CHAPTER V

Land Revenue

It is well-known that agriculture has been the main stay of our economy and the bulk of the revenue to the State came through agriculture, such as agricultural land, agricultural operations and agricultural produce. The Arthaśāstra too mentions many terms denoting varieties of taxes. Indeed, the Deccan kingdoms of the period of our study took broad guidelines from such works and the existing practices thereon. But they also developed indigenous system of their own, coining indigenous Kannada terms depending upon local practices and usages. Thus, we find that the terminology employed in the Kannada inscriptions of this period which are very large in number, differ from those used in such works except perhaps such very general terms as Kara, Śulka and the like. They also differ largely from the terms used in the Sanskrit inscriptions.

It is worthwhile to discuss here the question of the rates of taxation also in relation to agriculture. The theoretical works like Arthaśāstra, Dharmaśāstras and similar other works do give some details regarding the rates of taxes on different produce or commodities. But
we do not find either uniformity in the prescribed rates or unanimity in their opinion. Whether it is Mahābhārata, Manuṣmṛti or Arthaśāstra, each mentions different rates of taxes depending on different circumstances. Many modern scholars also have discussed this question, each in his own way, but the vagueness about the question persists. The inevitable conclusion is that the rates of taxes varied from time to time and region to region and depend upon local circumstances and administrative exigencies.

The traditional rates prescribed right from the very early days, was 1/6 of the produce or income as is indicated by the oft quoted term Ṣaḍbhāga. In the early periods the king was known as Ṣaḍ-bhāga-dhuk or Ṣaḍ-bhāga-bhṛt i.e. who received the sixth part. But the very authorities who mention this, also give different rates as 1/8, 1/16, 1/12 or 25 percent or even more. The Chālukya king Sōmēśvara III also echoes the same opinion when he says that the tax to be collected should be a sixth, eighth or twelfth part of the crops depending on the quality of the land and quantities of the yield.² Kauṭilya also makes a distinction between the rates under ordinary circumstances and rates under extraordinary ones. When we come to the period of our study, we notice that on the basis of the broad principle that taxation should not be heavy, and the principle that wealth should accrue to the State treasury,
the rulers prescribed their own rates and innovated various means of augmenting the revenue.

**Tax on Agricultural Land**

While it is well-known that the produce from the agricultural land came under taxation, there is a reason to believe that the agricultural land itself was liable for taxation. Possibly, the tax was fixed per unit like mattar depending on the nature of the soil, and the consequent quantum of yield. This is vouchsafed by an inscription of 993 A.D. which categorically states that no Aruvana is charged on infertile land (Phalavāgada mange aruvanavilla). As shown below Aruvana stood for tax on land. The same inscription states that Aruvana tax of 3 Gadyānas was levied per thousand creepers of betel leaves.

1) **Aruvana**: Tax on agricultural land was known as Aruvana. The reference given above make it clear. The following expressions also clearly show that Aruvana stood for tax on agricultural land: Ārumattaru keyīmam-aruvaṇa-āidu gadyāṇamam tiruvaru i.e. Aruvana tax of 5 gadyāṇas was to be paid on 6 mattars of land; Nāluku mattaru keyyam .............. aruvanam tiruvaru i.e. Aruvana tax was to be paid on 4 mattars of land; Adakk-aruvaṇa gadyāṇa virpattu i.e 20 gadyāṇas of Aruvana tax on that field; Aruvana matarige chauvala i.e. Aruvana tax of one Chauvala coin per mattar of land; Mattarimge Salike nibandhadaruvana.
i.e. Aruvana of one Salike per mattar; Biṭṭa mattaru yirpattanaluku idakke aruvana sese i.e. grant of 24 mattar and one sese (tax) of Aruvana on that. Unusually in one case Aruvana appears as tax on house along with tax on land (Keigam manegam tonṭakkam-aruvanam gadyanam mūru paṇav-aru).10

Aruvana was a tax in cash. The very term indicates this. Aruvana can be explained as Aru-pana- Aruvana i.e. six paṇas. Paṇa was a coin. It also stood for money in general (Paṇa-Hana). It is possible that originally 6 paṇas were collected as tax on land. But in course of time it connoted a land tax in general and the rates varied, as observed above. In expressions like Aruvana gadyanam nālku,11 Eļu honn-aruvanavanu,12 Mūdalu matta 6kam aruvana mattar-omdakam hanamam,13 Aruvana mattarimge hanneradu honna mariyade,14 money is necessarily associated with Aruvana tax. It is thus clear that Aruvana was a tax on agricultural land collected in cash. Incidentally it may be noted that in a Sanskrit inscription of 1049 A.D. the term figures as Aruhana.15

2) Siddhāya: Siddhāya16 is another term associated with land-tax. The meaning of this term is not clear and it had been interpreted in different ways by different scholars. The literal meaning seems to be 'Fixed rent' (siddha + āva) or a 'stipulated tax'.17 Though it is
generally taken to denote tax on agricultural land, there is evidence to show that sometimes it stood for taxes on houses also. Another analogous term Purva-Siddhāya probably stands for Siddhāya in vogue since earlier days. An inscription of 1175 A.D. mentions Ganga-Siddhāya. On the context it can be suggested that it denotes a Siddhāya tax in vogue in the earlier regime of the Gangas in the same region. The inscription referred to belongs to the Hoysaḷa period. Siddhāya as tax in cash on agricultural land figures in an inscription of 1049 A.D. also.

The following are the other terms denoting tax on land:

- **Osage**, 22 tax. on agricultural land
- **Kād-āya**, 23 Kād-ārāmbha, 24 i.e. income from forest land
- **Tōtad-āya**, 25 Tōta-sumka, 26 tax on garden land
- **Neladere**, 27 Nelavāru, 28 tax on agricultural land
- **Lāvanaṇge**, 29 tax on land (Cf. Lāvanī in Kannada)
- **Holadere**, 30 i.e. tax on agricultural field
- **Kavaṇaṇya**, 31 tax on pasture land
- **Bani**, 32 tax on pasture land (Cf. Kannada term Hullu banni)
- **Bhūmi-dēṇaka**, tax to be given on land.

Lands granted for religious and charitable purposes were normally exempted from the payment of taxes. Likewise
villages granted to groups of people as agrahāras were also normally tax-free. But in some cases a fixed amount was collected as tax from the donees collectively. For example, an inscription of Seśu Kannara states that when the village Kukanur was revived as an agrahāra, it was enjoined that the donees should pay collectively an amount of 400 Niṣkas which were in currency in the region (Deśa-parivartana-yōjais-chatus-sālā-sankhyā-parimitair-nivata-karam-agraharam).\textsuperscript{34}

There is another similar instance of an agrahāra with fixed taxes. The Nilgund plates of Vikramāditya VI of 1124 A.D. prescribes that the donees of this agrahāra were to pay a lumpsum of 400 gold coins (Suvarṇa) to the ruler, perhaps annually.\textsuperscript{35}

Irrigation Cess

It has been noted above that there was a difference in the rates of taxes on the rain-fed lands and lands with irrigation facilities. There are indications in the inscriptions of our period to show that irrigation cess was levied perhaps in addition to the ordinary land tax. We come across such terms like Niruṇi-sumka which means tax for feeding the land with water.\textsuperscript{36} Nirōṇi\textsuperscript{37} and Niru-kūli\textsuperscript{38} also indicate the same tax. Kāuve-dere\textsuperscript{39} also was a tax on canal denoting an irrigation cess.
Tax on Agricultural Produce

It is obvious that all agricultural produce came under taxation. Though, as noted above, the conventional rate of tax or the share was 1/6th of the produce, the rates varied depending on circumstances. The practice of collecting such taxes both in cash and kind continued during the period of our study also. It is worthwhile in this context to examine the import of a term Daśavanda which figures frequently in the inscriptions of the period of our study. It also appears in the form of Dasavanda (clearly its Sanskrit form is Daśabandha). Arthaśāstra of Kauṭilya and Manusmṛti and other Dharmaśāstra works including the Mitākṣara of Vijnānēśvara use this word in different contexts. Broadly, it means 1/10th. It may refer to a fine imposed or it may stand for a portion of the produce of the land. The Kannada inscriptions of the period of our study use the word frequently and severally, to denote a rate of tax as 1/10th, may be of the produce, income or even land. Infact while meaning 1/10th, it has acquired a technical sense of a tax. It has been best explained in the expression, ........ Bhūmige nūrakke hatta-rūpādiya daśavandhaman-ikki⁴⁰ i.e. having given Daśavandha at the rate of 10 percent. In another case it has been clearly stated that 1/10th of a particular tax was granted to a temple.⁴¹ In the expression Gāvũḍavoladalu daśavandada bhūmiyalli, the term Daśavanda
An analogous term Pattondi literally meaning one of the ten portions figures in the famous Halmidi inscription of about 5th Cent. A.D. This term also figures in some other inscriptions. Interestingly the term Aiyondi i.e. 1/5th also figures in the early inscriptions of this period. Thus, Daśavanda or Dasavanda stood for a tax which was collected at the rate of 1/10th of the either produce or income. It was a land tax, crop tax, commercial tax and a profession tax also.

A study of the inscriptions of the period shows that almost all the crops like paddy, cotton, sugarcane, betelnuts and betel leaves, jowar and jaggery came under taxation. Eg, Bhattada sumka, Bhattaya, Ādakeya sumka, Eleya peśina sumka, Eleya Pannaya.

It is interesting to note that manure and fodder stored by the agriculturists were also taxed. Tippe sumka, tax on manure and Banambedere, tax on hay-stack denote these taxes. It may also be noted that some later inscriptions mention a fee for grazing the cattle in a particular area. This is indicated by the term Bettada kāvalu, i.e. fees for grazing the cattle in the grass land on the hill.
Tax on Agriculturists

Levying tax on agricultural land and produce is an age-old practice coming down to the present day; but the Deccan kingdoms of the period of our study appeared to have innovated a new type of tax i.e. tax on agricultural families. We come across numerous references to a term Okkalu-dere which seems to denote 'tax on an agricultural family', since Okkalu means 'an agricultural family' or atleast an agriculturist (The profession of this person or family is known as okkalutana i.e. agriculture even today). There are also references to bigger agricultural families maintaining bigger number of bullocks. Perhaps this was the criterion for fixing the rates of taxes on such families. For example, we come across expressions like Hatt-ettina Okkalu-dere, Ippatt-ettina Okkalu-dere suggesting tax (tere) on families of ten bullocks and twenty bullocks respectively. A normal small agriculturist or agricultural family would maintain two to four bullocks, but considering the existence of large joint families in the earlier days, maintaining more number of bullocks would not be surprising.

That every such family big or small, had to pay tax is indicated by the simple term Okkalu-dere meaning a tax on agriculturists or agricultural family.

Other terms indicating a tax on agriculturists were Haladere, Halavana. Hala means a 'plough-share'
The significance of these terms seems to be that every person who maintained an agricultural implement like a 'plough-share' i.e. an agriculturist himself came under taxation. It is to be noted that in interpreting such terms we have to only depend upon the literal meaning of these terms since no other clue is provided in knowing their exact import.

REFERENCES AND NOTES

1. For a detailed discussion on this point see Kher N.N, Agrarian and Fiscal Economy, pp.292 ff; Sarkar K.R, Public Finance in Ancient India, pp.86 ff.

2. Abhilāṣitārtha-chintāmaṇi, I. 165

3. SII IX pt.I, No.77

4. Ibid. XI pt.I, No.50, 1005 A.D.

5. Ibid. 1138 A.D.

6. Ibid. No.52, 1007 A.D.

7. Ibid. No.63, 1033 A.D.

8. Ibid. XVIII, No.74, 1069 A.D.

9. Ibid. No.153, 1149 A.D.

10. Ibid. XI pt.I, No.78, 1045 A.D.

11. KI IV, No.48, 1247 A.D.

12. Ibid.
13. **SII** XV, No.180, 1244 A.D.

14. **EI** XXIII, p.195, 1265 A.D.

15. **CII** VI, No.14

16. **KI** I, No.30, 1222 A.D.


18. **Ibid.**


20. **EC** I (Rev.Edn.), No.87

21. **CII** VI, No.14

22. **EI** XVIII, p.175, 1094 A.D.

23. **SII** IX pt.I, No.77, 992 A.D.

24. **EC** XII (Old Edn.), Pm.46, 1019 A.D.

25. **Ibid.** Ti.127,c.13th Cent. A.D.

26. **Ibid.** Yd.1, 1391 A.D.

27. **SII** XVIII, No.166, 1087 A.D.

28. **EC** XI (Old Edn.), Hl.23, 968 A.D.

29. **EI** XVI, p.34, 1102 A.D.

30. **SII** XX, No.91, c.12th Cent. A.D.

31. **Ibid.** IX pt.I, No.172, 1106 A.D.

32. **Ibid.** XI pt.II, No.158, 1109 A.D. ; see also **Ibid.** XX,
No.106, 1174 A.D.
33. CII VI, No.21, 1137 A.D.; This is in contrast to Grha-denaka which was tax on houses (Ibid. No.26, 1153 A.D.

34. JBBRAS Vol.XII, p.44; see also Shantakumari S.L., History of the Agrahāras, Karnataka, 400-1300 A.D., p.65

35. EI XII, pp.150 ff.

36. SII XI pt.1, No.15, 871 A.D.

37. Ibid IX pt.I, No.267, 1160 A.D.

38. EC IV (Rev.Edn.), Ch.3, 1279 A.D.

39. Ibid IV (Old Edn.), Ng.39, 1271 A.D.

40. EI XVI, p.48, 1147 A.D.; Cf.also Vokkaluderevolagāgi hattakk-ondu hērina daśavanda i.e. tax(in kind)of one Hēru out of 10 Hērus which formed Vokkaludere (SII XVIII, No.100, 1096 A.D.)

41. Nandādivigegaṁ așṭavidharchchanegam-ōdu gāṇamumāṁ hērina suṃkada daśavandamumāṁ biṭṭām (EC VII (Rev.Edn.), Ng.118, 1178 A.D.)

42. SII XX, No.83, 1123 A.D.

43. Ibid XX, No.93, c.11th-12th Cent. A.D.

44. MAR 1936, p.16

45. EC VII (Rev.Edn.), Mu.56, 907 A.D.; Ibid.XIV, Tn.252

46. MAR 1926, p.87, c.800 A.D.; Chidananda murthy M., A Cultural Study of Kannada Inscriptions, 450-1150 A.D., p.370
47. EC VII (Old Edn.), Sk.190, 1158 A.D.
48. SII XI pt.II, No.205, c.12th Cent. A.D.
49. KI IV, No.39, 1111 A.D.; Ibid. No.10, 1121 A.D.
50. SII XVIII, No.91, 1083 A.D.
51. EI XVI, p.34, 1102 A.D.
52. EC VII (Rev.Edn.), Ng.14, c.11th Cent. A.D.;
    SII IX pt.I, No.235, 1141 A.D.
53. SII XVIII, No.94, 1083 A.D.
54. EC III (Rev.Edn.), Gu.134, 1521 A.D.
55. KI IV, No.14, 1172 A.D.
56. EC VII (Old Edn.), Hl.46, 1189 A.D.
57. EI XIX, p.39, 1154 A.D.; KI IV, No.1, 1204 A.D.;
    Ibid V, No.19, 1121 A.D.
58. SII XX, No.127, 1186 A.D.
59. APGAS III, Md.6, 1152 A.D.; Ibid. Md.4, 1152 A.D.

*****