THIRD CHAPTER
CHAPTER-III
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LAND SYSTEM

Section 1:
Land System:
The problems connected with the land system will be considered under the following broad heads:

i) Land-ownership

ii) Land-Tenure

iii) Land-Leases

iv) Land and crop distribution and

v) Village communities.

(i) Land-ownership:
It is revealed from the following interesting Cola records that the King's prior permission or consent was required for acquiring the right of ownership of land and these grants would be enjoyed during the life time of the donee. The record of Rajendra Cola-III, issued from Kolaturu, T'Narasipur taluk, Mysore district dated 1260-61 issued in the 15th regnal year confirms a royal grant of land in the

2. For a Theoretical Analysis see Appadorai, A., ECSI, 1000-1500, Vol.I, pp.99-121; Gupta K.M., LSSSI (800-1200) Lahore, 1933, Chapter-IV.
3. Ec., V(R), TN.104 Text.
village Kulattur and the right of ownership as Kani to Soland of Munga Vanse of Kulattur in Kaivara nadu of Nigarili Solamandalan for the enjoyment during his life-time. Also states that the emperor honoured the donee who built a lake and temple by tying pariyattam i.e., a silken thread around the head. This record is a unique instance in Mysore district which enlightens about the land-ownership.

Another instance may be cited from Bangalore district dated 1024 where the Cola rulers respected the rights of private ownership of lands and other properties. In this case, Rajendra Cola-I purchased 300 kulis of land from the members of the assembly of Rajendraanga Saruppedimaghalam and made a gift of the same to the paramasvamigal of the village. It also indicates that the assembly held custody of all public lands. Though definite estimate cannot be made of the total yield of the land annually the inscriptions often refer to the landlord's share as melvaram, bhogam and irai.

Any land transactions and grants required also the presence and consent of the Siva Brahmanas and Sri Vaishnavas who in most of the instances acted as trustees for the grants.

1. Ec., IX, Cp. 84.
2. Ec., V(R), TN. 247.
3. Ec., IX, cp. 129; Mitakshara., II. 116.
made. Equally so the mahanānas\(^1\) took over charge of the rights of ownership and sale of lands held in common, where there existed ownership, the community had a right to alienate that portion of village land which was owned in common. We can cite instances of alienation of such lands granted to individuals by Sabha, ēr, ērōm, nādu or nād, nagarattar\(^6\) and mahanānas\(^7\).

The men of superior caste possessed the exclusive rights over lands commonly held by the community and no stranger or member of any inferior caste was allowed to share in it. For it is recorded thus in an inscription\(^8\):

"If any among the shareholders mortgages or sells his share (lands) to Śātras, he shall be put out of the Brahmin community and such shares shall not belong to this place."

Apart from individual and collective ownership of lands the Cola government recognised the existence of devadana lands, entrusting to the temple authorities, ownership of such lands as also the right to collect taxes.\(^9\)

\(^1\) Ec., III(1), NJ. 44, P.100 (Trans).
\(^2\) Ec., V(R), TN.227.
\(^3\) Ibid.
\(^4\) Ec., IV(R), Ch.303.
\(^5\) Ec., IX, Ht. 111.
\(^6\) Ec., IV(R), Ch. 227.
\(^7\) Ec., V(R), TN. 57.
\(^8\) Ec., III, ML. 121.
\(^9\) Ec., X, Kl. 111.
An example may be quoted here of an inscription of Rajendra Cola dated 1027 from Kolar district which records the royal grant of the village Piragampalli in the Kuvalāla-nādu of Nigarilī Solamandalam which was entered as devadana in the Revenue Register and instructions were passed by the King that the revenues from the village and its lands (i.e., in paddy and gold) should be stored in the temple treasury for the necessary requirements of the Goddess Pidáriyar of Kolar.

The Cola state also maintained periodical revenue registers (Varjyiljdu) in which all entries regarding land transfers either by purchase, sale or gift were made and taxes collected subsequently after observing the relevant rules and regulations.

(ii) Land Tenures:

Types:

From the study of Cola epigraphs the following categories or types of land tenure can be distinguished.

(a) Kattukūttigai (Kodagi) lands granted for some constructive activities i.e., clearing forests and formation of new lands.

2. Ec., X, Kl. 19, 111, 112.
3. Ec., V(R), TN. 196.
4. Ec., X, Kl. 186.
(b) **Devadēnas** or **tiruvidaiyattam** exclusively donated for religious worship in the temples.

(e) **Brahmadeya** and **Sarvamanya**:

Land granted to Brahmins by the King, assemblies or individuals for religious or secular purposes, exempt from taxes.

(d) **Kutumba Vritti**:  
Lands granted for maintaining one's family.

(e) **Nettaru Kodage or Kodange** & **Viravana**:  
Lands granted for the act of heroism and bravery like fighting the wild animals, dacoits, rescuing of cattle and women or for the **sustenance** of the relatives of the deceased.

(f) **Bittu Vatta**:  
This term stands mostly for the land grants made for the maintenance of public buildings i.e., Tanks.

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1. Ec., IX, op. 132; Ibid., X, Kl. 111.  
2. Ec., III(R), NJ. 213.  
3. Ec., IV(R), Yl. 98.  
4. Ec., V(R), Kn. 116.  
5. Ec., IX, Ht. 111.  
6. Ec., III(R), Hg. 34.  
7. MAR., 1936, No.7, P.64; Ec., X, Sp.17. - The term **bittu vatta** relates to the lands irrigated below the tank.
(g) **Military Services**: Lands granted to individuals for participation in wars and campaigns against foreign powers, for protecting the persons of rulers; as for instance, in the case of Velaiikkarars (personal body guards) /Idangal Valangal class of Military regiments of the Cōla period. 

(iii) **Land Leases**: The inscriptions of the Cōla period in South Karnātaka refer to land leases and give us a gist of conditions governing the cultivation of crops, land care and the rent payable by tenant to the landlord including the right of alienation. This problem can be analysed with reference to 3 categories of lands: (1) Individual, (2) Temple lands and (3) Brahma-deśya lands.

(1) **Individual (Vritti lands)**: An inscription² from Nelamangala taluk of Bangalore district issued in the 33rd regnal year of Rajadhiraja Dēva dated 1050 refers to the agreement of the commander (Senapti) Jaya-gonda Sōla Vānakovaraiyanēn to receive the landlord's share of 2/5th of wet crops and 1/4th of dry crops in Manṇai-mādu

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1. Ec., X, Mb.49a; Ibid., V(R), Kn.110; Ibid., IV(R), Y1.98; Also refer T.V. Mahalingam, *SIP*, 1955, pp. 64 ff. for the discussion of the term Velaiikkarar - pp. 65-66, Fn. 212.
2. Ec., IX, Nl. 25.
of perumbanappādi alias Vikkirama Sōla mandalam.

Another instance of the same ruler\(^1\) dated 1050 registers a grant of Śāsana to the Senapati Rajendra Sōla Brahmapārayār was to receive during his life time \(\frac{1}{3}\) of the share of the produce of Sānnai-nādu in Tadigaivali alias Vikkirama-Sōla mandalam along with the increment (interest?) and urainali one part of the government's share and \(1\frac{1}{3}\) part of the cultivators share on wet lands, adding the increments as above one part of the government share and 3 parts of cultivator's share on forest tracts and ploughed fields and adding the increment on the whole produce of the land on which the Kummari cultivation was carried on.

(2) Temple lands: (Devadana):

The lands were leased to tenant for cultivation and growth of any crops independently. Sometimes in rare instances the tenants were freed from forced labour (vetti). The tenants were required to plough the lands by themselves and carry the produce to the temple and in the temple court amidst some village officials like dharmakanakkken and measured out a certain amount of paddy with the marakkal every year.\(^2\)

Pallichchandam lands granted to Jaina temples and cultivated by the Jainas themselves.

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1. Ec., IX, Dv. 76.
2. Ec., IX, cp. 133, p. 161 (Trans.).
3. Ec., III(R), Cu. 102.
(3) **Brahmadeya lands:**

The Brahmadeya lands were also cultivated by the tenant as they were the principal elements in raising crops. It is quite possible that the cultivators attached to these Brahmin settlements were not allowed to leave their places and migrate to other areas. It is revealed from the Cēla inscriptions that the landlord had full authority to retain their tenants till their tenure expired. But generally it so happened that due to religious worship or raising some monument or under some obligations the tenants and the landlords had a common understanding wherein some concessions were granted to the tenants regarding the acquisition of land.

In this connection, the Cēla epigraphs also throw valuable light on the share of the produce between the landlords and tenants. In a certain case, the landlord's share was fixed at 2/5th (40%) of the wet and 1/5th (25%) of the dry-crops. We also find lapses in land grants specially during Rājadhirāja-I and Rājendra Dēva-II, probably owing to political instability on the one hand and secondly failure of monsoons wherein the cultivator's share was affected greatly. The government's share was originally fixed at 1/5th (20%) of the produce of forest tracts and dry lands and 1/3rd of the produce of wet lands under the tanks or canals.

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1. Ec., IX, N1.25j P.30 (Trans).
2. Ec., IX, Dv. 76; IA., IX, P. 807.
(iv) Land and Crop Distribution:

A general study of Tamil and Kannada inscriptions of the Imperial Colas scattered throughout Southern Karnataka i.e., Kolar, Bangalore¹, Mysore², Coorg and Tumkur districts show a uniformity in the distribution of lands viz., 60% of the noticed lands were wet lands i.e., Gadde and nansey³ in Kannada and Tamil respectively.

Wet lands: The following are the various types of wet lands noticed in the inscriptions of the region:

Kāra gadde: The Kāragadde according to the opinion of G.R. Kuppuswamy was a hard type of soil where thick variety of rice was grown.⁴ This is also called as pārāngalam in Tamil Inscriptions⁵, the word pāraī denoting Rocks. This type of land is noticed in Bangalore, Coorg and Hassan⁶.

¹ Ec.,IX, NL.77, P.29 (Text), An. 68, P.74 (Text).
² Ec.,IX(i), Gu.14; Hg.100, Ng.20, Yl. 41.
³ G.R. Kuppuswamy, ECMK , P.51.
⁴ Ec.,IX, An. 68, P. 117 (Trans.), P.144 (Translit Text).
⁵ Ec.,IX, An. 68, P. 117 (Trans.), P.144 (Translit Text).
⁶ Ec., V(i), Hn. 89, P. 82, 1.55 (Text).
Nirmannu or Nimilam:

Evidently nirmannu in Kannada and nimilam in Tamil stands for a type of wet lands.

Nirmannu and nimilam are found in Mysore, Hassan and Bangalore regions.

Dry lands or punjai:

The dry lands or beddalu and punjai in Kannada and Tamil respectively known as Devamatrikas constituted 30% of the rest of the lands.

Karinilam or Black soil: It is interesting to note from the inscriptions of Imperial Colas that they adopted and selected the black soil or Karinilam for jowar which is a native crop and new to the Colas regarding the cultivation of jowar, a feature introduced exclusively by Kulottunga cola-I.

Dry lands or punjai is found in most parts of Karnataka, some parts of the region being actually named after such soil for instance Kirukadu.

1. Ec., IV, (ii), Gu.14, P.95, 11. 8-9 (Text).
2. Ec., IV(ii), Gu.14.
3. Ec., V(ii), Cn. 269.
4. Ec., IX, N1.67, P.29, 1.3 (Text) and An. No.68, P.74(Text).
5. Ec., X, Mr. 101; Ibid., IX, N1.38a.
7. Ec., VI(R), PP.44.
8. Ec., VI(R), PP.44.
Garden lands or Tottam:

A redeeming feature of Cola's agricultural economy was the great attention paid to garden and garden crops both in Karnataka and the Tamil country. Gardens are found mentioned in numerous ** which records grant of flower gardens (tirunandavanam)¹ for growing flowers offered during worship. These gardens are noticed in the inscriptions of Kolar², Mysore³, Coorg⁴ and Bangalore. **epigraphs

Unclassified lands:

Forests

The maintenance of forests (Kādu or Vana) which formed part of Natural Vegetation was not neglected by the Imperial Cola rulers. They were cleared temporarily for cultivation⁵. The villages were surrounded mostly by tall trees (Sulli), Shrubs and bamboo (Kambu)⁶.

1. Ec., V(R), TN. 229.
2. Ec., X(ii), Kl. 124(a), P.46.
3. Ec., XIV, TN.34 (Rev), P. 232, Translit, Text; Ec.,IV(iii), Hs. 93, P. 92; Ibid., Gu. 79; Ibid., Hg.100, P. 218 (Text).
6. Ec., III(i), Md.70, p. 149 (Text); Ec., IX, Dv. 76, P.84; Ec., X, Kl. 186; Pambala Kādu in Ec., IV(iii), Hg. 100.
(v) Village communities:

Majority of the people during the Cola sway in Karnataka lived in villages and agriculture was their principal occupation.

The village communities can be broadly classified under two heads:

(1) Agricultural
(2) Non-Agricultural

Agricultural communities:

The peasants (Kudiyinavar) constituted the major part of the village community and they had to share the major part of agricultural taxes on the lands cultivated by them. The right of cultivation as can be seen from the Cola records was inherited from father to son irrespective of any community to which he may belong. The agricultural communities can be again sub-divided under the following sub-heads:

(1) Landed tenants
(2) Landless labourers
(3) Serfs

(1) Landed tenants: Under this category we find the Kudiyilar or farmers cultivating lands. They were the tenants of their masters but they did not have a right to ownership of their lands. But these tenants after some time independently acquired lands and cultivated themselves. We can clearly distinguish between the people paying land tax (irai-Kudigal).

and those who did not, though the name of the community is not found mentioned in the record.

**Landless labourers:**
We also notice labourers i.e., paniseymakkal and adiyal⁷ hired for agricultural operations who were paid in kind suitably² though they did not possess any lands nor lands granted to them for their service.

There were also gardeners (tottakarar) who were hired for assisting the temple authorities at the standard rate of one marakkal and two nalis of paddy per diem which is mentioned in two records dated 1019 and 1053³.

We also come across the class of paraiyar⁴ who can be put under the same category.

**Serfs or slaves:** It is not definite whether slavery (adimaigal) existed as a permanent institution in Karnataka of the Cola times though it is found in Tamil country but still we find rare instances of casual slave labour from a record of Kulottunga Cola-I dated 1089⁵ where we notice forced labour (vetti) exacted unpaid, labour such as beating the husk from the paddy, and other kinds of services to the Śiva-

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1. Ec., X, Mb. 49a.
2. ARE., 114 of 1928.
3. Ibid., 172 of 1915; 45 of 1916.
4. Ec., X, Mr. 101, See for (Text) P. 215.
5. Ec., X, Kl. 149a.
Brahmanas of the temple. This is a feature in Agricultural slavery or bonded labour who were under the control of central and local officers.

Non-Agricultural Communities:

Under this category we notice the āṇmunda, gavunda and gauda, nāḍagavunda, nāḍ-adhukari, nāḍālvan, nāgarattar, pattanaswami, Settis and Chettis of Tamil country, Mandala-svami etc., were important dignitaries in the local government who held lands hereditarily and they were exempted from local taxes. Though they played an important role in resolving local matters they did not actively participate in developing nor settling the Agricultural problems in the rural set up.

1. Apart from the communities discussed here, there were others such as Carpenters (tachchar), goldsmith (tattan) washerman (Vānnan), potter (Kusavān), teacher, barber (navidar) vedar (hunter) who did not participate actively in revenue matters but constituted a part of village community.
Section 2:
Introduction:
Land Survey and Settlement:
As a part of the land revenue survey and ** Ragaraja redesignated the names of the existing divisions in Karnāṭaka in accordance with the practice prevalent in the home country. This was mainly done to facilitate easy identification and uniformity in Revenue Administration. It was during the period of Rājarāja-I (985-1013), that a systematic survey of lands was undertaken and revenue settlement was made in 1002. The mistakes in the existing system came to be rectified with new units of measurements and the result entered in revenue registers (variyālidu) maintained for the purpose by the local authorities (nagarattar or nādālvān). ** settlement

No doubt Rājarāja was an eminent and farseeing statesman and administrator who extended his goodwill for the inhabitants of the newly conquered territories of southern Karnāṭaka by his wise and far-seeing measures such as the adoption of Kannada language for the maintenance of revenue records in the region to easily facilitate its governance. This great ruler who deserves the full credit for the firm establishment of the Imperial Cōla rule in Karnāṭaka and elsewhere reconciled the natives by granting them local self-government, by making the village Assemblies nearly sovereign in revenue

and other matters. Rajaraja also established the healthy tradition of honouring individual officers who assisted him in the conduct of land survey and settlement with such titles as Ulagalandan.

(i) Land Survey:

Most of the Cola epigraphs of Rajaraja-I, Rajendra Cola-I and Kulottunga Cola-I clearly mention the boundary of the lands and villages which reveal the fact that they were subject to a systematic survey and measurement. During the course of the survey, the lands were set apart for cultivation by temple authorities, for sacrifices of animals (Kida) to the local Goddess; Kanis for houses of Navadar (barbers), the potter (Kusavar), carpenters (tachchan), blacksmith, goldsmith, washerman (Vannar). Even when an entire village was granted as devadana the Cola government took care to see that proper classification and assessment did not injure the interest of landowners resulting in their discontent. Lands were assessed (Kanikkadam) at roughly 100 Kalam of paddy for each

1. Mr. Venkayya thinks that this title must have been bestowed on one of his officer Kuravan (Ulagaldan alias Rajaraja maharajan for the services rendered by him during the course of land survey operations—MER., No. 44 of 1907.

2. Ec., III(R), Nj. 215.
Veil of land. The problems relating to land survey and settlement in a village or town was considered and decided by the local bodies and landholders (Kaniyalan) and quite a few officials among them.

The charitable lands which were included in the devadana, Brahmadeya villages were made tax free (iraivili). The lands measured and granted as tiruvidayattam and tirunamattuk-kani were placed under the complete control and ownership of the temple authorities. Sometimes excessive lands owned by individuals and deficiency were rectified by undertaking fresh survey by the revenue authorities. We have an interesting record from Kolar of Rajendra Cola dated 1022 issued in his 11th regnal year which states that the King ordered an enquiry into question of rights (Karanmai and miyatchi) i.e., excess and deficiency of lands of the cultivator's and the landlord's share and entered one such in the revenue register as a devadana for the Goddess Pidariyar of Kuvalala-nadu. The record explicitly states that the lands of the ryots under cultivation was excluded from scrutinisation.

Sometimes during land survey there were complications merging on the part of either the owner or the government and the nad assembly met along with various other officials.

2. ARE., 126 of 1896.
3. Ec., X, Kl. 112a.
for settling them. A Kannada inscription\(^1\) of Rājarāja dated 997 from the Hoskote taluk of Bangalore district mentions that Dandanāyaka Śridharaṇya and the nāḍ and nāḷgaunda Śrīdagaunda being present in connection with the settlement and sale of lands of three persons (Sattivangala, Marayya and Pumiseyamma) made a grant of the village Tammalopadi to Chāvundayya and at their request the nāḍ granted a Sasana\(^2\).

It's quite obvious that during such land settlements the local authorities and central officials were required to be present to find solution to the problems connected with the land settlement and the witnesses constituted a potent factor to the decision taken by the local panchayat or Aīmannigaru\(^3\) (i.e., members of the executive council of the nāḍ and village Assembly). The madhyastas or arbitrators constituted the dignitaries in the absence of executive officials. The members of the local assembly also possessed the powers to fix the lands necessary for utilisation purposes with the

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1. Ec., IX, Ht. 111.
2. Of the lands surveyed in Southern Karnataka by the Cōlas also included high lands running with small streams (Malai-kollai) which is the only instance of its kind noticed and it seems that rest of them were plains selected for cultivation purposes - Ec., V(R), TN. 192.
3. Ec., IX, Ht. 111 - Aīmannigars are noticed only in the Cōla inscriptions of Karnāṭaka.
co-operation and co-ordination of rural officials. The excellence and significance of the village assemblies is seen in this connection, and in the appropriate and accurate management of all rural affairs. In fact the villages rather than urban centres was the key-stone to state’s economy in the Cola period. Equally speaking the council members of the village panchayat board carry equal appreciation for the outstanding contribution made by them for the upheaval of Imperial Cola treasury.

There are instances of settlement effected by joint agreements between two or more villages from a single village and a common sabhā. Such agreements may be regarded as a kind of land settlement, considerably helped all sections of community for the development of socio-economic process and its management slowly. An instance can be cited from a record of Kulottunga Cola-I in the 34th regnal year dated 1104 from Agara, Yelandur taluk of Mysore district. It records royal grant of a village also known as Rājendrā Sōla-Chaturvedī-mangalām in pādinād of Gangai Konda Sōla-valanād in Madigonda.

1. Dr. R. Nagaswamy remarks about the democratic rights of the people in the Cola state as follows:

"Cola inscriptions reveal the working of grassroot democracy during their reign. They throw much light on the qualifications of candidates serving village assemblies and their tenure of office. The ideal seems to be to ensure that every citizen had a say in promoting the full, free, independent and happy life of the members of the community" - Nagaswamy, R., "Will of the People under the Colas" in The Hindu, Sunday, Dec. 2, 1979, Also refer the uttaramerur inscription of Cola Parantaka. *and disqualifications

2. Ec., IV(R), Yl. 98.
Sola-mandalam and also some lands in three villages together to form a single unit and renamed as Virudraja-bayanakara Chaturvedimangalam as brahmadeva,iraivili to the bhattas on the occasion of pushpabhisheka in the temple of Tiruvagambamudaiyar at Kanchipuram.

Land Reclamation:

The programme of land survey and settlement was initiated by reclamation of the uncultivated forest, waste and fallow lands primarily for agricultural purposes and secondly for the tribal settlements. Tradition of the times of Karikala Cola and pallava speak of Kadu-vettis wherein the vast fertile tracts of lands in South India was brought under cultivation and which also boosted up foreign trade i.e., exports. It is rightly said by Prof. K.A.N. Sastri in the following words:

"Whatever the historical value of such traditions, epigraphy gives unmistakable proof of the deliberate efforts made from time to time and by easy stages to increase the area under the plough and the inducements offered to encourage such efforts on the part of the people, by way of concessions in taxes, favourable terms of lease in the initial years and so on".

The Kolar inscription of Vikrama Cola dated 1127 records that by the order of Rajendra Sola-ppudamattumandalikan, the

gāmunda of pūdā-nādu in Nīgarilī Śoḷamandalam, Vāṇa-Vichchādare-
pudānād-alvān alias Māran, son of Alagīya-Śoḷa-pudānattu
Vēḷan, alias Eruttillāṅgaṇa reclaimed 350 Kuli of land below the
tank of Tiladanūr after clearing the jungle and removing the
shrubs granted the same as deyādaṇa for the God Aṇkakkāriśvaram-
udāiyā Mahādēvar of the village. Also some other inscriptions
regarding reclaimed lands refer to grants of such lands exempt
from taxes to a Śiva Brāhmaṇa. Lands were therefore reclaimed
by deforestation for improvement of agriculture formation of
new villages¹ and building tanks².

1. Ec. X(i), Mr. 33; Ec., IX, Br. 133, P.15 (Text).
2. SII., XI(ii), No.158.
Section 3:

LAND VALUES:

Lands were firstly classified into wet, dry and garden lands and based on its fertility and productivity lands were valued.

The Cola inscriptions do not throw sufficient light on the accurate and recognised value of lands though the prices differed from place to place and among different transactions. From the study of Cola epigraphs in Karnataka we can get a rough idea of the rates and difference in values specially about the iraikaval or Security Deposit\(^1\) the advance amount of money paid for the purchase of lands.

An undated record assigned to Raja\(^2\) from Tadimalingi, T'Narasipur taluk of Mysore district records the sale of 1½ Veli of wet land as tax free in Irugaiyanpalli made to the God Iruvikula-Vinayar-alvar of Mayilangal in Idainad by the sabha of Marudur by receiving the land value of 100 Kalangu of gold (tulainrai Sempon) weighed by the kasukal from the temple. The same value prevailed in the Tamil country during Raja's time with a slight difference. One Veli of land was sold for 100 Kalangus of gold recorded in an inscription of Raja from Tiruvaliyaru (Tanjore district) dated

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1. ARE., 100 of 1892.
2. Ec., V(R), TN. 227.
Along with the value of land, taxes were also paid by the purchaser or buyer of lands so that the burden of taxation was left to the seller. The Malur record dated 1014 palaeographically assigned to Rājendra Cōla registers the purchase of certain lands by a private individual from the assembly. The Assembly collected the land value in money, and the tax amount for the lands and bound themselves to pay whatever taxes these lands may become liable to the purchaser. The lands sold to the sabha and temples were generally at a less rate and along with it the management cost and daily expenditures of the temple were provided for by the seller.

An interesting inscription from Sutturu is in Kannada script and both in Tamil and Kannada language of the 4th regnal year of Rājendra Cōla-I dated 1015-16 records the sale of 2 Khandugas and 10 ballas of land free of taxes by the members of the sabha for 2 Kalanjas of gold as the value of

1. ARE., 219 of 1894.
2. Ec., IX, op. 88c.
3. This substantiates the view that the tax levied by the state was bound to be paid by some party or the other and that there was no loss on tax account to the state exchequer.
4. Ec., IX, Ht. 36.
5. Ec., III(R), NJ. 213.
the lands to Tevanādu-velan of Sottiyur or or Satturūr a brahmadēya in Idainād of Mudigonda Cōla mandalam to an officer of the King.

It is recorded in an inscription ¹ that at Tiruvorriyur, two hundred and fifty Kulīs of land were sold at one Madhurantakamadai in the 30th regnal year of Rājendra-I and the sale was effected in the reign of Rājendra-II in 1058-59, 2 Khandugas of land sold for 20 antiyakaša∗pana...madaia weighed by Adisadana panagadānādai-a standard measure for weighing gold coins exclusively found mentioned in Cōla inscriptions of Kamarātaka and circulated in the Mysore province not noticed in the records of the Tamil country.

The erratic variations in land value was not only the fault of government or seller but also due to the lack of uniformity in the unit in measurement and currency i.e., the local variations in the length of measuring rod (Sankōl) and the introduction of new coins.³

The land transactions was usually confirmed by the issue of paradavattige ⁴ or sale-deeds which contained elaborate

¹. ARE., 156 of 1912.
². Ec., IV(R), Ch. 186.
information about the value of land, signature of witnesses etc. The transactions were carried out with the full consent of the parties, the full land value paid in money and finally acknowledged in the document itself and a Sāsana containing details engraved and issued on behalf of the King or the local authorities. Such transactions were effected peacefully due to the God-fearing nature of the people and efficiency of the revenue authorities and rarely led to land disputes, due to the co-operative spirit of the people. This is also corroborated by the fact that the Cōla records issued during the period do not record any land disputes - a rare phenomena.
Section 4:

Agricultural Taxation:

The chief source of Revenue in the Cola state was the land and tax collected on it either in cash or kind by the respective regional authorities. Besides the land revenue and other agricultural cess and levies, industrial, professional and commercial taxes and benevolences were also regulated in a thoroughly designed manner. It also happened that sometimes due to oppressive nature of taxes both in the levy and collection, the effect proved to be reverse on the citizens of a particular place resulting in destruction and depopulation of the area. ¹

The system of levy and collection of various kinds of taxes in Karnataka under the Cola occupation was almost the same as followed in the home country. Apart from the taxes levied and collected by the officers of the central government, the local officials made their own levies for specific purposes. ²

It can be generally observed from the rich fauna and flora of southern Karnataka that the entire area under the occupation of Colas offered great scope for agricultural exploitation specially the Mysore and its neighbouring district watered

¹ K.A.N. Sastrī., The Colas, 1975, P. 520.
² Ec., IX, N1. 62a.
by the Cauvery river and covered by the fertile wet lands. Again the Malainadu or Kodagu, the place of herbs and plantation crops under the control of Panchavan Marayan, the Cola general of Rājarāja and Rājendra Cola-I yielded a good source of income.

The Cola epigraphs found in Karnātaka throughout mention the term iravu or vari⁷ to indicate a tax. The other terms in common vogue were Ayam² (Revenue), Kadamai and Kudimai which stood for "duty" and "tenancy dues" respectively. We also have another term "iravu" in rare instances a sort of cess paid in kind and slightly higher than "puravu" (land tax) by about 20%.

The lands either wet, garden or dry were located below the tanks³ or along the channels⁴ leading from the sluice of the tank and the tanks had sluices connected on all sides. Based on the type of the soil, its fertility and production were reasonably and appropriately assessed and taxed.

Most of the lands surveyed and classified by the Colas in Karnātaka were wet lands with good crops⁵. There were also some high lands (Malaikolla) with small streams cut through it.⁶

1. Ec., V(R), Mb.230; Ec., III(R), NJ. 178.
2. Ec., IV(R), Y1.98.
3. Ec., VI(R), pp. 44.
4. Ec., III(R), Hg. 58.
5. Ec., III(R), Hg. 58.
It can be possibly concluded that there were no wastages in the yield of crops and under natural calamities the cola government allowed adequate remissions.

Categories:

It is worthwhile to examine some of the individual revenue taxes imposed on the agricultural lands. They are as follows:-

(a) Kattarampan

(b) Mirarampan and Kalamsalage (sowing land)

(c) Kummar-Katamai

(d) Vetar-Kummar

(e) Kar-varaku

(f) Erkkacu

(g) Antaraya

(h) Soda

(i) Kummar-Kachchanam

1. In Karnataka we notice 30 revenue terms.
2. Ec., IX, Nl.25; Ibid., X, Mb.107.
3. Ibid., IX, Nl.25.
3a.Ec.,V(R), Kn. 116.
4. Ibid., X, Mb.49(a); Ibid., IX, Nl. 38a.
5. Ec., X, Mr. 101.
6. Ibid., IX, Nl. 38a.
7. Ibid., IX, Nl.3; Ibid.,X, Mr. 101; Ibid., IX, Nl.38a.
8. Ec., X, Mb. 49a.
These have been exclusively used in Southern parts of Karnataka of the Cola Kingdom.

Kāṭṭārampam and Kālānī Šalage was a tax levied on dry lands;

Nirārampam was a tax levied on wet lands;

The Kūmnāra-Katāmaḷ and Vēṭar-Kummaḷ were collected from the cultivators on hill crops;

Kār-varakku was an agricultural tax levied in kind during the time of Kār harvest;

The tax on plough (arkkācu) was levied in cash;

Antaraya levied at the rate of 2 Kasus per plough;

Siddāva which is rarely found in the Cola inscriptions of Karnataka was the permanent quit rent settlement without any variations. Altekar says that it may quite possibly point out to the permanent settlement of the government demands. Prof. K.A.N. Sastrī splits the term Siddāva as (Siddha+āya = tax or rent). It was the name used for additional land tax always taken for granted and not necessary for any fresh regulation or prescription. G.R. Kuppuswamy speaks of Siddāva as fixed rent (which is unanimously accepted by scholars) and it is exactly correct to quote the words of

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1. Ec., IX, XI.3; Ibid., X, Mr.101; Ibid., IX, XI.33a.
2. Ec., IX, XI.62a.
the scholar:

"Though the inscriptions throw some light on the amount of Sjddaya, the information is too meagre that it is impossible to come to any definite conclusion."

Kumara-Kachchanam - tax paid in cash during the time of harvest.

Miscellaneous Agricultural levies:

In addition to the major agricultural taxes described above a number of levies or impositions which may be classified as miscellaneous were levied and collected from the Agriculturists. They are as follows:

1. Sesai
2. Kummari tax imposed on cultivation;
3. Melhonn or Melaya are analogous to melvaram of Cola times;
4. Bittuvatta;
5. Murchuttu (?);
6. Madaparyala (?);
7. Puluvan (Grass tax);
8. Nirkuli (water cess);
9. Vettuvati (Digging tax);
10. Vanguvati (? Trade Tax);
11. Bannigedere;

1. Ec., IX, NL. 62a.
2. Ec., IX, NL. 3.
3. Ec., IV, (R), Ch. 303.
4. Ibid.
5. Ibid., III(R), N.J. 215.
enarios (goat or sheep tax);
Śūttukkadān (?)

Rates: From the Inscriptions recorded in Karnataka it becomes evident that four different rates existed in the levy of taxes on land. For the dry lands (Kattarampam), the rates varied from 1/5 (20%) to 1/4 (25%) in Mulbagal² taluk of Kolar district, and Nelamangala³ taluk of Bangalore district.

From times immemorial wet lands or Nirarampam⁴ situated near a river, tank or canal attracted a higher levy almost double the rates fixed for dry lands varying from 33 1/3% to 40%.

The different rates mentioned above can now be equated with the rates prevalent in the Tamil country. To take for instance the dry lands, an important feature to be noted in this connection is the fact that the inscription covering the region of Cōla mandalam i.e., Tanjore and adjoining regions, a uniform levy of 1/16 (16.6%) rate conspicuous by its absence in the Cōla inscriptions of Karnataka. For example an inscription from Pudukottai district⁵ refers to the rate 1/6 as āyam (revenue) and the same rate is found to be mentioned in one of the records of parantaka⁶.

1. Ec., IX, Cp. 128.
2. Ec., X, Mb. 49(a), 107.
3. Ec., IX, Nl.25.
4. Ec., X, Mb. 49a.
5. PST, 116.
6. EI.,IV, No.32, p.224.
It can be critically assessed that \( \frac{1}{6} \) or 16.6\%, the original rate in the homeland levied on any type of land was rather accessible to the people but when compared to it, the lowest rate of \( \frac{1}{5} \) or 20\% normally levied in Karnataka was adequately more. The higher imposition was probably owing to the frequent transfers of Revenue Officers (adigal) and their maintenance charges to be met by the local people though the soil richness may be the same in both the regions. But in the case of wet lands it is found that in Tondaimandalam the rate \( \frac{3}{8} \) (37.5\%) was the minimum prescribed for a land under tank irrigation which is higher than the minimum rate fixed in Karnataka (33.3\%) for similar lands. This seems to be a rare instance which cannot be easily explained.

The potent value of the differential rate structure of land tax in the Cola period was due to various factors such as:

1. The improper irrigational facilities and infertile soil of the dry lands and
2. Commendable measures which influenced and increased the productivity of the wet lands.

The economic prosperity and agricultural self-sufficiency of the region of Karnataka under the Cola occupation was ensured by measures directed towards concentrated wet and dry land (nājī pūnīt) improvements, apart from the numerous land

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1. SII., VIII, 74.
2. Ec., X, Mr. 101; Ibid., IX, Nl. 38a.
grants found spread throughout the region which immensely helped the society to stick on to agricultural production.

In some instances the Imperial Colas accepted and continued the local rates without any modification.¹

Table of Rate structure:

<table>
<thead>
<tr>
<th>Year</th>
<th>Category of land</th>
<th>Rate</th>
<th>Region</th>
</tr>
</thead>
<tbody>
<tr>
<td>1050</td>
<td>Wet lands</td>
<td>1/2</td>
<td>Dv.Tq, Bn. dt.</td>
</tr>
<tr>
<td>-do-</td>
<td>-do-</td>
<td>2/5</td>
<td>Nl.Tq, Bn. dt.</td>
</tr>
<tr>
<td>-do-</td>
<td>Dry lands</td>
<td>1/4</td>
<td>-do-</td>
</tr>
<tr>
<td>-do-</td>
<td>Wet &amp; dry lands</td>
<td>1/10</td>
<td>-do-</td>
</tr>
<tr>
<td>1057</td>
<td>Dry lands</td>
<td>1/5</td>
<td>Mb.Tq, Kl. dt.</td>
</tr>
<tr>
<td>1072</td>
<td>Wet lands</td>
<td>1/3</td>
<td>Mb.Tq, Kl. dt.</td>
</tr>
<tr>
<td>-do-</td>
<td>Dry lands</td>
<td>1/5</td>
<td>-do-</td>
</tr>
<tr>
<td>--</td>
<td>Dry lands</td>
<td>1/6</td>
<td>Tanjore dt.</td>
</tr>
</tbody>
</table>

Exemptions, Remissions and withdraw:

The Cola government followed the sound practice of granting exemptions and remissions of taxes imposed on agricultural lands from time to time. It also withdrew a particular tax freshly imposed whenever the people protested against it. The following instances from the inscriptions from Karnataka may be quoted in this connection:

¹ Ec., IX, Nl.25.
Exemptions:
The Cola epigraphs record the exemptions to various institutions from paying their dues. Both the King and the local authorities engaged themselves in granting lands with tax exemptions\(^1\). Even Vellan vagal\(^2\) or cultivator's villages which were sometimes converted into devadana or Brahmadeya settlements came to be exempt from all land taxes.

Remissions:
Apart from the exemptions we get examples from Mandya district\(^3\) where the citizens of the area seems to have remitted the particular dues which it would have been entitled to levy in the absence of the remission. This is explicitly stated that the sabha is said to have remitted on some temple lands which were already Ur Kil-iraiyili.

Withdrawal:
At times taxes oppressive in nature, which was imposed by the central and local officials was withdrawn by the emperor probably due to the representation of the people which they found it as a heavy levy. An inscription\(^4\) (Sasanam) of Kulottunga Cola-I dated 1071-72 from Avani, Mulbagal taluk record the protest of the inhabitants of the eighteen Vishaya or peryya-vasaiyam on the levy of a tax imposed on the cattle.

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1. Ec., IV(R), Y198; Ibid., VI(R), Sr.78; Ibid., V(R), TN.57.
3. Ec., VI(R), Sr.78.
4. Ec., X, Mb. 49a.
The record states that since the race of Cola rulers began, no tax had been levied on cows and she-buffaloes in all the territory comprising the 78 nāḍus of Nīgarilī Sōla Mandalam, the 48,000 pumm of Jayangonda Sōla-mandalam, the Ṛajendra Sōlappadimnpummi assigned to the Valangai–Mahasena of the Great army and the Great Assembly, resolved that the new tax levied on cows and she-buffaloes which was introduced by the officer (adigirgal) Sōla-muvenda-velar need not be paid and for this reason he was called as Sangandavirata-Cola who abolished taxes."

** or "the Cola

Land Pattas or Title deeds:

The Imperial Cola rulers were careful enough to issue the land pattas in Kannāḍa which recorded the rates and levy of land tax. The famous Malambi record of Rājarāja-I dated 1005 records the grant of the village Mālavī (Now Malambi in Coorg district) including all its land under its jurisdiction to panchavan Marayan, general of Rājarāja-I and conferring on him with a patta bearing the title Kshatriya Sikhāmāni Kongālva for his victory in the battle of panasoge.

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1. MER., 1908, Nos. 377 and 379 of 1907.
2. Ec., IX, cg. 46,
The officers connected with taxation under the Colas in Karnataka can be broadly classified under three levels which are as follows:

1. Central
2. Provincial and
3. Local

### Central Officers:

The Puravvaritinsikalam (Revenue Department) of the Imperial Colas in Karnataka and in South India seems to have functioned in a systematic manner with a full complement of staff. Most of them were posted from the Tamil country and frequently transferred from one Mandalam to the other.

The famous Kolar inscription† engraved on the outer wall of Kolaramma temple of the 11th regnal year of Rajendra Cola dated 1022 is an good instance which furnishes a detailed account of hierarchy of Revenue Officers connected with the land revenue department at the centre:

**Superior Cadre:**

Tirumantira Olai (Royal Secretary)

Tirumantira Vōlai nāyagam (Chief Secretary)

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1. Ec., X, Kl.111, 112a - A similar record of Kulottunga Cola I dated in the 16th regnal year 1085-86 is found from Laddigam - *ARE.,* 1906, No.533.
Apart from the superior cadre of officers i.e., Royal and Chief Secretaries at the centre, we also notice several of the officers including a Vidaiyil and Udankuttattu adigarigal and those who constituted the naduvirukkum belonged to the

1. For instance, Rājarāja Brahmarāyan an Officer of Rājendra Cola-I in 1022 - Ec., I, Kl.112a; Alagiya Sōla Brahmarāyan and Gandarmanikka Brahmadirajan - Officers of Rājarāja in 1005 - Ec., XVII, Kl.41; Uttama Sōla Brahmarāyan alias Narkkana Arumoli son of Rājendra Sōla Brahmarāyan alias Narkkana Sri Krishnan Raman of Keralanataka chaturvedimadgalam. contd...
Brahmin class. These officers were subject to frequent transfers and they were rewarded with promotions (out of grades) and fringe benefits for their excellent services.

Udan-kuttam refers to group of officers who accompanied the King on his tour. Vidaiyil adigarigal are officers connected with the preparations of Royal revenue documents.

The Naduvirukku officers mentioned in the Kolar and in the famous Tiruvalangadu plates seem to have been associated with the judicial consulting board for giving correct decisions.

Contd. FN...: These officers were financially sound enough to contribute their income to the welfare of public - Ėc., X, Kl. 109a; Virarakshasa Brahmamārayan an officer under Rajadhiraja in 1050 - Ėc., X, Mb.105c, 106a; Rājaviṣhṇudīra Brahmamārayan alias Irugan Sambidevan, a Brahman landholder (Kaniūdaiya) in Irātiyūr in 1073 - Ėc., X, Mb.105b; Vira Sōla Brahmamārayan, the lord of Sattanur in Kuvalāla-ṇādu in 102 - Ėc., X, Kl.43; Jayāṅgonda Sōla Brahmamārayan in 1089 - Ėc., X, Kl. 149a - All the above mentioned three officers served under Kulottunga Cōla in different regions; Udaya mattanda Brahmamārayan alias Kuvalaiya tantiram, head of Nallur town and an officer under Vikrama Cōla in 1120 - Ėc., X, Sd.9.

1. Ėc., X, Kl.111; K.V. Sibramanya Iyer., HSAD, P.150. The author says that 'mugavetti' was a personal noun derived from 'Mugavedu' or index i.e., that which gives the first words; Pallava Nāranapuram Udayan Aravamudu an officer of the rank of mugavetti (officer of the Royal seal) was promoted to the next higher rank of varipottagam (chief of Revenue Records).

2. Vidai means the release apparently of the draft of orders.

in the legality of transactions or to settle some disputes and they acted as arbitrators. Prof. Sastri¹ interprets the term naduvirukkum as liaison.

To the same cadre belonged Superintendent, examiner, overseer or supervisor of Records i.e., Puravuvariatinaikalakaikkam and an assistant to him is the Varippottaqam or the store-keeper of Revenue Records. Lastly we have got the pattolai or Head-Clerk in the writing section of the Record Office and muga-yetti the Officer of Royal seals.

(2) Provincial Officers:

The revenue functions relating to the mandalam were entrusted to the Mandalamudali or chief of the mandalam as noticed in an inscription² dated 1082 from Yelandur in Mysore district corresponding to Mudigonda Colamandalam. This officer was authorised by the Central Government to make entries in the puravuvari (Revenue register) and possessed the right of remission. In 1082 one Tondaimanar figures as mandalamudali at Talaikkadu alias Rajarajapuram in Mudigonda Colamandalam who established a new brahmadesya village and made necessary entries in the revenue register (Puravuvari) under the directions of the King. After a lapse of 22 years during Kulottunga

². Ec., XIV, Yl. 146.
Cola's rule i.e., 1104, the mandala-mudali Rajendra Cola Brahmadhirajan revised and made fresh entries including grant of some additional land to the same brahmadeva village in the revenue register of the same mandalam.¹

The mandalikas¹a or feudatories who were also in charge of provinces helped the centre in revenue matters and relieved it of its burden in the provinces or districts. These posts were hereditary in character.

(3) Local Officers:

Apart from the central and provincial officers the local officers played a vital role in ensuring proper collection of revenue during the times of Imperial Colas. The gandis and Kilavan² who were the village headmen played a significant role in the evolution of village economy and safeguarded the interests of the village even at the cost of their own lives. The gavundas and gamundas³ participated in all the assembly discussions relating to revenue matters and they were responsible for the proper collection of revenue.⁴ Panchachariya-pujaris, Sthanapati⁴ or Sthanikas who were the temple officers shared responsibilities equally with the village office duties in regulating the temple treasury. ⁵

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¹. Ec., XIV, Yl. 146.
¹a. Ec., VI(R), Sr. 67.
². Ec., X, Mb. 54.
³. Ec., IX, NL.37; From an inscription of Rajaraja dated 1000 it is stated that Perbbanna Mandayya Gamunda held the office of gamunda - Ec., X, Mb. 209. ⁴. Ec., V(R), Tn.247.
There were two classes of local officers in the Cola period i.e., Perundanam¹ (Senior Officer-in-charge of local revenue affairs) and Srudanam² (junior Officer-in-charge) who acted as liaison officers between the centre and the local authorities.

The Heggade or pergade³ (for whom there is no corresponding officer in Tamil parts of the Cola empire) of the Kannada inscriptions of the Cola period were the Senior village officers who granted tax remissions.

The Senabova⁴ or Kanakkan of Tamil records "an ubiquitous officer of the time responsible for preparing official and legal documents including inscriptions"⁵ (Sasanam), and also maintained the village accounts dealing to land revenue.

In southern Karnataka as in Tamil the term madhyastha who acted as an arbitrator performed the duties, was analogous to the Senabova as revealed in the following inscription: "By the direction of the Assembly, the madhyastha of this village wrote this."⁶

The Kulakarani, Kanakkan (in Tamil) or ganaka are the village Accountants of Harihara’s Nambiyannana Ragale who wrote the

document prepared by him in his own handwriting and read it in the village Assembly.¹

The officials of the nad or Taluk appointed by the Cola government were Nadagavunda, Nadalvan, Nadadigarigal, Nagarattar and mannavar. Apart from this we have the sub-taluk officer or adhipati of the tala of Ededore-nad - 1000 who settled the shares of two persons.²

Local Authorities:

The village assemblies known various names as Samaiyam, Praje, alunganam(?), mahajaran which consisted several members apart from the officers performed the task of settling and collecting the land revenue (nilavari tandugira) granting remissions of tax frequently meeting for Assembly and Panchayat discussions.³

² Ec.,III(R), NJ.241. ³ Ec.,V(R), TN.229.
³ Ec., IV(R), Ch.168. ⁴ Ec.,III(R), NJ.169.
⁵ Ec., X, CB.19. ⁶ Ec., IV(R), Yl.143.
⁷ Ec., V(R), TN.67. ⁸ Ec., VI(R), Sr.78; Refer G.S.Dikshit., LSHK, P. 130 - for detailed functions.
⁹ Ec., IX, cp. 130, 131, 132.
Some of the duties performed by the mahajanas relating to revenue matters may be examined in detail with reference to the inscriptions:

(1) **Survey and Measurement of lands**

(2) **Grant of lands free of imposts:** An inscription dated 1012 refers to the grant of land by the mahajanas to the god of Balambari free of all cess.

(3) **Appointment of Officers to assist them in collecting land revenue specially the Nagarakanakkan (Town Accountants) who looked after the tax registers of the Nagaram.**

(4) **Fixation of rent/share:**

An instance can be cited from Kolar district where the assembly of 18 vishayas or nadu fixed the government's share (melvaram) at 1/5th of the produce of the forest tracts and dry crop lands, and 1/3 on rice lands under the tanks apart from the general land tax called natupattam on all the inhabitant of the nāg. Further the rate of cess on hill tribes (Vēdar) and cultivators was to be one cloth (pudava1) for 1500 kuls of land. This is one of the few records which states in detail clearly in the rates of land and miscellaneous dues or taxes.

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1. Ec., VI(R), Sr.78; Ec., IX, cp. 88.
2. Ec., VI(R), Sr.78.
3. Ec., IX, cp. 131.
4. Ec., X, Mb, 49a.
In Karnataka during the Cola period the village panchayats were known as anamnigas or the five mannigas who exercised the Revenue functions of the Village Assembly either cooperatively or sometimes independently. An instance from Channapatna taluk of Bangalore district can be quoted here where the nādu made a Sāsana or regulation, the five mannigas of the place acted as witnesses. They also did the same for sale-deeds.

The chief executive of the town Assembly was the pattanasvāmi or Mayor and the mandalasvāmi noticed only in the Kannada areas** the Cola occupation had the right to levy tax on the lands and they had the power to amend the rules and regulations of land system. **under

Official Procedures and Methods of Tax Collection:

Official Procedures and Terms:

Tirumandiravolai: (written order) This term is used in connection with the duties of the central offices, which is a combination of three parts i.e., tiru (Sacred), mandiram (council) and 01ai (order) or the sacred order or message conveyed by the King's council by a palm-leaf. The officer

1. Dikshit, LSGMK, P.59.  
2. Ec., IX, Ht.111. 
3. Ec., III, Nj. 44.  
4. Ec., XI, Dg.59, P.140, 1. 81ff (Text); Ec., IV, Ng.70.  
5. Ec., V(R), TN.67.  
6. Ec., X, Kl.112a - Tirumantiraolai Rajendra Solanallur Kilavan the Royal Secretary of Rajendra Cola-1 in 1022.
who was the nearest relative of the King was the Royal Messenger
and Secretary. The orders explained as below (Tirumandiraōlaś)
issued and signed by the King, was sent through their Royal
Secretary for entry in the Revenue Registers of the mandalam
or district and nādu or taluks. The Royal Secretary was
evidently in-charge of communicating the order in writing and
attested by the next central officer known as tirumandiraōlaś
nāyagam. These above mentioned two officers of the superior
cadre were responsible for the issue and despatch of orders
(Tiruvāyakkēlvi or oral order) issued by the King.

Regarding the term ulvarj which is found in an inscription¹
of Rājadhirāja-I dated 1051, it means that after a careful
scrutiny of the Revenue registers, the officers of the land
Revenue Department signed and processed the document with
the necessary taxes registered in it through the proper channel.
We also have two other terms i.e., nilgai² and irangal which
cannot be interpreted clearly.

METHODS OF TAX COLLECTION:
The Imperial Colas adopted a well regulated procedure for the
smooth and efficient collection of taxes in Karnataka without
cauSing undue hardship as revealed from their records.

¹ Ec., X, Kl. 19.
² Ec., V(R), Kn. 116.
The impact of Taxation differed from locality to locality depending upon the local authorities. Further during times of war as in the period of Cōla-Cālukya conflict a war tax was imposed to meet war expenses and it proved to be quite heavy. This is reflected in the poor land grants issued by Virarājendra narrating local fights. Due to oppressive nature of such tax the Village Assemblies were compelled to sell the jewels of the temples for want of currency so as to purchase lands and cultivate it and later during Rājarāja's (II) period the war-tax was withdrawn and made tax-free.

A time was fixed for the payment of taxes and if they were not paid in time the cultivators were required to pay double the amount. If the taxes were not paid at all, the free labour of a woman was taken without any payment.

In this connection, it will be interesting to refer to the detail contained in a record issued from Kolar district dated 1011 instructed to one Koyirramman, Collector of taxes and customs to recover dues.

It also states that the officer shall recover for every goat or sheep (that they fail to supply) a fine (tandam) of 5 Kalanju of gold and in case he fails to recover the fine,

2. Ec., X, Mb. 49a.
3. Ibid.
4. Ec., X, K1.25.
he shall incur the great sin of killing a cow. If the *gamunda* of the *nādu* and *gamunda* of this village do not supply the goats or sheep to Koyirraman, they shall be liable to a fine of 100 *Kalanju* of gold and Koyirraman shall recover the said fine from them."

It should be noted here however that there was no stiff opposition to unusual levies, on the part of the citizens except in some rare cases.¹

The Cōla government also ordered frequent remissions, exemptions and withdrawals according to circumstances.²

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¹ *Ec.*, X, Mb. 49a.
² Detailed reference to this point has already been made, earlier in the sub-section on Exemptions, Remissions and withdrawals.