

V The king

A *Rājadharma* and five monarchical theories of state

The king plays a special role in various givings and takings. Yājñavalkya summarises *rājadharma* in the following manner:

⟨53⟩ *nātaḥ parataro dharmo nṛpāṇām yad raṇārjitam |
viprebhyo dīyate dravyaṃ prajābhyaś cābhayaṃ sadā ||*¹⁷⁸

For kings there is no dharma greater than this—always giving the wealth won in battle to Brahmans and granting safety to his subjects.¹⁷⁹

Beyond this injunction, the king gives and takes in reciprocal exchange relationships, but also by threat. With respect to reciprocity, the king may be a receiver in the sense of being praised by a poet or being taught by a philosopher-*guru*, but also by enjoying a competition between *paṇḍitas* (scholar, philosopher), or, of course, as a tax collector. Before going into some details of the king's givings and takings, a few monarchical theories of state need to be explained. While some of them may also be relevant to republican states,¹⁸⁰ the focus here is on king-ruled states, i.e., monarchies.¹⁸¹

First, the premodern Indian texts tend to project a rather idealised picture of the king and his characteristics. For example, GDh 11.2–6 demands: “[The king] should be correct in his actions and speech and trained in the triple Veda and logic. Let him be upright, keep his senses under control, surround himself with men of quality, and adopt sound policies. He should be impartial towards his subjects and work for their

178 YSm 1.319

179 Olivelle (2019b)

180 See Majumdar (1980, chapter VII, pp. 131–144).

181 I will not go into the question of how pre-modern Indian states could be understood from modern points of view. In this vein, Chattopadhyaya (1997) discusses how a central authority like the king interacted with local authorities that he refers to as “autonomous spaces”. Somewhat similarly, Stein (1997) discusses how and when “communities” and “states” shaped the political landscape in India up to the present time.

welfare.”¹⁸² This idealised approach can also be found in many other places.¹⁸³ Thus, some sort of “benevolent dictator”¹⁸⁴ is supposed to rule the Old Indian state.

Second, the “seven-member theory” is central to the Arthaśāstra’s practical manner of political thought:

⟨54⟩ *svāmyamātyajanapadadurgakośadaṇḍamitrāṇi prakṛtayaḥ*¹⁸⁵

Lord, minister, countryside, fort, treasury, army, and ally are the constituent elements.¹⁸⁶

Sharma (2005b, p. 31) dubs this list a “complete definition of the state” and Sharma (2005b, p. 33) goes on to remark that the usual translation of *amātyas* as “minister” is misleading: “In the Arthaśāstra the *amātyas* constitute a regular cadre of service from which all high officers such as the chief priest, ministers, collectors, treasurers, officers engaged in civil and criminal administration, officers in charge of harem, envoys and the superintendents of various departments are to be recruited”.¹⁸⁷ Summarising, Sharma (2005b, p. 34) considers the *amātyas* “the governmental machinery”.

Third, it was clear to Old Indian theoreticians of state that the king should strive to be reckoned a just king and enjoy the loyalty of his ministers and subjects. The importance of loyalty is clearly spelled out in the Arthaśāstra:

⟨55⟩ *avakṣepeṇa hi satām asatām pragraheṇa ca |*
abhūtānām ca hiṃsānām adharmyāṇām pravartanaiḥ || (19)
ucitānām caritrāṇām dharmiṣṭhānām nivartanaiḥ |
adharmasya prasaṅgena dharmasyāvagraheṇa ca || (20)

[...]

rājīnaḥ pramādālasyaḥbhyāṃ yogakṣemavadhena vā |
prakṛtīnām kṣayo lobho vairāgyaṃ copajāyate || (26)
kṣīṇaḥ prakṛtayo lobhaṃ lubdhā yānti virāgatām |
*viraktā yānti amitraṃ vā bhartāraṃ ghnanti vā svayam || (27)*¹⁸⁸

For, by casting away good people and embracing evil people,
by initiating unprecedented and unrighteous acts of violence; (19)
by discontinuing customary and righteous practices,
by addiction to what is unrighteous,
and by severing himself from what is righteous; (20)

[...]

182 Olivelle (2000)

183 For example, VaDh 19.1 or KNS 1.9–24

184 For this fictitious character from economic theory, see Buchanan (1975, 1987).

185 KĀŚ 6.1.1

186 Olivelle (2013)

187 Sharma (2005b, p. 33). See, for example, KĀŚ 1.9–10, 1.16, 2.6–36, or 3.1.1. Kauṭilya often uses the term *amātyasampad*, which is translated as “exemplary qualities of a minister” by Olivelle (2013), in particular in KĀŚ 1.9.1, 1.16.2, or 2.9.1. Referring to KĀŚ 3.1.1 on “justices of ministerial rank”, Olivelle (2013, p. 582) supports Sharma’s assessment by noting that “a large number of officials carried this rank”.

188 KĀŚ 7.5.19–27

through the negligence and laziness of the king or the destruction of enterprise and security,
there arise the impoverishment, greed, and disloyalty of the subjects. (26)
When impoverished, subjects become greedy; when they are greedy, they become disloyal;
and when they are disloyal, they either go over to the enemy or kill their lord themselves. (27)¹⁸⁹

Thus, the king might often act out of fear. See *bhayadāna* as a basis of giving (section VI.D).

Fourth, the “protection-through-punishment theory of state” can be found in the *Mānava Dharmasāstra*:

⟨56⟩ *yadi na praṇayed rājā daṇḍam daṇḍyesv atandritaḥ |*
śūle matsyān ivāpakṣyan durbalān balavattarāḥ ||
[...]
svāmyaṃ ca na syāt kasmimścit pravartetādharottaram ||
sarvo daṇḍajito loko durlabho hi śucir naraḥ |
*daṇḍasya hi bhayāt sarvaṃ jagad bhogāya kalpate ||*¹⁹⁰

If the king fails to administer Punishment tirelessly on those who ought to be punished, the stronger would grill the weak like fish on a spit; [...] no one would have any right of ownership; and everything would turn topsy-turvy.¹⁹¹
The whole world is subdued through Punishment, for an honest man is hard to find; clearly, it is the fear of Punishment that makes the whole creation accede to being used.¹⁹²

The difficulty of “finding an honest man” is discussed in subsection XVIII.D(2).

Fifth, and closely related to the fourth theory of state, comes the “contract theory of state”.¹⁹³ Consider the *Arthasāstra*:

⟨57⟩ *mātsyanyāyābhībhūtāḥ prajā manuṃ vaivasvataṃ rājānaṃ cakrire |*
dhānyaśadbhāgaṃ paṇyadaśabhāgaṃ hiranyaṃ cāsya bhāgadheyaṃ prakalpa-
*yāmāsuḥ | tena bhṛtā rājānaḥ prajānāṃ yogakṣemāvahāḥ |*¹⁹⁴

Oppressed by the law of the fish, people made Manu¹⁹⁵, the son of Vivasvat, king. They allocated to him as his share one-sixth of the grain and one-tenth

189 Olivelle (2013)

190 MDh 7.20–22

191 According to Old Indian commentators of Manu, “the lower castes would usurp the roles and privileges of upper castes”, see Olivelle (2005, p. 294).

192 Olivelle (2005)

193 Sharma (2005b, pp. 63–76) summarises Old Indian ideas and sources (that comprise the *Aitareya Āraṇyaka* and Buddhist texts) of the contract theory of state.

194 KĀŚ 1.13.5–7

195 As Olivelle (2013, p. 481) explains, “[i]n several accounts of the origin of the human race, Manu is presented both as the first man and as the first king.”

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of the merchandise, as also money. Subsisting on that, kings provide security to the subjects.¹⁹⁶

There is no evidence that Kauṭilya himself supported the contract theory of state. The above passage is ideological. Its purpose is to reconcile the people to their tax-collecting ruler, who may often seem oppressive.¹⁹⁷

Relatedly, Yājñavalkya has the king collect both taxes and merit (which may be negative):

⟨58⟩ *brāhmaṇeṣu kṣamī snigdheṣv ajihmaḥ krodhano 'riṣu |*
syād rājā bhṛtyavargeṣu prajābhyaś ca yathā pitā ||
puṇyāt ṣaḍbhāgam ādatte nyāyena paripālayan |
sarvadānādihikaṃ yasmān nyāyena paripālanam ||
cātataskaradurvṛttamahāsāhasikādibhiḥ |
pīḍyamānāḥ prajā rakṣyāḥ kāyasthaiś ca viśeṣataḥ ||
arakṣyamānāḥ kurvanti yat kimcit kilbiṣaṃ prajāḥ |
*tasmāt tu nṛpater ardhaṃ yasmād gṛhṇāty asau karān ||*¹⁹⁸

The king should act with forbearance toward Brahmans, without guile toward loved ones, with anger toward enemies, and like a father toward his various dependents and his subjects. He takes a sixth portion of the merits by providing protection justly, because providing protection justly is greater than all gifts. He should protect his subjects when they are being harassed by rogues, thieves, evildoers, extremely violent men, and the like, and especially by scribes. Whatever evil his subjects commit when they are not being protected, half of that falls on the king, because he collects taxes.¹⁹⁹

The king had to offer protection of his realm in different dimensions. For example, Manu devotes one out of 12 chapters to the four classes or castes (*varṇa*) and, in particular, to the problems resulting from any mixing between them (MDh 10).

B Praising the king

The king is involved in various *dānagrahaṇa* relationships. Beginning with praise, kings and poets often form a mutually beneficial relationship:

⟨59⟩ *khyātā narādhipatayaḥ kavisaṃśrayeṇa |*
rājāśrayeṇa ca gatāḥ kavayah prasiddhim ||

196 Olivelle (2013)

197 See KAŚ 1.13.1–13.

198 YSm 1.330–333

199 Olivelle (2019b)

*rājño samo 'sti na kaveḥ paramopakārī |
rājñe na cāsti kavinā sadṛśaḥ sahāyaḥ ||*²⁰⁰

Due to their association with poets, the kings are well-known, and by resting on kings, the poets become accomplished. As an eminent supporter, the poet has none who is like the king, and there is no companion like the poet for the king.²⁰¹

C Teaching the king

With respect to teaching, consider BĀU 4.1,²⁰² where we learn about Yājñavalkya visiting king Janaka, the king of Videha. Yājñavalkya manages to amaze the king with his wisdom. Several times, the king exclaims: “I’ll give you a thousand cows together with bulls and elephants!” Perhaps out of modesty, Yājñavalkya declines this easy opportunity for wealth: “My father believed that one should never accept a gift before giving instruction. Let’s hear what else they have told you.” The wise Yājñavalkya again and again disproves assertions such as “*Brahman* is breath” or “*Brahman* is sight”.

It seems that Yājñavalkya’s initial modesty pays off immensely. In the end, Janaka is so impressed by the teaching that he exclaims:

<60> *namas te 'stu | ime videhā ayam aham asmi |*²⁰³

Homage to you! These people of Videha and I myself—here we are at your service.²⁰⁴

D Engaging in competition in front of the king

A philosophical debate was another method to gain income. We read in the Bṛhadāraṇyaka Upaniṣad: “Janaka, the king of Videha, once set out to perform a sacrifice at which he intended to give lavish gifts to the officiating priests. Brahmins from the Kuru and Pañcāla regions had flocked there for the occasion, and Janaka of Videha wanted to find out which of those Brahmins was the most learned in the Vedas. So he corralled a thousand cows; to the horns of each cow were tied ten pieces of gold. He then addressed those Brahmins: ‘Distinguished Brahmins! Let the most learned man among you drive away these cows.’”²⁰⁵ Yājñavalkya is bold enough to have the cows driven away by his pupil. Consequently, he is challenged by eight Brahmins and manages to silence each of them.²⁰⁶

200 Kāvyaṁīmāṁsā by Rājasekhara, cited from Angot (2017, p. 22), who notes the intimate alliance between politics and poetry.

201 Translation after Angot (2017, p. 22).

202 Olivelle (1998, pp. 102–109)

203 BĀU 4.2.4

204 Olivelle (1998)

205 BĀU 3.1.1–2, Olivelle (1998)

206 BĀU 3.1.2–3.9.26, Olivelle (1998)

Bronkhorst (2006, pp. 303–305) discusses the importance of king-sponsored debates for the development of systematic philosophy. The need to engage with proponents of other (religious) schools seems to have been a factor underlying the debating manuals composed in the context of quite different subject-matters (p. 303).

E The patron king

The generosity of the king is stipulated in *dharma* texts, see for example:

⟨61⟩ *devabrāhmaṇān satatam eva pūjayet | vrddhasevī bhavet | yajñayājī ca | na cāsya viṣaye brāhmaṇaḥ kṣudhārto ’vasīdet | na cānyo ’pi satkarmanirataḥ | brāhmaṇebhyaś ca bhuvaṃ pratipādayet | yeśāṃ ca pratipādayet teśāṃ svavaṃśyān bhuvaḥ parimāṇaṃ dānacchedopavarṇanaṃ ca paṭe tāmrapaṭṭe vā likhitaṃ svamudrāṅkaṃ cāgāminṛpativijñānārthaṃ dadyāt* |²⁰⁷

He [the king, HW] should always honor gods and Brāhmaṇas, render service to the elderly, and offer sacrifices. In his realm a Brāhmaṇa must never suffer from hunger, nor anyone else devoted to good deeds. He should, moreover, donate land to Brāhmaṇas. To whomever he donates land, he should also give a deed written on a piece of cloth or on a copper plate and marked with his seal intended to inform future kings, a deed that contains the names of his predecessors, the extent of the land, and an imprecation against anyone who would annul the gift.²⁰⁸

Thus, generous giving by the king was part of his *rājadharma*. There is hard epigraphical evidence that kings occasionally gave significant donations to individuals or groups with Brahmanical (groups under the headings of *parśad*²⁰⁹ or *mahājana*²¹⁰), Buddhist, or Jain affiliations.²¹¹ In one such record from the 8th c. CE,²¹² king Dhruva gave a Brahmin a village, together with a long list of benefits:

⟨62⟩ The village (*grāma*) is granted

1. *sodraṃga* (“with main taxes”),
2. *saṃpar[i]kara* (“with auxiliary taxes”), and
3. *sadaṇḍadaśāparādha* (“with [the right to collect] fines and [the right to punish] the ten offences”)²¹³

207 ViDh 3.76–82

208 Olivelle (2009)

209 See Slaje (2017, pp. 403–404).

210 See Schmiedchen (2014, pp. 176–184).

211 See Schmiedchen (2013, 2014).

212 See Schmiedchen (2014, pp. 143, 464).

213 Sanskrit words from Schmiedchen (2014, p. 143) and translation following the same.

to name but the first three privileges. Thus, the Brahmins, other religious men or groups of men or women would benefit from a constant stream of income. Sometimes, the Brahmin was invited to work the land himself or have others do so. Some Keśava Dīkṣita from the 10th c. CE²¹⁴ is not to be bothered when

- he ploughs or has somebody else plough (genitive singular of present participle *kṛṣant* and *karṣayant*, respectively) or
- he makes use of or has somebody else make use of (genitive singular of present participle of *bhūm̐jant* and *bhojayant*, respectively)²¹⁵

the property donated to him.

Unsurprisingly, the famous eternity clause (1. below) is not missing:

⟨63⟩ the village is stipulated to be granted

1. *ācam̐drārkkārṇṇavakṣitisaritparvvatasamakālīna* (“for as long as moon and sun, oceans and earth, rivers and mountains [exist]”) and
2. *p[u]trapautrānvayakramopabhogya* (“to be enjoyed sequentially by sons, grandsons, and [their] descendants”)²¹⁶

That these assurances were necessary is clear from Slaje (2017, p. 410), who presents Kashmiri examples of kings who confiscate or reassign endowments.

F The king's duties

(1) Just punishment

The Vaiṣṇava Dharmaśāstra (ViDh 5) lists the punishments to be administered by the king in some detail for: “crimes deserving capital punishments”, “offenses against upper classes by lower classes”, “verbal abuse and assault”, “sexual crimes”, and so on. A king's responsibility for punishment is clear from many texts. For example, Manu demands:

⟨64⟩ *yathārhataḥ sampraṇāyena nareṣv anyāyavartīṣu* ||²¹⁷

The king should administer appropriate Punishment on men who behave improperly.²¹⁸

One good reason for punishment is given by the above Manu citation ⟨56⟩. The Indian texts now start to concern themselves with the king's incentives to administer justice in the correct manner.

214 See Schmiedchen (2014, pp. 153, 483).

215 Sanskrit words from Schmiedchen (2014, p. 153) and translation following the same.

216 Sanskrit words from Schmiedchen (2014, p. 143) and translation following the same.

217 MDh 7.16cd

218 Olivelle (2005)

(2) Problematic property fines

As is clear from NSmV 1.49 (<17>), a king might obtain fines from court cases. Similarly, Manu mentions the king's option to confiscate property. However, this confiscated property is not fit for increasing the king's wealth:

<65> *itare kṛtavantas tu pāpāny etāny akāmataḥ |
sarvasvahāram arhanti kāmataḥ tu pravāsanam ||
nādadīta nṛpaḥ sādhu mahāpātakino dhanam |
ādadānas tu tal lobhāt tena doṣena lipyate ||
apsu praveśya taṃ daṇḍam varuṇāyopapādayet |
śrutavṛttopapanne vā brāhmaṇe pratipādayet ||
īso daṇḍasya varuṇo rājñāṃ daṇḍadhara hi saḥ |
īsaḥ sarvasya jagato brāhmaṇo vedapāragah ||
yatra varjayate rājā pāpakṛdbhyo dhanāgamam |
tatra kālena jāyante mānavā dīrghajīvinah ||
niṣpadyante ca sasyāni yathoptāni viśāṃ pṛthak |
bālās ca na pramīyante vikṛtaṃ ca na jāyate ||²¹⁹*

When others [i.e., non-Brahmins, HW] commit these sins [causing loss of caste, HW], however, they deserve to have all their property confiscated, if they did them thoughtlessly, or to be executed²²⁰, if they did them wilfully.

A good king must never take the property of someone guilty of a grievous sin causing loss of caste; if he takes it out of greed, he becomes tainted with the same sin.

He should offer that fine to Varuṇa by casting it into water, or present it to a Brahmin endowed with learning and virtue.

Varuṇa is the lord of punishment, for he holds the rod of punishment over kings; and a Brahmin who has mastered the Veda is the lord of the entire world.

When a king refrains from taking the fines of evildoers, in that land are born in due course men with long lives;

the farmers' crops ripen, each as it was sown; children do not die; and no deformed child is born.²²¹

Similar rules are known from the Arthaśāstra and from the Yājñavalkya Smṛti.²²² These passages do not present any translational difficulties. In Manu, the king is strongly advised not to keep any confiscated property for himself or his treasury. Instead, he

219 MDh 9.242–247

220 Olivelle (2005, p. 332) can point to some commentaries supporting his understanding (MDhC, vol. II, pp. 1237–1238).

221 Olivelle (2005)

222 KĀŚ 4.13.42–43, YSm 2.310

should throw it into the water or give it to the Brahmins. Manu expounds the negative consequences of the king's confiscating for himself and the positive consequences of not doing so. We call the prescription to give the fine "to Varuṇa by casting it into water" the "Varuṇa clause".²²³ One may ask why it is Varuṇa who is mentioned in relation to throwing confiscated property into water. Simply because, in post-Vedic times, Varuṇa is the God of Water.²²⁴ See also section IV.E. Section XVI.F analyses the rationale behind the Varuṇa rule.

(3) Protection and insurance against theft

According to Kauṭilya, the king should compensate the victim for items stolen by a thief if the latter cannot be apprehended:

⟨66⟩ *paracakrātāvīhṛtaṃ tu pratyānīya rājā yathāsvaṃ prayacchet | corahṛtaṃ avidyamānaṃ svadravyebhyaḥ prayacchet, pratyānetum aśakto vā*²²⁵

Things robbed by an enemy king or a tribal chief, however, the king should recover and restore to their respective owners. Anything stolen by thieves that cannot be found—or that he is powerless to recover—the king should restore from his own property.²²⁶

In another Arthaśāstra passage, the compensation is not to be payed by the king himself, but by his functionaries:

⟨67⟩ *grāmeṣv antaḥ sārthikā jñātasārā vaseyuh | muṣitaṃ pravāsitaṃ caiṣām anirgataṃ rātrau grāmasvāmī dadyāt | grāmāntareṣu vā muṣitaṃ pravāsitaṃ vivitādhyakṣo dadyāt | avivītānāṃ corarajjukaḥ*²²⁷

Traders in a caravan may lodge within village perimeters after declaring the value of their goods. From among these, anything stolen or killed—unless it has gone out at night—should be compensated by the village headman. What is stolen or killed between villages, on the other hand, should be compensated by the Superintendent of Pasture Lands; in areas beyond the pasture lands, by the officer in charge of catching thieves.²²⁸

223 Strictly speaking, "casting into water" and confiscation are contradictory terms. Latin *fiscus* means treasury, and confiscation thus means "adjoining the treasury". From this perspective, one might say that Manu 9.242–247 forbids confiscation. However, we will understand confiscation as asset forfeiture or asset seizure, irrespective of how the property taken is dealt with.

224 See Hopkins (1915, 166–122) and Lüders (1951).

225 KĀŚ 3.16.25–26

226 Olivelle (2013)

227 KĀŚ 4.13.7–10

228 Olivelle (2013)

In the Indian context, these kinds of rules are not restricted to the Arthaśāstra.²²⁹ Interestingly, the old Egyptian narrative “The voyage of Unamūn”, dating from the second half of the second millennium BCE, tells of a similar rule.²³⁰

Despite the king’s duty to punish thieves, he may himself sometimes be implicated in theft. Some kings apparently ordered bands of thieves to go on robbing expeditions in other countries (see subsection VII.B(5)). Kings might also plunder temple property, even in their own kingdom, in the manner described by Slaje (2019).

G *Bali* for the king and the contest between the vital functions²³¹

The tribute (*bali*) offered to the best (*śreyas*)—and in particular to the king—is a familiar topic:

⟨68⟩ [...] *śreyase pāpīyān baliṃ hared vaiśyo vā rājñe baliṃ haret* [...] ²³²

[...] an inferior should bring tribute to his superior, or a merchant should bring tribute to the king [...]

The Upaniṣads and related literature allow for a specific perspective on the *bali* given to the king. This perspective is developed within the contest for superiority among the “vital functions”: breath, speech, and the like. Olivelle (1998) translates *prāṇa* or *karman* as “vital function”.²³³ In contrast, breath as one particular member among the other vital forces is called “breath” or “central breath” (*prāṇa* or *madhyamaḥ prāṇaḥ*). I follow Olivelle in this respect.

Indologists have, of course, noted the “Rangstreitfabel” (Ruben (1947)) and the importance of breath (Frauwallner (1997, pp. 41–45)). For the purposes of this book, I concentrate on the Bṛhadāraṇyaka Upaniṣad:

⟨69⟩ *te heme prāṇā ahaṃśreyase vivadamānā brahma jagmuḥ |*
tad dhocuh ko no vasiṣṭha iti |
tad dhovāca yasmin va utkrānta idaṃ śarīraṃ pāpīyo manyate sa vo vasiṣṭha
iti ||
vāg ghoccakrāma | sā saṃvatsaraṃ proṣyāgatyovāca katham aśakata madṛte
jīvitum iti |
te hocuh yathā kalā avadanto vācā prāṇantaḥ prāṇena paśyantaś cakṣuṣā
śṛṅvantāḥ śrotreṇa vidvāṃso manasā prajāyamānā retasaivam ajīviṣmeti |
*praviveśa ha vāk ||*²³⁴

²²⁹ Kane (1973, pp. 166–168) reports the numerous other texts with similar provisions.

²³⁰ See Erman (1927).

²³¹ This section borrows freely from Wiese (2022b).

²³² ŚB 11.2.6.14 (p. 842)

²³³ This translational choice also seems sensible in view of Preisendanz (2005, p. 125).

²³⁴ BĀU 6.1.7–8

Once these vital functions were arguing about who among them was the greatest. So they went to *brahman* and asked: “Who is the most excellent of us?” He replied: “The one, after whose departure you consider the body to be the worst off, is the most excellent among you.”

So speech departed. After spending a year away, it came back and asked: “How did you manage to live without me?” They replied: “We lived as the dumb would, without speaking with speech, but breathing with the breath, seeing with the eye, hearing with the ear, thinking with the mind, and fathering with semen.” So speech reentered.²³⁵

After speech has left and reentered, the very same procedure is followed by sight, hearing, mind, and semen. When breath is about to leave, the other vital functions realise the serious consequences:

⟨70⟩ *atha ha prāṇa utkramiṣyan yathā mahāsuhaṃyāḥ saindhavaḥ paḍvīśaśaṅkūn saṃvṛhed evaṃ haivemān prāṇān saṃvavarha | te hocur mā bhagava utkramiḥ | na vai śakṣyāmas tvadṛte jīvitum iti | tasyo me baliṃ kuruteti | tatheti || sā ha vāg uvāca yad vā ahaṃ vasiṣṭhāsmi tvaṃ tad vasiṣṭho ’sīti | [...]*²³⁶

Then, as the breath was about to depart, it strongly pulled on those vital functions, as a mighty Indus horse would strongly pull on the stakes to which it is tethered.²³⁷ They implored: “Lord, please do not depart! We will not be able to live without you.” He told them: “If that’s so, offer a tribute to me.” “We will,” they replied.

So speech declared: “As I am the most excellent, so you will be the most excellent.” [...]²³⁸

Apparently, breath’s threat of withdrawal is more damaging to speech than the corresponding threat of speech is to breath. This very fact is the basis of breath’s demand for a tribute.

This version of the story in the BĀU is very close to one found in ChU 5.1. While breath does not explicitly demand a tribute, the other vital functions offer their tributes in ChU 5.1.13–14 in a similar fashion to BĀU 6.1.14. Śaṅkara comments:

235 Olivelle (1998, p. 143). The compound *ahaṃśreyase* in BĀU 6.1.7 could be in dative (consonantal stem *ahaṃśreyas*) or in locative (thematic stem *ahaṃśreyasa*). Note that *vivad* is employed with locative of “the thing disputed about”. Dative is understood by Śaṅkara who glosses *ahaṃśreyase* with *ahaṃ śreyān ity etasmai prayojanāya* (BĀU_Ś, p. 416, l. 13). He uses the similar expression *ahaṃśreṣṭhatāyāi vivadantaḥ* in the commentary on the Chāndogya Upaniṣad (ChU_Ś, p. 265, l. 16).

236 BĀU 6.1.13–14

237 This first sentence is taken from Olivelle (1998, p. 145) with the important exceptions that “uprooted” (Olivelle) has been replaced by “strongly pulled on”, and similarly, “would uproot” (Olivelle) by “would strongly pull on”. Wezler (1982/1983) has examined *saṃvṛh* in BĀU 6.1.13 and the parallel *saṃkhiḍ* in ChU 5.1.12 in astounding detail. While Olivelle’s translation closely follows most previous translations, Wezler’s arguments against “uproot” are convincing. Among other arguments, Wezler discusses the meanings of the prefix *saṃ*. Importantly, breath does not leave the body or “uproot” the other vital functions, but just threatens to do so.

238 Olivelle (1998, p. 145)

⟨71⟩ *atha hainaṃ vāgādayaḥ prānasya śreṣṭhatvaṃ kāryeṇāpādayanta āhur balim
iva haranto rājñe viśaḥ [...]*²³⁹

Speech and the rest, establishing, by their action, the *superiority* of Breath, said to him—making offerings like the people to their King [...]²⁴⁰

Thus, the reason behind the tribute may lie in the fact that the competition between the vital functions serves as a “political allegory where the superiority of *prāṇa* in relation to the other vital functions is likened to the supremacy of the king among his rivals and ministers” (Black (2007, p. 122)). See sections XI.E and XVI.D for an etic approach.

H Taxes

(1) Introductory remarks

The Gift Based On Fear (*bhayadāna*, see ⟨94⟩6) is one of the six bases of gifting (*adhiṣṭhāna*). It is not quite clear whether the authors on *dharmasāstra* would consider giving taxes to be an example of *bhayadāna*. Presumably not, because raising taxes belongs to a king’s duties, as is clear from the Mahābhārata:

⟨72⟩ *tān sarvān dhārmiko rājā balim viṣṭim ca kārayet* ||²⁴¹

The virtuous king should make them all [pay] taxes and perform obligatory labour.

Importantly, Brahmins were often exempt from the payment of taxes:

⟨73⟩ *brāhmaṇebhyaḥ karādānaṃ na kuryāt | te hi rājño dharmakaradāḥ* |²⁴²

He [the king, HW] should not collect taxes from Brāhmaṇas, for they pay taxes to the king in the form of merit.²⁴³

If Olivelle’s translation of *dharma* as merit is correct, tax exemption would be considered a form of *dharmadāna*. This topic is covered in the next chapter.

In most texts, the king seems to be the benefactor of tax collection. In contrast, epigraphic records point to town councils or merchant groups as tax collectors. For example, the fees mentioned in the Anjaneri plates of king Bhogaśakti were to be collected by the “town council”.²⁴⁴

239 Śaṅkara (ChU_Ś, p. 165, l. 8)

240 Jha (2005, p. 225)

241 MBh 12.77.7cd

242 ViDh 3.26–27

243 Olivelle (2009)

244 Vats & Diskalkar (1939–1940, p. 238)

(2) Tax bases and tax rates

The king's arsenal of taxes is quite impressive. One finds revenue sources such as

⟨74⟩ *śulkaṃ daṇḍaḥ pautavaṃ nāgariko lakṣaṇādhyakṣo mudrādhyakṣaḥ [...] sītā bhāgo baliḥ karo vaṇik*²⁴⁵

duties, fines, standardization of weights and measures, city manager, director of the mint, director of passports [...] agriculture, share, tribute, tax, trader²⁴⁶

or revenue categories such as

⟨75⟩ *mūlyaṃ bhāgo vyājī pariḡhaḥ*²⁴⁷

price, share, surcharge, monopoly tax²⁴⁸

Manu describes concrete tax rates:

⟨76⟩ *krayavikrayam adhvānaṃ bhaktaṃ ca saparivyayam |
yogakṣemaṃ ca samprekṣya vaṇijo dāpayet karān ||
[...]
pañcāśadbhāga ādeyo rājñā paśuhiraṇyayoḥ |
dhānyānām aṣṭamo bhāgaḥ ṣaṣṭho dvādaśa eva vā ||
ādaditātha ṣaḍbhāgaṃ drumāṃsamadhusarpiṣām*²⁴⁹

The king should levy taxes on traders after taking into consideration the price of purchase and sale, the distance of transport, maintenance and other expenses, and the cost of security. [...] Of livestock and gold, the king shall take a one-fiftieth share; and of grains, an eighth share, or a sixth or twelfth. He shall also take a sixth share of trees, meat, honey, ghee²⁵⁰

Of the above taxes, many are in kind, but monetary taxes are also commonplace. A particular kind of tax is the reduction in the price payable by the royal household, as witnessed in the charter of Viṣṇuṣeṇa:

⟨77⟩ *chimpakakolikapadakārāṇāṃ yathānurūpakarmmaṇaḥ janapadamūlyād rāja-kule [']rdhādānam*²⁵¹

For the royal household, takings from dyers, weavers, and travelling salesmen, each according to the nature of their work [are set] at half the prices prevalent throughout the countryside.²⁵²

245 KĀŚ 2.6.2–3

246 Olivelle (2013)

247 KĀŚ 2.6.10

248 Olivelle (2013). It is not known how and in which manner a “surcharge” or a “monopoly tax” might have been imposed. More generally, the Arthaśāstra's book-keeping terms need to be revisited.

249 MDh 7.127–131ab

250 Olivelle (2005)

251 VCh 71

252 Wiese & Das (2019)

(3) Auctions and Kauṭilya's market tax²⁵³

Consider book 2 of the Arthaśāstra, which deals with the activities of superintendents. In particular, chapters 21 and 22 cover the superintendent of customs and the operation of customs. Custom authorities collect both “customs duty” (*śulka*) and the “increase in price” (*mūlyavṛddhi*)²⁵⁴ which might be called “market tax”. According to Kauṭilya, this tax should work as follows:

⟨78⟩ *śulkādhyakṣaḥ śulkaśālām dhvajam ca prāṇmukham udanmukham vā mahād-vārābhyāse niveśayet [...]* (1) *dhvajamūlopasthitasya pramāṇam argham ca vaidehakāḥ paṇyasya brūyuh etat pramāṇenārgheṇa paṇyam idaṃ kaḥ kretā iti* (7) *trir udghoṣitam arthibhyo dadyāt* (8) *kretṣamgharṣe mūlyavṛddhiḥ saśulkā kośam gacchet* (9)²⁵⁵

The Superintendent of Customs should set up the customs house along with the flag facing the east or the north near the main gate. [...] (1) The traders should announce the quantity and price of a commodity that has reached the foot of the flag: “Who will buy this commodity at this price for this quantity?” (7) After it has been proclaimed aloud three times, he should give it to the bidders. (8) If there is competition among buyers, the increase in price along with the customs duty goes to the treasury. (9)²⁵⁶

Clearly, Kauṭilya has an auction in mind. See section XIII.B. Somewhat similarly, immovable property can also change hands by way of an auction.²⁵⁷ There, Kauṭilya again employs the expression *mūlyavṛddhi*²⁵⁸:

⟨79⟩ *jñātisāmantadhanikāḥ krameṇa bhūmiparigrahān kretum abhyābhavyeḥ | tato 'nye bāhyāḥ | sāmanta-catvāriṃśatkulyeṣu gṛhapratimukhe veśma śrāvayeyuḥ sāmanta-grāma-vṛddheṣu kṣetram āramam setubandham taṭākam ādhāram vā maryādāsu yathāsetubhogam 'anenārgheṇa kaḥ kretā' iti | trir āghuṣitam avyāhataṃ kretā kretum labheta | spardhayā vā mūlyavardhane mūlyavṛddhiḥ saśulkā kośam gacchet*²⁵⁹

Relatives, neighbors, and creditors, in that order, should have the first right to purchase landed property; after that outsiders. They should auction a residence in front of the house and in the presence of 40 neighboring families; a field,

253 This subsection borrows freely from Wiese (2014).

254 The translation of *mūlyavṛddhi* as “increase in price” has become standard. It is probably best to understand this term as an ablative tatpuruṣa compound (“increase starting from the *mūlya*”).

255 KĀŚ 2.21.1, 7–9

256 Olivelle (2013)

257 I like to sideline the often-discussed question of private ownership of land. See Sharma (1980, chapter IV) and Lubin (2018a).

258 KĀŚ 3.9.5 is similar to KĀŚ 2.21.9. KĀŚ 3.9.3 has *śrāvayeyuḥ*. This causative literally means “they should make hear” and Olivelle (2013) sensibly translates as “they should auction”.

259 KĀŚ 3.9.1–5

a park, an embankment, a reservoir, or a pond, at its borders and in the presence of elders from neighboring villages, saying: “In conformity with its boundary lines, who will buy this at this price?” When it has been announced three times without being countered, the man who wished to buy gets to purchase it. If the price increases because of competition, on the other hand, the increase in price together with the duty goes to the treasury.²⁶⁰

A difficult question concerns the starting price for the auctions. It seems likely that the government fixed these prices or had in mind some manner of how these prices were to be determined. In case of imported goods (see <78>), a fixed price might not have been available and hence the traders were asked for an assessment. That price fixing and profit limits were employed is clear from the Yājñavalkya Smṛti:

<80> *rājani sthāpyate yo 'rghaḥ pratyahaṃ tena vikrayaḥ |*
krayo vā nisravas tasmād vaṇijāṃ lābhataḥ smṛtaḥ ||
svadeśapaṇye tu śataṃ vaṇig grhṇīta pañcakam |
*daśakaṃ pāradeśye tu yaḥ sadyaḥ krayavikrayī ||*²⁶¹

Sale or purchase is done every day at the price fixed in front of the king. The proceeds from that, it is stated, go to the traders as revenue. In the case of local commodities, however, a trader should realize a profit of 5 percent, and in the case of foreign commodities, 10 percent, so long as he buys and sells them immediately.²⁶²

(4) Restrictions on taxation and confiscation

It has been noted by authors on *dharma* and *artha* that kings are well-advised not to overtax their subjects.²⁶³ Consider Manu:

<81> *yathā phalena yujyeta rājā kartā ca karmaṇām |*
tathāvekṣya nṛpo rāṣṭre kalpayet satataṃ karān ||
yathālpālpam adanty ādyaṃ vāryokovatsaṣaṭpadāḥ |
*tathālpālpō grahitavyo rāṣṭrād rājñābdikaḥ karaḥ ||*²⁶⁴

The king should always assess taxes in his realm after careful consideration so that both he and those who do the work get their fair reward. As leeches, calves, and bees eat their food a little at a time, so a king should gather annual taxes from his realm a little at a time.²⁶⁵

260 Olivelle (2013)

261 YSm 2.256-7

262 After Olivelle (2019b). The only change concerns *lābhataḥ*. I substituted Olivelle's “as profit” by “as revenue”.

263 Kane (1973, pp. 185–186) provides an overview.

264 MDh 7.128–129

265 Olivelle (2005)

This is sound advice, even for a king who endeavours to maximise his tax income. In economics, the so-called Laffer curve shows how a government's tax income is an increasing function of the tax rate initially, for relatively small tax rates, but a decreasing function of that tax rate beyond some level.²⁶⁶ Furthermore, the king might have reason to be afraid of overtaxed and hence illoyal subjects (see section A above).

An instance of restricting confiscation is given in the charter of Viṣṇuṣeṇa:

⟨82⟩ *gośakaṭaṃ na grāhyaṃ sāmāntāmātyadūtānām. anyeṣāṃ cābhyaupāgame śaya-nīyāsanasiddhānnaṃ na dāpayet sarvvaśreṇīnām ekā.*²⁶⁷

A bullock cart is not to be confiscated by vassals, king's legates, or royal envoys. And, should others show up, no single guild need give beds, seats or cooked food.²⁶⁸

Presumably, a bullock cart is vital for the livelihood of farmers and artisans. Compare NSmV 18.11–12 where “tools by which artisans make their livings are not to be taken by the king even when he confiscates a man's entire property”.²⁶⁹ The “others” are probably minor officers, below the ranks of vassals, legates, or envoys (= *sāmāntas*, *amātyas*, *dūtas*).

Similarly, we have *rājapuruṣāṅām āvāsakī jemakaś*²⁷⁰ *ca* [...] *nāsti* (“none from the king's bailiffs should dwell or eat [in private houses due to their official function]”)²⁷¹ from the Anjaneri plates²⁷².

(5) Obligatory labour

Apart from taxes, the king could order obligatory labour, which may have been quite oppressive. Conscription (*viṣṭi*) is mentioned in many *dharma* texts, for example:

⟨83⟩ *śilpino māsi māsy ekaikaṃ karma kuryuḥ |*
etenātmopajīvino vyākhyātāḥ |
naucakrīvantaś ca |
bhaktaṃ tebhyo dadyāt |
paṇyaṃ vaṅgibhir arghhāpacayena deyam |²⁷³

266 The reader is asked to forgive these etic remarks, otherwise out of place in part Two of this book.

267 VCh 10–12

268 Wiese & Das (2019)

269 Lariviere (2003)

270 Based on the root *jim* (“to eat”)

271 BhoB: p. 237, lines 33–34, translation by Vats & Diskalkar (1939–1940)

272 According to Sircar (1984, p. 11), these plates are attributed to “king Bhogaśakti, who ruled over the Konkana region and parts of Maharashtra including the Nasik District during the early years of the 8th century A.D.” They have been transliterated and translated by Vats & Diskalkar (1939–1940).

273 GDh 10.31–35

Every month each artisan shall work one day for the king. This applies also to people who live by manual labor and to those who operate boats and carriages. The king should give them food when they work for him. Every month traders should give the king a piece of merchandise below its market value.²⁷⁴

Understandably, powerful groups tried to curb the king's *viṣṭi*. For example, the charter of Viṣṇuṣeṇa stipulates:

⟨84⟩ *lohakārarathakāranāpitakumbhakāraprabhṛtīnām vārikeṇa viṣṭih²⁷⁵ karaṇīyā*²⁷⁶

For blacksmiths, carpenters, barbers, potters, and others, obligatory labour may [only] be determined by the [respective] *vārika*.²⁷⁷

In the context of the charter, a *vārika* is a guild's headman. This *sthiti* disallows the direct ordering of obligatory labour by the king. Other inscriptions ask for full dispensation, as seen in *muktibrahmakaraviṣṭih* (someone "dispensed from religious taxes and from unpaid labor").²⁷⁸

(6) Taking at the time of death

The charter of Viṣṇuṣeṇa restricts the confiscating power of the king's officials:

⟨85⟩ *āputrakam na grāhyam*²⁷⁹

The sonless man's property is not to be taken.²⁸⁰

This *sthiti* is similar to *aputtradhanaṃ nāsti*²⁸¹ which is to be understood as a no-escheat rule. Compare *dravyam aputrasya* in KAŚ 3.5.9. There, "his uterine brothers or those living together with him, as also [...] his unmarried daughters"²⁸² are rightful heirs according to Kauṭilya. Finally, per KAŚ 3.5.28, "[t]he king should take a property that has no heir, excluding what is required for the maintenance of the wife and for funeral expenses"²⁸³.

Kane (1973) narrates the discussions surrounding the question of who should be entitled to the property of an *aputra*: possibly his widow (pp. 702–713) or even his daughters (pp. 713–719). See ⟨143⟩. ViDh 17.4–14 mentions this order of inheritance for a man without a son: wife, daughter, father, mother, brother, brother's son, *bandhu*

274 Olivelle (2000)

275 *h* (before *k*) stands for the *jihvāmūlīya*.

276 VCh 72

277 Wiese & Das (2019)

278 See Hall (1858–1860, pp. 539, 541) for the text and the translation.

279 VCh 1

280 Wiese & Das (2019)

281 BhoB: 237, line 33, emended from *aputtradhanaṃ nnāsti*

282 Olivelle (2013)

283 Olivelle (2013)

members, *sakulya* members, fellow student, and, finally, the king.²⁸⁴ Interestingly, the king is not the final recipient if the deceased is a Brahmin; the property would instead go to other Brahmins (ViDh 17.14). Thus, <85> may stipulate that the guild obtains privileges normally reserved for Brahmins.

(7) Import and export duties²⁸⁵

The charter of king *Viṣṇuṣeṇa* and several *rājadharmā* texts give preferential treatment to incoming goods over outgoing goods. The Arthaśāstra's superintendent of customs had to collect outgoing and incoming duties (KĀŚ 2.21–22). However, the superintendent of commodities “should facilitate the import of commodities from other lands by granting favors”²⁸⁶ (KĀŚ 2.16.11). Similarly, a rule favouring *paradeśapaṇya* (“[incoming] goods from other countries”) over *svadeśapaṇya* (“goods from [the king's] own country”) is found in ViDh 3.29–30. The duty on incoming goods is half the duty on locally produced ones.

The charter of king *Viṣṇuṣeṇa* is even more extreme:

<86> *varsaparyyuṣitā vanijah prāveśyaṃ śulkātiyātrikaṃ na dāpanīyāḥ, nairggamikaṃ deyaṃ* |²⁸⁷

Merchants, who have resided [abroad] for a year, are not to be charged an incoming border-crossing fee, [only] an outgoing [border-crossing fee] should be paid.²⁸⁸

Kauṭīlya advises that a range of ritually relevant articles not be burdened with customs duty:

<87> *vaivāhikam anvāyanam aupāyanikaṃ yajñakṛtyaprasavanaimittikaṃ devejyā-caulopanayanagodānavratadīkṣaṇādiṣu kriyāvīśeṣeṣu bhāṇdam ucchulkaṃ gacchet | anyathāvādīnaḥ steyadaṇḍaḥ*²⁸⁹

The following should pass without customs duty: articles for use in a marriage; wedding gifts accompanying a bride; articles meant for gifts; what is received on the occasion of a sacrifice, a religious ceremony, or a birth; and articles for use in special rituals such as divine worship, tonsure, Vedic initiation, first

284 After Olivelle (2009). A similar provision is noted in BrSm 1.26.119:

*ye 'putrāḥ kṣatravīcchūdrāḥ patnībhrātrvivarjitāḥ |
teṣāṃ dhanaharo rājā sarvasyādhipatir hi saḥ ||*

285 This subsection borrows freely from Wiese & Das (2019).

286 Olivelle (2013)

287 VCh 52

288 Wiese & Das (2019)

289 KĀŚ 2.21.18–19

shave, and consecration for a religious observance. A person who makes a false statement incurs the fine for theft.²⁹⁰

In the list above, note *aupāyanika* (“articles meant for gifts”). People familiar with modern taxation might be reminded of income tax exemption for charitable givings, whereby income tax would be applied to one’s income only after making deductions for charitable givings.

290 Olivelle (2013)