

INDIAN KNOWLEDGE SYSTEM VERTICAL
PROGRAMME NAME B.COM PART -I SEMESTER -I
GENERAL IKS
ANCIENT INDIAN TAXATION SYSTEM

| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS | |
|----------------------|------------------------------|-----------------------|--------------------|--|
| 02 | 02 | 30 | 50 | |

Objectives: Studying the ancient Indian taxation system can be a fascinating and informative endeavour. To guide your study effectively, it's important to establish clear objectives.

1. **Historical Understanding:** Gain a deep historical understanding of how taxation evolved in ancient India, including its origins, development, and changes over time.
2. **Economic Insights:** Explore the economic aspects of taxation, such as how tax revenues were collected, managed, and utilized to support various functions of ancient Indian society.
3. **Social and Political Impact:** Analyze the social and political implications of taxation in ancient India, including its effects on different segments of society, power structures, and governance.
4. **Comparative Analysis:** Compare the taxation systems of different ancient Indian dynasties and regions to identify similarities, differences, and trends.
5. **To study Legal Framework, Cultural Context, Revenue Sources, Taxation Techniques, Impact on Trade and Commerce, Comparative History, Archaeological Evidence, Impact on Society, legacy and Influence**

Course Outcomes-On completion of the course:

Studying a paper / subject on ancient Indian taxation can lead to several valuable outcomes, both in terms of knowledge and potential applications. Here are some possible outcomes that can result from studying ancient Indian taxation:

1. **Historical Understanding:** A thorough study can provide you with a deep historical understanding of how taxation systems evolved in ancient India, including their origins, development, and historical context.
2. **Expertise:** students can become an expert in the field of ancient Indian taxation, which can be valuable for academic or professional purposes.

3. Comparative Analysis: Studying this topic allows you to make comparisons between ancient Indian taxation systems and those of other civilizations or historical periods, offering valuable insights into the broader history of taxation.

4. Research Skills: Researching and studying this subject can sharpen your research skills, including your ability to gather historical evidence, analyze data, and draw meaningful conclusions.

5. Interdisciplinary Knowledge: You may gain interdisciplinary knowledge by exploring the intersections between economics, history, politics, culture, and society in ancient India.

6. Awareness and Advocacy of historical tax records and understanding the role of taxation in ancient societies, Contribution to Indian Studies , Cross-Cultural Understanding ,Personal Enrichment Heritage Preservation

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| UNIT – I | Taxation In India -Gensis and Evolution Taxation In Mauryan -Kautilyas Arthshtrashatra on Taxation Taxation In Gupta Era Taxation In Medieval India -Delhi sultanate and Mughal Era. Taxation System Under Maraths and British Rule | 15 |
| UNIT – II | Principles and types of taxation in Ancient India Historical perspectives of Taxation in India The General Principles of Ancient Indian Taxation system Types of Taxation in Ancient India -tax exemption and additional taxation. Methods of tax collection | 15 |

References –

1. "The Cambridge Economic History of India" edited by Dharm Kumar and Meghnad Desai
2. "Indian Economy, 1858-1914" by R.C. Dutt
3. "The State and Taxation in India: A Comparative Study" by Ursula Hicks
4. "Indian Society and the Making of the British Empire" by C.A. Bayly
5. "The Agrarian System of Mughal India" by Irfan Habib
6. "Taxation in India: A Historical Survey" by B.R. Tomlinson
7. "Economic History of India" by R.C. Dutt
8. "Fiscal Policies and the World Economy: An Indian Perspective" by Amaresh Bagchi

INDIAN KNOWLEDGE SYSTEM VERTICAL
PROGRAMME NAME B.COM PART -I SEMESTER -I
GENERAL IKS
ANCIENT INDIAN ECONOMIC SYSTEM

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Objectives: Objectives –

Studying the periods in Ancient Indian Economy, as outlined above, provides a comprehensive understanding of the economic evolution of ancient India. Here are some objectives and potential outcomes of studying these periods:

1. **Understanding Economic Development:** By studying each period, one can grasp the economic advancements and changes that occurred over time. This includes shifts in agricultural practices, technological innovations, trade patterns, and socio-political structures.
2. **Analysis of Agricultural Practices:** Investigating the transition from the Civil Experiment period to the Use of Plow for Agriculture period allows for an examination of how agricultural techniques evolved and their impact on productivity, land use, and social organization.
3. **Exploring Technological Advancements:** The Use of Iron and Growth of Cities period sheds light on the role of technological innovations, such as iron tools, in agricultural productivity, urbanization, and craftsmanship.
4. **Trade and Commerce:** Understanding the periods of Stabilization and Expansion, Regime Control, and the Use of Coin and Roman Trade helps in analyzing the growth of trade networks, the emergence of markets, and the influence of external factors on the economy, such as the interactions with other civilizations like Rome.
5. **Political Economy:** Investigating the periods of Regime Control and Beginning of Feudalism provides insights into the relationship between political power structures and economic systems, including the role of rulers in economic management, taxation, and land tenure.
6. **Monetary Systems:** Studying Coinage systems in Ancient India and the use of coins in economic transactions offers insights into the development of monetary systems, the role of currency in facilitating trade and commerce, and the evolution of financial instruments.
7. **Land Tenure and Governance:** Exploring Land Grants and Ancient Indian Economic System provides an understanding of land ownership, distribution, and management systems, as well as the socio-economic implications of land grants by rulers and institutions.
8. **Historical Context:** By contextualizing economic developments within broader historical narratives, such as socio-cultural changes, religious influences, and environmental factors, one can gain a deeper understanding of the complexities of ancient Indian society and its economic dynamics.

Outcome-wise, studying these periods contributes to a more nuanced understanding of ancient Indian economy, its resilience, adaptation to change, and the interconnectedness of various socio-economic factors. It also provides valuable insights for comparative analyses with other ancient economies and informs contemporary debates on economic development, governance, and sustainability.

Course Outcomes-On completion of the course:

1. **Insights into Economic Resilience:** By examining how ancient Indian economy adapted to various challenges and transitions over time, such as changes in agricultural practices, technological advancements, and external influences, we gain insights into the resilience of economic systems and their ability to evolve in response to changing circumstances.
2. **Understanding of Socio-Political Dynamics:** Studying the interplay between economic developments and political structures, including the role of rulers, governance systems, and the

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| <p>emergence of feudalism, provides a deeper understanding of the socio-political dynamics that shaped ancient Indian society.</p> <p>3. Appreciation of Trade Networks and Cultural Exchanges: Analysis of trade patterns, the use of coinage, and interactions with other civilizations, such as Rome, offers valuable insights into the extent and nature of ancient Indian trade networks, as well as the cultural exchanges and influences that occurred through commercial connections.</p> <p>4. Recognition of Technological Innovation: By exploring the adoption of new technologies, such as iron tools, and their impact on agricultural productivity, urbanization, and craftsmanship, we gain an appreciation for the role of technological innovation in driving economic growth and societal development in ancient India.</p> <p>5. Implications for Contemporary Economic Debates: The study of ancient Indian economy provides a historical perspective that can inform contemporary debates on economic development, governance, and sustainability. By understanding the challenges and strategies of ancient economies, we can draw lessons for addressing similar issues in the present day, as well as appreciate the diverse approaches to economic organization and management across different historical contexts.</p> | | |
| UNIT – I | <p>Periods in Ancient Indian Economy:</p> <ul style="list-style-type: none"> • Civil Experiment (2600 to 1500 BC) • Use of Plow for Agriculture (1500 to 1000 BC) • Stabilization and Expansion (1000 to 600 BC) • Use of Iron and Growth of Cities (600 to 322 BC) • Regime Control (322 to 200 BC) • Grants, Use of Coin and Roman Trade (200 BC to 200 AD) • Beginning of Feudalism (200 AD to 500 AD) | 15 |
| UNIT – II | <ul style="list-style-type: none"> • Coins and Problems in Ancient Indian Economic History <ol style="list-style-type: none"> I. Introduction to Ancient Indian economy II. Coinage systems in Ancient India • Land Grants and Ancient Indian Economic System <ol style="list-style-type: none"> I. Introduction to Land Grants II. Types of Land Grants in Ancient Indian Economic System | 15 |

References –

1. Ram Sharan Sharma, 1978, Light on Early Indian Society and Economy, Indian Council of Historic Research, New Delhi.
2. Andyopadhyaya, Narayanchandra, 1945, Economic Life and Progress in Ancient India Vol.I: Hindu Period, University of Calcutta, Calcutta
3. Das, Santosh Kumar, 1925, Economic History of Ancient India, Santosh Kumar Das, Howrah