CHAPTER VII
Other Sources of Revenue

A. Property Tax

[a] Measurement of house-sites

Both movable and immovable properties came under taxation. Among the immovable property houses and house-sites formed the main bulk. Just as agricultural land was measured and the units fixed for the purpose of taxation and other transactions, house-sites also were measured and the sizes specified. But we do not come across any term which would stand for a specific unit just as Matter and Kamma in the case of agricultural land. But unlike in the measurement of agricultural land, a better uniformity is noticed in the measurement of house-sites. We have noticed above that rods of different sizes were used to measure and fix the units agricultural land whereas in the case of house-sites the only measure used was Kai (Hasta in Sanskrit inscriptions) which can be translated as 'hand'. Hand normally stands for the length from the tip of the middle finger to the elbow. But a study of the inscriptions shows that this would be too small a unit of measurement because in quite a number of cases we find the description that some sites measured only five Kai or hands in length.
Taking the size of the hand of a person of standard height of about six feet, the Kai would measure about one and a half feet or slightly more. With this presumption, a five Kai-broad site would measure only about seven and half feet. This would be a too small a house-site by any standard. Thus, it may be suggested that the Kai stood for the whole arm from the shoulder to the tip of the middle finger which measures little more than two and half feet. With this measurement, even a small house-site of five Kai breadth would represent a respectable and a usable size.

A standard measure of Hasta or Kai was known as Rājahasta probably meaning a measure approved by the king (Rājāhastadal-ekkaiy-agala ippatondu Kai-nilāda maneya koṭṭaru i.e., granted a house measuring 8 hands in breadth and 21 hands in length by Rājahasta). 1

The word Mane stood for a house as in these days also; and as in these days again, Nivesana or Maneya nivesana stood for a house-site. Very rarely the terms Nelasaṇa 2 and Nelasaṇa 3 also occur to denote a house-site. On the one hand, these terms are not commonly used and on the other they may be a mistake for Nivesana.

Manedana 4 and Manethāvu 5 also denoted Nivesana only. When a house-site measured the same on all sides, it was
known as Chaturasra or Chavurasra or Chaurasa i.e. square.
For example Koppesvaradevara bagadeseyalu manikesarada chavurasra 50 Kayi nivesana (i.e. fifty hands square house-site of Manikesvara to the west of temple of Koppesvara), and Kurubagiri mudalu nivesana chaurasa 30 i.e., 30 square house-site to the east of Kurubagiri.

Amkana denoted a sub-division in a house or a house-site denoting a square portion between the four pillars. Generally Amkana stood for a standard size and therefore, many times the size of a house or any other structure was indicated by the number of Amkana it contained as for example, a basadiya munde entamkanada maneyam (i.e. house of eight Amkana in front of that basadi).

The unit of Kai was also used for measuring shops and site for erecting a hay-stack (Banambeya-nivesana).
An inscription of 1244 A.D. mentions a Daniya (public hall) measuring 8 hands in breadth and 28 hands in a length.

An inscription of 1245 A.D. gives an interesting instance of forming a Brahmapuri and distributing the house sites in it to the Mahajananas. The Brahmapuri appears to have been named Prasannapurii. The inscription states that two Nivartanas of land were earmarked for this purpose by erecting on the four corners Vamanamudra boundary stones. Two types of house-sites were given - one type measured 9
Hasta in width and 26 in length and the second type which was smaller in size, measured 5 Hasta in width and 15 Hasta in length.

An inscription of 1178 A.D. makes a mention of Māligeya mane. It appears that here is a reference to a 'storeyed house' which indeed is rare. But in the expression Malige-sahita-nivesana, the reference seems to be to a site with a house in it.

b] Tax on Houses and House-sites

More common among the properties which came under taxation were house-sites and houses. The term Nela-dere figuring in an inscription of 1144 A.D. seems to stand for tax on open sites. Though in general Nela-dere may denote a tax on any land including agricultural, the context shows that the reference is to the open site.

Tax on houses was a common feature. We get terms denoting this tax as Mane-dere and Mane-vana. For example, an inscription of 1271 A.D. states that tax on certain houses, probably belonging to a temple was remitted (Manedere-mānya). Similarly an inscription of 1054 A.D. states that some dancers of a temple were exempted from the payment of a house tax (Kambada nālvar-sūleyar mane-vanamum...biṭṭa). If these were the common terms to denote the house-tax, certain other terms were also used in this connection. For
For example, an inscription of 1164 A.D. mentions Bāgila-hana which literally means 'door tax' but obviously stands for house-tax. Another interesting term is Hosatilu-vana, Hosatilu or Hostilu stands for threshold of the house. Thus, this also denotes the same tax.

An inscription of 994 A.D. seems to indicate a difference in fixing a tax on old and new houses. It prescribes one Salike of tax on old house (Paleva mane) and half of that for new house (Posa-mane). However, it may be noted that this relates to a grant and does not seem to be a rate fixed by the government. Since the inscription is damaged it is difficult to understand the context clearly.

An inscription of 1132 A.D. makes an interesting reference to the levying of a tax called Bīl-Siddhāya on houses or shops left unused either by owners or the others. Siddhāya stands for a fixed amount of tax and Bīl or Bīlu is used in Kannada in the sense of deserted land or land left uncultivated etc. Here it stands for an unused house.

c] Tax on Movable Property

Tax on movable property is indicated by the term Char-adāya in a later inscription of 1488 A.D. Herds of domesticated animals tended in a household formed the bulk of such property. Terms like Akalu-dere (tax on cows), Emme-dere (tax on buffloes), Kuri-dere (tax on sheep),...
and Adu-dere (tax on goats),\textsuperscript{29} indicate tax on specific animals but Danada tere\textsuperscript{30} denotes tax on cattle in general.

Terms like Nall-āvu,\textsuperscript{31} Nell-ettu\textsuperscript{32} and Nall-emme\textsuperscript{33} appear to be tax related to cattle. Though the meaning is not quite clear, that it was a tax is indicated by a statement Nall-emmesa hadikevyanettuvva heggaqeqal-aaru bandadām meaning any officer collecting the tax (hadike) of Nallemme\textsuperscript{34}. These taxes can be interpreted as tax on good breeds of these cattle maintained by the people.

Adu-mane-vana\textsuperscript{35} seems to indicate tax on shed for goats. Kottige-dere also was a similar tax on cattle-shed, (Kottige).\textsuperscript{36}

B. Tax related to Professions

Almost all professions generating income were liable to be taxed i.e. people who followed professions earning an income, had to pay an amount of tax. In a way it was a sort of income tax but we do not know if any method had been devised to assess the individual incomes and fix the rates of tax. Therefore we prefer to term this as a Profession tax.

It is possible that lumpsums were collected from professions such as artisans and persons following other vocations. We come across two terms in the inscriptions of our period of study which appear to connote profession tax in general. They are Banni-gere\textsuperscript{37} or Banni-ga-sumka and Kāru-dere\textsuperscript{39} or Kāruka-dere.\textsuperscript{40}
The term Bannige appears to have come from the Sanskrit word Varnaka and may stand for an artisan using colour in his work such as handicraft. Kāru or Kāruka also denotes an artisan. Thus, the two terms stand for profession tax in general. Some inscriptions mention Panchakāruka-dere, i.e., tax on five artisans. In inscriptions, we come across another term Sāda which is more often associated with Bannige as Sāda-Bannige and sometimes is used independently also. The meaning of the term, however, is not clear. But the context shows that it also indicated a profession. That Bannige stood for tax on different professions is evidenced by a statement in an inscription of 1192 A.D. which mentions some professions like Carpenter (Badagi), Blacksmith (Kammāra), Cobbler (Samagāra), Washerman (Agasa) and weaver (Dēda) and describes the tax on them as Bannige-sumka.

The inscriptions of the period of our study mention the following professions which were taxed.


2. Akkasāli-aya tax on goldsmith


6. *Nōta-vana* - tax on examiner of coins

7. *Badage-Siddhāya, Koḍati-vana* - tax on carpenters.

8. *Mēda-dere* - tax on basket-makers

9. *Vaḍḍa-dere* - tax on stone-cutters


11. *Kattari-vana* - tax on tailors(?) In Kannada Kattari means scissors.


Certain performers also were taxed:

1. *Kannadi-vana, Tottu-dere, Sūle-dere* - tax on dancing girls in the temples. Kannadi was a mirror used by the dancing girls (Sūleyaralliya Kannadi-vaṇanam i.e., tax on mirror used by the dancing girls). Tottu stood for an employed dancer. Sūle stood for a dancing girl who was
repeadly offering services in the temple. The term Šūle is derived from the term Šul meaning 'to repeat'. It should be differentiated from Gaṇikā mentioned in Arthasastra of Kauṭilya which term is normally translated as a prostitute or a courtesan. 73

2. Jatti-deri74 - tax on wrestlers
3. Domba-derige75 - tax on rope dancers.

As observed in relation to taxes discussed earlier, it is difficult to know the rates of such taxes. They must have varied largely depending upon the income of different professions. Secondly inscriptions refer to these taxes with reference to grants made to the temples etc. Yet we learn that at least in one case the rates seems to have been one tenth probably of the income. As noted above, reference is made to Kammārikeya Daśavanda. As described earlier, Daśavanda or Dasavanda stands for one tenth. 76

C. Taxes on Industries

Industries involved in gainful production naturally came under taxation. During the period of our study oil, salt and cloth industries appear to have been quite prominent. It is naturally so because they are most commonly required consumer goods. Kannada inscriptions of the period frequently mention the term Gāna-deri, 77 Gañada tere, 78 Gañavāile, 79 Gañavāiligē, 80 Gañey, 81 Ghāna-deri, 82 Gāna-vari, 83 - all of which denote tax on Gāna i.e., oil mill. Later inscriptions
use the term Gāṇa-Siddhāya, Gāṇa-Sumka and Gāṇada Sumka also. Gāṇigara-dere i.e. tax on oil extractor also denotes tax on oil-industry. We find references to three types of oil-mills in inscriptions viz., oil-mills operated manually (Kai-gāṇa i.e., hand mill), those operated by using bullocks (Ettu-gāṇa i.e., bullock-mill), and treadle-mill (Meṭṭu-gāṇa, Meṭṭu means to tread by feet).

The term Gāṇada Okkalu-dere figuring in an inscription of 1172 A.D. also denotes the same tax though it specifies that the tax was levied on the families maintaining an oil-mill.

Uppina kāvali-dere represented a tax on the production of salt, Uppu meaning salt and Kāvali, the pan. Later inscriptions also mention the tax on it as Uppina-kāvali-sumka and Uppina moleya rokka. Upiliga kavalisumka figuring in an inscription of 1513 A.D. also denotes the same tax. Upiliga means the producer of salt.

Sometimes this tax is indicated by a term Kāvali-dere as in an inscription of 1107 A.D. In the later inscriptions it is denoted by the term Kāvali.

The terms like Magga-dere, Sāliga-dere, Nūlu, Nūla-hadike denoted taxes on looms.
Other industries which attracted tax were Achchu-pannaya tax on mints, Äle-dere, tax on preparation of jaggery, Äle-sumka and Bella-sumka also denoting the same tax, Kabbila-dere and Kabbilara-Hadike, denoting tax on fishermen.

Obviously the rate of tax depended upon the quantum of production but we have no means of ascertaining it.

D. Tax on Socio-Religious Activities

1. Marriage tax:

Marriage which is essentially a socio-religious function, came under taxation. In the inscriptions of the period of our study, there are numerous references to such terms like Maduveya-āya, Maduveya honnu, Maduveya tera, Maduveya Sumka, Handara hana, Haseya Hana - all of which denote tax on marriage. Maduve means marriage in Kannada, Handara stands for a pendal obviously a marriage pendal and Hase means an auspicious seat where the bride and the bridegrooms sit at the time of performance of the marriage. But it is to be noted that theorists like Kautilya do not mention such a tax, nor does it seem to have been imposed in the earlier kingdoms of north India. It seems to have been an innovation of the Deccan kingdoms in the period of our study. That it was a regular tax to be paid by both the parties of the marriage is indicated by an inscription of
1510 A.D. which mentions Vadāvāra-janaɪr-dēyāṁ karaṁ i.e., the tax to be paid by both the bride's and bridegroom's parties. The same inscription states that Sālva Timma, the minister of Kṛṣṇadēvarāya exempted the people of all the communities in Ghanagiri, Gutti and other rājyas from the payment of this tax at the time of marriage (Vivāha-samaya). The Telugu portion of this inscription states that some important persons like Ganganāyaaka of Timmāpura and others requested the Rāya i.e., Kṛṣṇadēvarāya and got themselves exempted from this tax which is termed in Telugu as Pendlisumka. While referring to this tax, Dr. Mahalingam has remarked that Kṛṣṇadēvarāya abolished it 'probably on account of their unpopularity'. He further adds, 'but they appear to have been collected even later'. But there is no ground for such surmises because the inscription in question states that the tax was remitted in particular areas at the request of particular persons. The inscription he quotes in support of his statement that it continued later belongs to Sadāsivarāya and dated in 1547 A.D. It also states that the king remitted this tax in particular types of villages of Huligere-nādu.

2. Dāya-Dharmmada tere

The term figuring in an inscription of 1103 A.D. seems to stand for a tax for maintaining religious endowments.
3. Matha-dere

The term seems to indicate tax for maintaining schools (Matha attached to temples)\(^{118}\)

4. Tapōdhanara hadike

The term denotes a tax for the maintenance of ascetics.\(^{119}\)

We come across several other terms like Lingadere,\(^{120}\) Rathavana,\(^{121}\) Dhūpadakānike\(^{122}\) and so on which appear to relate to religious activities. But it is difficult to ascertain their exact import and to ascertain whether they were regular taxes or not. They denote taxes on Linga, Ratha and incense respectively.

E. Military tax

It appears that taxes were collected for maintaining different wings of the army. Terms indicating such taxes are listed below:

1. Äneya sēse,\(^{123}\) tax for maintaining elephants (in Kannada āne means elephant and sēse refers to a tax)

2. Kudureya sēse,\(^{124}\) tax for maintaining horses.

3. Kaṭaka-sēse,\(^{125}\) tax for maintaining army

4. Köteya hadike,\(^{126}\) tax for maintaining the fort.

5. Daṇḍina abhyāgāte,\(^{127}\) Daṇḍina hodake,\(^{128}\) these terms also stand for tax for maintaining the army.
Similarly, Bantavana also seems to belong to the same category. Banta means a soldier.

A practice was in vogue from very early times to the effect that the expenses of the government servants and the soldiers camping in a village were to be borne collectively by the villagers. This is indicated by a frequently occurring expression, particularly in copper plates which record grants of villages. The expression, Achāta-bhāta-pravēśya prohibits the entry of government servants and soldiers (Chātas and Bhaṭas), in grant villages. This prohibition suggests that the practice was prevalent in those days.

Interestingly, an inscription of 1271 A.D. exempts the inhabitants of an agrahāra from bearing the expenses of the government servants for their stay and travel. It states - Rājasēvakānām vasati-danda-prayāna-dandaḥ na stah i.e., the government servants should not be given the expenses for their stay and travel.\textsuperscript{130}

F. Other Incomes

a) Fines

Occasionally or even regularly, some non-tax income accrued to the government. Fines formed one such means and this has come from a very long time. Kauṭilya for example, prescribes large number of fines for transgressing the existing rules and regulations in all activities. Vijñanēśvara,
the author of Mitākṣarā, a commentary on the Yaśñavalkya-smṛti also mentions a number of fines for civil and criminal offences. M.H. Gopal states that Kauṭilya lists 'as many as nearly 350 such fines'. Many other authors also deal with this topic.

The inscriptions of the period of our study also mention several types of offences and fines imposed thereon. But as pointed out earlier, the inscriptions mainly deal with religious institutions and grants and offences mentioned also pertained to them. Therefore, it becomes difficult to ascertain sometimes whether the fines imposed on such offences were to be paid to the government or such institutions. But there are also examples which mention offences and fines prescribed thereto which would go to the government. There is an interesting evidence in an inscription of 1362 A.D. which states that the defaulters with reference to a grant should pay a fine of 12000 gold coins and 12 cows to the king, obviously as a fine (I dharmmakke alupidavaru hanneradu sāvira honnanu hanneradu kapileyanu arasi̇me teruvaru)

An inscription of 992 A.D. mentions the following offences and prescribes fines thereto as below:

i) For unlawful entry into somebody's house
   (maneya pokkade) 12 gadyānas

ii) For attacking (poy) 8 Paṇas

iii) For not obeying the order (Aneyam mikkamge) 12 paṇas
iv) Transgressing the order (mīridamge) 12 Gadyānas

Another inscription of 1046 A.D.\textsuperscript{135} prescribes as follows:

i. Scolding (Bai) 1 Pāṇa

ii. Attacking (Poi) 6 Paṇas

iii. Stabbing (Iri) 12 Paṇas

iv. Threatening with knife (Surīge gittu) 8 Paṇas

An inscription of Hoysaḷa Ballāla II lays down that a person who disturbs the erected inscription would pay to the king 51 Gadyānas and one who removes it and breaks it has to pay 500 Gadyānas.\textsuperscript{136} But a later inscription of 1407 A.D. enhances the rate of fines for same offences to 500 and 1000 Gadyānas respectively. \textit{Mitāksara} also deals elaborately with several types of offences relating to loans and giving evidence etc. and prescribes fines for such offences.\textsuperscript{138}

The term \textit{Danḍa} is generally used to denote a fine. But there are other terms like \textit{Tappu}\textsuperscript{139} and \textit{Tappu-danḍa}\textsuperscript{140}, which also connoted a fine. \textit{Danḍaya}\textsuperscript{141} and \textit{Danḍad-āya}\textsuperscript{142} are other terms to denote incomes from fines (\textit{Danḍa-āya}).

It may be noted that the prescription of different rates of fines for different offences were only a local arrangement. They differed from place to place and were not uniform throughout the kingdoms. It may also be noted that \textit{Danḍa} could not be a regular source of income though
considerable amount of money might have accrued from this source. *Mahābhārata* wisely says that the primary purpose of the fine (*Danda*) is to contain the wrongdoers and the money earned thereon is secondary (*Duṣṭānām nigrahō daṇḍāḥ hiranyāṁ bāhyataḥ kriyā*).\(^{143}\)

b) **Heirless property**

It is normally held that a property of those who die without heir goes to the state. However, all the early authors are of the opinion that heirlessness of the property is to be decided after exhausting the near relatives from the sons and daughters downwards. Kautilya gives a list of heirs of such property.\(^{144}\) Vijñānēśvara, the famous commentator on *Vājñavalkya-smṛti* who belonged to the period of our study, has discussed the point at length and arrived at a conclusion that such a property can be taken over by the government only after exhausting all the possible heirs.\(^{145}\)

Inscriptions of the period of study also name certain heirs in this respect. An inscription of about 13th Cent.A.D. informs that if the deceased person had no male issue his property would go to his wife and daughters.\(^{146}\) Another inscription of the same period confirms this and adds that the daughters of female servants (*Tottu*) could also be the claimants.\(^{147}\) Yet another inscription of 1110 A.D. states that in the absence of a male issue, the daughter and her
daughters would become the heirs. But if there are no claimants at all (Dayadyaru illade nis-santatiyādavarellaranu), it should be taken away by the king and utilised for such purposes as repairs and maintenance of the temple. An inscription of 1275 A.D. confirms this position when it states that a government official, a Mahāpradhāna took over such property (Aputrik-ārthe) in specified villages and granted it for the maintenance of tanks in those villages. The statement of Kautilya that the king should take over the heirless property, except of the learned brahmanas (Srōtriya) should be viewed in this context. He actually adds that it should be distributed among the learned only (Traividya). Thus, from the very early days even upto the period of our study the consensus in this respect seems to be that the government should take over only such property where there are no legal claimants at all and it should be utilised for public purposes. Perhaps this is what is meant when an inscription of 1152 A.D. prohibits the taking over of heirless property (Aputrika-dhanam kolladant-āgiyum). In one case, a community of particular type of merchants (Gavare-banajīgaru) decided that their aputrika-dhana i.e. the heirless property should go to the god i.e. temple.

c) Income from Treasure Trove

The treasure trove or the wealth hidden underground is always considered to be the property of the king or the government. That is how the Vasiṣṭha-Dharmasūtra declares,
Yad bhūmyāṁ vartatē vittam tan-nripasya na samśayah (i.e., the wealth hidden underground undoubtedly belongs to the king). Gautama-Dharmasūtra also supports this view only excluding the treasure found by a brahmāṇa who lived according to law. But then the question arises as to where the discoverer stands in relation to such wealth. Kauṭilya solves this problem by providing a share to the discoverer in the discovered wealth on certain conditions. Broadly, the situation is the same in these days also according to the treasure trove act. But informing such discovery is not always guaranteed. Kauṭilya of course, prescribes heavy fines for concealing the find and appropriating it for oneself. But it is possible that in many cases the crime may not be detected at all. In the light of such contingency, the later thinking seems to be that the wealth underground would belong to the owner of the land. In the inscriptions of the period of our study we get ample references to the cases with clear specification that the donee would be the owner of treasure trove also. That is how the inscriptions speak of Aṣṭa-bhōga or eight-fold rights in relation to such grant lands; when grants were made, it is invariably stated that they included the Aṣṭabhōgas, which consisted of Nidhi (hidden wealth), Nikṣepa (ores), Jala (water), Paśaṇa (rocks), Aksēni (what is already there or imperishables), Āgāmi (what may come in future), Siddha (what is already obtained), Sadhya (what may be obtained in future). In some instances Taru or trees are also included.
The whole idea was that there would not be any doubt regarding the ownership of land and the donee would be the full beneficiary of all the seen and unseen, known and unknown, hidden or exposed properties. Elsewhere this अष्टाभोग included Vikraya (sale), Dāna (donation) and Vinimaya (exchange) to clarify that the donee had also the right to sell, donate or exchange his grant land in addition to enjoying the seen and unseen properties on it. 157

d) Royal presentations etc

While discussing the financial sources earlier, 158 it has been mentioned that one of the sources of income to the State consisted of offerings, tributes, gifts, presents and some regular dues to the king. These were given in cash or kind.

Among these, Kappa and Kānike formed the bulk. They were pretty big sums of money, gold and jewels paid by the subordinate rulers annually and on special occasions. Sometimes it was even extracted forcibly from a defeated king. For example, the British Museum Plates of Rāṣṭrakūṭa Gōvinda III state that he led an expedition against the Pallava king Dantiga to extract the Kappa (tribute) from him (Kaṇḍhiyaṇ-ālyā Dantigana mēgeldu kappām-gōlal-bandallī). 159
On occasions like birth of the child to the king, people used to offer him presents which could also be of considerable amount. Such presents are termed as Kumāra-gānike and Putr-ōtsāha.

Paṭṭa-bandha or coronation ceremony was a most fitting occasion for offering presents to the ruling king by the people of the kingdom, the officers, the governors of the provinces and the feudatory rulers. Pretty huge sums and articles would obviously be collected on such occasions. (Eg. Paṭṭa-baddha-putr-ōtsāha-dhavaḷarada baṇḍi......intī volagāda ellā hadikeyanū.....).

Some inscriptions mention Chakravartiya sēsa which obviously refer to some regular dues to be given to the king. The same thing is denoted by Arasara kāṅike (dues to the king) and Arasara siddhāya (fixed amount to be paid to the king). However, it is not clear if such presents were credited to the government treasury or they formed the king's personal property.

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4. EI XXI,p.178, c.8th Cent.A.D.
5. **SII IX, pt.II, No.424, 1402 A.D.**
6. **Ibid. XX, No.184, 1199 A.D.**
7. **Ibid. No.208, c.13th Cent.A.D.**
8. **EC IV (Rev.Edn.), Ch.390, 1482 A.D.**
9. **KI V, No.66, 1206 A.D.**
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11. **SII XX, No.202**
12. **KI IV, No.54**
13. For discussion on boundary stones see above Chapter IV, p.103 ff.
14. **SII IX, Pt.I, No.254**
16. **SII XX, No.102; see also Ibid., XVIII, No.166, c.11th Cent.A.D.**
17. **KI II, No.8, 1072 A.D.**
18. **SII IX, Pt.I, No.113, 1054 A.D.**
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21. **EC III (Rev.Edn.), Nj.327, 1164 A.D.**
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23. **Ibid. XVIII, No.40**
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26. **Summaries of Inscriptions, KR.4, 54-55, c.12th Cent.A.D.**
27. **Ibid.**
28. **SII XX, No.91, c.12th Cent.A.D.**
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30. EC XII (Old Edn.), Sk. 48, 1016 A.D.
31. SII IX pt.I, No. 349, 1282 A.D.
32. EC VI (Old Edn.), Tk. 20, 1185 A.D.
33. SII IX pt.I, No. 324, 1197 A.D.
34. Ibid. No. 349, 1282 A.D.
35. EC XIV, Ch. 266
36. KI V, No. 19, 1121 A.D.
37. SII XV, No. 32, 1147 A.D.
38. Ibid. XX, No. 178, 1192 A.D.
39. EC IX (Old Edn.), Cp. 161, 913 A.D.
40. KI IV, No. 13, 1165 A.D.
41. Kautilya mentions Kāruśilpināḥ to denote artisans (Arthaśāstra, V. 3. 16)
42. SII IX pt.I, No. 324, 1197 A.D.
43. Ibid., XV, No. 155, 1206 A.D.; Today Sāda denotes a particular community among the Lingayats of Karnataka. Obviously they were following a particular profession which however, is not clear today.
44. SII XX, No. 178
45. EC IV (Rev.Edn.), Hs. 24, 1162 A.D.
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47. Ibid. Nj. 381, c. 16th Cent. A.D.
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51. Ibid. XIV, Gu. 129, 1521 A.D.
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54. EC III (Rev.Edn.), Gu. 150, 1521 A.D.
55. SII IX pt.I, No. 132, 1068 A.D.
56. EC IV (Rev.Edn.), Hs. 24, 1162 A.D.
57. Ibid. XV, Ak. 112, 1383 A.D.
58. Ibid. III (Rev.Edn.) Gu. 136, 1513 A.D.
59. EC VI (Old Edn.), Kd. 49, 1291 A.D.; Ibid., Kd. 158, 1542 A.D.
60. Ibid., III (Rev.Edn.) Nj. 329, 1292 A.D.
62. EC IV (Rev.Edn.), Hs. 24, 1162 A.D.
63. Ibid.
64. Ibid. III (Rev.Edn.), Gu. 150, 1521 A.D.
65. Ibid. Gu. 134, 1521 A.D.; The term must have been in use in the period of our study.
66. MAR 1932, 16, 1069 A.D.
67. SII IX pt.I, No. 170, 1106 A.D.
68. KI VI, No. 39, 1181 A.D.
69. EC VIII (Rev.Edn.), Hn. 41, 1200 A.D.
70. SII IX pt.I, No. 113, 1054 A.D.
71. EC IV (Rev.Edn.), Hs. 24, 1164 A.D.
72. Ibid. XI (Old Edn.), Dg. 133, 1071 A.D.
73. Arthaśāstra, II.27
74. EC VI (Old Edn.), Kd. 44, 1291 A.D.
75. SII XV, No. 261, 1533 A.D.
76. See Chapter V, pp. 119-20 above.
77. EC IV (Rev. Edn.), Hs. 24, 1162 A.D.
78. KI II, No. 9, 1075 A.D.
79. Ibid. VI, No. 39, 1181 A.D.
80. APGAS III, Md. 4, 1152 A.D.
81. KI VI, No. 73, 1228 A.D.
82. SII IX Pt. I, No. 125, 1061 A.D.
83. Ibid. No. 145, 1079 A.D.
84. Ibid. IV, No. 255, 1513 A.D.
85. EC IV (Rev. Edn.), Pp. 108 c. 14th Cent. A.D.
86. Ibid. III (Rev. Edn.), Gu. 136, 1513 A.D.
87. Ibid. VIII, (Rev. Edn.), Ag. 48, 1383 A.D.
88. Ibid. VIII (Rev. Edn.), Hn. 117, 1176 A.D.
89. Ibid. XI (Old Edn.), Dg. 133, 1071 A.D.
90. Ibid. IX (Rev. Edn.), Bl. 317, 1173 A.D.
91. KI IV, No. 14
92. SII IX Pt. I, No. 145, 1079 A.D.
93. EC III (Rev. Edn.), Gu. 150, 1521 A.D.
94. Ibid. XI (Old Edn.), Ja. 41, 1526 A.D.
95. Ibid. III (Rev. Edn.), Gu. 136
96. APGAS III, Ng. 44; EC VI (Old Edn.), Kd. 49, 1291 A.D.
97. EC VII (Rev. Edn.), Mu. 75, 1406 A.D.
98. Ibid. VIII (Rev. Edn.), Mu. 65, 1278 A.D.; SII IX Pt. I, No. 324, 1197-98 A.D.
99. SII XV, No. 129, 1136 A.D.
100. EC IX (Old Edn.), Cp. 66, 1288 A.D.
101. Ibid. VI (Old Edn.), Tk. 20, 1185 A.D.
102. SII IX pt. I, No. 164, 1098 A.D.
103. EC VI, (Old Edn.), Kd. 49, 1291 A.D.
104. Ibid. VII (Old Edn.), Sh. 30, 1413 A.D.
105. Ibid. III (Rev. Edn.), Gu. 150, 1521 A.D.
106. Ibid. VI (Old Edn.), Kd. 49, 1291 A.D.
107. Ibid. V, (Old Edn.), Cn. 268, c. 12th Cent. A.D.
108. EI XXII, p. 195, 1265 A.D.
109. KI VI, No. 39, 1181 A.D.
110. Inscriptions from Sholapur District, No. 20, c. 11th Cent. A.D.
111. KI IV, No. 34, 1109 A.D.
112. SII IX pt. I, No. 294, 1164 A.D.
113. KI V, No. 32, 1215 A.D.
114. EC XII (Old Edn.), Mi. 64
115. Mahalingam T.V., South Indian Polity, p. 179
116. SII XX, No. 238
117. Ibid. XI pt. II, No. 186
118. EC VI (Old Edn.), Tk. 4, c. 13th Cent. A.D.
119. Ibid. VII (Old Edn.), Ci. 64, 1214 A.D.
120. Ibid.
121. SII IX pt. I, No. 335, 1218 A.D.
122. Ibid. IV No. 255, 1513 A.D.
123. EC VII (Rev. Edn.), Ng. 73, 1284 A.D.; Ibid. VIII (Rev. Edn.), Hn. 41, 1200 A.D.
124. Ibid.
125. Ibid II (Rev. Edn.), SB. 479, 1296 A.D.
126. Ibid. VIII (Rev.Edn.), Hn.41, 1200 A.D.
127. Ibid. VII (Rev.Edn.), Ng.73, 1284 A.D.
128. Ibid. Ng.76, 1309 A.D.
129. SII XI pt.II, No.145, 1098-99 A.D.
130. IA XIV, p.318
131. Mitākṣarā II, 82, Translation p.884
132. Mauryan Public Finance, p.132
133. EC VIII (Old Edn.), Tl.197
134. SII IX pt.I, No.77
135. Ibid. No.102
136. Ibid. VII, No.213
137. Ibid. No.211
138. Mitākṣarā, Ch.2 (Vyavahārādhyāya, 3-5)
139. SII VII, No.211
140. Ibid. No.189, 1384 A.D.
141. EI XIII, p.131, 1045 A.D.
142. SII IX pt.I, No.172, 1106 A.D.
143. Mahābhārata, Śāntiparva, 122, v.40
144. Arthaśāstra, III.5
145. Mitākṣarā, Ch.2, v.135-36
146. EC I (Rev.Edn.), No.52
147. Ibid. Nl.60
148. APGAS No.III, Mn.40
149. EC XI (Old Edn.), Dg.70
150. Arthaśāstra, III.5.28
151. APGAS, III, Mn.40
152. EC VII (Old Edn.), Sk.118, 1054 A.D.
153. *Vasiṣṭha-Dharma Sūtra*, III, 13-14
154. Gopal M.H. *Mauryan Public Finance*, p.129
155. *Arthasastra*, IV.1.51-55
156. *KI II*, No.26, 1173 A.D.; *MAR* 1940, p.28, 1509 A.D.
158. See Part II, Chapter III, p.76
159. *EI* XXXIII, p.331, 804 A.D.
160. *EC*.V (Old Edn.), Hn.139, 1200 A.D.; Utsanga mentioned by Kauṭilya (*Arthasastra*, II.15.3) is considered to be a tax to be paid on the occasion of the birth of a prince. (Gopal M.H. *Mauryan Public Finance*, p.130; Sarkar K.R. *Public Finance in Ancient India*, p.110)
161. *EC*. VII (Rev.Edn.), Ng.73, 1284 A.D.; *Ibid.*, Ng.74 1271 A.D.
163. *SII XI* pt.II, No.182, 1098 A.D.
164. *Ibid.* No.186, 1103 A.D.

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