of their caste, colour, race, language and other discrimination and subjugation. The *Ezhava* communities were engaged in toddy tapping and for the same they used numerous tools such as knife, pot etc. So the Travancore rulers imposed taxes on their knife in the name of *kathi* and also imposed tax on their pot in the name of *chatti*. Apart from these, they imposed taxes on *thalappu* which help the toddy tappers to climbing in the coconut and palm tree in the name of *thalakkanam*. Above all, the seeds to land were come under the purview of agricultural taxation. There had other agricultural related taxes imposed on flora and fauna of the peasants. They imposed taxes on trees like tamarind, rose wood, Iluppa, Palmyra, Kanjiram, Teak, Karungali, Mani Maruthu, Ilavu, Ayani, etc. The rate of tree tax different from time to time and

place to place. Palmyra, areca nut, coconut were specially assessed and fixed the rate in accordance with its fertility. The tax on areca varied from Taluk to Taluk.²

Apart from these, the animals domesticated by the peasants for the agricultural activities were also taxed by the authority in the name of *chenkompu*, *poovala*, *kannadappuli*, *attupattam*, etc. in an extreme strange manners. *Kannadappulli* was an important animal related tax in which if a peasant's animal had black spot in its eyes, the peasant should pay the same tax to the rulers for that black spot. *Poovala* was yet another tax in which the animal have a white hair on its tail the owner should pay the tax to the authority. Generally they imposed taxes upon the animals like ox, cow, buffalo, goat, etc. The real nature of taxation is expressing through these taxes because Travancore is hailed as the Hindu State and the Hindu rulers ruled the Dynasty more than Two Hundred years under strict Hinduistic manners and customs. In such a way, according to Hindu Mythology, cow is considering the sacred animal, but in Travancore, the Hindu State, imposed tax on cow too. It resembles that they used religion and caste are the sacred weapon to fulfil their economic needs. *Attupattom* is yet another tax imposed upon the goat and *chenkompu* was an agriculturally related tax imposed on the animal who killed the man.

The base of the social taxes were vested in the caste system which resembles the real nature of taxation. The caste was the yardstick to determined one's tax. This brings artificial boundaries and unnecessary positions to the lower castes and upper castes respectively in Travancore. Everything at all taxable was availed of and every special occasion made an excuse for squeezing labour classes of their hard earnings. There was tax for the hair one grew and for the breasts of the women.³ The most significant social forms of taxation in Travancore were *menipponnu*, breast tax or *mulakkaram*, slave tax, *kodaparathi*, *polipponnu*, *pulayattupennu*, *thalakkaram*, *kuppakazhcha*, temple tax, *vannarappara*, *valakkaram*, *meenpatom*, *thatatrappattom*, *ezha*, etc.

Menipponnu was one of the significant social related tax existed in Travancore imposed upon the lower castes which express the real nature of the taxation in its extreme sense destined to pay by one who wear golden ornaments especially the women. In those days the lower castes allowed to wear golden ornaments after mixing other metals like copper with in it.

The intensity of this taxation was faced by Palppu, the social reformer in Travancore and he was the first Medical Graduate in Travancore from the *Ezhava* community, he attained the profession after facing numerous atrocities. During his education period the Travancore Government didn't gave admission to him in the Travancore College because he was belonged to a lower caste. Then he completed his education from Madras and London. After the eviction of admission in Travancore, he wants to go to Madras for higher studies and for going to there he need money. His mother had received gold from her house. So she says that to sold those gold and use that money to the admission purposes. But the value of the gold was very low from the actual price because he was belonged to the lower caste community.⁴ There had a prejudice that the gold of the lower castes are not pure.⁵ So the base of this taxation

was caste based and it also degraded and shattered the economic condition of the people. Most of the time the *Ezhavas* among the lower castes were the victims of this taxation because they were the toddy tappers and they also done tiny trading and commercial activities and they began to acquire wealth. So the upper castes including the rulers wants to curtail it. For that they imposed such types of economically degraded taxation on them in the name of their social and caste hierarchy.

Breast tax or *mulakkaram* was one of the horrible tax system existed in Travancore and which prove the real and accurate nature of taxation. It was a taxation imposed upon the breasts of the lower caste women. After attaining puberty of the lower caste women, the *Pravarthyar* or the tax collector reached the houses and fixed the rate of tax after examining the volume and dimension of the breasts. It was a challenge to the womanhood and the rulers were also acted as blind in regarding with this pathetic condition. The subjugation and humiliation nature of taxation of Travancore are revealing through this taxation. If the lower caste tried to violate this inhuman taxation, they were punished and also they were destined to harass by the upper caste men. In such a situation, Nangeli, one of the brave women from the *Ezhzava* community, who violated this tax system. One day, the tax collector and some upper caste reached in Nangeli's house and she was refused to pay it. Then the officials began to harass her. Then she went inside the house and come after some times with a banana leaf in her hand and gave it to the tax collectors. The official feared and ran away from there because in the banana leaf she kept her breast. Perhaps it was one of the unique event in the world history and it may be considered as one of the first women liberation movement in the world. Later she was died due to serious wounds. Her husband committed suicide on her pyre because of after seeing the condition of his wife. It was held in 1803 during the reign of Avittom Thirunal Balarama Varma. But the ruler didn't take any steps to abolish this tax. The women were free in ancient times like the Sangam Age and later the caste system divided the people and in which the women became the main victims.⁶ *Kodapirathi* was a tax imposed upon the lower caste in Travancore, if a lower caste wore silver ornaments, they should pay this tax. *Polipponnu* was also a tax which had resemblance to the *kodapirathi* because under this taxation, the lower caste should pay the tax to the Royal Family, when they conducting ceremonies especially marriage ceremonies in their house. *Kazhcha* also has resembles to the tax like *polipponnu*, under this taxation, if there occurred any pleasant occasions, the lower caste should gave the tax *kazhcha* in the form of cash or kind. These were the most important tax system which exposes the real nature of the rulers of Travancore as well as the real nature of their taxation policies. Slave tax was yet another one and most of the times the slaves were belonged to the lower castes. Apart from slavery, they were compelled to do *oozhium* services to the *jenmies*. *Oozhium* was a forced labour like that of the *corvee* in Europe. So these types of social taxes were always targeted to the lower caste and all these had both humiliate and oppressive nature. *Pulayattupennu* was a tax which had an exception because which was imposed upon the women who were out casted from Brahmin because of her immoral activities.⁷ In such a situation the out casted woman's family members submitted her to the rulers of Travancore with some Rupees as tax but later these women were sold to the *Chettis* or Muslims by the

ruler. So such type of women were a double income source of the rulers. In this context, the rulers never gave consideration to a women and they were always tried to fulfil their economic needs and wants to lead a luxuries life.

Above all these discrimination, there had existed caste based taxation like *thattarappattam* which was paid by the caste named *thattan* or the Gold Smith. *Vananrappara* was yet another one imposed upon the caste of *Vannans* who were the washer man category of the society.⁸ *Valakakram* and *meen pattam* to the fisherman community for their net and fishing respectively. *Ezha* was one of the tax system in Travancore, generally the unemployed were the victims of this taxation. Apart from these, the deceased persons also come under the taxation.

The discriminatory nature of the system of taxation in Travancore was again resembled in yet another taxation named as which was paid by the lower caste for their hut at the same time the *mana* or the houses of the Brahmins had no taxation. Again the roof of the hut were also brings under taxation in Travancore. This types of taxation describing the discriminatory and oppressive character of taxation in Travancore.

The lower caste had no right to enter into the temples or not even passing through the adjacent roads of the temples of Travancore, while the roads were constructed by these lower castes and the necessary needs of the temple like flower, oil, wood, garland, banana, etc. were produced by these lower castes. As like that the lower castes had no right to enter into the feeding centres or the *oottupuras* of Travancore but the food products for the feeding centres were also produced by the lower castes. The plantain leaf were distributed by the lower castes to the temple and to the feeding centres and the distributor should pay the tax *ilavania pattom*, while the lower castes had no right to enter into feeding centres or not allowed to inter- dining with the upper castes. These were the ironical situation existed in Travancore.

The political taxation of the Travancore were also against the interest of the lower castes. There existed numerous war taxes and which were imposed upon the lower castes. Sometimes, there occurred numerous unnecessary wars and the Native State entered into debt, in such a situation, the rulers compelled the lower castes to pay more and more taxes. *Kavalkuli* was yet another taxation, in which every *avarnas* should pay it as a tribute to protect their life and belongings. In every political entity, it is the duty of the authority to protect their subjects, but in Travancore, some groups will pay extra tax for the duty of the state.

CONCLUSION

So in short, the nature of the taxation in Travancore were undoubtedly, discriminative, oppressive, humiliated, subjugate and inhuman. Most of the times the rulers with the support of the upper castes, degraded the lower castes and the oppressive taxation of Travancore make the lower caste poorer in its all grounds. Their economic, social, political and cultural condition became degraded every day. Travancore always compete with other native states to become a Model State in

British India while the socio- cultural value of them degraded day by day. The condition of the lower castes and women were so pathetic. The upper castes and the rulers always wants a division there because they were enjoying their section as privileged. The wealth and treasures in Sree Padmanabhaswami temple was also an outcome of these cruel taxation were looted from the lower castes but the lower castes were restricted from temple entry. So through the analysis of the taxation in Travancore, it is clear that the Travancore rulers used the system of taxation for fulfilling their economic needs and with those wealth they lived luxuriously and the Brahmins were feed lavishly through the feeding centres. In this luxuries life had the emotional and physical labour of the lower caste, tears of the women, etc. it was a breast tax economy in another sense.

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