

# FROM PAIK TO GST: A COMPARATIVE ANALYSIS OF THE REVENUE SYSTEM OF THE AHOM KINGDOM AND INDIA'S PRESENT TAX REGIME

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## Abstract

*Taxation has played an important role in the functioning of governments both in the past and in the present. This study takes a close, comparative look at how revenue was generated in the Ahom kingdom (1228–1826 CE) and how taxes work in modern India. The Ahoms followed a unique labour-based structure based on paik and khel systems, where human labour, not land, served as the main resource. They collected revenue through agricultural produce, trade-related duties, tributes and in later years of their rule, they collected revenue in cash. Modern India, however, relies on fully monetized, legally structured, technology-backed taxation system to generate revenue. It includes various direct and indirect taxes such as Income Tax, Corporate Tax, Goods and Services Tax (GST) etc. A comparison between these two systems displays how taxation evolves over time to keep pace with changes in society, economy, and governance. It also helps us to see how ideas from the past still leave their mark today, continuing to influence and shape modern tax policies.*

**Key Words:** Ahom Kingdom; Direct Tax; Khel System; Paik System; Taxation.

**JEL Classification:** H20, H21, H25, N45, N95

## 1. Introduction:

Taxation is the backbone of any administrative system. It provides the essential support that allows a government to function and serve its people. In earlier times, rulers collected revenue not in cash, but through labour, agricultural produce, and tributes from their subjects. As societies gradually moved toward a money-based economy, systems of taxation also evolved, shifting from labour contributions to monetary payments.

In Assam, the Ahom dynasty, which ruled for nearly six centuries, developed a unique labour-based revenue system known as the Paik System. Under this arrangement, people themselves were regarded as the primary resource of the state and were required to provide physical service on rotational basis. The “paik” formed the basic unit of this labour obligation. Through the interconnected *paik* and *khel* structures, the Ahom administration was able to manage governance, military, and the kingdom's economic activities effectively.

Over time, as trade expanded and contact with neighbouring regions like Koch Behar and Bengal increased, the Ahoms gradually began incorporating monetary elements into their revenue system. Customs duties and other cash-based taxes were introduced along with the traditional labour obligations.

In comparison, India's modern tax system, consists of Income Tax, Corporate Tax, Customs Duty, Excise Duty, and Goods and Services Tax (GST), is entirely monetary in nature. These taxes, both direct and indirect, are administered efficiently by the Central Board of Direct Taxes (CBDT) and the Central Board of Indirect Taxes and Customs (CBIC). This paper describes both the systems, compares them, and shows how taxation changed from a labour-based system to a complex money based system.

## 2. Significance of the Study:

The significance of the study is highlighted below:

1. It shows how taxation have changed over 800 years. By examining this long shift, the scholars can know how societies moved from labour-based economy to money-based economy.
2. It shows the foundations of administration in Assam in the past. The Ahom system was well organized and followed a decentralised form of governance – which are still important today.
3. It makes present taxes easier to understand. By comparing GST and income tax with older systems scholars can understand how governments adapt to changing economic conditions.
4. It highlights how political stability was affected by taxation. The downfall of the Ahom system shows what happened when tax burdens became unbearable by the common people. Every modern government can take it as a lesson.

5. It gives background for understanding current tax reforms. Changes like GST, digital taxation, and corporate tax reforms reflect long-term shifts in the economy, similar to the monetisation that took place during the later Ahom period.

### **3. Objectives of the Study:**

1. To study the structure and administrative setup of the revenue system of the Ahom.
2. To describe India's present tax regime, covering direct taxes, indirect taxes, and local taxes.
3. To build a comparative analysis between revenue system of the Ahom and India's present tax regime.
4. To understand how political, economic, and technological developments reshape revenue systems over time.

### **4. Methodology:**

This study is based on qualitative analysis of both primary and secondary sources. Primary sources include Assamese *buranjis* (court chronicles), copper-plate inscriptions (e.g., Siva Singha's 1738 grant), early colonial accounts (Hamilton, Jenkins, Mills) and archival revenue reports. Secondary Sources include the works of H. K. Barpujari, S. K. Bhuyan, Amalendu Guha, E. Gait, L. Gogoi, Nath Gogoi, etc., contemporary government documents from CBDT, CBIC, GST Council, reports on Indian tax reforms and digital tax infrastructure. Comparative and historical-analytic methods are employed to identify structural continuities and discontinuities in revenue organization.

### **5. The Ahom Revenue System:**

The Ahom revenue system was one of the most organized labour-based systems in pre-modern India. It had multiple elements.

#### **5.1 Land Ownership and State Control:**

The Ahom king was the absolute owner of all land, including forests, grazing grounds, ferries, fisheries, mines, and mineral resources. This idea reflected a political belief that true sovereignty meant full control over the territory and everything within it. Unlike many other Indian agrarian systems, land was not the main source of revenue during the early Ahom period. Instead, the state primarily depended on compulsory labour contributed by the people. In the early phase of their rule, the Ahoms granted tax-free land to keep this labour system functioning. This approach fit well in a society where currency was scarce and human labour was considered as the most significant resource.

##### **5.1.1 Tax-free Administrative Lands:**

Three main types of tax-free land existed: Gamati, Manmati or Nankar, and Lakhiraj.

Gamati land: Measuring about two puras, was granted to each paik to support his livelihood. This type of land was non-hereditary in nature.

Manmati and Nankar lands: These were assigned to officers as a reward for their loyalty and administrative service.

Lakhiraj lands: Granted to Brahmins, temples, mosques, dargahs, charitable establishments, and other pious individuals. Within Lakhiraj lands, there were three sub-categories: Debottar, Brahmottar, and Dharmottar.

Copper-plate grants from the eighteenth century, issued by rulers such as Siva Singha, Pramatta Singha, Rajeswar Singha, and Gaurinath Singha, give clear evidence of the existence of such revenue-free lands. In 1854, Moffat Mills reported that temples possessed 77,50,468 puras of revenue-free land. He also noted that the Madhava Temple at Hajo alone held 12,650 acres of revenue-free land.

##### **5.1.2 Transition Toward Monetized Land Revenue:**

Although land was initially revenue-free, growing fiscal pressures, military expenditures, administrative expansion, and the introduction of a standing army etc. pushed later Ahom kings to impose tax on previously exempt lands. For instance -Lakhiraj lands were occasionally taxed at 5 to 8 annas per *pura* (as noted by David Scott). Copper-plate inscriptions reveal a range of tax rates on land. Jamamati land, allocated for *paiks*, carried a tax of 2 to 2.5 annas per *pura*. Faringati lands were taxed at 1 to 2 annas, while Rupit or homestead land was charged at 3 annas. As noted by Holiram Dhekial Phukan in 1829, there was no uniform system of land taxation across Kamrup. Land revenue continued to play a supplementary role rather than serving as a primary source of state income.

## 5.2 The Paik System: Foundation of Ahom Fiscal and Administration:

The *paik* system was the heart of Ahom administration. Every able-bodied man between 16 and 50 years old, except slaves, was registered as a *paik* and required to perform regular labour for the kingdom. The system originated from Tai political traditions and was first launched by Sukapha, the first king of Ahom. It grew stronger after the Ahoms brought groups like the Morans, Barahis and Chutias under their control.

### 5.2.1 Organization of Paiks into Gots:

To ensure an orderly rotation of service, Mumai Tamuli Barbarua during the rule of king Pratap Singha restructured the workforce into *gots*. Initially consisting of four male adults (later decreased to three during Rajeswar Singha's reign), the *got* functioned as a micro-administrative unit. From each *got*:

- one *paik* served the state for three (later four) months per year,
- one or two additional *paiks* could be requisitioned during emergencies,
- *mul*, *dewal*, and *tewal* distinctions reflected when one, two, or three members were called for service.

This system ensured continuity of labour without jeopardizing agrarian productivity.

### 5.2.2 Classes of Paiks:

There were three classes of paiks:

1. **Kanri Paiks:** These were common people who served as soldiers during wartime and carried out labour duties in times of peace.
2. **Hajua Paiks:** These were common people who worked in specialised trades such as construction, metalworking, salt extraction, bridge building, making guns etc.
3. **Chamua Paiks:** These were higher-status peasants or nobles who could pay commutation money to avoid physical labour. Many of them moved into administrative positions and formed an elite group, taking up roles like officers, clerks, accountants, ambassadors, and messengers.

### 5.2.3 Administrative Hierarchy Over Paiks:

A multi-tiered supervisory system helped to maintain discipline and ensured that duties were carried out properly. At different levels, officers were appointed over specific numbers of *paiks*. A Bora supervised 20 *paiks*, a Saikia oversaw 100, a Hazarika managed 1,000, a Rajkhowa looked after 2,000 to 3,000, and a Phukan commanded about 6,000 *paiks*. These officers were rewarded with rent-free land grants (*nankar* and *manmati*) and held significant judicial and administrative powers.

### 5.2.4 Significance of the Paik System:

The 'Paik System' was not just a means to collect revenue in terms of service, but it established the core of the administrative and military strength of the Ahoms. *Paiks* were to build embankments, royal palaces, roads, tanks, bridges, and forts. They also made boats and weapons, served as soldiers, cultivated land assigned to nobles and the royal family, and produced goods needed for the state economy.

## 5.3 'The Khel System' (Occupational Guilds):

Alongside the 'Paik system' operated the *khel* system. A *khel* was a guild-like organisation based on occupation or territory. Each *paik* was placed into a *khel* according to his profession or the type of service he performed. These *khels* acted as specialised units that ensured the kingdom had enough skilled and artisanal labour to meet its needs.

### 5.3.1 Types of Khels:

1. **Service Khels:** These groups were organized based on the specific services they provided to the state. For example, royal cooks were under the Changmai Khel, sword bearers were under the Da-dhara Khel, boat rowers were assigned to the Naobaicha Khel etc.
2. **Supply Khels:** These were organised as per the goods they supplied. For instance, the Mao-jogania Khel supplied honey, the Gur-jogania Khel provided molasses, the Dhenuchocha Khel made arrows, and the Naosalia Khel built boats which was a major *khel* supervised by a Phukan.

### 5.3.2 Khel Administration:

Each *khel* was managed by a *kheldar* (officer), who supervised the labour, production, maintained peace and stability within the *khel*, and managed its military responsibilities. The important *khels* were placed under the authority of Phukans, while others were supervised by Rajkhowas or Baruas.

**5.3.3 Decline of the Khel System:**

Over time, as *paik* families spread out and different occupational groups began mixing within villages, the traditional *khel* system slowly lost its strength. Repeated rebellions, ongoing wars, and a falling population added more strain, putting the entire administrative structure under pressure.

**5.4 Revenue in Produce and Labour:**

During the early years of Ahom rule, revenue was obtained from three primary sources: personal labour service, produce collected from land and crafts, and tributes offered by subordinate groups. Revenue paid in produce included items such as rice, silk, cotton, livestock, salt, forest products, metals, and various artisanal goods. Different artisan groups, such as goldsmiths (*sunari*), bell-metal workers (*kohar*), oil processors (*тели*), and fishermen (*kaivarta*) contributed both in cash and in goods, with yearly payments usually ranging from ₹2 to ₹5 depending on their profession. The Sonowal, or gold-washers, were required to give gold equivalent to one *tola* in weight each year, along with additional *ratis* depending on the purity of gold.

**5.5 Revenue in Cash: Monetization of the Ahom Fiscal System:**

The shift toward monetized revenue began in the 17<sup>th</sup> century as trade with Bengal expanded and the need for cash grew. Several developments sped up this transition. When King Pratap Singha was unable to pay ₹3 lakhs required for the discharge of Koch king Parikshit Narayan, he implemented several new taxes like poll tax, house tax, hearth or kitchen tax, land tax, profession tax etc. to generate cash. By the end of the 18<sup>th</sup> century, during King Kamaleswar Singha's reign, three more notable cash-based taxes, collectively known as *Dhanua Kar*, came into effect:

1. Dewan Money – a tax collected from landholders.
2. Khatiya Dhan – a tax charged for relief from compulsory labour in the royal household.
3. Kalanimatiya Dhan – tax charged for using additional land than what had been officially granted to them.

**5.6 Specialized Cash Taxes:**

- Hearth/Kitchen Tax (Juhul Kar/Charu Kar) : Each household was required to pay Hearth or Kitchen Tax (Juhul Kar/Charu Kar) between ₹1 and ₹2.
- House Tax (Gharkar): The House Tax (Gharkar) was introduced by King Chandrakanta Singha in Kamrup to raise funds for paying the salaries of the standing army.
- Body Tax (Ga-dhan): In Upper Assam, a Body Tax (Ga-dhan) of ₹1 on every paik was imposed.

These taxes reflect the growing financial strain within the Ahom kingdom and the gradual shift toward monetary forms of taxation in the later period of their rule.

**5.7 Tributes from Subordinate Rulers and Border Provinces:**

A significant share of revenue during the rule of Ahom was generated through tributes paid by subordinate rulers from regions such as Darrang, Rani, Beltola, Nagaon, Gobha, Mayang, Panbari, Chariduar, and others, together with tributes from various frontier tribes including the Nagas, Mishmis, Karbis, Daflas, and Akas. These tributes consisted of valuable items like elephants, horses, spears, swords, *muga* silk, rice, cotton, gold dust, musk, beads, mats, salt, *methuns*, and cattle. In the later period of the Ahom Reign, they collected money from subordinate chiefs and frontier provinces. As mentioned in the table given below, total collection from them was ₹2,00,700 of which ₹80,000 came from Kamrup by way of land revenue and ₹50,000 from Darrang. This system of tribute strengthened Ahom political authority and promoted economic integration across the region.

**Table: Monetary Collection from Subordinate Rulers and Border Provinces**

Doormariah (Dimarua)	Rs. 5,000
Kamroop (land revenue)	Rs. 80,000
Derung (Darrang)	Rs. 50,000
Beltalah	Rs. 2,500
Rannygong (Rani)	Rs. 6,000
Noadewar (Naduar)	Rs. 15,000
Chatgurriah	Rs. 2,000
Chardewar (Chariduar)	Rs. 6,000
Geledary (Ghiladhari)	Rs. 3,000

Maining Panbary (Mayang & Panbari)	Rs. 400
Dhing	Rs. 2,000
Sadtraja	Rs. 1,000
Panchrajah and Babejie	Rs. 1,000
Nagaon	Rs. 2,000
Korringihe (Kharangi)	Rs. 2,000
Chunderiaah	Rs. 400
Doorea (Duwarua)	Rs. 400
Candahar choki supposed collection	Rs. 20,000
<b>Total Collection</b>	<b>Rs. 2,00,700</b>

Source: Bhuyan S.K., 1975, 'Swargadeo Rajeswar Singha'.

### 5.8 Customs Duties (Chokis):

Custom houses, or *chokis*, served as important fiscal checkpoints along major rivers and border routes. The most important *chokis* were Kajalimukh, Jagi, Raha, Gijing, Ghiting, Kukurakota, Marangi, Mohang, Tingkhong, Solal, and Kandahar. Each *choki* was placed under the charge of officer belonging to the family of royal or Gohain lineages and such officers were called as Chokial Gohains. At Kajalimukh, two officers were appointed - one from the Borgohain lineage and another from the Borpatragohain. They shared authority and balanced supervision.

#### Revenue Importance:

- Solal Choki earned an annual revenue of about ₹5,000.
- Kandahar (Hadira) Choki was the most profitable of all. In its peak years, it earned nearly ₹90,000 annually. Even during the periods of decline, it earned around ₹20,000. At one point of time Kandahar (Hadira) Choki was leased out for ₹45,000 per year.

### 5.9 Emergency Taxes:

During the times of military turmoil or political uncertainty, the Ahom imposed several emergency taxes to meet urgent financial needs. One such tax was **Barangani** which was collected from Satras in the period of Gaurinath Singha's rule under the authority of Purnananda Buragohain. Rebel leaders also imposed extraordinary taxes. Ramakanta, a rebel leader, extracted ₹8,000 from the major Satras. Additionally, special taxes were raised during the rule of Chandrakanta Singha to meet the requirements of Mughal tribute. These emergency taxes reveal the severe fiscal pressures experienced by the Ahom kingdom in its final decades.

### 5.10 Other Minor Taxes:

A variety of minor taxes existed in the Ahom fiscal system. These included Katal, a charge imposed to avoid physical service; Beth, a levy charged for the capture of elephants or other wild animals; Jalkar, a fishing tax; Hatkar, a market tax; Phat, a customs duty; and Chinla, a fine imposed for adultery. Other dues included Panchak, a contribution made during special occasions; Yavakhar, a service levy for supplying nitre used in gunpowder; Dhumuchi, representing heirless property taken over by the state; and Ghamacha/Marecha, which were marriage-related payments. Despite of many taxes, the Ahom rulers refrained from harsh enforcement, and arrears were also forgiven, as noted in the writings of Maniram Dewan.

### 5.11 Decline of the System:

Several factors paved the way for collapse of the *paik-khel* system. The Moamoria Rebellion, driven by resentment against excessive labour demands, struck at the heart of the system. This was followed by the Burmese invasions, which caused massive depopulation and widespread economic destruction. Demographic changes also played a role, as the strength of *paiks* in each *got* declined, reducing the overall labour pool. Many *paiks* left their villages to escape compulsory service known as Bhaganiya Paiks. With the growth of a money-based economy, the old labour-based taxation structure became obsolete. By the time the Treaty of Yandabo was signed in 1826, the *paik-khel* system had come to an end.

### 5.12 Purpose and Impact:

Labour obtained through taxation built roads, embankments, tanks, royal buildings, and sustained the army. Though efficient for the state, it imposed a heavy physical burden on common people. Exemptions existed for skilled artisans, Brahmins, and officials.

## **6. Present-Day Tax Scenario in India:**

India's present tax system is a fully monetized, legally codified, and technologically advanced fiscal framework that differs from the labour-oriented Ahom model. Today's structure has developed through constitutional provisions, major legislative reforms, and the increasing digitization of financial administration. Revenue now comes from a mix of direct, indirect, and local taxes, all managed by national and state-level authorities operating under a unified legal and regulatory system.

### **6.1 Direct Taxes:**

Direct taxes are levied on individuals, Hindu Undivided Families (HUFs), firms, companies, and other entities according to the income or profits they earn. The primary law is Income Tax Act of 1961, which outlines how income is assessed, taxed, and administered.

#### **6.1.1 Income Tax:**

In India Income tax follows a progressive system. This indicates that rate of tax increases when a person's income rises. This structure supports the constitutional ideals of fairness and helps to fulfil taxation's redistributive role. Key features of the system include :

- Tax Deducted at Source (TDS) which collects tax directly at the point where income is generated.
- A wide range of exemptions and deductions under Sections 80C–80U that offer relief for investments, savings, and social security contributions.
- Online ITR filing and automated processing supported by digital tools and PAN–Aadhaar linkage.
- Annual Finance Acts that update tax rates, surcharges, and rebates according to changing economic and social priorities.

#### **6.1.2 Corporate Tax:**

Corporate entities are taxed on the profits they earn, with rates revised from time to time by the Finance Act. Corporate taxation has a vital role in promoting industrial development, attracting investment, and strengthening economic diversification.

### **6.2 Indirect Taxes:**

Indirect taxes are levied on production, sale, or utilisation of goods and services rather than directly on individuals or entities. The most notable reform in this category is the introduction of **Goods and Services Tax (GST)**, which unified several indirect taxes prevalent in India to a single, streamlined system.

#### **6.2.1 Goods and Services Tax (GST):**

One of the most notable fiscal reform in India since independence is GST. It was implemented in 2017. It subsumed most of the complicated central and state taxes and brought them into one umbrella. The main features of GST are:

- A variety of taxes, such as VAT, sales tax, entry tax service tax, , etc. were subsumed under GST.
- Central GST (CGST), State GST (SGST), and Integrated GST (IGST) are the three components of GST..
- The GST Network (GSTN) serves as the digital backbone for registration, invoice matching, return filing, and tracking of information.
- The Input Tax Credit (ITC) system allows taxpayers to avail credit for taxes already paid on inputs, This reduces the problem of cumulative burden of taxes.
- As uniform tax rates imposed on all states, it helps to form a perfect national market.

GST represents a major shift toward a more transparent, technology-driven, and harmonized taxation system.

#### **6.2.2 Customs and Excise:**

Customs duties continue to regulate international trade, while excise duties persist on specific items such as petroleum and tobacco. The customs framework supports regulatory, protective, developmental, and revenue-raising functions of the government.

### 6.3 Local Taxes:

Various kinds of taxes are imposed by state governments to support civic services and municipal operations. These include property tax, water tax, trade license fees, waste management charges, stamp duty and registration fees, motor vehicle tax, and several other levies. The income collected from these sources helps to fund public utilities, infrastructure projects, and the operation of local administrative bodies.

### 6.4 Administrative Institutions:

The tax system of modern India is managed by several specialized institutions. The Central Board of Direct Taxes (CBDT) oversees all matters related to direct taxes, while the Central Board of Indirect Taxes and Customs (CBIC) administers GST, customs duties, and excise. The **GST Council** is responsible for shaping GST policies, setting tax rates, and issuing administrative guidelines. In addition, digital platforms such as the Income Tax portal, the GST portal, and integrated PAN - Aadhaar databases play a pivotal role in streamlining compliance.

Today, India's tax administration relies on advanced tools like surveillance systems, data analytics, and AI-based compliance mechanisms, marking a sharp contrast from the labour-driven fiscal framework of the Ahom era.

### 6.5 Purpose and Impact:

The modern taxation system has a significant role in funding national defence and internal security, building and maintaining infrastructure such as roads, ports, railways, and digital networks, and supporting essential sectors like health and education. It also finances welfare programmes, subsidies, social safety nets, and various environmental and developmental initiatives.

Unlike the Ahom system, which relied on extracting direct labour from the population, today's tax framework imposes purely financial obligations. This allows citizens full autonomy over their labour while still ensuring the state's fiscal stability. The overall burden is monetary in nature and is shared among income earners, businesses, and consumers.

## 7. Comparative Analysis:

This section synthesizes the differences and continuities between the Ahom revenue system and India's present tax regime.

### 7.1 Basis of Taxation:

The Ahom system of taxation was based on labour, functioning through *paik* system in which subjects were required to render compulsory service to the state. This labour-based taxation was supplemented by payments in agricultural produce, tributes from subordinate chiefs and communities, and, in later periods, limited cash levies. In the early phase of Ahom rule, land was not treated as a taxable asset, as the revenue needs of state were met through manpower and in-kind contributions.

In contrast, the modern system of tax is entirely monetary and firmly grounded in statutory law. The basis of taxation is clearly defined and includes income, profits, wealth, property, and consumption.

**Shift:** The transformation from manpower to money indicates the transition from a subsistence agrarian economy to a monetized and legally regulated fiscal system.

### 7.2 Mode of Payment:

In the Ahom system, payment to the state was non-monetary and based on compulsory service and in-kind contributions. Subjects rendered labour under the Paik system, supplied agricultural produce, and provided outputs through specialized occupational groups. Cash payments began to emerge only in the later phases of Ahom rule, alongside tributes collected from subordinate chiefs and tribal communities, reflecting a gradual shift toward monetization.

In contrast, modern India relies on monetary modes of payment. Taxes and other state revenues are collected digitally through banks, online portals, and regulated financial institutions. This system emphasizes standardized, transparent, and traceable transactions, marking a clear departure from the labour- and produce-based payment structures of the past.

**Shift:** Replacement of embodied labour with abstract, quantifiable, monetary value.

### 7.3 Administrative Structure:

The Ahom administration was an organized and centralized system characterized by a hierarchical and labour-command structure. At the highest level, there were powerful officials like the Gohains, Barbarua, and Borphukan, who assisted the king in governance, military affairs, and administration. Below them were officials like Rajkhowas, Phukans, Saikias, and Boras, each responsible for administering smaller territorial units and supervising groups of people for state service. Instead of paying salary to the officials, they were compensated with revenue-free land grants. A regular census was conducted to assess manpower and allocate labour for military, agricultural, and public works efficiently. Though the system was localized but strictly hierarchical, enabling effective control over resources and people while maintaining strong central authority.

In contrast Indian administration functions through a well-defined institutional and bureaucratic system designed to ensure uniform governance across the nation. Key bodies like CBDT, CBIC, GST Council, and Finance Ministry play specialized roles in taxation, revenue collection, and fiscal policy. Officials serving under this system are paid salary and governed by statutory service rules for recruitment, conduct, and accountability. Administration today relies on digital databases, technology-driven processes, and legal enforcement mechanisms to ensure transparency and efficiency. Overall, the system is bureaucratic in nature, standardized in procedures, and increasingly digital, enabling large-scale governance in a complex and modern state.

**Shift:** From personalized authority and customary practice to rule-based, codified bureaucracy.

### 7.4 Transparency and Legal Framework:

Under the Ahom system, administration and taxation were guided by customary practices rather than a unified written tax code. Rules and obligations were transmitted through tradition, and enforcement depended on the personality of individual officers and prevailing local conditions. This lack of codification meant that during periods of fiscal stress or emergencies, arbitrary impositions such as additional or emergency taxes could be introduced, reducing transparency and predictability for the people.

In contrast, the Indian administrative system operates within a clearly defined legal and constitutional framework. Detailed legislative codes outline tax liabilities, procedures, and penalties, leaving limited scope for arbitrariness. Judicial mechanisms provide avenues for review, appeal, and redress, safeguarding the taxpayer's right. Moreover, the adoption of digital platforms and technology-driven systems has reduced administrative discretion, enhanced transparency, and improved compliance across the taxation and governance process.

**Shift:** From informal/customary governance to legal-rational authority.

### 7.5 Burden on Subjects:

Under the Ahom system, the burden on subjects was physical due to compulsory labour obligations imposed by the *Paik* system. This often caused difficulties especially when officers misused their authority. For example, some officials like the Choudhuries in Kamrup. Took this advantage. The constant demands for labour sometimes became burdensome for the *paiks*, forcing some of them to run away from their villages. These runaway *paiks* were called *bhaganiya paiks* and they created more problem for the system.

In modern India, the burden on citizens is financial rather than physical labour. India follow progressive tax system, implying that tax liability rises with rising level of income to provide relief to lower-income groups. People are free to choose their work and not forced to compulsory service. Laws and constitutional rights safeguard citizens from excessive or unfair demands by creating a more balanced and fair relationship between the government and its citizens.

**Shift:** From corporeal taxation to economic taxation.

### 7.6 Economic Role and Outputs:

In the Ahom system, the economy was heavily dependent on labour by following the Paik system. People were required to work on public projects like roads, embankments, forts, palaces, boats, cannons etc. which were important for administration and defence. Different occupational groups, called *khels*, produced goods such as salt, tools, and cloth, and helped the state to remain self-sufficient. By following the paik and khel system, the Ahom rulers maintained a large army without paying wages, as military service was part of labour duties of the paiks.

On the other hand, modern India develops infrastructure by using tax revenue collected from income, goods and services. The economy is money-based, focusing on industry and services and is no longer linked with forced or compulsory labour. Public projects are executed by paid workers, private contractors, and companies.

**Shift:** From forced labour to money-based economy

**7.7 Structural Weaknesses:**

The Ahom administrative system suffered from inherent weaknesses, most important was its overdependence on manpower taxation through compulsory labour. Rebellions, wars, and loss of population weakened the system by decreasing the size of available workforce. With the growing importance of money in the economy, traditional barter systems became ineffective. People were also unhappy with the misuse of power by officials and thus power of the state gradually declined.

On the contrary, modern tax system of India suffers from problems like complicated tax laws and procedures that create challenges to people. Problems like tax evasion, tax avoidance, and limited access to digital tools make the modern system less effective and less fair.

It is clear that both systems face difficulties when people view tax systems as unfair or burdensome for them or they cannot adjust well to economic and social changes.

**8. Findings and Interpretations:**

The findings of the study along with interpretations are summarised in the following table:

Sl. No	Area	Findings	Interpretation
1	Basis of Taxation	The Ahom fiscal system relied on compulsory labour obligations, whereas modern India follows a monetised taxation system.	Shows the long-term transition from a subsistence agrarian economy to a market-oriented monetary economy.
2	Administrative Organisation	The Ahom administration was dependent on <i>paik</i> system, occupational <i>khels</i> , periodic censuses, and hierarchical supervision of officials.	Proves that pre-modern Assam possessed a structured and decentralised administrative system.
3	Fiscal Adaptability	Increasing monetary demands caused by warfare, diplomacy, and administrative expansion weakened the Ahom system.	Institutional rigidity and delayed monetisation contributed to the decline of the labour-based revenue model.
4	Legal and Institutional Framework	Modern India's tax regime operates through codified laws, constitutional provisions, and specialised institutions supported by digital systems.	Indicates the evolution toward rule-based governance ensuring accountability, transparency, and uniformity across regions.
5	Relationship Between State and Subjects/Citizens	Under Ahom rule, individuals were integrated into the state through compulsory labour obligations. Modern India connects citizens through monetary taxation and legal citizenship rights.	Shows transformation from direct physical control over labour to contractual fiscal participation within a democratic framework.
6	Nature of Tax Burden	The Ahom system imposed physical labour, while modern taxation creates financial obligations.	Highlights the shift toward individual autonomy over labour and occupational choice in modern governance.
7	Transparency and Enforcement	Ahom taxation depended largely on customary authority and administrative discretion. Modern India emphasises legal safeguards, judicial review, and digital compliance mechanisms.	Reflects growing importance of transparency and institutional accountability in contemporary fiscal administration.
8	Objective of Taxation	Both systems aimed to sustain administration, defence, and economic functioning of the state.	Shows continuity in state objectives despite of differences in fiscal philosophy and mechanisms.

## 9. Conclusion:

The Ahom rulers relied on a labour-based framework in which physical service functioned as the main resource of the state, rather than money. This framework enabled them to sustain a powerful administration with disciplined military structure, and large-scale infrastructural works. However, over time, increasing monetization of the economy, demographic shifts, internal dissent, and repeated foreign invasions revealed the limitations of a system built entirely on compulsory labour. The gradual decline of the *paik-khel* arrangement demonstrates that governing authorities must continuously adapt their fiscal mechanisms to evolving economic realities. On the other hand, present tax regime of India is monetized, legally codified and technologically driven. It is designed to address the needs of complex, diversified, and globally interconnected economy. It generates income by means of monetary payments rather than physical labour, connecting individual freedom with financial responsibility.

Taxation, beyond being a financial instrument, is a reflection of philosophy, administrative capacity, and socio-economic conditions of the government across time.

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