

A Historical Study of Taxation in India: Economic, Social and Political Dimensions

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ABSTRACT

This paper is an attempt to understand the historical evolution of taxation in India and examines its economic, social and political dimensions from ancient times to the present. Far from being only a fiscal exercise, taxation has functioned as a tool of governance, a mechanism of social control and a source of legitimacy for rulers across different eras. In ancient India, contributions such as Bali, Bhaga, and Kara, later formalised in the Mauryan and Gupta systems, linked taxation to agrarian production, kingship and religious patronage. The medieval period, under the Sultanate and Mughal empires, witnessed greater institutionalisation through systems such as kharaj, jizya, and the zabt, which shaped agrarian relations and sustained imperial power. Colonial taxation marked a turning point, introducing the Permanent Settlement, Ryotwari, and Mahalwari systems, alongside excise duties and the infamous salt tax. These policies were primarily extractive, fuelling rural distress, recurrent famines, and widespread resistance that fed into the nationalist movement. After independence, taxation was reframed as an instrument of development and redistribution. Land reforms, progressive income and corporate taxes, and more recent reforms such as the Goods and Services Tax (GST) reflect attempts to align revenue with democratic

governance and nation-building. By adopting a thematic lens, the paper highlights continuities and changes in how taxation shaped economic growth, reinforced social hierarchies, and defined political authority. The analysis suggests that taxation has always carried meanings beyond revenue—it has influenced the distribution of power and resources, the structure of society, and the legitimacy of the state. Situating India's experience in a broader global context also reveals parallels and divergences with other societies, underlining the universal yet context-specific nature of taxation. The study argues that historical insights into taxation remain highly relevant for contemporary debates on equity, efficiency, and the social obligations of both citizens and the state.

Keywords: Taxation history in India, Revenue systems, colonial economy, social hierarchies, Governance and state power

INTRODUCTION

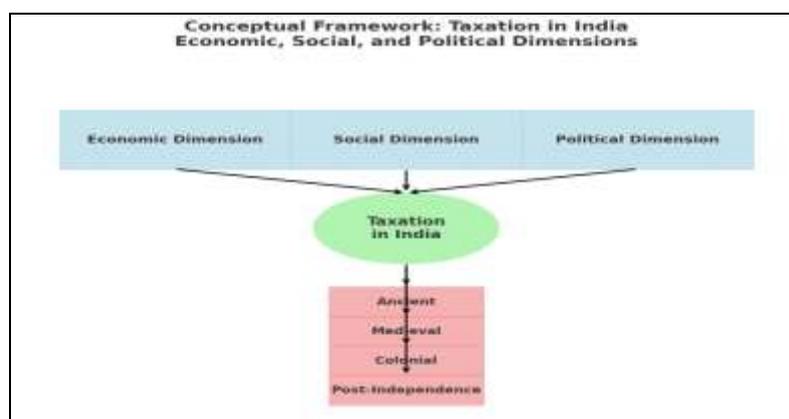
Taxation has always been a central part of how states function and how societies are being organized (Peters, 1991). In India, the story of taxation stretches back thousands of years and is closely tied to questions of power, authority, livelihood and the survival. Taxes were not just payments demanded by rulers but they were a way of shaping relationships between the state and its people (Shome, 2021). For farmers,

artisans, and traders, taxation often determined how much of their produce or income they could keep for their families (Khan, 2001). For rulers and governments, taxes provided the resources to maintain armies, build infrastructure, and support religion and culture (Adams, 1992; Finer, 1997). In this way, taxation has always been more than a fiscal exercise and it has been a key instrument of governance, social control, and redistribution. Studying taxation historically allows us to understand how the burden of revenue was distributed across different social groups and how it affected their everyday lives. It also reveals how rulers used taxation to legitimise their authority and expand political power. For instance, land taxes in the Mauryan or Mughal periods were crucial for financing large empires, while colonial land settlements such as the Permanent Settlement of Bengal reshaped agrarian relations and left long-lasting consequences for rural society (Tumbe, 2018). Even in the post-independence period, taxation has remained central to debates on development, equity, and state responsibility. Thus, the history of taxation is not only about money but also about people, power, and politics. The objective of this paper is to examine taxation in India through a long historical lens, spanning the ancient, medieval, colonial, and post-independence periods. The aim is not only to describe how taxes were collected but also to analyse their economic, social, and political dimensions. This means paying attention to how taxation shaped agrarian economies and trade, how it

affected different classes and communities, and how it became a tool for rulers and governments to exercise authority or face resistance. By doing so, the paper hopes to show that taxation has been both a source of hardship and a mechanism of redistribution, depending on who controlled it and how it was implemented.

The scope of the study covers four broad phases: taxation in ancient India, with its roots in agrarian and religious contributions; taxation under medieval kingdoms and empires, particularly the Sultanate and Mughal systems; the colonial period, marked by exploitative revenue policies that led to widespread distress; and the post-independence period, where taxation became linked with development planning and welfare.

To build this analysis, the paper draws upon a variety of sources. Archival records, classical texts such as the Arthashastra, colonial administrative documents, and nationalist writings provide insights into taxation practices in different periods. Secondary literature by historians, economists, and social scientists helps situate taxation within larger debates on economy and society. Where available, economic data on revenue collection and expenditure patterns also contribute to understanding the long-term shifts in taxation. Taken together, these sources allow for a comprehensive exploration of taxation not just as a technical matter of state finance but as a window into India's economic and social history.



TAXATION IN ANCIENT INDIA

The roots of taxation in India can be traced back to the Vedic and post-Vedic periods, where references to contributions such as *Bali*, *Bhaga*, and *Kara* are found in ancient texts (Shandilya, 2023). These were not simply arbitrary exactions but structured obligations that reflected the relationship between the ruler and the ruled. *Bali* was often understood as a voluntary or customary offering, while *Bhaga* referred to the king's share of agricultural produce (Patil, 1974). *Kara* generally denoted a form of tribute or tax imposed on subjects. Together, these practices show that taxation in early India was closely tied to agrarian production and was legitimised through religious and customary norms. The Mauryan period marked an important stage in the institutionalisation of taxation. The *Arthashastra*, attributed to Kautilya (Chanakya), provides one of the most detailed accounts of revenue administration in ancient India (Ray, 2008). It describes various forms of taxation, including land revenue, taxes on trade and commerce, forest produce, and professional duties. The Mauryan state maintained a complex bureaucracy to supervise collection, and revenues were used to sustain the large standing army, construct public works, and ensure the functioning of governance. The system reflected both the scale of the Mauryan empire and its emphasis on centralised control, where taxation became a key mechanism of statecraft (Kapoor & Singh, 2025). In the Gupta period, taxation continued to play a vital role but with some changes in form and emphasis. Land revenue remained the mainstay of the state, but there was also a growing importance of guild taxation, reflecting the rise of urban centres and commercial activities. Religious levies and endowments became significant, as rulers patronised temples and religious institutions by granting them tax-free lands or shares of revenue. This not only strengthened the role of religion in society but also tied taxation to the cultural and

ideological legitimacy of kingship (Agarwal, 2013).

The social and political implications of taxation in ancient India were far-reaching. Taxation was not merely a means of generating revenue; it was central to the consolidation of kingship and governance. By redistributing resources through public works, military protection, and religious patronage, rulers justified their authority and reinforced social hierarchies. At the same time, taxation shaped everyday life for cultivators, artisans, and traders, linking their labour and production directly to the functioning of the state. Thus, in ancient India, taxation emerged as a crucial bridge between economic activity, political authority, and social order.

TAXATION IN MEDIEVAL INDIA

The medieval period in India brought new layers of complexity to the taxation system, particularly under the Delhi Sultanate and later the Mughal Empire (Datta, 2003). During the Sultanate period, land revenue was the chief source of state income, often referred to as *kharaj*. This was a tax on agricultural produce, usually set at a fixed share of the yield. Alongside it, *jizya*, a tax levied on non-Muslims, was introduced, which carried both fiscal and symbolic significance (Kennedy, 2017). Market duties, customs on trade routes, and taxes on crafts and professions added further to the state's revenue. These systems allowed the Sultanate rulers to sustain their administration and military, but they also placed a considerable burden on peasants and small producers. Under the Mughal Empire, taxation reached a new level of sophistication and organisation. The *mansabdari* system linked military and civil officials to land assignments from which they collected revenue. Akbar's reign is particularly noted for the *zabt* system, where land revenue was carefully assessed based on measurement of land and average yields of crops. This rationalisation reduced some arbitrariness in collection and allowed the state to maintain a steady income (Rezavi,

1998; Fisher, 2016). At the same time, revenue farming, where rights of collection were auctioned to intermediaries, was also used in different contexts, often leading to exploitation of peasants.

The impact of these taxation systems was felt most directly by the peasantry, who formed the backbone of agrarian production. Heavy demands often left them with little surplus, and in years of drought or crop failure, this could lead to distress and indebtedness. Landholding classes such as zamindars and jagirdars played a mediating role, collecting revenue on behalf of the state while also asserting their own authority over peasants. Traders and merchants, though benefiting from the relative stability and expansion of markets under the Mughals, were also subject to duties and cesses that added to the cost of commerce (Pardesi, 2017).

Politically and administratively, taxation was at the heart of medieval state-building. The ability to extract and manage revenue determined the strength of armies, the expansion of territory, and the centralisation of authority. Both the Sultanate and Mughal rulers used taxation to fund monumental architecture, religious patronage, and cultural projects, which in turn reinforced their legitimacy. In this sense, taxation was not simply about raising money—it was a tool of governance that bound together rulers, elites, and ordinary subjects in a shared but often unequal relationship of obligation.

COLONIAL PERIOD TAXATION

The advent of colonial rule brought profound changes to the taxation system in India. Unlike earlier periods, where taxation was linked to the maintenance of kingdoms and local redistribution, colonial taxation was designed primarily to serve the economic interests of the British Empire. The colonial state introduced new land revenue systems that restructured agrarian relations and left a lasting imprint on rural society (Washbrook, 1981). The Permanent Settlement of Bengal (1793), introduced by

Lord Cornwallis, fixed land revenue in perpetuity and granted zamindars ownership-like rights over land. While intended to create a loyal landed class and secure stable revenue for the colonial state, it often led to the exploitation of peasants (Wright, 1954). Zamindars prioritised revenue collection over agricultural welfare, and cultivators bore the brunt of high taxes, eviction threats, and indebtedness. The system weakened the traditional ties between cultivators and rulers and fostered rural inequality (Roy, 2023).

In other parts of India, different systems were adopted. The Ryotwari system, applied in regions like Madras and Bombay, assessed revenue directly from individual cultivators (ryots). This gave peasants nominal ownership of land but subjected them to heavy and often inflexible tax demands (Reddy, 1988). Similarly, the Mahalwari system, prevalent in parts of North India, assessed revenue at the village or mahal level, making communities collectively responsible for payments (Husain, 2018). Though differing in form, all these systems placed a heavy burden on cultivators and prioritised the needs of revenue collection over agricultural stability.

Beyond land revenue, the colonial state relied heavily on customs duties, excise on commodities, and the salt tax. The salt tax in particular became infamous for its symbolic and practical burden on the poor, as salt was an essential item of daily use (Frankema, 2010). Excise duties on items such as liquor and opium also generated significant revenue, often at the cost of social and health consequences. Customs duties, structured to favour British industrial interests, discouraged Indian handicrafts and promoted imports from Britain, contributing to the decline of local industries (O'Brien, 1988). The economic and social consequences of these taxation systems were severe. The rigid revenue demands, combined with exploitative practices, left peasants vulnerable to famine and poverty. Colonial taxation policies were closely

linked to recurrent famines in the nineteenth century, as high taxes left cultivators with little buffer in times of drought or crop failure. Agrarian distress led to frequent uprisings and protests by peasants and tribal communities, reflecting deep resentment against colonial exploitation (Davis, 2000). Politically, taxation became a focal point of nationalist criticism of colonial rule. Leaders of the freedom movement highlighted how revenues collected from Indians were used not for local development but for financing British administration and wars abroad. The salt tax, in particular, became a rallying point in the Gandhian era, with the famous Salt March of 1930 turning a simple commodity into a symbol of resistance against unjust taxation. Thus, colonial taxation was not just an economic policy—it was a defining feature of the colonial relationship itself, shaping both the everyday hardships of rural life and the larger struggle for independence.

POST-INDEPENDENCE TAXATION IN INDIA

With independence in 1947, India inherited not only the institutions of colonial governance but also its deeply unequal taxation system. One of the early challenges for the new state was to reshape taxation so that it could support economic development, reduce inequality, and meet the aspirations of a democratic society (Banerjee & Iyer, 2005). While some elements of the colonial system continued, significant reforms were introduced to align taxation with the goals of nation-building. Land reforms and taxation were among the first priorities. The government attempted to dismantle the zamindari system and redistribute land to cultivators, aiming to create a more equitable agrarian structure (Tiwari, 2023). Land revenue, which had been the backbone of state finance for centuries, gradually declined in importance as agriculture came under pressure from both political movements and new development priorities. Instead, the focus shifted towards industrialisation and modernisation,

supported by taxation of corporate profits, income, and trade (Tomlinson, 2013). A major shift after independence was the increasing reliance on direct and indirect taxation. While direct taxes such as income tax and corporate tax were expanded to ensure progressive redistribution, indirect taxes on goods and services became a crucial source of revenue because they were easier to collect. However, the reliance on indirect taxation also meant that the burden often fell disproportionately on ordinary consumers, especially the poor.

During the planning era, taxation was closely tied to the larger project of nation-building. The state mobilised resources to fund the Five-Year Plans, which aimed to build infrastructure, support industrial growth, and expand welfare measures in health, education, and rural development. Taxation thus became not only a tool for revenue generation but also an instrument for economic planning and social transformation (Bhattacharya et al., 2024). In recent decades, taxation in India has undergone further reforms to adapt to globalisation and changing economic needs. The introduction of the Goods and Services Tax (GST) in 2017 marked a major shift by subsuming multiple indirect taxes into a unified system, aimed at improving efficiency and creating a common national market (Drabu, 2023). Other measures, such as demonetisation in 2016, were linked to attempts at widening the tax base, curbing black money, and moving towards a more transparent economy, though their effectiveness remains debated (Kumar, 2017).

Overall, post-independence taxation reflects both continuity and change. While it has moved away from colonial patterns of extraction, challenges remain in balancing equity with efficiency. Taxation continues to be a central instrument of governance in India—shaping development policies, influencing economic behaviour, and reflecting the ongoing negotiation between state and society over questions of fairness, responsibility, and growth.

THEMATIC ANALYSIS ACROSS ERAS

Looking at taxation across different historical periods in India reveals important patterns and continuities. While the specific forms of taxes and systems of collection changed, the underlying economic, social, and political dimensions remained central in shaping how taxation was experienced and understood.

Economic Dimension

Taxation has always been deeply tied to the structure of the economy. In ancient and medieval times, land revenue formed the backbone of state income, making the agrarian economy the central site of taxation. Trade duties, professional taxes, and levies on guilds show how commerce and urban growth were also linked to state revenues. The Mughal *zabt* system and Akbar's rationalisation of land assessment highlight how taxation could stimulate stability in production and trade when applied systematically (Abbott, 2024). With the colonial period, taxation became extractive, designed primarily to feed British industries and administration, often at the cost of Indian agriculture and handicrafts. Post-independence, the role of taxation expanded to include industrialisation, planning, and welfare, reflecting the new priorities of nation-building (Seelkopf, 2021). Thus, taxation has consistently shaped the direction of economic growth, determining not only how wealth was collected but also how it was redistributed—or withheld.

Social Dimension

The burden of taxation was never evenly distributed. In every era, peasants and small producers bore the heaviest load, while elites often received exemptions or privileges. In the Vedic period, offerings like *Bali* carried religious sanction, while in the Mughal period, certain classes or religious groups received concessions, reinforcing hierarchies (Wiener, 1995). The imposition of *jizya* under the Sultanate

added another layer of differentiation. In the colonial period, rigid revenue demands exacerbated rural inequality, often pushing small cultivators into cycles of debt and poverty. Even after independence, indirect taxes continued to weigh more heavily on ordinary consumers than on the wealthy. Taxation, therefore, reflected and reinforced social divisions, shaped by caste, class, and community, even as it was justified as necessary for the functioning of the state.

Political Dimension

Perhaps most strikingly, taxation was always a political act. In ancient India, it symbolised the king's authority and duty to protect his subjects. In the medieval period, it became a means of consolidating empires, financing armies, and demonstrating royal power through monumental architecture and patronage. Under colonial rule, taxation turned into an instrument of exploitation and became a central cause of resistance, from peasant uprisings to the nationalist movement, with Gandhi's Salt March symbolising the rejection of unjust taxation. In the post-independence era, taxation has been re-framed as a democratic obligation, where citizens contribute to collective development, but debates about fairness, corruption, and equity continue to shape its political significance. Across centuries, taxation has been at the heart of the relationship between rulers and the ruled—serving as both a source of legitimacy and a trigger for resistance.

COMPARATIVE INSIGHTS

A long historical view of taxation in India shows both striking continuities and important changes. Across all eras, land revenue remained the backbone of state finance, reflecting the central role of agriculture in the Indian economy (Tomlinson, 2013). Whether it was the king's share in the Vedic period, the elaborate revenue administration of the Mughals, or the colonial land settlements, the cultivator consistently stood at the heart of the taxation system. Another continuity

was the use of taxation to legitimise authority—ancient kings presented it as part of their dharma, medieval rulers linked it to religious and political power, and modern governments justify it as a contribution to national development (Subramanian, 2022). At the same time, there were significant shifts. Ancient and medieval systems often tied taxation to local redistribution through public works, military protection, or religious patronage. In contrast, colonial taxation was primarily extractive, funnelling wealth out of India and undermining local economies. Post-independence taxation moved again in a new direction, aligning with democratic principles and development planning (Cobham, 2022). The introduction of income tax, corporate tax, and later the Goods and Services Tax reflect how taxation has become more systematised, attempting to balance equity with efficiency in a modernising economy.

When placed in a global perspective, Indian taxation followed some common patterns but also had distinct features. Like many agrarian societies, India's states relied heavily on land revenue for centuries, much like China or medieval Europe. However, the degree of bureaucratic sophistication seen in systems such as the Mughal *zabt* or the Mauryan *Arthashastra*-inspired administration shows a high level of organisation compared to many contemporaneous societies (Washbrook, 1981). Colonial taxation in India, however, diverged from global norms by being unusually extractive—designed not to sustain the local state but to finance an external empire. In the post-independence period, India's taxation trajectory mirrored that of many developing countries, balancing between direct and indirect taxation, while grappling with challenges of informality and widening the tax base (Rao & Kumar, 2017). Thus, India's taxation history is both unique and connected to global trends. It demonstrates how deeply taxation is shaped by the nature of political authority and economic priorities, while also reminding us that questions of fairness,

burden, and legitimacy are universal concerns across societies and times.

CONCLUSION

The history of taxation in India shows that it has always been more than a question of collecting revenue. From the agrarian contributions of the Vedic age to the elaborate Mughal revenue administration, from the exploitative systems of colonial rule to the planning-oriented policies of independent India, taxation has been a central thread in the organisation of economy, society, and politics. A key finding is the persistence of land-based taxation as the foundation of state finance until very recent times, reflecting the agricultural core of the Indian economy. Another is the uneven burden of taxation: peasants and small producers consistently shouldered the heaviest load, while elites, religious institutions, or colonial powers often benefited from exemptions or favourable arrangements. Taxation also played a decisive role in shaping political authority—legitimising kingship, sustaining empires, financing colonial domination, and, later, supporting democratic nation-building. It was equally a site of contestation, provoking resistance and even fuelling movements for independence. This long history underlines that taxation is not merely a technical tool of governance but a powerful social and political institution. It has structured hierarchies, redistributed (or extracted) wealth, and defined the relationship between rulers and the ruled. Understanding this past helps us make sense of contemporary debates about taxation in India—whether around the fairness of indirect taxes, the efficiency of GST, or the challenges of widening the tax base in a largely informal economy. These debates are not new but echo older struggles over equity, legitimacy, and the obligations of citizens and states. In this sense, the study of taxation is also a study of India's broader historical trajectory. It reminds us that questions of who pays, who benefits, and how resources are used have always been

central to governance. Reflecting on this history provides not only insights into the past but also guidance for building a more just and inclusive taxation system in the present.

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