CHAPTER V
STRUCTURE OF ADMINISTRATION

It does not need a researcher to infer that the health and happiness of a society depend on the basic economics of the communities—at the familial and at the societal levels. The surest indicator of the socio-political system emerges, however, only when a close study is conducted on the revenue structure and administrative set up. As regards the socio-political and administrative system a researcher comes across a rich haul of details, pertaining to this land in that given period. A survey of the same promises to offer many insights on the general condition of the South Kanara in the sixteenth, seventeenth and eighteenth century. What is proposed here is such a responsible scrutiny.

General Administration:

The term general administration may be defined as the management of public affairs within a territory controlled by respective ruling powers. South Kanara has always been an important administrative unit since the establishment of Alupa political hegemony. ¹ For the sake of administrative convenience the region was called Nadu, Vishaya, Seeme, Ventya and so on at different times by different ruling dynasties in South Kanara. The word Nadu and Vishaya found in the region particularly gleaned from the epigraphs which show that administration was well organized in the period under study starting from Vijayanagara Period. ² The nayaka was the administrator of the city and adhikari (atikari) of the Nadu. There were many other officers like madhyastha, athvane, appanekara, stala-adhikari,
Vijayanagara rulers had control over several nuclear zones and South Kanara was one of the economically prosperous regions. Most of the foreign commerce of the region with the western world went through the ports of South Kanara like Mangaluru, Barkuru, Bhatkal, Basruru, Baindur and Honnavara. The Arab and the Portuguese Merchants had established their trading centres here. More than that, for the defence of the empire, they imported horses from Persia and Arabia through these ports. It was due to these reasons that South Kanara was integrated into the political structure of the extended Vijayanagara Empire in 1345 A.D. As a result of which there was a revolutionary change in the political, social and economic conditions of South Kanara.

The revolutionary change that came about in the political field was the division of the South Kanara into two administrative units called Barkur Rajya and Mangaluru Rajya. The two towns Barkuru and Mangaluru remained the headquarters of the newly created segments and all the political matters were transacted from those places. There is sufficient epigraphical data to prove the relationship between the centre and the segments. Further it reveals that the new imperial administrators fostered and freely associated themselves with the existing administrative institutions; there was one important shift in the region's political set up in that South Kanara, for the first time in its long history, came to be ruled, not directly by the king, but by his representatives. The Vijayanagara rulers appointed two officials called central representatives to supervise these two segments. 

On certain
occasions only one representative supervised both the segments. This system of political control of South Kanara continued up to 1565 A.D.

In this connection two points become clear. First, the royal representatives held the two segments directly from the Vijayanagar ruler. Secondly, non-tuluva persons were appointed for efficient supervision and maintaining peace in this part of the region.

Then there were the local principalities like the Haduvalli, Nagire and Kalasa-Karkala rajyas which were situated within and also beyond the bounds of the above two rajyas. Besides, the region was also divided into a number of subdivisions known as the nadu. Vijayanagara epigraphs contain references to Paduvakona-nadu, Bayidura-nadu, Udayangala-nadu, Tilugadiya-nadu, Kadaba-nadu, Nalavatta-nadu, Kabu-nadu, Mungi-nadu, Vandalakeya-nadu, Kantarada-nadu, Haru-nadu, Khande-nadu and Bandampalli-nadu. 

The local chiefs enjoyed titles like Mahapradhana or Mahamantri. These titles suggest the importance of the region in the eyes of the emperor. The words Mahapradhana, Mahamantri, Dandanayaka, Odeya, denotes no doubt their dependency. The average period of the Supervisor of the local segments was less than a year or two. The main reason for this seems to be that the emperor did not wish to keep any officer for a long time for the fear that it would involve them in misuse of power. Malayudandanayaka (1445-65 A.D) and Shankaradeva Odeya supervised for a longer stay because of their loyalty to the crown and their meritorious services to the empire.

Further, some persons were appointed to the same posts for more than a stipulated period. For example, Mallappa Odeya supervised the Barkur Rajya for eight years from 1386-91 A.D and 1395-96 A.D. There was also
an internal transfer of officers from Barkur to Mangaluru and Mangaluru to Barkur. For example Basavanna Odeya who supervised Barkur Rajya from 1400-1403 A.D was also found ruling over Mangaluru Rajya from 1403-1404 A.D. It is interesting to note that in the long list of the representatives of the paramount authority, we come across the name of a Muslim. His name was Ekadalakhana and he was appointed by Sadashiva Raya over Barkuru Rajya in 1551 A.D. From the reign of Krishnadeva Raya only one Royal representative was appointed to look after the two rajyas. Another important change took place during the reign of Sadashiva Nayaka. During his reign the entire South Kanara was transferred to the Keladi Nayaka as Amara Magani. It means that South Kanara was subjected to the sub-infeudation process. Because Keladi Nayakas were Amara Nayakas of the Vijayanagara empire, they directly came under the control of the emperors. But the chiefs of the South Kanara accepted the sovereignty of the Keladi Nayakas, and as such they were subjected to sub-infeudation.

The feudal political system was very well organized in South Kanara region. The Samantas of Kalasa-Karkala, Nagire, Haduvalli were very prominent. Banga, Chauta, Madda-Heggade, Kinnika Heggada, Agila etc., were small feudal chiefs of South Kanara. These feudal chiefs held territories of varying sizes. The chieftains of Kalasa-Karkala, Nagire and Haduvalli were very powerful and held large tracts of land. Of which the local chiefs of Kalasa-Karkala, generally held lands above the Ghats, the other chieftains held small tracts of land in the region. The semi-independent position of these chieftains was not disturbed by the Vijayanagara authority, once they expressed their loyalty.
The royal representatives were required to perform certain duties for the empire. They had to keep a close watch on the activities of the chieftains, because some of these chieftains were very powerful and they were controlling different parts of South Kanara regions even before the establishment of the Vijayanagara authority. It was due to this reason; the Vijayanagara authority never disturbed them and only expected from them their loyalty and annual tributes. Further, the Vijayanagara rulers kept these chieftains in good humour and employed their services in the governances of South Kanara. 12

The most important work of the central representatives in Barkur and Mangaluru was the maintenance of law and order. It was also their duty to see that all the chiefs of South Kanara region paid their tributes to the Vijayanagara authority. In this matter, on many occasions, many chiefs began to show disloyalty to their supreme authorities. For example, Choutas, one of the dominant local chiefs of Puttige and Mudabidre 13 rebelled against the central authority. At that time Mahapradana Mangappa Dandanayaka with the help of Nagare chief by name Haivarasa suppressed the revolt of the Chouta. When the Nagare army was coming back the Choutas again attacked and in the final engagement that took place Jakkanna Nayaka and Timmanna Nayaka, the two army chiefs lost their lives. At that critical juncture Mangappa Danda Nayaka, the royal representative entered the field with an additional reinforcement and inflicted a crushing defeat and brought them under the control of the imperial power.

In the year 1348 A.D. Annappa odeya, the royal representative of Mangaluru, started his invasion of Nagare and defeated its chief Bairadeva Odeya and brought him under his control. 14 The reason for the invasion
seems to be that Bairadeva disobeyed the sovereign authorities and he was defeated.

In 1465 A.D. Pandarideva was the royal representative of Barkur. At that time the people of Niruvara village refused to pay the taxes to the government and he had to take action against these people. In the meantime the Vijayanagara ruler sent Ramachandra Dandanayaka to Barkur who settled the problem and informed the people that they should pay the taxes regularly and the people promised to do the same. 15

The above example clearly indicates the responsibility of the central representatives in the general administration of Mangaluru and Barkuru. In each case the revolt was suppressed and the rebellious chief was brought under the control of the central authorities. Thus the royal representatives always cast their watchful eyes on the activities of the feudal chiefs. In fact, they were watching the movement of these local chiefs, because at any time, they might have posed problems to the sovereign authorities. The Vijayanagara rulers with the main purpose of controlling these local chiefs in the region appointed their representatives or governors in Mangaluru and Barkuru rajyas.

As long as the central control was strong, the local chiefs remained loyal to the Vijayanagara rulers. But the moment the central authority became weak; these chiefstains began to press for independence. For example, in 1494 Devarasa Odeya taking advantage of the confusion at Vijayanagara asserted his independence and assumed titles Maharajadiraja and Rajaparameswara. 16 Further, he personally led the army and attacked Goa. However, he was not able to defeat Mukundaba of Goa. The activities
of Devarasa (Nagara chief) clearly indicate his disloyalty to the sovereign authority.

Krishnadeva Raya after assuming power once again brought all these chieftains under his control. At that time, Devaraya II son of Devaraya Odeya was the chief of Nagare, and he has mentioned in his inscription that Krishnadeva Raya was his sovereign power. 17

From 1515 A.D to 1516 A.D Bairava V was ruling over Kalasa-Karkala fiefdom. The chieftain became very powerful and unfurled the standard of revolt against the sovereign authority. Under the circumstances, Krishnandeva Raya personally led the army and defeated Bairava V. After this victory, he proceeded to Mangaluru. 18 Later on the sovereign authority showed mercy on this chief and returned his fiefdom, before his departure from South Kanara. The Kalasa-Karkala chieftain at the same time accepted the overlordship of the Vijaynagara ruler. Further, he has mentioned in his inscription dated 1524 A.D that Krishanadeva Raya was his sovereign lord. 19 All these examples corroborate the facts that when the central power was very strong, the chieftains in the region were very loyal and obeyed them very sincerely.

The second important function of the royal representative was that whenever relations were strained between two or more chieftains in the regions, they offered their mediation and settled their differences. In some other cases, whenever disputes arose between the different groups or sections, they made sincere attempts to settle the disputes between the groups. This was very important from the point of view of controlling the regions. For example, in the year 1474 A.D when Vittarasa Odeya was the governor of Barkur and Mangaluru, a quarrel started between the Settikar of
Barkur and the people of Nidambur and the Mudiles over dry land. At that time the central representative enquired into the disputes and settled it to the satisfaction of both the parties. In another case, the three chieftains namely, Kunda Heggade, Dugganasevita Madda Heggade and Kinneya Heggade signed an agreement in 1476 A.D during the time of Vittarasa Odeya stating that they should give up the mutual hostility hereafter. Probably they did it at the insistence of the royal representative. Till then they were fighting one another for one reason or the other.

The royal representatives at Barkuru and Mangaluru were not expected to intervene in the day-to-day affairs of the people or the merchants without any valid reasons. They were appointed only to supervise the activities of the local chiefs in South Kanara. Whenever these royal representatives gave trouble to the people, the sovereign authority came to the rescue of the people in the region. For example, during the reign of Harihara II in 1405 A.D Mahabaladeva was the chief of Barkuru. He intervened in the affairs of the merchants association in Barkur. It was not liked by the merchants of Barkuru. Hence the leader of the merchants association, Chikkanna appealed to the sovereign authority to take action against Mahabaladeva. When the central authority received the petition, he immediately sent Mahapradahana Bachanna Odeya, the governor of Goa ordering him to enquire into the matter and redress the grievances of the merchants. As per the order of the paramount authority the said Bachanna Odeya went to Barkur and enquired the problem of the merchants. After listening to them he came to the conclusion that the action of Mahabaladeva was unwarranted. Hence he compensated for all the losses they had incurred. The paramount authority praised him and later on he was
appointed as the Governor of Barkur and Mangaluru in 1405-06 A.D. At the same time Mahabala deva was removed from the governorship of Barkur. From this instance we may conclude that even the royal representatives from Barkur and Mangaluru were changed as and when they incurred the displeasure of the people and the sovereign authority. Those who served well were promoted and honoured by the paramount authority.

During the time of Devaraya I, Annappa Odeyar was the royal representative of Barkur in 1434-35 A.D. Consequent upon the military camp of Annappa Odeyar at Shivalli the worship in the Udupi temple was stopped whereupon the people gave their petition to Devaraya I, the Vijayanagara ruler, requesting him to restore the worship in the said temple. Immediately, the sovereign authority issued an order calling upon Annappa Odeyar to restore the worship in the said temple. As per the order, Annappa Odeya restored the worship in the Krishna temple and granted some lands for its upkeep. This instance clearly shows that the paramount authority never liked to hurt the religious sentiments of the people. At the same time Annappa Odeya was fortunate that he never incurred the displeasure of the ruler in spite of this event.

In the year 1528 A.D. Vijayanna Odeyer was the central representative at Barkur. While he was engaged in an encounter in a village called Niruvar, some immovable properties of the people were damaged. Immediately, he sensed the feeling of the people. To remedy the grievances of the people he granted money. It clearly shows how the central representative never liked to incur the displeasure of the people. The central power also never liked it. It did all that was in its power with a view to preserving the integrity of the empire.
Another interesting event took place in the year 1550 A.D., in the Koteswara temple in Koteswara. All the people of the region assembled in the said temple for the annual religious ceremonies. But in the meantime, some petty quarrel started between different groups which led to the death of many Brahmans and Sudras. Consequently the sanctity of the temple was polluted and all the functions were stopped. To restore the same in the year 1551 A.D., the central representative at Barkur granted land stating that Dharma may come to the Aliya Ramaraya and Ventadri. This representative was a Muslim named Ekadalakhan. This again shows that the royal representatives were interested in preserving the integrity of the empire. A significant point to observe here is that a Muslim royal representative intervened in the affairs of the Hindu temple and took measure to restore the pooja and other religious ceremonies in the temple. From this instance, we also come to know of the fact that apart from Hindus, Muslims were also appointed as central representatives in Barkur. 25

This explains that in South Kanara there were innumerable local chiefs who actually controlled different tracts and many of them were there even prior to the establishment of the sovereign authority. The overlord looked after the welfare of the subjects and preserved the integrity of the empire. What they wanted was loyalty and regular payment of the tributes to the central authority. On many occasions these chieftains were disloyal to the overlord. Under such circumstances the royal representatives never hesitated to take action against these chieftains. Even whenever these chieftains failed to pay the tributes they promptly took action against them. However, these royal representatives were not expected to intervene in the
day-to-day affairs of the people or against the chieftain. The sovereign authority always came to the rescue of the people in such matters.

Up to the reign of Krishnadevaraya there were two royal representatives in Barkuru and Mangaluru. It was Krishnadevaraya who gave up this practice and appointed only one representative at Mangaluru. It was he who brought many of these chieftains once again under the control of the Vijayanagara Empire. After his death many of them gradually shook off the control of the central authority. During the reign of Sadashiva Raya this region passed into the hands of the Keladi chiefs as Amara Magani.

The governor was at the top of the administrative hierarchy. He was assisted by a council of ministers that had the designation of pradhani. Adhikari was an office held by persons at different levels. We thus hear of nada-adhikari (i.e. the adhikari of a region), Barakura-adhikari, Bidureya-stalada-adhikari etc (i.e the adhikari of a city) and gramada-adhikari (i.e the adhikari of a village).

Officers such as odeya, gramini, senabova, uraluva, heggade, srikarna, and behari and so on played a significant role in the general administration during pre-Vijayanagara period continue to be referred to in Vijayanagara inscriptions. While these officers were generally concerned with village administration, that of the senabova was of different categories. We come across names like nada-senabova, stalada-senabova and the village senabova. He also must have played the role in various guilds and entrusted with the task of maintaining their records. For example paduvakeriya halaru-settikarara senabova indicates that the village headman was also known as nayaka.
Administration under the Nayakas of Keladi:

The Nayakas of Ikkeri were technically feudatories of the Vijayanagar kings and their vassalage is proved by their title Nayaka, the term signifying a captain or Governor. The Nayaka who was appointed in those times, continued to hold the office so long as he was loyal and faithful to the sovereign power. The office became hereditary in due course. With the appointment of Chaudappa Nayaka as the Governor of Keladi Mula Samsthana by the Vijayanagar king, a hereditary line of governors began to rule over the area. They had to maintain an army for the imperial home and render assistance whenever requested by the emperors, besides making them an annual financial contribution.

During the rule of Sivappa Nayaka, the Ikkeri kingdom had reached its heyday and extended over the whole of South Kanara. For convenient and efficient administration the kingdom was divided into many provinces generally known as rajyas and some times known as Mandalas. South Kanara was one of the provinces with its capital at Mangalore. The province was divided into various units. The inscriptions contain references to such divisions; but different divisions are mentioned for different purposes. The names of divisions that occur frequently in inscriptions are the Rastra, Kampana, Hobali, Nadu, Venthe, Sime, Sthala, Pethe and Grama.

The village or Grama was the smallest unit of administration. Necessarily, in it there were some officers to look after the interest of the village. The parupatyagara was one such. The term means an executive officer or a Superintendent of works. He was generally the representative of the king and carried out the executive functions of the Government. He
South Kanara during the Keladi period

- Basruru
- Barkur
- Brahmagad
- Karkala
- Mulki
- Mangalore
- Puttur
- Kumbala
- Bekal

ARABIAN SEA

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collected the local taxes and was the trustee of the grants made by the king. It was to the *parupatyagara* that royal communications were sent.

Another important local officer was the *Adhikari*. He seems to have been appointed in some important cities and villages and each had an *Adhikari*. It seems that grants made by individuals had to be confirmed by him. He could not, however, make grants independently without the consent and co-operation of certain groups and associations. A copper plate record gives interesting details that in 1556 A.D, one Tirumalarasa Madda Heggade, the chief of Kapu, made a grant of land in the village Mailara with the consent of the assembly (*nalinavaru*) communal and professional guilds (*gana pana*) and subordinate officers. Thus in localities where communal corporations existed, the *Adhikari*’s powers seem to have been limited.

The *Gaudike* was another office in the local areas. The kingdom appears to have been partitioned out into *Gaudikes*, which were granted to responsible persons to recover and pay into the State treasury the revenue realized. This office appears to have been made in public, especially in the presence of responsible government officers, obviously to safeguard State interest.

*Senabova* was another important official in the village. He usually recorded the grants made by the king in a register maintained by him and known as the *Senabova’s kadatta*. He discharged many functions of a local character, like protecting the interests of local institutions. In 1656 A.D. Sivappa Nayaka sent a *nirupa* (royal order) to a Timmannna *Senabova* to the following effect, namely since the temple has not been built and the money sanctioned for it misused thus causing unnecessary debt to the *matha*, the said Timmannna and other *Senabovas* were to be held responsible for all
that and that they would have to make good and if they “continued in this
course of criminal conduct” they would be severely punished. 35 It was
probably the same man who in accordance with the order of the queen
granted land of an annual value of 24 ½ varahas with a house site in the
village of Nivane. 36

Revenue Administration:

Revenue structure is one of the striking features in the agrarian set up. South Kanara was basically rural economy and naturally its population depended on agriculture. Therefore the tax derived on land formed was the main source of income to the state exchequer. Similarly the revenue structure of the ruling dynasties had serious repercussions on the lives of the people who were involved in brisk agricultural activities. The rulers who ruled South Kanara made genuine efforts to evolve the revenue collection missionary to protect the interests of the agriculturists. However, the assessment of the land revenue, varied from time to time and from one region to another. In other words, the rulers in South Kanara viz, the Vijayanagara emperors, the Nayakas of Keladi, Haider and Tipu and various local chiefs discarded the traditional system of collection of land tax i.e.1/6 of the production by the cultivators. 37 This was due to the varying needs of their concern. Therefore, the rulers in the region under study evolved their own methods of assessment and rate of revenue depended upon the nature of the fertility of the soil. 38

During the period between 1500-1600 A.D in South Kanara land revenue was the main source of income. The fixed land revenue is known as Siddhaya. All cultivable lands both wet as well as dry lands were assessed on Raya-Rekha and Bijavari. Raya-Rekha was known as “assessment of land
in Kanara under Harihara." 39 and the practice was that it was fixed after survey, measurement and classification of soil. On the other hand the Rayan-Rekha system was rarely practiced in South Kanara during the period under study. 40 Bijavari was the most popular system of assessment. It also means that the amount of seed required for a fixed piece of land. A large number of inscriptions constantly refer to the Bijavari or Bijavari such as Gadde, Bija Gadde, or Bijavari Khanduga 41

Like Siddhaya the rulers of South Kanara collected other forms of revenue such as Samudaya and Kula. The epigraphs of different ruling families reveal that this tax was generally levied in cash and only rarely in kind. 42 Besides, the rulers collected other taxes such as Akara Bidara, Teru, kanike, Noga Hana, Vokkalu Guttige, Bidu Bhatta etc. 43 Occasionally payment of the tax in gold coins known as Honna Teruge or Suvarnadaya was also practiced as evidenced by epigraphs. 44 The religious institutions were stated to be free or taxed low.

Gramakaras, Karanika and Senabova are some of the village officers who assisted rulers in the collection of land revenue. 45 The system was that once in a year all these taxes were collected. However, there was no evidence to prove that this rule was rigidly followed. In order to help the farming communities, some times the land revenue was collected on installment basis. An epigraph in this regard refers an instance Mukandaya in cash. It indicates that the land revenue was collected in three installments. 46 Improved system of maintenance of the revenue account was in Vogue. 47 The revenue department was known as Attavani. 48

One feature to be noted is that the taxation in South Kanara under the Vijayanagara rule was heavy, but the rulers tried to redress the grievances of
the agriculturists caused by heavy taxation or tyranny of the revenue collectors. This has been substantiated by Barbosa. He says *when ever the king came across officials oppressing the people, they were severely punished by the centre.*

The rulers of Keladi had a good revenue system, which, however, cannot be claimed to be in any way original. Like their overlords, the Emperors of Vijayanagar, they too were followers of the *purvamaryade* (ancient usage). During the Keladi period also the land revenue was the chief source of income to the state exchequer. On the basis of the quality of soil the cultivable lands were classified into *Bayalu, Majalu, Makki, and Bagayatu.* A copper plate dated 1675 A.D. refers to the rates of taxation of different types of paddy fields such as *Bayalu and Makki.* In the year 1674 A.D. the rates of taxation on different paddy fields such as *Morabu Bhumi Khandi 15, 1/4/2/, Makki Khandi 10/ and other fields altogether were Khandi 37/2 in the Benavatti village (Udupi). The revenue income of all these paddy fields valued in terms of coinage was *Gadyanas 44 and Hanas 3.* Similar features can be observed in southern part of Mangalore as well. For example one of the *Kadatas*, dated 1707 A.D. refers that in the Badur village of Angadimogaru Magani (Kumbala, Kasaragod, Kerala state) had *Bettu, Majalu, Bayalu* paddy fields and *Bagayatu* land. Each of these had different rates of taxation. The rate of taxation per one *Bettu Mude* was 3 *Gadyanas* and 2 *Hanas*. The total paddy fields yielding 10 *Bettu Mudes* had revenue income of 7 *Gadyanas*. The other parts of South Kanara confirms that the same feature was followed in.

Even though *Bijavari* was the basis in the fixation of the land revenue, the fixation of land revenue on the basis of number of ploughs was in
practice in some portions of South Kanara. An inscription dated 1615 A.D. refers that the *Bijavari* of the paddy field in the Kallakoppa village of the Mahantale *Sime* was 29 *Khandugas* and its original rent was 14 *Gadyanas* and 2 *Hanas*, whereas assessment actually levied in that year was 40 *Gadynas* and 4½ *Hanas* at the rate of 2½ *Gadyanas* and 3¼ *Hanas* per *Gadyana* of the original rent. Another epigraph dated 1624 A.D. records that the sowing capacity of wet land in the Hunsur village in the Sudravada of Srivante *Sime* was 60 *Khandugas* of paddy; its original rent being 20½ *Gadyanas*. But the assessment levied in that year was 82 *Gadyanas* at the rate of 4 *Gadyanas* per *Gadyana*. The ratio between the *Bijavari* of the land and the assessment of the land tax also mentioned in some of the epigraphs. For example the *Umbali Manya* in Kalale village in the Kollur *Hobali* of Masur *Sime* was 6 *Khanduga Bijavari* and the tax levied at the rate of 1 *Gadyana* and 10/16 *Hana*. This reveals that the rulers assessed the land in proportion to its fertility.

Sivappa Nayaka introduced new pattern in the assessment of land which is known as *Sistu (Sist)*. He classified lands according to their fertility by respecting the average yield over a period of twelve years. Regarding the quantity seed sowed, cost of cultivation and of quantity and the value of the produce grown on the fields accurate records were also maintained. Sivappa Nayaka classified the cultivable lands into *Uttama* and consisted of *Yeremisra* (black and black mixed with sand) *Madhyama or bettabis* (high and open red soil or mixed) *Kanisthama* (dark or light sand with springs), *Adhama* (hard, high without moisture) and *Adhamadhamam* (Hot sand, dry and above the level of water). Sivappa Nayaka, taking the wet land having the sowing capacity of one *Khanduga* as the unit, fixed the assessment or
sist for all the five classes of land, with two rates, the highest and the lowest. While fixing this standard assessment he took one Hana as the price of one Khanduga. The highest produce yielded by the unit of land belonging to the first category was 30 Kandugas its value being 3 Gadyanas. The assessment levied on it was one Gadyana. A unit of land belonging to the second category yielded 22½ Kandugas as its highest produce, its price being 2 Gadyanas, 2 Hanas and 2 Hagas. The assessment on it was 7 Hanas and 2 Hagas. The highest yield of the third class of the land was 15 Khandugas, its value being 1 Varaha and 5 Hanas and the sist of 5 Hanas. The fourth kind of land yielded 7½ Khandugas as the highest produce, its price being 7 Hanas and 2 Hagas and its sist 2 Hanas and 2 Hagas. Finally, the unit of land of the last category yielded the highest produce of 3 Khandugas. Its value was 3 Hanas and the sist levied on it was one Hana. Hence, it is evident that one third of the gross produce was taken by the government as rent from the wet land. With regard to the lowest produce also, he fixed similar rates of assessment. 60

From 1618 A.D. onwards the Nayakas of Keladi went on imposing special assessment on coconut and other garden trees. In 1623 A.D. one epigraph states that coconut, bokka and arecanut trees in the Maski village of the Barakuru Sime fetched revenue income of 68 Gadyanas to Keladi Venkatapa Nayaka. 61 Till the end of the Keladi Nayakas rule the pattern was in vogue in South Kanara. 62

In respect of dry land, the Keladi rulers used no measuring rods. 63 But, we come across Kati (a rod of measurement of land and it is equivalent to a pole) in two epigraphs. One of the epigraphs 64 dated 1665 A.D mentions that Kati 110 was valued into forty-four Gadyanas (Praku kati 110
kke lu Ga 44) in the Asoda village of the Nalvatanaddu Sime of Barakur Hobali. Another epigraph dated 1674 A.D. found at the Mallera Matha near Gangoli makes a mention of one hundred twenty six half Kati of land in the Senapura village of the Halasanadu Sime original assessment of which was 50½ Gadyanas and one Hana (Halasanadu Sime Senapura gramadimda Praku Rekha ondakka Kati 126½ kke Kati Ondakke Hana nalkaralu Gadyana 50½). However, Kati, a measuring rod was rarely used.

Besides, land revenue Keladi rulers were depending number of other sources of income to the treasury. According to an epigraph of Bhadrappa Nayaka dated 1662 A.D. the sources of revenue were siddaya, birada (extra cess on garden cultivation of fines), meluvana (mel-hana-uparikara-melavaram: may be the crown’s share of tax, a sort of surplus tax), habbaganike (presents for festivals), besta garike (tax on fishermen), madihadike (tax on wahermen?), divagaraka (Tax on torches of the Huriallee grass like the leaves of palms, sugar cane), banadasoge (Tax on forest produce and the screw pine), haravari vartane (Fees perquisites especially of grain, paid to public servants of a village or town for their support; a tax on grains grown in public lands), udogore (A present of clothes to a couple at the time of marriage), Kasavarga (a tax on brooms), umbali-vartane (a tax in kind from a grant of land to an individual for his subsistence), menasina-cadita (a tax on black pepper), kulabirada (a family tax on garden cultivation or fines), senabovana-vartane (a tax for maintaining village account), manihadavara vartane (a tax for superintending temples, mathas), etc.

Besides them there were other taxes like Arevasi, sthala sunka, sambhanda kanike, fees for executing charter, Mulavisa (tax in market
Further, there was the octroi, which yielded quite a large sum to the rulers of Keladi. Pietro Della Valle noticed how this source was tapped. He says: *(having passed by Banghel (Bhanger) we entered into the great Northern River in which on the left hand is a place where passage boats laden with Merchandise pay a toll to the Ministers of Venkatapa Naieka to whom the circumjacent region is subject.)* The traveller obviously means by Ministers, the customs officers of Venkatappa Nayaka, during whose reign the system of levying toll on each animal load was current. This is supported by many epigraphs; one of them states that in 1606 A.D. having obtained the orders of the king, all the *mahanad settis* gave a *sasana* granting to a Saiva matha a visa on their stock as follows: *(Throughout the kingdom ruled by Venkatappa Nayaka, above the Ghats, on all roads for all animals at the rates of one visa for each animal, we agree to give as Dharma, visa, in all the thanas. Besides Ikkeri, there were a number of thanas in South Kanara where octroi was collected. It is said in an epigraph of 1641 A.D. for instance, that the tax was collected for the benefit of a matha on all articles except tassels, silks, aracanut, pepper, coconut kernels and wood, paddy, ragi, salt, jagary, oil, ghee and such other articles which were permitted to be stored by the matha authorities for the benefit of the six darsanas.)*

Trade in spices prospered well during the rule of the Nayakas of Keladi in South Kanara. The English carried on trade with the rulers of Keladi at Bhatkal on terms of barter exchanging pepper for Arabian or Persian horses and commodities of value like coral, silk and pearls for pepper and money. Peter Mundy gives interesting details of a commercial agreement between the English and the Nayak of Ikkeri. *(His narrative runs as follows:)*
And likewise that he (the officer) see to the delivery of 300 candees (kandis) pepper in trucks of the loads which you are to deliver at the rate of 22 ½ pagodas the candee. And for the surplus arising from the price of the pepper 7 ½ pagodas upon the candee, I have enordered Mange Naig to buy commodities of you for it if you can agree on the price or else money... If you bring good horses of Persia or Arabia I will buy them and paye you in pepper. Likewise if you bring corall silke, perle or anie other good commodities of value, I will paye for them in pepper and money.\textsuperscript{89}

Mundy further records:

For pepper he (the king, assured us that we might finde yearlie between 1500 and 2000 candilles in the port besides the trade of the whole coast each candill conteynainge about 4 kintalls Portuguez (Khandi Candill- Candy was 20 man lbs) and that he would both incourage his subjects in manuring the trees, which of late, in the dead times of trade, they have neglected, and would likewise publish an edict through out his countrie that all the pepper should be for us and none to be exported either by sea or land. For aloath, lead, corall or any other varieties out of Europe, he will take them of in barter of pepper and paye us the overplus in money. From England and China own content, but chieflie (and which for the future we have promised him) horses from Persia and Arabia to which end a ship from that port may yearlie be sent thither in September or October or retaine againe in March the following or soone and to good benefit.

It is interesting to note that in the trade that was carried on by barter if the value of an article was greater than the value of the one exchanged for, it was made payable in money.

Boundaries of land were usually marked out with stones engraved with the figure of the Linga in the presence of the people of the neighboring villages to avoid any dispute.\textsuperscript{90} The revenue income from a village was estimated and the items of expenditure lay down.\textsuperscript{91} Taxes were estimated for
valid reasons like havoc done to lands by floods, dilapidation of villages etc. Delinquency in the payment of taxes was taken serious notice of by the rulers. This may be seen from the fact that Sivappa Nayaka enquired of his aliya (son-in-law) Kencanna in writing, how he had received information that some tenants of the Sringeri matha in the Mangaluru same were playing mischief without making due payments and ordered him to send for them and see that the due amount was paid.

Lands were usually granted by the kings as uttar but when they lost their owners they reverted to the State, which alone could regrant such lands. They were also granted for certain services as the maintenance of boats by boatmen for crossing rivers, or the creation of cattle folds or the laying of plans to protect the people from foreign oppression, or the maintenance of religious institutions like mathas. Transfer or exchange of lands had to be done with the knowledge of the Government. Private ownership of land was recognized in the Keladi kingdom as may be seen from instances where the kings purchased lands. For example in 1631 A.D. during the rule of Virabhadra Nayaka the palace authorities took the estate of an individual in an agrahara village, paying him a sufficient sum for his maintenance in exchange and paying to the same agrahara some compensation; and out of the land thus acquired in the village by the palace authorities they made a grant to a Tirumala Bhatta free of taxes besides some rice lands, a garden and a house.

The way in which the Keladi rulers brought about the settlement of a mortgage is also interesting. A grant of land made was sold by Cannammaji in 1690 A.D. to Manohara Jata Sankaradeva’s disciple, Manoharamahatta Mallikarjunadeva’s disciple, Kampana Manoharadeva as follows:
Whereas formerly in the Pramathin (1673 A.D) we (the government) received 300 varahas and granted to Sidda Basavaiya of the Customs in the Hombucha sime a property rated at 40 varahas, 1 haga as uttar and his son Nanjana for his livelihood obtained a loan of 300 varahas from Kenchanna, mortgaging it with the sasana and the principal and interest having mounted up to so that he could not levy the sum, and he having given permission to sell the property and repay herself, and he having agreed to sell it for 400 varahas to repay the principal and interest, and having applied that the 400 varahas may be taken to the palace and in lieu of the mortgage sasana, a sasana in our own names should be given for the property, we have received the 400 varahas for the palace and grant you by sasana the land in Hondiga village rated (as specified) with all rights. 100

From this grant it appears that the lands granted as uttar could be mortgaged with the sasana pertaining to the particular land. The mortgager in such a case retained his right in his mortgage regarding ownership. If he was unable to repay the principal and interest, he could permit the mortgagee to sell the plot of land, even such a mortgagee could sell to the State his plot of land and the State could again grant by sasana this land as a gift.

Dasoha was another allied land tax collected by the Keladi rulers which was in vogue in South Kanara towards the end of the sixteenth century. 101 The Dasoha is a cess levied at the rate of one Visa per Gadyana of the standard assessment for maintaining charitable institution to feed the hungry. 102 The Nayakas of Keladi collected the Dasoha in the major parts of South Kanara as evidenced by inscription. 103 Similarly, the Local chiefs collected this tax in their principalities, situated in the present South Kanara district. For example, in the principality of Vittala, the chief collected the Dasoha along with land revenue. In the year 1644 A.D. the chief of Vittala, Krishnappa Domba Heggade levied \( \frac{1}{4} \) varaha per 12 Gadyanas
which Paramesvara Senabova had to pay to the treasury (Rekha Ga 12 Dasoha 11). Another paper document dated 1653 A.D. informs us that \( \frac{3}{4} \) Gadyana was levied as Dasoha on land in a place called Pennarmogaru and that land had original revenue income of 12 Gadyanas. In the principality of the Savantas also this was in vogue. Therefore it can be concluded that the Dasoha was an additional cess levied on original land revenue.

Like Dasoha, Pagudi was also another cess levied along with land tax. It was levied at the rate of Hana and one Haga per Gadyana for defending the kingdom against the Muslims. An epigraph dated 1669 A.D records that the people in the Aidu village, below the Ghats paid the Pagudi to the Muslims. The same tax was levied at the rate of one Hana and one Haga per Gadyana in the Kodi village of the Sivapura sime. Based on epigraphs of the period one can surmise the fact that along with land tax Pagudi had been in vogue from the second half of the seventeenth century in South Kanara region.

Keladi rulers sometimes imposed taxes on different trees such as arecanut, coconut; bokka etc. The state also derived income from the forest. An inscription dated 1729 A.D states that Keladi Somasekhara Nayaka II collected tax half Gadyana and two Panas as tax from the forests. Samudravale was a tax imposed on the people residing by the sea shore. The above study of land revenue between 1600 A.D. and 1763 A.D reveals that it was in the higher side. Nevertheless, it can be concluded that the land revenue under the Keladi Nayakas in South Kanara was moderate.

Even though land revenue has been the chief source of income, other taxes were also collected from the people. In this category taxes on
industries namely pottery and loom are important. An epigraph dated 1710 A.D. refers to the collection of five Gadyanas as tax on each loom in the village of Ramenikoppa and the collection of tax levied on each potter (Merane Ghattada Gramadinda Jeddara Magga 3, Bellapura Gramadinda Magga 3, Huliniru Ramen Koppada Gramadinda Magga 2, Antu Magga 6 kke Ga 3 Ubbaya Gadyanas 5 Kumbhara Jana 3 kke Ga 3/). 116 Tax on Goldsmiths known as Suvarnadaya was in practice according to an inscription.117

Inscriptions and a few records of the period under study reveals that the state collected duties on agrarian products namely ragi, paddy, arecanut, kemels, oil, jaggery, rice, pepper etc. 118 An inscription dated 1636 A.D 119 shows that duties were also levied on fruits, salt and ghee. In 1671 A.D. Keladi Somasekhara Nayaka levied duty also on tobacco. 120 One of the paper documents found in the Srimadhantesvara temple at Manjesvara, assigned to the year 1685 A.D. informs us that the duties were collected on articles namely arecanut, coconut and rice that were transacted in the ports of Mangalore and Kumbla. 121 Collection of Sunka on onions, garlics, jinger, sandal-wood and clothes, (the last three were collected in the port of Mangalore) were mentioned in few inscriptions and copies of paper document. 122

The potters and the weavers, the village accountants, the under secretary and the watchmen were also taxed. It indicates that the collection of professional taxes was prevalent during the Keladi rule. For in the year 1664 A.D Keladi Somasekhara Nayaka collected tax on writers in the village. 123 According to two Inscriptions dated 1624 A.D and 1702 A.D. 124 a tax on village accountant is mentioned. A tax on watchman is mentioned in
a copper plate dated 1674 A.D (*Bagila Manushara Vartaneinda*). Further, few inscriptions dated 1546, 1552 and 1587 etc confirms that the Barhamans and the Jangamas or the Ganachars were asked to pay taxes.

*Dandina Birada* or *Kote Birada* indicates the collection for the military expenses. *Kote Birada* 2½ *Gadyanas* was collected from Gangoli for the maintenance of a fort there in the year 1674 A.D. Similarly, for the maintenance of forts, *Kote Biradas* worth 2 *Hanas*, and 5 *Gadyanas* were collected from the forts at Kodiyyala (Mangaluru) and Pileyuru (Barakuru *Hobli*) respectively. Likewise, *Dandina Birada* is another military tax referred to in an inscription found at Kavele-Durga which states that in the year 1709 A.D. *Dandina Birada* worth 7 *Gadyanas* was levied, in Jambepattadi of Maduvankanad Sime. An inscription dated 1709 A.D informs us that the state collected sale tax on animals like bullocks, buffalos and cattle from Yadatore’s tenants, who would purchase these from outside (below the Ghats) and sell these in the Yadatore market (*Gajanuru Yadatore Simeyalli, Uttaravada Garamadagalli, Vokaluga, Horege Kondutaruvalli Yadatorey Maruva Yettu,Emme, Dana, Kona, Sunka Saha*).

In 1623 A.D. Della Valle noticed that boats laden with merchandise on the river (the Netravati) in Mangalore had to pay tolls to the minister of Venkatappa Nayaka. It indicates that the conveyance duties known as *Rahadari Sunka* include taxes on road passes and boats laden with merchandise were also prevalent. *Rahadare Sunkas* were levied on articles namely rice and coconut which passed through Kokame road from the ports of Mangalore and Manjesvara. This is evident from a paper document dated 1745 A.D. It says *Kokame margadinda Hoge baha Sarakegi Akki Divdala muntagi Korge ondari Visa Tengina Kai Savira Ondakki Ga 5*. It further
refers to the collection of *Rahadari Sunka* on articles like rice, coconut, areca nut, pepper, oil seeds etc. that used to pass through the roads connecting areas above and below the Ghats. In levying the *Rahadari Sunka*, very often the colour and the age of the bullocks carrying goods were to be registered at custom houses situated above and below the Ghats as evidenced from an inscription dated 1674 A.D. It refers to the registration of the age, colour and the age of the bullocks carrying goods were to be registered at the custom houses situated above and below the Ghats. Number of inscriptions belonging to Keladi period substantiate this feature.

One interesting point to be noted in this connection is that all articles carried on back of bullocks were not exempted from the toll. There were some valuable articles (*Gadasina Saraku*) for which the customs had to be paid, no matter whether they were carried for the *Mathas* or other institutions. The *Gadasina Saraku*, some of them known from the records are arecanut, pepper tassels, silk, coconut kernel, wood lace, coconut etc. Sometimes special remissions of tolls were granted on valuable articles, subject to certain restrictions as stated in the record dated 1642 A.D where Virabhadra Nayaka of Keladi allowed two packs of arecanut and one of pepper per year to be carried free of toll for the Mandalli Mahattu Matha. Similarly in the year 1664 A.D. Keladi Somasekhara Nayaka II allowed one load of arecanut and six *manas* of pepper to be carried free from transit dues as a one time affair for the Mahattu Matha built by Paramesvariammaje at Kotesvara.

*Tulu Padadanas* as an important source for the study of agrarian history of this part of the region sometimes refer to the collection of the dues from the agrarian products. One of the *padadanas*, Kote-Chennayya refers to
dues levied on agrarian products namely rice, coconut-kernel, rice etc., carried on the back of bullock. Such dues were collected at the gates situated on the border of each principality.\textsuperscript{138}

Surplus income from the Basadis and the Devasthanas were also taxed. An inscription dated 1665 A.D in this regard refers to 12 Gadyanas and 3 Hanas as taxes collected from the temples of Kotesvara and Chaulikeri \textit{(Kotesvara Devasthanadindalu Chaulikeri Vinayaka Devarige Hortada Migate Svasti bd Akki Mu 2 Ga 12)}.\textsuperscript{139} Similarly, two inscriptions of the same year also refer to the surplus revenue of four Gadyanas from the basadis and the temples.\textsuperscript{140} The escheated and deserted granted lands, the backyard of the house and Kasavarga (i.e. the tall grass growing on the neglected sandy soils of ancestral hereditary estate) were also taxed.\textsuperscript{141} Battalu-Kanike, Habbada-Kanike and Hobalis varada were collected from the tenants in the principality of Vittala.\textsuperscript{142}

The practice of exempting individuals and institutions was also in vogue. The agrarian and its allied taxes as well as dues were remitted to the farmers and the religious institutions.\textsuperscript{143} Usually, the rulers remitted taxes to the religious institutions namely the Mathas, the temples etc.,\textsuperscript{144} and merited persons for their invaluable services to the state. The landholders used to get remissions of taxes in times seasonal calamities such as flood, unexpected damages caused by the fall of the hills, highway damage and even failure of the crops. Such damages figured in the revenue records as \textit{Nashtas}.\textsuperscript{145} An epigraph dated 1633 A.D refers to the remissions to the farmers in the village Karadi to Kabbunadu \textit{Sime}. These remissions were granted to the farmers on account of the \textit{Nashta} caused by the field being laid barren \textit{(Bettu Kudidu, Kerekudida Nashta)}.\textsuperscript{146} Similarly in the year 1640 A.D. the state
remitted a part of the revenue (18 Gadyanas and 1 Hana) obtained from the villages (village specified) in the Maduvankanad of Araga rajya, since the farmers were put to loss due to damages caused by the river (flood, Holeyu Ukki Harida Nashta) and by transportation (Sarige nashta). The amount remitted contained also Birada of the year. 147 Two more inscriptions dated 1662 A.D. and 1674A.D found at Mallera Matha near Gangoli mentions different Nashtas . The Nashtas mentioned in these inscriptions are Uppu niru Hadu Kali madida Nashta (entry of salt water to the field), Hoyige Hadu Bettu madida Nashta (Nashta caused by the entry of sand to the field), Bettu madida Kudida Nashta (the field being laid waste), Heddari Kudida Nashta (encroachment of high way into the field). 148 Likewise, various Nashtas namely munduke Nashta (the Nashta caused by the luxuriant growth of weeds in the tank), Gudde Jarida Nashta (damage caused by the fall of hills in to the well situated in a field) niduvattina-nashta. Bettumadida Nashta etc in the places of Basruru, Baregundi, and Hakkladi are mentioned in the Kadatas found at Halasanadu. These also mention the loss in terms of coinage i.e. 38 Gadyanas and 3 Hanas. Nashtas known as Nukshana in the region of Gokarna and remissions to the cultivator’s figures in a paper document dated 1694 A.D found at Partagali Matha. Sometimes, remissions of taxes were also granted in return for certain amount of money. 149 One of the epigraph dated 1643 A.D refers that Keladi Virabhadra Nayaka granted a remission of taxes i.e. twenty one Gadyanas and five Hanas, on some lands in the Hosaruru of Kabbunadu Sime in favour of the temple of Mukambika at Kollur for its requirements, in return for a lump sum of two hundred varahas received from one Santayya. 150
However, the rulers recorded the remitted amount from the landholders so that it could be recovered when they were in a position to pay. If the lands yield more produce than usual, the rulers did not hesitate to receive the increased government share accordingly. According to an inscription dated 1674 A.D, one Jaggi Senabova collected additional one Gadyana and 3/8 Hana from the cultivators of Kadakke village (Kundapur) on account of additional profit in paddy. Similarly, another inscription dated 1709 A.D informs us of the amount remitted in the past on account of the loss (Nashta incurred) by the peasants was subsequently recovered. Again in the same year, the government got 1½ Gadyanas more from Kanateru (forest land) in the Kusubur of Mudburpal in Danivasa Sime due to the increase in revenue during Vikari Somvatsara. The term Nashta Hechhige found in an inscription reveals that the rulers recovered the Nashtas from the land holders.

In order to collect revenue the state was assisted by an independent revenue department. The existence of the revenue department which was concerned with revenue matters has been revealed from various sources. The central revenue department is known as Attavane. The existence of a custom master in the provincial head-quarter and local officers in the district is revealed in English records of 1743/4 and also from Nirupas of Sivappa Nayaka. According to the Nirupa of Sivappa Nayaka (dated 1656 A.D) Vengambhatta was a revenue officer in Karkala. In the year 1657 A.D. Sivappa Nayaka ordered the revenue officer, Tirumabala-Bhatta and Senabova to carry out his instructions as regards the engraving of grants, buildings of temples and other revenue matters. In the same Nirupa Sivappa commanded one Timma Senabova to pay Tirumala Batta the amount (125
Varahas) due to the Mahajanas of Sringapura, the amount which he must evidently have collected from his village. Aliya Kenchanna and Narasa were revenue officers placed over the districts. According to poet Linganna Sivappa Nayaka increased the revenue by restraining the merchants and other people who were harassing the cultivators and other people by inventing a number of means for extracting money from them. He accumulated enormous wealth in his treasury by means of an efficient revenue administration. The revenue administration was reorganized on a sound basis by conferring the posts of Senabova and Karnika on qualified candidates, by laying down rules and regulations for them by maintaining a record of all the lands assessment levied from the agriculturists by regulating the income from the lands and by stopping all unnecessary expenditure.

The revenue officers of different grades who were entrusted with the collection of different types of taxes also found in many sources. An inscription dated 1691 A.D states that Avebhalaraya was a revenue officer in the Mukkarnadu Sime. The same inscription contains a letter of Keladi Chennammaji addressed to the same revenue officer. In that letter the queen informed him of the demand which the Manigara (subordinate revenue officer) was making of the assessment from the villages of the above Sime which were being enjoyed by the Sringeri Matha as a Sarvamanya and further gave him orders to prevent the unlawful demand of the revenue.

Hobali Karnika, Karanika, Senabova, Bagilamanusha (watchman) Khantadava, Chitinava, Sunkadava, Uligadava, Ugrani were concerned with the revenue matters as known from inscriptions. The Hobali Karnika maintained the revenue accounts in the Hobali. The existence of the Hobali
Karnika and their maintenance of the Hobali accounts are mentioned in two paper documents dated 1713 and 1741. These paper documents refer to the Hobali Karnikas of Managaluru and Barakuru. They recommended grants to the Government. Their recommendation enabled the grantees to receive land grants from the rulers. Senabova played considerable role in the revenue administration and maintained the village revenue accounts and often acted as the custodian of all records of land transactions and revenue. The mention of the Senabovara Kadata in a few inscriptions and Kadatas substantiates this point. Bagilamanusha, Khantadava (writer) and Chitinava were connected with the revenue administration. Sunkadava was in charge of the collection of the sunka. For that the Sunkathanas were set up above and below the Ghats. The prominent Sunka-Thanes as known from the inscriptions are Ikkeri, Sagara, Sorabha, Udagani, Anandapura, Danivasa, Kalasa, Chandavara and Barakuru etc. Similarly, one of the documents dated 1641 A.D. states that Keladi Virabhadra collected Sunkas in the following places such as Kodiyal (Mangalore), Manjesvara (600 Gadyanas), Uppinangadi (300 Ga), Belthangadi (240), Bangadi (200 Ga). The total customs dues from these sthanas come to 1340 Gadyana. Besides, fixed custom dues were levied on the custom house such as Inavali, Bantawala and Panemangaluru. The inscriptions mention Sunkada Devaras, Sunka Baroma and Sidda-Basavayya who were probably in charge of the collection of the Sunka.

Uligadaya executed the land grants by fixing the boundary of granted lands. He fixed the boundaries of the granted land in the presence of prominent people of the locality. He erected stones bearing signs Vamana or Linga on the edges of the granted lands with an intention to avoid any
land disputes among the landholders of the locality. This is revealed in a series of inscriptions and Kadatas which refer to the Uligadavas namely Bomma, Santa, Huchcha Devappa, Girija who performed the functions mentioned above. 172

According to Munro, the first English collector of Kanara in 1799,

\textit{whatever proportion of the assessment might have borne to the gross produce in 1763, at the time of the conquest of Kanara by Hyder, it still seems to have been sufficiently moderate to have enabled the country, if not to extend its cultivation, at least to preserve it in the same flourishing state in which it had been in earlier times}. 173

The total revenue collected from Kanara (coastal region) at the end of the Keladi rule amounted to \textit{Pagodas} 3,20,827. 174

In 1763 A.D. the South Kanara came under the rule of Hydar Ali. During his reign the pattern of revenue administration was refined sufficiently. It begins with an incidence related to revenue matters. He ordered an investigation when he found some anomalies in the revenue affairs. 175 As a result of the investigation; Haidar came to know about some false accounts and forgery in revenue and land affairs. He ordered an imposition of 3000 \textit{Pagodas} on waste lands in different parts of his kingdom. The imposed amounts were added to the rents of the Government tenants. He also ordered the implementation of the extra assessment of 1711 A.D. on lands of the Patels and influential ryots who had been excused and collected 50% . Besides, a number of additional cesses were levied and collected. Thus on the eve of his death i.e. 1782 A.D. the extra assessments accounted for more than the \textit{Sistu}. 176 In the region south of Mangalore, Haidar surveyed the lands and their revenue was fixed on the actual produce
of the lands. Further, the revenue settlement was made directly with the cultivators. Temple lands were exempted from settlement but the crown lands were treated as private property. 177

According to one of the unpublished paper documents dated 1764 A.D. Haidar’s representative in Mangalore, Sheik Ali, recognized the sale deed of land in the Manchi village Bantawala Sime to Narasimha Bhatta the priest of the Sri Madanantesvara temple of Manjesvara. Further, he redefined the relations between the tenants of the village and the temple. 178 Again, in 1767 A.D the same officer of Haidar renewed Uttara worth 29 Hanas to the same temple. 179 Intermediaries in the revenue collection, though not completely eliminated, were reduced to the minimum. Whatever taxes were levied by Haider had been skillfully collected by the revenue officers, Amils. A considerable check was exercised both on oppression and defaulter of revenue by appointment of Harikari in every Taluk whose duty was to hear and report on all complaints in revenue matters and also report on waste lands. 180

Haidar had effective control over the revenue affairs. He was at all time accessible to complaints and never failed to pursue to its source the history of an irregular demand and to recover it with additional fines from the exactor. 181

The reign of Tipu between 1782- 1799 witnessed a few changes in the revenue administration in South Kanara. He introduced the fixation of rents in terms of money. In 1788 A.D. he directed fresh investigation of revenue throughout the kingdom to be made by the provincial catcheris on the basis of survey which was done village by village. Tipu, after recovering all charity lands, levied extra cess according to the new assessment. 182 The result was that the land revenue structure was at exceptionally high levels. 183
However, trees, spice and vegetables were exempted from taxation. At the same time exemption was granted to coconut trees which did not produce more than ten coconuts annually.  

For political as well as fiscal reasons, Tipu attempted to dispose all the old Poligaras. It seems he appeared to have attempted to restrict revenue farming. Besides he divided the territory into Talukas of 5000 Pagodas each and appointed officers for each Taluka for the custody, collection and management of the revenue. Mutasaddis, Sarishtadar, Karkoon (clerk) and peon etc, were the revenue officers in charge of the revenue under him. All these officers’ functions and duties were defined by code of revenue. He abolished the custom of giving Jagirs to his officers in lieu of salaries which were henceforth to be paid in cash. Further, he issued his fresh code of revenue regulations in 1787-88 A.D. The following striking points were included in the code of revenue regulations:

*The Patel in charge of village and other officers had to pay taxes like any other cultivators. If any one of the officers secured gratuitous services and goods from the cultivators, his property was confiscated and he was dismissed. Other officers had personally to go every village and take in the presence of the cultivators, an account of the survey of the lands, the state of irrigation works and the number of Inams etc. These were to be reported to the department concerned. Amildar was fined if he tried to make up losses in revenue by levying fines and undue exaction on the village. He was forbidden to get free supplies of goods and services. If any villager fled from his village, as a result of the amildar’s actions, the officer was fined 20 Pagodas, if the ryot was rich and 10 if he was poor. Contingency material like paper, lamp, oil etc. for which the officials used to extract money from the framers, was supplied by the state.*
Tipu’s code had an intention of promoting agriculture. The agriculturists were protected against official oppression. The officials were to send frequent reports on the condition of crops and the state of agriculture in general and to make a detailed inspection of their area in the month of Zihuji. Population census was taken and land revenue surveyed annually. Lands lying fallow for three years were given to the cultivator. It was revenue-free for the first year; a half of the revenue had to be paid in the second and in full in the third. Barren land was given revenue free for the first year, ¼ of the revenue in the second and ½ in the third and full from the fourth. In some cases the assessment was reduced for a definite period. The revenue amounts were to be scrutinized in the month of Ramzan. Payment could be made in three installments, and in gold silver brass or copper. Even the arrears could be so paid. The revenue was generally collected in cash except where collection in kind was the custom. 188

Tuccavee (agricultural) loans were also given to the farmers. The Government officers were to persuade rich ryots to increase the number of ploughs. “This is to be collected from them again in one or two years”. Likewise, when the revenue from a taluk fell short of expectations, the Amildars had to procure new cultivators and help them with ploughs and loans and try to realize the deficiency in the revenue. The cultivation of sugarcane and various kinds of food and other crops was also encouraged. 189

No government servants could be a farmer, and no private person could farm out more than one village. A Muslim-convert ryot, was exempted from paying half the assessment and the whole of the house tax. Lands were granted to Kazis and other Muslim religious officials and to Mosques. 190 Tipu also appointed Muslims as revenue officers by replacing the large scale
“Brahmin” officers at the Taluka level as an undeclared policy. This was followed specially after his defeat in the third Anglo - Mysore war 1792. Lastly, he introduced Persian language as the medium of accounts in the revenue department. The revenue spies were abolished.

Tipu forbade the sale of arrack and Ganja throughout his dominions, which had produced considerable revenue to the Government. His forcible removal of about 70,000 Christian agriculturists from South Kanara, for political reasons, damaged the revenue and agrarian set up of the region.

Although Tippu’s revenue code was framed with great ability, it was badly implemented by his officers of whom the Sultan had lost his grip after 1792. Newly recruited revenue officers were indulged in corruption and dishonesty. They kept the revenue accounts in the most unreliable manner. For instance in Kanara, the ryots in 1796 A.D. under Tippu received a nominal remission of 20% of their assessment but the remitted amount was paid in years between 1796 and 1799 as a bribe to the revenue officers.

In 1792 A.D. Tippee was in great financial crisis. He attempted to make up the loss by doubling the land revenue in South Kanara. It however had serious repercussions on the cultivators.

The new officers appointed by Tippu lacked sound knowledge in revenue administration. The introduction of Persian as a medium of account might have resulted in widening the gulf between the higher officials (Muslims) and their subordinates. In the words of Buchanan the whole revenue department under him (Tippu) was subject to the most gross speculation.

It can be concluded that revenue structure of the rulers influenced the status of different communities in South Kanara. For instance, the tax
structure and the process of its collection of the Vijayanagara rulers and their feudatories enabled the Brahmans, the Jains and the high-caste Sudras namely Bunts, the Nayaks and the Gowdas to emerge as powerful landed-gentry. The study of good number of inscriptions of the Vijayanagara period (1336-1565) reveals that different types of cultivable lands in the region were owned by these communities. Further, the revenue administration was generally managed by the Brahmans. The entire revenue structure was arranged in such a manner that the landed property of the Brahmans known as Brahmasom, Purohitci shalta became sacred and their tenures were protected. Subsequently, the Brahmans acquired proprietary right over the granted lands. This has been evidenced by a large number of inscriptions. These epigraphs refer to the paddy fields owned by the Brahmans of different communities. But it should be noticed that the tax structure of the rulers between 1500 and 1565 A.D. also gave scope for the lowest communities like Dombas, Hadapas, Mogeras, Kumbharas and even Holeyas to own small piece of lands usually of inferior quality.

The tax structure recognized different lines of succession to the landed property. Any violation was set right. For instance, the revenue officer had done wrong to Kolti Kariya Setti and Kara Bemma Bale Setti. But it was set right by the Governor of Barakuru rajya, Aychappavodeya by granting 67½ Kati Gadyanas free of any tax. It was done on the request of Hattukeri of Barakuru in 1544 A.D.

The taxation policy of Keladi nayakas (1598-1763) enabled Vira-saivas, Gowda-Sarsvats, the Goan Christians to emerge as land owning castes along with the Brahmans in South Kanara region. Whereas in the Ghat region along with the Gowdas the Vira-saivas became landowners, the
religious institutions of the Gowda-Sarvsats and Vira-saivas received gift of lands along with the religious institutions of the Brahms. These gifted lands were either tax-free or paid nominal rent. In the reign of Keladi Somasekhara II (1714-1739) and Basavappa II (1739-1754) the prominent persons namely Nirvannaya, Guru Basavappa, who were Virasaivas, played prominent role in the execution of land grants to the religious institutions. Generally, these granted lands were *Sarvanya*. However, the tax structure of the Nayakas of Keladi facilitated the lowest caste peoples namely Mogeras (fisher folk), Billavas or Halepaikas and even stone cutters to acquire land rights along with other high caste peoples.201

Although the superior quality lands were owned by the high caste people, there were instances of acquiring such lands as *Umbali* and *Uttara* by the low caste people. In support of this, the following examples may be cited. In 1672.A.D. Jambani Hanumanta, belonging to Halepaika caste owned wet land as *Umbali* of the Keladi Hobali.202 In another context, i.e. in 1718 A.D. sons of Herdsman Kanoja and Masanoja received wet land in Haranahalli as *Umbali* from Keladi Somasekhara.203

Jains in South Kanara however, gradually lost their hold in the revenue administration, although they remained as landholders in the Mangaluru rajya. At the same time, the Gowda sarasvats, who emerged as land holders in the region, frequently engaged in rice trade and thus widened its market as evidenced by the foreign records.204 The trade activities of the Gowda Sarasvats enhanced the revenue of the state. Besides serving as court merchants, the Gowda Sarasvats served in the revenue administration of Keladi Nayaka in the region of Mirjan, Ankola, Honnavar and Manjesvvara.205
The revenue policy of Tippu raised the status of the Muslims (in the Mysore region) in the revenue administration at the expense of the local Brahmans. Along with the Muslims, "trusted Brahmans" from the region of Mysore were entrusted with the revenue administration of South Kanara. The defective implementation of Tippu's agrarian policy adversely affected the status of the Christian agriculturist, the Gowda-Sarasvats and the Jain Paleyagars in the agrarian set up in the region under study.  

Thus the structure of revenue administration during the period under study expanded the cultivation of commercial products considerably namely coconut, arecanut, cashew nut, pepper and sugarcane etc. in South Kanara. The taxes and levies on these products fetched substantial revenue to the treasury. But improper implementation of the revenue polices by the officers especially under Tippu sultans, damaged the agrarian interest. This was seen in South Kanara in the last decade of the eighteenth century.

From the administrative point of view it may be surmised that the period and region under survey was marked by the appearance of regional and dynastic states, which sharply narrowed the political horizon of the people to a locality and restricted their loyalty to a ruling family. We notice the rise of small chieftains, who were able to command some military force and had carved out small principalities for themselves. The local people, for the safety of their lives and properties, owed allegiance to them. The local chiefs, in their turn, accepted the sovereignty of bigger powers whose edifice was built on the foundation of small feudal states. From the popular point of view, the kings were all-powerful but internally the structure of their kingdoms became weaker than before due to the existence of feudal chiefs. The latter supported the kings with tributes and army when required and at
convenient times shook off their allegiance when their overlords became weak. Thus feudal states were in a sense both politically and militarily "weak" because they were unstable structures, which were formed, demolished and reformed in quick succession
Notes and reference:
1. K.V.Ramesh, *A history of South Kanara*, p.242
32. *ARSIE*, No.8 of 1921-22.
34. *Ibid*, Sh.17.
40. *MAR*, 1923, No.108.
44. *MAR*, 1928, No.112, p.43.


70. Kittel-*Kannada Dictionary*, p.403.


92. *EC*, Vol. VIII, Ti.44,67; *EC*, Sh.3 etc.
98. *Ibid*, Vol. VIII, Sa.16, 17; Sh.548,etc.
117. *Ibid*, Ti.78.
126. *E.C. VIII TI* No's. 53, 185, 82; *MAR*, 1933, No.28, p 172-174.
128. *Ibid*,1941. APa No.16; *E.C. VIII TI* No.95. p 541.
129. *E.C.VIII TI* No.91, 533.
133. *E.C. VIII TI* No. 68.
134. *Ibid*, Nos. 69, 42, 72; *MAR* 1943 No. 40; *Ibid* 1928, No. 58.
137. *E.C. VIII TI* 92.
139. *E.C. VIII TI* 92.
141. *MAR* 1943 No. 31, p.108; *EC VIII, TI* 185, 5.; *Saleitore B.A. Ancient Karnataka* p 469.
143. Vasantha Madhava, *Western Karnataka- Its Agrarian Relations 1500-1800 AD* p 165
146. *ARSIE*, 1929, Ah. A, No. 3
147. *E.C. VIII TI, No. 4*, See No. 44.
153. *E.C, VIII* No. 47.
170. *E.C.* VIII TI No’s. 83, 47.
183. CEHI 11, p. 225.


