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Taxation principles in manusmriti: Insights and analysis

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Abstract

This research paper delves into the taxation principles outlined in Manusmriti, an ancient Indian text, examining selected verses that shed light on taxation's ethical, administrative, and enforcement dimensions. Through an analysis of these verses, the paper explores the principles of fairness and minimal imposition on subjects in taxation policies. It discusses the role of the king in ensuring equitable tax burdens and preventing exploitation and corruption in tax collection. Additionally, the paper explores insights into wage regulation and social welfare as depicted in Manusmriti. Lastly, it reflects on the relevance of Manusmriti's taxation principles for contemporary governance and advocates for ethical taxation practices in modern society.

Keyword: Manusmriti, taxation principles, ancient India, ethical governance

Introduction

Manusmriti stands as a cornerstone of ancient Indian legal and ethical literature, revered for its comprehensive guidance on societal norms and governance. Within this revered text lies a profound exploration of taxation, reflecting its pivotal role in shaping governance and societal organization in ancient India. Taxation, as depicted in Manusmriti, transcends mere fiscal policy, embodying ethical principles and administrative guidelines crucial for maintaining societal harmony and economic equilibrium. Through a careful examination of selected verses, Manusmriti sheds light on the intricate nuances of taxation, delineating its principles, administration, and ethical dimensions. These verses offer invaluable insights into the ancient Indian perspective on taxation, providing a rich tapestry of wisdom that continues to resonate in contemporary discourse on governance and ethical governance.

Taxation Principles in Manusmriti

In Manusmriti, taxation principles are elucidated with meticulous attention to detail and ethical considerations.

"क्रयविक्रयमध्वानं भक्तं च सपरिव्ययम् ।

योगक्षेमं च सम्प्रेक्ष्य वणिजो दापयेत् करान् ॥"¹

Translated, it signifies that the king should impose duties upon traders after thorough investigation into various aspects of their commercial activities, including buying and selling, the logistical details of their journeys, expenditures related to sustenance, and measures taken for safety. This verse underscores the importance of informed taxation based on a comprehensive understanding of the trader's transactions.

Verse 7.128 further elaborates on the principle of taxation:

"यथाऽल्पाल्पमदन्त्याद्यं वार्योकोवत्सषट्पदाः ।

तथाऽल्पाल्पो ग्रहीतव्यो राष्ट्राद् राज्ञाब्दिकः करः ॥"²

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¹ Manusmriti 7.127

² Manusmriti 7.128

This verse likens the process of tax collection to the feeding habits of natural entities like the water-insect, calf, and bee, which consume their food little by little. Similarly, the king is advised to draw annual taxes from the kingdom in a gradual manner, akin to the measured consumption of these creatures. This analogy emphasizes the importance of judicious and gradual tax collection to minimize the burden on the subjects. Together, these verses from Manusmriti provide insights into the nuanced taxation principles in ancient Indian society, emphasizing fair and informed imposition of taxes aligned with ethical and economic considerations.

Fair Taxation and Ethical Governance

"यथा फलेन युज्येत राजा कर्ता च कर्मणाम् ।

तथाऽवेक्ष्य नृपो राष्ट्रे कल्पयेत् सततं करान् ॥"³

Translated, it signifies that after thorough investigation, the king should always levy taxes in his kingdom in a manner that ensures both himself and the individuals engaged in business receive their rightful rewards. This verse emphasizes the principles of fairness and equity in taxation, aligning with the broader concept of ethical governance advocated in Manusmriti.

Administration of Taxation

सांवत्सरिकमाप्तैश्च राष्ट्रादाहारयेद् बलिम् ।

स्याच्चाग्रायपरो लोके वर्तेत पितृवत्पु ॥"⁴

In Manusmriti, verse 7.80 sheds light on the administrative aspects of taxation, emphasizing the significance of responsible governance. This verse underscores the king's duty to ensure the yearly revenue collection by trusted individuals, highlighting the importance of competence and reliability in those appointed for this task. Additionally, it stresses the necessity of adhering to scriptures in tax policies, suggesting that taxation should be guided by ethical and legal principles. This verse portrays the king as a guardian of the people, responsible for governing with their welfare in mind. By adhering to ethical conduct and ensuring fairness in taxation, the king contributes to societal stability and the well-being of his subjects. Overall, verse 80 emphasizes the crucial role of responsible governance in taxation administration, promoting ethical principles and the overall welfare of society.

Prevention of Exploitation and Corruption

नोच्छिन्द्यादात्मनो मूलं परेषां चातितृष्णया ।

उच्छिन्दन् ह्यात्मनो मूलमात्मानं तांश्च पीडयेत् ॥"⁵

This section explores the ramifications of excessive greed and exploitation in taxation, emphasizing the critical role of ethical conduct for both rulers and subjects. It discusses measures aimed at preventing corruption and abuse of power

in tax collection, underscoring the king's duty to safeguard the populace from exploitation by officials. By highlighting the importance of ethical governance and accountability, it advocates for fair and just taxation practices that promote societal welfare and prevent undue hardship on the people.

Enforcement and Punitive Measures

In Manusmriti, the king's duty to safeguard the populace from corrupt officials and the punitive measures prescribed for such misconduct:

"राज्ञो हि रक्षाधिकृताः परस्वादायिनः शठाः ।

भृत्या भवन्ति प्रायेण तेभ्यो रक्षेदिमाः प्रजाः ॥"⁶

It suggests that dishonest officials who seize property for personal gain pose a threat to the kingdom's security. Therefore, it is imperative for the king to protect the people from such individuals. The verse implies punitive measures, such as confiscation of property and banishment, for those engaged in corrupt practices, aiming to maintain societal order and integrity.

Conclusion

Summary of key findings and insights from the analysis of taxation concepts in Manusmriti. Reflection on the relevance of Manusmriti's taxation principles for contemporary governance and ethical taxation practices.

By utilizing the verses from Manusmriti as foundational texts, this research paper provides a comprehensive analysis of the taxation concept in Manusmriti, offering insights into the principles, administration, ethics, and enforcement of taxation in ancient India.

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³ Manusmriti 7.129

⁴ Manusmriti 7.80

⁵ Manusmriti 7.139

⁶ Manusmriti 7.123