



SYSTEM OF TAXATION IN TRAVANCORE: AN ARTEFACT OF CASTE SYSTEM

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ABSTRACT

Taxation and caste system in Travancore were inter-related and the base and yardstick to determine one's identity and social status was also fixed through the caste oriented system of taxation. Demarcation and power were the two significant factors which even divert the course of history throughout the ages. It was in different forms existed in all over the world and the political history of the world hitherto had existed are the history of power domination based on discrimination on the basis of caste, colour, gender, race, culture, etc. In the context of world history, most of the discriminations were in the names of race while in Travancore, it was based on caste system. Taxation in Travancore raised the intensity of caste system in Travancore. As a result, the society began to change and concentrated on bi-polar system like the worthy or not worthy or privileged or unprivileged or the so-called savarnas and avarnas. The nature of the taxation in Travancore was cruel and it degraded the people not in their economic sense but also degraded their social, political and cultural way of life. It was a comprehensive form of degradation and subjugation.

Keywords: *hegemony, humiliation, power, subjugation, tool*

INTRODUCTION

There were more than three hundred forms of taxation existed in Travancore and majority of them were discriminative and oppressive in nature. The Brahmins and the upper castes were exempted from taxation while the lower castes and women were the victims of the cruelties of taxation. Travancore was an agricultural Dynasty and its economic related tax from land to the seeds for the cultivation were taxed in different forms. Apart from these, the animals domesticated for the agricultural purposes were also taxed. The customs, rituals, appearance and manners of the lower castes were taxed and which had the strong support of the rulers because they had the intention to fulfil their economic needs only. The unequal society based on caste system completely destroyed the grass root history and the life of the marginalised and recorded the elite and prosperous sides of the history of Travancore and the glory of the treasure and wealth of the SreePadmanahaswami Temple, the patron temple of the Royal Family. In such great course, the history of the depressed will not come forward and their plights especially due to the system of taxation got only minute space to express. The hegemony of caste and power want the discrimination or an unequal society to move on. So they use caste and tax as the tool for oppression. History hailed the excellence and prosperity of the Model State and its wealth but the source of income proves the cumulative force of income and it proven the result of the miseries and sacrifice of the lower caste in the form of tax as the main source of wealth in Travancore in which had the tears of women and



children and also the men of the lower castes. Actually, it was abreast tax economy but glorified with the fake identity of the welfare dynasty.

Taxation, one of the process there the private money transformed into public money and which would be used for the welfare of the people as well as the development of the political territory in a systematic and people friendly manner. The history of taxation is age old as civilization and through the analysis of the taxation policies, it is easy to find out the pulse and passions of the society.¹ Even though taxation has an economic concept, it can also resembles the social, political and cultural outlook. So through the analysis of the system of taxation in every political authority can realize the socio- cultural condition of the people in those particular area.

Travancore, one of the Princely States in British India and also describe as the 'Model State' had immense events and history to reveal. The Dynasty was ruled by the Travancore Royal Family for more than two hundred years. Generally speaking, the Native State was prosperous and popular in its administrative and also in all grounds. But when it became under close or grass root level historical analysis, it is clear that there were numerous factors which were acted as a challenge to Travancore and its people.

The system of taxation is one of the factor which lead to progress in every society and at the same time the world witnessed the problems regarding with the system of taxation and at last which entered into Revolutions like French, Russian, English, American, Chinese, etc. 'No taxation without representation' was a slogan which reached all over the world in its full strength. So tax is a system which can make a hero to zero and vice versa. Such a situation was also prevalent in Travancore because the system of taxation in Travancore was horrible, inhuman, oppressive, and caste-ridden in nature. The taxation in Travancore targeted to the weaker sections of the society including women and the lower castes. The land of Travancore was under the control of the Brahmins and the land was divided into numerous heads like *Brahmaswam* and *Devaswam* and which were exempted from taxation. In such a situation, the ruler didn't get taxes properly and as a result the whole burden of taxation were come on the shoulder of the lower castes. The inscriptions and copper plates belonged to the period of the reign of Travancore attested such types of burdensome taxes existed in the particular place.²

Caste was the main yardstick to determined one's tax in Travancore and which was supported and executed by the upper castes and ruling hegemony. The power domination was the major reason to suppress the lower castes. They even didn't treat the lower castes as human beings and the rulers always tried to fulfil their economic needs and the upper castes always wants a demarcation in the society as privileged and unprivileged because the *savaranas* enjoyed their position as privileged. There were more than three hundred taxes existed in Travancore and the whole taxes was imposed upon the lower castes of the society.

The major caste related taxes in Travancore were *ankam*, *chunkam*, *kozha*, *eza*, *thappu*, *attaladakkam*, *adimakkasu*, *purushantharam*, *pizha*, *pulayattupennu*, *naattukaval*, *ulku*, *ezahmpootchi*, *ayapapnam*, *pattivaram*, *kottayppanam*, *thalappanam*, *ponnarippu*, *dathukazhcha*, *kazcha*, *aymula*, *cherikkal*, *chenkompu*, *rakshabhogam*, *munmula*, *kannadappulli*, *menipponnu*, *kodapirathi*, breast tax, *kinattilpanni*, *neerkkooli*, *aanappidi*, *kompu*, *kannalakkanam*, *kusakkanam*, *madi*, *ara*, *nattukaval*, land tax, *kathi*, *chatti*, *enikkanam*, *thalakkanam*, *thura*, *valappanam*, *meenpattom*, *tharaku*, *thattarappatam*, *odakkooli*, *chekkira*, *vannarppara*,



chavukanikka, polichezhuthu, mettukaval, kudanazhi, thulakkooli, meesakazhcha, kuppakazhcha, unnippattam, alpapathichunkam, andukazhcha, echoru, paasipattam, angadippattam, tharikkadama, kudivaram, polipponnu, kadathu, river tax, aattupattam, ilavaniapattom, valappanam, poli, channanmattam, varakkol, kudivila, pattam, vazhathoppu, nilanikuthi, etc.

All these taxes were based on caste hierarchy and each of it carried an oppressive character. *Ankam* was a tax existed in earlier times of Travancore in which if there occurred quarrels between two *jenmies*, they should fight each other with another person as their substitutes. Most commonly the lower castes will become their substitute. Apart from *ankam*, there were another taxes were also included in it like *veettukizhi, akakizhi, nattukizhi*, etc. In which the *ankakizhi* is for the *jenmi* and the *nattukizhi* for the king. The lower caste had no value in it. Sometimes the *chekavars* became the substitute. Then they received the *ankakizhi*.³ The profession of every lower caste were come under different forms of taxation. The lower castes especially the *Ezhavas* were engaged in toddy tapping and they paid the tax like *kathi, chatti, thalakkanam, ezhampootchi, enikkanam* etc. *Kathi* was a tax imposed on the knife of the toddy tappers, *chatti* was another tax imposed on *Ezhavas* for their pot used for toddy tapping and *enikkanam* was also imposed upon them for the ladder used by them for climbing on palm and coconut and *thalakkanam* was yet another tax based on caste system imposed upon *Ezhavas*, *thalappu* was a tiny instrument which helped to make the climbing on coconut and palm as easy and which was known by the name *thalakkanam*. *Uzhamputchi* was also had the resemblance to the *thalakkanam*. *Vannarappara* was another caste related tax imposed upon the *Vannan* or the washer man category, *chekkira* and *kusakkanam* were imposed upon the *Kusava* community or the makers of pot. *Thattarappattam* was paid by the *Thattan* community or the Gold Smith for their profession. The weavers gave the tax like *tharikkadama* while the *valakkaram, unnippattam* and *meenpattam* or *paasippattam* were paid by the *Mukkuva* or the fisherman community.⁴

Neerkkooli was imposed upon the lower castes especially the peasants as a water tax. The lower caste also paid a tax to the government named *kuppakazhcha* for their hut while the *mana* or the house of the upper castes had no tax. *Kettuthengu* was imposed upon the coconut trees which were situated on the *pattam* lands of the lower castes. Under this taxation, three out of hundred was owned by the ruler of Travancore. Apart from these, there had hunting tax based on caste manners. In such a way, if a persons hunted an animal its tail, skin and hone were goes to the ruler as tax. Head tax was imposed on the lower caste for their head in between the age of six to sixty.

Menipponnu was a significant caste based tax imposed upon the lower caste.⁵ Under this taxation, if a lower caste person wore golden ornaments they should pay the tax to the government. There had a system that the dress, food, ornaments and the life style of the people were deliberately based on demarcations in Travancore because of the caste hierarchy and its privileges were enjoyed by the upper caste. So the lower castes had no right to wear the golden ornaments or the ornaments as like the model of the higher castes. If they do the same they will punish or taxed. That tax was known by the name of *menipponnu*. The real intensity of this taxation was attested by Palppu, the social reformer and the first Doctor among the lower caste in Travancore. He was belonged to the *Ezhava* community and he was denied from admission in Travancore Medical College only



because he was belonged to the lower caste. Then he decided to go to Madras for medical education and he wants money for that. Then his mother gave some gold and after sold those gold he went to Madras. While he received only few money because during those days, the lower castes used the golden ornaments after mixing any metal in it like bronze or copper. So there had the prejudice that the gold of the lower castes as not valuable or pure. Even though his gold was pure, he never got the actual value of the gold. So *menipponnu* was an important caste based tax which degrade the condition of the lower castes.⁶

Kodapirathi was also have the resemblance to the *menipponnu* and was also imposed upon the lower castes in Travancore. In which if a lower caste wear the Silver ornament, they should pay the tax *kodapirathi* to the Government.

Slavery was a common system in Travancore and the lower castes were the major slaves and treated them as inhumanly. *Adimakasu* was the slave tax also known as *alkasu*. Here in Travancore slavery and slave trade as common. Generally, the out casted, lower castes and the punished lower castes were the major slaves in Travancore.⁷ *Kudivaram* and *kudivila* was also imposed upon the fishermen category who were engaged in salt making.

Breast tax was a horrible as well as inhuman tax system existed in Travancore which was imposed on the lower caste women for their breasts. After gaining the puberty of a lower caste women, the *pravarthiyar* or the tax collector entered into the house of them and fixing the rate of tax to their breasts. Nangeli one of the brave women who belonged to the *Ezhava* community from Cherthala fought against this and gave her life against this horrible taxation, once she cut off her breasts and presented it to the tax collectors as a protest against this oppressive taxation. Perhaps it was the first women liberation movement in all over the world.⁸

The lower caste should pay tax for their hair to breasts. Above all they should pay the tax to their moustache, dress, food, ceremonies, rituals, passions, life style, etc. *Kazhcha* was system in which if there occurred any pleasant occasion in the house of the lower castes, they should pay the same to the ruler. The animals of the lower castes were also come under taxation in the name of *kannadappulli*, *poovala*, *chemkompu*, *attupattom* etc. If the animal has attack spot on its eyes the owner should pay the tax *kannadappulli*. As like this, if the animal has a white hair on its tail, the owner should pay the tax *poovala*. Then the animal kill a person the owner paid the tax called *chemkompu*. *Aattupattam* was tax imposed on the owner of goats. *Polipponnu* was yet another one imposed on the lower caste for their marriages. *Andukazhcha* was imposed upon the *Mukkuvars* and the *Ezhavas* as a tax for their profession.

So the tax of every person in Travancore was determined through their caste status. The whole burden of taxation was faced by the lower castes. The lower castes were denied from all rights and evicted them from the main stream of the public and society in the name of caste, untouchability, unseeability, unapproachability, etc. Apart from these, they were taxed horribly and which not only ruined their social condition but also their economic, political, cultural conditions. Their mentality and health were also destroyed through this taxation. The lion share of this taxation were used to fulfil the economic needs of the rulers and also to feed the Brahmins through the feeding centres.⁹ Even the treasures in SreePadmanabhaswami Temple were also the product of the taxation. It was a breast tax economy in another sense. The Brahmins were exempted from all these taxes. The



Brahmin domination was very vivid in Travancore and they imposed their caste Hindu attitude to the lower castes. *Thalavari* was a tax imposed upon the living human beings belonged to the lower castes. Apart from these, roof, oil making, boating, fishing, hunting etc. were come under the category of taxation.¹⁰

Above all sometimes the rulers engaged in unnecessary wars and then the burden of it came the shoulders of the lower castes. In 1754, such types of taxation came the shoulders of the *Channars* of Travancore.¹¹ Slavery was an inhuman system and slave tax was also horrible apart from these, there had the *uzhiyam* services or forced labour which doubled the miseries of the lower castes.¹²

CONCLUSION

So the system of taxation in the Native state of Travancore brings artificial boundaries in the society and which demarked the society into worthy and unworthy. The lower castes and women were the victims of the inhuman, oppressive and unequal taxation policies of the rulers. Humiliation in all over the world were occurred in different forms and the causative factors for humiliation are also different. There are numerous types of humiliation existed like the historical, institutional, individual, etc. and most of the times the factors for humiliation are the race, gender, colour, caste, etc. Then due to the relentless struggles of the socio-religious reformers, missionary activities, introduction of the English education and the colonial interventions brings numerous reset and protest in the particular society. Then the modernity helped to destroy the age old the so called caste morality in Travancore. Then the rulers brings numerous reforms and act to abolish the inhuman taxes from Travancore. The *Channar* Agitation, *Villuvandi* Agitation, *Kallumala* Agitation, *Mookuthi* Agitation etc. had the background of the miseries faced from the oppressive taxation. Later, Rani Parvathi Bhai proclaimed the lower castes had the right to wear the upper cloth and the lower caste had the right to wear the golden ornaments and other ornaments. It was proclaimed on 19th Medam 993. Some time it was the expediency of the rulers to compel them to allow the rights and withdraw some horrible taxation because most of the lower castes were converted to Christianity and the strength of the Hindu State began to change. It compelled them to reform their acts and rules. So caste and tax were interconnected in Travancore.

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