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# Arbitrary System of Taxation in Travancore

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**Abstract:** Non- caste Hindus of Travancore were forced to pay a variety of taxes, including *vari*, *karam*, *varam*, *irai*, and *pattom*. It included taxes on women's breasts, decorations, hair, implements, utensils, air, water, and public highways, among other things. For instance, *kanam* taxes, poll taxes, *enikaram*, *talakaram*, *meniponnu*, *prayachitham*, *purushartham*, *kottaipanam*, *kudissikapanam*, *melvaram*, *anjali padukalam palisa*, *vayyavari*, *manaimippankollumIrai*, *kuppakatcha*, *adiyara*, *nadaavukkar*, *thozhuvvari*, *velaveduppu*, *ezhutholaivari*, *pirappuvvari*, *padanivari*, *nadaivai*, *nattuvvari*, *uttuvvari*, *kattuvvari*, *ettuvvari*, *olaiivari*, *thalivari*, *attuvvari*, *mattuvvari*, *karakuvvari*, *onnavari*, *deepavalivari*, *irappuvvari*, *smasanavari*, *padavaram*, *anaivari*, *kappalvvari*, *uruppadiivari*, *ponnuvvari*, *artruvvari*, *uzhiavari*, *karuppukkattivari*, *meenpattom*, *nelluvvari*, *vaidhyavari*, *tharaipattom*, *kalyanavari*, *uzhavuvvari*, *panavari*, *chandhavari*, *villuvvari*, *nesavuvvari*, *irumbuvvari*, *pallakuvvari*, *nayattuvvari* and *murasuvari* were some of the taxes of the period.

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**Keywords:** Matilakam Records, Savarnas, Avarnas, Onavari, Enikaram, Mulakaram, Melvaram

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## Introduction

In Travancore, the weight of an arbitrary taxing system was borne primarily by the lower classes. More than a hundred annoying levies were imposed on these depressed classes of society. They used to pay taxes for their hair, breasts, fishing nets, head turbans, umbrellas, boats, and other tools they used to make a living. The Travancore Archaeological Series, Kerala Society Papers, Matilakam documents and particularly palm leaf records, manuals, and government directives, reveal the nature of these taxes.

## Historical Background

Travancore, which stretched from Gokarnam to Cape Comorin on India's west coast, was located in the southernmost region of the country. The caste Hindus, also known as *Savarnas*, held all of the powers and benefits and enjoyed the highest social rank. The non-caste Hindus, on the other hand, were treated as *Avarnas* and though they formed the principal labouring class in the society, they were considered untouchables and unapproachable by the *Savarnas* (B Sobhanan, 1978, p.72). They were also subjected to

severe social handicaps. This class of people suffered much from the oppression of the government and caste Hindus. The administrators imposed unjust and severe taxes on them (Yesudas and Swami, 2017, p.30). They did not allow lower caste women to conceal their breasts. Wearing jewels, carrying umbrellas, and maintaining a moustache required the King's permission. The people unfortunately paid these excessive taxes because of their fear of the collectors (Agur, 1990, p.585).

### **Arbitrary System of Taxation**

*Prayachitham* was a fine collected for sundry crimes. A person named Sreedharan Narayanan who married a girl from the Kalpakamadam of Thiruvattar against the royal orders of King Balarama Varma was sentenced to pay an amount of one thousand *Fanamas Prayachitham* (Devi S, 2018, p.192). Most of the fines were imposed for failing to pay Hindu caste levies. If the low castes did not pay the fines, their land was taken away from them, and they were forced to sit in a circle surrounded by fire and sharpened rods where they would perish, having no possibility to escape (Ramanatha Aiyar, 1999, p.226). All these fines were an amount imposed at the whims and fancies of the officer who collected them. The officers also misappropriated much of the fines, as they did not even deposit 25% of the fine collected, into the treasury.. Sometimes, *Prayachitham* was collected even from those who did not commit any mistakes. There was also a tax levied on all heritable property. *Purushartham* was a kind of tax paid by the *Nadars* when they inherited any ancestral property. They had to pay as much as 40% of the property's value to the Government (Proclamation No: 41, 1093 ME). The owner of the land would receive a *Kudivari* value for the trees that the Government has removed from the property. *Kottaipanam* was most likely an infrequent tax imposed on paddy-growing land at a rate of some *Panam*. This type of military cess was collected to maintain fortifications and defence walls during times of war. *Kudichaipanam*, or *Kudissikapanam*, is a Tamil word that meant "tax arrears." *Melvoaram* was a form of tax charged on paddy fields in addition to the regular government dues. *Anjali* was a cess levied on Paddy lands in Travancore (Gopinatha Rao and Ramanatha Ayyar, 1911, p.205). *Padukalam* was a debt bond. Arrears of taxes on land were consolidated into a *Padukalam*, because lands were not auctioned for the arrears on rent. An extra cess was levied on such lands as a *Padukalampalisa* (*palisa* means interest) to compensate the interest on the old arrears.

*Raja Kara Upati* was a tax that had to be paid to the officers of the King. *Piranthanal – Virai – Vakai* was a small tax collected on the land to celebrate Royal birth (Ramanatha Iyer, 1911, p.206). *Vayya-Vari* was a kind of tax collected from *Ezhavas* and *Nadarsat*. One rupee per head was paid to meet the financial crisis that occurred due to Tippu Sultan's attack on Travancore (Kerala Society, 1997, p.50). The *Naduvazhis* and *Desavazhis* did not appoint the tax collectors. They gathered the encumbrances according to their whims and fancies. *Manaimaippan kollum Irai* tax was collected for changing the roof of the house. Beyond all this the lower classes, had to pay the tax for the trees they grew. The taxes collected for the trees during the financial year 1836-37 C.E. were as follows: 12 paise for a mango tree, 7 paise for a palmyra tree, 12  $\frac{3}{4}$

paize for an Alexandrian tree, 3 *Chakkaram* for a tamarin tree and one *Chakkaram* for South Indian Mahia. The coconut tree tax was applied based on the number of trees produced. They would usually collect eight *chakkarams* for the first quality. The *malaivari* tax was imposed on those who lived in the hills. Low caste women were subjected to a leg tax if they showed their legs. Low-caste men were charged a moustache tax if they grew one. The head core tax was collected for wearing the head turban. The umbrella tax was collected from the low caste people for using umbrellas made of palmyra trees (Kerala Society, 1997, p.55). The huts they lived in were subject to a *kuppakatcha* tax of one *panam*. An *adiyara* tax consisting of 1/4th of the whole property was imposed for inheritance. For new plantations, the *Nadavukkar* tax, or value for improvements, was imposed. *Thozhuvvari* tax was collected for cowsheds, and it was based on the number of cattle maintained. Harvesting was subject to the *Velaveduppu* tax and palm leaves for writing were subjected to the *Ezhutholaivari* tax.

Every birth in a lower caste household was subjected to *pirappuvvari* (birth tax). If any low caste woman knotted her hair upward, a hair tax was to be imposed. *Kychitt* was a handwritten receipt. Toddy was subjected to a tax known as *padanivari*. Mission land tax was a tax for the Christian mission lands payable to the Government of Travancore (Lovett, 1972, p.12). Sword tax was a tax for swords that were used by the low caste men. White dhoti-tax was a tax for dhoti to be worn. *Coolie* tax was for daily wages, fishing net tax was to fish from ponds, canals and the sea, and *nadaivai*, was a tax for walking (Immanuel, 2002, p.299). *Nattuvvari* was a village tax, *Uttuvvari* was a tax for tiles, *Kattuvvari*, a tax for forest, *Ettuvvari* and *Olaivari*, a tax for palm leaves, *Thalivari* a tax for *mangalootra* (wedding chain), *Attuvvari*, a tax for goats, *Mattuvvari*, a tax for cattle and *Karakuvvari*, a tax for milking cow were some of the other levies collected from the workers.

*Onavari*, for Onam festival; *Deepavalivari*, for Deepavali festival; *Irappuvvari*, for death; *Smasanavari*, for cremation and *Samathivari*, for burial were also levied. *Padaivari*, tax for the army; *Padavaram*, tax for cavalry and other regiments; *Anaivari*, tax for elephants; *Kappalvari*, tax for Navy, *Uruppadvvari*, a tax for ornaments worn in the ear and neck, and *Ponnuvvari*, a tax for gold were other important taxes. *Artruvvari*, a tax for rivers; *Kinettuvvari*, a tax for wells; *Uzhiavari*, a tax for bonded labours; *Karuppukkattivari*, a tax for jaggery; *Nonguvvari*, a tax for tender Palm fruit; *Panamkizhankuvvari*, a tax for palm saplings; *Jjaattuvvari*, a tax for seedlings; *Meenpattom*, a tax on fish; *Elavaniapattom*, a tax for plantain leaf; *Tharakukooli*, a tax for mediation, *Nelluvvari*, a tax for paddy; *Kuttavari*, a tax for baskets; *Neeruvvari*, a tax for lime powder used for palm juice processing and *vaidhyavari*, a tax for treating the sick were also collected.

*Tharaipattom*, a tax for uncultivated lands at one or two *Parahs* of paddy, *Kalyanavari*, a tax for marriage; *Kalvvari*, a tax for intoxicated palm juice; *Thaliyirai*, a tax to wear wedding chain; *Thimirvari*, a pride tax etc. were collected from the lower sections of the society. *Uzhavuvvari* was a tax for ploughing the land. *Panavari*, was a tax for palm tree; *chandhavari*, was a tax for markets, *Villuvvari*, was a tax for having a bow; *Ennaivari*,

was a tax for oil, *nesavuvvari*, was a tax for weaving; *irumbuvvari*, was a tax for iron materials; *Soolavari*, was a tax for *vel* (spear) and armour, *Pallakuvvari*, was a tax for palanquins, *nayattuvvari*, was a tax for hunting and *murasuvvari*, a tax for drummers were also collected (Yesudas and Swami, 2017, pp.30-31).

Non-caste Hindus like the *Nadars* and *Ezhavas* groaned under the yoke of heavy poll taxes imposed on them. They paid poll taxes not only for those alive but also for the dead. King Rama Varma implemented this poll tax in 1781 C.E. during the Mysorean invasion of Travancore. The money collected through this was spent to meet the military expenses. Anyone between the ages of 16 and 60 had to pay the poll tax for themselves and each family member. Several *Nadar* families migrated out of their holdings and settled in surrounding areas to avoid paying this high tax. The Government then went to the lengths of collecting the tax from the representatives of the emigrated family. Rama Varma was forced to levy additional arbitrary taxes on the people due to the financial crisis that followed the Mysorean aggression led by Tippu Sultan (Logan, 2010, p.449). The revenue accounts of Travancore for the year 1807-1808 showed that the Government collected Rs. 88,044 as poll tax. The *Sarkarpattom* tax on trees from which they drew toddy to earn their livelihood amounted to Rs. 18,523. This tax was collected up to 1815 C.E. (Logan, 2010, p.449). *Nambudiris* and the aristocratic *Nairs* known as *jennies* owned most of the lands.

The *Kanam* tenants were those who leased the land for twelve years. *Verumpattom* was the name given to the subleased estates for three years. The tenants of the *Verumpattakar* were reliant on their rulers, and if they rebelled against them, they were evicted. In South Travancore, the majority of the *Verumpattakars* were non-caste Hindus. As a result, the *jennies* gathered various levies in the name of *Kanam*. By these taxes, *Nadars* were the ones mostly affected because most of the members of this community were *Palmyrah* climbers. For using the ladder to climb trees they had to pay a tax called *Thalaikkanam*. *Kuzhikkanam* tax was imposed for new lands under cultivation (Ramanatha Iyer, 1911, p.205).

The non-caste ladies aged sixteen to thirty-five years had to pay the breast tax called *Mulakkaram*. Nangeli, an *Ezhava* woman who lived in the early 19th century at Cherthala in the erstwhile princely state of Travancore had the courage to oppose this barbaric practice (Krishnan Nair, 2007, p.30). She refused to both uncover her bosom and pay the breast tax. When the *Pravathiyar* (village officer) of Travancore came to her hovel repeatedly asking her to pay the tax, she became frustrated at the unjustness of her harassment. She cut off her breasts to protest the caste-based "breast tax" (Mitra, 1979, p.87) and later that night, died of blood loss (Krishnan Nair, 2007, p.30). Even today, the place where she lived is known as 'Mulachipparambu' in present day Muhamma near Cherthala (Gowri Amma, 2010, p.87). This breast tax was the most heinous levy imposed on women. Until the arrival of the missionaries from the London Missionary Society, no one dared to challenge these long-established norms. Aside from all this, peasants, small-scale labourers, and other working-class members

were victimised by a slew of levies known by various names such as *Enikaram*, *Talakaram*, and *Meniponnu*. Caste-based discrimination existed even in the construction of houses. The low caste people were never allowed to construct a house in the model of the upper caste dwellings. A house tax of one *Panam* was collected from each house (Mateer, 1883, p.292). Vishakhram Thirunal Rama Varma, who ruled for twenty years from 1860 to 1880, recognised the problems faced by the people in paying these unjustified taxes and proclaimed in 1865 to abolish one hundred and ten of them in Travancore. Through such actions, the reign of King Vishakhram Thirunal Rama Varma became notable.

## Discussion

Though there are multiple publications on various aspects of Kerala history in both English and Malayalam, there are only a few specifics about the arbitrary taxation system. For example, S. Uma Devi's *Matilakam Rekhakal*, published by the Sree Uthradam Tirunal Martanda Varma Limited and Charitable Trust in 2017, contains 234 documents, with only two of them dealing with taxation. There is no discussion of the arbitrary taxes that were levied on the general public. People lived in deplorable conditions as a result of such tax burdens. The lower-class communities became entirely destitute in terms of finances. They were not appropriately paid for their hard work on the landlords' fields, both during the day and at night. They were deprived of fundamental freedoms and liberties. For generations, this awful scenario persisted. It became excruciating at times due to the introduction of new arbitrary taxes. The rulers showed minimal regard for basic human condition. In such a context, the arrival of religious missionaries resulted in significant changes in the lives of the people of Travancore. These missionaries attempted to advocate for the poorest members of society. The people's genuine demands were also met favourably by the subsequent enlightened rulers, who abolished these oppressive taxes.

## Conclusion

Thus, in Travancore, the non-caste Hindus were compelled to pay various taxes, including *Vari*, *Karam*, *Varam*, and *Pattom*. It featured taxes on women's breasts, decorations, hair, implements, utensils, air, water, and public highways, among other things. They were compelled to pay these taxes because of their lower social background. These innocent people's lives were wrecked by such unpredictable taxations. Apart from the taxes levied by the government, Brahmins and *Nairs* also levied a few more taxes without the knowledge of the government. As a result, the burden of arbitrary taxes made the lives of depressed communities a living hell. They subsequently relocated to neighbouring nations as it became difficult to remit such arbitrary taxes.

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