

## ECONOMIC THOUGHTS OF BRIHASPATI: A STUDY

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The Arthasastra encompasses in its fold, the essentials of modern economic thoughts and among the many founders of the Arthasastra School of India, Brihaspati is one of the prominent founders.

Brihaspati belonged to a period, long before Kautilya, as his opinions have been frequently quoted by the latter while indicating his own views or to refute the views of the former in order to support his own. Citations of Brihaspati in the Arthasastra of Kautilya are clear indication that Brihaspati is a reputed predecessor of Kautilya. To write his own treatise without mentioning the views of this illustrious predecessor was not in Kautilya's purview.

In Indian mythology also, Brihaspati stands on a high pedestal as the preceptor of Gods, the Devaguru. Brihaspati imbibed all these three qualities, Brihat, Brahma and Mahat, the synonymous and self-explanatory terms in Mahabharat.<sup>1</sup>

**बृहद् ब्रह्म महच्चेति शब्दाः पर्यायवाचकाः**

**एभिः समन्वितोराजन् गुणैर्विद्वान् बृहस्पतिः**

### *Works of Brihaspati : The Extent*

“Brihaspati Sutra”, a small manuscript, consisting of six independent chapters was published in 1816 by F.W. Thomas. The written text was in Roman

script and translation and introduction in English language. Bhagwaddatt from Lahore published the same text in Devnagari script in 1821. It contains the teachings, in dialogue form, of the entire range of Niti by the preceptor of Gods Brihaspati, to his disciple, the king of Gods, Indra.

### बृहस्पतिरथाचार्य इन्द्राय नीति सर्वस्वमुपदिषति<sup>2</sup>

The date and importance of these texts have generated a great deal of controversy. Prof. P.V. Kane is of the opinion that it is a latter text and great historical significance should not be attributed to Barhaspatya Smriti.<sup>3</sup> The same view is held by Dr. A.S. Altekar also.<sup>4</sup> F.W. Thomas, while editing this work for the first time, perceived it to be an insignificant work and not earlier than 12<sup>th</sup> century A.D.<sup>5</sup>

Contrary to this, the great Indologists, Dr. Kashi Prasad Jaiswal<sup>6</sup> and Krishna Rao<sup>7</sup>, submit that the Arthashastra of Brihaspati, being a Pre-Kautilyan work, holds a primary importance for Kautilya. It is as important for Kautilya as it is important for the authors of Mahabharata, Vatsyayan, Bhas and Ashwaghosa. The authors have differed on their views regarding the Brihaspati Sutra or Brihaspati Arthashastra, as is evident from the available sources about the text.

Brihaspati emerges to be an important author, irrespective of the antiquity of this work, cited by Kautilya umpteen numbers of times. It holds a prominent place from economic and political point of view as has been expressed by the authors and reflected by the significance of the thoughts.

In this context of the pre-Kautilyan status of these authors, I propose to reappraise the contents of Arthashastra of Brihaspati, with the sole objective of evaluating his economic ideas.

### **State : Its Structure**

The structure of the states as illustrated by Brihaspati, has to be understood in depth so as to grasp clearly the prevailing economic situation of the times. While defining the structure of the states, a significant importance is given by Brihaspati to the scientific approach and materialistic view. The causes for the origin of state were realistic and ideal and these were meant to achieve a great goal.

It can, therefore, be summarised that, Brihaspati's thoughts about State is not merely a state of mind, rather it is a great living system<sup>8</sup>.

Rajyam hi sumah tantram

This living system requires combined efforts of seven different limbs or Prakriti for its origin and functioning.<sup>9</sup>

एताः पंच तथामित्रम सत्तम पृथ्वीपति  
सप्त प्रकृतिकं राज्यमित्युवाच बृहस्पतिः

### **Rastra**

In the opinion of Brihaspati, Rastra is the third constituent element of the state, the King and Mantriparishad being the first and second respectively. The word Janapada has been used by Kautilya for this very concept of Rastra, which unfolds Brihaspati's wide-ranging economic thoughts. A veiled view of the economic system is presented in the thinking of Brihaspati and his perception of Rastra.

Rastra is nothing but an integrated economic system because in the absence of a concrete economic policy, culmination of Rastra is not possible. Perfection of

the state, being Brihaspati's belief, he lays emphasis upon the integrity of the land, which constitutes Rastra.

Modern nations with state power and sovereignty also accept this as an important factor.

Brihaspati, like other thinkers, also considers the "King" as the highest authority to guide the society and the source of all economic activities. The highest and most important place has been accorded to the 'King' by him. As cited by Krityakalpataru<sup>10</sup> Shlokas, the king has been considered one of the two wheels of the state. Brihaspati in one of the Shlokas, clearly asserts the primordial position of the king in upholding the socio-economic fabric of the state.

एवं शास्त्रोदित राजा कुर्वन्निर्णयपालनम्।  
वितत्येह यषो लोके महेन्द्र सचिवोभवेत्॥  
तेजो मात्रं समुद्धृत्य राजा मुर्तिहनिर्मिता।  
तस्य सर्वाणि भूतानिचरणि स्थावराणि च॥

### Varnashram

Varnashram dharma, an idealistic social system, had been visualized before Brihaspati, by the authors of Dharmasastras. In this system, all the activities were performed by different Varna-groups according to the different types of duties assigned to them. The Earth was called "Ksha", whose Saviour was called the "Kshatriya". The duty of Kshatriya was to save the earth and to keep it free from the dread of invaders. As stated in Brihaspati Smriti Vyavahar Kand, with the exception of unforeseen emergency situations, Brahmans were restrained from adopting Kshatriyahood. The idea behind this principle being that, a Brahman

should adopt Kshatriyahood and perform the duty of a warrior with the sole purpose of saving the state from the foreign invaders and to help the king at the time of emergency. Performing like a warrior and adoption of Kshatriyahood by a Brahman, to overtake the state power was strictly prohibited for the Brahmanas.

In the Brihaspati Smriti, it has been stated:<sup>11</sup>

**आजीवन कर्मणास्वेन विप्रं क्षत्रं समाचरेत्।**

“The earth is pious and sacred and that is the reason, people do not hesitate to accept even a sinful Kshatriya as a king instead of a person of other Varna, even of high morals.<sup>12</sup>

**अति पापकृता राज्ञा प्रतिगृहणन्ति साधवः।  
पृथ्वी नान्यविच्यन्ति पावन हेतु दुत्तमम्॥**

This concept of Varnashram clearly exemplifies that Brihaspati was in favour of planning the economic system on the basis of Varna system but was against autocracy.

### **Varta : The Economic life**

The four different schools of learning, namely Anvikhsiki, Vedatrayee, Varta and Danda Niti<sup>13</sup> have been accepted by Brihaspati.

**वार्ता दण्डनीतिश्चेति ब्राह्मस्पत्याः  
संवरणमात्रहि त्रयी लोकयात्रा विद् इति।**

He is of the opinion that Vedatrayee has no place in ethics and that these are only legends.

In the “Brihaspati Smriti” compiled by Prof. R.S. Ayangar, the significance of the study of subjects on the basis of relevant period and the critical analysis of Nakshatra, day and date has been defined. Jyotisha, Ganita, Samudrika and Nakshatra Vidya have been given much importance in comparison to other forms of learning. It is noteworthy that difference of the opinion within Religious as well as economic texts are very much clear with regard to the above mentioned subject.

The ancient religious scholar has accepted the importance of all the four subjects but the economists prefer only the economic side of these subjects and this is the reason behind providing place to the “Varta”, the theoretical part of the economic - life.<sup>14</sup>

धर्म शास्त्रार्थशास्त्राभ्यामविरोधेन पार्थिवः  
स्मीक्षमाणो निपुणा व्यवहारगति नयेत ।

### Social Welfare

Acharya Brihaspati, like other ancient thinkers has emphasized all activities based on the principles of social welfare.

With an imagination of a welfare state, Brihaspati says that, “Never try to destroy or even harm your own people”.<sup>15</sup>

दूषयेन्न स्वजाति जीवत्सु ।

It is, therefore, crystal clear that the principle of maximum satisfaction would only be possible if the society follows a path of public welfare system. It proves the doctrine of maximum satisfaction as defined by Brihaspati.

### Brihaspati's Fiscal Policy

The fiscal policy of Brihaspati was very much determined by morality values. He says that the king, who imposed severe taxes to accumulate more and more wealth, leads to the obstruction in development activities and thus causing the destruction of his kingdom.<sup>16</sup>

होन मध्योन्तमत्वेन प्रभिन्नानि पृथक् पृथक् ।  
विशेष एषा निदिष्यतुणमिप्यनुक्रमात् ॥  
स्वल्पमप्यप कुर्वन्ति ये पापा पृथ्वीपतौ ते वहूना विव दलन्ते ।  
पतंगा मूढचेतसः संवर्द्धयते तथा कौषमाप्तैस्तजैरधिष्ठितम ॥  
काले चास्य व्ययं कुर्यात् त्रिवर्गप्रतिपत्तयै ।

However, Brihaspati agrees to make the empire rich in cash, keeping in view emergency times, like war, natural calamities etc. which require surplus funds to cope up with. He finds that the king who doesn't enhance the state fund may get embarrassed by his enemies. More emphasis has been laid upon a balanced taxation system. The fiscal policy clearly illustrates the views of Brihaspati with relevance to the taxation system.

On one side, Brihaspati is not in favour of severe taxation while on the other hand he seems to stand in favour of an all- round economic development of the state which could only be possible through the just taxation, to enrich the state treasury. Brihaspati was strictly against the involvement of the king's kith and kin in collection of taxes and management of economy.<sup>17</sup>

बृहस्तेरविश्वास इति शास्त्रार्थ निश्चयः ।  
विश्वासी च तथा च स्याद् यथासंव्यवहारवान् ॥

### **State Treasury**

Brihaspati puts the treasury on first and foremost pedestal in the state's economy because it regulates whole of the economic system. Therefore, it may be assumed that agricultural and financial departments in the modern administrative systems were combined in Brihaspati's model of economy. For the purpose of monitoring the treasury and keeping the statement of accounts of income and expenditure an official was appointed namely Dhanadhyaksha.<sup>18</sup>

समुद्रावर्षमासादि धनाध्यक्षक्षरान्वितम्।  
ज्ञातं मयेति लिखित सन्धिविग्रह लेखकैः॥

### **Wealth: Its' Importance**

Like other thinkers, Brihaspati also accepts wealth as an origin of all activities.<sup>19</sup>

धन मूला क्रिया सर्वाः ।  
सर्वे वतनास्तत् साधनेमताः ॥

According to him, all the practical activities are governed through it and so he advices the people to be industrious and earn more and more. For enhancement of state-treasury, Brihaspati emphasises the justified system of collection of taxes and accumulation of wealth.

### **Wealth : Its' Utility**

Brihaspati is of the opinion that livelihood earned by a person should be utilized by him with his kith and kins.<sup>20</sup>



वृत्युपायेन यल्लवध कुर्यत्पालनद्धनम्।  
भोग च बन्धुभिः साद्ध दीनानाथार्थिमिस्तथा॥

It shows that he was in favour of equal distribution of wealth earned by the people among the society, for the purpose of consumption of commodities essential for livelihood.<sup>21</sup>

बहूना सम्मतो यस्तु दद्यादेको धनंनरः ।  
करण कारयेद्वापि सर्वरेव कृत भवेत् ॥

### **Financial Planning: The Principles**

Combination of the three factors *i.e.* Mantra - Guna, Artha - Guna, and Sahaya - Guna are most important for the smooth running of the entire system of Rastra according to Brihaspati.

A king having these three merits should be regarded as complete and meritorious one.

Brihaspati is clear in thinking that the king who earns the trust of his people is the perfect one. The king who is being regarded as a man of excellence by his people, cannot be underestimated by others.<sup>22</sup>

गुणवनिति यः प्रोक्तः ख्यातिजनसंसदि।  
कथं तेनैव बक्रेण निर्गुणः परिकथ्यते ॥

It is quite clear from the views of Brihaspati that “Artha-Guna” was an important factor to decide a fiscal policy of the Rastra. The question of its worthlessness doesn't arise when a planning is made to implement the fiscal policy of the State. Clarifying the taxation policy, Brihaspati favours an administration

that must function in accordance with the customs and rituals of the state to strengthen financial condition and welfare of the people.

### **Financial System**

Brihaspati is very much conscious of a sound financial system and is of the clear opinion that, for creation of a developed society, a planned and sound financial system was an essential factor. Being in favour of high level administrative decision in the finance sector, he is quite clear in his concept that, an avaricious minister causes loss of wealth to the king. He views that even the slightest irregularity at the tax-collection centres can lead to the destruction of the State. Brihaspati knows very well that this department of national gain, in absence of discipline, may turn into a centre of self-gain. He, therefore, gives suggestions to make stern financial rules and regulations to check embezzlement, restrict personal gains by the authority concerned and thus establish financial discipline.

**तत्र त्विदमुपेक्षावायः कश्चित् कुरुते नर।  
चतुः सुवर्णं पण्णिशकास्तस्य दण्डो विधीयते।।**

### **Income**

Brihāspati favours the enhancement of state treasury for all round development of the Rāstra. He emphasizes that the income is not meant for the enhancement of treasury only, rather it should be seen as a means to meet the expenditure of the state too. He believes in high morale of the state officials, as well as the king, for the purpose of better fiscal management and planning of the state. According to him, the main source of income is taxation, which comes from different fields of collection. Brihaspati advises to spend the fund collected from taxation for essential and justified purposes only.<sup>26</sup>

त्रिविध क्षत्रियस्यापि प्राहुर्वेषिक धनम्।  
युद्धोपलब्ध करतो दण्डाच्च व्यवहारतः॥

According to Brihaspati, a person who doesn't earn properly and spends wealth accumulated by his ancestors, for luxuries of his life, will remain pauper always. Brihaspati opines that the wealth in the form of money is a source of state income and declares it statutory as well as useful. He framed a number of rules regarding wealth and taxation.<sup>27</sup>

दैवराजभयाद्यस्तु स्वशक्त्या परिपालयेत्।  
तस्याष दशमंदत्वा गृहनणीयुस्तेडषतोपरम्।  
शुल्कस्थान वणिक् प्राप्ताः शुल्क दद्याद्यथोचितम्।  
न तद्वयमिचरेद्राजा बलिरेष प्रकीर्तितः॥

**Taxation Policy**

While framing taxation rules, Brihaspati seems to be keeping in mind that the first and foremost object of taxation should be public welfare which mobilizes the entire system and is necessary for good -governance. Revenue, being the main source of state income, he is of the opinion that the mode of collection should be either annual or bi-annual, determined by the condition of the state, people, agriculture and season.<sup>27</sup>

देशस्थित्या बलि दद्युभूत षण्मासवार्षिकम् ।

In view of Brihaspati, imposition of taxes should be in accordance with prevailing law and an established standard must be applied for that purpose. Certain measures also must be followed for the collection of taxes. He is very

much clear that misappropriation and injustice at the tax collection centres or octroi counters affect badly the dignity of the Rastra.

Brihaspati is in favour of the slow and steady increment in taxes, to avoid both, decline in the state wealth as well as resentment among the masses due to over-burden of taxes. According to him, the slab of taxation over the income for professionals, businessman, kshatriyas and brahmanas should be different.<sup>28</sup>

**राजाडउददीत षडभागं नवम दशम तथा।  
शूद्र विदक्षत्रजातीना विप्राद्गृहीयत विशकम्।।**

No instance of taxation over the goods for sale is available in either Brihaspatya sutra or Brihaspatya Smriti. It shows that only direct taxes i.e., tax over income was imposed.

### **Resources of Income**

No detail of resources of income is found in the available text related to Brihaspati but some of the facts have been revealed which indicate, "Wealth was the main source of income". Brihaspati has categorized the wealth into three. The first category includes Shruta, Shaurya, Tapa, Kanya, Shishya and Yana. The second category includes Kushid, Krishi, Vanijya, Shilpa and Apta Dhana (acquired wealth) while the third category, Pashak, Dyuta, Dutartha and Praturupaka were supposed to be wealth.<sup>29</sup>

**तत्पुनस्त्रिविध ज्ञेय शुल्क शबलमेवच।  
कृष्ण च तत्र विज्ञेयः प्रभेदः सप्तधापुनः।।**

The acquisition of wealth from interest as well as by way of deception or muscle power has also been included in this category. It seems that the first category of the wealth would have been acquired by Brahmans while the second and third by the Kshatriyas. Description about the few other means of income has also been found in the text. Those were the wealth from hierarchy, i.e., ancestral property, through gifts and dower.<sup>30</sup>

क्रमागत प्रीतिदाय प्राप्त च सह भायया।  
अविशेषेण सर्वेषा वर्णना त्रिविधस्मृतम्।

Special provisions for income to the warriors was made through the war taxes.<sup>31</sup>

त्रिविध क्षत्रिय स्थापि प्राहुर्वेषोषिकंधनम्।  
युद्धोपलब्ध कुतरतो दण्डाच्चयव्यवहारतः।।

The special wealth was also accounted in state finance.

### **Different Heads of Income**

Future planning of property and culmination of the state was largely dependent upon the state income structure. It would be of no avail to the findings of the ancient structure of taxation with reference to the present prevailing accounting system. The whole of the income was categorized under different heads by the ancient economists, e.g. Bali, Bhaga, Shukla, Pashubhaga, Hiranyabhag, Dyuta etc. The available Brihaspati text provide the description of Bali, Bhaga, Shukla, Dyuta and Mukhi.<sup>32,33</sup>

दशाष्टषष्ठ नृपतेभाग द्घात्कृषीवलम्।

खिलाद्वेषा वसन्ताञ्ज कृष्यमाणद्यताक्रमम् ।।  
देशस्थित्या बलि दद्युर्भूत षण्मासवार्षिकम् ।  
एष धर्मः समाख्यातः कीनाषाना पुरातनः ।।  
श्रुत शौर्यः तपः कन्या शिष्य याज्यान्वयागतम् ।  
धन सत्पविध शुल्कमुभयो हास्य तद्विधः ।।  
कुसीद कृषि वाणिज्य शुल्क शिल्पानुवतिभिः ।  
कुतोपकारदाप्त च शबल ..... समुदाहृतम् ।।  
पाषकद्यूत दूतार्थ प्रति रूपक साहसैः ।  
ब्याजेनोपार्जित मच्च तत्कृष्ण समुदाहृतम् ।।

Brihaspati has defined the above heads in detail.

### **Bali**

Bali is originally meant for the ritual sacrifices to the deities in the yajnas. The king had privilege over the 1/6<sup>th</sup> proportion of the state earning under the head of Bali for performing his duty. Besides this, the offering of wealth by the subjects, for their safety from external enemies or to defeat the enemies was also accounted under the head of Bali. Brihaspati, alongwith other ancient economists has commonly used this word, i.e., Bali for the wealth bestowed upon the kin for performing his duty. Brihaspati has clearly stated that the king has provided the 1/6<sup>th</sup> share of the Punya , Adhyanan, Yajna and Yojan of the people in exchange of his duty to ensure the safety and security of his subject.<sup>34</sup>

यद्धीते यद्यजते यज्जुहोति यदर्चति ।  
तस्य षड्भागभाग्राजा सम्यभवित रक्षणात् ।।

### **Bhaga**

Brihaspati emphasizes the importance of custom and rituals of farmers in context of collection of Bhaga. He was in favour of collection of state proportion from agricultural yield on the basis of farming land and seasonal conditions. He states that the farmers earning their livelihood from agriculture, should offer  $1/10^{\text{th}}$ ,  $1/18^{\text{th}}$  and  $1/6^{\text{th}}$  of the yield of kheel, varsha, and vasant (The three agricultural seasons). In his opinion the above Bhaga should be offered half-yearly or annual as per the condition of the income.<sup>35</sup>

दशाष्ट षष्ठ नृपतेभाग दद्यात्कृषीवलम्।  
खिलाद्वषावसन्ताच्च कृष्यमाणाद्यथाक्रमम्॥

### Sulka

Though Brihaspati has not given ample description about sulka in his texts but scattered references provide some information regarding the sulka. He advises that the businessman should pay sulka at the collection centres established by the king. In his opinion, the king has the right to impose the sulka in exchange of protection provided to businessman and to safe guard them from the smugglers, pirates and other miscreants. Thus, it is clear that the object of imposition of sulka was not to obstruct the business rather to give recognition to their business. The sulka should be  $1/10^{\text{th}}$  of the income of the businessmen.<sup>36</sup>

शुल्क स्थान वणिक् प्राप्त शुल्क दद्यात्यथोचितम् ।  
न तव्दयमिचरेद्राजा बलिरेष प्रकीर्तित॥  
नैव तस्कर राजाग्निव्यसने समुपस्थिते।  
यस्तु स्वशक्त्या रक्षेतुः तस्याषो दशम स्मृतः ॥

Besides business taxes, Brihaspati also includes the earning from craftsmen in accounting.<sup>37</sup>

कुसीद कृषि वाणिज्य शुल्क शिल्पानुवृत्तिभिः ।  
..... शबल समुदाहतम् ॥

### Deceased Wealth Tax

Brihaspati has described the taxes imposed over the property left by deceased person, as one of the sources of state income. In his opinion, the observation and evaluation of the property left by a deceased was the duty of the state authorities. If a person claiming to be the successor of the deceased, duly certified by the authorities, proclaims the property of the deceased, could obtain it after paying the state proportion which was being fixed on the basis of the Varna.<sup>38</sup>

यदा यत्र वाणिक्क शिचत्प्रमीयते प्रमादतः।  
तस्य भौड दर्शनीय नियुक्त राजपुरुषैः ॥  
यदा कश्चित्समागमद्देतदा रिक्थहारोनरः।  
स्वाम्य विभावेदन्यैः सतदा लब्धमहति॥

The proportion of the state, as per Brihaspati , was used to fix 1/6<sup>th</sup> from the property of Shudras , 1/9<sup>th</sup> from that of Vaisyas , 1/10<sup>th</sup> from Kshatriyas and 1/20<sup>th</sup> from the property of Brahmanas.

### Other Taxes



Brihaspati includes the income obtained from the Ganikas, Kushid Nidhi, Yuddha, Danda, etc. as a source of state revenue.

### **Interests**

Brihaspati has an opinion similar to his predecessor thinkers regarding interest. He has framed the rules to collect the interest on compounding basis.<sup>39</sup>

**यद् द्विगुणदर्द्ध चक्रवृद्धिश्च गृहते।  
मूल च सादयप्श्चाद्वाद्धूव तद्विगहितम॥**

### **Heads of Expenditure**

No description has been found regarding the heads of expenditure in the texts of Brihaspati but as he has framed the rule for the enhancement of state treasury, it is clear that this enhancement, according to the prevailing religious norms, was the idealistic view of Brihaspati. The state expenditure was meant for security of the subjects, preparation for war, defense, state administration, cabinet, salary for officials implementation of state planning and socio- cultural function.

The prominent ancient Indian economist and originator of modern economy, Kautilya has been recognizing the views and thoughts of Brihaspati in his Arthashastra. Most of Brihaspati's economic ideas have been widely defined, analysed and adopted by Kautilya.

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