

A study on *Kosa* as a limb of seven constituent elements of state in the *Mahabharata*

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Abstract: The *Mahabharata* is written by Sage *Kṛṣṇa Dvaipayana Vyasa* in eighteen Parvas. It is the treasury of all kinds of knowledges and wisdoms like, morals and ethics, science and polity, religion and philosophy, social and economic etc. on the other hand, based on *dharma*, *artha*, *kama* and *moksa* (the four human values or purusharthas) the *Mahabharata* is known as *Dharmasastra*, *Arthasastra*, *Kamasashtra* and *Moksasashtra*. As *Arthasastra* the epic states *artha* is used for *kosa* or treasury. *Kosa* is very important for protection and maintaining the human life. Not only this, it is very essential or unavoidable part to constitute a state. According to the *Mahabharata*, a state is constituted by seven elements or *angas*, which is altogether known as *saptangarajya*. These are viz, *svami* (sovereign or ruler), *amatya* (ministers), *Janapada* (population and territory) *pura* or *durga* (capital or fort), *Kosa* (treasury), *danda* or *bala* (army) and *suhrd* or *mitra* (allies). Among these seven elements, *svami* or the king is regarded as foremost or chief of all. All elements are making a close inter-relation with the state. Each having its own interests and moving at its own power. Without one organ it becomes incomplete. The *Kosa* is very important for well protection of state both internal and external situation. Hence, the king should take help of other elements for protection of state. If the Kings treasury, i.e. *Kosa* is always full, he becomes victorious, otherwise his security is in danger. For filling up the *Kosa* or treasury various sources and rules are found in the *Mahabharata* and other Indian statecraft, which are viz. the *Arthasastra*, the *Manusmṛiti*, the *Kamandakiyanitisara*, the *Sukranitisara* etc. in this paper an attempt has been made to study the importance of *Kosa*, sources of *Kosa*, taxes and revenue system etc. all in detail.

Introduction:

In ancient works on polity the word 'state' is used in various forms such as *Desa*, *Rashtra*, *Janapada* and *Rajya*. The term *Rashtra* is derived from the Sanskrit root 'raj', meaning realm, empire, dominion, district and country.¹ A state in modern sense, is a political entity consisting of a definite territory and governed by a sovereign authority. *Kauṣilya* (*Arthasastra*. VI. 1) and *Manu* (*Manusmṛiti*. IX. 294-7) state that, the state is formed by a combination of some organs, each having its own interest and moving at its own power. It has an organic unity. Without one organ it becomes incomplete. The Indian political thinkers conceived *Rājya*, i.e. state is constituted of seven elements. According to the *Mahābhārata* the seven constituent elements are viz., *svāmī* (sovereign or king), *amātya* (ministers), *des'ā* or *janapada* (the territory and its people), *durga* or *pura* (fort or citadel), *kos'ā* (treasury), *daṇḍa* or *bala* (military resources) and *mitra* (allies).² Each of the seven organs is equal in merit and each one is indispensable to the body politic. Hence, its functions cannot be performed properly if any one of the seven limbs is found missing. According to the *Mahābhārata* and the *Manusmṛiti*, these seven elements are comparable to the limbs of the human body.³ which are closely related to one another i.e., closely interrelation. Out of the seven limbs the king being the constitutional head of the state, he represents the *rājya* and another elements centre round him. Hence, the 'state' implies a political community, where including both the government and the governed. Among these seven elements the *Kosa* is said to be one of the most important element of a state. For the protection of the borders of state, people from external attack and maintenance all situations, the treasury is most essential. Hence, the *Mahābhārata* states⁴ the king to guard his (finance) with great efforts. Otherwise wicked people can easily attack on the.⁵

Materials and methods:-

The paper has been prepared in analytical method. It is highlighted on *Kosa* in ancient Indian state craft, collection of revenue and sources and principles of revenue in various places of the *Mahabharata*, *Arthasastra* and *Manusmṛiti* etc. References to the respective part and verse have been given as follows.

Position of *Kosa* in ancient Indian State-craft:-

The *Kosa* (treasury) is said to be one of the necessary element or prominent part of the state. It has been variously discussed in different works on ancient Indian State-craft. According to the *Mahabharata*⁶, *Kosa* and army are the root of all development of a state, while army can protect a kingdom from internal and external calamities; the *Kosa* is essential for maintaining the army, king's army is the root of all religious merits and the merits accrued from this lies at the root of development and welfare of his subjects. If a king has a rich treasury, he can increase his kingdom i.e., a state become prosperous. *Kauṣilya*⁷, the renowned author on state-craft (the *Arthasastra*) opines that all things in this world depend upon *Kosa*, therefore, the king must pay attention in protecting and increasing his *Kosa*. According to the *Manusmṛiti*⁸ the king should have the capacity to develop the *Kos'ā* and his realm. Because, the treasury and the government of the kingdom depend on the king.

*Somadeva*⁹ in the *Nītivākyamṛta* emphasized that, the *Kosa* is the breath of the king's existence, and not the air he breathes. In fact it is the treasury and not the person of the king, who is the sovereign.

*Sūkra*¹⁰ says *Kosa* is accumulated for the upkeep of the army and for the benefit of the people and for performing sacrifices. After all, the treasury is the root of felicity in heaven and joy on earth.

Revenue system and its Collection:

According to ancient Indian political thinkers, revenue and the army are two great pillars of a state. The word 'revenue' implies the income of the state by way of taxes and land revenue, which is meant for filling up the treasury (Kosa). In the *Mahābhārata* (XII.87.15-16), it is found that, the king should personally pay attention to the income and expenditure of each day and keep record in his treasury house. Manu (VII.128) says that, taxes depends on the profit of business and cultivation. The same view is found in the *Yājñavalkya Smṛti* (I.327-328), the *Kāmandakiya Nītisāra* (V.77) and *Sūkranītisāra* (I.276-278).

The king collects the revenue from various ways and fill up his treasury. There is no hard and fast rule for collection of revenue. To collect the revenue the king should convey to his subjects that crucial days are approaching, and they should pay in excess money and wealth for their own safety. The *Mahābhārata* states that a king should appoint foot-soldiers and assistants to collect the wealth from the subjects (*Mahābhārata* XII.87.26 & 34). The king should not collect the taxes from wise Brāhmanas (*dvijas*), who used to perform sacrificial activities (*Mbh.* XII.136.2). However when the royal suffers from acute shortage, such Brāhmanas may also be taxed. After all, except the Brāhmanas, the king should collect taxes from other people. Hence, the *Manusmṛti* state, even a poor man who can live by little earnings should also contribute something every year in the form of tax, cf.,

*yat kin̄cidapi varṣasya dāpayet karasañn̄gitam/
vyavahāreṇa jīvantañ rājā rāṣṭer pṛthagjanam// MS, VII. 137*

On the other hand a king should collect taxes from rich Vaisya¹¹. So, the king should good dealings which the Vaisya, because the productive powers may be increased by him.

Principles of Revenue and its source:-

The ancient political writers evolved some general principles for the collection of revenue. At first the king to levy taxes at the proper time and place, which may convenient for the subjects (*Mbh.* XII.83.12). Taxes may very depending on time and situation. Some taxes were fixed and some were varied on the matter of normal time and distress or impending enemy attack some natural calamity. According to Manu (*MS.* VII.130) the king may ordinarily take as tax a sixth part of the crops (or produce of soil). But Kauṭilya (*AS.V.2*) and the *Mahābhārata* (*Mbh.* XII.87) opine that, the king has to take even one-third or one-fourth part of the crops at the time of calamity (*āpada*). Sometimes the king should orders to collect heavy taxes and sometimes lower taxes.

The second principle is that, taxation should not be too heavy or excessive. In this context Manu (*MS.* VII.129 and 140) briefly states thus, "just as the leech, the calf and the bee take their sustenance little by little, so, most the king draw from his kingdom and taxes little by little. Let the king not cut up his own root by not levying taxes, nor the root of others by excessive greed." The *Mahābhārata* also states that (*Mbh.* XII. 88.4-6); the king should collect taxes from the realm lightly in the way the bee draw honey from the flowers, he should do so in the way of the calf and should not bruise the udders (as the calf does not).

The third principle of taxation is that, a king should gradually extend his taxes a little by little. The king should enhance the burdens of his subjects gradually like a person gradually increasing the burdens of a young bullock (*Mbh.* XII.88.7-8). But the principle should be deferred in serious situations. When any calamity suddenly arises then the king should increase taxes for the protection of kingdom, cf.,

*āpadyeva the yācante yeṣām nasti parigrahaḥ/
dātavyam dharmatastebhyastvanukrosād bhayāmatu// Mbh. XII.88.23*

The *Sūkranītisāra* states that, it is only at time of national calamity that the king should receive from the people special charities and contributions, cf.,

*daṇḍa-bhū-bhāga-sūlkanāmādhikyāt vardhanam/
anāpodi na kurvīta tīrthadevakaragrahāt// SNS. IV.2.9*

On the otherhand, the *Kāmandakiyanītisāra* (V.78-79) signifies the eight principal (*aṣṭavarga*) sources for filling up the treasury, viz., agriculture, trade-routes (on land and water), the capital, water embankments, catching of elephants, mines and collection of gold, taxation from the rich, founding town and villages in uninhabited spots, Manu(X.119-120) opines, the principal tax-prayers were agriculturists, traders, manual workers and artisans.

It is known to all that money is very essential for protection and maintenance of the kingdom. Hence, the *Sūkranītisāra* (I.315-317) advices, the king to make savings of revenue. The king should save one-sixth part of all from annual income and should spend one-two of the whole on the army and one-twelfth each on charity (to the learned, the poor and helpless etc.), ministers, inferior officials, and his private purpose or expenses.

According to Manu (*MS.* VIII, 307), the king who, without affording protection, levis *bali*, *kara*, *sūlka*, *pratibhoga* (*pratibhāga* in the printed *smṛti*) and *daṇḍa* (fines) goes at once to hell. Different authorities (*MS.* VII.130; *Gautama Dhammasūtra*. X.24) prescribe that, the king is entitled to the 6th, 8th or 12th part (only sixth in *Viṣṇu* and also 10th in *Gaut.*) of the yield of grain from land. On the other hand in *Rājanītiprakāsa* (PP.262-263), make it clear under what circumstances these different shares are to be taken: viz., the king takes 1/6 of *Sūkadhānya* (owned or bearded grain like wheat and barley), 1/8 from *Simbīdhānya* (grain in pods.) 10th part from crops grown on land that was follow for many years, 1/8th from lands sown in the rainy season and one-sixth from lands that have spring crops. The tax was to be paid once every year or once in six months according to the custom of the country (vide. *History of Dharmastra*) Vol.III.PP.190-191.

Conclusion:

From the above discussion it is seen that is not only the prominent part to constitute a state it is the most important and unavoidable part of a human life also. However, the military forces or armies are very important part to securing a state like was is very essential element to develop a state. Hence, the *Mahābhārata* states army and both are the root of all development of a state. The is important for maintaining army while army can protect the kingdom both internal and external calamities. Hence, a king should have enough treasury or to protect his own kingdom. All types of peace and prosperity of a state dpened on . therefore revenue and collection of taxes are very important for filling up the . A king should collect taxes very carefully otherwise his subjects will be stand against him. After all, the is inseparable element (*aṅga*) of seven limbed state., which is strongly emphasized in various parts of the *Mahābhārata* .

In conclusion, it may be said that, as a limb of seven constituent elements of state, 's power was very high in the *Mahābhārata* and other ancient Indian state-craft also.

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 [2] "atmā' mātyascha kosācha daṇḍa mitrāṇi chaiva hi//
 tathā janapadāśchoiva puram cha kurunandaana/
 etatsaptāmakam rājyam paripālyam prayatnataḥ//"
Mahābhārata XII.69.64-65; 57.5; 122.8
 [3] *Manusmṛti*. IX.294 & *Mahābhārata*. XII.69.63
 [4] *mūla hi rājānaḥ kosāvṛdhikaro bhavet*. Ibid. XII.119.16
 [5] *ibid*. XII.82.4
 [6] *ibid*. XII.130.35
 [7] "mūlah pūrvaḥ sarvāranbhāḥ tasmātpūrvam mavēkṣeta."
Arthasāstra. II.2
 [8] *Manusmṛti*. VII.65
 [9] *Kosō hi mahīpaṭinā jivanam na prāṇāḥ/
 Koṣo hi rājcochyate na sṛīram// Nītivākyāmṛta*. P.81
 [10] *Sūkranītisāra*. IV.2-3
 [11] *Mahābhārata*. XII.87,35-36

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