CHAPTER IV

Land System

Land which was the main constituent of the sources of revenue, occupied an important part in the Public Finance of the ancient times. In India since the Vedic times land revenue formed a major portion in the State revenue. In course of time with the growth of economy many land taxes came into existence. Different rates of land taxes were introduced in different periods, though 1/6 of the produce was considered as the usual rate of collection. Before going into the details of the system of land revenue of ancient times it is necessary to discuss the question of the ownership of land which to a great extent, decides many problems related to the land management.

Ownership of Land

The question of private ownership of land in ancient India has been discussed by a number of scholars and different theories have been put forth, depending on almost the same source material such Dharmashastras, Arthashastra and the related works. It has been contended by early scholars like V.A. Smith that there was no private ownership of land at all, in ancient days. Exactly the opposite view is held by K.P. Jayaswal who insisted that private
ownership was a recognised fact.\textsuperscript{2} There is also a moderate view proposed by F.W. Thomas who seems to hold that the State landlordism was 'qualified' in the sense that the cultivator owned the land and 'the king was entitled to his revenue therefrom, and in default could replace the cultivator in his holding'.\textsuperscript{3}

Really speaking, there need not be any real controversy on this point at all. Today for example, private ownership is a recognised fact in the sense that any person in the country can purchase and own the land, sell it, mortgage or donate it or dispose it off in any way he likes. But it is also true that the State has the overall right over all the land in the State. For example, if a private land is required for the public purpose, the State can acquire it even by applying force, but at the same time paying compensation. Such a situation recognises the private ownership and at the same time accepts the overall authority of the State. The situation was almost the same in the ancient days also.

In the earliest stages when the population was not so dense and the administration had not taken a concrete shape, there were obviously no hard and fast rules regarding the land management. But when there was a growth in the population and consequent need for more and more land for cultivation, need for regulation arose and the system of taxation also came into existence.
While discussing the question of land disputes, Kautilya's remarks clearly indicate the private ownership of land. He states that the land disputes of a particular place are decided by the villagers even by majority opinion. Only when the dispute is decided in favour of the neither of the disputing parties such land would go to the State. Thus, it becomes clear that private ownership was an accepted fact. The fact that the people could sell their land or dispose it off in any other fashion would confer on them total ownership. Recognition of right to mortgage or sell is a clear proof of private ownership. This is what Kautilya does when he says that one is "free to mortgage or sell" the land he cultivates.

We notice the existence of the same system in the period of our study also. We have copious references in inscriptions to the land-grants by the rulers and other authorities and private individuals, which also indicate private ownership of land. An inscription of Chālukya Sōmeśvara I dated 1054 A.D. states that when certain individuals made a grant of land for maintaining a feeding house for the travellers, they purchased the grant-land from the Mahājanas of that place. An inscription of Vikramāditya VI says that the king purchased a land for two hundred golden Gadyāṇas for making a grant. An inscription of Sōmeśvara IV dated 1215 A.D., actually refers to the sale of land by an individual named Āchayya.
for a price of 52 Gadyāṇas of Lokkiguṇḍi mint. The purchaser was Chandrabhūṣanadēva, the āchārya of the Grāmeśvara temple at Maṇigundage. In another place in the same inscription it is stated that the same āchārya purchased another piece of land at the village Bāmanahāḷi from an individual of the village Hūḷi, named Īśvarabhaṭṭopādhyāya by paying 60 Gadyāṇas of the same Lokkiguṇḍi mint. It is interesting to note that this land was originally given as a gift by the king himself.

An inscription of 1191 A.D. clearly refers to the practice of mortgaging the land. An inscription of a later period (i.e. 1469 A.D.) also vindicates this position when it states that a particular donee was given a grant of land on condition that the grant land was not to be sold within 12 years of the grant. All these go to show that private ownership of land was a recognised fact. However, as pointed out earlier the State always had the ultimate right over the land of the entire State. That is how even when ownership was invested in the individuals, the king could confiscate a land from a cultivator for non-payment of tax or for misusing the same. In this context it is worthy of note that Jayakeśi, the Goa Kadamba chief withdrew the land donated to a brāhmana named Padmanābha Vaiṣṇava who indulged in misappropriating the temple ornaments entrusted to him. These ornaments were produced at the cost of 500 Niśkas and were meant to be used at the time of worship of the god Narasimha.
Taxation on agricultural land and produce anticipated a systematic survey of land, classification of varieties of land, land measurement and fixing of units of land etc. There is good reason to believe that all these practices were current in the period of our study. In fact it is well-known that these practices came down from very early times, as early as the Vedic texts, to the measurement of land, classification of types of land etc. Kauṭilya makes a clear reference to the measurement of land and also to maintaining the record of the same. Inscriptions of the period of our study contain copious references to the different types of lands identified on the basis of nature of soil, its fertility, irrigation facilities and so on which go to show that the principles laid down by the theorists were put into practice by the successive States.

The region coming under our study generally enjoyed a tropical climate and moderate rainfall excepting the coastal belt where it is heavier. The soil mainly is of three types such as Deccan trap soil, black soil and red soil with the admixture of latter two, in some areas. The black cotton soil, spread over in Belgaum, Dharwad, Bijapur and Raichur districts in Karnataka and the districts of Marathwada, Solapur, Ahmadnagar and Pune districts in northern Maharashtra, produce cotton, wheat, jowar, chilly and groundnut. The red soil in the other parts of the
region produce jowar, groundnut, chilly and pulses. The coastal and the Malnad regions which witness heavier rainfall and cooler climate mainly produce paddy, sugarcane, cocoanut, betel leaves and arecanut. This is also true of the areas with the irrigational facilities through the major rivers like Gōdavarī, Kṛṣṇā and Tungabhadrā such as southern Maharashtra, north-western Karnataka around Belgaum and also parts of Raichur and Bellary districts. The areas of the Kāverī delta in southern Karnataka and the Malnad regions of Chikamagalur, Shimoga, Hassan and Mysore districts, may also be associated with this phenomena. With this background we will now try to examine the situation in the period of our study.

Types of Land

Depending on the colour and the nature of the soil, the land was classified into different types as Kariya nela or Ere bhūmi (black soil,) Kemgādu or Kisukādu (red soil) and Maṇala keyi or Harala keyi (sandy soil). In relation to fertility also these three types, stood in the descending order. This is how an inscription of 996 A.D. classifies Kariya nela i.e. black soil as Uttama (Uttama Kariya nela) or the best. It also mentions Madhyama and Kanistha i.e. the middle and the lower type of land but without specifying the colour and nature of the soil. Generally in today's parallels also they stand in the same
relation in relation to fertility. These terms figure in numerous inscriptions of the period.

There are some other terms denoting types of land figuring in other inscriptions. They are:

1) **Gajde, Gardde, Gadde** standing for wet land in an area of heavy rain where generally paddy is grown.

2) **Kalani** : The term probably stood for a paddy field.

3) **Kummari** : The term said to be the land brought under cultivation by clearing the forest.

4) **Beldale** : **Berddale, Beddale** : The meaning of the term is not clear. But the context indicates that they stand for dry land.

5) **Nirmannu**, **Nirubhumi, Niruvali bhumi** : Irrigated land.

6) **Makki** : The term possibly stands for rice field without irrigation.

7) **Moge, Moke** : The terms are possibly same as **Makki**. In one place the term **Kemmoge** occurs indicating that it was a red soil land

(Kem > Kempu means red)
8) **Tōta**\(^{32}\): It generally means a garden, as for example, **Pūvina tota**\(^{33}\) or **Hūdōta**\(^{34}\) i.e., a flower garden. But it stands for a grove also. For example, **Aḍake tota**\(^{35}\) (arecanut grove) and also for a sugarcane farm i.e. **Karvina tota**\(^{36}\). The term also used in connection with betel-leaf plantation.\(^{37}\)

**Units of Land**

Just as deciding the nature of soil and relative productivity was necessary for the purpose of assessment of tax, it was also necessary to fix the units of land for fixing the rates of taxes. In the inscriptions of the period of our study references are found to different units of land, big and small. It is to be noted that the theorists like Kautilya do mention units of land and their measurements, such as **Rajju**, **Paridēśa**, **Nivartana** etc. But it is interesting to note that in the kingdoms in the period of our study, indigenous i.e. Kannada terms were developed to denote such units, though Sanskrit records do use the word **Nivartana** used by Kautilya. The most common terms denoting the units of land in the inscriptions of the period of our study are **Mattar** and **Kamma**. The former has many variants as **Matta**, **Mattal**, **Mattalu**, **Mattaru**, etc. and the latter also figures as **Kamba**, **Kambha** and rarely as **Karma**.\(^{38}\) In the Sanskrit inscriptions it figures as **Stambha**.\(^{39}\) Another term **Hāda**\(^{40}\) also occurs in the
inscriptions though not as frequently as the other two, as a unit of land. Obviously this is the Kannada version of the Sanskrit word Pāda indicating a quarter. An inscription indicates that the Mattaru was the biggest unit, Hāda was next smaller and the Kamma, the smallest. This inscription also indicates that 25 Kammas made a Hāda and 4 Hādas constituted a Mattar. Thus, Hāda was a Pāda or 1/4 of a Mattar and 100 Kammas made a Mattar.

As noted above, Nivartana figures from as early as the days of Kauṭilya. It figures in the inscriptions of the period of our study also. According to Kauṭilya three Rajjus made a Nivartana. But basically it meant "the extent of land bounded by a line travelled by a person starting from a particular point and coming back to it within a specified time". Probably Nivartana was equivalent to a Mattar. Some modern scholars have tried to equate these with modern terms of measurement. But they are merely speculative. These units of land were common throughout the Deccan in the period of our study.

Measurement of Land

The term Rajju used by Kauṭilya to denote a unit of land indicates that Rajju or rope was used for measuring the land. The Jātaka stories mention an officer 'Rajju-gāhaka-amachcha' who was supposed to be an officer holding a rope thereby indicating a 'surveyor of land'. Such a
term does not occur in the sources of the period of our study. They show that Danda or a pole or rod was commonly used for measuring an agricultural land. In fact the practice of using a Danda for measuring land is as old as the Vedic times. Kautilya also mentions Danda as a unit of measurement.

The inscriptions in the period of our study use the terms Danda, Gale or Ghale and Kolu for denoting a measuring rod. They figure as Alateya Kolu or Alateya ghale i.e. the measuring rod or pole. It is to be noted here that though the units of land mentioned above figure throughout the region during the period of our study, the sizes of these poles were not uniform throughout. Poles of different sizes were used in different areas for measuring and fixing such units. This is best illustrated in the expression 'Tad-deśa-prasiddha-danda' i.e. (measured) by a pole in use in that particular region.

Piriya Kolu or Hiriya Kolu figuring in several inscriptions of this period and denoting a major or bigger pole, pre-supposes a shorter one. In fact an inscription of about 11-12th century A.D. refers to a Kiriya Kolu or a small pole. This is best illustrated by numerous references in inscriptions to the poles of different sizes. Normally the length of such poles was fixed by the number of spans they covered. For example, we have references
to such terms as Muvatteradu āṇa ghale, Ippattelu āṇa ghale, Nālku āṇa Kōlu, Nālvatteradu āṇa ghale and so on. This means that these respective poles measured 32, 27, 4 and 42 spans each. A span normally measures 9 inches. Usually it is stated in inscriptions that a specific number of Mattars of land measured by a particular pole were granted to a temple, for example, Śrī-Bhōgēśvaradēvargge ānga bhogake yirppatemtu āṇa galeyoram biṭṭa mattaru, Ippattanāl-āṇa kōlalu koṭṭa mattar eppatteradu.

It is interesting to note that the shortest pole we come across in the sources at our disposal measured three spans (Mūru āṇa Kōlu) and the biggest one, 64 spans (Aravattunālā ěṇa ghale).

Sometimes the length of the measuring rod was decided by Māru or the length between the tips of the figures of both the out-stretched arms. Thus, for instance an inscription of 1204 A.D. speaks of a 4 mattar - field measured by a pole of 11 māru (Hannoṭu māra galeyalu gadde mattaru nālku). More interesting is the reference to a pole called Nālku māru ottōḷa gale meaning a measuring pole, measuring 4 Māru and one arm (ottōḷu-ōṭdu tōḷu i.e. one arm). An inscription states that certain pieces of land were granted to a god by measuring them with this pole. Taking the average height of an individual as
6 feet, one Maru roughly works out to be 7 feet long. In that case an eleven Maru pole would run up to 77 feet in length. It becomes difficult to imagine as to how it was handled. On the other hand, as noted above, there was as short a pole as the one measuring 3 spans i.e. about 27 inches long. While there would be no difficulty in there being a rod of this size, one wonders how it could be used to measure big areas. Again there are references to Pada or Mettu or human foot being used with reference to a measuring pole. For example, an inscription of 1288 A.D. mentions a pole of 48 human feet (Nalvattentu mettina gale). There is another reference to a similar pole in another inscription as Nalvatteṇṭu metṭina gadisida gale. A human foot is normally taken to be 9 inches long. In that case this gale would measure 432 inches or 36 feet long.

Normally hand or Hasta is not used in measuring agricultural land. As will be seen below it is predominantly used for measuring house-sites. But we have two references in inscriptions which indicate that it was used in this connection also. For example, an inscription of 1239 A.D. refers to a Vṛtti or gift-land measuring 150 hands (Kai) (Devalyada Paramanina hastadim kai nūraiavatu). It means that this kai as a measuring rod had a standardised length prescribed by the temple. There is also a reference to Rāja-hasta which means a standardised length for a Hasta.
or hand approved by the king.  It only means that the length of this Hasta as a measuring rod was not just 18 inches as of a normal Hasta i.e. a cubit or a Moja in Kannada, because that would be too small a measurement. For example, an inscription mentions a grant of a house-site measuring one Kai (Ekkai) in breadth.  This would be too small a size for a house. Thus, though the word Hasta or Kai is used, its standard measurement must have been bigger. It may also be noted that Hasta as a land measure figures in the Arthaśāstra of Kauṭilya and many other works.

Another point to be noted is that such measuring poles were many times known by the name of the places, gods or individuals. For example, we have references in inscriptions to Kachchhavīya gale i.e. pole of Kachchhavi i.e. modern village Kachavi in Hirekerur taluk of Dharwad district, Navilgunda kōlu, the pole belonging to Navilgunda i.e. modern Navalgund, a taluk place in Dharwad district, An̄gīgere-gōlu i.e. a pole belonging to An̄gīgere i.e. modern An̄gigeri in Gadag taluk of Dharwad district and Kōgaliya gale, a pole belonging to Kōgali i.e. modern Kōgali in Harapanahalli taluk of Bellary district. There are many other examples of this type in the inscriptions of the period of our study. Though it is not known as to what was the length of such poles, it is obvious that they were used as standard measuring rods in those respective
places. Similarly there is also a reference to Kūndi-
dēśa-danda i.e. the rod of Kūndi-dēśa. Obviously this
measuring rod was used in the whole of Kūndi-dēśa. Kūndi-dēśa was a prominent province in all the kingdoms
of the period of our study. It roughly corresponded to
the parts of Belgaum and Kolhapur districts. Kūndiya-
kōlu figuring in an inscription of 1204 A.D. obviously
refers to the same pole. Kūndi-danda figuring in an
inscription of 1126 A.D. also represents the same pole.
Another example of this type is Edenādu danda-māṇa figuring in an inscription of 1194 A.D., means the measuring rod
used in Edenādu. Edenādu figures as Edenādu-70, a small
sub-division in the province of Punnādu-6000 which covered
Mysore and Coorg districts in the Karnataka state. Edenādu
formed a small district in this division.

As mentioned above, there were poles named after
deities also. The following examples may be noted:

Sogala Dighēśvaradevara kōlu, pole of god
Dighēśvara of village Sogala.
Kannēśvarada kōlu, pole of the temple of
god Kannēśvara.
Māṇikeśvarada kōlu, pole of the temple of
god Māṇikeśvara.

These poles were dedicated to the prominent deities
of the places in which they were situated. The places
however, are not specified.
In this connection it is worthwhile noting two other terms Navila kōlu and Navila mattaru figuring in the inscriptions of 1099 A.D. and 1119 A.D. respectively. Looking to the context that the grant was made in the presence of an ascetic of Svāmi Kārtikēya-tapōvana in both the cases, Navilu i.e. peacock in these terms can be associated with god Kārtikēya whose vāhana was peacock. Thus, these poles were dedicated to the god Kārtikēya whose temple is situated near Sandur in Bellary district. The inscriptions mentioning these terms are also found in this region only.

Some poles were named after prominent individuals like the kings and chiefs or even after their titles. Viṣṇuvardhanana gāle or the pole of Viṣṇuvardhana is an interesting example of this type. It is difficult to identify this Viṣṇuvardhana with his famous namesake of the Hoysala dynasty. Though he was a senior contemporary of Chālukya Jagadekamalla II to whom the inscription mentioning this name, belongs, he was yet to establish his authority over this area. Thus, there was little chance of his being recognised as the ruler and name the measuring pole after him in the Chālukya kingdom. On the other hand this Viṣṇuvardhana can be identified with the earlier king Vikramāditya VI, who was the most famous of the Chālukya kings. He is described as the seventh Viṣṇuvardhana in the family (Saptamō Viṣṇuvardhanah) in an unusual Sanskrit
couplet engraved on a **phalaka** borne by a bedecked lady in a sculpture on the outer wall of Jalasangi in Gulbarga district.  

_Gangana gale_ mentioned in the inscription of 1092 A.D. is a pole named after a chief of that name.  

Another example of this type is found in an inscription of 1269 A.D. in which **Bāchavadeyara kōlu** i.e. a pole named after an individual Bāchavoḍeya is mentioned.  

**Malapahāriya kōlu** figuring in an inscription of 1028 A.D., **Drohara mallana kōlu** figuring in an inscription of 1178 A.D. are the examples of the poles being named after the titles of the heroic chiefs. **Mulugundada Mallahara Māriya kōlu** is an example of the same type but specifically referring to a hero from Mulugunda, now a small village in Gadag taluk of Dharwad district.  

**Dānachintāmaṇiya ghaḷe** is another interesting example of this type. **Dānachintāmaṇi** means a 'generous donor', but it was specifically applied to the famous lady Attimabbe, the wife of a chief of Lakkundī. She was a pious Jaina devotee and known for her generous deeds. She is said to have got copied a Kannada literary work **Śāntipurāṇa** written by a famous Kannada poet Ponna.  

It is no wonder therefore, if a measuring pole was named after this great lady. Perhaps the pole was in use in Lakkundī itself.

There was another method of fixing the size of the land, not through the linear measurement as seen above but depending on the sowing capacity of the land. Thus, we
have references to **Ir-kanduga mannu**

i.e. land with
capacity of sowing 2 **khanduga** of seeds, **Pattu kolaga veveya galde**
i.e. land with a capacity of sowing 10 **kolagas** of seeds, **Figula**
i.e. land with the capacity of sowing 5 **kulas** of seeds, **Eradu khanduga vede galde**
i.e. wet land with the sowing capacity of two **khandugas** of seeds. There are numerous references of this type in the inscriptions of the period of our study. A later inscription of 1401 A.D. best explains this phenomena when it says **Yippattu khanduga bīja bittuva bhūmi**
i.e. area of land sufficient for sowing twenty **khandugas** of seeds. **Khanduga** meant a corn-measure.

Likewise the plough-share and associated instruments came to be used as a unit of land measure. **Hala** or plough for example, was used for this purpose from very early days in our history. The Hirahadagali plates of Sivaskandavaran of c.3 Cen. A.D. mentions a land measuring 100000 ploughs (Hala-sata sahasra). The inscription of the Ikṣvākus of 3rd Cent. A.D. also mention this measure. Mahalingam explains this term as "a particular piece of land which could be conveniently cultivated with a plough and a pair of bulls within a given time". It has been suggested that **Hala** could be equated with 5-8 modern acres of land. But this is only a speculation. Inscriptions of our period mention **Kunte** as a measure of land. **Kunte** is also an agricultural implement as big as
plough (which is known as Rante in Kannada) is used for sowing purpose. An inscription of 1122 A.D. mentions a grant of land measuring 2 kunte. A later inscription of 1379 A.D. mentions Kurige an identical agricultural implement as a land measure. Interestingly in Karnataka Kurige stands for a unit of land like acre even today.

Attention may be drawn to a term 'Sad-dhama-danda' which was used for measuring a land for grant purposes. The meaning of the term is not clear.

The above discussion shows that though the system of measuring the lands and fixing the units was in practice, no uniformity was maintained in this connection. There are indeed references to such terms as Raja-mana i.e. measures approved by the king. They only suggest that different poles of different sizes in vogue in different regions were approved by the king. There is also a reference to Gauduvanyada kolu in an inscription of 1228 A.D. It reads Gauduvanyada Kolinal-aledu i.e measuring by the rod approved by the Gauda or the chief of the village.

**Boundary Stones**

Setting up of boundary stones to demarcate the units of land was an essential aspect of measurement of land and assessment of taxes. The Arthasastra of Kauṭilya,
Manu and other Smritis also discuss the method of demarcating the boundaries between the villages and also the boundaries of the agricultural land. In the period of our study, the inscriptions mention the demarcation of the grant land in numerous instances. Rivers, hills, streams, big trees, boulders and such other natural phenomena did from the demarcating marks but when such phenomena were not there boundaries would be fixed by erecting stones just as in the modern times. We have several references to such erection of stones in the inscriptions of the period. Such stones were known as Ellegallu, Gadiya kallu. Since they pertained to the religious grants, they were also known as Dharmmada kallu. Interestingly, one peculiar phenomenon in this respect was to engrave figures on such stones. We get such references in relation to the demarcation of lands granted to the temples, jaina basadis, individuals and so on. Naturally therefore, the figures on such stones would indicate the religious affiliation of the grant. For example, when a grant was made to a Śaiva temple, stones fixing the boundaries of such lands were called Linga-mudreya kallu i.e. the stone bearing the figure of a Śiva-linga. Many such stones actually bearing the figure of a Linga are discovered. Nandiya kallu is also an example of the same type, obviously bearing the figure of Nandi, the vāhana of Śiva.
Another type of stone was known as Vāmana-mudreya kallu. Such stones contained the figure of a short brāhmaṇa holding an umbrella in one hand and a water jug in another, representing the Vāman-avatāra of Viṣṇu.  

Another example of this type was Chakra-kallu. An inscription of Hoysaḷa Narasimha III dated 1309 A.D. speaks of a grant of land demarcated by Chakra-kallu to god Prasanna-Mādhava. Since it was a Vaiṣṇava grant, it can be suggested that the figure of Chakra engraved on the boundary stone represented the āyudha of Viṣṇu. 

More explicit example of the same type is Śāṅkha-chakrada kallu figuring in another inscription of the same king recording a grant of land to the same deity. 

We may note here some more stones of such type:

Ādityana kallu, stone bearing the figure of Sun.
Chandrana kallu, stone bearing the figure of moon.
Kavileya kallu, stone with a figure of a cow.
Kinnari-gal, stone with a figure of a nymph.
Padmāvatiya kallu, stone bearing the figure of Padmāvati Yakeśi indicating a Jaina grant.

There are also references to such stones as Triśūlada Kallu, Basavaṇa mudreya Kallu and Basavanta-kallu in the inscriptions of the Vijayanagara period.
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6. *KI* VI, No.9
7. *SII* XX, No.93 (*Nūru-mattar-keyyuman-innūru gadyāna ponnām koṭṭu koṇḍa mattar nūru*, line 54)
8. *KI* V, No.32
10. *SII* XV, No.151
11. *EC* VI (Rev. Edn.), pp.163
12. *KI* V, No.63
13. See Gopal M.H, *Mauryan Public Finance*, p.64, f.n.40
14. *Arthaśāstra*, II.35.2, Kangle's translation
    Part III, p.195-6
15. *SII* XVIII, No.41
16. For example, *SII* XVIII, No.44, 1019 A.D.
17. *Ibid.* No.133, 1127 A.D.
19. Cf. Battada mannu i.e. paddy field (EC III (Rev.Edn.), Gu.171
20. SII IX pt.I, No.11 ; EC VII (Rev.Edn.), Ng.149, 776-77 A.D.
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31. SII IX pt.I, No.337
32. KI V, No.18, 1119 A.D.
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34. KI IV, No.38, 1187 A.D.
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   1160 A.D. (Arasar-ele-dōta) ; Ibid. I, No.30, 1222 A.D.
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38. *KI* V, No.20, 1125 A.D.

39. *CII* VI, No.54, 1150 A.D.

40. *EC* VII (Old Edn.), Sk.227, 1200 A.D.

41. *Ibid.* VIII (Old Edn.), Sb.135

42. *Arthaśāstra*, II.20.23

43. Mahalingam T.V, *South Indian Polity*, p.155

44. Ritti Shrinivas, *The Śeũṇas*, p.231

45. Kher N.N, *Agrarian and Fiscal Economy*, pp.52 ff

46. *Ibid.* p.50 ; Rājūka figuring in an Aśokan edict is sometimes supposed to denote this officer. But the context in the edict shows that he was a judicial officer.

47. See Gopal M.H, *Mauryan Public Finance*, p.64, f.n.40

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50. *EC* VI (Old Edn.), Tk.83


52. *KI* V, No.52, 1087 A.D.


54. *BI* IV, p.65

55. *SII* IX pt.I, No.159, c.1092 A.D.
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57. Ibid. XX, No. 247, 1087 A.D.
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59. SII XI pt. I, No. 63, 1026 A.D.
60. KI V, No. 21, 1125 A.D.
61. SII IX pt. I, No. 104, 1046 A.D.
62. Ibid. No. 230, 1134 A.D.
63. KI IV, No. 1
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81. KI VI, No.73, 1228 A.D.
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83. SII XVIII, No.96, 1089 A.D.
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89. Ibid. XX, No.219
90. Ibid. XI pt.I, No.65
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92. Ibid. XI pt.II, No.152
93. Ibid. XV, No.596, c.12th Century A.D.

95. SII IX pt.I, No.18, 883-84 A.D.

96. Ibid. No.101, 1045 A.D.

97. EC IX (Old Edn.), Ht.86, 720 A.D.

98. SII IX pt.I, No.99, 1044 A.D.

99. KI VI, No.62

100. EI I, p.6

101. Ibid. XX, p.18


104. Ritti Shrinivas and Shelke G.C. *Inscriptions from Nanded district*, No.23 and *Introduction* p.LVIII

105. KI VI, No.60

106. KI IV, No.54, 1245 A.D.

   Ibid. XI pt.I,No.41, 969 A.D ; Ibid. XVIII, No.44, 1019 A.D.

108. KI VI, No.73


110. Cf. *Méreyal náṭṭa kallu* (SII XX, No.144, 1166 A.D.)

111. EC IV (Rev.Edn.), Ch.302, 1536 A.D.

112. Ibid. VIII (Old Edn.), Tl.133, 1403 A.D.
113. SII VII, No.213, c.12th Cent. A.D.

114. See for example, Linga mudreya nālkuṁ kallu (SII XX, No.206, c.12th Cent. A.D.); Śāsanada lingada kallu (EC XI (Old Edn.), Gl.10, 1054 A.D.); Jyēṣṭha-Linga-bhūmi (SII XX, No.3, 6th Cent. A.D.); Lingada kallu (KI I, No.17, 1055 A.D.); Linga kallu (Ibid. No.25, 1186 A.D.); Tat-sīme nālkuṁ dikkinolaṁ lingada kallu (SII XI pt.I, No.152, 1103 A.D.)

115. EC VII (Rev.Edn.), Ng.61, 1138 A.D.

116. KI IV, No.54, 1245 A.D.

117. EC VII (Rev.Edn.), Ng.76, 1309 A.D.

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119. EI XVI, p.56, 1053 A.D.

120. Ibid.

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122. Ibid. p.48, 1147 A.D.

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