CHAPTER VI

Commercial Taxes

Like land and its produce, all trade and commercial activities came under taxation. Our sources show that sale and purchase of commodities, transport of merchandise, means of transport, stores, shops, stocks and warehouses, shops set up temporarily, goods carried as head-loads - all such things came under the purview of taxation. Theorists like Kautilya and many Smrti writers discuss this problem at length and even fix different rates for different items of transactions.¹

It is worthwhile to make it clear at this juncture that the sources of the period of our study which are mostly inscriptions, do not deal with the theoretical aspect nor do they prescribe any uniform or fixed rate on different commodities. Most of them record grants of money or articles accrued as taxes or mention exemption of several taxes for charitable and religious purposes. Yet they amply prove though indirectly, the existence of a well defined system of taxation and they also mention a variety of taxes in cash and kind on a variety of goods. As for the rates, it is difficult to find any uniformity. It is obvious that they depended upon local conditions.
It is also to be noted that the standard terms used by authors like Kautilya are not so frequently used. Instead, we find large number of terms coined in the local language in relation to various types of taxes, weights and measures and the like.

A. Measures and Weights

While fixing the rates on commodities, it was necessary to fix the quantity of a particular commodity which was to be taxed. The inscriptions of this period do mention large number of terms used in connection with measuring, weighing and counting the commodities depending on the nature of such commodities. Before going into the details of the commercial taxes, it is necessary to discuss the system of weights and measures in vogue in those days. It is also to be noted in this connection that while some terms denote measures of either solid or liquid commodities only, there are many which are common to both. Commodities like food grains were normally measured by a prescribed vessel or pot improvised for this purpose. It is interesting to note that this practice was common in our country till about a few years ago when the decimal system of measurement or weight was introduced.

Measures of Solid Articles

Hēru or Pēru was one of the most common terms used for denoting a bundle or a bag of a fairly big size.
This term was used in relation to all food grains like paddy, rice, jowar, wheat, turdal etc., and also spices such as cardamom, ginger, pepper, cummin, fenugreek and also cash crops like cotton. This term is also used in relation to liquid commodities like oil and ghee, and betel leaves and betel nuts also. This indicates that Hiru stood for a very big quantity either in weight or measure. In relation to betel leaves it might have denoted a fixed number of leaves by counting. Nade seems to indicate a smaller packet of a specified number of betel leaves as is indicated by the expression Devara ganda-kasthurige eleya nadege tāra unū bindarū i.e. one tāra per nade of betel leaves was granted for the supply of perfumes to the god.

Hēru also stood for a big packet or a load, representing different weights when carried by different means of transport. For example, we get references to Ettina Hēru, Katteya Hēru and so on. Here the terms mean load carried on an ox and donkey respectively. In these examples the weight and quantity of the goods must have been different from each other. Thus, Hēru, though represented a fixed quantity of goods, but was not necessarily uniform in any case. The smaller quantities of spices were obviously weighed by different standards. For example, Pala, a unit of weight was used for measuring turmeric.
Hore is another term which stood for a head-load in general, but at the same time represented a particular measure. It is used in that sense as a lower denomination of Heru in inscriptions. For example, an inscription of 1177 A.D. states that a grant of betel leaves was made at the rate of 100 leaves per Heru and 50 leaves per Hore. This indicates that Hore was half of Heru, at least so far as betel leaves were concerned. In the same relationship Hottala was still a smaller denomination. An inscription mentions Herime bele horege bele hotalakke visa. Visa being a smaller denomination of coin, Hottala can be considered smaller than a Hore.

Mana which literally means a measure in general, stood for a specified unit of measurement which was used in relation to both solid and liquid articles. Sometimes this unit of measure was approved by a temple and was called Devamana. Shivdana also conveyed the same measure. A term Arevana figures in an inscription of 893 A.D. It obviously means half of the recognised Mana.

In relation to vegetables Heru appears to have stood for specified number of bundles (or Sudu) of vegetables. This term is used even today in the sense of a bundle of leafy vegetables. Jalle which stands for a basket even today, was used as a measure for vegetables. For example, an inscription of 1228 A.D. fixes two bundles of vegetables.
Per Jalle (Bādukāya māruva Jalleg eradu sūdu) as contribution. The fact that Hēru was used in relation to vegetables is confirmed by the same inscription when it prescribes the grant of 4 Kāyi per Hēru. Kāyi stood for non-leafy vegetable such as cucumber, gourd etc. including coconut. Hēdagē was same as Jalle and was used in the same context (Hēdagē kāyi āru).

Kolaga is an oblong metal vessel used in the household even today. But a vessel of this type but of specified size was used as a grain-measure not only in the period of our study but till recently in our own times. For example, an inscription of 1071 A.D. states that one Ballā of rice per Kolaga was granted. Likewise an inscription of 1109 A.D. mentions Bhatta kolaga omdu i.e. one Kolaga of paddy. Inscriptions also mention frequently the term Dhānya-golaga i.e. Kolaga of grains.

When perhaps, a Kolaga was approved by the local temple, it came to be called Deva-golaga and Dharma-golaga. Likewise we notice that this measure was named after individuals also. For example, an inscription of 1173 A.D. mentions Vīragamgana kolaga. Another inscription of 1259 A.D. mentions Hegāde kolaga. Dēvarāya kolaga figuring in an inscription of 1445 A.D. obviously refers to a Vijayanagaraking Dēvarāya. In Inscriptions we get other terms related to Kolaga like Meți-golaga and
Rasi-golaga. They appear to indicate the measuring of the grains at the time of harvesting because both Meti and Rasi stood for harvesting. An inscription of 1121 A.D. mentions a term Dhuli-golaga. The exact import of the term, however, is not known.

Balla stood for a grain measure. The term in this context is used in such expressions as Ellu uppu gōdhuve kadale balla eradu i.e. two ballas of sesamum, salt, wheat, bengal gram and Hērīge bhatta balla 2 biṭṭam i.e. 2 Ballas of paddy was given per Hēru. It appears to have been smaller in denomination than Kolaga. Kittel takes it to stand for 1/4th of a Kolaga but he does not give evidence to this surmise. Others also follow this suggestion. Like Metigolaga we get a reference to Mēntivalla which was used in the same sense.

Soligaja, Solage, Solige, Sollige or Salage was fairly a big unit of measure used for both solid and liquid commodities. Expressions like Urolage mārida bhattada Solage i.e. one solage of paddy sold in the city, Ardha sollage hagaranada bhatta i.e. half sollage paddy of hagaranā, Jīrage hērīge sollage omdu i.e. one sollage cummin seed, indicate that food grains were measured by this measure. Perhaps sollage was more commonly used as a liquid measure, as the following examples show: Sollage tuppama i.e. one sollage of ghee, Dēvara sodarinam
dhūpāritapā gamakke Sollage⁴⁰ i.e. for the perpetual lamp of the deity and burning incenses, one sollage of oil per oil-mill. Ardha-Sollage⁴¹ figuring in an inscription of 13th Cent. A.D. was obviously half of Sollage.

Sojasi, Sojasige, Solasa is yet another measure which was used in respect of both liquid and solid articles. In the expression Nakhrāngalū Homgaladallī koṭṭallī bhatta solasa 2 koṇḍallī solasa stands for a unit of measuring paddy.⁴² In the expressions Śrī Somanāthadēvare nivedyakke ......... Sojasige tuppamum soḍarimge solasige yenneyum-āgi nadeyisuvaru,⁴³ Gaṇad-ene Sojasige omdu⁴⁴ and Devara nandādivigege gaṇadal-ene Sojasige omdu,⁴⁵ the term Sojasige stands for a liquid measure. The term Hiriya Solasa figuring in an inscription of 1106 A.D. and meaning bigger Solasa anticipates the existence of a kiriya or smaller Solasa. It may be noted that this Hiriya Solasa refers to the measuring of solid articles like pepper and cummin etc. Likewise Adda-Solasa or half of Solasa figuring in an inscription of 1186 A.D. appears to stand for a unit for half the Solasa.⁴⁷

It may be noted here that Solasa might have been a Prakrit form of Sōdana i.e. sixteen, but it is difficult just on the basis of this, to draw a surmise that Solasa or Solasige formed 1/16th of any bigger measure.
Sattuga or Sontige is another measure very commonly used for measuring both solid and liquid objects. The term figures in various forms as Sotige, Suntige, Sautige also. The present form of the word is Savatu or Sautu which is a small bowl in varying sizes attached with a long handle used in cooking, particularly to stir the boiling liquids. It may be the same as the earlier Sattuga or Sontige. An inscription of 1080 A.D. refers to Sontige as a unit for measuring both oil and paddy (Ganadal-omdu sontige yenneyumam bhattada angadiyal-omdu sontige bhattamumam ....... i.e. one sontige of oil from every oil-mill and one sontige of paddy from every paddy shop). Likewise an inscription of 1099 A.D. uses the term Suntige and Sotige in the same context (Suntige bhattam and Sotige-enne). We get in an inscription of 1074 A.D. a similar expression Angadiyalu Sotige bhattama bittaru and Ganadalu sontige enneyam bittaru i.e. one Sotige of paddy from every shop and granted one sontige of oil from every oil-mill respectively. Measuring jowar by Sontige is seen in the expression ....... Mana lekkade sontige jolamam koṭtar i.e. gave one sontige of jowar at the rate of .......... and Pasarakke sontige jolam i.e. one Sontige of jowar from every shop. A statement in an inscription of 1098 A.D. viz. Nandādivigese Solasiya pramāṇa Sontigeya ganadalondu sontige yenneya seems to suggest that Sontige mentioned here was equivalent to Solasi or Solasa (Solasiya Pramāṇa Sontige means Sontige of the same measure or size as Solasi).
Prastha standing for a unit of measure figures in a Sanskrit inscription of 10th Cent. A.D. But it is interesting to note that this unit of measure figures in very early inscriptions also. For example, it is mentioned in the Mathura inscription of the Kuśāṇa king Huviṣka in connection with quantities of food articles (Lavaṇa-prasthō-śaku-prasthō). The 10th century inscription mentioned above uses the term in relation to both solid and liquid articles (Taila-prastha-dvayam lavaṇasya ch-aikam prastham i.e. two prasthas of oil and one prastha of salt. It is also to be noted that so far as we know, this term figures in Sanskrit inscriptions only.

Muḍe or Muḍe is a term which was used in the measurement of rice and paddy and it was used mostly in the present day South Kanara region. It is very frequently used in the later inscriptions, but it figures in the early inscriptions also. Muḍā or Muṭaka figuring in an inscription of 1049 A.D. are the same as Muḍe. Like Muḍe, Hāne was another term used in connection with measuring paddy or rice. The expression Angadiyalu hāneyalum sattuga bhatta figuring in an inscription of 1177 A.D. indicates that Sattuga was a smaller unit than Hāne. This term figures more frequently in the later inscriptions of the Vijayanagara period.
Khanduga as a measure of food grains, figures in a large number of inscriptions. For example, Bhatta ik-khanduga figuring in an inscription of about c.10th Cent. A.D. stands for two Khandugas of paddy. The Sanskrit form of this term Khandika figures in a Sanskrit inscription of 10th Cent. A.D. in relation to measurement of salt. (Lavanasya khandika sārddhās-chat‘sraḥ i.e. four Khandika of salt). Interestingly in the same inscription the same term is used in relation to measuring oil. For example, Tailasya khandika nava i.e. nine Khandika of oil. But there is hardly any reference to this term in relation to liquid measure in Kannada inscriptions.

Kudute or Kudite appears to stand for a small measure. Originally, it perhaps meant the joining of two palms and forming a bowl to drink water. This is known as Bogase in Kannada. In inscriptions it is used with reference to measuring solid and liquid articles such paddy, rice, oil and ghee. For example, in the expressions Śrī Kalasana-thā-dēvara amṛtapadige kudute 1 and Hanneradu Kuditey-akkiya nivēdyakke, the terms stand for a unit of grain measure. In the expression Chhatrakke tuppa kuḍute erādakke, the term Kuḍute stands for a unit of measurement of ghee.

Liquid Measures

Someterms denoted liquid measures only. Among them, Koda was one. It stands for a water pot or pitcher in
Kannada today. It was used as a unit for measuring oil. Though pots varied in size, probably a standard size was fixed for such pots for storing and measuring oil.

**Palige or Halige** was another term denoting a liquid measure. For example, in the expressions *Ganadalapalige yamnne* and *Ganagalaal-ond-ondu halige yenney*am, the terms Palige and Halige stood for measurement of oil. In a Sanskrit inscription, the Sanskrit form of Palige figures as *Panika*. That it was smaller than *koda* is indicated by the expression, *Yenneya kodakke palige* i.e. one Palige per Koda.

**Hada** was another term denoting a liquid measure. depending on the expression *Horaga*nim bandu maruva hadakke so*ntige enn*eyam figuring in an inscription of 1215 A.D., it can be surmised that Hada was bigger than So*ntige*, which has been mentioned earlier.

**Adda, Adda, Addana** was another smaller unit of liquid measure. That it was smaller than Hada is indicated by the expression *Belurima* bandu maruva ennaya hadakke vedienneya koṭtaru. That it was lesser than Heru also is indicated by the expression *Tuppada herimge addana ondu*. Perhaps these terms can be derived from Sanskrit word Arddha.

Another smaller measure Giddana figuring in the inscriptions must have been smaller than Adda or Addana.
because it can be traced to the word Girddha in Kannada which stands for 1/4th.

In the absence of any clues it is difficult to fix the relationship between these measures with reference to their size and quantity of liquid they contained. However, depending on the context they may be listed as below in descending order:

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<tr>
<th>Measure</th>
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<td>Heru</td>
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<td>Panika</td>
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**Units of Weight**

There are many references to the weighing of goods and fixing their units. For example, an inscription of 1173 A.D. refers to the measuring, weighing and counting of commodities (aḷate-tūka-enike .......... int-āva bhaṇḍam māridaḍa). Tūka is the common word used for weighing. It comes from the Sanskrit word Tula (to weigh). While food grains and such other articles were generally measured, cotton, gold, silver and perfumery articles were weighed in the balance. Malave, a bundle of cotton was fixed by
weight. For example, two inscriptions of 1123 A.D. and 1128 A.D. speak of Hattiya malave. The term Hēru, which as seen above, is used in relation to measuring both solid and liquid articles is also used in relation to the weighing cotton also. For example, the inscription referred to just now mentions Paḷti Hēru i.e. Hēru of cotton. Hēru was used in relation to weight of other articles also. In the expression Kāpaṭa-sīreya malave, Malave stood for a bundle of specified number of cotton Sarees. The term Kadaga also stood for a bundle (Sīreya Kadaga, a bundle of sarees).

Pala or Hala was a unit of weight smaller than Hēru. For example, an inscription of 1105 A.D. mentions Arīṣina hērimge pala eraḍu i.e. Two pala per Hēru of turmeric. Śrīkhandasya Palāni appearing in an inscription of 10th Cent. A.D. refers to the weight of sandal wood. Yarn was also weighed in Hala. For example, Innūru hala tukada nūlu i.e. yarn weighing 200 Halas. Later inscriptions show that sugar also was weighed in this unit (Sakhariya hala 15 i.e. 15 Halas of sugar).

Tole was another unit of weight probably bigger than Pala. An inscription of 8th Cent. A.D. seems to suggest that 50 palas made one Tole. The following are some other units of weight figuring in the inscriptions:
1) **Kūru**, used for weighing perfumery objects like camphor (*Pachcha-kappura kūru ondakke hāga*).

2) **Kananju, Kalanju**, these terms also denoted the weights used for weighing perfumery articles. (*Kumkumada Kanaṇju eraḍu kastūri kanaṇju eraḍu ...... punugu kanaṇju Kastūri Kalanju 51 kumkuma Kalanju 30*).

3) **Kurni**, The measure seems to be smaller than *Kalanju*.

**Units of Counting**

**Hēru** denoted a unit formed by counting the articles also. For example, *Eleya hēru* figuring in large number of inscriptions stood for a bundle of specified number of betel leaves.

**Kaulige**, a small bundle of betel leaves (*Eleya hērimge ondu Kaulige ele*). This was perhaps the smallest unit. The term is used in the present day also and it represents a bundle of 100 betel leaves.

It is seen above that the term *Malave* was used in relation to weighing cotton. There are references to show that this very term was used to denote a specified number of ready-made cloth. For example, *Sīrevya malave, Kārpāṭa sīrevya malave* and *Kambaliya malave*. They represented a bundle of cotton clothesor sarees and *Podake* was perhaps a smaller bundle of cloth.
B. Means of Transport

Mercantile goods were transported from place to place mainly by land through different means. Smaller quantities were carried on head by individuals and the head-loads were known as Tele-hore. Moṭte was a fairly big bundle of goods carried on the back or on the head by the individuals. For smaller quantities Pasumbe was used. Pasumbe was a specially made sack which opened in the middle and the material could be put on the both sides, so much so, when hung, the material portions would hang on both sides of the shoulder. In modern Kannada it is known as Hasabi and is in use in rural areas.

Larger quantities of articles were transported on carts (Bhandi) and different types of animals were also employed for carrying goods such as bullock (öttu), buffalo (Emme), He buffalo (Kōna) and donkey (Katte). There are evidences to show that though perhaps rarely, perfumes and precious stones were transported on elephant backs. For example, expressions like Ḗreuva ottu, Katte-kōṇana-bhattada ĕru. Show that ottu (Bullock), Katte (Donkey), Kōna (He buffalo) were used for the purpose of transport of goods. Similarly ettina vâṇijaru, Katteya seṭṭiyaru and Kōṇana seṭṭiyaru represent merchants carrying goods on ottu (Bullock), Katte (Donkey) and Kōna (He buffalo) respectively.
When the region under study was interspersed with river system with big rivers like Narmadā, Gōdāvari, Kṛṣṇā, Tungabhadrā and Kāvēri, it is but natural that transport was conducted through water also. References in the inscriptions of the period of our study do indicate the existence of such practice. For example, an inscription mentions Teppa sumka i.e. tax on ferry and another mentions Holeya sumka obviously meaning tax for crossing the rivers. We also come across several other examples of this type. It may be noted here that Kautilya also deals with this subject in detail prescribing several rules and regulations for using water as a means of transport for particularly trade and commerce.

All these means of transport and also the goods transported for trade and commerce purposes came under taxation.

C. Taxes

a) Tolls on incoming and outgoing goods

Tolls or taxes for bringing goods into a particular area or taking, them away from such area was known as Sumka which is derived from Sanskrit Šulka. The collection of such taxes is an age-old practice. Kautilya discusses at length different types of such tolls. It can be stated that more or less the same practice was continued in our
period of study also, though the types of taxes varied depending on the local conditions. In the modern times also, such taxes are collected at the gates or the entrance points of a town and they are known as tolls or customs duties or octroi. Indeed, there are differences in the nature of these taxes as for example, customs duties normally refer to taxes levied on goods brought from foreign countries or goods to be exported to the foreign countries. On the other hand, octroi and tolls stand for tax on goods entering a village or going out from it within the country. It is of course, difficult to make such clear cut distinction between these taxes in the period of our study. Such taxes were collected at an office situated at the entry points of a town. Kautilya calls such an office as *śulka-śālā.* In Karnataka such offices are known even today as *sumkada kaṭṭe.* There are various references in inscriptions to levying tolls on goods brought from outside for selling purposes in markets. A term *Olavāru* figuring frequently in inscriptions stands for tolls collected on goods entering the town. Similarly the terms *Horavāru* and *Hora-sumka* indicate tolls on goods taken outside the town. *Moṭṭe-sumka* obviously stood for toll on goods carried on the head. *Menasina bhāra-sumka* stood for a tax on a load of pepper.
Holeya-honnu\textsuperscript{100} and Holeya sumka\textsuperscript{101} appear to be tolls on bringing the goods through a ferry. In Kannada Hole means river. An inscription of 1144 A.D. is more specific when it states that goods brought across the river were to be taxed at a specified rate (Torey-ācheyim banda addasārige ella ērige ippattakke 1ra sumka).\textsuperscript{102} The same inscription seems to refer to the import of gold from outside and therefore taxed (ācheyim banda bangāra garuvimge 20 kke 1ra sumka). It is not unlikely that these terms stood for ferry tax collected from the persons for crossing the river through ferry.

An inscription of 1244 A.D. states that articles like camphor, pulses etc. brought for the purpose of offering to the god within the districts of Tarddavādi, Heṇa and Kaṇambade should be exempted from Sumka or tolls.\textsuperscript{103}

Santeya sumka indicates the tolls on the goods brought to a place on a market day (sante).\textsuperscript{104} Santeya daya\textsuperscript{105} and Santevana\textsuperscript{106} also denote the same tolls. An inscription of 1190 A.D. enjoins that any article brought for sale to the charitable fair (Dharma-Saṃthe) established by an officer should be exempted from tolls.\textsuperscript{107}

It looks as though not only the goods but even persons entering a particular place had to pay a tax which can be compared to the 'poll tax' or Telepatti as it is known in Kannada. Such a practice is common even today particularly
in places of pilgrimage. Such practice must have prevailed in earlier days also. The terms Abhyāgaṭa and Āgantuka literally meaning a new comer seem to stand for poll tax.

Ubhaya-mārga-sthānada suṃka figuring in an inscription of 1490 A.D. stands for the tolls collected at the junction of two highways.\[1]

It is worthwhile to note here the terms Thāṇaugha or Thāṇa-vāga and Thāṇāntarada suṃka. The word Thāṇa (Sanskrit Sthāna) denotes an important place and Thāṇāntarada suṃka may mean the tolls to be paid at such places. Thāṇaugha and Thāṇavāga also denote the same thing. Thāṇa-vāga means (Thāṇa+vāga) 'money' given at the Thāṇa, Thāṇaugha seems to be the corrupt form of the same term.

b) Transport Tax:

Like mercantile goods, the means of transport of such goods also came under taxation. As noted above, the normal means of transport were cart and animals. Bhandi-dere or Bandi-haṇa seems to indicate tax on carts, Bhandi or Bandi meaning a cart and tere or haṇa, the money. An inscription of 1123 A.D. specifies carts carrying different goods like Bellada Bhandi i.e. cart carrying jaggery, Marana bhandi i.e. cart carrying probably firewood and Bidira-bhandi i.e. cart carrying bamboo. Nogavana literally meaning tax on yoke denotes tax on cart only.\[2\]
Terms like Ettina Sumka, Emme-Sumka, Kudureya Sumka, Kona-Sumka, Katteya heru i.e. taxes on Ox, Buffalo, Horse, He-Buffalo and Donkey respectively, denoted the use of animals for transport of goods and they came under taxation. Many times when a party carried goods on more than one animal, tax was levied on all the animals collectively. Expressions like Aid-ettina Sumka i.e. tax on five bullocks, Hatt-ettina Sumka and the like are the examples of this type.

The term Tala-sārige stood for transport tax in general. Goods carried by individuals also came under such tax. Tale-vore or head-load is of this type. Pasube-dere stood for the tax carried in the portmanteau by the individuals.

Teppa-Sumka and Doni-tere denoted tax an transporting goods on ferry and boat respectively.

c) Road Tax:

References in the inscriptions show that people had to pay tax for using the roads. It is interesting to note in this context a statement in the Sukraniti viz, Mārga-saṃskāra-rakṣārtham mārgagēbhyaḥ phalaṁ hareṭ which means that the users of the roads should pay for their repairs and maintenance. This principle was obviously followed in the later days also. Baṭṭe-sumka
i.e. road tax figures in an inscription of 1222 A.D. ¹³¹

Mārg-ādāya i.e. income from the road also refers to
the same tax. ¹³² Similarly Mēlvaṭṭeya Sumkā ¹³³ and
Kīlvaṭṭeya Sumkā ¹³⁴ stand for the tax on using highway
(Mēlvaṭṭe) and interior (Kīlvaṭṭe) roads respectively.

An inscription of 1099 A.D. makes an interesting
statement that taxes were paid on all articles like grass,
wood, vegetables, fruits etc. coming on the eastern road
(Mūḍaṇa baṭṭeyalu trṇa-kāṣṭha śāka phalam modalāgi barppa
vastuvīmge sumkamam koṭṭaru). ¹³⁵

d) Tax on mercantile goods:

Our sources also indicate that all types of goods,
particularly their stock, came under taxation. Mūliga-
dere ¹³⁶ and Mūle-sumkā ¹³⁷ appear to have been such taxes.
Mūle meant a stock in general with reference to all types
of goods and Mūliga meant a stockist. Tere and Sumkā
meant a tax. Ugrāṇa ¹³⁸ and Adda-dere ¹³⁹ represented a tax
on godown or warehouse. Adda or Addē meant a place for
stocking goods and Ugrāṇa also meant the same thing.
Koṭṭige-dere ¹⁴⁰ and Koṭhāra-sumkā ¹⁴¹ also belong to the
same category.

It is interesting to note that shops also came under
the purview of taxation. Angadidere ¹⁴² and Angadisumkā
represented such tax. Angadi meant a shop. Another term
of interest to be noted is Pasāra-dere. ¹⁴³ Pasāra was a
tent erected temporarily in the market place for spreading different articles for sale. This tent was also taxed. An inscription of 1080 A.D. makes a reference to a paddy shop (Bhattada angadi). Similarly there are references to salt shop (Uppina angadi), cloth shop (Dūsigar-angadi) and perfumes shop (Gandhigar-angadi) in an inscription of 1147 A.D. The inscription further mentions different shops as ordinary shops (angadi), temple shops (Devarangadi) and shops with some privileges (Mān̄yada angadi). Another inscription of 1080 A.D. refers to a jowar shop (Jōlada angadi).

As noted earlier all types of goods meant for sale were taxed. This was perhaps in addition to sales tax or tax collected at the time of sales of goods. We note below some such taxes:

1) Aḍakeya Sumka - tax on betel nuts
2) Eleya Sumka - tax on betel leaves
3) En̄n̄eya hanâ - tax on oil
4) Konedere - tax on plantain bunches
5) Pann̄aya-vanâ, Pann̄aya-dere, Pann̄yada Sum̄ka - tax on betel leaves.
6) Sīreya Sumka - tax on cloth
7) Tuppada tere, Tuppadores - tax on ghee
8) Bīravaṇa - tax on bundles of betel leaves
9) Bhattada Sumka - tax on paddy
10) **Eleya herina Sumka** - tax on a bundle of leaves

11) **Hattiya malaveya Sumka** - tax on a bale of cotton

12) **Uppina kara** - tax on salt

There are numerous references to such taxes on almost all commodities used by the people.

e) **Sales and Purchase Tax:**

Transactions like sale and purchase of goods also attracted taxation. Sales tax is very common today also but purchase tax is not so common. But it seems it was necessary in the earlier days that the purchaser also would pay the tax seperately. Such taxation and tax thereon is best denoted by a very simple Kannada expression **Kottalli hana Kopdalli hapa** i.e. money when given (i.e. sold) and money when taken (i.e. purchased). **Aya-sumka** appears to stand for sales tax in general. This is explicitly stated in an inscription of 1278 A.D. in the statement **Marida vastuvige aya-sumkavilla** i.e. there is no **aya-sumka** or sales tax on the goods sold. In the statement **Kudure-mānikav-adiyāgi samasta-krayavikrayāmgala samasta-sumka**, we get a clear reference to the transactions of sale and purchase and also the taxation thereon. Similarly the statement ...... **ēnu māridaḍam mārikonḍaḍam sumka-parihāra ......** and **bādukāya māridaḍam sumka parihāra**
also refer to such transactions and tax on them. An inscription of 1173 A.D. enjoins that the merchants should pay a fixed amount on the proceeds of the sale of any articles sold by measuring or weighing or counting. \( \text{ālāte tūka epike vilasapādi int-āva bhāmām māridādam māridavaru are-vīsa ......} \). An inscription of 1139 A.D. refers to the sale and purchase of all food grains including jowar. Similarly an inscription of 1107 A.D. speaks of income from the sale of cotton.

The inscriptions of the period of our study abound in references to such transactions and also taxation. It is however, to be noted here that there is no clue in our sources to find out the officially fixed rates of such transactions. On the one hand they must have been dependent on local conditions and thus without any uniformity and on the other, our references are mostly to the grants of portions of incomes from such transactions. We can only indirectly infer the system of taxation in such cases. This observation is true regarding the taxes that are discussed subsequently.

D. Trade activities and trade guilds

The sources of the period of our study give a picture of the brisk trade activities throughout the region. Mercantile goods moved from place to place through land and water and all means of transport such as head-loads,
animals, carts and boats were pressed into service for this purpose. Markets developed, townships and such places were known as बाणन्यु-वाट्ताना₁⁷₀ and पेंथे-दाणा.₁⁷₁ बाणन्यु-वाट्ताना meant a business centre where big and small merchants (सेठिस) settled and conducted their activities. An inscription of 1204 A.D. describes a place called सातेनाहल्ली as a great business centre (बानम्जिगा-वाट्तान-ोत्तमा).₁⁷² A merchant of this place was given a title प्रथ्विसेत्ति or 'universal merchant'.

A place called कण्डागाळे (modern Kandagal in Bijapur district) has been described as a market place (पेंथे-दाणा) and a place of warehouses (मालिग्या माणे) for the whole of the province of Kannada-4000.₁⁷₃ Many such centres were developed in the whole of the area during the period of our study. For example, the following centres may be mentioned:

Hubli,₁⁷₄ Huilgo,₁⁷₅ Mulgund,₁⁷₆ Kalkeri,₁⁷₇ अगिगेरी,₁⁷₈ (Dharwad district)
Ingaलेेवर,₁⁷₉ Kandagal,₁₈₀ Mangūli₁₈¹ (Bijapur district)
Tumbaru,₁₈₂ Kaurava (Bellary district)
Kaulūru,₁₈₄ Erambarige₁₈₅ (Raichur district)
Kuraveή्ता₁₈₆ (Belgaum district)
Balligāve₁₈₇ (Shimoga district)
Arasikere₁₈₈ (Hassan district)
Kolhāpur₁₈₉ (Maharashtra State)
Ālampur₁₉₀ (Andhra Pradesh State)
These are only a few examples of the numerous such places mentioned in our inscriptions.

Big shops were set up in such places and rows of shops formed the market roads (Angadi-vidhi, Penṭeya kēri). Such shops included shops of metalware (Kamchagārara pasāra), cloth shops (Duṣigara pasāra), shops of silken cloth (Paṭṭeya angadi), Paddy shop (Bhattada angadi), shops of precious stones (Ratnavasara), Jowar shop (Jālada angadi) and salt shop (Uppina angadi).

Merchants from different regions came and settled in this region and set up their business here. An inscription of 10th Cent. A.D. speaks of a Gūrjar-āpana i.e. the market of the people from the Gūrjara country at Kandhār in the present day Maharashtra state. An inscription of c.12th Cent. A.D. mentions Telumgānagari i.e. the community of Telugu merchants residing at Dharmapura (modern Dharmapuri in Bhid district, Maharashtra state) and making a grant to a Jaina basadi.

Similarly we get references to terms like Maleyāla-vadḍavyavahārī which indicates the settling of businessmen from Kerala. An inscription of 1126 A.D. describes a Maleyāla vadḍavyavahārī Nambigaṇṇaseṭṭi as a dealer in all types of goods (samasta-vestu-viṣaya-vyāpāra-nilayatanum). The term Vadḍavyavahārī means an established businessman. A short inscription of about 12th Cent. A.D.
gives a very interesting information of the settling of *Tigula* i.e. Tamil businessmen in Hangal (Dharwad district) one of whom also built a temple of *Rāmēśvara* there. The whole inscription reads *Śrī-Nandana Piḷḷeya Rāmēśvaradēvara tigula-byevahāriya kēriya sīme* i.e. the street of Tamil businessman where the temple of *Rāmēśvara* constructed by Nandana Piḷḷai was situated. Another inscription of 1277 A.D. speaks of the *Seṭṭis* of *Pāndya-nāḍu* having settled at Harihara.

The expression *Lāḍa-Chōla-Maleyāḷa-Telumga-Kannaḍa Samasta-nānādesigalu* mentioned in an inscription of 1177 A.D. refers to the merchants from different regions like Lāṭa (Gujarat), Chōla (Tamil region), Maleyāḷa (Kerala), Telumga (Andhra region) and Kannaḍa (Kannada region) who had settled in Kurugōḍu (presently in Bellary district) which was a famous city and a strategic place with a strong fort. It is stated that among other things the city contained the rows of shops of merchants dealing in precious stones, cloth and such other things.

*Ugraṇa, Koṭṭarada mane, Koṣṭha, Malige or Malige-mane, Bhandā-sāle* i.e. the store or warehouses were constructed in different places and the goods were stocked. The stockists or the wholesale dealers were known as *Mūligas*. 
Weekly markets were established in central places for the benefit of the villages around, where small merchants brought their goods and spread them in specified places. Some erected small tents (Pasāra) for this purpose. We have copious references to such weekly markets (Santhe). There is a very interesting example of an officer named Māyidēva establishing a charity fair (Dharmma-santhe) where any commodity brought for sale purposes was not taxed.\footnote{212} Perhaps the purpose was that goods sold here were to be cheaper than elsewhere. For the purpose of assembling this fair, a particular place was selected and a large number of fruit trees were planted. This is called Kṣitiruhanōṃpi or a pious act of planting trees. Reference is also found in an inscription for organising a market day on every Wednesday, probably at a village called Kundawāḍa (Davangere Taluk, Chitradurga district) at the orders of Abinava-Kētaladēvi, the queen of Hoysala Ballāla II. It was stipulated that a portion of the commodities to be sold here at specified rates, was to be granted to the temple of Sōmanātha of that place.\footnote{213} Inspite of growing urbanisation in the modern times the functioning of weekly markets is a common sight in the country-side throughout the country even today.

Such trade activities were fostered and protected by the merchants and merchant - guilds which helped the growth
of trade activities and protected the interests of the trading communities. They prescribed a code of conduct for the guidance of merchants and their activities (Balanju-dharmma).

Individually, merchants played an important role in building up of the State economy. They were encouraged in their activities and were honoured by the State with positions and titles. Banajiga, Bananjiga and Balanjiga (derived from Sanskrit Vanik) meant a businessman in general engaged in trade activities. Nakara, Nakhara or Nagara also denoted the same thing. They seem to have been shop-keepers in towns. Setti (Sanskrit Śreṣṭhi) also stood for a merchant but indicated the hereditary profession. We frequently come across a term like Setṭigutta which seems to connote a Setṭi of higher status. The chief or the most prominent of such merchants was designated as Paṭṭanaśvami, the head of a town with reference to trade activities. Most prominent of such, who attracted the attention of the rulers and contributed to the wealth of the kingdom were given the title Prthviseṭṭi. A later inscription of 1382 A.D. gives a graphic description of the conferring of Prthviseṭṭitana to an officer Muddeya-daṇḍanāyaka in recognition of his services, in the presence of large number of merchants and merchant guilds who had gathered from far and near places at the Virūpākṣa temple at Hampi.
Vaddavyavahārī indicates an established or a senior (vrddha) businessman. There are copious references to such Vaddavyavahārī in the inscriptions. Some of them were even called Maha-vaddavyavahārī indicating his position. Raja-Śreṣṭhi was a title which was many times given to such merchants. 216

Merchants dealing in specific commodities were known by such terms like Telliga (oil-merchant), Tambulīga, Gātrīga, Hannavaniga (betel-leaf-merchant), Gandhīga (perfume-seller), Dūsiga (cloth-merchant), Paṭṭagāra (merchant dealing in silks), Baḷagāra (bangle-seller), Maṇīgāra, Sīrvarada (cloth-merchant) and the like.

Such merchants organised themselves into their own associations and guilds to foster their profession, and safeguard their own interests. Such an association was necessary when the merchants were required to move from place to place covering big distance through woods and hills under insecure conditions. Such guilds have been known as Śrēṇīs from a very early period of our history. In the region and the period of our study they had their own nomenclature.

Guilds of merchants of different affiliations were generally known as Nakara or Nakhara used in the neuter
gender (Nakharamum) while at the same time dealers in different commodities formed their own guilds like Tambuliga-sāsirvaru, Telliga-koṭṭali, Doni-sāsirvaru, Baṇanjigar-ainūru and the like.

The most prominent among such guilds which originated in Karnataka and which operated beyond the Deccan on all sides was the guild of Ayyāvole-500. With its base at Aihoôle, (Bijapur district), the famous royal seat of the Chālukyas of Bādāmi, it was formed as early as in 8th Cent. A.D. probably with 500 members. It grew into "a mighty, comprehensive central organisation exercising its control over smaller and regional units. It was a far flung and resourceful institution of traders, craftsmen and workers, extending its sway not only in Karnataka, but also in the neighbouring tracts of Gujarat at one end and Tamil Nādu at the other. Conferred by the ruling kings, it enjoyed certain rights and privileges. It had the freedom to frame rules and regulations to safeguard its interests and to carry out its aims and objects. It had limited judiciary powers too, extending over its constituents. The traders and merchants moving from place to place were protected by armed guards".

Members of this guild are said to have had trade contacts with other countries like "Chēra, Chōla, Pāṇḍya, Maleya, Magadha, Kausala, Saurāṣṭra, Dhanuṣṭra, Kurumba, Kāmbhōja, Gaulla, Lāla, Barvara, Pārasa, Nēpāla, Śkapāda,
Lambakarṇa, Strīrājya and Pōḷāmukha.\textsuperscript{229} Even allowing some exaggeration, it goes to show that merchants of the Deccan travelled far and wide and established trade contacts with all the regions in India.

Merchants who came from different regions (Deśa) and settled here for trade purposes were known as Nānādēsīs i.e. people who came from different Deśas. It is not very clear if they had organised themselves into a corporate body or they were called as such in a general way. But many times the countries or regions they came from are specified and they are mentioned in a group. It can be surmised therefore, that they had formed a guild of their own. For example, it is noticed above that merchants from Lālā, Chōḷa, Maleyāḷa, Telumga and Kannaḍa countries had gathered at Kurugōḍu. They are described as Nānādēsīs and they must have had a guild of their own.\textsuperscript{230}

There were several guilds of that type. Sometimes we come across the term Ubhaya-nānādēsi. It is difficult to interpret this term but it can be surmised that such nānādēsis came from both northern and southern directions. The explanation that Ubhaya meant land route (Pāda-mārga) and water route (Jala-mārga) or that it stood for local (Svā-sthāla) or outside (Para-sthāla) does not suit the context.
Among the guilds of traders of specific commodities mention may be made of Tambuliga-sāsirvvaru which meant the guild of betel-leaf merchants. The term Sāsirvvaru meaning a thousand seems to be only conventional number and not actual. Eleya bojamgaru in which ele stands for betel leaves, also denotes the same guild. Ugura-mūnūrvvaru though broadly refers to dealers in betel leaves seems to particularly refer to those who actually picked the leaves from the creepers in the garden. They had their own association.

Telliga-gottali or Telligar-aivattokkalu was a guild of dealers in oil. Telliga-sāsira-okkalu also denoted the same guild. Here it may be noted that there used to be several such regional and local guilds and also that the number was conventional and not actual.

Tōtigar-ainūrvvaru was a guild of vegetable merchants. Inscriptions indicate that they carried in baskets the different vegetables which they produced and sold in a market. (Einūrvvaru bādukāyi māruva jaltege eradu suḍu hērimge nālku kāyam).

We get many such references to different guilds in the inscriptions of the period of our study. It is necessary here to consider another term which frequently figures in inscriptions in connection with trade and commerce viz. Mummuridanda. Though it is difficult to satisfactorily
interpret the term, it seems as though it represented a
class of merchants. An inscription of 1220 A.D. indicates
that they dealt in such articles as betel nut, turmeric,
pepper etc.\textsuperscript{240} The expression \textit{Mummuridandamgalu bhanda\textasciitilde{v}am
tugisikondalli} i.e. 'when Mummurida\textasciitilde{n}as got weighed some
commodities' occurring in an inscription of 1177 A.D. also
indicates that they were engaged in trade activities.\textsuperscript{241}
Interestingly an inscription of 1121 A.D. states that a
merchant named Saivarad\textasciitilde{v}ise\textasciiacute{t}ti was the head of the
Mummurida\textasciitilde{n}as of the province of Kannada-\textasciitilde{4000}.\textsuperscript{242}

It is likely therefore, that they were retailers moving
from place to place for selling their goods. Probably
they got this name because they carried a particular type
of \textit{dan\textasciitilde{a}} or stick while travelling. \textit{Mummuri} means three
fold or triple twisted.

Thus, the above discussion shows that there was intense
trade activity in the region which crossed the barriers
of the Deccan kingdoms. Merchants from far off places like
Gujarat, Andhra, Kerala and Tamil Nadu came and settled
here and pursued their activities unhindered. This type
of activity must have boosted the State economy and it is
no wonder therefore that the merchant community occupied
a very important place in the social, religious and political
life of the day. If some of them were honoured with such
high titles like \textit{Prthvi-setti, R\textasciiacute{a}-stre\textasciiacute{sthi}} and the like,
some others occupied high positions upto \textit{Mah\textasciiacute{a}pradh\textasciiacute{n}a} in
the administration.
E. Over-seas Trade

A word may be said about the overseas trade in the period of our study. It is well-known that Indian rulers kept contact with outside countries from very early days in our history. Though we have considerable information about such contacts, not many details are forthcoming. The kingdoms in the region of our study had sea coast on one side and contacts of these kings with Srilanka and other South-East Asian countries is already known. Such activities were conducted through the parts on the west-coast like Honnavar, Karwar, Gerasoppa, Kalyāṇa, Vijayadurgā, Goa and the like. The naval expeditions of Chālukya Vinayāditya against Cambodia, those of the Rāṣṭrakūṭa Kṛṣṇa and the Kadamba chiefs of Goa against Ceylon are also known. But the commercial activities of the latter is also mentioned in an inscription of 1120 A.D. An inscription of 1182 A.D. speaks of oversea trade (Jala-sthala-yātre) of the merchants with ships laden with elephants and precious stones etc. In a general way the merchants of Bēḷūr, Hālebīḍ, Viṣṇusamudra are described as conducting trade activities through several ports in the countries of enemies as well as those of the allies. Trade activity was conducted through ports like Sopārā, Thānā, Kalyāṇa, Devagadh, Baḍhoch, Cambay, Mālwan and Kharepāṭa during the regime of the Silāhāras. Articles like cotton, fine garments, cocoanuts, betel nuts etc. were exported
from these ports. The main articles of import were gold, silver, copper, tin and lead. Horses were also imported in large numbers.²⁴⁷ An inscription of 1000 A.D. refers to the levying of tax on ships coming from outside islands.²⁴⁸ An inscription of 1118 A.D. mentions Kammaṭa-Chṭṭiṣṭṭa who brought precious horses, elephants and pearls through ships (Bahitra) and sold them.²⁴⁹ It is said that inscriptions from Ceylon and Burma mention Nāṇādēsis who were very common in the Deccan kingdoms. It is also stated that the Pagan temple at Burma was built by these Nāṇādēsis.²⁵⁰

These evidences show that overseas trade activities were not uncommon. Yet our inscriptions do not throw much light on this aspect.

REFERENCES AND NOTES

1. For discussion on this topic see Kher N.N. Agrarian and Fiscal Economy, pp. 321 ff.

2. Such references are very common in the inscriptions. An inscription of 1267 A.D. (EC IX (Old Edn.), Db.31) and another inscription of 1382 A.D. (EC IX (Rev.Edn.), Bl.171) give a big list of commodities.

3. Enne-tuppada hēru (EC IX (Rev.Edn.) Bl.171, 1382 A.D.)
4. See Eleya heru (KI VI, No.73, 1228 A.D.), Adakeya heru (SII IX pt.I, No.184, 1111 A.D.)

5. Eg, Eleya hērimge nūru eleya koṭṭaru i.e. grant of 100 betel leaves per Hēru of betel leaves (KI VI, No.73, 1228 A.D.)

6. SII IX pt.I, No.344, 1292 A.D.

7. Ibid. No.184, 1111 A.D.; APGAS III, Mn.42, 1116 A.D.

8. Ibid.; Inscriptions from Nanded District, No.3, 1047 A.D.; KI II, No.34, 1223 A.D.

9. Ibid. No.172, 1106 A.D.

10. Ibid. No.297

11. Ibid. XI, pt.II, No.122, 1072 A.D.

12. Eg., Tuppa māna omdu (SII XI pt.I, No.40, 965 A.D.) i.e. one māna of ghee; Mānenne (SII XI pt.II, No.149, 1100 A.D.) i.e. one māna of oil; Bhatta māna 2 (SII IX pt.I, No.298, 1196 A.D.) i.e. two Māna of paddy, etc.

13. Inscriptions from Nanded District, No.3, 1047 A.D.

14. EII XXXIII, p.203, 1532 A.D.

15. SII IX pt.I, No.55

16. Cf. also Koṭṭalli arevāna (half mana on sale) (SII IX pt.I, No.367, 1229 A.D.)
17. *KI VI*, No.73


19. *SII XX*, No.347, c.13th Cent. A.D.


25. *EC IX* (Rev.Edn.), Bl.101

26. *SII XVIII*, No.240

27. *EC XII* (Old Edn.), Tm.31


29. *KI V*, No.21, 1123 A.D.

30. *Ibid.* IV, No.10

31. *SII XI pt.II*, No.172, 1121 A.D.

32. *Ibid.* XVIII, No.117, 1121 A.D.
33. Kittel, F. A Kannada-English Dictionary, p. 1097
34. Kannada Nighantu (Kannada-Kannada Dictionary) VI, p. 65
35. SII XVIII, No. 120, 1122 A.D.
36. Ibid. XX, No. 82, 1122 A.D.
37. Ibid. No. 164, 1176 A.D.
38. APGAS III, A1.32, 1182 A.D.
40. KI V, No. 21, 1123 A.D.
41. SII XX, No. 34; Cf. also Are-Solage (SII IX pt. I, No. 387, 1297 A.D.)
42. Ibid. IX pt. I, No. 296, 1176 A.D.
43. Ibid. No. 254, 1148 A.D.
44. Ibid. XI pt. I, No. 112, 1072 A.D.
45. Ibid. XI pt. II, No. 152, 1103 A.D.
46. Ibid. IX pt. I, No. 172
47. KI I, No. 25
48. SII XI pt. II, No. 126
49. Ibid. IX pt. I, No. 165
50. Ibid. No. 139
51. Ibid. XI pt. I, No. 116, 1075 A.D.
52. KI V, No. 46, 1285 A.D.
53. SII XI pt.II, No.144; Sautu in modern Kannada is generally translated as laddie and it is no more a unit of measure.

54. Inscriptions from Nanded District, No.2

55. Sircar D.C., Select Inscriptions, p.146; According Dr. Sircar Prastha was equal to another measure Drôna (Indian Epigraphical Glossary, p.253)

56. Eg., SII IX pt.I, No.397, c. 10th Cent. A.D.

57. CII VI, No.14

58. SII IX pt.I, No.297

59. Ibid No.397

60. Inscriptions from Nanded District No.2

61. Ibid

62. EC VI (Old Edn), Mg.69, 1285 A.D.

63. SII VII, No.177, 1303 A.D.

64. See Kannada Nighantu Vol.II p.1910.

65. Eg. EC XI (Old Edn), Cd.No.34, 1123 A.D. (Enneya Kodakke ennê mana)

66. SII XX, No.339, c. 13th Cent. A.D.

67. EI V, p.19, 1161 A.D.

68. Taila Pañika (Inscriptions from Nanded District, No. 40, 1192 A.D.)
69. Inscriptions from Solapur District, No.26, 1218 A.D.

70. KI V, No.32

71. KI VI No.73, 1228 A.D.

72. EC XII (Old) Pg.50, 1248 A.D.

73. Eg., Ibid

74. KI V, No.64 ; Cf.also Tūgi māruva bhandā i.e. articles
    sold by weighing (EC XIX, p.33)

75. SII XVIII, No.123, 1123 A.D. ; Ibid. No.134, 1128 A.D.

76. Ibid.; See also Hattiya Hēru in EC IX (Old Edn.),
    Db.31, 1267 A.D.

77. Eg., Aṛṣṇada Hēru, Menasina Hēru, Ėlakkiya Hēru
    (Ibid)

78. SII XVIII, No.148, 1143 A.D.

78 A. EI XIII, p.21, 1204 A.D.

79. EC XII (Old Edn.), Pg.43, 1150 A.D. ; Cf. also Hattiya
    Pala (EC IX (Old Edn.), Db.31, 1267 A.D.

80. Inscriptions from Nanded District, No.2

81. EC XII (Old Edn.), Ck.2, 1261 A.D.

82. SII IX pt.II, 550-51, 1532 A.D.

83. EI XIV, p.191

84. EC IX (Rev. Edn.), Bl.170, 1382 A.D.

85. SII IX pt.II, No.489, 1514 A.D.
86. *Ibid.* No.547, 1532 A.D.

87. *EC* X (Old Edn.), Chikkaballapur, 24. 1092 A.D.

88. Eg., See *SII* XVIII, No.108, 1109 A.D.

89. *EC* VI (Old Edn.), TK.80, 1278 A.D.

90. *Ibid.* IX (Old Edn.), Db.31, 1267 A.D.

91. *Inscriptions from Nanded District*, No.3, 1047 A.D.


94. *Arthaśāstra*, II.21

95. Eg., *EC* IV (Old Edn.), Yd.56, 1190 A.D.; Cf. also *Ola-sumka* (*Ibid* VII (Old Edn.), Sh.78, 1291 A.D.)


97. *Ibid.* VII (Old Edn.), Sh.78, 1291 A.D.; Later inscriptions also mention *Horaderige*, *Horasaluvali* etc. to denote the same type of tax; The term *Bāhira Sumka* (*SII* XX, No.208, c. 13th Cent. A.D.) probably denotes the same tax.


100. *KI* II, No.34, 1223 A.D.
101. Ibid. VI, No.39, 1181 A.D.
102. SII XVIII, No.149
103. Ibid. No.223
104. EC V (Old Edn.), Hn.66, c. 12th Cent. A.D.
105. Ibid. VII (Old Edn.), Hl.108, 1203 A.D.
106. SII XX, No.91, c. 12th Cent. A.D.
107. Ibid. No.175
108. EC IV (Old Edn.), Ng.38, 1284 A.D.
109. Ibid. VI (Old Edn.), TX.20, 1185 A.D.
110. Ibid. III (Rev. Edn.), NJ.259
111. KI II No.8, 1072 A.D.; also see Thanōgha (SII XVIII, No.157, 1152 A.D.)
112. Ibid. VI, No.42, 1237 A.D.
113. Ibid. IV, No.34, c. 11th Cent. A.D.; EC VII (Old Edn.) Sk.267, 1147 A.D.
114. EC IV (Rev. Edn.), Hs.24, 1162 A.D.
115. SII IX pt.II, No.644, 1551 A.D.
116. Ibid. XI pt.II, No.198
117. KI I, No.53, 1433 A.D.
118. EC VII (Old Edn.), Sh.30, 1413 A.D.
119. Ibid.
120. KI II, No.11, 1092 A.D.; SII XV, No.104, 1165 A.D.
121. EC VII (Old Edn.), Sh.30, 1413 A.D.
122. SII XVIII, No.158, 1154 A.D.
123. EC VIII (Old Edn.), Sb.137, 1102 A.D.
124. SII XX, No.311, c. 12th Cent. A.D.
125. Ibid. XI pt.I, No.172, 1106 A.D.
126. Ibid. VII, No.309, 1431 A.D.
127. HAS XVIII, Kukanoor 1, 1005 A.D.
128. EC IX (Rev. Edn.), Bl.560, 1207 A.D.
129. SII XI pt.II, No.200, 1126 A.D.
130. Sukranīti, IV 2.25
131. KI I, No.30
132. SII XVIII, No.388, c. 13th Cent. A.D.
133. Ibid. XX, No.60, 1088 A.D.
134. EI XIX, p.188, 1079 A.D.
135. SII IX pt.I, No.165
136. Ibid. No.145, 1075 A.D.
137. Ibid. XVIII, No.183, 1172 A.D.
138. EC IX (Rev. Edn.), Bl.18, 1174 A.D.
139. Ibid. IX (Old Edn.), Cn.161, 913 A.D.
140. Ibid. VIII (Rev. Edn.), Hn.41, 1200 A.D.
141. Ibid. III (Rev. Edn.), Nj.273, 1488 A.D.
142. Ibid. VII (Rev.Edn.), Ng.73, 1284 A.D.
143. Inscriptions from Nanded District, No.3, 1047 A.D.
144. SII XVIII, No.377, 1247 A.D.
145. Ibid XI pt.II, No.126
146. KI II, No.21, 1147 A.D.
147. Ibid, No.10
148. KI II, No.8, 1072 A.D.; Ibid IV, No.10, 1121 A.D.
149. Inscriptions from Nanded District No.3, 1047 A.D.
150. EC VI (Old Edn.), TK.20, 1185 A.D.
151. Ibid, Kd.49, 1291 A.D.
152. SII XX, No.45, 1031 A.D.
153. EC IV (Rev.Edn.), Hs.24, 1162 A.D.
154. EC VII (Old Edn.), Sk.13, 1098 A.D.
155. Inscriptions from Nanded District, No.3, 1047 A.D.
156. SII XI pt.I, No.13, 869 A.D.
157. Ibid, No.12, 867-68 A.D.
158. Ibid. XV, No.25, 1144 A.D.
159. EC VII (Old Edn.), SK.190, 1158 A.D.
160. SII IX pt.I, No.334, 1228 A.D.
161. Ibid. XVIII, No.148, 1143 A.D.
162. Ibid.No.381, 1278 A.D.
163. For similar expression see Ibid XV, No.165, 1220 A.D.
164. Ibid.XVIII, No.381, 1278 A.D.
165. Ibid.
166. Ibid.No.216, 1234 A.D.
167. KI V, No.64
168. SII XVIII, No.144
169. Ibid. IX pt.1, No.174
170. KI IV, No.1, 1204 A.D.
171. SII XV, No.164, 1220 A.D.
172. KI IV, No.1
173. SII XV, No.164, 1220 A.D.
174. Ibid.No.187, 1248 A.D.
175. Ibid.No.106, 1166 A.D.
176. Ibid.XI pt.II, No.198, 1123-24 A.D.
177. Ibid.XX, No.228, 1207 A.D.
178. Ibid.
179. Ibid.XV, No.196, 1265 A.D.
180. Ibid.No.164, 1220 A.D.
181. EI V, p.19, 1161 A.D.
182. SII IX pt.I, No.172, 1106 A.D.
183. Ibid., No.372, c. 13th Cent. A.D.
184. Śāsana Parichaya, p.22, 1177 A.D.
185. EI XX, p.117, 1187 A.D.
186. Ibid. XIX, p.25, 1246 A.D.
187. EC VII (Old Edn.), SK.118, 1054 A.D.
188. Ibid. V (Old Edn.), AK.77, 1220 A.D.
189. EI IX, p.33, 1135 A.D.
190. HAS III, Alampur 32, 1182 A.D.
191. SII IV, No.248, 1565 A.D.
192. Ibid. XV, No.135, 1179 A.D.
193. Kabbigara Kāva 33, 1217 A.D.
194. EI XIX, p.33, 1136 A.D.
195. SII XX, No.216, 1250-51 A.D.
196. Ibid. XI pt.II, No.126, 1080 A.D.
197. Kabbigara Kāva, Ch.3, 1217 A.D.
198. KI II, No.10, 1080 A.D.
199. Ibid. No.21, 1147 A.D.
200. Inscriptions from Nanded District, No.2
200A. Shelke G.C., A History of Marathwada Region (From the Earliest Times to the end of 13th Century - Based on Inscriptions), Unpublished Ph.D. Thesis, Karnatak University, Dharwad, 1979, Inscription No.10
201. Eg., SII IX pt.I, No.189, c. 12th Cent. A.D.
202. Ibid. No.215
203. KI V, No.165
204. EC XI (Old Edn.), Dg.59
205. SII IX pt.I, No.297
206. EC IX (Rev.Edn.), Bl.17, 1174 A.D.
207. Sūktisudhārṇava IV, 152, c. 13th Cent. A.D.
208. Pampa, Ādipūrāṇa VIII-19, c. 10th Cent. A.D.
209. SII XX, No.28, 1082 A.D.; There is an interesting 
   reference to Rayamalige perhaps indicating a state 
   warehouse (Ibid No.202, 1244 A.D.)
210. Ibid. XV, No.164, 1220 A.D.
211. Ibid. No.135, 1179 A.D.
212. Ibid. XX, No.175, 1190 A.D.
213. EC XI (Old Edn.), Dg.105, 1240 A.D.
214. Eg., SII IX pt.I, No.384, 1287 A.D.
215. EC IX (Rev.Edn.), Bl.171
216. Rājaṣreṣṭhi vaḍḍavyavahārī vesapayya seṭṭi (EI XIX, 
   p.37, 1142 A.D.). Many such merchants were even 
   appointed to high offices in the State.
217. KI V, No.32, 1215 A.D.
218. SII XVIII, No.120, 1121 A.D.

220. Ibid. XV, No.73, 1187 A.D.

221. Ibid. XX, No.78, 1118 A.D.; KI II, No.21, 1147 A.D.

222. Girija Kalyana II, 94, 1200 A.D.; KI I, No.17, 1055 A.D.

223. SII XVII, No.62, 1062 A.D.

224. Ibid. No.16, 907 A.D.

225. EC IX (Rev.Edn.), Bl.328, 1136 A.D.

226. Kabbigara Kāva, 34, 1217 A.D.

227. The term figures in numerous inscriptions of our period.


229. EC VII (Old Edn.), SK.118, 1054 A.D.

230. SII IX pt.I, No.297, 1177 A.D.; The mention of Kannada among the Nānadēśis is rather intriguing. It can only be suggested that some local merchants also had joined the guild.

231. Hiremath B.R., Merchants of Karnataka in the Inscriptions, p.66.

232. Eg., SII IX pt.I, No.76, 991 A.D.

233. Eg., KI V, No.23, 1129 A.D.

235. EI V, p.19, 1161 A.D.
236. SII XX, No.191, 1215 A.D.
237. EC IX (Rev.Edn.), Bl.317, 1173 A.D.
238. Eg., SII XV, No.229, 1158 A.D.
239. KI VI, No.73, 1228 A.D.
240. SII XV, No.144, 1220 A.D.
242. EC XI (Old Edn.), Dg.3, 1121 A.D.
244. EI XIII, p.301
245. IA XIV, p.15
246. EC IX (Rev.Edn.), Bl.328, 1136 A.D.
247. CII VI, p.xlv
248. Ibid, No.41
249. EC V (Old Edn.), Ak.22 ; The mystics Akkamahādevī and Siddharāma use the metaphor of carrying goods in the ships (Bhaitra) to distant islands in their metaphysical Vachanas (Hiremath B.R., Merchants of Karnataka in the Inscriptions, p.126).