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Revenue, Regulation and Ritual: The Liquor Tax Structure of Arthaśāstra

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विद्याददाति विनयं विनयाद्याति पात्रताम् ।
पात्रत्वाद्धनमाप्नोति धनाद्धर्मं ततः सुखम् ॥

Abstarct: -
Arthaśāstra written by Vishnugupta (***Cāṇakya***) is a seminal work on real state administration, economic policy and governance. Managing the drug trade was a significant interaction of revenue, control, and conduct. The administration was supervised by the suradhyaksha (Superintendent of liquor), who managed production and collected taxes to strengthen the treasury. The state imposed complex taxes on unauthorized sales. In addition, this article gives a detailed description of six major types of Liquor – ***medaka, prasana, asava, arishta, mareya and madhu*** – and their complex ingredients and production methods. To maintain social order, the state imposed geographical isolation, restricted access to shops, and limited the quantity of goods sold to consumers. Bars were tightly controlled, with seasonal amenities, and owners held responsible for the gold and jewellery of drunken customers. These commercial establishments also served as intelligence centers, employing secret spies to monitor suspicious spending and keep an eye on foreign strangers. This paper has been tried to understand basic details about preparing the liquors and its tax system in ***Arthaśāstric*** period of Indian history.

Keywords: - *A*rthaśāstra, Cāṇakya, Suradhyaksha, Tax system, Liquor

Introduction: -

The ***Arthaśāstra*** is one of the foundational texts for political, social and economic development of the country. It describes social welfare, fund raising and also maintaining a sound relationship between other countries. It is an ancient Indian text on statecraft, economic policy and military strategy of the state. This text also talks about the laws of ancient systems, maintaining solid judiciary systems and concrete administration systems of the country. ***Arthaśāstra*** argues how an autocracy, an efficient and solid economy can be managed. This text discusses the ethics of economics and the duty and obligation of a king. It also discusses how to administer a kingdom and details on topics such as agriculture, forestry, foreign policy, mining, revenue systems and wildlife. It focuses on an issue of safety and collective ethics that hold society together.

In ***Arthaśāstra***, Artha(prosperity) means one of the four aims of human life in Hinduism, while śāstra is a Sanskrit word which means "rules" or "science". The ***Arthaśāstra*** deals with the system of politics and principles based on practical considerations rather than moral or ideological ideas. One of its major advantages is that it is a written text as opposed to the oral tradition of India. This text was effective until the 12th century, when it was hidden. Again, it was rediscovered by Prof. R. Shamasastry in Mysore in 1904. He published it in Sanskrit in 1909 as well as translated into English in 1915.

Some opinions on Arthaśāstra: -

Roger Boesche: -

"The ***Arthaśāstra*** is a book of political realism, a book analyzing how the political world works and not very often stating how it ought to work, a book that frequently discloses to a king what calculating and sometimes brutal measures he must carry out to preserve the state and the common goods"

Shiv Shankar Menon (Former National Security Advisor of India): - "The ***Arthaśāstra*** is a serious manual on statecraft, on how to run a state, informed by a higher purpose, clear and precise in its prescriptions, the result of practical experience of running a state. It is not just a normative text but a realist description of the art of running a state"

The ***Arthaśāstra*** is divided into 15 parts and 6000 verses, in which the first five deals with ***tantra*** (internal administration of the state), the next eight deals with ***avapa*** (its relationship with the neighboring states) and the last two are miscellaneous in character.

Author: -

The author of the ***Arthaśāstra*** refers to himself as ***Vishnugupta*** in the last verse of his book.

दृष्ट्वा विप्रतिपत्तिं बहुधा शास्त्रेषु भाष्यकाराणाम्।
स्वयमेव विष्णुगुप्तश्चकार सुत्रं च भाष्यं च ॥[1]

He was also known as ***Cāṇakya*** according to his father's name and ***Kautilya*** as per his clan. His time and birthplace is a controversial issue for scholars and there are multiple theories about his origin. According to the Buddhist text ***Mahavamsatika***, his birthplace was Taxila. The Jain scriptures such as ***Abhidhanacintamani*** mentioned him as a ***dramila*** (Dravidian), that he was a native of south India. According to the Jain writer ***Hemachandra's Parishisthaparva***, ***Cāṇakya*** was born in the ***Caṇaka*** village of the ***Gola*** region. Most probably, he was born in Magadha (Bihar) as the son of Acharya ***Caṇaka*** in 370 B.C. He was the Professor in Political Science at Takshasila University and also teacher, guardian and Prime Minister of the Emperor ***Chandragupta Maurya***. ***Cāṇakya*** is also regarded as one of the earliest known political Thinker, Economist and King maker. ***Cāṇakya*** was the first genuine Political theorist in Indian history. As he was the Economist and Prime Minister, he focused on the production of tax systems and the proper utilization of revenue. As the revenue from different things led to development of the state. As we know that, tax is a financial policy charged by the government on various products and incomes to administrate the state or country. There were different types of taxes during the period of ***Cāṇakya***.

Taxes were levied for maintenance of the social order and the welfare apparatus. He realized the critical role of the tax system for ensuring the economic well-being of society. Stability in the tax regime was an important factor in active trade and commerce policy. This can strengthen the revenue base of the state and the welfare apparatus of the country. The main purpose of taxation is to finance the government and for the welfare of the people. Liquor was one of them and that had been a part of communal life and had an important place in social, spiritual and emotional experiences.

Types of liquor: -

मेदकप्रसन्नासवारिष्टमैरेयमधुनाम् ।[2]

There are six types of liquor: -

- Medaka
- Prasanna
- Asava
- Arista
- Maireya
- Madhu

Medaka: - It was manufactured with one ***drona*** of water, half ***adhaka*** of rice and three ***prasta*** of fermented ***suravija***- it is prepared by the mixing of one ***drona*** of either boiled or unboiled paste of ***masha*** (Alangium Hexapetalum), three parts of rice and one ***karsha*** of ***morata*.**

Prasanna: - It was prepared by the mixing of twelve ***adhaka*** of ***pishta*** **(**flour**),** five ***prashtas*** of ***suravija*** **(**ferment**)** with the addition of ***jatisambhara*** **(**spices**)** together with the bark and fruits of ***putraka*** (A spices of tree).The manufacture of ***sambharayogo*** is prepared by mixing five ***karshas*** of powder ***patha*** (Cyclea peltata/velvet leaf), ***lodhra*** (Lodh tree), ***tejovati*** (Thothache tree), ***elavaluka***, *honey*, the juice of grapes, ***priyangu*** (Fox tail millet/Italian millet), ***daruharidra*** (Wood turmeric/Indian blur berry), black pepper; and which are added in ***medaka*** and ***prasanna*** liquors. And for its pleasing colour they added the decoction of ***madhuka*** mixed with granulated sugar.

The same ingredients that we used in ***prasanna*** are also added in ***svetasura*** (white liquor).

प्रसन्नायोगः स्वेतसुरायाः ।[3]

Asava: - This is manufactured by adding one-hundred ***palas*** of ***kapittha*** (Feronia Elephantum) five hundred ***palas*** of ***phanita***(sugar), and one ***prastha*** of ***madhu***(honey). With an increase of one quarter of the above ingredients, a superior kind of ***asava*** is manufactured; and when the same ingredients are lessened to the extent of one-quarter each, it becomes of an inferior quality.

The requisite quantity of spices to be added in ***asava*** liquor is one ***karsha*** of the powder of each of ***chocha, chitraka*** (Lead wort***), vilanga*** (Embelia),***Gajapippali*** (Scindopsus officinalis schott) and two ***karshas*** of the powder in each of ***kramuka***(Areca nut/Betel nut), ***madhuka*** (Indian butter tree), ***musta*** (Nut grass) and ***lodhra*** (Lodh tree/Symplocos bark). The above one-tenth of the ingredient is called ***bijabandha***.

Arista: -It is a type of medicine and there are various types of ***arista*** for various diseases. It will be prepared based upon prescription of physicians.

Maireya: - A sour gruel or decoction of the bark of meshasringi (a kind of poison) mixed with gula (jaggery) and with the powder of long pepper and black pepper or with the powder of triphala forms maireya.

गुलयुक्तानां वा सर्वेषां त्रिफलासभारः।[4]

(N.b- all kinds of liquor mixed with jaggery, the powder of triphala is always added)

Madhu: - The grape juice is called ***madhu*.** It has different tastes in various places such as ***kapisayana*** and ***harahuraka.***

There are four varieties of liquor according to chanaky. They are –

सहकारसुरा रसोत्तरा बीजोत्तरा वा महासुरा सम्भोरिकि वा।[5]

Sahakarasura- It is Prepared by mixing Mango with Liquor.

Rasottora- It is prepared by mixing Jaggery with Liquor.

Vijottora- It is prepared by mixing ***vijabandha*** with liquor.

Samvarika- It is prepared by mixing so many spices.

Here acharya ***Cāṇakya*** explained how to get pleasant color of liquor. When a handful of the powder of granulated sugar dissolved in the decoction of ***marata***, ***palasa*** (Flame of the forest tree/bastard tree), ***dattura***(Thorn apple),***karanja*** (Indian beech/smooth leaved pongamia), ***meshasringa*** mixed with one half of the paste of the paste formed the by the combining the powder of ***lodhra***(Lodh tree), ***chitraka***(Field mushroom/edible mushroom), ***vilanga*** (Embelia), ***patha*** (Velvet leaf), ***musta*** (Nut grass), ***kalaya*** (Pea/Garden pea), ***daruharidra*** (Indian barberry/Tree turmeric), ***indivara*** (blue lotus), ***satapushpa*** (Indian dill/Sowa), ***apamarga*** (Prickly chaff flower), ***saptaparna*** (White cheesewood tree/Devils tree) and ***nimba*** (Neem tree) is added to a ***kumbha*** of liquor payable by the king, it renders a very pleasant taste.

Five ***palas*** of ***phanita*** (Thick juice of sugarcane) are added to the above in order to increase its flavor.

उत्सवसमाजयात्रासु चतुरहः सौरोको देयः।[6]

Another thing is that in the special occasions like festivals, fairs and pilgrimage the people are allowed to manufacture ***svetasura*** (white liquor), ***arista*** for the use in diseases and other kinds of liquors and also can consume. It's allowed only for four days.

The women and children are only appointed to prepare the liquors and its ferments (***kinva***).

सुरा किण्वविचयं स्त्रियो बालाश्च कुर्यु।[7]

Liquor shop: -

1. The liquor shops should contain many rooms provided with beds and seats kept apart.
2. The drinking rooms should contain scents, garlands, water, and other comfortable things suitable for the seasons.
3. The spies are appointed in the shops, and they will observe whether the cost incurred by customers in the shops are ordinary or extraordinary and also whether there are any strangers. They also take care of the dresses, ornaments and gold of the customers lying there under drunkenness.
4. It is the duty of the shop owner to employ beautiful and clever women to inquire or observe the appearance of local and foreign customers, who is real or fake guise of ***Aryas*** lie down in intoxication.

At the time of ***Cāṇakya*** there was an appointment of superintendent for every aspect like agriculture, mining and liquor etc. to administrate the country systematically. Their work was to collect the tax from every product and deposit it in the ***koshagara***. The other job is to help and guide the people to produce the products and protect them from other.

Duty of the Superintendent of Liquor: -

1. He should employ such men who are acquainted with the manufacture of liquor and ferments (***kinva***).
2. He should arrange to export and import liquor not only in forts and country parts, but also in camps.
3. In accordance with requirements of demand and supply he may either centralize or decentralize the sale of liquor.
4. It is his duty to control the liquor that should not be supplied out of the villages and the liquor shops should not be close to each other. Otherwise, the soldiers spoil the works in hand, and they commit indiscreet acts. Another reason is the ***aryas*** violate their decency and gentle character.

At that time the liquor can't be sold to every person. It should be sold to people of well-known character and in small quantities as one-fourth (half-a-***kudumba***), one-half (one-***kudumba***) or full (half-a-***prasta)*** or one ***prasta.*** Those who are well known and of pure character may take liquor out of the shop and those who don't have the permission to go out with liquor should drink in shop only.

पानागारेषु वा पिबेयुरसञ्चरिणः।[8]

The most important work of superintendent is to detect articles such as sealed deposits, unsealed deposits, goods given for repair, stolen articles and when they find gold and other articles do not belong to them, the superintendent should handover them to the officials outside the shop. Likewise, those who spend a lot and also beyond their income should be arrested.

And another thing is that only poor-quality liquor should be sold according to its price, and it may be sold elsewhere or given to slaves or workmen in sake of appreciation.

Tax structure: - There were different types of taxes in liquor described by ***Cāṇakya: -***

1. One who buys and sells the liquor outside the shop. He will pay 600 ***panas*** as tax.

अराजपण्याः पञ्चकं शुक्लं दध्युः।[9]

2. The person who sells liquors without permission on festivals and fairs will pay the 5 percent of ***sura, medaka, arista, madhu***, liquor as toll tax.

अन्हश्च विक्रयं व्याजीं ज्ञात्वा मानहिरण्योयः।

तथा वैधरणं कुर्यादुचितं चानुवर्तयेत्॥[10]

If the liquor sale is above or not as per the government's permission, then the superintendent should collect 16 percent as measured tax and 20 percent as income tax.

Conclusion: -

The taxation system is the root of a country's development. The basis of prosperity is the actual function of treasury. The Arthaśāstra of Acharya Cāṇakya is still relevant to the today's tax systems. The preparation of liquor described by Cāṇakya is scientifically and thoroughly examined and it is relevant in the modern age. In the ancient time of India, the tax from liquor was one of the most important sources for the growth and development of the country and now-a-days also it is applicable.

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5. R. P. Kangle- The Kautilyas Arthashastra (University of Bombay, Bombay)
6. Dr. S. Sing- Mudrarakshasa (Vishakha Dutta), Varanasi

Index: -

Drona: - Drona is a vessel which stores 12.228 Kilogram of water since l gallon is equal to 3.785 liters, so one Drona is equal to 3.23 gallons of water.

Adhaka: - An old measure of weight (approx. 2.97 Kg.).

Prasta: - A measurement of volume or weight, one-quarter of an Āḍhaka, possibly 0.6 kg.

Karsha: - A weight of gold or silver (= 16 Māṣas = 80 Rettis = 1/4 Pala = 1/400 of a Tulā

= about 176 grains troy; in common use 8 Rettis are given to the Māṣa, and the Karṣa is then about 280 grains troy- 18.143695 Grams.

Kumbha: - It is an earthen pot used for processing & storing the material. A unit of Measurement. one kumbha = 24. 576 kg.

Palas: - It is the Sanskrit name for a weight unit corresponding to '40 grams' used in Ayurvedic literature.

Panas: - 30 panas is equal to 1-rupee.

Footnote :-

1 Kautilya, Arthaśāstra (Edited by Shri Vachaspati Gairola), 1984 Book no- 15, cpt-150, epi-9, Pg.n- 771, verse-3.
2 Ibid, Book no-2, Cptr-41, Epi-25, pg. n-200
3 Ibid, pg. n-203
4 Ibid, pg.no-202
5 Ibid, pg.no-203
6 Ibid, pg.no-204
7 Ibid, pg.no-204
8 Ibid, pg.no-200
9 Ibid, pg.no-204
10 Ibid, pg.no-204, verse no-5