

CHAPTER V.

REVENUE ADMINISTRATION.

Chaul was an urban center in the Portuguese India and held an important place in the international trade system. So the revenue administration of this town is influenced by the Portuguese colonial policies. The King of Portugal initially gave some concessions to the residents to develop the town and to make it populous. We can observe varieties of taxes formulated by the Portuguese under the influence of their political, economic, social, racial and religious consideration. An attempt is being made in this chapter to study the economic condition of Chaul in the network of *Estado da India Portuguesa*.

The structure of taxation at Chaul underwent substantial changes when Portugal and her over-seas colonies were under the rule of Habsburgs of Spain between 1580 and 1640. In 1580, the King of Portugal, Cardinal Henrique died, After a few months later, Philip II of Spain the grandson of King Henrique, claimed the throne of Portugal. While ascending the throne, he agreed that he or his successors would not interfere into the matters concerning the Portuguese Over-seas colonies, such a treaty was decided on 15 April 1581 at Tomar, but it did not last long. By a decree dated 20 November 1591, King Philip II of Spain (since 1580 also Philip I of Portugal) promulgated that all matters regarding the Portuguese over-seas colonies would be decided by the body

1. Danvers, *Op. cit*, pp. 38-40.

called, *conselho da fazenda* or the Council of Finance which in fact² composed of Councillors of his choice. Once the ruler of Spain began to administer the portuguese over-seas colonies, a number of modifications were made in tax structure at Chaul. An attempt is made in this chapter to highlight the system of taxation on one hand and to understand the growth and decline of Chaul as an important center of trade.

CUSTOMS DUTY

The customs duty was levied on the merchandise imported and exported from Chaul and was calculated on the basis of the total value of goods. At times, it was collected by the Portuguese officials themselves. But generally, it was farmed out to the highest bidder. In the former case, some additional amount known as *lagimas* was collected from the merchants and that was distributed among the officials at customs house, as a payment for their services.³ The merchants were expected to pay their duties by the *pardaos* of Goa, and if they paid in the *pardaos* of other places, an additional sum of 0.7⁴ *larim* was collected per *pardao*.

The rates of the customs duty varied from time to time on all commodities. But it remained unflagging on horses, and

2. Francisco paulo Mendez da Luz, *O Conselho da India*, (Lisboa, 1952), pp. 82 ff. For study on Spanish and Portuguese policies towards the colonie, refer McAlister, *Op. cit*, pp. 254-255. 363 and ff.

3. *H A G*, Mss. 624, fls. 8-9. Instead of *lagims*, sometimes the term *percalços* (perks for officers) is also used.

4. *H A G*, Mss. 624, fls. 8-9. Variation in the rate was due to the metal content of the *pardao* of Goa which was little more than that of other places.

fourty four *pardaos* was colleted on each horse. But only import duty was levied on them if they were exported to the ports under the Portuguese control. Subsequently, Otherwise⁵ both the import and export duties were collected.

As discussed earlier, the State had granted exemption to the residents of Chaul from paying the customs duties at their port. But it was levied from the non-resident merchants, and was known as the *renda de cambaia, ormuz e outra costa* or the duty on commodities from Cambay, Hormuz and other regions. This duty was introduced by the Governor Dom Afonso de Noronha in 1553, and the rate on both import and export was 5% *ad valorem*. The rate of exporting gold, silver and money remained same but only 2% *ad valorem* was levied on the importing them.⁶

Customs duty was levied at Bassein or Diu from the merchants who traded with the Portuguese town of Chaul. But in many a cases, the Portuguese used to collect the same from the merchants who wished to carry their commodities to the town of Upper Chaul. In order to safe-guard the interests of the mechants, the Niazmshah insisted on the Portuguese that they should not collect the customs duty from those merchants who would take the commodities to the town of Upper Chaul. And it was agreed by the Portuguese in the year 1571.⁷ The merchants took it as an advantage and began to refuse the

5. *H A G*, Mss. 624, fls. 8-9.

6. *Ibid*.

7. *Ibid*, dls. 17-18v. Another copy of the peace agreement that was concluded between the Portuguese and Murtaza Niazamshah of Ahmadnagar is available at *B. Mus*, Mss. Add. 28433, fls. 175-176.

payment of the customs duty to the Portuguese on the ground that they carried the goods to Upper Chaul, hence duty be paid to the Nizamshah. On the contrary, some of them must have traded with the Portuguese town of Chaul. However Governor Fernão Telles de Menezes had passed an order in 1581 that customs duty should be paid at the port of Chaul, not at Bassein or Diu.⁸ Thus in 1581, the collection of customs duty was introduced for the first time at the Portuguese town of Chaul.

Soon after the union of Portugal with Spain, King Philip I insisted the Portuguese authorities in India to establish the customs house for Chaul since the State needed finance to fight the Dutch supremacy and influence both, in the Iberian peninsula and the Orient.⁹ But the Municipal Council of Chaul had opposed the proposal knowing well that with the establishment of the customs house in Chaul, the residents of Chaul forced to pay the customs duty.¹⁰ The Governor Mannuel de Souza also denied the possibilities of opening the customs house on the ground that it would be a breach of the agreement concluded between them and Nizamshah in 1571.¹¹ But the king rightly pointed out that according to the treaty of 1571, the merchants who traded with the town of Upper Chaul would pay the duty to Nizamshah but those who carried out trade with Chaul should pay the Portuguese.¹²

8. *H A G*, Mss. 624, fl. 9v.

9. *A H U*, Mss. 281, fls. 107v and 214-214v.

10. *H A G*, Mss. *Livro das Monções* no. 2 A, fl. 46 and Mss. no. 3A, fl. 166; *B. Mus*, Mss. 20861, fl. 19.

11. *H A G*, Mss. 3034, fl. 109.

12. *A H U*, Mss. 281, fl. 37.

The King also sent a letter to the Municipal Council of Chaul, in which he expressed his opinion that the State needed money to protect the settlements and trade of the settlers against the enemies. And it would be certainly ¹³ helpful to the State if the customs house be set-up in Chaul. Without waiting for any reply from the Governor or Municipal Council of Chaul, the King had issued the royal order in 1589 whereby it was declared that the customs house ¹⁴ would be established in Chaul.

Despite the royal order and existence of the physical structure of the customs house, the residents of Chaul continued to evade the payments of the customs duty under the protection of the municipal council of the town. This behaviour of the resident merchants and the co-operation extended to them by the Municipal Council was labelled by the State as "*mutiny, disobedience and a great scandal*" against the State. To force them to pay the customs duty, the Governor Matias de Albuquerque declared in 1595, that the certificate should be obtained by the merchants showing the payments of the customs duty at Chaul and must be produced to the Portuguese customs officials in other places, whenever or wherever demanded. He further promulgated that any ship carrying the merchandise from Chaul would be held if found to be without certificates, and the commodities would be released only after the payments of duty along with ¹⁵ prescribed penalties. In fact, this instruction was forced

13. *B. Mus*, Mss. 20861, fls. 15v-16.

14. The royal decree on the establishment of the customs house at Chaul is preserved in *H A G*, Mss. 3034, fls. 108-111v.

15. *A P O-C R*, Fasciculo III, Parte II, pp. 559-561.

on the resident merchants of Chaul, but it could not exercise any constraints on the merchants of Upper Chaul. So, the merchants of both the towns co-operated in evading the duty as well as the penalties. If the ship was retained in the ocean for verification of the certificate, the merchants of Upper Chaul always claimed that the merchandise were belonged to them, even though they were owned by the other group.¹⁶

Irritated by such tricks played by the residents of the Portuguese town of Chaul, Matias de Albuquerque deprived them of having the privilege of sending their ships to Mossambique and South East Asia. In 1597, he declared that if they desired to carry on trade, they should go to Goa and pay the customs duty there.¹⁷

In 1616, the Viceroy Dom Jeronimo de Azevedo informed the King that the customs house of Chaul would function effectively only if the residents of that town extend their co-operation.¹⁸ King suggested the members of the Viceroy's Council to visit the town of Chaul in 1633, and offered certain concession to the residents of that town so as to seek their co-operation.¹⁹ The authorities agreed to grant them exemption from paying export duties, at Chaul.²⁰ Once this issue was settled, the customs house was established at Chaul in 1634.²¹ With its introduction, the duty was began to

16. B N L, Mss. 1973, fls. 72-74.

17. *Ibid*; H A G, Mss. *Livro das Monções* no. 8, fls. 38-38v and 93v.

18. A H U, Mss. India Cx. 4, doc. 113

19. A H U, Mss. India Cx. 5, doc. 85.

20. A N T T, Mss. *Livro das Monções* no. 39, fl. 19.

21. For the Royal Order of 1634 setting up the customs house at Chaul, see H A G, Mss. *Livro das Monções* no. 19D, fls. 1196v-1203.

be collected from both the non-residents and the residents of Chaul. Hence the duty that was levied earlier exclusively on the non-residents merchants of Chaul, and was known as *renda de cambaia, ormuz e outra costa*, was annuled by an order²² of the Viceroy in 1634.

From 1634 onwards, the rate of both import and export duties on all kinds of the commodities excluding gold, silver, money and food grains was 8% *ad valorem*. But only export duty at the same rate was levied on food grains, money, silver and gold while the import duty was collected at the rate was 2% *ad valorem*. No duty was levied on incoming food grains at²³ Chaul. The following table shows the income to the State through this source:

T A B L E (05.01)

(Income to State through customs duty: 1634-1646).

years	amount	duration.
1634	31,104 X Ot 44r	one year.
1635-1637	20,000 X per year	three years.
1638-1640	17,000 X -do-	-do-
1641-1643	05,184 X -do-	-do-
1644-1646	05,184 X -do-	-do-

sources: *B N L*, Mss. 1783, fls. 34v-35; *A N N T*, Mss. Livro das Monções, no. 37, fl. 257; and Mss. no. 56, fl. 387v; *H A G*, Mss. 1371, fl. 46.

Abbreviations: x=xerafins, t=tangas, r=reis

More amount was collected as customs duty during the first year, and it began to decline considerably in the following

22. *Ibid*, fl. 1234v; *A H U*, Mss. India Cx. 10, dos. 85.

23. See foot note no. 21.

years. Between 1641 and 1646, the income to State through this source was lowest due to the reasons mentioned earlier, namely the Dutch interventions and vexations of the local officials towards the trade under the merchants. However, it was proposed in the revenue council in the year 1641 that the customs house should be terminated at Chaul since revenue through it was not sufficient. Finally, the decision was taken in 1646, thereby the customs house at Chaul was closed down.²⁴

Thus, the customs duty was collected exclusively from the non-residents of Chaul from 1581 onwards, and between 1634 and 1646, from both the non-residents and residents of the town. Once the customs house was closed in 1646, the duties were levied from the non-residents of Chaul, which was known as the *renda de cambaia*, or *ormuze outra costa* or duty on the commodities from Cambay, Hormuz and other regions. The following table shows the income to the State through this source between 1581 and 1633 and from 1647 onwards upto the end of the period under review:

T A B L E (05.02)

(Income to State through duties on commodities from Cambay, Hormuz and other regions.)

years	amount	duration
1581-1582	7629 pd	one year
1583-1589	N.A.	-
1590-1591	3200 pd	one year
1592-1628	N.A.	-
1629-1630	700 pt	one year
1631-1633	N.A.	-
1634-1646	Pl.refer table no.05.01.	
1647-1652	N.A.	-
1653-1655	1230 x per year	three years
1656-1676	N.A.	-
1677-1679	2730 pt per year	three years
1680-1681	N.A.	-
1682-1684	* 5453 x	three year
1685	1320 x	one year
1686-1687	844 x	one year
1688-1690	N.A.	-
1691-1692	* 617 x	nine months (Dec.1691 -sept.169)
1692-1693	915 x	twelve months (Sept. 1692 to Aug.1693)
1693-1694	986 x	one year(Sept. 1693 to Aug.169)

sources: *A N T T*, Mss.fundo geral 845, fl.30; *H A G*, Mss.624, fl.11v; *H A G*, Mss. Livro das Monções no.13 B, fl.500; *H A G*, Mss.2596, fl. 81v; *H A G*, Mss.2316, fls.13, 117v, 119; *H A G*, 2666, fLS.14V, 63V, 68.

Abbreviations: pd=*pardaos*, pt=*patacoes*, x=*xerafins*.

* : Source does not indicate the break
up of the amount per year.

As discussed earlier, the trade between Chaul and Mossambique was adversely affected due to the vexations of the local officials over the residents of the town. However, the municipal council of Chaul made a petition to the Revenue Council in 1649 and requested that its residents should be allowed to carry on trade with Mossambique and they should be given the exemption from paying the customs duties. While accepting its proposal, exemption was granted to the residents from paying the import duty.²⁵ But the rate of duty was retained at 10% ad valorem on the commodities that were brought to Chaul from Mossambique.²⁶ Both the import and export duties were collected from the non-residents of Chaul.

24. *A H U*, Mss.210, fl.294v and *H A G*, Mss.1165, fl.14.

25. *H A G*, Mss.1165, fl.74.

26. *Ibid*, fl.76.

The Customs duty was levied at Chaul on behalf of the customs house of Goa.²⁷ The factor of Chaul was given the responsibility of its overall supervision. Every Saturday, he used to inspect the account book of the duties which was presented²⁸ before him by the superintendent of the customs house. The State allowed the town authorities to keep 3% of the total amount for the fortification, defence and other²⁹ expenditure, while remaining sum was sent to Goa. The town authorities had deposited the amount of 3% with the Rector of the Jesuits collage. He kept the same in a large box which had a lock with three keys. One key was kept with him and remaining were given one each to the factor and the Alderman³⁰ of the municipal council. The following table shows the amount that was despatched to Goa out of the customs duty collection;

27. *H A G*, Mss. 1167, fl. 23v.

28. *H A G*, Mss. 782, fl. 50.

29. *H A G*, Mss. 2316, fl. 13.

30. *H A G*, Mss. 1168, fl. 40 and Mss. 7750, fl. 14.

T A B L E (05.03)

(Income to the State from customs duty on Chaul-Mossambique trade)

years	amount in xerafins	duration
1659-1661	4855	three years.
1662-1664	N.A.	-
1665-1666	1676	nine months (Sept.1665 to May 1666)
1667-1670	N.A.	-
1671-1673	* 5622	three years.
1674-1675	1680	nine months (Jan.1674 to Sept.1675)
1676-1677	2272	one year
1678-1680	2738 per year	three years (Upto May 1680)
1680-1684	* 9338	May 1680 to Oct.1684.
1684-1685	2192	Oct.1684- to Oct.1685.
1686-1689	N.A.	-
1690-1692	* 4372	two years.
1692	2253	one year.
1693	2304	one year.

sources: *H A G*, Mss.1168, fl.50v; *H A G*, Mss.7746, fls.41, 45, 116, 119; *H A G*, 2316, fls.13, 63-66, 77v, 127.

*: Sources does not indicalte the annual break-up and the amount.

Thus, the customs duty was introduced for the first time in 1581 at Chaul, although it was levied exclusively from the non-residents of the town, and from 1634 onwards also from the residents of Chaul.

TRIBUTE FROM THE NIZAM SHAH

The Portuguese collected tribute every year from the Nizamshahs of Ahmednagar, and if it was not paid or paid in parts, the Portuguese used to collect land rent from the

surrounding areas of the Portuguese town of Chaul in order to realise the stipulated amount.

In accordance with the peace agreement concluded between the Portuguese and the Nizamshah in 1509, the latter agreed to pay 2000 *pardaos* every year, as ³¹tribute. After 1542 onwards, the amount was increased to 7000 *pardaos* annually as the Nizamshah had agreed to pay this amount ~~to the~~ to the Portuguese for their help in defending the forts of Sanki and Karnala.³² But many a time Nizamshah was irregular in the payment of the same, or paid in parts. Moreover he used to pay tribute in a *pardao* which was valued four *larins*, instead of usual six. As a result the due amount of ³³the tribute reached to 130000 *pardaos* in the year 1609. However to settle the issue, the Portuguese possessed the right of collecting the land rent from the gardens or orchards of the Nizamshahi areas, close to the Portuguese town of Chaul. The income from this source was known as the *renda da praia* or income from the beach. We do not know yet the mode of assesement followed by the Portuguese, perhaps they must have accepted the same that was prevailing under ³⁴the Nizamshahis. One tree out of ten was exempted from the assesement, and the rest were assessed at the rate of 1/3. The rent was paid to the State in cash as it was ³⁵inconvinient ~~at~~ ^{to} store the perishable products.

31. Barros. III, II, p. 72.

32. Biker, Op-cit, Vol. I, pp. 98-101; Documentos Remettidos da India. Vol. I. p. 409.

33. Documentos Remetidos da India, vol. II, pp. 335-336.

34. C.R. Boxer, "The Portuguese in the East, 1500-1800", In Portugal and Brazil, Ed. by H.V. Livermore, (Oxford-1953), p. 225.

35. B.G. Tamaskar, The life and works of Malik Ambar, (Delhi, 1978), chapter XI.

In 1617 the thanedar of the town of Upper Chaul appealed to the Portuguese that he should be allowed to collect the land rent, being authorised by the nizamshah. He was permitted to do so provided tribute should be paid regularly in a *pardao* of six lanrins.³⁶ It is not yet ascertained whether the Nizamshah paid tribute regularly or not, although from the fourth decade of the seventeenth century, the Portuguese began to collect the garden rent from the areas mentioned earlier. This ⁿincome was known as the *renda de Malik* or income from the Nizamshahis.³⁷ The ^ofollowing table shows the income to the State through this source:

T A B L E (05.04)

(Income to State through garden rents)

years	amount	duration
1634-1636	* 4805 x	three years.
1637-1671	N.A.	-
1672-1674	* 5920 pt	three years.
1675-1677	* 6920 pt	three years.
1678-1679	N.A.	-
1680-1681	* 3183 x	fourteen months (May 1680 to June 1681)
1681-1685	* 9178 x	four years (July 1681 to Aug. 1685)
1685-1686	1757 x	one year (Sept. 1685 to Nov. 1686)
1687-1690	N.A.	-
1691-1693	* 3839	twenty three months (Sept. 1691 to July 1693)
1693-1694	2806 x	one year. (Sept. 1693 to Aug. 1694)

sources: *B N L*, Mss. 1783, fls. 34v-35; *H A G*, Mss. 1172, fl. 35; *H A G*, Mss. 1171, fl. 29; *H A G*, Mss. 2666, fls. 14v and 68.

* : Sources does not mention annual break up of the amount .

36. *H A G*, Mss. 1159, fl. 74; *Documentos Remitidos da India*, Vol. II, pp. 335-336.

37. the Portuguese used to call the garden rents as the *renda de paria*, and after fourth decade of the seventeenth century, they named very same source of income as the *renda de Malique*. They used to recognize the Sultanate of Ahmadnagar as the Kingdom of Malik Ambar, even after the death of this powerful governor of the Nizamshahi.

Like most of the taxes, this was also farmed out to the highest bidder generally for the period of three years.³⁸ He was obliged to pay the amount in quarterly instalments to the factor of Chaul.³⁹

TOLLS AND WEIGHING CHARGES.

The town authorities were collecting certain amount from the merchants who were engaged in the wholesale transactions of the commodities in the market. It was known as the corretagem or toll tax. The tax called pesodaria or weighing charges were levied from those who made use of the weighing machine at the market of Chaul.⁴⁰

Both these taxes were farmed out to the highest bidder, and were levied only from the non-residents of Chaul.⁴¹ And for the development of trade at Chaul, no such charges were collected initially even from the non-residents on textiles, if purchased for Mossambique.⁴² The State paid a little attention towards the fixation of rates of charges and supervision on the function of the highest bidder. Obviously the rates were arbitrarily fixed by the latter.

But the structure of taxation at Chaul underwent substantial changes soon after Portugal and her overseas colonies came under the Habsburgs (1580-1640) of Spain. The King Philip I of Portugal thought of introducing changes in the revenue

38. H A G, Mss. 1171, fl. 35.

39. H A G, Mss. 2666, fl. 14v.

40. H A G, Mss. 624, fl. 2; Subsídios para a historia da India Portuguesa, p. 1

41. A N T T, Mss. coleção de São Lourenço, Vol. III, fls. 196-196v.

42. H A G, Mss. 624, fl. 3v.

administration so as to appropriate maximum income from the Portuguese colonies in the Orient. He, therefore, instructed⁴³ the viceroy Dom Luise de Ataide to work on this line. In 1589, the systematic structure of collecting the charges was framed out for Chaul. The rates of charges were regulated by the State and highest bidder was asked to collect accordingly from both the non-residents and residents of⁴⁴ Chaul. Moreover the merchants were forced to deal on the wholesale transaction of the commodities only at the market⁴⁵ place and not at any other places under any circumstances. In case of violation of this rule, the corretor mor or officer in charge of tolls and weighing charges was given the authority^{it} to punish both the highest bidder and merchant⁴⁶ concerned. It was also determined that, if the commodities were to be taken to the town of Upper Chaul, twenty bazarucos were to be charged in addition to these charges and the⁴⁷ usual customs duty.

Following tables are divided into two sections. In the first section tables show the rates of charges that were collected at Chaul from the merchants on their wholesale transaction of the commodities classified accordingly. It is to be noted that these charges were levied at Chaul from 1589 onwards. In the section second, the table shows the income to the State through the toll tax.

43. *Ibid.*

44. Refer table nos. 05.05 to 05.09.

45. *H A G*, Mss. 624, fl. 26.

46. *Ibid.*, Certain amount was collected from both as the penalties by the Municipal Council, was known as the market fines. Refer chapter III.

47. *H A G*, Mss. 624, fl. 26.

SECTION I

(Tables shows the rates of the tolls and weighing charges)

T A B L E (05.05).

(Tolls charges)

sr.no.	items	size	unit	charges
1.	pot, china wares	middle	corja	4 tangas.
2.	-do-	small	-do-	2 tangas.
3.	pot	big	-do-	8 tangas.
4.	saucer	big	-do-	2 tangas.
5.	-do-	small	-do-	1 tangas.
6.	other glass wares	-	-do-	18 bazarucos.

source: *H A G*, Mss.624, fls.23v-27.

T A B L E (05.06)

(Tolls charges)

sr.no.	commodities	unit	charges
1.	colve ,mace, cardamom, bhang , opium, ivory, palmsugar, brahmi.	quintal	4 tangas.
2.	rice, yellow sandal wood, ginger, from Melind. cotton thread.	candil	-do-
3.	oil, butter, palmsugar of inferior quality, cotton, soap, arecanuts , opium from Deccar, linen thread, bhang from Deccan and Indigo.	-do-	2 tangas.
4.	wood from Malaca, curios of ivory, pepper, sugar.	-do-	10 tangas.
5.	quicksilver, vermelio, copper, bronze, Camphe- r, opium, rose water for Cambay.	mao	4 tangas.

sources: *H A G*, Mss.624, fls.23v-24.

T A B L E (05.07).

(Tolls charges)

origion	types of cloths	unit	charges
Gujarat	inferior qulality of linen, cloths for slaves,patolas, mauris.	corja	1/2 tanga.
Gujarat	gazias, silk scarf	-do-	1 tanga.
Gujarat	white thin cottan fabric, yellow cotton cloth, loin cloth,cotton fabric.	-do-	2 tangas.
Gujarat	fine quality carpets(big)	-do-	8 tangas.
Gujarat	ordinary quality carpet	-do-	4 tangas.
Balaghat	muslin,printed cotton cloth, cotton fabric,turis,calicos.	-do-	2 tangas.
Persian	silk cloth,camel hair's cloth	covodo	1/2 tanga.
Gulf	velvet,silk fabric,stripped cloth		
Hormuz	fine quality carpet (big)	coria	10 tangas.
-	guine cloth	-do-	2 tangas.

source: *H A G*, mss 624, fls. 24v-25v

T A B L E (05,08).

(Tolls charges)

	commodity	unit	charges
1.	silk	mão	3 tangas.
2.	china wood	-do-	1 tanga.
3.	linen	-do-	1/2 tanga.
4.	camphor	mark	2 tangas.
5.	silk thread	mao	6 tangas.
6.	cotton fabric	corja	2 tangas.
7.	silk cloth	-do-	1/2 tanga.
8.	coconuts	thousand	2 tangas.
9.	walnuts	-do-	1/2 tanga.
10.	indigo	fardo	3 tangas.
11.	ingo	-do-	2 tangas.
12.	madder far Cambay	-do-	3.1/2 tangas.
13.	madder for Balaghat	-do-	4.1/2 tangas.
14.	fish (big size)	-	1 tanga.
15.	fish (small size)	-	1/2 tanga.

source: *H A G*, Mss. 624, fls. 23v-27.

T A B L(05.09)

 (showing the charges of weighing)

	commodities	unit	weighing charges.
1.	dried copra	candil	12 reis.
2.	urraca, opium	-do-	5 reis.
3.	other goods and grains.	-do-	6 bazarucos.

Note: All other which could not be weighed subjected to a charge of 20 bazarucos per candil.

Only two bazarucos were collected per candil from the residents of Chaul
 source: *H A G*, Mss. 624, fls. 26 and 27v.

SECTION II

T A B L E (05.10).

(Income to State through tolls and weighing charges)

year	tolls	weighing charges	total	duration
1547	1620 pd	490 pd	2110 pd	-
1548	1891 pd	450 pd	2341 pd	-
1549	2000 pd	330 pd	2330 pd	-
1550-1570	N.A.	N.A.	N.A.	-
1571-1573	3500 pd	-	-	per year.
1574-1577	N.A.	N.A.	N.A.	-
1578-1583	*	*	9000 pd	per year.
1584-1586	*	*	5000 pd	per year.
1587-1589	N.A.	N.A.	N.A.	-
1590-1591	*	*	11870 pd	per year
1592-1602	N.A.	N.A.	N.A.	-
1603-1605	*	*	8000 pt	per year.
1606-1627	N.A.	N.A.	N.A.	-
1628-1630	*	*	3330 pt	per year
1631-1633	N.A.	N.A.	N.A.	-
1634-1636	3000 X	-	-	per year
1637-1677	N.A.	N.A.	N.A.	-
1678-1679	1097 pt	-	-	one year
Nov. 1679- Jan. 1680.	*	*	274 1t 31r	three month
1681-1683	1000 pt	-	-	per year
1684-1689	N.A.	N.A.	N.A.	-
1690-1691	1312 pt	-	-	one year
1692	N.A.	N.A.	N.A.	-
1693-1694	730	-	-	one year

Sources: Subsidios, p. 123; B.A., Mss. 51-VII-23, fl. 15; H A G-LM no. 8, fl. 75v; B. Mus., Mss. 20861, fl. 44v; H A G, Mss. 624, fl. 2; D R I. Vole. I, pp. 193-194; H A G-LM, no. 13 B, fl. 500v; B N L, Mss. 1783, fls. 34v-35; H A G, Mss. 2316, fls. 13, 63; H A G, Mss. 2666, fl. 76.

* Itemized figures not available ; totals include both items checked in horizontal column.

The income through this source reveals the vicissitude of trade at Chaul since the charges were collected only from the merchants who were engaged in wholesale transaction of the commodities. From the data given in the table, it can be safely concluded that the trade at Chaul decreased considerably during the last decade of the seventeenth century.

BAZAAR TAX.

There were a number of retail shops in Chaul. Their owners had to pay a certain amount annually to the Portuguese by way of bazaar tax.⁴⁸ As this tax was also farmed out to the highest bidder, it is difficult to ascertain the amount that was levied from each shop.

Till the year 1547, this tax was appropriated by the State. In the next year, the Governor Dom Joao de Castro had conferred this tax on the Municipal Council of Chaul for its expenditure.⁴⁹ It remained in the hands of the Municipal Council for many years.⁵⁰ During this period, it was farmed out to a certain resident of Chaul along with other taxes. In 1581 the King Philip I of Portugal had removed this tax from the possession of Municipal Council and ceded to royal exchequer.⁵¹ Following table shows the income to the States through this tax:

48. *H A G*, Mss. 624, fls. 7-7v.

49. *Subsidios para a Historia da India Portuguesa*. p. 124.

50. As an foot note no. 48.

51. *B. Mus*, Mss. 20861, fl. 241v.

T A B L E (05.11)

(Income to State through bazaar tax)

Year	Amount	duration
1547	150 pd	one year.
1547-1580	under the possession of Muncipal Council	
1581-1589	500 pd per year	nine years .
1590	665 pd	one year.
1591-1593	530 pd per year	three years.
1594-1629	N.A.	-
1630-1632	335 pt per year	three yars.
1633-1635	422 x per year	three years.
1636-1677	N.A.	-
1678-1680	154 pt per year	-
1681-1683	225 pt per year	three yaers.
1684-1686	210 pt per year	three years.
1687-Oct.1691	N.A.	-
1691-1692	249 x	Sept.1691 to Aug.1692
1692-1693	315 x	One year.

Sources: Subsidios para a Historia da India Portuguesa. p.124;
H A G, Mss.624, fls.7-7v; *H A G*, Mss. Livro das monções no.
 13 B, fl.500v. *B N L*, Mss.1783, fl.34v; *H A G*, Mss.2316, fls.
 13v; 117v, 119v; *H A G*, Mss.2666, fls.63v, 68v and 76v.

Abbreviations: pt=patacoes, pd=pardaos, x=xerafins.

This table shows the negligible impact on business of the
 retail shop-keepers of Chaul during the last decade of the
 seventeenth century.

TAX ON OPIUM, BHANG AND SIKAKAI.

The State collected a certain amount annually from those who were authorised to sell above mentioned merchandise in their shops. The income through this source was collectively known as the *renda de anfião, banguê e sabão* or the tax on opium, bhang and sikakai.⁵² Since its introduction, the amount derived from this source was given to the Captains of Chaul, in addition to their salaries. But this practice was put an end by the Governor Dom Joao de Castro in 1547. Surprisingly, his successor, Dom Garcia da Sa had given the permission to the Captains of Chaul so as to retain the amount.⁵³ But from 1581 onwards, the State had taken over the privileges enjoyed by the Captains and the entire amount⁵⁴ was deposited in the royal treasury. The following table shows the income to the State under this head:

52. *H A G*, Mss. 624, fls. 6-6v.

53. *Subsidios para a Historia da India Portuguesa*, p. 121.

54. *H A G*, Mss. 624, fls. 6-6v.

T A B L E (05.12)

(Income to State through tax on opium, bhang and sikakai)

year	amount	duration
1547-1548	520 pd per year	two year
1549-1580	To the Captains to Chaul.	
1581-1588	N.A.	-
1589	530 pd	one year
1590	430 pd	one year
1591	530 pd	one year
1592	600 pd	one year
1593-1628	N.A.	-
1629-1630	460 pt per year	two years
1631-1634	840 pd per year	three years
1635-1677	N.A.	-
1678-1680	269 pt per year	three years
May 1680-Aug.1680	066x 4t 23 res	four months
Sept.1680-Aug.1683	866x 2t 12 res	three years
Sept.1684-Aug.1684	271x 4t 55 res	one years
Sept.1684-Oct.1684	053x 2t 36 res	two years
1685-1686	208x 2t 11 res	two years
1687-1690	N.A.	-
Dec.1691-Aug.1692	232x 0t 43 res	nine months
Sept.1692-May 1694	309x 2t 38 res	twenty one months
June 1694-Aug.1694	71x 1t 55 res	three months

Sources: Subsidios para a Historia India Portuguesa, p.121;
H A G, Mss. 624, fl. 6; *H A G*, Mss. *Livro das Monções* no.
 13B, fl. 500v; *B N L*, Mss. 1783, fls. 34v-35; *H A G*, Mss.
 2316, fls. 13-13v, 119; *H A G*, Mss. 2666, fls. 63v, 68v, 76v.
 Abbreviations: pd=pardaos, pt=patacoes, x=xerafins, t=tangas,
 res=reis.

Similar to the bazaar tax, negligible impact on the income of this tax is observed during the last decade of the seventeenth century.

TAX ON DISTILLERIES AND ARRACK SHOPS.

Palm trees grow in abundance in and around the town of Chaul⁵⁵ and a variety of arrack was distilled from its juice. A certain amount, by way of tax, was levied from those who were engaged in making and selling the arrack, and this tax was⁵⁶ collectively known as *renda das orraquas* or tax on arrack. Up to the year 1580, a part of the total income derived through this source was given to the widows, their descendents and to the wounded soldiers, in order to support⁵⁷ them. The part which was given to them by the State was known as the *tenças* or annuities. But, when the Habsburgs of Spain (1580-1640) began to rule Portugal and her over-seas colonies, this practice was stopped so as to appropriate⁵⁸ entire amount for the maintenance of the armadas. But the annuitants with the active support of the Portuguese

55. Cesar Fredric, a merchant of Venice who had visited Chaul in second half of the sixteenth century, writes on the process of making the arracks. He says "...this wine is gathered during the spring season from the middle of tree, where there is continual stream of clear liquor like water which they gathered in vessels every morning from under each and every tree, and take away full every morning and evening. This liquor which they put into butts with quantity of white and black zibbis, and in short time it became perfect wine..." Purchas, Op-cit, Vol. X. 91.

56. *Subsidios para a Historia da India portuguesa*, p. 121.

57. H A G, Mss. *Livro das Monções* no. 2 fl. 119; Mss. no. 3 B, fl. 547; A N T T, Mss. *Livro das Monções* no. 21, fl. 217.

58. A H U, Mss. 281, fl. 238v.

officials in India, protested against this decision taken by the King. As a result of these remonstrances, the latter had to withdraw the order in 1593 and to restore the annuities to the settlers of Chaul. The following table shows the income appropriated by the State through this tax:

T A B L E (05.13).

(Income to State through tax on distilleries and arrack shops).

year	amount	duration
1547-1549	1262 pd per year	three years.
1550-1570	N.A.	-
1571	2760 pd	one year.
1572-1582	N.A.	-
1583-1586	2600 pd per year	four years.
1587-1590	N.A.	-
1591	3300 pt	one year.
1592-1596	2250 pt per year	five years.
1597-1619	N.A.	-
1620-1623	2250 pt per year	four years.
1624-1625	2000 pt per year	two years.
1626-1634	1000 pt per year	nine years.
1635-1644	N.A.	-
1645-1647	1645 x per year	three years.
1648-June 1679	N.A.	-
July 1679-Aug. 1680	1627 x per	one year.
Sept. 1680-Aug. 1684	2290 x 3 t 22 r per year	four years.
Aug. 1680-1690	N.A.	-
1691-1694	2204 x per year	four years.

Sources: Subsidios, p. 121; B A, Mss. 51-VII-32, fl. 15v; H A G, Mss. 624, fls. 4-5; A H U, 281, fl. 238; H A G-L M, no. 3 B, fl. 547v; H A G, 1160, fls. 76-77, 206-206v; A N T T-L M, no. 25, fl. 292; B N L, Mss. 1783, fls. 34v; H A G-L M, no. 13 B, fl. 500v; A N T T-L M, Mss. 56, fl. 387v; H A G, Mss. 2316, fls. 19, 119v; H A G, Mss. 2666, fls. 68, 76.

Abbreviations: pd=paradas, pt=patatoes; x=xerafins; t=tangas; r=reis.

59. H A G, Mss. 624, fl. 4; A N T T, Mss. Livro das Monções no. 21, fl. 217 and Mss. no. 25, fl. 229; H A G, Mss. 1160, fls. 76-77 and Mss. no. 1370, fl. 216.

The flexibilities in the amount appropriated by the State was due to the reason of granting annuities to the white settlers of Chaul. The income through this tax did not retrogress during the last decade of the seventeenth century.

TAX ON SARRAFS

A certain amount in form of tax was collected every year from the sarrafs of Chaul and income through this source was known as the *renda da sarraffagem*, or tax on the sarrafs.⁶⁰ The sarrafs were dealing in the exchange of gold and silver currencies to the coins used in the town of Chaul or issue the currencies of Goa if taxes, particularly the customs duties, were to be paid in those coins at Chaul.⁶¹ Since its introduction in Chaul, this tax remained the source of income to the State but between 1549 and 1588, it was granted to the Captains of Chaul in addition to their salaries.⁶²

The sarrafs exchanged gold and silver coins without having a fixed exchange rate. Hence, they kept the rate low during the trading months so as to get more gold and silver currencies by exchanging small coins in lesser numbers. Moreover in the off-season of trade when other coins were to be exchanged for gold and silver currencies, they kept their rate high.⁶³ However, to keep a check on their propensity nature from 1589 the State gave the authority to the owners of arrack shops

60. *Subsidios para a Historia da India portugueza*, p.123.

61. *H A G*, Mss.624, fls.5-5v, 8-9.

62. *Ibid.*

63; *Documentos Remitidos da India*, Vol.II, pp.335-336; *A H U* , Mss.India Cx.8, doc,116.

also to exchange gold and silver coins to the coins
 64
 circulated in the town of Chaul.

In 1618, the State had regulated and fixed the rate of
 exchange and the town authorities had been given the respo-
 nsibility to keep a watch on its proper implementation. The
 65
 following table shows the income to the State through this
 tax:

T A B L E (05.14).
 (Income to State through the tax on sarrafs)

year	amount	duration
1547	940 pd	one year.
1548	750 pd	one year.
1549-1588	To the Captains of Chaul.	
1589	770 pd	one year.
1590	600 pd	one year.
1591	850 pd	one year.
1592-1628	N.A.	-
1629-1636	450 pt per year	eight years
1637-1639	846 x per year	three years.
1640-1680	140 pt per year	forty years.

Sources: Subsidios, p.123; H A G, Mss. 624, fls. 5-5v; H A G-L M, Mss.
 no. 13 B, fl. 500v; A P O-B P, IV, II, I, p. 203; Godinho. *Op. cit.*,
 p. 54; A H U, Mss. India Cx. 17, doc. 40; A N T T-L M, Mss. no. 60,
 fl. 304

Abbreviations: pd = *pardaos*, pt = *patacoes*, x = *xerafins*.

It was decided by the State in 1680 that henceforth no tax
 66
 would be levied from the sarrafs. Looking at the figure
 quoted above, it is clear that after 1640 the income remained
 unvaried until this tax was annulled in the year 1680. This
 clearly proves that the trade at Chaul had started declining
 67
 in the second half of the seventeenth century.

64. H A G, Mss. 624, fls. 5-5v.

65. H A G, Mss. 1160, fl. 235v.

66. A N T T, Mss. *Livro das Monções* no. 60, fl. 304.

67. H A G, Mss. 1163, fl. 265v and Mss. 1166, fl. 14.

TAX ON SALE OF TOBACCO

The town of Chaul emerged as an important center of tobacco in the beginning of the seventeenth century. Tobacco was brought to Chaul from different parts of Gujarat and was sold by the merchants. Like most of the *rendas* or taxes, this tax was also farmed out to the *rendeiro* or the highest bidder on triennial basis.⁶⁸ Those merchants who wanted to deal in tobacco at Chaul had to take permission from him, on payment of certain amount. It is difficult to know how much amount was levied by him from the merchants. Table shows the income to the State through this tax:

T A B L E (05.15)

(Income to State through tax on sale of tobacco)

year	amount in patacoes	duration
1628-1630	1210 per year	three years.
1631-1633	3350 -do-	-do-
1634-1636	5000 -do-	-do-
1637-1639	7050 -do-	-do-
1640-1642	1666 -do-	-do-
1643-1645	5260 -do-	-do-
1646-1650	N.A.	-
1651-1653	3333 -do-	-do-
1654-1658	N.A.	-
1659-1661	4678 per year	three years.
1662-1664	5500 -do-	-do-
1665-1667	6000 -do-	-do-
1668-1670	5500 -do-	-do-
1671-1676	N.A.	-
1677-1679	5134 -do-	-do-
1680-1682	7775 -do-	-do-
1683-1685	2006 -do-	-do-
1686-1687	N.A.	-

Sources: H A G-L M, Mss. no. 13 B, fl. 500v; A H U, India Cx. 10 doc. 85; B N L, Mss. 1783, fl. 34v-35; A N T T-L M. Mss. no. 56, H A G Mss. 1370, fl. 90; H A G, Mss. 1163, fl. 173v; A N T T L-M, Mss. no. 56, fl. 387; H A G, Mss. 1371, fl. 197v; H A G, Mss. 656, fls. 44v-46v, 102v-103, 175v-176; H A G, Mss. 1169, fl. 182; H A G, Mss. 2666, fls. 63-63v; H A G, Mss. 2316, fls. 13v-117v.

68. H A G, Mss. 1370, fls. 18v, 39 and Mss. no. 1371, fls. 13v-14. For more details refer under the sub-title, "Revenue Administration" of - this chapter.

The figures clearly show that it was the major source of income to the State. As discussed in the last chapter, the Board of Royal Trade of Tobacco was set-up in 1687, so as to promote the Portuguese trade with Mossambique. Tobacco was declared as a commodity of royal monopoly and so the private merchants were not allowed to deal in tobacco at the town of Chaul. Hence from 1687 onwards, the State had lost this source of income as tobacco was sold out by the officials of the State.

TAX ON THE GAMBLING HOUSE.

A gambling house was founded in Chaul in 1538, where the urbanites, particularly the slaves gathered for entertainment.⁶⁹

In order to get the risky price money, they used to steal the valuables of their masters. Hence, on the request of the Municipal Council, this gambling house was closed down by the State in 1546.⁷⁰ Upto the 1546, the State received hundred ⁷¹ *pardaos* annually from its owner by way of tax called *gangao*.

II. REVENUE ADMINISTRATION IN THE TOWN OF CHAUL.

The Portuguese had adopted the system of farming out the *rendas* or taxes to the *rendeiros* or the highest bidder for the specific period. This was due to the insufficient manpower to be kept engaged in the fiscal administration and inadequacy of knowledge of local language as well as the surroundings. Significantly, such an adoption remained

69. Documentacao para a Historia das Missoes do Padroado Portugues da Oriente. Vol. III, pp. 400-403.

70. Subsídios para a Historia da India portugueza. p. 123.

71. H A G, Mss. 246, fl. 8.

remunerative to the Portuguese, without incurring into great expenditure or suffering inordinate troubles.

The feitor or the Factor informed the Revenue Council before the termination of the particular renda, so the Revenue Council issued the notification stating that on such and such date, so and so renda would be auctioned at Chaul. An amount of the renda that was to be collected during the coming three years was fixed on the basis of the last assessments and prevailing condition of the particular tax. Thereafter, those who wished to possess the right of collecting tax on behalf of the State, gathered at the office of the Factor and went on adding the amount, to that which was earlier fixed by the State. Finally, it was granted to those who agreed to pay the highest amount to the State. At the time of accepting the contract, the highest bidder had to pay one third of the total amount. Moreover one per cent of the total amount was to be paid in advance for the fortification of the town.

The tax-farmer was expected to furnish fiador or the guarantor for his right conduct and assured payment to the State. The person who was supposed to give surity must be a

72. H A G, Mss. 2316, fls. 33v-34 and Mss. no. 1174, fl. 31v.

73. H A G, Mss. 1247, fl. 22v, Mss. no. 1169, fl. 182 and Mss. np. 2316 fl. 19.

74. H A G, Mss. 2316, fl. 117v.

75. H A G, Mss. 656, fls. 46v, 88ff, 102v-104, 175v-176.

76. H A G, Mss. 1146, fl. 80 and Mss. np. 1370, fl. 39. Joao Andrade de Gama had made an affidavit through the public Notary of Chaul that he would remain as the principal guarantor (fiador) to Gosaji, prabhu, Bhika, Bhandari, Valgi Ardas and Surji Ramaji, who possessed that right the State if said persons failed to remit. H A G, Mss. 1371. fls. 13v-1

resident of the Portuguese territories and necessarily be of considerable resources. Because he supposed to pay the bidding amount to the State, if the highest bidder failed to remit the same at the end of the fiscal year. In case of death of the highest bidder and if his descendents were not ready to accept the right of the renda that had to be farmed out for the remaining years, then the renda was transformed to another person, provided he was ready to pay the bidding amount yearly which was agreed by the deceased. The tenure of collecting the renda was three years, but payment was made in annual instalments. In most of the cases, the renda was farmed out jointly and the holders were normally the wealthy residents of the Portuguese territories, who were having business transaction with the Portuguese as buyers of their imports or suppliers of their exports.

The State was providing facilities and protection to the highest bidder. For instance, the renda of customs duty was farmed out to the certain person of Bassein and due to the confusion as well as the complication in its structure, the highest bidder found difficulties in collecting the duties. So, to facilitate him, the State allowed him to collect the customs duties at Chaul itself. Once bidding amount

77. When the highest bidder, Narma Sinai died his son Anant Sinai denied to accept the right of collecting tax on tobacco selling and so this renda was transformed to Louji Dossi. *H A G*, Mss. 1371, fl. 191.

78. *H A G*, Mss. 1370, fl. 112; Mss. no. 2316, fl. 119v; Mss. no. 656, fl. 46v and Mss. no. 1371, fl. 46.

79. For instance, in 1638, the renda of customs duty was farmed out to Berthemo Scanches, the resident of Chaul. But in 1644, it was farmed out by Gangaji Sinai, Sanda Gurav and Rama Sinai who were resident of Goa. *H A G*, Mss. 1370, fl. 107 and Mss. 1371, fls. 144v-145.

80. *H A G*, Mss. 624, fl. 9v.

was agreed between the State and the highest bidder, the officials denied the merchants any concession regarding the payments on the duty.

With respect to the renda of tobacco, its holders had maximum powers. He could restrict any one to bring tobacco into the town, or deny to give permission to the merchants. Any person found to be indulging in the sale of tobacco without proper permission of the highest bidder, no matter what the former's position or capacity be, at least in theory, was fined upto one thousand xerafins and the amount was retained with the highest bidder. He was permitted to⁸¹ employ armed guards for the administration of the renda.

The highest bidder, in consultation with the merchants, had regulated and fixed the price of tobacco and supervise its⁸² implementation.

So far as the renda of tolls was concerned, the State had appointed an official in charge, called corretor mor to⁸³ supervise its administration. Significantly after 1581, more powers were vested^{on} a corretor mor. It was his duty to facilitate the merchants to pay the charges settled by the⁸⁴ State. He was to restrain the contemplation of the highest bidder in appropriating the revenue and if found to be practising against the rule the corretor mor had the power⁸⁵ to punish ~~the~~ him as well as the other culprits. The

81. *H A G*, Mss. 2316, fl. 104.

82. *Ibid*, fl. 18v.

83. The Portuguese term is used hereafter since no English term could be applicable.

84. Refer Tables 05.05 to 05.09 given in this Chapter.

85. *H A G*, Mss. 624, fl. 26.

corretor mor was given the authority by the State to collect the bidding amount every year from the highest bidder and

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despatched the same to Goa.

The post of corretor mor was assigned only to the Christian settlers of Chaul, particularly to those soldiers who retired at Chaul or to the widows and the descendents of the wounded or the killed warriors. The tenure of holding this post varied from time to time and person to person. For instance, in 1571, Joao Ferreira Fialho held the post for six years.

87

While in 1630, it was assigned to Dona Sabastiao de Castro-

88

the widow of Antonio Teixara for three years. In return to their services, the State granted tencas or annuities to them. The amount varied during the sixteenth century and that was fixed to 150 xerafins in the seventeenth century.

89

In addition to this, the corretor mor used to keep ten bazarucos for himself on each and every permission letter that was given by him to the merchants who wished to take merchandise to the town of Upper Chaul. Thus, during the first quarter of the seventeenth century, nearly 18.75 per cent of total income of tolls was assigned on the Christian settlers of Chaul, so as to supervise the functions of the highest bidder.

86. *H A G, Mss. Livro das Monções* no. 8, fl. 75v.

87. *Stvdia*, no. 6, July 1960, p. 21; *A N T T, Mss. Livro das Monções* no. 27, fl. 265; *H A G, Mss. 624*, fls. 2v-3; *Documentos Remitidos da India* Vol. I, pp. 193-194.

88. *A N T T, Mss. Livro das Monções* no. 27, fl. 265.

89. In 1603, an appeal was made by certain corretor more to increase the amount of annuity to 1800 xerafins, but it was repudiated by the State. *Documentos Remitidos da India*, Vol. I, pp. 193-194; *H A G, Mss. 264*, fls. 2v-3.

90. *H A G, Mss. 624*, fl. 26.

With the help of a few available orçamentos or annual budgets, one can understand how much income was Spent by the State on maintaining the military as well as the ecclesiastical set-ups in the town of Chaul.⁹¹ During the period of Aviz dynasty, the State spent from 30 per cent to 40 per cent of income towards maintaining both the agencies mentioned above, But, when the Habsburgs of Spain (1508-1640) began to rule Protugal and her over-seas colonies, the expenditure was curtailed to 10 per cent as compared to the expenses incurred by the earlier regime. From the available information in the respect of the income derived at Chaul, it could be ascertained that the economy of the town was affected seriously during the second half of the seventeenth century. The reflection of it could be easily pointed out since the expenditure on administrative set-up including the ecclesiastical organisation, was more than the invome derived by the State from the town of Chaul. At one stage, the income was so much less that the factor of Chaul ws unable to pay the salaries to the soldiers, so the necessary amount⁹² was taken from Bassein.

Thus, the available information on the income that was derived by the State through various sources could be related to the economic prosperity of the town since the taxes such as tolls, sarrafs and customs duties were levied on the merchants who visited Chaul in connection with

91. See Appendix at the end of this chapter.

92. *H A G*, Mss. 1175, fl. 70v.

trade. The retrogression in their income in the last quarter of the seventeenth century projected the decline of Chaul as a center of trade (Refer table no. 05.02.05.03 and 05.10) while the income through the taxes such as bazaar opium, bhang and sikakai distilleries and arrack shops did not decline during the same period (Refer table nos, 05.11, 05.02. and 05.13) This indicates that the town of Chaul was considerably inhabited during the same period since these taxes were levied from the local professionals whose business was to deal with the urbanites.

APPENDIX II

with help of few available annual budgets (*orcamentos*). an attempt is made to understand the growth and decline of revenue structure in Chaul during the period under study.

year	Income	Add.	Expenditure Eccls.	Total	Balance.
1547	14382	3956	1938	5894	+ 8487.
1548	14523	3956	2038	5994	+ 7529.
1549	11992	3956	2038	5994	+ 5998.
1571	26750	5015	3974	8990	+ 17760.
1574	26750	4672	7046	11719	+ 15031.
1581	39629	8035	6174	14209	+ 15607.
1587-88	51600	-	-	14741	+ 36859.
1607	31000	10415	9944	20359	+ 10640.
1609-12	40800	-	-	13912	+ 26888.
1620	31000	-	-	22632	+ 8368.
1635	55687	12500	4771	17271	+ 36416.
1681	19579	-	-	25515	+ 5936.
1682-84	197921	-	-	214330	- 16409.
1689	8682	-	-	8943	- 261.
1691	68201	-	-	68202	- 1.

Figures in *pardao*

Abbreviations:

Adm=Administrative.

Eccls=Ecclesiastical.

Sources and References:

- 1547-1549 Subsídios, para a Historia da India Portuguesa, pp.123-130.
- 1571 This budget was seemingly completed by 12 November 1571, See B.A, Mss. 51-VII-32, fls. 15-71.
- 1574 Edited by V.M. Godinho, Les Finances de L'etal Portuguais des Orientales, 1571-1635 (Paris-1982), pp. 218-224. Another copy of the same is published in 1971 in As Gavetas da Torra do Tombo Vol. XII, pp. 93-96.
- 1581 Income mentioned in this budget is 30629 *pardaos* excluding income from the tax on the commodities of Cambay, Hormuz and other regions (renda de cambaia ormuz e outra costa). See A.T. de Matos, (ed), O Estado da India nos annos de 1581-1588 - Estructura Administrativa e Economica: Alguns Elementos para o seu Estado (Porto Delgada, 1982), pp. 112-117. An income quoted in present appendix is 39629 including the income from the tax on the commodities of Cambay, Ormuz and other parts. Said income was 9000 *pardaos* See, H A G-L M, Mss. no. 8.75v.
- 1587-88 A H U, Mss. 500, fl. 70.

- 1607 In 1857, Luis Figueiro Falcao-the secretary to the king Dom Philip II of Portugal has edited the budget of the year 1607 in his well-known work, *Livro em que se Contem toda a Fazenda e Partimonio dos Reinos de Portugal, India e Ihas adjacentes e outras particulardaes*, (Lisboa, 1859) A manuscript preserved in Bibliotec da Ajuda is referred for this study since there are certain variations in the figures of both these budgets. It may be possible that Luis Falcao had used some other copy which is now untraceble. For source see, B A 51-VI-54, fls. 272-293.
- 1609-12 B P A D E, Mss. CXVI/1-18, fl. 24.
- 1620 *Ibid*, Mss. Cv/2-7, fl. 55.
- 1635 B N L, M, Mss. 1783, fls. 34v-35; B S G L, Res. 2, maco 3, doc. 4, fls. 43-46v; B N L. Mss. 140, fls. 30v-38; Also see A P O-B P, IV, II, I. pp. 192-206.
- 1681 H A G, Mss. 2316, fl. 27.
- 1682-84 H A G, Mss. 2666, fls. 63-67v.
- 1689 H A G-L M, Mss. no. 54, fls. 39-49.
- 1691 H A G, Mss. 2666, fls. 75-76v.
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