

Is *Dharmaśāstra* Prevailing over *Arthaśāstra*?*

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Abstract

The *Arthaśāstra* tradition is developed through three primary groups: royal priests, kings' ministers, and educators. Its scope is extensive, as it describes the principles of governance (*Daṇḍanīti*) found in the *Mahābhārata*. In contrast, the *Dharmaśāstra* asserts that *Dharma* is rooted in the *Veda*-s and is empirically manifested through the *Varṇāśrama* system. This contribution aims to demonstrate that the *Arthaśāstra* contains elements that overlap with the *Dharmaśāstra*. For example, the *Dharmasthīya* and *Kaṇṭakaśodhana* sections deal with the administration of justice in a manner reminiscent of discussions found in the *Dharmaśāstra*. However, while the *Dharmaśāstra* focuses on the acquisition of *Dharma* which represents *Adṛṣṭa-phala*, the *Arthaśāstra* aims for the acquisition of *Artha* representing *Drṣṭa-phala*.

Furthermore, with reference to the *Yājñavalkya-smṛti*, this contribution asserts that in cases of conflict between the *Arthaśāstra* and the *Dharmaśāstra*, the latter takes precedence. This is because the *Dharmaśāstra* reflects more advanced ideas and appears to draw its insights from earlier writings. Additionally, there are notable similarities between *Dharmaśāstra* and *Arthaśāstra*, although differences exist on several issues, such as *niyoga*, titles of disputes, inheritance through the mother or paternal grandmother, remarriage of widows, divorce, and gambling.

आगमानां हि सर्वेषाम् आचारः श्रेष्ठ उच्यते ।
आचारप्रभवो धर्मो धर्मादायुर्विवर्धते ॥
Mahābhārata, Anuśāsanaparva, 107:147

(When compared with all knowledge, good conduct is considered to be superior; because *Dharma* is based on *ācāra*-s (conduct). When human abides by *ācāradharma*, her/his life is prolonged.)

Keywords: *Arthaśāstra, Dharma, Drṣṭa-phala, Varṇāśrama system, remarriage of widows, divorce*

I

The *Dharmaśāstra* addresses a variety of inquiries through its interpretations regarding obligations, duties, and ethics pertaining to an individual's

*In this contribution, I have incorporated some portions from the published work entitled: Thoughts on *Arthaśāstra vis-à-vis Dharmaśāstra* by Mangala Mirasdar in *Annals of the Bhandarkar Oriental Research Institute*, Vol.-77, No.- 1:4 ,1996. I acknowledge a deep sense of gratitude to Mangala Mirasdar for framing the ideas contained in this paper.

I am also thankful to Prof. Shashiprabha Kumar, Chairperson, IAS, Shimla for her kind help.

actions towards themselves, their family, and their community. It acts as a foundational element for numerous contemporary Hindu practices and serves as a valuable historical text that provides crucial insights into ancient Indian culture. Both the *Dharmaśāstra* and *Nitiśāstra* delve into the notion of *Dharma* as a moral principle, duty, and basis of ethics. *Dharma* is depicted as a standard of behavior to adhere to and a mandated responsibility to fulfill. It ultimately relies on the cosmic order for its normative authority. While *Dharma* can be characterized as righteousness, it also includes duties, ethics, and law. Just as our universe operates under physical laws - such as the law of gravitation, Newton's laws - *Dharma* has influenced our conduct, moral principles, and legal systems to varying extents. On the surface, one might not perceive a link between these ideas, but a more thorough examination uncovers their interconnections, presenting them as an integrated whole. However, *Dharma* is not merely about obligations, responsibilities, ethics, and morality; it also encompasses the realization of one's complete potential.

Based on the *Yājñavalkya Smṛti*, in cases where *Dharmaśāstra* and *Arthaśāstra* are in disagreement, 'the Law of Equity' should be prioritized. Furthermore, if there exists a contradiction between *Dharmaśāstra* and *Arthaśāstra*, *Dharmaśāstra* should prevail.¹ The above claim in *Yājñavalkya Smṛti* raises several questions like,

- What is the exact definition of *Dharmaśāstra*?
- What does *Arthaśāstra* entail?
- What are the respective domains of these two branches of knowledge?
- Why did Yājñavalkya make this comparative statement?
- Is there a particular intention behind his affirmation?

Before tackling these questions, let us reflect on the *Arthaśāstra* tradition.

¹ *The Yājñavalkya-Smṛti*, II:21

II

The *Arthaśāstra* tradition stems from the intellectual advancements that took place in various *Janapada*-s, which developed into state structures through intricate social, economic, and political transformations. It laid a solid groundwork for the rise of diverse schools proposing various theories. The introduction of iron technology boosted agricultural progress and heightened competition among states. In this competitive landscape, larger states like Magadha and Kośala eventually emerged victorious over smaller states due to their strength and power. They conquered several pastoral and food-gathering communities, relocating them into the newly seized lands. This signified the beginning of a feudal change in India, during which rulers utilized unscrupulous tactics to fulfill their objectives. Amidst such societal turmoil, fresh philosophical movements arose, challenging the principles of traditional ethics and critiquing the orthodox Brahmanical religion that focused on sacrifices.

During that period, several philosophical movements were emerged, which can be generally divided into three categories:

- a. Advocates of the conventional Brāhmaṇa faith, based on *Vedic* texts and ritual practices.
- b. Opponents of Vedic teachings, including figures like Buddha, Mahavira, and Gosala.
- c. Thinkers associated with *Lokāyata* and *Arthaśāstra*.

Each of these factions was shaped by a new societal disruption, but they reacted in distinct ways. The *Arthaśāstra* scholars understood the motivations behind this shift and promoted the enhancement of transformative forces through the creation of a governmental institution. They provided a constructive option for the populace to contemplate.

Arthaśāstra denotes a discipline that focuses on the acquisition and preservation of wealth. Kautilya characterizes wealth as the foundation of human livelihood, highlighting that the planet is populated by individuals. Essentially, there are three main means of making a living: farming, livestock rearing, and

commerce. The primary aim of this discipline is to obtain and enhance these resources to ensure stability for both society and the state. There is significant discourse surrounding the beginning of this tradition. Some academics propose that this tradition can be traced back to the 6th century BC. They also noted that there exists a strong relationship between *Arthaśāstra* and *Lokāyata*. Other philosophers even suggested that *Lokāyata* philosophy is fully integrated with *Arthaśāstra*.²

Essentially, the *Arthaśāstra* tradition emerged from three groups of individuals: the royal priests, the kings' ministers, and the educators. One can find the influence of the practices of kings of that period in *Arthaśāstra* thought. The royal priests considered it their responsibility to innovate political strategies, particularly as society transitioned from primitive magical practices. Their goal was to establish guidelines for royal governance as a field of secular knowledge. Two prominent thinkers associated with the *Arthaśāstra*, namely, Bṛhaspati and Uṣānasa, were part of these royal priests. The *Arthaśāstra* covers a broad range of topics, as its themes. It is also connected to the concept of *Danḍaniti* (as mentioned in the *Mahābhārata*). These thinkers generally focused on subjects like the origins of the state, the responsibilities of monarchs, relations between states, and administration. Their approach to study is primarily empirical.

Instructors of the *Arthaśāstra* engaged in inductive studies regarding the essence of governance. It is for this reason, why the *Arthaśāstra* is known as *Dṛṣṭārtha smṛiti*. Medhātithi, in his commentary on Manu in Chapter-VIII, clarifies that the responsibilities of the ruler are *Dṛṣṭārtha*, signifies that their outcomes are practical and observable. He contends that political principles are grounded not in sacred texts but largely in the realities of actual events. It is in fact difficult to accept that the scholars could have formulated concepts like the seven components of the state and the *Raja-maṇḍala* without utilizing empirical research methods. They employed observation, analysis, and reasoning in matters of political life. As a result, a philosophy centered on reasoning (*Prajñā darśana*) developed, and most prominent thinkers strongly believed in the efficacy of logic and reason.³ *Prajñā* or

² D. P. Chattopadhyay -*Lokāyata* 2nd edition, People's Publishing House, New Delhi, 1973, p. 7.

³ Agrawala, V.S. *Bhārata Sāvitrī* Vol -II (in Hindi) Sasta Sahitya Mandai, New Delhi, 1977, p. 60.

reason is an important concept in ancient India as it tried to show - how with the help of rational faculty of mind, one should pursue three ends of life - *dharma*, *artha* and *kāma*.⁴ Philosophy of reason is developed with the help of empirical investigation of human practices that are found in different families, villages and tribes. That is the empirical knowledge is distilled with the help of reason. *Artha* is the main contention of this philosophy.⁵ Hence it appears that the *Arthaśāstra* tradition contributes to the constitution of philosophy of reason and logic. In other words, the epistemology within *Arthaśāstra*'s thinking is grounded in rational empiricism. It is also reinforced by historical analysis. Again the deductive approach was more esteemed, as the tradition was not particularly favorable towards the random application of induction. This epistemological framework was similar to that established by the *Lokāyata* scholars.

On one side, we must acknowledge that the *Yājñavalkya Smṛti* serves as an example of *Dharmaśāstra*, while Kautilya's *Arthaśāstra* exemplifies *Arthaśāstra*. Yājñavalkya systematically categorizes the subjects of *Dharmaśāstra* into three parts: *Acāra*, *Vyavahāra*, and *Prāyaścitta*. Conversely, *Arthaśāstra* pertains to the study of *Artha*, which signifies wealth or the land where humans reside. Nonetheless, it is crucial to understand that *Arthaśāstra* does not merely refer to 'the study of wealth'; it also includes 'political science' or 'the study of governance.' As Kautilya remarked, "Wealth is the foundation of human livelihood; in other words, the Earth is home to mankind. The discipline that facilitates the acquisition and protection of that Earth is the Science of Politics."⁶ In *Arthaśāstra*, the essence of humanity is defined as *Artha* or wealth, and the Earth that sustains life is also identified as *Artha* (here as resources). In other words this field concentrates on strategies for gaining and maintaining authority over the Earth. Kautilya has assembled a detailed work that integrates the perspectives of ancient scholars regarding governance.

Thus, the distinction here is not between Yājñavalkya and Kautilya, but rather in their differing perspectives and approaches. Yājñavalkya acknowledges

⁴ *Ibid.* p. 60.

⁵ R.P. Kangle, *The Kautilya Arthaśāstra* (Trans.) University of Bombay, Bombay, 1962, p.66.

⁶ *Ibid.*

the validity of logical reasoning or *Nyāya* only when there is a disagreement between two *Smṛti*-s. However, in the absence of such disagreement, Yājñavalkya does not recognize the validity of logical reasoning or *Nyāya*, viewing *Dharmaśāstra* as more authoritative and entirely dismissing the prescriptions of *Arthaśāstra*.

While addressing *Rājadharmā*, Manu mentions, “In the case of killing an *ātātāyin*, even if he is a Brāhmaṇa and well-versed in the Vedas, the killer bears no blame.” (*Manu Smṛti*, VIII, 350-351) Nevertheless, Manu also states, “Killing a Brāhmaṇa incurs a sin for which there is no expiation,” indicating that sin is associated with killing a Brāhmaṇa, regardless of him being an *ātātāyin*. (*Manu Smṛti*, XI, 89) Here, the second statement aligns with *Dharmaśāstra* principles and holds more weight and takes priority. To further emphasize this point, we can refer to Mitākṣarā on *Yājñavalkya Smṛti*-II.21. Mitākṣarā, in relation to *Arthaśāstra*, asserts that: “Gaining a friend is more precious than acquiring gold or land; hence, one should endeavor to cultivate friendships”. Mitākṣarā, concerning *Dharmaśāstra*, states that “according to *Dharmaśāstra* principles and without influence from anger or greed, one should deliver justice.” (*Yājñavalkya Smṛti*-II.1) This implies that when a case is brought to a king for judgment, he must base his decision on the law, even if it results in the loss of friendship with someone affected negatively by his ruling.

According to Mitākṣarā, when there is a disagreement between the two *Sāstra*-s, the *Dharmaśāstra* should be given priority.⁷ This is due to the fact that it is improbable the two texts will address the same issue, indicating there would not be a genuine conflict. Therefore, evaluations of their individual strengths or weaknesses are not pertinent. In discussions concerning topics related to *Arthaśāstra*, such as the economic importance of gold, territory, and friendships, it is suggested that forming a friendship is more beneficial for a king. This does not conflict with the *Dharmaśāstra*'s guidance about fair judgments, as the *Arthaśāstra* itself asserts that the king should make decisions grounded in the principles of law or *Dharma*. Although *Arthaśāstra* is distinct from *Dharmaśāstra*, it seems to

⁷ *The Yājñavalkya-Smṛti*, II:21

acknowledge the authority of *Dharmaśāstra* and grants the utmost significance to *Dharma*. Additionally, it incorporates *Dharmaśāstra* into the standard education of a young prince, particularly noted in the *Dharmasthiya* and *Kaṇṭaka-śodhana* chapters. Kautilya also advises that, in cases of conflict, the king should resolve the issue by referring to law or *Dharma*. What follows is an account of the concept of *Dharma*.

III

The Concept of *Dharma*:

The *Vaiśeṣika Sutra* claims: ‘*Yato-bhyudayāniḥśreyaśa-siddhiḥ sa dharmah* i.e. that which leads to the attainment of *Abhyudaya* or prosperity in this world and *Niḥśreyaśa* or total cessation of pain and attainment of eternal bliss hereafter is *Dharma*.’ *Dharma* is defined in the *Mīmāṃsā-sūtra* as *Ādanā-lakṣaṇārtho dharmah*. It represents a salutary practice that encourages action. The true meaning of *Dharma* is not captured by the word ‘religion,’ which often refers to specific faiths, dogmas, doctrines, rites, and rituals. Ādi Shankaracharya in the *Preface to the Commentary on Śrīmadbhagavadgītā* says: *Dharma* is that which accomplishes the three tasks of exceptional administration of the entire world, bringing about the worldly progress of every living being and causing progress in attaining *Mokṣa*. A passage from the *Bṛhadāraṇyaka Upaniṣad* emphasizes the supreme importance of *Dharma* in the divine governance of the universe: “Brahman was not strong enough; He created the most excellent *Dharma*. *Dharma* is the *ṛṣatra*, and there is nothing higher than *Dharma*; even a weak man can rule the stronger with the help of *Dharma*, just as one would with the help of a king. Thus, *Dharma* is called the truth. If someone proclaims what is true, they declare *Dharma*; conversely, if they declare *Dharma*, they proclaim what is true.”⁸

The *Arthaśāstra* offers a distinct view on *Dharma*, drawing from the *Veda*-s and the *Dharmaśāstra*. The *Dharmaśāstra* School holds that *Dharma* is based on the *Veda*-s and is practically expressed through the *Varṇāśrama* system. The

⁸ Sivananda Saraswati, *The Bṛhadāraṇyaka Upaniṣad: Sanskrit Text, English Translation and Commentary*, Divine Life Society, 1985.

Mahābhārata is regarded as a more significant source of *Dharma* compared to the *Rāmāyaṇa*. It has been frequently referenced as a key authority in numerous *Smṛti* texts. The *Mahābhārata* addresses *Smṛti* topics across all categories of *Dharmaśāstra*, namely *Ācāra*, *Prāyaścitta*, *Vyavahāra*, and *Rājadharmā*. This epic clearly seeks to separate *Dharma* from Vedic strictness. Moreover, it aims to contextualize it by stating that *dharma* should be assessed through human experience and rationale. The determination of *Dharma* and *Adharma* is based on the three principles of time, place, and object. Dharmarāj Yudhisthira endeavored to evaluate the four origins of *Dharma* - *Veda*-s, *Smṛti*-s, wise practices, and community customs - and concluded that none of these four sources fully meet the normative standards due to the variation in duties across different ages.

Not all assertions are appropriate for every time period, and Vedic teachings are tied to specific times and places. The *Smṛti*-s encounter similar challenges. Wise actions cannot always serve as a standard since we must first define what wisdom is, and at times, we observe that unwise actions can yield benefits for the actor. Societal customs are in constant flux, created to meet particular needs, and once those needs are fulfilled, they may fall into disuse. For instance, Yudhisthira highlights the challenge of grasping the true essence of *Dharma* with biases in mind. Bhishma agrees with many of his points and states that one should not adhere to ancestral practices merely due to their age and reverence. Instead, *Dharma* should be followed based on logical reasoning and principles. In two separate chapters of *Śāntiparva*, the situational nature of *Dharma* is emphasized as Bhishma asserts that when it is perilous to tell the truth, one should resort to falsehood.

To start, it is important to grasp the context in which one is required to take action. In certain situations, it may be necessary to act immorally if it contributes to the greater good of *Dharma*. *Dharma* should be practiced with careful consideration of its impacts, as it serves as the cornerstone of a flourishing society. Consequently, to uphold *Dharma*, we ought to engage unjustly with those who are unjust and justly with those who are righteous. As Bhishma stated, “I am not merely teaching you the principles found in the *Veda*-s. What I have communicated stems from wisdom - knowledge acquired by wise individuals through their understanding. One cannot succeed in worldly matters without recognizing the

intricacies of morality. Genuine wisdom possesses multiple facets and can resemble hidden currents. Therefore, a wise leader should not simply repeat established truths but should instead provide fresh interpretations and insights derived from that wisdom.”⁹ The *Veda*-s cannot interpret only reason; we have to strike right between the two. It is recognized as difficult to draw a line between righteousness and unrighteousness, but the appeal eventually is to the judgement of wise man and not to brute majority or sheer prosperity.¹⁰ An insightful leader should seek the guidance of *Vijñānabala*, which represents the knowledge gained through human experiences, to enhance their understanding of the circumstances at hand. This idea assists the ruler in adjusting the abstract concepts of right and wrong according to the practical situations he encounters. It acts as a fundamental principle for assessing the behaviors of others. Strict standards of *Dharma* should be balanced with practical considerations. Just as comprehending *Dharma* can be complicated, discovering it can be as challenging as spotting a snake's legs. One must uncover *Dharma* like a hunter following a wounded deer by tracing its blood-marked trail.

IV

Kautilya mentions that if *Dharmaśāstra* comes in conflict with any rational and equitable rule, then the latter should become the deciding factor, and there should not remain even the existence of the text of *Dharmaśāstra*.¹¹ If *Dharma* goes against the acquisition of the friend-power, then *Arthaśāstra* positively stands to the side of gaining the friend-power, strengthening his state. The two sciences differ fundamentally in their aims and achievements. *Dharmaśāstra* prescriptions focus on the interests of individuals seeking both *Abhyudaya* (prosperity) and *Nihsreyasa* (ultimate welfare), while *Arthaśāstra* emphasizes the interests of the state over those of individuals. Thus, *Dharmaśāstra* is considered an *Adrṣṭārtha-smṛti*, while *Arthaśāstra* is regarded as a *Drṣṭārtha-smṛti*.

⁹ Belvalkar S.K. *The Mahābhārata* (critical edition), Vol.15 Bhandarkar Oriental Research Institute, Pune, critical notes, 1950, p. 938-39.

¹⁰ *Ibid.* p. 939

¹¹ *Arthaśāstra of Kautilya: A New Edition* by J. Jolly and R. Schmidt, Punjab Sanskrit Book Depot, 1923, p.20.

Arthaśāstra and *Dharmaśāstra* are two distinct sciences with different origins, scopes, and objectives. *Arthaśāstra* is more than just a study of wealth; as its definition indicates, it is a science related to the earth, or the territorial domain of the state, which meets the needs of its inhabitants. It explores various facets of acquiring, establishing, and developing this territory; wealth and economics are merely one aspect of it. *Arthaśāstra* is also referred to as *Rājanīti*, *Daṇḍanīti*, *Nītiśāstra*, among other names, which pertain to the governance by a king. When the term *Artha* is interpreted as referring to the earth where people reside and pursue their material prosperity, it shifts from being an individual's objective to a means for ensuring the collective welfare of society. *Arthaśāstra* or *Daṇḍanīti* mainly focuses on governance, which encompasses administration-related matters, including law enforcement and the punishment of offenders. While these topics are critical to *Arthaśāstra*, they were originally absent from *Dharmaśāstra* texts.

The earliest texts on *Dharmaśāstra*, like the *Dharmaśāstra* of Baudhāyana, were components of the *Kalpa*, one of the *Vedānga*-s. In these writings, the term *Dharma* mainly pertains to responsibilities. The focus of the *Dharmaśāstra* texts is not primarily on legal matters. Although a few rules may address legal issues, this is merely incidental. For example, Meyer observed that inheritance is the sole area of civil law covered by the early *Dharmasūtra* texts. He contends that this emphasis stems from the close link between inheritance and the *Sapiṇḍa* relationship, which were their main interests. Therefore, the establishment of legal regulations was not a key objective of the Vedic schools. The viewpoint of the *Dharmasūtrakāra* is that of a moral instructor who clarifies duties. Straying from these duties is considered a sin that an individual must repent for, rather than a crime that necessitates punishment by the state. As a result, the Sutra-s comprise extensive sections on *ācāra* (conduct) and *prāyaścitta* (atonement).

The *Dharmasutra*-s increasingly focused on issues related to law and administration. Recognizing the significance of *Rājadharmā* and governance, *Dharmaśāstra* texts incorporated the subject of *Rājadharmā*. However, the *Arthaśāstra* did not concern itself with including *ācāra* and *prāyaścitta*, which were the domains of *Dharmaśāstra*. Yājñavalkya was approached in a much more

systematic manner, devoid of any moral impetus. It was only over time that the *Dharmaśāstra* texts became more engaged with matters of law and governance.

This concise overview of the two disciplines demonstrates that although they were interconnected, their objectives and viewpoints were fundamentally different. The core distinction lies in the fact that *Dharmaśāstra* is aimed at the individual and emphasizes strict adherence to prescriptive duties. Conversely, *Arthaśāstra* is chiefly focused on the administration of a state by its leader.

V

Mitrākṣarā was actually meant to underscore the essential differences between the *Arthaśāstra* and the *Dharmaśāstra*. Yājñavalkya is recognized for his sharp intellect and adaptability across multiple fields and was certainly conscious of this distinction. So, what prompted him to draw a comparison between the two texts? The answer may lie in the fact that during Yājñavalkya's time, the *Arthaśāstra* had emerged as an independent discipline, especially regarding governance (*Rājanīti*). It presented itself not just as a collection of prior theories, but as a deliberate reaction to the uncertainty arising from the divergent views of earlier thinkers. Within this turmoil, nine theories were recognized as particularly challenging to apply. Kautilya adopted a realistic and pragmatic outlook, setting it apart from the idealistic and rigidly religious approach of the *Dharmaśāstra*. In doing so, he redefined the *Arthaśāstra* to concentrate on effective governance; while some examples may be illustrated in relation to his distinctly rational interpretation of the *Dharmaśāstra*.

- The *Yājñavalkya-smṛti* recommends worship of planets, stating that the rise and fall of kings depend on their influence (*Yājñavalkya-smṛti*, I. 307). In contrast, the *Arthaśāstra* criticizes excessive consultation of the stars, deeming it irrational (*Arthaśāstra*, IX. 4. 25/26).
- *Dharmaśāstra* recommends administration of trials in uncertain cases based on religious principles, while *Arthaśāstra* outlines various degrees of judicial torture for individuals suspected of crimes.

- In matters of family law, *Dharmaśāstra* forbids a married couple from separating due to mutual dislike, whereas the *Arthaśāstra* permits divorce on those grounds for both husbands and wives (*Arthaśāstra*- III. 1.16).

To conclude, we can state that there was a time when the principles of *Arthaśāstra* were widespread throughout the *Janapada*, significantly impacting political and social life in contemporary society. Yājñavalkya was completely aware of this and noted the growing influence of *Arthaśāstra*, which could lead to a decline in the values upheld by *Dharmaśāstra*. To counterbalance the supremacy of *Arthaśāstra* over *Dharmaśāstra*, Yājñavalkya contended that there is no basis for categorizing these two texts as stronger as or weaker than one another.

The *Arthaśāstra* also encompasses topics that overlap with those found in *Dharmaśāstra*. The discussions in *Dharmasthīya* and *Kaṇṭakaśodhana* regarding justice administration bear resemblance to similar themes in *Dharmaśāstra*. While *Dharmaśāstra* focuses on the pursuit of *Dharma*, which is an unseen reward (*Adr̥ṣṭa-phala*), the *Arthaśāstra* is centered on obtaining *Artha* or a visible benefit (*Dṛṣṭa-phala*). Indian culture has traditionally prioritized *Dharma* over *Artha*. Therefore, the *Yājñavalkya-smṛti* clearly states that when there is a conflict between *Arthaśāstra* and *Dharmaśāstra*, *Dharmaśāstra* should take precedence. A principle from the *Arthaśāstra* recommends valuing friendship above the pursuit of gold and land, as it is deemed more valuable.

According to *Dharmaśāstra*, one must approach a lawsuit without anger or greed. If deviating from *Dharmaśāstra* could foster friendship with another party, the king should remain committed to *Dharma*. Kautilya's section on judicial administration shows notable alignment with certain aspects of the *Yājñavalkya-smṛti*, which appears to contain more sophisticated concepts and may have drawn influence from it. Additionally, while there are parallels between Manu and Kautilya, there are also differences regarding *Niyoga*, types of disputes, the inheritance rights of mothers and grandmothers, remarriage of widows, divorce, and gambling. Hence, it can be concluded that Kautilya's *Arthaśāstra* may be viewed as a form of *Dharmaśāstra*.

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