

Re-Appraising Taxation in Travancore and It's Caste Interference

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Travancore , one of the Princely States in British India and later became the Model State in British India carried a significant role in history when analysing its system of taxation. Tax is one of the chief means for acquiring revenue and wealth. In the modern sense, tax means an amount of money imposed by a government on its citizens to run a state or government. But the system of taxation in the Native States of Travancore had an unequal character or discriminatory character and which was bound up with the caste system. In the case of Travancore and its society, the so called caste system brings artificial boundaries in the society.¹

The taxation in Travancore is mainly derived through direct tax, indirect tax, commercial tax and taxes in connection with the specific services. The system of taxation adopted by the Travancore Royal Family was oppressive and which was adversely affected to the lower castes, women and common people. It is proven that the system of taxation used by the Royal Family as a tool for oppression and subjugation and they also used this

discriminatory taxation policies as of the ardent machinery to establish their political domination and establishing their cultural hegemony.

Through the analysis and study of taxation in Travancore it is helpful to reconstruct the socio-economic, political and cultural conditions of Travancore.

Here in Travancore all the burden of taxation was imposed upon the shoulders of the lower castes and women. The society's division was arranged on the basis of caste in a hierarchical order from the sacred to the unworthy.² Tax is not a mere system for collecting wealth but it can tell us the thoughts, actions and pulse of a society.

When analysing the taxation in Travancore and its socio-political conditions, it is evidently proven that tax was determined by the caste of a person. Burdensome taxes were imposed on the socially backward classes.³ At the same time the policies of taxation expose the inherent inequality of the society and here in this Native States, tax was decided in accordance with the economic needs of the rulers. The rulers with the support of the upper castes impose taxes on all articles, trade, river, animals' trees, forests, lower castes, profession, women, etc. They sometimes treated the lower castes and women were inhuman the most shameful taxation imposed by the rules in Travancore was breast tax which was acted as a sharp knife focused on the prestige and rights of women. The inhuman and unjust in the collection of taxes led Nangeli an *Ezhava* lady to cut off one of

her breasts and present it to them. In spite of these harassments, no steps were taken by the government to ameliorate the sufferings of these people.⁴

In the traditional Travancore society, caste determined the socio-economic and political status of an individual or a group. So the power, prestige and privileges were enjoyed by the elites. Slavery, exploitation, insecurity of women, etc. were the products of the caste hierarchy. The whole burden of taxation, which was arbitrary, unscientific and barbarians fell as the back of the lower classes. They have to pay a number of taxes to the government, even for the hair they grew and the breast of their women.⁵

The rate of taxation and the forms of taxation in Travancore were determined in accordance with caste and which acted the yardstick to make divisions in the society as privileged and unprivileged. Taxes were collected from the people quiet inhumanly.⁶

The rulers taxed everything and they treated caste as the best medium to squeeze the people because Travancore was a Hindu Dynasty and Hinduism carries numerous castes. So they imposed taxes on these caste varieties and excluded the upper castes including the Brahmins and *Nayars*. There had a belief is that the imposition of taxation to the Brahmins as a sin.⁷ The most prominent forms of taxes related with castes in Travancore were '*menipponnu*', a tax imposed upon the *Ezhavas*, *Pulayas* and *Parayas* for wearing of gold ornaments,

'*thalappanam*' as a tax on head imposed to the lower caste who belonged to the age between 16-60 years, '*chekkira*' was another tax imposed on the potters which were belonged to the caste of *Velan*, '*thattarappattam*' imposed to the caste *Thattan* or Goldsmith, '*vannarappara*' to the caste of *Vannan* or the washer man category, '*valakkaram*' to one who engaged in fishing and their net or '*vala*' were under the particular tax, '*ezha*' a tax on the unemployed lower caste, '*karamukattaipanam*' to the *Nadars*, breast tax to the lower caste women, '*kuppakazhcha*' a tax on hut of the lower caste, slave tax, '*polipponnu*' was a tax paid by the lower caste for their marriage ceremonies, '*kodaparathi*' to the lower caste women for wearing gold and silver ornaments. There had another tax introduced by the Travancore rulers upon the unemployed and weaker people name the *Eazhakkash*.⁸

The *Ezhava* community generally engaged in toddy tapping and they were also imposed taxes like '*kathi*', '*chatti*', '*thalakkanam*' and '*enikkamam*'. '*Kathi*' was a tax imposed on the knife used for toddy tapping, '*chatti*' imposed to the pot used for the same, '*thalakkanam*' was imposed to '*thalappu*' which was a traditional thing helps to climb in the coconut tree and '*enikkamam*' which was imposed to the ladder. The Travancore Royal Family was famous as a Hindu Dynasty and in accordance with the Hindu beliefs, cow is considering the sacred animal but in Travancore, even cow was under different types of taxation which

reveals the treatment of caste as a yardstick to satisfy the economic needs of the rulers. It is an undeniable fact that low castes suffered a lot under the then existing caste system. Though there was much possibility for escape from the degradation that the system imposed as them, by conversion to Islam and Christianity.⁹

The pages of the history of Travancore reveals the system of taxation was inhuman, cruel, discriminatory, caste based, etc. but once the people of Travancore never ever tried to escape from these cruelties because they were treated which was one of the ethical and moral rights of them. But the emergence of the Europeans, introduction of western education and the activities of the socio-religious reformers led to think them about their present status of all ill - treatments. Then there emerged the struggle between morality and modernity. As a result, numerous agitations broke out in different parts of Travancore. The Upper Cloth Agitation, Nangeli's protest in Cherthala were the major incidents which exposes its responding character. The caste and rulers operated in the most irrational manner and the concomitant social evils of untouchability, unapproachability and unseeability was observed by people at all lands of Hindu society.¹⁰

So in any way, it can be said that the character of the system of taxation in Travancore were inhuman, discriminatory, caste-ridden, exposes the inherent inequality of the society, expressing economic needs of the rulers, power,

prestige and privileges of the elites, restricted the lower castes from voting rights, diplomatic political taxation, slavery and insecurity of women, etc. so the system of taxation in Travancore was in an oppressive character with discriminatory nature.

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- 1 Samuel Mateer, *Native Life in Travancore*, London, 1883, p.292.
 - 2 Ramakrishnan Nair, *Social Structures and Political Developments in Kerala*, Trivandrum, 1976, p.13.
 - 3 Yesudas R N, *Peoples Revolt in Travancore*, Trivandrum, 1975, p.41.
 - 4 *Ibid.* pp.41-42.
 - 5 *Ibid.* p.41.
 - 6 *Ibid.*, p.43.
 - 7 Gopalan A K, *Manninuvendi* (Mal), Thiruvananthapuram, 1986, p.15.
 - 8 Gopalakrishnan P K, *Keralathinte Samskarika Sharithram*(Mal), Thiruvananthapuram, 1986, p.418.
 - 9 Esudas R N, *op.cit.*, p.45.
 - 10 *Ibid.*, p.27.