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TEMPLES AND TAXES: FISCAL SUPPORT FOR RELIGION UNDER THE CHOLA DYNASTY, VIJAYANAGARA EMPIRE AND JAGANNATH TEMPLE

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I. ABSTRACT

Imposing Tax is the sovereign power of the state. It can impose tax and use it for the general purpose of the people. Welfare states use tax revenue for the general welfare purposes, irrespective of giving weightage to any particular religion. By referring to the history of India, some Indian kingdoms used tax revenue for the development of the Hindu temples. They used some special taxes for that purpose. This is called "Religious Taxes". Sometimes, ruling kings levied this kind of tax for the development of religion, and sometimes, temple administration got the power to impose taxes and used it for its development. Some kingdoms used their general tax revenue towards religion. Those taxes served the intended objectives. Chola Dynasty, Vijayanagara Empire and Jagannath Temple are some examples for such practices. But in the present day, sovereign states have transformed into secular sovereign states. So, there is no such imposition of religious taxes now. Some temple administrations still impose fees and other levies for their development, but no sovereign imposition of religious taxes now.

II. KEYWORDS

Temple taxation, Fiscal policy in ancient India, Pilgrim taxes, Chola Dynasty, Vijayanagara Empire, Jagannath Temple.

III. INTRODUCTION

Indian kings imposed specific taxes on the people to support particular religions and their affairs. Those specific taxes are known as "Religious Taxes". Sita, Bali, and Kara were three categories of ancient taxes. Sita refers to a tax on profits from state-owned land; Bali is a religious tax; and the Kara is a tax paid by merchants[2]. Imposing and

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[2] Maneesha S, Kauṭilya's vision of tax-system: A study on Arthaśāstra, 7, International Journal of

collecting religious taxes happened in India. It was reflecting the social and cultural life of the people. Various ancient texts and customs clearly show the practice of religious taxes.

Notably, Kautilya's Arthashastra, which is an important Indian book on the art of politics, Kautilya also known as Chanakya. He worked as chief minister to the emperor Chandragupta who was portrayed by the historians as the founder of the Mauryan dynasty. While it may be improbable that the entire text originates from such an early time, certain sections may have originated during the Maurya period. Kautilya wrote about the way of organisation of the economy of the state, the qualification and selection method of ministers to the state, the nature and manner of the war, and the system of arrangement and distribution of tax resources of the state[3].

The Arthashastra described two main aspects of religious taxation. First, religious taxes are specifically levied for religious activities and events of a religious nature. Secondly, the state can impose religious taxes upon its subjects for fulfilling religious obligations or for contributing to religious institutions. Religious taxes can be collected to support religious entities in society. By way of it, the state can support the religious practices and maintain the functions of such religious entities[4].

Based on those aspects, the word "Religious Taxes" means taxes levied by the state exclusively for the purpose of funding religious institutions, activities and their development. Further, Religious taxes in Hinduism pertain to levies for religious activities and citizen contributions supporting religious institutions, reflecting the community's commitment to spiritual practices and their associated organisations[5]. Various kingdoms specifically imposed religious taxes and used such tax revenue towards religion. Some kingdoms used their general tax revenue towards religion.

Sanskrit Research, 36, 37 (2021), https://www.anantaajournal.com/archives/2021/vol7issue3/PartA/7-3-8-290.pdf.

[3] The Editors of Encyclopaedia Britannica, Artha-Shastra, Encyclopedia Britannica, Jul. 20, 1998, https://www.britannica.com/topic/Artha-shastra (last visited Oct 25, 2025).

[4] WISDOM LIBRARY, Religious Taxes: Significance and Symbolism (2024), https://www.wisdomlib.org/concept/religious-taxes (last visited Oct 27, 2025).

[5] Ibid.

This present research work took the work of analysing the Indian history for study about the religious taxation.

A. RESEARCH OBJECTIVE

This present research proposes to achieve the following objective such as

1. To outline the historical practice of the religious taxation in ancient days.
2. To examine the historical evolution and administrative mechanisms of religious taxation in ancient Indian kingdoms.
3. To analyze the economic impact of religious taxes on temple construction, maintenance, and religious activities.
4. To investigate the classification systems used for taxing pilgrims and devotees at major religious sites.
5. To compare the transition from religious taxation in ancient kingdoms to the secular fiscal policies of modern India.

B. RESEARCH QUESTION

The researcher framed a following research question for the present research:

1. What were the taxes levied and collected by the state for religion in Indian history?
2. What was the contribution of religious tax revenue to the financial sustainability of Hindu temples and their associated religious functions in medieval India?
3. What criteria were used to categorize taxpayers (such as the Laljatri, Neemlaljatri, Bhurrangjatri, and Panchatirthi classes at Jagannath Temple), and how did these classifications reflect the social hierarchy of the period?
4. How has the constitutional framework of secular governance in India transformed the relationship between state taxation and religious institutions compared to pre-independence practices?

C. RESEARCH METHODOLOGY

This doctrinal research extensively relied on the data related to the topics were collected from both the primary and secondary sources. Primary sources such as statutes, case laws, and other relevant sources were used for this research. Additionally, secondary sources such as books, journals, commentaries, articles, blogs, website sources, and other relevant sources were used for this research. Further, the researcher followed and adopted the descriptive and conceptual analysis for this research.

IV. REVIEW OF LITERATURE

Researcher referred various literatures for this present work. But the following literatures provide valuable insights for this present work.

A. Dr. K. Kumaran (2019) on International Journal of Research and Analytical Reviews[6]

His work "Legacy of Imperial Cholas to Temples" provided the information of cholas funding towards the temple in their ages. It provided valuable information towards the historical background of the religious taxation. But this work failed to analysis the tax system of cholas towards religion in respect with modern taxation in secular manner.

B. R. Soma Reddy (1978) on Proceedings of the Indian History Congress[7]

His work "Taxation and Hindu Temples in The Telugu Districts under The Vijayanagara Empire" provided the detail knowledge about the religious taxes of the Vijayanagara Empire. Where various religious taxes imposed by that empire. Such taxes dedicated particularly for the purpose of religious activities and religion maintenance.

[6] Dr. K. Kumaran, Legacy of Imperial Cholas to Temples – A Study, 6, International Journal of Research and Analytical Reviews, 746, 746 (2019), https://ijrar.org/papers/IJRAR19K1829.pdf.

[7] R. Soma Reddy, Taxation and Hindu Temples in The Telugu Districts under The Vijayanagara Empire, 39, Proceedings of the Indian History Congress, 503, 505 (1978), http://www.jstor.org/stable/44139388.

C. Dr. Smitha M. Bhavikatti (2016) on Golden Research Thoughts Journal[8]

The stated author's work is involved in the overviewing of the tax system of the Vijayanagara Empire. Further this author noted the practice of tax on prostitution in the Vijayanagara Empire. But that author is failed to the associate it with the practices of religious taxes.

D. Manorama Tripathy (2014) on Odisha Review[9]

His work "A Brief History of the Pilgrim Tax in Puri" gave the details about the pilgrim taxes imposed in Jagannath Temple. Such taxes acted as the vital income source for the temple and also for the government. His work provided the amount value of such taxes. This work elaborately gave the nature and different tax structure of the Jagannath Temple's pilgrim taxes.

V. TAXATION AND RELIGIOUS SPENDING OF CHOLA DYNASTY

Ancient Tamil literature records that taxation was the principal source of state revenue. Taxation was regarded as a royal prerogative and granting the sovereign the authority to levy taxes on his subjects. In Chola dynasty, some forms of taxation were established, which in Tamil were designated as 'vari' or 'irai'. During the Chola era, A significant portion of state revenue came from land taxes, customs duties, taxes on professions and levies on mineral and forest resources. During that period, land revenue amounted to one-sixth or one-third of the produce which depending on the fertility of the land. Taxes could be paid either in kind or cash. On the basis of evidences, the taxes are broadly classified into six categories. Such as, Land Taxes, Commercial and Occupational Taxes, Minor Dues, Fees and Payments, Incidental Revenues and Judicial Fines[10].

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[8] Dr. Smitha M. Bhavikatti, Economic Development During the Vijayanagar Empire - A Historical Study, 6,
Golden Research Thoughts Journal, 1, 5 (2016), https://oldgrt.lbp.world/UploadedData/7765.pdf

[9] Manorama Tripathy, A Brief History of the Pilgrim Tax in Puri, Odisha Review, 61, 61 (2014), https://magazines.odisha.gov.in/Orissareview/2014/Jan/engpdf/62-69.pdf.

[10] Ministry of Human Resource Development of Government of India, Cholas: Banking, Taxation and Coinage,https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/S000829IC/P001687/M024946/ET/1510564017P12-M20-Cholas-Banking,TaxationandCoinage-ET.pdf (last visited Nov. 01, 2025).

The key items of state expenditure were the king palace, his household, secretariat, armed forces, allowances to the members of royal family, benevolences, etc. Besides, the kings spent the state revenue on wards and famine relief measures. A portion of the revenue was also dedicated to the construction of temples and other religious endowments. Renovation works as well as maintenance of the temple was also carried out by them in an excellent manner[11]. The Chola empire was one of the great powers of South India that lasted for over four centuries. The Cholas were famous for their grand temples and monuments.

Constructing these large-scale temples demanded substantial financial resources. Temples served as the epicentre of society, overseeing almost all social functions except political governance. But the individuals who were in charge of temple activities had immense influence in the royal polity. Therefore, it needed huge resources which were supplied by grants from generation of kings, royal family members, feudal chieftains, officials, merchants and various communities and individuals[12]. Apart from the donations, Taxes resources were spent for that purpose. Taxes on lands and villagers collected in cash were also made over by the king and by the assemblies to the temples[13].

VI. RELIGIOUS TAXES UNDER VIJAYANAGARA EMPIRE

Various taxes collected under the name of religious taxes; such taxes were used for the religious activities and management of religious institutions in that empire. One of such levies, known as 'Perayam' or 'Kanike,' was prevalent in earlier centuries of India. During major festivals, when thousands of devotees visited Hindu temples, the authorities imposed this tax upon them. In various places, this tax was collected. Notably, at Tirupati, this tax was collected during the 'Puruttasi - Tirumal' or 'Brahmotsavam festivals'. The funds collected were used to support the Venkateswara Temple, as documented during the reign of Krishnadevaraya.

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[11] Ibid.

[12] Dr. K. Kumaran, Legacy of Imperial Cholas to Temples – A Study, 6, International Journal of Research and Analytical Reviews, 746, 746 (2019), https://ijrar.org/papers/IJRAR19K1829.pdf.

[13] Ibid at 750.

Historical evidence, including a 1405 A.D. inscription from Tambatlapalli in the Chittoor district which records that a tax was levied on devotees visiting temples during the Sivaratri festival. That tax referred to as 'Kanike,' amounted to a value of 25 honnu and the collected funds were allocated for temple services. Another inscription from 1553 A.D. highlights the tax imposed on pilgrims from eighteen castes visiting Tirupati and Srisailam, with collections occurring at the Ketavaram fort along the Krishna River[14].

During temple festivals, the Vijayanagara Empire derived some revenue by imposing a tax on prostitutes which is referred to as 'Lanja Sunkam'. This levy was collected by the authorities at Markapuram in the Kurnool district. An inscription of 1555 A.D. from the same place clearly shows it and acts as evidence of that practice. It documents the grant of the proceeds of that tax for temple services from Madaraja Narapadeva, a government official from Vijayanagara. This historical record indicates that prostitution was treated like as other occupations, that was recognized, subject to government regulation and required to pay taxes[15]. There was not only a tax levy upon the prostitutes in the Vijayanagara Empire, but there was also the practice of levying tax upon the devadasis and courtesans under the name of lanja sunkam. It was collected in cash[16].

VII. JAGANNATH TEMPLE'S PILGRIM TAX

Furthermore, the imposition and collection of pilgrim taxes were very common in ancient India. Pilgrim taxes were imposed by the state and used for the temple management. Sometimes, the temple managements are empowered to levy such taxes. A prominent example is the Jagannath Temple in Puri, Odisha. The root of the pilgrim tax was very old and carried across the centuries. There are no records that point to the start of the system of the Pilgrim Tax in Puri. It is a common fact that it

[14] R. Soma Reddy, Taxation and Hindu Temples in The Telugu Districts under The Vijayanagara Empire, 39, Proceedings of the Indian History Congress, 503, 505 (1978), http://www.jstor.org/stable/44139388.
[15] Ibid at 506.
[16] Dr. Smitha M. Bhavikatti, Economic Development During the Vijayanagar Empire - A Historical Study, 6, Golden Research Thoughts Journal, 1, 5 (2016), https://oldgrt.lbp.world/UploadedData/7765.pdf.

was brought to India by Muslim rulers. It persisted in the early Mughal emperors Babur and Humayun, as well as under Sher Shah Suri, in several regions of the nation that came under their dominion. Three things were beneficial with this system. The first one was that the administration of the temple could be made possible using the revenue earned through this tax. The second was that the orthodox Muslim nobles who followed the Islamic law and were against state sponsorship of idolatry benefited from the levy of a tax on pilgrimage. The third was that it supported the economic interests of the Hindu temple functionaries and middlemen who gained from this extra revenue[17].

The tax-paying pilgrims were separated into four classes: Laljatri, Neemlaljatri, Bhurrangjatri and Panchatirthi. The first one was Laljatri who had a red pass, which was regarded as a pass for the privileged classes. The Laljatris from Athara Nala had to pay Rs 10/- for a pass, and those from Loknath Ghat paid Rs 6/-. They were free to visit the temple any time it was open, but they had to be accompanied by their Pandit. The pass remained valid for thirty days. If they needed to go to the temple in the absence of a Pandit, they needed to pay Rs 10/- more to the Collector. The second class was Neemlaljatris who needed to give Rs 5/- at Athara Nala and Rs 3/- at Loknath Ghat. They were permitted to go to the temple for ten days during the Rath Yatra and for seven days otherwise, supposedly with their Pandit in attendance.

The fee collected for Bhurrangjatri class and Panchatirthi class pilgrims was Rs 2/- both at Atharanala and Loknath Ghat. The Bhurrangjatris could be taken into the temple for five days during the time of Rath Yatra and four days during other seasons. The Panchatirthis were not admitted into the temple but could be worshipped from outside for a duration lasting up to sixteen days[18].

There were six other groups that entered the town for free without being charged the Pilgrim Tax. They included the group of religious individuals known as Bairagi, Sanyasi, Dandi, Brahmachari, Mahant, Gosain, Khomarti, Naga and Gangajali. However, the Gangajali, the individuals who carried water from the river Ganges for

[17] Manorama Tripathy, A Brief History of the Pilgrim Tax in Puri, Odisha Review, 61, 61 (2014), https://magazines.odisha.gov.in/Orissareview/2014/Jan/engpdf/62-69.pdf.
[18] Ibid at 63.

worship at Jagannatha who had to be accompanied by a Pandit. The second group consisted of those who came to Puri for business. They were not permitted into the town during the Rath Yatra. The third group was of the Kangals, who were poor and hence could not remit any tax. The fourth comprised native military officers and sepoys serving in the British army who required permission from the station commander to enter the temple. The fifth group was that of the Europeans' servants. The sixth group consisted of Desis or residents between the rivers Baitarani and Ganjam.

All these individuals seem to have been permitted to enter the town at any time during the year without any restrictions. However, during the Rath Yatra and Dol Yatra, only individuals from Pipli in the north and Manickpatna in the south could freely enter the community of Desis. Other Desis had to pay at the rate of Re.1/- per Laljatri, eight annas per Nimlal Jatri and four annas per Bhurrang Jatri. Anybody who wanted to remain in Puri for the rest of his life but could not make any payment was exempted from it[19].

The tax collection centre at Atharanala was usually overcrowded. The pilgrims were encountering plenty of problems paying the tax. To address this issue, the Government arranged for tax to be collected at distant locations such as Calcutta, Dacca, Bihar, and Benaras. After taking charge of the tax collection, George Webbs submitted a report recommending new guidelines for the pilgrim tax system. He proposed that those paying Rs 10/- be granted the status of Lal Jatris and allowed temple access for 16 days. The second class Jatris could be named as Nimlal and should pay Rs 5/- and must be permitted to the temple for a week. The Bhurranga class Jatris can be granted access to the temple for 4 days and need to pay merely Rs 2/-. All the above pilgrims were genuinely in the state of poverty, only to be granted for a single day without payment, referred to as Kangalas[20].

The British East India Company implemented reforms to the pilgrim tax system under Regulation No. IV in 1809 A.D. This regulation categorized pilgrims according to their

[19] Ibid at 64.
[20] Prabodha Kumar Ratha, Sri Jagannath Dham and Pilgrim Tax, Odisha Review, 54, 55 (2013), https://magazines.odisha.gov.in/Orissareview/2013/jul/engpdf/55-57.pdf.

financial capacity. Pilgrims from Northern India in the first category were required to pay Rs. 10/-, while those from Southern India needed to pay Rs. 6/-. Pilgrims in the second category needed to pay Rs. 5/- if from the North and Rs. 3/- if from the South. The third category of pilgrims was charged Rs. 2/-. The fourth category of pilgrims was never permitted to go inside the temple. They need to conduct their ceremonies outside the compounds and need to pay Rs 2/-. The total collected during 1806-07 and 1825-26 was. Rs 21,97,680 yielding an average annual income of Rs 1,09,884[21].

VIII. CONCLUSION

Noting down those three occasions of the practices of the religious taxation is useful to look back at Indian history when religion had importance to be funded by the state. Various kingdoms imposed religious taxes upon all the people, collected their revenue and distributed it to the religion by way of building temples, allocating tax revenue to the temple administration and providing financial aid to the Hindu temples. Some kingdoms used their general tax revenue towards religion. Hence, the hypothesis of The Ancient kingdoms levied and collected various taxes for the purpose of religion is proved.

After the evolution of the Indian state into a welfare sovereign secular state. Now, the word "Tax" only denotes the levy of the financial burden on the people by the authority of law. The Constitution of India ensures the levy of tax as the levy of tax by the authority of law, and it protects the usage of the tax revenue for religious benefits. So, no more taxes for the benefit of religion and taxing powers to religious institutions. Some temple administrations still impose fees and other levies for their development, but no sovereign imposition of religious taxes now.

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[21] Supra note 9, at 63.

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