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Taxation and Righteous Voices in Tamil Classical Literature

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Abstract

Tamil classical literature shows that monarchical state formation had already taken place and was well established in ancient Tamil society. This paper examines the various sources of revenue of these monarchical states through literary evidence. It seeks to understand the relationship between the monarchical state and key economic sources such as agriculture and trade in ancient Tamil society. The study further explains how country invasions during that period functioned as strategic efforts by the state to bring agricultural and commercial resources under its control. After acquiring these economic resources, the different categories of revenue and taxation such as *Uruporul, Ulgu Porul, Theru Porul, Irai, Kadamai, Kudimai, Thirai, Kondi, Aayam, Iravu,* and *Puravu* are examined in detail. The paper also highlights the relationship between literary references to taxation and epigraphical (inscriptional) evidence on methods of taxation. Finally, it brings out the symbolic and critical reflections recorded by poets in Tamil classical literature against unjust taxation imposed by authority. It also presents the ethical perspectives suggested in these texts regarding improper taxation practices, along with possible remedies.

Keywords

Taxation systems, Tamil classical literature, *Uruporul, Ulgu Porul, Theru Porul*.

Introduction

In ancient Tamil society, Monarchal state formation evolved through successive stages from clan-based structures to the Chieftains (Velir), and eventually to the rise of the king (Venthar). From a historical perspective, Tamil classical texts serve as valuable literary evidence reflecting this long and gradual process of Monarchal state formation. When these texts are examined critically, the economic principles and administrative ideas upheld by ancient Tamil polities become evident. These ideas form an integral part of the intellectual tradition of the ancient Tamils. Among the various economic intellectual traditions that emerged across the Indian subcontinent, the Tamil tradition is particularly significant. Based on the chronology of available literary sources, it may be considered one of the earliest. In this context, the present study is situated within the broader academic discourse of "Indian Economic Knowledge Traditions." The economic ideas preserved in Tamil classical literature constitute a vast field of inquiry. Therefore, this research specifically focuses on uncovering the foundations of revenue systems and taxation methodologies in ancient Tamil Monarchal states, which forms its primary objective. Taxation is inherently linked to the authority of governance, and states have historically developed

structured mechanisms to administrate it. However, literary sources also reveal instances where kings are deviated from ethical norms for collecting taxes, resulting in hardship for the people. This study seeks to highlight the moral voices of ancient Tamil poets who commented on unjust taxation and advocated for the welfare of the people. It further examines the ethical remedial measures they proposed. By bringing, the ethical voices to light that retain relevance even in the contemporary context. It seeks to provide a foundation for an ethics-based discourse that addresses challenges in modern taxation systems. It will strengthen the conceptual foundation of people-centric taxation systems. These are the significance of this study.

Economic Resources of Ancient Tamil Society

Tamil classical literary evidence indicates that two main sectors agriculture and commerce served as the primary economic foundations of ancient Tamil society. The relationship between these sectors and political authority, represented by the state or the monarch, was structurally significant and mutually reinforcing.

State and Agricultural Sector:

According to the Tamil Thinai classification, which divides the land into five ecological zones, agriculture was primarily associated with the Marutham landscape the fertile agricultural plains. This sector was fundamentally dependent on systematic water resource management and the expansion of cultivable land. The most direct point of interaction between agriculture and the state was the control and maintenance of irrigation systems. "Researchers have identified the creation and protection of irrigation systems as key factors in the emergence and stability of political authority."[1] As Poongundran points out in his book *Tholkudi Velir Venthar*, anthropological perspectives also recognize irrigation development as a central factor in the rise of centralized states. In the context of ancient Tamil Nadu, it can thus be inferred that the agricultural economy of the Marutham region, supported by organized water management,[2] played a crucial role in the formation and consolidation of state power.[3]

Classical Tamil literature contains numerous references emphasizing the king's responsibility to construct and maintain water bodies,[4] establish administrative systems for their protection, and thereby sustain agricultural production. Tamil ancient literary sources often highlight the important relationship linking water resources, agricultural prosperity, and state revenue: the expansion of irrigation leads to increased agricultural output,[5] which in turn enhances state income. A notable historical example is the Kallanai (Grand Anicut), traditionally attributed to Karikalan II (2nd century BCE),[6] which continues to function even today. Such evidences underscore the advanced level of state involvement in water management. Literary data also suggest that the state derived various forms of taxation from agrarian producers who benefited from these irrigation systems.

Trade and the State:

Classical Tamil texts from *Maduraikkanchi*, *Pattinappalai*, and *Perumpanarruppadai* to *Silappadikaram* provide substantial evidence of the growth and sophistication of trade in ancient Tamil Nadu. These works illustrate the significant role of trade in shaping the economic structure of the period. Commerce developed in two primary forms: Land trade and Maritime trade. The relationship between commerce and the state was closely linked to political control over trade routes. The kings of Chera, Chola, Pandiya (Muventhar) dynasty undertook military campaigns to bring key maritime routes and inland trade corridors under their authority. The control of ports and highways was a crucial factor in state formation, territorial expansion, and revenue generation. Evidence from *Purananuru*[7] supports this view, indicating the strategic importance of such routes. Initially, the kings of Chera, Chola, Pandiya (Muventhar) dynasty established control over port cities that served as hubs of maritime trade. Major inland trade routes included the Kongu highways, the Baruchham–Kanchi route, and the Dakshinapatha (the route leading to the Vaduka country). The consolidation of these routes under state authority facilitated trade, increased economic integration, and enhanced revenue through taxation and toll collection. In sum, both agriculture and commerce functioned as vital economic resources, with the state playing an active role in regulating, supporting, and deriving revenue from these sectors.

Many references in classical Tamil literary sources depict the kings' waging wars against other kings and chieftains and achieving victory. These accounts are found scattered across the literature, such as Pandiyan Nedunchezhiyan's invasion of Musiri,[8] Cheran Poraiyan's invasion of the Kolli Hills,[9] Cheran Poraiyan's invasion of Thakadoor,[10] Karikal Peruvalathan bringing the Aruvala country and Oliyar country under his control,[11] Cholan Killivalavan's victory over the Kongu country,[12] Pasumpoon Pandiyan winning the Kongu country,[13] Palyanai Selkezhu Koottuvan capturing the Kongu country,[14] the Cheras recapturing the Chera country and Poozhi country from the Indo-Greek king Demetrius,[15] Nedunceralathan defeating the Kadambas and securing victory,[16] the Muventhar's invasion of the Parambu country,[17] Karikal Peruvalathan fighting against and conquering two Venthar and eleven Velir at Vennipparanthalai[18] and Pandiyan Nedunchezhiyan defeating two Venthar and five Velir in the battle of Thalaiyalanganam.[19]

The relationship between warfare, geography, and trade in the ancient period can be understood as deeply interconnected. These factors collectively contributed to the occurrence of invasions and military conflicts. In many instances, wars were motivated by the desire to control regions rich in natural resources and strategically important trade routes.

For example, Musiri is described in literary sources as a region abundant in gold ores. Similarly, Kolli Miuntain region was known for its deposits of gold and precious stones, while thakadoor was rich in gold, iron, and various valuable minerals. The Aruvala and oliyar countries were also noted for their significant gold resources and their access to important trade routes, particularly maritime routes. The Kongu region, especially along the eastern coastal areas, was known for the availability of valuable stones named as peril such as blue-colored stones and green gemstones. These resources contributed to the high level of commercial activity and economic prosperity in the region during that period. The western coastal routes were lined with prominent trade centers, particularly in the Chera Nadu, which functioned as major commercial hubs. By defeating the Kadambas, who were sea pirates, and establishing dominance over maritime trade, the Parambu region emerged as a land rich in commercial centers. Among these was a notable trade hub called 'Nemam,' referred to as 'Nigama' by Ptolemy, along with many other flourishing marketplaces. These natural resources, combined with well-established land and maritime trade networks, made these regions economically valuable. Consequently, the control of such resource-rich areas and trade routes became a major objective of political powers. This led to frequent conflicts, as states sought to bring these economically significant regions under their authority, thereby strengthening their wealth and political dominance. Therefore, based on the data mentioned above, the state appears to have functioned as a protective institution by augmenting water resources, managing them effectively, and thereby promoting agriculture. It brought major routes, commercial cities, and ports under its control, ensuring security for both agricultural production and trade. By providing such protection, the state derived its required revenue in the form of taxes from both agricultural producers and merchants.

Economic System and Types of Taxation of the State

From the evidence found in classical Tamil texts, it can be understood that state formation had already taken place in ancient Tamil society and that it had attained stability. Regarding the economic management to be undertaken by the state, Valluvar states that "properly organizing sources of revenue, increasing the income of the state treasury, safeguarding it, and spending it in a planned manner constitute the principles of efficient and good governance."[20] Classical Tamil literature describes numerous types of taxes as sources of state revenue. However, the *Tirukkural* classifies the sources of a state's revenue into three categories: '*Uru-porul*, *Ulgu-porul*, and *Theru-porul,"*[21] which becomes an important subject of study.

Here, *Uru-porul* can be identified as taxes related to land and agriculture. Accordingly, taxes such as *irai*, *kadamai*, and *kudimai* fall under this category. Next, *Ulgu-porul* refers to taxes imposed on merchants, including those such as customs duties (*sungam*) and trade taxes (*saathu vari*). The third category, *Theru-porul*, denotes the revenues obtained through warfare and the king's victories; associated with this are *thirai* (tribute) and *kondi* (war booty). In addition to these, terms such as *aayam*, *iravu*, and *puravu* are also mentioned in classical Tamil sources as various forms of taxes or contributions paid by the people to the state. These technical terms

carry nuanced distinctions in meaning and therefore require deeper analysis. They not only exemplify the richness of the Tamil lexicon but also reveal its conceptual precision. Thus, this study brings to light the internal dimensions of the economic thought of ancient Tamils.

Uru-porul: This refers to the tax paid by the people to the state. Many commentaries interpret *uru-porul* as property without an owner. Additionally, other commentators explain it as fines collected from offenders, stolen goods, and gift items. Since compensation is provided for theft, and as such, items are considered to have no rightful owner, they are regarded as property that accrues to the king. Mu. Varadarasan interprets *uru-porul* as "wealth that accrues as *irai* (tax or tribute)." According to his view, understanding it as *irai* is acceptable. This is because several commentaries also associate *uru-porul* with land, describing it as a collection of items such as treasures found or excavated from the land Here, it must be noted that *irai* refers to a tax connected with land.

Irai: This may be understood as that which is given by the people to the king. The term *irai*, derived from the root *iru*, carries the meaning of something that is imposed or offered by the people. It generally refers to a tax levied on land. In this context, the expression "iraiyili nilam" (tax-exempt land) is noteworthy. In the *Tirukkural*, the phrase "iraivarkku irai" (tax to the king) is found. The meaning of the couplet in which this phrase occurs can be understood as follows: a country should be prosperous enough to bear the burden when people migrate to it from other lands due to war or natural calamities, and it should also enable its people to pay their due taxes to the state willingly and with contentment.[22] "Regarding the meaning of *irai*, Parimelazhagar interprets it as 'tax revenue,' while Manakkudavar and Paripperumal explain it as 'fixed obligation.' Parithiyar understands it as 'tax duty,' and Kalingar defines it as 'the one-sixth share due to the king,' that is, the tax that must be paid to the ruler."[23]

Kadamai: Every citizen is required to perform certain duties to the state. These obligations may take the form of labor or material contributions. The lexical meaning of *kadamai* stands in contrast to "right," signifying duty or obligation. It refers specifically to land tax, which is determined based on an individual's ownership of land. Such tax may be rendered either through labor work or in the form of goods. The terms *irai* and *kadamai* denote the same type of tax, expressed through different terminologies used across various historical periods.

Kudimai: This term is associated with *kudi*, meaning household or family. When people undertake domestic life, they establish their own homes and reside in them. The state levies taxes on such family-owned properties, including houses and house sites. On this basis, the tax imposed on households came to be known as *kudimai*.

Ulgu Porul: The revenue earned by the state from trade is referred to as *Ulgu*. The tax imposed by the state on goods exported from one's own country to other countries, as well as on goods imported from other countries, is known as *Ulgu*. The term *Ulgu* came to be referred to as *Sungam* in the post-Sangam period. *Pattinappaalai* describes how customs officials stationed at toll gates in the Chola country of Karikala Valavan carefully assessed and examined goods before levying trade taxes. It also notes that, like the horses of the sun that never rest throughout the day, these officials collected taxes tirelessly without pause.[24] *PerumpaanAatrupadai* provides details about the *Saathu vari* (caravan tax) collected from merchants known as *Saathus*, who engaged in overland trade, by soldiers guarding the major trade routes.[25] Furthermore, *Pattinappaalai*[26] and *Silappadikaram*[27] indicate that official state emblems were affixed to goods as proof that the *Ulgu* tax had been paid.

Theru Porul: The term *theruthal* means "to defeat an enemy." *Theru Porul* refers to the wealth seized by the victorious king from the defeated king on the battlefield during war. Although *theru porul*, *thirai*, and *kondi* are related concepts, there are subtle differences between them. Unlike *thirai* (tribute) and *kondi* (war booty claimed by the state), *theru porul* was not considered state property; rather, it was distributed among the warriors who contributed to the victory.

Kondi: This term means "seizing and bringing the property of others." In ancient times, during wars between kings, the wealth seized by the victorious king from the defeated king was called *Kondi*. It is thus associated with warfare. Although it is obtained from the defeated ruler,

unlike *theru porul* (scattered or seized goods), it is considered the rightful possession of the state. This concept is illustrated in a *Purananuru* poem by Mudavanar, which describes the Pandya king Vazhuthi.[28]

Thirai: *Thirai* refers to the fixed tribute that defeated kings were required to pay annually to the victorious king. In the *Silappadikaram* (Katchi Kaathai), it is described that the hill tribes (Kundra Kuravar), like rival kings, brought immeasurable tribute to the Chera king.[29] In *Maduraikanchi* by Mankudi Maruthanar, it is stated that "the lands of those who submitted to you followed your command, while you conquered those who did not submit and made them pay tribute."[30] In later imperial periods, *thirai* also came to denote the tribute (similar to *kappam*) collected by empires from their subordinate chieftains.

Aayam: A tax paid to the state by a specific section of the people based on their occupation was called *Aayam*. In the *Thirukkural*, the term *Urul Aayam* is used to denote the stake or wager that the winner of a game of dice receives from the loser.[31] Over time, *Aayam* came to refer to various kinds of taxes levied on different commodities and activities. For instance, the tax paid on the stone used by a washerman for washing clothes was called *Kall Aayam*. During the later Chola period, *Aayam* was collected under several categories such as *Antharaayam*, *Kaasayam*, and *Nellaayam*, indicating a diversification of taxation based on different sources of revenue.

Iravu: This is also a form of taxation. However, it is not a regular tax that people are obliged to pay under normal circumstances. Rather, it refers to resources that are collected from the people under compulsion in certain situations. *Iravu* denotes a form of extraction carried out, to some extent, through pressure or coercion, beyond the willingness or unwillingness of the people. It is regarded as a special levy obtained by the state from the wealthy either through appeal or enforced demand particularly during unexpected or crisis situations in the country. In contemporary terms, it may resemble a donation. However, *iravu* is more accurately understood as a special contribution or levy made to the state.

Puravu (Security tax): This term denotes "protection" or "safeguarding." Therefore, it can be understood as a form of protective tax. When a particular section of the country needs to be specially protected, the state imposes a specific type of tax for that purpose. Especially during times of crisis, such a *puravu* tax is levied to address the situation economically. The phrase "*kudi puravu irakkum*" found in *Purananuru*[32] serves to illustrate this concept.

The Evolution of Taxation

This section on the evolution of taxation and types of tax reveals the correlation between the literary data on and epigraphical evidence. The inscriptions and literary sources available from these periods serve as key evidence for understanding the revenue system that existed in ancient and medieval Tamil Nadu. The kingdoms formed in ancient Tamil society gradually evolved and attained the status of an empire during the Chola period. Among the 9,000 inscriptions discovered from the Chola Empire, a significant number contain technical revenue terms related to taxation. A small portion of these taxes, referred to as levied or exempted charges, is listed below: "1. Antharayam, 2. Amanji, 3. Ayam, 4. Ala-amanji, 5. Echchoru, 6. Kadamai, 7. Kasayam, 8. Kudimai, 9. Kutratthenndam, 10. Kootrunel, 11. Sillirai, 12. Sillavari, 13. Chekkukadamai, 14. Chenneervetti, 15. Thattarpattam, 16. Thari-irai, 17. Thaniyaal, 18. Thiruvasalil-pondha-kudimai, 19. Neervilai, 20. Nellayam, 21. Pattam, 22. Paadikaval, 23. Peruvari, 24. Muttai-Aal, 25. Vetti, 26. Vedhinai, 27. Velikkaasu."[33]

Inscriptions reveal that many forms of taxation mentioned in classical Tamil literature continued to exist during the Chola period. Moreover, the list above demonstrates that several taxes recorded in Chola inscriptions represent highly developed forms of earlier taxation systems described in literary sources. Thus, literary data and inscriptional evidence correspond closely, reaffirming the importance of literary sources in historical reconstruction.

Resistance against Unethical Taxation

From the perspective of righteousness (*Aram*), this section analyzes the symbolic ideas recorded by poets in classical Tamil literature against improper taxation by the state, along with the solutions they proposed to eliminate such practices.

Coercive Taxation and **Tax Exemption:**

The *Thirukkural* emphasizes that taxation must be carried out in a righteous manner. Valluvar asserts that a government which forcibly extracts taxes (referred to as *Iravu*) from the people is equivalent to thieves who use spears to rob them.[34] He further outlines certain methods through which a state should not generate revenue, identifying forbidden economic practices across three chapters: *Varaivin Magalir* (Public Women), *Kallunnamai* (Abstinence from Liquor), and *Soodhu* (Gambling). In contrast, Kautilya's *Arthashastra* elaborates on the generation of substantial state revenue through taxation on liquor, public women, and gambling. Thus, Valluvar's perspective offers a critical ethical framework that strengthens contemporary discussions on prohibition.

Tax Exemption during Natural Disasters:

When agricultural yield is affected by natural disruptions such as monsoon failure, farming communities suffer severe losses. Poets, acting with a sense of social responsibility, served as intermediaries between the people and the king by directly conveying their grievances. In *Purananuru*, the poet Vellaikkudi Naganar advises the Chola king Killivalavan that tax exemptions must be granted to affected farmers.

The poem conveys that even if rain fails, yields decline, or unusual disruptions affect livelihoods, the blame ultimately falls upon the king. Therefore, if the ruler protects agricultural communities who sustain agriculture and safeguards the wider population, even his enemies will come to respect him.[35]

Receiving Taxes in Intervals Based on People's Condition:

When people are unable to pay taxes in a lump sum, provisions should be made for payment in installments, ensuring sustainable economic growth. In *Purananuru*, Pisiranthaiyar advises the Pandyan king Arivudai Nambi, who burdened his subjects with improper taxation, using the following analogy: "Even rice harvested from a small field, when consumed gradually, can sustain an elephant for many days. However, if an elephant enters a vast field and consumes recklessly, more grain is destroyed under its feet than what it actually eats. Similarly, a wise ruler must know how to collect taxes appropriately to ensure prosperity."[36] Furthermore, rulers must not delay tax collection in anticipation of greater future gains. As Munduurai Araiyanar states in *Pazhamozhi Naanuru* compares delayed taxation to *not milking a cow at the proper time*. If a ruler postpones tax collection expecting to accumulate more wealth later, it can backfire just as a cow that is not milked regularly may stop producing milk.[37] He further advises that taxation should be gentle, like bee drawing nectar from a flower without harming it.[38] Araiyanar strongly criticizes unjust rulers, stating that even if they perform good deeds after oppressing people through unfair taxation, they will not be praised.[39] Such actions are compared to 'cutting off a peacock's crest and feeding it back to the same peacock.'[40]

Thus, poets employed powerful symbolic metaphors to represent unjust taxation, such as 'the robbery of threatening thieves,' 'a field trampled by an elephant,' 'the act of depriving even the secretion of milk from a cow's udder,' and 'cutting off the crest of a peacock and feeding it back to the bird.' In contrast, the metaphor of 'a bee drawing nectar from a flower' was used to signify just and proper taxation. Through these symbolic representations, poets articulated their ethical voices with great intensity and impact; these metaphors function as moral frameworks for taxation. Taxation must be carried out in a non-violent manner and without causing distress to the people. The state should refrain from encouraging harmful activities by rejecting revenue derived from such sources. During times of natural calamities, tax exemptions must be granted to those severely affected. Taxes should be collected with an understanding of the people's conditions, at appropriate times, and with necessary intervals based on need.

In this way, poets proposed people-centered taxation policies grounded in ethical principles to the ruling authorities, offering solutions to the challenges prevalent in the taxation systems of their time.

Conclusion

This study has been undertaken to examine the revenue and taxation systems that existed in ancient Tamil society, based on evidence derived from classical Tamil literature. The findings reveal that agriculture and commerce constituted the two primary sectors through which economic wealth circulated in ancient Tamil society. The study further highlights the economic relationship between the state and these key sectors. The government functioned as a protective authority, ensuring the stability and growth of both agriculture and trade. It undertook significant initiatives such as the construction and maintenance of water resources, including ponds, lakes, and dams, to support agricultural productivity. Additionally, the state facilitated trade by developing and administering highways, commercial centers, and port cities under its control. In return for such protection and infrastructural support, the state collected revenue in the form of taxes from agricultural producers and merchants. The study identifies and explains the classifications of taxation, namely *Uru-porul*, *Ulgu-porul*, and *Theru-porul*, along with their respective subcategories, as found in ancient Tamil administrative practices. These literary findings have also been compared with epigraphical evidence from the Chola period to ensure historical consistency and validation of the research Furthermore, the study brings attention to the ethical perspectives articulated by poets in classical Tamil literature. These poetic expressions serve as moral guidance to rulers, emphasizing that just and righteous taxation ensures the welfare of both the people and the king, while also condemning unjust and exploitative tax practices. Overall, this research provides a foundational framework for further studies on the evolution of taxation systems in Tamil society.

Notes

[1] R. Poongundran, *Tholkudi Velir Vendhar* (New Century Book House, 2022), p. 135.

[2] *Sirupanchamoolam* 66.

[3] *Akananuru* 252.

[4] *Purananuru* 35.

[5] *Sirupanchamoolam* 46.

[6] Kaniyanbalan, *Pazhaœ tamiî-Camutayamum Varala'um*, *Vol. 1* (New Century Book House, 2023), p. 221.

[7] *Purananuru* 30:13-15.

[8] *Akananuru 149.*
[9] *Pathitrupathu 8:3:15.*
[10] *Pathitrupathu 8:8:7–9.*
[11] *Pattinappalai 274–282.*
[12] *Purananuru 373.*
[13] *Akananuru 253.*
[14] *Pathitrupathu 3:2.*

[15] *Tholkudi Velir Vendhar 112.*

[16] *Akananuru 347.*
[17] *Purananuru 109.*
[18] *Porunaratrupadai 146.*
[19] *Akananuru 116.*

[20] *Thirukural* 385.

[21] *Thirukural* 756.

[22] *Thirukural* 733.

[23] T. Murugarathinam (ed.), *Valluvar Vagutta Poruliyal* (Madurai University, 1975).vi

[24] *Pattinappalai* 120–125.

[25] *Perumpanarruppadai* 77–81.

[26] *Pattinappalai* 129–135.

[27] *Silappadikaram* 5:110–114.

[28] *Purananuru* 51.

[29] *Silappadikaram* 25:36–39.

[30] *Maduraikanchi* 229–230.

[3] *Thirukural* 933.

[32] *Purananuru 75-4.*

[33] Noboru Karashima, *South Indian Society in Historical Perspective*, pp. 100–101.

[34] *Thirukural* 382.

[35] *Purananuru* 35.

[36] *Purananuru* 184.

[37] *Palamozhi nanuru* 303.

[38] *Palamozhi nanuru* 379.

[39] *Palamozhi nanuru* 197.

[40] *Purananuru* 75:5.

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