

AC –
Item No. –

As Per NEP 2020

**Tolani College of Commerce
(Autonomous)**



**Title of the Course: Ancient Indian Taxation System (IKS)
Programme: Bachelor of Commerce (Accounting & Finance)**

Semester: V

**Syllabus for 4 Credit Course
From the Academic Year 2025-2026**

Name of the Course: Ancient Indian Taxation System

Sr. No.	Heading	Particulars
1	Description the course:	This course offers a comprehensive exploration of the taxation system in ancient India, tracing its evolution from the early Vedic period to the end of the medieval era. It examines the socio-economic, political, and philosophical dimensions of taxation, highlighting its role in governance, resource distribution, and societal structure. Students will delve into primary texts such as Kautilya's Arthashastra and the Manusmriti, analyzing their perspectives on taxation and governance. The course will also cover key historical periods, including the Vedic, Mauryan, Gupta, and Chola empires, providing insights into the different types of taxes, methods of assessment and collection, and the administrative frameworks that supported these systems.
2	Vertical :	Major
3	Type :	Theory
4	Credit:	4 Credits
5	Hours Allotted :	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation: 40 Semester-End Examination: 60
7	Course Objectives: <ol style="list-style-type: none"> 1. To understand the complexities of the taxation practices in the Gupta Empire.. 2. To understand the administrative structure and methods of tax assessment, with a focus on the roles of local officials and the record-keeping practices of the Chola bureaucracy. 3. To explore the various types of taxes in the Arthashastra, including produce tax (Bhaga), land tax (Kara), customs duties (Shulka), and taxes on specific occupational groups. 4. To explore the types of taxes outlined in the Manusmriti, including land revenue, taxes on trade and commerce, and other forms. 	
8	Course Outcomes: <ol style="list-style-type: none"> 1. Learner will able to articulate the key features of the Gupta taxation system. 2. Learner will able to analyze the methods used for tax assessment, especially in regard to land and crop yields, and the significance of detailed record-keeping. 3. Learner will able to Identify and describe the different types of taxes mentioned in the Arthashastra, such as Bhaga, Kara, Shulka, and those on artisans and merchants. 4. Learner will able to Identify and describe various types of taxes mentioned in the Manusmriti, particularly land revenue and trade taxes. 	
9	Module 1: Taxation Practices in the Gupta Empire (15 Hours)	
	Types of Taxes in the Gupta Empire <ul style="list-style-type: none"> ❖ Land Revenue <ul style="list-style-type: none"> • Definition and importance of land revenue as the primary tax. 	

- Assessment methods and rates (one-sixth to one-fourth of produce).
- Payment in kind vs. cash.
- ❖ Trade and Market Taxes
 - Overview of trade practices and economic activities.
 - Customs duties on imports and exports.
 - Market taxes on local commerce.
- ❖ Guild Taxes
 - Role of guilds in the economy and taxation.
 - Taxation based on profits from craftsmanship and trade.
- ❖ Tolls and Cesses
 - Definition and purpose of tolls on transportation routes.
 - Additional cesses for public works and military funding.

Tax Administration and Governance

- ❖ Bureaucratic Structure
 - Overview of the Gupta administrative system.
 - Roles of local officials (amatyas and pradeshtas) in tax collection.
- ❖ Tax Assessment Processes
 - Methods used for assessing land and crop yields.
 - Importance of record-keeping and documentation.
- ❖ Flexibility in Taxation
 - Adaptation of tax policies to local conditions and agricultural practices.
 - Handling disputes and corruption in tax collection.

Challenges and Reforms

- ❖ Issues in Tax Collection
 - Corruption and inefficiencies faced by tax collectors.
 - Local grievances and disputes regarding tax assessments.
- ❖ Reforms Implemented by Gupta Rulers
 - Strategies for improving tax collection and administration.
 - Efforts to maintain fairness and reduce burden on farmers.

Module 2: Taxation Practices in the Chola Empire

(15 Hours)

Types of Taxes

- ❖ Land Revenue (Kadamai)
 - Importance of land revenue as the primary source of income.
 - Assessment methods and rates based on land fertility and crop types.
- ❖ Trade and Market Taxes
 - Overview of trade practices in the Chola Empire.
 - Customs duties on imports and exports.
 - Market taxes levied on local commerce and trade activities.
- ❖ Guild Taxes
 - Role of guilds in the economy and their contributions to state revenue.
 - Taxation practices related to artisans and traders.
- ❖ Cesses and Additional Levies
 - Definition and purpose of cesses imposed for specific needs.
 - Temporary levies for public works, military expenditures, and religious activities

Tax Administration and Governance

	<ul style="list-style-type: none"> ❖ Bureaucratic Structure <ul style="list-style-type: none"> • Overview of the Chola administrative system. • Roles of local officials (sabha) in tax collection and management. ❖ Tax Assessment Processes <ul style="list-style-type: none"> • Methods used for assessing land and crop yields. • Importance of record-keeping and documentation in tax administration. ❖ Flexibility and Adaptability <ul style="list-style-type: none"> • Strategies for adjusting tax policies based on local conditions and agricultural productivity. • Approaches to managing disputes and grievances from tax payers.
Module 3: Kautilya's Arthashastra and Tax Administration (15 Hours)	
	<ul style="list-style-type: none"> ❖ Role of the King in Taxation: <ul style="list-style-type: none"> • Ethical principles governing taxation. • Revenue generation strategies for state welfare and military purposes. ❖ Types of Taxes Mentioned in the Arthashastra: <ul style="list-style-type: none"> • Bhaga: Produce tax (agricultural revenue). • Kara: Land tax. • Shulka: Customs duties and trade taxes. • Taxation of artisans, merchants, and other occupational groups. ❖ Tax Collection Mechanisms: <ul style="list-style-type: none"> • Administration of taxes by state-appointed officers (Samaharta and Sannidhata). • Record-keeping, auditing, and preventing corruption
Module 4 : Manusmriti and Its Views on Taxation (15 Hours)	
	<p>Types of Taxes</p> <ul style="list-style-type: none"> ❖ Land Revenue <ul style="list-style-type: none"> • Description of land revenue as a primary form of taxation. • The principle of fair assessment based on land fertility and productivity. ❖ Taxes on Trade and Commerce <ul style="list-style-type: none"> • Overview of taxes imposed on merchants and trade activities. • Discussion of customs duties and market taxes. ❖ Other Forms of Taxation <ul style="list-style-type: none"> • Examination of additional taxes, such as those levied on crafts, tolls, and communal contributions. <p>Principles of Tax Assessment and Collection</p> <ul style="list-style-type: none"> ❖ Fairness in Taxation <ul style="list-style-type: none"> • Manusmriti's guidelines for equitable taxation based on income and capability. • The importance of ensuring that taxation does not lead to hardship for the populace. ❖ Administrative Structure <ul style="list-style-type: none"> • Overview of the roles of local officials (rajukas and amatyas) in tax assessment and collection. • Emphasis on accountability and the duties of tax collectors. <p>Ethical Considerations in Taxation</p> <ul style="list-style-type: none"> ❖ Dharma and Taxation

	<ul style="list-style-type: none"> • The relationship between dharma (moral duty) and the obligation to pay taxes. • Kautilya's perspective on ethical governance and taxation. <p>❖ Use of Tax Revenue</p> <ul style="list-style-type: none"> • Discussion on the allocation of tax revenue for public welfare, infrastructure, and administration. • The role of the ruler in ensuring that taxation benefits the community.
10	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. "Ancient Indian Economy" <ul style="list-style-type: none"> ○ Author: R. S. Sharma ○ Publisher: The Motilal Banarsidass Publishers ○ Year: Various editions available 2. "Kautilya's Arthashastra: The Way of Wealth" <ul style="list-style-type: none"> ○ Author: Kautilya (Chanakya) ○ Translated and Edited by: L. N. Sharma ○ Publisher: Penguin Classics (or other publishers for different translations) ○ Year: Various editions available 3. "Economic History of India" <ul style="list-style-type: none"> ○ Author: Romesh Chunder Dutt ○ Publisher: The G. Allen & Unwin Ltd. ○ Year: Various editions available (originally published in the early 20th century) 4. "The Evolution of the Indian Economy: From the Vedic Age to the 21st Century" <ul style="list-style-type: none"> ○ Author: A. K. S. Wadhwa ○ Publisher: Atlantic Publishers & Distributors ○ Year: 2009 5. "Ancient Indian Society and Culture" <ul style="list-style-type: none"> ○ Author: S. P. Gupta ○ Publisher: Rajesh Publications ○ Year: Various editions available 6. "Taxation in Ancient India" <ul style="list-style-type: none"> ○ Author: R. C. Gupta ○ Publisher: M. D. Publications Pvt. Ltd. ○ Year: 1995

11	Internal Continuous Assessment: 40%		Semester End Examination: 60%	
12	Continuous Evaluation through:			
	Sub-components		Maximum Marks	Conditions for passing
	1) Assignment/Case Studies/Project/Field Visit		15	A learner must be present for each of the sub-components.
	2) Presentation/Book Review/ Research Paper Report		15	
	3) MCQ Based Test		10	
	Total		40	
13	Format of Question Paper: Semester End Examination Question Paper Pattern			
	Maximum Marks: 60 All Questions are Compulsory Carrying 15 Marks each.			
	Duration: 2 Hours			
	Question No	Particular		Marks
	Q-1	Attempt the following: (Any 2 out of 4) a. Theory/ Practical Questions b. Theory/ Practical Questions c. Theory/ Practical Questions d. Theory/Practical Questions		15 Marks
	Q-2	Attempt the following: (Any 2 out of 4) a. Theory/ Practical Questions b. Theory/ Practical Questions c. Theory/ Practical Questions d. Theory/Practical Questions		15 Marks
	Q-3	Attempt the following: (Any 2 out of 4) a. Theory/ Practical Questions b. Theory/ Practical Questions c. Theory/ Practical Questions d. Theory/Practical Questions		15 Marks
	Q-4	Attempt the following: (Any 2 out of 4) a. Theory/ Practical Questions b. Theory/ Practical Questions c. Theory/ Practical Questions d. Theory/Practical Questions		15 Marks

Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Murugan Nadar	
2.	Mr. Mubeen Shaikh	