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**TITLE OF THE PAPER:- THE VEXATIOUS TAXES AND THE MANNER OF
IT'S COLLECTIONS IN TRAVANCORE**

Abstract

In Travancore there existed cruel kinds of taxes. The rulers and caste Hindus or higher castes exacted various kinds of taxes. The higher castes and rulers were exempted from all kinds of taxes. They enjoyed all kinds of privileges. The common people like Ezhava, Nadars, Parayas and Pulayas were the victims of taxation. The manner of tax collection was also barbarous. Severe punishments were inflicted upon those who failed to pay taxes in due time.

Travancore was a narrow stretch of land lying in the Western Ghats. The political structure of the society was completely feudal in nature and society was caste ridden. Numerous disabilities and injustice prevailed in the society. Justice was according to the person whose caste status. The higher castes were

exempted from all kinds of taxes. The Brahmins, the ruling class and the Nairs enjoyed all privileges in society. The lower castes such as Nadars, Ezhavas, Pulayas and Parayas paid all kinds of taxes. They did *Uzhiyam* (work without salary) to the higher class.

The Nadars and other lower caste people lost their cultivated lands because of the various measures adopted by the Government. They cultivated the rent lands. For collecting taxes, the rulers followed very cruel ways. For this they used police, military and judiciary department. Though they once paid tax again levied tax upon them. If they complained against the authority they noticed the caste of oppressors. If the oppressor is Nair, the judiciary had not taken any action upon them. Because all of the court officials were the Nairs.¹

The Nadars suffered much from the oppression of the government and caste Hindus. The government imposed oppressive and severe taxes on them. The most obnoxious was a capitation tax.

The manner in which it was collected angered the people more than the amount of the tax, although they kept quiet. In 1754, a head tax was imposed on Nadars to meet the military expenditure. The meanest tax was one 'Kuppacaltha'-really a house tax, ² 'one panam' for each hut. The Nadars, Parayas and Pallas paid this. There was also an important tax named 'puru santaram', a twenty five percent tax nominally levied by the government on all heritage property."³ Always equally arbitrary in valuation, as rigid in exaction, the *purusandaram* was perhaps even more severely, certainly more generally felt than the *parachitrum*, a branch of finance, or fines levied at the discretion of the chief officers, whose real zeal was kept in motion by sharing reality the largest part of these ameracements."⁴ There were various forms of taxes-house tax, taxes on oil mills, bows, iron and forges, exchangers, palanquins, boats and nets, hunting, keeping civet cats, musicians, drummers, , harvest, the end of the year and various anniversaries, and on occasions of royal marriages, birthdays etc. The Nadars had to pay

317 taxes. The people paid these excessive taxes because of the fear of collectors.

The Nadars cultivated the lands of higher caste in day time without any wage and they cultivated their own land in night in moonlight. The Nadars had to pay by one-third to agriculture expenses and one-third to Brahmins or temples and one-third to their own expenses. In their own expenses they had to pay 317 taxes to the government. For about 700 years the following taxes had paid by the Nadars. The most important taxes were *Pirappu vari* (Birth tax). Head tax-a tax paid for the total numbers within a family between the ages of 16 to 60. Hair tax-a tax paid to Nadar female to those who tied the hair. Breast tax-those who paid were didn't show their breast in the presence of Nairs or Nambuthiris. Leg tax-at that time there was no right to cover body under the knees. Those that cover the full part of leg paid this tax. *Moustache tax*-those who paid to grow moustache. *Shannar tax*-The Nadars and Ezhavas were commonly paid this tax. Palmyra tax- Those who engaged in writing Palmyra leaves and made baskets had to pay this tax. *Karupetty tax*- those who made jaggery from palm juice had to pay this tax. *Sword tax*- one who paid to use sword. Turban tax- those who desired to use turban. Ornament tax- those who wear ornaments. Marriage tax- all the lower had to pay this tax for marriage. But the higher castes were exempted from this tax. *Tali*-tax-those who wished to wear marriage knot had to pay. Umbrella tax-those who used umbrella. Dress tax- Those who wear white dress had to pay this tax. *Kudil vari*-those who made roofing in the house had to pay this tax. *Odu vari*-those who made bricks in their house had to pay this tax. Slave tax-a slave

who paid this tax. Manual labour tax- a manual labour had to pay this tax. Festivals tax-a tax paid in times of festivals like Onam and Dipavali. Funeral tax-a tax paid at the time of death of a person. It was a cruel tax. Besides this a large number of taxes paid by the Nadars like fowl tax, basket tax, weaving tax, drug tax etc.⁵

The Nadars groaned under the yoke of the heavy poll-tax imposed on them generations before. They paid poll tax not only for those who were alive, but also for the dead. To escape from paying this excessive tax several Nadar families migrated to Tinnevely. The government went to the extent of collecting tax from the representatives of the families thus migrated. The revenue accounts of Travancore 1807-1808, show that the government collected Rs.88044 as poll tax from Nadars and Illavas and sirkar pattom tax on trees from which they drew toddy to earn their livelihood amounted to Rs.18523. While the poll tax on Chetties and other castes amounted to only Rs.4624. The revenue collector exacted the amounts arbitrarily and inflicted fear into the minds of the poor

people.”⁶They were also compelled to render grievous ‘*uliyam* services (work without wages) to the *sirkar*. Ringel Taube observed the sufferings of these people and writes “The *Shannars* are thrown into the hands of usurers who take hundred percent (happy even at this condition any one will or can lend them) and their profit, their livelihood is swallowed up at one gulp. There is not a fowl that is not taken, but human life in an indirect way.

Tax collection

Cruel punishments were inflicted upon to those who failed to give tax on proper time. Tax collectors had showed any kind of sympathy towards the people. They inflicted fear and brutality among the minds of the people. The most important punishments were injure hand and leg, Injured the nose, Pierce the nail into the body, kicked by elephants, drowned by water, hanging etc. They used an instrument called *Kitty (a metal instrument)* to tied the

fingers of the leg behind and this caused unbearable pain to the oppressed.⁷

Ringel taube says "on 21st November 1812 Veeraputhra Pillay, the Turrakar (tax peon) of Cotaram in the district of Agasteeswaram came to Tamarakulam and called on the Kareikar Gooroo Swamy (the same unfortunate Christian whom Dr. Proven cared of the ulcerated cheek) for all the taxes of his sub division in anticipation of the coming year. The demand was 112 ½ *fanams* on 18 houses for *taleivari*, *veleipadivu* and *Kareilickanam*. Gooroo Swamy replied, he was ready to pay a monthly instalment as per mammol but he was not prepared to advance a whole year's taxes. Veeraputhra pillay then took the fire-lock from the attending *tana* peon and having taken out of flint screwed it with the lock to the poor Shannar's ear, where it hung eighty minutes till the money was procured."⁸ Two other Christians' Narainen and Mara perumal has the fire-locks hanging nearly two hours on their ears in the same

place. They say the pain is very great. This is now the common practise all over the Shannar country..... The women in the absence of their husbands tortured by having rice pistil twisted into their hair or a great stone placed on four small pebbles on their backs standing all the time in an unnatural posture.”⁹

Thus the taxes and the manner of collecting taxes were dreadful in Travancore. The lower castes and untouchables suffered the burden of taxes. Their condition was very pathetic. Poverty, destitution, hard work, epidemics, negligence were their privileges. The English education and various laws enacted by the Government uplifted the condition of the poor people. Many taxes were abolished by the Travancore Government under the compulsion of British Government. The continuous request of the missionaries to the Madras Government of India resulted in the passing of an Act on 11 April, 1850, known as “Caste Disabilities Removal Act,” which declared that change of religion would not deprive a man on his right to property. It was enacted in all dominions under the direct control of the British in India. Now they enjoyed privileged status in society. Taxes were

imposed according to the economic status of the people and not according to their castes.

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3. *Ibid*

4. M. Immanuel, *Dravidian Lineages Nadars through the ages*, Nagercoil, 2001, p. 290

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6. K. Rajayyan, *op.cit*, p. 68

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