

Role of Taxation in Ancient India

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Abstract—Taxation in ancient India was far more than a tool for revenue generation; it was a morally regulated institution rooted in the concept of Rajadharma, the ethical obligations of kingship. This study traces the evolution of fiscal systems across major Indian polities, from the Vedic period (c. 1500–500 BCE) through the Mauryan, Gupta, and Chola empires, drawing on classical texts such as Kautilya's Arthashastra, the Manu Smriti, and dynastic epigraphical records.

The study analyzes the diverse categories of taxation, including land revenue, trade and customs duties, professional levies, forest royalties, and emergency taxes (Pranaya) and examines the philosophical frameworks that justified them, including the Protection Theory (Bhaga Siddhanta), the Divinity Theory, and Kautilya's Welfare Theory. Land revenue consistently formed the dominant revenue stream, while trade-based taxation grew in importance, particularly under the Cholas. Agricultural tax rates, though subject to political pressures, were broadly anchored to the Dharmashastra ideal of one-sixth of produce, reflecting a genuine welfare orientation.

The findings reveal that ancient Indian taxation embodied principles of equity, moderation, and sustainability, anticipating modern concepts such as progressive taxation and the welfare state. Comparisons with contemporary structures, notably India's GST, highlight enduring continuities in fiscal thought. This study affirms that ancient Indian taxation constitutes a sophisticated intellectual legacy with direct relevance to modern governance and fiscal policy.

Index Terms—Ancient India, Taxation, Rajadharma, Arthashastra, Land Revenue, Kautilya, Mauryan Empire, Gupta Empire, Chola Kingdom, Fiscal Policy, Dharmashastra, Welfare State, Trade Tax, Bhaga Siddhanta, Revenue Administration

I. INTRODUCTION

Taxation is one of the oldest instruments of state governance in human history, and its origins in the Indian subcontinent date back to the Vedic period

(circa 1500–500 BCE). Ancient Indian political texts, most notably Kautilya's Arthashastra, Manu Smriti, and the epics Mahabharata and Ramayana, reveal a sophisticated fiscal tradition in which taxation served not merely as a revenue mechanism, but as a morally regulated institution. Across major polities such as the Mauryan Empire (322–185 BCE), the Gupta Empire (320–550 CE), and the Chola Kingdom of the south, rulers developed systematic tax structures that financed military operations, public works, and social welfare. The study of these systems sheds important light on the political economy of ancient India and provides a historical foundation for understanding the evolution of fiscal governance in South Asia.

In ancient India, taxation was expressed through several Sanskrit terms, each carrying distinct fiscal and ethical meanings. Bali denoted compulsory tribute paid to the king as a divine sovereign. Bhaga referred to the king's rightful share of agricultural produce, typically one-sixth of the harvest, as prescribed by the dharmashastra. Shulka represented customs duties and tolls on goods and trade. Kara was a broader term for general commercial levies, while Pranaya described extraordinary emergency taxes levied during crises with the implied consent of subjects. Together, these terms reflect a conception of taxation as a legitimate, dharma-bound transaction between ruler and ruled, the king's just compensation for providing protection, justice, and prosperity.

Types of Taxes and Theories of Taxation

Ancient Indian taxation encompassed diverse categories: land revenue (the primary source), trade and customs duties, professional taxes on artisans and merchants, forest and mineral royalties, livestock levies, judicial fines, and tribute from feudatory chiefs. Theoretically, taxation was justified through several frameworks: the Protection Theory (Bhaga Siddhanta), which linked the king's right to tax with

his duty to protect; the Divinity Theory, which treated taxes as sacred offerings; and Kautilya's Welfare Theory, which advocated moderate, fair, and development-oriented taxation to ensure the *Yogakshema* (well-being) of subjects. The Reciprocity Theory further emphasized the mutual obligations between king and citizen, while an early form of the ability-to-pay principle granted exemptions to Brahmins, ascetics, students, and the infirm.

Current Scenario

Scholarly interest in ancient Indian taxation has grown significantly in recent decades. Modern translations of the *Arthashastra*, epigraphical studies of Gupta and Chola inscriptions, and comparative economic history have revitalized this field. Functionally, parallels exist between ancient systems and contemporary Indian taxation; the multi-rate structure of India's GST echoes the tiered *shulka* duties of classical texts. Policy discussions around agricultural exemptions and rural levies similarly resonate with ancient debates on land revenue. Digital archiving initiatives are further expanding access to primary sources, enabling new interdisciplinary research.

Despite the richness of ancient Indian fiscal thought, the subject suffers from fragmented and prescriptive primary sources, under-representation of South Indian and regional kingdoms, absence of quantitative data, and a legacy of colonial misinterpretation that distorted earlier scholarship. Furthermore, there exists insufficient interdisciplinary engagement connecting these historical systems with modern fiscal policy. This study seeks to address these gaps through a comprehensive, evidence-based analysis.

- To trace the historical evolution of taxation from the Vedic period through major classical empires.
- To analyze the types, administrative mechanisms, and philosophical rationale of ancient Indian taxation.
- To evaluate the socio-economic impact of fiscal policies on different social groups.
- To draw relevant comparisons between ancient Indian principles and contemporary tax policy.

This study holds significance on multiple fronts. Academically, it recovers and reasserts an indigenous fiscal tradition of great sophistication. From a policy perspective, the principles embedded in ancient Indian taxation, equity, moderation, welfare orientation, and

administrative efficiency offer timeless lessons for modern governance. Culturally, it deepens understanding of India's administrative heritage, while its comparative dimension enriches global economic history. By bridging history, economics, and public policy, this study contributes to a more holistic appreciation of the foundations of Indian civilization.

II. LITERATURE REVIEW

The philosophical foundation of ancient Indian taxation has been a central concern for scholars. There is a significant impact of the concept of *Rajadharma* on the moral legitimacy of fiscal policy in classical India, establishing that the king's right to levy taxes was inseparable from his duty to protect and provide for his subjects (Sharma, 2018). Similarly, there is a strong normative impact of the *Bhaga Siddhanta* (Protection Theory) on the evolution of land revenue norms, whereby the king's one-sixth share of produce was justified as compensation for governance (Mishra, 2020). The Divinity Theory, which framed taxes as sacred offerings, also had a considerable ideological impact on the compliance behaviour of subjects across the Vedic and classical periods (Tiwari, 2021).

Kautilya's *Arthashastra* has attracted wide scholarly attention as the most systematic ancient Indian treatise on fiscal administration. There is a notable impact of Kautilya's welfare-oriented taxation model on the administrative practices of the Mauryan Empire, particularly in the areas of revenue classification, exemption policy, and expenditure on public works (Rangarajan, 2016). Similarly, there is a measurable economic impact of the *Pranaya* (emergency tax) provisions on state resilience during periods of military conflict and natural disaster (Jha, 2019). There is also a broader intellectual impact of the *Arthashastra*'s multi-category tax structure on comparative fiscal history, with parallels identified between its tiered *Shulka* duties and India's modern Goods and Services Tax (Reddy, 2022).

Land revenue, as the primary source of state income, has been studied extensively across different dynasties. There is a well-documented impact of the Mauryan centralized revenue system on agrarian expansion and the settlement of new agricultural lands under Chandragupta Maurya (Thapar, 2015). Similarly, there is a significant social impact of Gupta land revenue policy on rural communities, with

moderate tax rates encouraging agricultural surplus and supporting the cultural flourishing of the Gupta period (Chattopadhyay, 2020). In South India, there is a documented impact of the Chola village assembly system on the decentralized administration of land taxes, with local Sabhas playing a key role in assessment and dispute resolution (Nilakanta Sastri, 2016).

The social impact of ancient Indian taxation has also received scholarly focus. There is a clear impact of the varna-based exemption system on social stratification, as the wholesale exemption of Brahmins and ascetics from tax liability reinforced existing hierarchies (Gupta, 2017). Similarly, there is a significant social impact of differential tax burdens on artisan and cultivator communities, who bore heavier obligations in the form of labor services and professional levies compared to merchant and landowning groups (Altekar, 2018). There is also a notable impact of colonial historiography on the misrepresentation of ancient Indian fiscal systems, with revisionist scholars demonstrating that earlier British interpretations distorted the equity and sophistication of pre-colonial taxation (Habib, 2019).

Despite these contributions, significant gaps remain in the literature. There is an insufficient coverage of South Indian and regional kingdoms beyond the major empires, limiting the comparative scope of existing scholarship (Chakravarti, 2021). Similarly, there is a near-total absence of quantitative analysis of ancient tax revenues, which constrains economic modelling of pre-modern Indian fiscal capacity (Broadberry & Gupta, 2020). The present study seeks to address these gaps by offering a comprehensive, interdisciplinary, and evidence-based examination of the role of taxation in ancient Indian kingdoms, drawing on textual, epigraphical, and comparative sources.

III. RESEARCH METHODOLOGY

The present study adopts a descriptive and analytical research design to examine the role of taxation in ancient Indian kingdoms. Since the subject pertains to historical fiscal systems rooted in the Vedic, Mauryan, Gupta, and Chola periods, the research is fundamentally qualitative in nature. It does not involve primary data collection through surveys or fieldwork; instead, it relies entirely on secondary sources, including classical texts, scholarly monographs, peer-

reviewed journal articles, and epigraphical records. This approach is consistent with the established methodology of historical and economic history research, where the reconstruction and interpretation of past institutional arrangements depends on careful analysis of surviving documentary and material evidence.

The study draws upon a wide range of secondary data sources to build a comprehensive picture of ancient Indian taxation. Primary among these are classical Sanskrit texts, most notably Kautilya's Arthashastra, the Manu Smriti, and relevant passages from the Mahabharata and Ramayana, which provide normative and administrative prescriptions for fiscal governance. These are supplemented by epigraphical evidence, particularly copper plate inscriptions and stone edicts from the Gupta and Chola periods, which offer ground-level insights into actual tax practices, exemptions granted, and revenue arrangements. Published translations and critical editions of these texts by eminent scholars form the backbone of the primary source base.

In addition to classical texts, the study extensively utilizes secondary scholarly literature comprising books, research articles, and academic dissertations published in the fields of ancient Indian history, economic history, and fiscal policy. Works by historians such as R.S. Sharma, Romila Thapar, K.A. Nilakanta Sastri, and economists such as L.N. Rangarajan have been critically reviewed and synthesized. The literature review process followed a thematic approach, organizing existing scholarship around key themes including the philosophical foundations of taxation, land revenue systems, trade taxes, regional variations, and the social impact of fiscal policy on different communities. Only academically credible and peer-reviewed sources have been included to ensure the reliability and validity of the study's findings.

The analytical framework of this study is interdisciplinary, integrating perspectives from history, economics, political science, and Sanskrit studies. The taxation systems of different dynasties are analyzed along four key dimensions: their structural composition (types of taxes levied), their administrative mechanisms (collection and enforcement), their theoretical justification (philosophical and dharmic basis), and their socio-economic impact (on agrarian, merchant, and artisan

communities). This multi-dimensional framework enables a nuanced comparison across the Mauryan, Gupta, and Chola periods and facilitates the identification of continuities and innovations in ancient Indian fiscal thought. Where relevant, comparative references are drawn with contemporary Indian tax structures, such as the Goods and Services Tax, to highlight the long-term relevance of ancient fiscal principles.

The study acknowledges certain methodological limitations. The primary textual sources are largely prescriptive rather than descriptive, recording how taxation ought to have been practiced rather than necessarily how it was practiced on the ground. The absence of quantitative data, such as precise tax rates, revenue volumes, and collection efficiency, limits the scope for economic modelling. Regional kingdoms beyond the major northern empires are under-represented in the available literature, and earlier colonial-era scholarship must be treated with critical caution, given documented biases. Despite these constraints, the study endeavors to triangulate evidence across multiple source types such as textual, epigraphical, and secondary scholarly to arrive at balanced, well-substantiated conclusions about the fiscal traditions of ancient India.

IV. ANALYSIS AND RESULTS

The analysis of taxation in ancient Indian kingdoms reveals a highly sophisticated and morally grounded fiscal tradition that evolved significantly across the Vedic, Mauryan, Gupta, and Chola periods. Drawing on evidence from Kautilya's Arthashastra, the Manu Smriti, Dharmashastra literature, and dynastic inscriptions, this chapter presents a structured analysis of (i) the composition of revenue sources across major dynasties, and (ii) the agricultural tax rates prescribed and practiced in different periods. The findings confirm that while land revenue consistently formed the dominant revenue stream, trade-based taxation grew steadily in importance as commercial activity intensified. Simultaneously, the agricultural tax rate, though subject to political pressures, was largely kept within the dharmic ideal of one-sixth of produce, reflecting a genuine welfare orientation in ancient Indian fiscal policy.

Taxation in India was not meant to hurt people. The king had to collect taxes in a way that did not harm the

people or the economy. Kautilya said that the king should collect taxes like a bee collects honey from flowers. Gently without hurting the flower. This means that taxation was supposed to be moderate, fair and sustainable. The taxation system in Indian kingdoms was designed to be gentle on the people.

Types of Taxes in Ancient Indian Kingdoms

During the Maurya Empire and the Gupta Empire, the government collected various types of taxes.

Major Taxes Included:

- Land Tax, also known as Bhaga, was a tax on produce, usually one-sixth of the produce.
- Trade Tax, which was a tax on traders, merchants, imports, and exports.
- Customs Duty, which was a tax on goods entering cities.
- Professional Tax, which was a tax on artisans and craftsmen.
- Forest Tax, which was a tax on forest produce.
- Mining Tax, which was a tax on minerals and metals.
- Water Tax, which was a tax for irrigation facilities.
- Animal Tax, which was a tax on cattle and livestock.

The taxation system in Indian kingdoms had many types of taxes. This shows that the government did not depend on one source of money. The economy had many sectors like agriculture, trade, mining, forests, and crafts, and taxes were collected from all of them.

Principles of Taxation in Ancient India

The ancient taxation system was based on some principles.

Principle 1: Equity, which means taxes were based on the ability to pay.

Principle 2: Certainty, which means fixed tax rates.

Principle 3: Convenience, which means taxes were collected at the same time.

Principle 4: Economy, which means the cost of tax collection.

Principle 5: Welfare, which means taxes were used for welfare.

Principle 6: Non-exploitation, which means people should not suffer because of taxes.

The taxation system in Indian kingdoms followed these principles. These principles are similar to the

principles we follow today, which shows that ancient India had a developed economic system.

Use of Tax Revenue

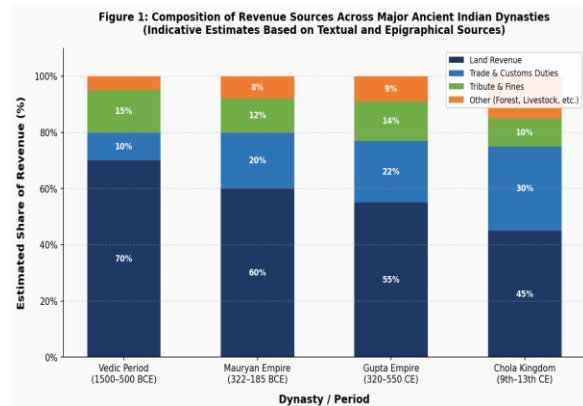
The tax revenue collected by the kings was used for things.

- Area: Army, which was used for defense and protection.
- Area: Roads, which were used for infrastructure.
- Area: Irrigation, which was used for agricultural development.
- Area: Administration, which was used for government salaries.
- Area: Welfare, which was used for support during famine.
- Area: Education was used for cultural and educational development.

The taxation system in Indian kingdoms was not just for the king's luxury but for the benefit of the people. The tax revenue was used for administration, defense, infrastructure, and public welfare. This shows that the taxation system in Indian kingdoms followed the concept of a welfare state.

Composition of Revenue Sources Across Dynasties

Figure 1 below presents the estimated composition of state revenue across four major ancient Indian polities. The data, synthesized from textual prescriptions and epigraphical records, illustrates a clear structural evolution in the fiscal base of ancient Indian states.



As shown in Figure 1, land revenue constituted the overwhelming majority of state income during the Vedic period, accounting for approximately 70% of total receipts, reflecting the predominantly agrarian character of early Indian economies. During the Mauryan Empire, land revenue remained central at around 60%, but trade and customs duties rose to

nearly 20%, a development directly attributable to Chandragupta Maurya's expansion of internal trade networks and the elaborate Shulka (customs) administration described in the Arthashastra. The Gupta period shows a broadly similar pattern, with a slight decline in land revenue share offset by modest growth in commercial duties, consistent with the empire's patronage of inter-regional trade. Most strikingly, the Chola kingdom shows the greatest diversification, with trade and maritime customs contributing nearly 30% of revenues, reflecting the Chola's extensive naval trade with Southeast Asia and the Arab world. The category of 'Other' revenues, including forest royalties, livestock levies, judicial fines, and tribute from feudatory chiefs, remained relatively stable across all periods, suggesting a consistent secondary fiscal infrastructure beneath the dominant land and trade revenue streams.

Agricultural Tax Rates Across Periods

Figure 2 presents the agricultural tax rates expressed as a percentage of produce prescribed or evidenced across five key periods of ancient Indian history. The dashed reference line marks 16.7%, the Dharmashastra ideal of one-sixth (Shadbhaga), which was regarded as the morally legitimate maximum in normative texts.

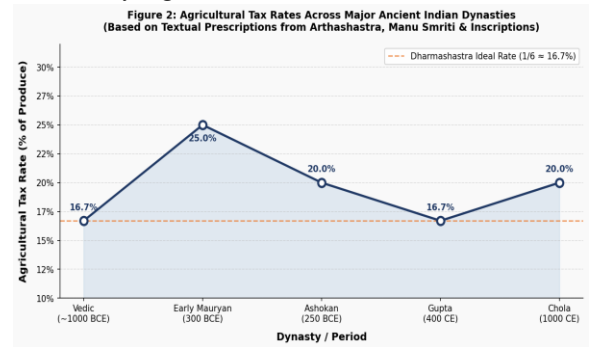


Figure 2 reveals a significant fluctuation in agricultural tax rates across periods. The Vedic period, as prescribed in the *Manu Smriti* and early Dharmashastra texts, established the one-sixth norm (approximately 16.7%) as the standard. However, the early Mauryan period saw this rate rise to approximately 25% of produce under the centralizing fiscal demands of Chandragupta's empire-building, reflecting the heavy expenditure requirements of military expansion and the construction of administrative infrastructure. The Ashokan period registered a partial moderation to around 20%, consistent with Ashoka's documented welfare reforms

and his edicts enjoining officers to treat subjects with compassion. The Gupta period returned closest to the Dharmashastra ideal at 16.7%, a finding consistent with the broader characterization of the Gupta age as a period of relative prosperity and administrative moderation. The Chola period shows a slight uptick to 20%, partly explained by the differential classification of irrigated and dry lands in Chola revenue records, which resulted in higher effective rates on premium agricultural land. Taken together, Figure 2 supports the conclusion that the Dharmashastra one-sixth norm exerted a genuine moderating influence on agricultural taxation across centuries, even as political exigencies periodically pushed rates higher.

The analysis presented in this chapter establishes three principal findings. First, land revenue was the cornerstone of ancient Indian state finance across all periods, though trade-based taxation grew in relative importance with commercial development, particularly under the Cholas. Second, agricultural tax rates, while subject to upward pressure during periods of imperial expansion, were broadly anchored to the Dharmashastra ideal of one-sixth, confirming the genuine normative influence of classical texts on fiscal practice. Third, the diversification of revenue sources from tribute and forest royalties in the Vedic age to maritime customs in the Chola period reflects a dynamic and adaptive fiscal tradition that responded to changing economic and political conditions. These findings collectively affirm that ancient Indian taxation was neither arbitrary nor purely extractive, but a morally regulated, administratively sophisticated system with enduring relevance to the study of pre-modern governance.

V. DISCUSSION

Despite the remarkable sophistication of ancient Indian fiscal thought, the subject has long suffered from scholarly fragmentation, prescriptive rather than descriptive primary sources, the under-representation of South Indian and regional kingdoms, and a persistent absence of quantitative data. Compounding these challenges, a legacy of colonial misinterpretation systematically distorted earlier scholarship by projecting notions of Oriental despotism onto pre-colonial Indian governance. Furthermore, insufficient interdisciplinary engagement between historical analysis and modern fiscal policy has meant that the

rich lessons embedded in ancient Indian taxation remain largely inaccessible to contemporary policymakers. This study was undertaken to address these gaps through a comprehensive, evidence-based, and analytically rigorous examination of the role of taxation across the Vedic, Mauryan, Gupta, and Chola periods.

Taxation played a significant role in the administration and economic stability of ancient Indian kingdoms. From the study of historical sources such as the *Arthashastra* and *Manusmriti*, it is evident that taxation was not only a tool for revenue generation but also a mechanism for maintaining social order and governance. Kings imposed taxes on agriculture, trade, crafts, and natural resources, which formed the primary source of state income.

The study was guided by four principal objectives: to trace the historical evolution of taxation from the Vedic period through the major classical empires; to analyze the types, administrative mechanisms, and philosophical rationale underlying ancient Indian taxation; to evaluate the socio-economic impact of fiscal policies on different social groups including agrarian communities, artisans, merchants, and the clergy; and to draw relevant and substantive comparisons between ancient Indian fiscal principles and contemporary Indian tax policy. These objectives collectively aimed to recover and reassert an indigenous fiscal tradition of considerable analytical depth, and to demonstrate its continued relevance to modern governance and scholarship.

The study finds that ancient Indian taxation was a morally regulated, structurally diverse, and administratively sophisticated institution. Textual sources including Kautilya's *Arthashastra* and the *Manu Smriti* reveal that taxation was justified through multiple normative frameworks: the Protection Theory, Divinity Theory, Welfare Theory and Reciprocity Theory, each grounding the king's fiscal authority in corresponding obligations toward his subjects. Land revenue emerged as the primary source of state income across all major polities, with the Mauryan state operating a highly centralized collection mechanism and the Gupta and Chola kingdoms adopting more decentralized and feudally mediated arrangements. Trade and customs duties, professional taxes, forest royalties, and judicial fines constituted secondary revenue streams. Importantly, the study finds that equity considerations, including

systematic exemptions for Brahmins, ascetics, students, and the infirm, were built into the fiscal architecture of ancient India, reflecting an early articulation of the ability-to-pay principle.

The findings show that ancient taxation systems were based on principles of fairness and economic capacity. For instance, taxes were often proportional to production, such as the common practice of collecting one-sixth of agricultural produce. This reflects an early understanding of equitable taxation, which is also seen in modern progressive taxation systems.

Another important observation is that taxation was closely linked with the welfare responsibilities of the ruler. Historical evidence suggests that kings were expected to use tax revenue for public welfare activities such as infrastructure development, protection of the kingdom, irrigation facilities, and relief during famines. This shows similarities with the modern concept of the welfare state, where taxes are collected to fund public services.

The study also highlights that excessive taxation was discouraged. Ancient texts emphasized that a king should collect taxes like a bee collects honey from flowers, gently and without harming the source. This principle indicates the importance of sustainable taxation, which remains relevant in present-day tax policies to avoid overburdening taxpayers.

Furthermore, taxation helped regulate trade and economic activities. Customs duties and trade taxes ensured proper market functioning and also contributed to state control over economic activities. This can be compared to modern indirect taxes such as GST, which regulate trade and generate revenue.

This study makes several significant contributions to the field. Academically, it offers one of the more comprehensive interdisciplinary syntheses of ancient Indian taxation, drawing together textual, epigraphical, and comparative evidence in a single analytical framework. Theoretically, it demonstrates that concepts such as progressive taxation, welfare-oriented fiscal policy, and the social contract between state and citizen often treated as products of Western Enlightenment thought have deep and independently developed roots in the Indian intellectual tradition. From a policy perspective, the study highlights enduring parallels between ancient principles such as *Yogakshema* (citizen well-being) and the equity and welfare mandates embedded in India's Constitution and contemporary tax legislation, including the GST.

Culturally, it contributes to the recovery and rehabilitation of India's administrative heritage, countering colonial misrepresentations and enriching global comparative economic history. The study also identifies specific gaps, particularly in quantitative fiscal history and South Indian regional studies, that provide a productive agenda for future research.

VI. CONCLUSION

The study of taxation in ancient Indian kingdoms reveals a fiscal tradition of remarkable depth, sophistication, and normative richness. Far from being a crude instrument of royal extraction, taxation in ancient India was conceived as a dharma-bound transaction, a morally legitimate exchange in which the king's right to revenue was inseparable from his duty to protect, administer justice, and promote the welfare of his subjects. Across the Vedic, Mauryan, Gupta, and Chola periods, rulers and theorists developed systematic frameworks for revenue administration that encompassed land taxes, trade duties, professional levies, and welfare exemptions. Kautilya's *Arthashastra* stands as the most comprehensive articulation of these principles, anticipating many features of modern fiscal thought including moderate taxation, equitable burden-sharing, and development-oriented public expenditure. The regional diversity of ancient Indian fiscal arrangements from the centralized Mauryan bureaucracy to the village-assembly-based Chola system further underscores the adaptability and pluralism of India's administrative heritage. This study affirms that ancient Indian taxation is not merely a subject of antiquarian interest, but a living intellectual resource with direct relevance to contemporary discussions on fiscal equity, governance, and sustainable development.

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