Volume 8 (2) (2025): 232-242

The Indonesian Journal of Social Studies

Available at https://journal.unesa.ac.id/index.php/jpips/index

CHARITY FOR OUR FAMILY GODDESS: The Marwaris And A Caste Association In Colonial India

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Abstract

This study analyzes the Kedia Sabha (association for the Kedia lineage) as a case study for historical analysis on how an Indian merchant community, known as Marwaris, described themselves through managing a caste association and invented their family goddess through editing their caste journals in colonial India. A historical-ethnographic methodology is used to analyze using caste journals and archival sources. The organization was founded in 1913 as a charitable association with the purpose of supporting members of the lineage residing in Calcutta. The organization has two contrasting characteristics; one is a caste association to promote their social, cultural, and economic welfare for members of a certain lineage or caste, and the other is a charitable institution for the public in theory. First, a review of the literature on caste associations in colonial India and Marwari's involvement in the caste associations is conducted. The Kedia Sabha is then analyzed as a case study to determine how charity functions as both social consumption and economic accumulation.

Keywords: Caste Association, Caste Journal, Public Utility

How to Cite: Tanaka, Tetsuya. (2025). CHARITY FOR OUR FAMILY GODDESS: The Marwaris and a Caste Association in Colonial India. The Indonesian Journal of Social Studies, 8 (2): 232-242.

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e-ISSN 2615-5966 (Online)

INTRODUCTION

This study examines Kedia Sabha (association for Kedia lineage, Sabha) established in Calcutta in 1913 as a case study for historical analysis of how an Indian merchant community, known as Marwaris, described themselves through managing a caste association and invented their family goddess (*kul devi*) through editing their caste journals in colonial India. This study further investigates how the Marwaris, who are descendants of migrant traders from the Rajputana Princely States (present-day Rajasthan), balance caste exclusivity and public charity.

According to Timberg, the title of Marwari etymologically means people from Marwar, the Jodhpur Princely State of Rajputana (Timberg 1978: 10). In the middle of the sixteenth century, this state sent a group of soldiers and merchants to Bengal, and those from Marwar were referred to as the Marwaris. Regardless of such origin, migrants who spoke Marwari, a north-eastern dialect of Rajasthani, in Calcutta gradually also became known as Marwaris. The colonial economy encouraged them to spread out of Rajputana and to pursue commercial ambitions, and with the establishment of railways from Calcutta to Delhi in the 1860s, they increasingly migrated to the Bengal district. In the latter half of the nineteenth century, those who began to speculate in cash crops and earn huge wealth established commercially and financially dominant positions alongside the British agents within the region (Markovits 2008: 202). Hargrove describes that "there are no Marwaris as such in Rajasthan; they only become Marwaris when they leave," which can be applied to managers of the Sabha (Hardgrove 2004: 6). The Marwari-Kedias live outside Rajasthan but maintain their regional affiliation with their homeland that is symbolized by their family goddess, who originates from auspicious wives of their first ancestor in a village called Ked in the Jhunjhunu district of northern Rajasthan.

This study is based on a historical and ethnographic survey relating to the Sabha, which was mostly conducted from June to August 2012, and the findings of follow-up surveys in February 2016 and February 2025. The survey of caste journals, legal precedents, and ethnographic accounts of the Sabha revealed extensive evidence. Thus, the analysis provides a unique contribution to debates on public utility, colonial law, and merchant philanthropy in South Asia.

This study considers the following dual characteristics of the Sabha: as a caste association and a charitable institution. The caste association is an organization for members of a certain lineage or caste that is defined by birth and intends to promote their social, cultural, and economic welfare. In turn, the charitable institution is an organization for the public and is therefore considered to provide charity to those within this social sphere. In Calcutta, the Sabha was registered as a charitable association under colonial authority of the Bengal district with the purpose providing welfare only for its lineage members. Therefore, this study first reviews the literature on caste associations in colonial India and Marwari's involvement therein. The Sabha is then analyzed as a case study of Marwari's management of a charitable caste association. The findings reveal their commitment to maintaining a balance between charity and the accumulation of wealth. A central research question is whether Marwaris placed greater emphasis on maintaining a balance between spending on charity and accumulating economic wealth because they could not stably acquire symbolic capital through their charitable activities.

LITERATURE REVIEW

The Sabha is a caste association in India. The emergence of caste associations was linked to the growing urban middle class that developed from the 1880s to the 1930s. Such associations competed against each other over the social upliftment of their own caste into the upper social strata, not only by imitating customs of the higher castes but also by promoting the modern English education of its own members (Carroll 1978). Caste associations did not spontaneously

emerge but came into existence as a native response to the British colonization of India, which was particularly influenced by the decennial censuses of British India (Cohn 1987: 243). When H. H. Risley, as Census Commissioner, directed the classification of *jatis* into caste rankings according to ideas of social precedence prevalent in each locality in 1901, each caste association became actively involved in local agitation and petitioning the census authorities for the elevation of higher status (Dirks 2001: 222-223). Reflecting on such caste-centered policies, the colonized also created their own art of self-identification, which can be observed in the bulk of caste journals (Sarkar 2002: 41). Through concretization of community identity based on *varna, jati,* or even *kul* (lineage), local intellectuals composed an intensive scale of caste genealogies in the vernacular languages from the late nineteenth to the early twentieth century (Fujii 2003: 216).

From the late nineteenth century, rich Marwari merchants actively participated in the caste movements, leveraging their economic success in Calcutta and other areas. However, they did not participate in the movements aimed at changing their caste *varna* classification or raising their caste ranking. Rather, they seem to have sought to overcome the negative reputation in the cities to which they migrated. For example, in North India, people or groups engaged in commerce and moneylending were usually referred to as *Baniya* (merchants), but many Marwaris did not prefer this term. Since "[t]he term Bania [sic] has now come to have bad association of timidity and cupidity," they preferred more respectable title such as *Mahajan* (great man) (Jain 1929: 7). For the Marwaris in Bengal, their representations contained "outsiders" in association with "timidity and cupidity," since they were merchants and moneylenders from Rajasthan. These broader patterns provide a background for understanding the Marwari-Kedias' activities in Calcutta.

The local image of the Marwaris in Bengali society was derived from their Rajasthani costumes, mother language (Marwari), and local customs. The Marwaris were not actively involved with the local Bengali society but developed a kinship network from their hometown by choosing a conjugal partner from Rajasthan to maintain their regional affiliation (Bayly 1978: 179-180). By the 1930s, a negative reputation against them as eminent "outsiders" had emerged against the backdrop of increasing jealousy and envy induced by their economic success in Bengali society (Komatsu 2012).

Hardgrove highlights that the Marwaris tried to overcome their reputation as "greedy moneylenders" and "outsiders" in their new homes by engaging in modern charity alongside religious gift-giving in Calcutta. Examples include Hindu temples, hospitals, and namesake schools that the Birla industrialists established in various places where they settled, with such endeavors interpreted as "reflecting the auspiciousness of the lineage and reproducing a sense of family empire in public life" (Hardgrove 2004: 12).

These gifts and charity can be defined as activities aimed at acquiring symbolic capital (e.g., prestige and honor) through constructing buildings and making donations to the poor, rather than solely expanding economic profits (Bourdieu 1986: 255). Their investments were directed not only toward Calcutta, but also hometowns. For example, the *havelis* (grand mansions) built in their hometowns in Rajasthan were equivalent to private property, but their opulence and splendor, especially the murals on the exterior walls, were constructed with the expectation that they would be seen by the locals. The owners depicted airplanes, steam trains, and railroads they had seen in Calcutta on the walls of the *havelis*, thus showcasing their identity as modern capitalists (Hardgrove 2003: 340). As the independence movement gained momentum, the motifs of the murals began to feature political leaders of the Indian National Congress, such as Jawaharlal Nehru, to construct a nationalist self-image (Toyoyama 2012: 73).

However, the situation is complex. As Hardgrove accurately notes, no matter how much the Marwaris gave in gift-giving and charity, their social reputation remained ambiguous (Hardgrove 2004: 11). For example, in the early twentieth century, G. D. Birla donated 26,000 rupees to Calcutta University and invested 12 million rupees in his hometown of Pilani to establish Birla University. Criticizing his endeavors, a Bengali intellectual harshly evaluated that "whatever they [the Marwaris] spend finds its way back into their own pockets. Hence the Marwari…seldom add any wealth to Bengal" (Ray 1996=1932: 476).

How can we understand the situation of the Marwaris, who were unable to stabilize their prestige and honor despite continuing their symbolic investments? Such a conundrum can be observed in other examples of the Marwaris who financially supported religious practices in northern India during the early twentieth century. Lutgendorf describes historical changes in the patronage of performance reciting the *Ramcharitmanas* (the Lake of the Acts of Rama) written by Tulsidas in the old Hindi dialect of Awadhi in the sixteenth century as follows: its patronage was limited to *rajas* (royal kings) by the eighteenth century but was gradually dominated by the Marwari merchants in the twentieth century. The Marwaris' patronage of *Manas* performances seems to stem from their dissatisfaction with the lack of social authority commensurate with the economic power they had amassed through the colonial economy. As a result, the Marwaris patronaged the cow protection movement in the early twentieth century and provided substantial aid for *Manas* performances in Banaras. Lutgendorf suggests that the Marwaris gained traditional authority and socially ascended by replacing the fallen royal kings as patrons of the *Manas* performances (Lutgendorf 1994: 420). Can symbolic investment in religion and the acquisition of traditional authority be understood in such a straightforward manner? Lutgendorf's interpretation fails to explain the background behind criticism against the Birla family that, despite building a university to overcome their bad reputation in Bengal, "they seldom add any wealth to Bengal."

Mukul provides the key to solving this conundrum by citing the case of Gita Press, which was a publishing company founded by a Marwari capitalist in the early twentieth century, and its religious magazine, *Kalyan*. He explains that "Marwari munificence greatly contributed to their social standing, but came with its own share of tensions – a simple personal life pitted against a public persona based entirely on liberal charity mostly religious and social in nature" (Mukul 2017: 9-10). Acknowledging the acquisition of traditional authority through the Marwari patronage of religion to some extent, Mukul recognizes the contradiction between frugality in the sense of "accumulating their wealth" and generosity for gift-giving and charity in the sense of "consuming their wealth." Moreover, gift-giving and charity become crucial in balancing the symbolic capital they confer with the economic value of what is earned and Marwaris were acutely aware of this balance.

Regardless of how much was spent on gift-giving and charity, the acquisition of symbolic capital was unstable, as evident in criticisms of the Marwaris in Bengal. The central question of this study is how Marwaris sought to maintain a balance between the consumption of charity to acquire social prestige and honor and the accumulation of wealth. In the case of the Sabha, this study clarifies how the Marwari-Kedias attempted to maintain such balance in the early twentieth century.

CASE STUDY

1. Kedia Sabha as a Caste Association

This section first clarifies the adoption of the Sabha as the research object. Through the author's intensive field work on religious and charitable associations managed by the Marwaris in Kolkata

and ongoing cultural attachment to their homelands in northern Rajasthan from June to August 2012, the Sabha is one of a few cases that allowed interviews with its trustees and social workers in these periods. The interviews gradually highlighted that the Sabha was a caste association with charitable purposes, which composed abundant of caste journals, and led to a series of lawsuits from the middle of the twentieth century. Since the trustees and contemporary journals of the Sabha narrated the history of Kedias with a hint of existing records written in the colonial India, the author's follow-up research was extended to find such historical sources in the archives in February 2016 and February 2025. *Bisau Nivasi Bakhtamalji Kediya ke Vamsh ka Itihas* (published in 1920) was found in Tokyo University Foreign Studies Library (Japan), and *Kediya Jatiy Itihas* (published in 1921) in the National Library (Kolkata, India).

Kedia is an appellation of the lineage belonging to the Agrawal caste, which has sub-lineages such as Ranasaria and Chavchariya. The name derives from their alleged "homeland" called Ked, which is a village in northern Rajasthan. The origin of the Sabha begun in 1913 when three affluent traders established *Kedia Jatiya Sahayak Sabha and Fund* (the association-cum-fund to support the Kedia lineage) in Calcutta. Written in Hindi by Rameshwarlal Kedia in 1920, *Bisau Nivasi Bakhtamalji Kediya ke Vamsh ka Itihas* (History of the Bakhtamal Kedia Family from Bisau) was the first caste journal published by the Sabha. This book is a memoir that details Rameshwalral's family, who migrated from Jhunjhjnu to Bisau, which is a city in Jhunjhunu District, 40 kilometers from Jhunjhunu (Keḍiyā 1920).

The book begins with a genealogical account of Jhunjhunu where his family developed commerce and moneylending over five generations. When Piramal, a great-great grandfather of Rameshwalral, was granted the privilege of tariff exemption in Bisau by a lord of Jhunjhunu, he shifted to Bisau with his lineage members in 1771. The work encapsulates the historical narrative of this family, migrating from Jhunjhunu to Calcutta, as follows: the family moved from Bisau to Amritsar to trade pashmina in 1813 and settled in Calcutta after profiting from the opium trade in 1871. Jaidayal Kedia, a forementioned father of Rameshwarlal, expanded the family business in Calcutta and founded the Sabha in 1913.

Written in Hindi by Haramukharay Chavochariya in 1921, *Kediya Jatiya Itihas* (History of the Kedia lineage) was the second caste journal published by the Sabha (Chāvchariyā 1921). The work explains that the Sabha was initiated in 1913 by Jaidayal, who managed to persuade two of his counterparts, Shivdataray Kedia from Bisau and Bansigal Chavchariya from Nawalgarh, of the possibility of the formation of a private fund for their relatives and fellow countrymen in Calcutta. Bansigal donated 1,101 rupees to start the fund with a chairperson, Shivdattaray, who was the oldest of the three men.

The Marwari's pattern of migration to Calcutta during the colonial period was one-by-one, as they were rarely accompanied by their family members, not even their wives and children. Setting the main office of the business in their hometown of Rajasthan, male agents came and went to and from commercial branches in the city to which they had migrated. Social conditions that would normally assure privacy and intimacy in the connection with "family" for the Marwaris were unavailable in Calcutta. In this context, the Sabha played an important role in providing them with a quasi-domestic sphere, which became a site to guarantee privacy and intimacy for migrant traders and erase potential threats from negative attitudes toward the Marwaris.

To strengthen the perceived connection of the migrant traders, *Kediya Jatiy Itihas* introduced the family goddess in the origin tale of the Kedias in 1921 as follows (Chāvchariyā 1921: 42-43):

> In 1053, Mundal, the first ancestor of the Kedia lineage, was appointed the chief of Mundaal village (presently in Haryana State). He had four faithful wives: Khemi, Toli, Tukri, and Santokhi. When he died in 1080, all his wives immolated themselves following his death and became a family goddess (*kuldevī*). His first wife, Khemi, had a son named Somraj, who succeeded as the chieftain of the village, which continued for 20 generations. The thirteenth chief, named Pahuram, was exiled from the village and found an auspicious site for their settlement and purified it by planting a branch of capers (*kair kī chaṛī*). Naming the site Ked derives from symbolization of the plant ritual. When Pahuram was exiled from Mundaal village, he took one brick from each memorial of Mundal's four wives and enshrined these in Ked village to celebrate their lineage goddesses. Ked was inaugurated as their homeland by this ceremony.

The story encapsulates how the first legendary ancestor's wives were deified as the family goddess, how Ked village became the homeland of Kedias, and how the name of the village became their namesake. For members who had migrated to Calcutta, the family goddess became an important element, that is, mythical connections in terms of "homeland" and "genealogy." "Homeland" refers to a village called Ked in Rajasthan and implies a mythical origin of each member that no matter where they reside, every member can trace their roots back to this village 500 years ago. "Genealogy" proves the mythical connection of the members of Kedia tracing back to the first ancestor and his auspicious wives, their family goddess. Their caste journals actually contain genealogies of Marwari traders of Kedia residing in Calcutta, which ensure the origin that every member was a son/daughter of the goddess, regardless of how vague the genealogical traces were. Such connection implies a mythical kinship, which could strengthen their biological relationships in Calcutta as descendants of the goddess. As Hobsbawm notes "'traditions'…are often quite recent in origin and sometimes invented" (Hobsbawm 1983: 1). As such, the Sabha invented the family goddess tradition that the goddess integrated the life of Mawari-Kedias with mythical connections of the homeland and genealogy, which was well-defined by the origin tale of the Kedias in the early twentieth century.

2. Kedia Sabha as a Charitable Association

This section examines how the colonial taxation law transformed a kin-based fund into a legally recognized public charity. As Markovitz explains, Marwaris regarded their hometown as their business headquarters in the colonial period (Markovits 2008: 204). The Rajputana Princely States were run by indirect sovereignty, other than British India. In this way, migrant merchants could take advantage of the evasion of income tax by simply sending most of the business interests of their branches in Calcutta to the main office in their native states with payments of only conventional custom tax.

On the other hand, the Sabha was a different case because it was founded in Calcutta, where the British India directly ruled. The private fund, which was created to support the people of Kedia in Calcutta, had to face the matter of income tax. Since such tax, which applied to "any income derived from property solely employed for religious or public charitable purposes," could be deducted in Calcutta from 1886 when the Income Tax Act was revised in the Bengal district, the Marwaris sought an effective solution with the formation of a public institute dealing with charitable and religious activities (Birla 2009: 55). Along with the implementation of the 1886 Income Tax Act, legal discussion commenced on what kind of acts could count as "public charitable purposes," thus validating the income tax deductible. Within not only secular charities, but also religiously inclined gift-giving charities, such as building a *dharmashala* (guesthouse for pilgrims), "general public utilities" were also approved. In 1920, the Charitable and Religious Trusts Act was passed, which officially prescribed the inclusion of public charitable purposes for traditional

religious gift-giving as well as philanthropy through public organizations. In 1922, the Income Tax Act was revised once again and allowed both charitable and religious activities to be exempted from income tax duty.

Birla argues that "[b]eginning in the 1900s, and certainly after the act of 1920, influential family-managed endowments came to qualify as public ventures" (Birla 2009: 109). Owing to the income-tax exemption, the legalization of religious and charitable property and the emergence of new public institutions holding such assets received considerable attention from wealthy merchants including the Marwaris. The Sabha modified its organizational status into a charitable association in 1931, which was typical of such an investment by the Marwari-Kedias in Calcutta.

In 1929, the Sabha opened a management office in the center of Burra Bazar at a cost of 50,000 rupees. In 1931, the Sabha reformed an institutional scheme into a charitable society according to the Societies Registration Act, 1860. At this stage, the association successfully had its institutional character considered under "public" status. Submitted in 1931, Clause (3) of the memorandum of this association explains the background to how the colonial authority approved its charitable purposes, which were considered charitable for the "relief of the poor, education, medical relief and the advancement of any other object of public utility" in accordance with the Income Tax Act (1922). From the first purpose of the Sabha "[t]o promote the social, moral religious, physical and material conditions of the Kedia community," the Clause (3) lists a fully encompassing range of charitable needs that can be offered to the community (Kedia Jatiya Sahayak Sabha and Fund v. Commission of Income Tax 1963: 78-79) [1].

In the Clause (3), the fact that the colonial authority approved the association as a public venture and allowed a target of the charitable activities, that is, its own beneficiary, as the "Kedia community" is notable. What is meant exactly by the "Kedia community" in this memorandum? As previously mentioned, the fund started from a private fund owned by three affluent merchants who wanted to support their relatives who resided in Calcutta. Published by the Sabha, the 1917 directory of the Kedias, lists 131 male traders who migrated into the major commercial cities including Calcutta, Delhi, and Bombay [2]. This directory shows that, at that time, the Marwaris predominantly consisted of male figures who came to the trading centers alone to seek business opportunities without their wives and children. Furthermore, although a railway network had been installed from Delhi to Calcutta since the 1860s, the railway was established in the Shekhawati area of northern Rajasthan, from which numerous Kedia businessmen originated, was only established from 1916 to 1939 (Gupta 1984: 159-160). Therefore, the social conditions of the 1930s did not allow all family members to migrate to Calcutta. The population of the Kedia migrants in Calcutta cannot plausibly be assumed to have suddenly increased and they were considered as the community. Historical materials showing their actual numbers in Calcutta in the 1930s are missing. The term "Kedia community" did historically appear in 1931, but only nominally.

Accounts of the Sabha and its actual activities in the 1920s refer to the provision of subsidies and support for beneficiaries living in Calcutta; for instance, newcomers who wanted to start their own ventures were given two months of living expenses to begin their lives. Poorer members who needed to prepare a marriage ceremony for their sons or daughters were given 251 rupees or 50 rupees for funerals (Chāvchariyā 1921: 96-97). Although the memorandum emphasized the importance of modern education and the necessity of schools to increase the status of the community, education was listed merely as an ideal goal; in reality, the Sabha did not have sufficient property or members to achieve such a goal.

Although the term "Kedia community" appeared in 1931, how much it managed to create a sense of actual community under the social context that almost all members residing in Calcutta

at that time were male merchants who migrated alone is uncertain. The actual beneficiaries of the Sabha were mere male relatives or fellow countrymen of the managers, which suggests that the colonial authority interpreted the association as a public venture even though the association defined the charitable activities only for such a limited number of beneficiaries. To understand the mechanism of the colonial authority granting such an association public status, this study compares this association with another public organization, the Gordhandas Govindram Family Charity Trust was formed in Bombay in 1941.

This Trust consisted of the joint family property of G. G. Seksaria of Nawalgarh (Jhunjhunu District) and had eight trustees, four of whom were family members. Although the primary charitable purpose was "giving help or relief to such poor Vaishya Hindoos or other Hindoos [sic] as the trustees may consider deserving of help," it also stated that "poor Vaishya Hindoos who are members of Seksaria family shall be preferred to poor Vaishyas not belonging to the said family and poor Vaishya of Navalgadh shall be preferred to poor Vaishya Hindoos of any other place in or outside India" (Trustees of Gordhandas Govindram Family Charity Trust v. CIT 1952: 235). The Income Tax Department of Bombay suspected that its charity had only a subsidiary objective; its primary objective was to confer benefits to family members. In 1951, the Bombay High Court judged that the trust was not allowed to be "public" and its certificate of income-tax exemption was canceled because of this favoritism toward the family members.

The court, as well as the newly formed government lead by the first prime minister of an independent India, Jawaharlal Nehru after 1947, criticized this organization's misuse of the public charitable institution by highlighting the clear favoritism toward Seksaria family members [3]. In this case, the fact that the colonial government had allowed such "misuse" of the public charitable institution in the early twentieth century is noteworthy. A charitable association founded by a donor-cum-trustee, like the Trust, which displayed clear favoritism toward its kinsmen, was granted the certificate of income-tax deduction because its "quasi-public" nature and charitable scope included Vaishyas or other Hindus. This scenario applies to the case of the Sabha because supporting family members of the managers of the association could be accepted as a "public venture" in the 1930s. Nominally public but functionally private charity should be emphasized as original and major contributions. Such charities, which were approved as public ventures by the colonial authority, allowed the managers to efficiently retain autonomy of their assets. Hence, managing a public institution in this period allowed the trustees and managers to enjoy two economic advantages; one to receive the income-tax deduction, and the other to make use of the association only for the benefit of their family members in colonial India. The originality of this argument should be observed from the fact that colonial authorities' tolerance of family-based charities allowed merchants to balance taxation with kinship obligations.

CONCLUSION

To investigate how the Marwaris managed a caste association for charitable purposes in colonial India, this study analyzed the case study of the Sabha in Calcutta. The case was clearly influenced by the unique circumstances of the Marwaris, who left their homeland of Rajasthan to engage in commerce as immigrants in Calcutta, which was the center of the colonial economy. As the literature on caste associations demonstrates, the Marwaris did not aim to elevate their caste ranking as defined by the colonial government through operating their caste associations, as other groups did; instead, they sought to secure social prestige and religious honor commensurate with their economic success, and to extend these benefits to members of their castes and lineages. However, the critical gaze of the local people toward these "outsiders" who had come to Calcutta meant that no matter how much the Marwaris gave in gift-giving or charity, they were unable to

acquire as much symbolic capital as they had hoped. Therefore, rather than striving to acquire the unstable symbolic capital, they placed greater emphasis on maintaining a balance between spending on charity and accumulating economic wealth. The fact that the Sabha was registered as a charitable association despite being an organization for the lineage of the Kedias explicitly demonstrates this point.

This study identified the following outcomes: caste identity reconstruction, colonial law enabling private charity, and symbolic–economic balance. First, the Sabha, which was established in Calcutta in 1913, compiled caste journals and created the origin tale of the Kedias, thereby helping to reconstruct their caste identity. More than 500 years ago, the first ancestor of the lineage ruled the village of Ked, and when he died, his four wives committed widow-immolation to become the family goddess, which defined the character of the Kedias. This strengthened the sense of identity among their migrant traders who had left the homeland and moved to Calcutta. Second, colonial authorities' tolerance of family-based charities allowed merchants to balance taxation with kinship obligations (see III-2). For such private charity, the origin tale functioned effectively. By clarifying the lineage that traced back to the family goddess, who belonged to the Kedias became clear. This was synonymous with clarifying who the beneficiaries of gift-giving and charity provided by the Sabha were. In this way, Marwaris succeeded in limiting the benefits of their gift-giving and charity to members who resided in Calcutta at that time. This understanding of the public utility was unique to colonial India. Finally, the private charity enabled symbolic–economic balance. If a charitable association was approved by the colonial authorities, it could also receive economic benefits such as income tax deductions. In this way, the Marwaris succeeded in maintaining a balance between consumption of gift-giving and charity and the accumulation of economic wealth.

ACKNOWLEDGMENTS

I express my gratitude to the JSPS KAKENHI (grant number: 24K21351) and to the Institute for Research in Social Science of Chukyo University.

FOOTNOTES

[1] The definition of the term "public charitable purpose" in Section 4 (3) of the 1922 Income Tax Act was referred to in All India Spinners' Association v. Commissioner of Income Tax Act, Bombay (1944: 486).

[2] For the 1917 directory, see Chāvchariyā (1921: 193-201).

[3] The Sabha was also scrutinized by the Income Tax Office of West Bengal because of its familial recipients of charitable benefits under the name of public utilities in 1950s. In 1977, the Sabha was successfully registered as a public charitable association by reconstituting a new legal definition of the Kedia community out of the "cross-section of the public." For more information on Sabha after the 1950s, see Tanaka (2018).

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