

Volume - XVIII

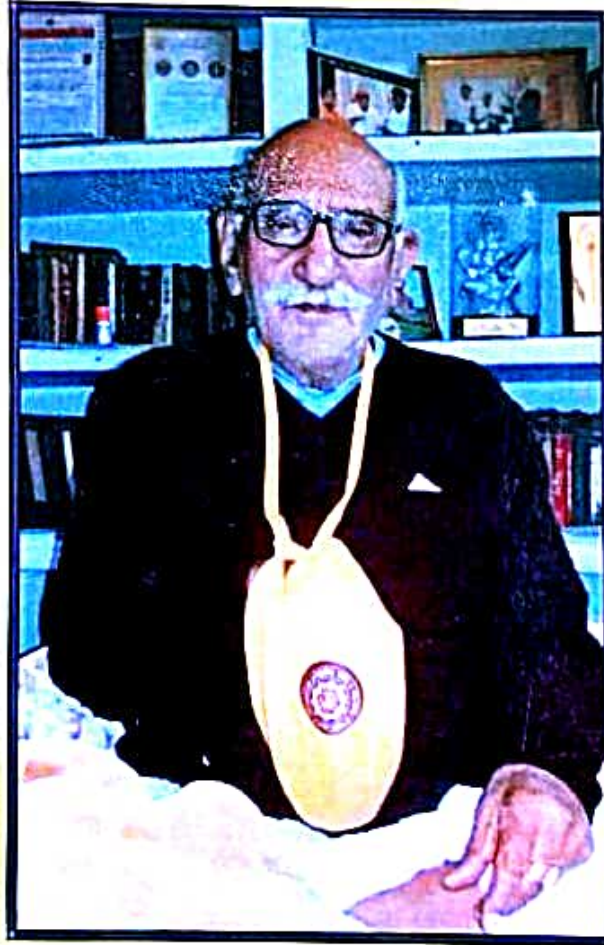
Jan-June 2021

ISSN 2320-2025

व्यासश्रीः VYASĀSRIH

A Bilingual Refereed Research Journal of Indology

(UGC CARE LISTED)



Padmashree Professor Ramayatra Sukla felicitation volume

: Chief Editor :
Dr. Buddheswar Sarangi

Publisher

Maharshi Vyasadev National Research Institute
Vedavyas, Rourkela-4, Odisha
email : vyasasri12@gmail.com
vist us : www.vyasasri.com

व्यासश्रीः VYĀSAŚRĪḤ

(A UGC Care listed Refereed Research Journal)

Jan-June 2021

Date of Publication : 30.04.2021

This Issue is dedicated to
Padmashree Ramayatna Shukla

: Chief Editor :

Dr. Buddheswar Sarangi

: Associate Editors :

Dr. Prasanta Kumar Mahala

Dr. Saroj Kumar Padhi

Dr. Jagamohan Acharya

Dr. Bharatbhushan Rath

Dr. Priyabrata Mishra

Dr. Gyanaranjan Panda

Dr. Shiuli Basu

Dr. Subharajit Sen

Dr. Gogikar Prakash

Publisher

Padmashree Ramaranjan Mukherjee Chair of

Maharshi Vyasadev National Research Institute

A Unit of Vyasayanam, Regd. No. 1635-IV-477/04

Vedavyas, Rourkela-4, Odisha

Contact No. : 7003415810, 7044016153

email : vyasasri12@gmail.com

51. A Brief Study of Origin and Development of Story Literature in Modern Sanskrit writings Preeti R. Pujra	429
52. Moral Values as reflected in the Upaisads Sanchita Kundu	444
53. Advaita's Concept of Change! An analysis in front of Integralism Dr. Saroj Kumar Padhi	456
54. Human Trafficking Dipendu Mondal	462
55. The Development of the figure Pratim Bhattacharya	470
56. Prioritize to Customise Dr. Y. Jahangir & Mariah Tahseen	477
57. संप्रदानविमर्शः डा. मधुकेश्वर भट्टः	486
58. The System of Tax Collection in Dr. Jagamohan Acharya	494
59. Evolution of Sanskrit Grammar : A Glimpse Dr. Pritilaxmi Swain	497
Writer's World	502
Declaration	
Registration Form	

The system of tax (toll) collection in the light of Kautilya

Dr. Jagamohan Acharya

Introduction

The Arthashastra is pride of India. Kautilya is the authors of Arthashastra. In his tremendous work, with different topics Kautilya elaborately explain the duties of a superintendent. The duty of the superintendent, the system of the data collection, regulation of toll dues, division of toll dues, rules of selling, toll charge, commodities, penal code of defaulter etc. are point to point discuss.

Responsibility of the superintendent

The first and foremost significant responsibility of a superintend is like this-

1. The superintended of tools shall build the toll-house (the house where toll is taken).
2. For identification of the toll house a flag facing either the east or the north near the large gate of the city.
3. Four or five toll collectors shall appoint in the toll-house .The duty of the collectors is to collect data's of the merchants and their merchandise.

Arrangement of the data collection

The collector collect the complete data's like whom the merchant are, name, caste, and place of the merchant, when they come, what amount of merchandise they have brought, seal mark on the merchandise etc.

Rules and regulations of toll dues

Division

Toll dues divided into three types that is-

1. External -arriving from country parts
2. Internal -manufactured inside forts
3. Foreign - import from foreign countries

These three types of toll is payment is two ways that is export and import.

Toll dues

Toll is the energy of our revenue. Many years ago Kautilya completely talk about about the collection of toll, which is applicable today.

1. The rate of toll shall be fixed on commodities either old or new and fine shall be fixed on.
2. This is the power of the king.
3. Entrance (gate) dues shall be 1/5th of toll. The superintendent of tolls may remit the tax if circumstances necessitate such favor.
4. Imported commodities shall pay 1/5th of the value as toll.
5. For flowers, fruits, vegetables, roots, bulbous root (*kancha*), ballikya, seeds, dried fish, and dried meat, the Superintendent shall receive 1/6th as toll.
6. For conchi-shells, diamonds, precious stones, pearls, corals, necklaces, such material shall fix the amount of toll, which is variable time to time.
7. For fibrous garments (kshauma),cotton clothes (dukula) silk (krimitana) mail armoury (kankata) alphon of arsenic (*haritaha*) red arsenic (*mumassika*) vermilion (*hingulaka*)metals (*loha*) coloring ingredients(*varnadhatu*)sandal, brown sandal(*aguru*) pungent (*katuka*)ferments(*kinva*)dress(*avarna*) wine, ivory, skins, raw material, use mulling fibrous or cotton garments, carpets, curtains (*pravarna*) products yields by worm (*krimijat*) wool and product yielded by goats and sheep. shall receive 1/10th or 1/15th as toll.