

# mallakara in its economic and historical perspective

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Various types of taxes played their role in public finance in the ancient economy of Nepal. Taxes were levied on produce at the point of origin. There are numerous references to production taxes on a wide variety of commodities. Among these, the most frequent reference has been to the Mallakara.

In the Lichhavi inscriptions so far available, the oldest mention of the Mallakara is found in an inscription of Shiva Deva dated Samvat 647. In addition to this reference, there are five other inscriptions relating to the Mallakara. This relatively frequent mention of the Mallakara suggests that this tax was more general than other taxes of that period.

However, historians, whether Nepalese or foreign, have been far from unanimity regarding the meaning of Mallakara. For the most part, they have been content to hypothesize. Some of their hypotheses are fascinating, and a brief review of these seems a suitable introduction to the explanation of the term Mallakara offered in this paper.

Sylvain Levi, the French orientalist, was the first to suggest an interpretation of Mallakara. According to Levi, this tax was introduced in order to safeguard the Valley from the invasion of the Mallas of western Nepal. The tax was raised either to pay a tribute or to finance the defence of the Valley.<sup>1</sup> Later historians, it is apparent, somehow or other follow Levi. The historians in this group accept the Mallakara as a tax assessed for political rather than economic reasons. Balchandra Sharma, following the footnote given by Levi, compares the tax with the Turuska Danda in the history of Garhwal. He refers to the occasional incident of imposing a tax for the purpose of raising funds to appease a formidable enemy.<sup>2</sup> D.R. Regmi, at one place, states that the Mallakara was probably realised universally as a defence contribution.<sup>3</sup> In another place the same author regards the Mallakara as a tax on commercial professions followed by the Mallas.<sup>4</sup> Thus, Regmi maintains two different opinions regarding the Mallakara in two separate books: Ancient Nepal and Medieval Nepal. Dr. Hitnarayan Jha, on the other hand, considers the Mallakara as an occasional war tax. According to him the tax was imposed to raise funds either for conquering a new territory or for resisting a foreign invasion or for suppressing internal rebels (the local chiefs).<sup>5</sup> The Italian orientalist Luciano Petech also asserts that the Malla tax (Mallakara) was imposed on the subjects either for defence or for tribute purposes.<sup>6</sup> The propositions of all of these historians are based on the description of the victory of Mana Dev in the early part of his reign. The feudal chiefs of Mallapuri or the Mallas of the West had rebelled against him simply because they wanted to be free from central rule. King Mana Deva had to suppress those rebel chiefs of the West by his strong armed force. These historians seem determined to link this political incident of the early Lichhavi period with the later Lichhavi period. Not

only this, but even the rise of the Mallas in the medieval period of Nepali history is attributed to this event.

Another historian, however, D.R. Bhandari, has interpreted the Mallakara in quite the opposite way. In his opinion, until the period of Jisnu Gupta the Mallas were under the suzerainty of Lichhavi Nepal. They used to pay tribute to the Lichhavi rulers of the Centre--that is why the tax was also known as Mallakara.<sup>7</sup>

However, Dr. T.R. Baidya differs from this first group of historians who seek to link the Mallakara to the tribe of Mallas in West Nepal and assert that the tax was imposed for political reasons. He refers, as the basis for his assumption, to the inscription of Shiva Deva + Amshuvarma at Lele (S. 561). The inscription mentions a separate institution for wrestling or Mallayudha. The Mallayudha was one of the popular physical games for public entertainment in those days. In the inscription of Bhimarjun Deva + Jishnu Gupta at Thankot, which is quoted below, there is a tax for the ceremony of the bull-fight (Goyudha) in South (Dakshina) Koligrāma. The tax was levied on the people of the village of Thencho for financing the ceremony. Likewise, Dr. Baidya assumes the Mallakara to have been a tax on the villagers for the institution of wrestling, i.e. the Mallayudha Gosthi. His assumption regarding the meaning of Mallakara is based on one of the popular meanings of the term Malla: wrestler.<sup>8</sup>

Another addition to these hypotheses has been contributed by Mr. Dhanavajra Bajracharya, a renowned scholar on the history of the Lichhavi period. He has assumed the Mallakara or the Mallapotakara to have been a tax on the he-buffalo or calf. His assumption is based on the frequently pronounced term Male Me, meaning thereby a lowland or Tarai he-buffalo among the Newari speaking communities in Kathmandu Valley.<sup>9</sup> But there is no sound proposition behind this. Two types of he-buffaloes are especially popular among the butchers' community in Kathmandu Valley: Tarai he-buffaloes and Hill buffaloes. The Tarai he-buffaloes, also called Madise he-buffaloes, are preferred to the others. According to common parlance in the derivation of Newari words, the original Madhya Desha changes into Madhesa or Madesa → Marhesa → Maresa and thus, lastly, the shorter form Marhe or Mare as an adjective derivation. In Newari, a buffalo is known as Me. When the adjective Marhe or Mare is put before this common noun, the compound word Marhe or Mare or Male + Me takes place in the common tongue. In the Newari pronunciation, Ra may easily be converted into La as its phonetic rule. Hence, the Newari phrase Male Me can in no way be connected with the ancient Sanskrit term Malla.

As stated above, the first inscription dealing with the Mallakara is a proclamation of King Shiva Deva, dated S. 647. Now situated on the bank of the river Vishnumati, northwest of Budhanilkantha, the proclamation was issued to the people of Thanturi Dranga. Accordingly, the inhabitants of this Dranga, an administrative division, should not pay more than one Kārshāpana (16 paṇas make one kārshāpana) as Mallakara. But the proclamation was not newly made. It had been issued long before King Shiva Deva. Only a renewal of the original proclamation was made during Shiva Deva's reign.

'Yadetatpūrvarājairasya draṅga ... upakarmma parituṣṭena mallakara  
karaṇiyāṅkārshāpanādūrdhwaṁ nagrahitavyamiti prasādaḥ kṛita ...  
prasādasya dṛiḍhikaraṇārtham ... mayā shilāpaṭṭakena prasādaḥkṛita.'

(Dhnavajra--Lichhavi Kalaka Abhilekha, No. 54)

The later inscriptions which deal directly or indirectly with the Mallakara are listed thus:

1. Shiva Deva + Amshuvarma inscription at Dharmapur (S. 655), No. 67.
2. Amshuvarma inscription at Bungamati (S. 662), No. 71.
3. Amshuvarma inscription at Wotutole (---), No. 83.
4. Bheemarjuna Deva + Jishnugupta inscription at Yangal Hiti (---) No. 111.
5. Bheemarjuna Deva + Jishnugupta inscription at Thankot (S. 690), No. 115.

(N.B. The inscriptions are numbered according to Dhanavajra's enumeration).

Of these inscriptions, there are two inscriptions that are especially helpful for a proper introduction of the Mallakara: the inscriptions of Amshuvarma at Bungamati and Wotu Tole. The inscription of Wotu Tole gives the term Mallapotakara instead of Mallakara. The term Mallapota literally should refer to the son of a Malla. There is no doubt that the term Malla indicated some living thing of economic importance in society. Along with the Mallakara the inscription mentions another tax, the Sukarakara, which is definitely a tax on pigs. The inscription of Bheemarjun Deva + Jishnugupta at Yangalhiṭi also mentions, along with the Mallakara, some sort of arrangement (not a tax) for the Mallapotaka, the 'kids' of Mallas. With this, all hypotheses which have been advanced for the Mallakara from Sylvain Levi up to the present come to a virtual collapse. The Mallakara can in no way be compared with the Turaskadanda or defence tax. Neither can it be a tribute paid by the Mallas of the western feudal state, nor a donation for the institution of wrestling, the Mallayudhagosthi.

Now, what living thing is referred to by the term Malla? For this purpose, the inscription of Amshuvarma at Bungamati gives more information. There is a phrase in this inscription--Mallapotānām Matsyānām--where the qualifying term for the Mallapota (a 'kid' of the Malla) is Matsya, i.e. a fish. It deserves special mention that this proclamation of Amshuvarma is not directly related with the taxation system. It relates to the socio-economic system of that period. For a close scrutiny, an excerpt of the inscription is given here:

'Kukkuṭa sūkarānām mallapotānām matsyānānchāvādhanaena parituṣṭai-rasmābhīrbhāṭṭādhikaraṇāpraveshena vaḥ prasādhakṛita.'

(Ibid., No. 71)

The term Malla thus refers to a fish here. It may, however, be pertinent for historians who have not been concerned for etymology and be working with their limited knowledge of simple and common terminology to digress briefly. Ancient dictionaries clearly indicate that one species of fish was called Malla. Medinikar, in his Nanartha Shabdakosha, gives a meaning as Matsya Bheda, a species of fish, among the various meanings of the term Malla. This dictionary is known by its shorter name Medinikosha, and it is considered to date from the 12th century A.D.<sup>10</sup> The various meanings of the term Malla given in this dictionary are as follows:

'Mallāḥ pātre kapole cha Matsya bhede valiyasī.'

(Lānta Varga, Stanza 44)

Another dictionary, Vachaspatyam, which is regarded as authentic for ancient Sanskrit terms, also follows the Medinikosha and gives one meaning of the term Malla as a species of fish.<sup>11</sup> The same traditional meaning is found in the Shabdakalpadruma,<sup>12</sup> a scholarly Sanskrit dictionary. Thus, the reference in the inscription of Amshuvarma at Bungamati is clarified by authentic Sanskrit dictionaries for ancient terms. It can, therefore, be concluded that the term Mallakara is definitely a tax on fish or on the activities of fisheries.

The Bungamati inscription, an excerpt of which is given above, places those who practice the profession of Malla or Mallapota in the same social status as those who raise pigs and fowls. In order to grant a special privilege to the inhabitants of Bugayumi Grāma (the present Bungamati village) in the matter of their profession, their profession was freed from the jurisdiction of the Bhāṭṭādhikarana. The office of the Bhāṭṭādhikarana was responsible for the Varnavyavasthā, i.e. the professions according to the system of castes. This office supervised any profession prescribed socially for a particular caste or castes. Any deviation from the prescribed profession was said to be Dharmasankara, an ultra vires act. By granting the village of Bugayumi the privilege of placing it outside the jurisdiction of Bhāṭṭādhikarana, any dispute relating to the Dharmasankara in the village would be referred to the king's court.

In other words, the profession of raising fowls, pigs, and Malla (or fish) pertained to a low social status. Traditionally, all of these professions have been followed by the low castes of Newari society, even at the present time. Traditional fishermen of the Valley belong to the Pode caste. The shudra caste followed these professions in the Lichhavi period. On the other hand, the cowherdsman (Gopala) belonged to an upper caste ranking in Nepal. Again, there can be no basis for the argument that only he-buffaloes are taxable in the whole profession of breeding

buffaloes. The castes that constituted professional fishermen were also accustomed to breed fowls and pigs. Since Kathmandu Valley was full of dense forests, many small and big rivers, lakes and ponds, it was natural that fisheries thrived.

The main objective of the taxation system in the Licchavi period was to strengthen the public treasury. When taxes were imposed, therefore, greater emphasis was placed on the professions that generated greater income. A tax on the profession of fishing could therefore be justified on economic grounds. But one can ask why the tax was not termed the Matsyakara instead of Mallakara. This is supported by the fact that the term Matsya (fish) was used when imposing customs duty on traders selling fish in Stharu Dranga.<sup>13</sup> Such a doubt may actually arise because the term Malla, used for a species of fish, has become obsolete. A study of the different species of fish, in their natural historical perspective and the Nepalese context, may reveal more facts on this subject. In Stharu Dranga, the case regarded customs duty, not a tax. The problem is not quite parallel.

Lastly, the Mallakara, i.e., the tax on the fishing profession, was reduced through a series of rebates. Previously the tax had been more than one karshāpāna (16 panas). This was gradually reduced to four panas. The objective of this tax concession was to encourage the profession of fishing. In the inscription of Bugayumi, the ruling sovereign Amshuvarma has expressed his satisfaction with the growth of the trade in Mallapota along with that of pigs and fowls. According to the inscriptions, the Mallakara has another synonym, the Mallapotakara. This term Mallapota refers to 'fish-culture' of the Malla species. This suggests the steady growth of the fishing business during the Licchavi period in Kathmandu Valley, and this in turn may well have resulted in an attractive source of production taxes for the public treasury over the long term.

#### Footnotes

1. Sylvain Levi, Le Nepal, Vol. II, p. 212, 1905 Paris.
2. बालचन्द्र शर्मा, 'नेपालको ऐतिहासिक रूपरेखा' पञ्चम खण्ड, सं. २०२२.
3. D.R. Regmi, Ancient Nepal, p. 186, Calcutta 1960 (The latest edition of the book (1969) also maintains the same opinion unchanged. See: Ancient Nepal, p. 247, (1969).
4. D.R. Regmi, Medieval Nepal, p. 201, Calcutta, 1965.
5. Hitnarayan Jha, The Licchavis of Vaishali, p. 204-205, (Banaras/ 1970).
6. Luciano Petech, Medieval History of Nepal, p. 79, Rome 1958.
7. ढुण्डीराज मण्डारी, 'नेपालको ऐतिहासिक विवेचना' पृष्ठ ७७-७८, सं. २०१५.

8. T.R. Baidya, "The Significance of Mallakara", Journal of the Tribhuvan University, Vol. III, No. 2, 1967.
9. धनवज्र वज्राचार्य, लिच्छवि कालका अभिलेख पृष्ठ २२३, सं.२०३०, नेपाल  
र एशियाली अध्ययन संस्थान, त्रि०वि० ।
10. Medini Kosha, Chaukhamba Sanskrit series Varanasi. Also see the editorial forward by Jagannath Shastri Hoshing. Third edition 2024.
11. वाव्ह युद्ध कारके नियोद्धरि । पात्रे । वलीयसी । मत्स्यभेदै । कपोले च  
मेदि. (ईत्यादि) ।  
वाचस्पत्यम्, छैठाँ भाग  
तारानाथ तर्क वाचस्पति भट्टाचार्य - तृतीय संस्करण, २०१६ (चौखम्बा  
संस्कृत सिरीज) वाराणसी पृष्ठ ४७३६ ।
12. पात्रम् । कपोलम् । मत्स्य भेदः इति मेदिनी ।  
शब्द कल्पद्रुम  
राधाकान्त देव बहादुर तृतीय भाग, तृतीय संस्करण २०२४ चौखम्बा  
संस्कृत सिरीज, वाराणसी पृष्ठ ६४६
13. Shiva Dev Inscription at Chapagaun (No. 55) Dhanavajra's -  
Lichhavi Kalaka Abhilekh.

