CHAPTER VI

ECONOMIC CONDITIONS

The importance of the role played by economy in determining the material life of a region can hardly be exaggerated. The high level of political organisation, the degree of perfection in sculpture, architecture and fine arts and the prevalence of preference for religious toleration - all these would not have been attained but for the sound economic foundation of the region.

An attempt is made here to highlight the economic aspects with special reference to agriculture, horticulture, industry, trade, coins, taxation, weights and measures as prevalent in Halasi region.

The varied geographical features like fertile soil, rivers and rainfall, the political condition of intense wars and conflicts, religious faiths and customs, which encourage building activities, influence of caste and joint family system, easy means of transport and communication which facilitated easy movement of goods, network of roads and many other factors that were conducive for economic development were present in the region.
Agriculture

The concern of the society with agricultural production is clear from the way various aspects associated with agricultural operations are mentioned in the epigraphical records of the region.

Agriculture was and is the backbone of Indian economy and the economy of Halasi region was no exception to this. This region had agrarian economy. Trade and industry and also the major part of the state revenue depended on agriculture. Even political thinkers and Smriti writers have advocated the uninterrupted pursuit of agriculture. Inscriptional evidences indicate that the case was not different in the region. Those who enjoyed food crops grown by others without cultivating the lands themselves were looked down upon in the society.

Epigraphs and contemporary literature give us some information about agriculture. Farmers of Halasi region as else where were familiar with transplantation of trees by uprooting them to facilitate full and luxuriant growth. Manure compounds comprising of animal fats and honey was applied to the roots to facilitate maximum yield from the plants. The procedure of grafting was recommended and followed for the growth of better and finer varieties of fruits and vegetables.

Expansion of agricultural activities by converting forestland was in vogue. Rulers encouraged such conversions by giving tax concessions. For
instance Jayakesi I granted the village *Laghumorāmbikā* to Chchandma since the village was uncultivated for a long time. For ten years Chchandma was to pay 30 *Bhairava niṣkās* and from 11th year 35 *Bhairava niṣkās* as land rent—a concession provided to bring village land under cultivation.6 Uncultivable land was regularly brought under cultivation.

Halasi region is in the safe zone of rainfall, which is very conducive for agriculture. A good system of agriculture, unrivalled cultivating skill, a capacity to produce whatever can contribute to convenience was the hallmark of its economy.

**Types of Land**

During ancient and medieval times land formed the strong hold of people. Society then believed that by gifting land to Brāhmaṇas and gods one could attain heaven.7 Even Vijñānēśvara, a contemporary commentator considers gift of land as means for the attainment of a place in heaven.8 Contemporary records of the region refer to the land grants made to gods and Brāhmaṇas. Ravivarma's Halasi plates attribute his land grants to god Jinendra.9 A person who received the land welcomed such gifts as it granted him a status in the society.10 Land was the chief source of economic wealth.
Classification of land according to soil, fertility and use to which it was put was not unknown. A close survey of inscriptions of the region show that land was distinguished under different types such as cultivable land, waste land, pastoral and forest tracts. Land under cultivation was most important variety. Land having crops or land under cultivation was generally called *kṣetra*. An inscription in Halasi region refers to *kṣetras* like Bajõvara. Goa Kadamba inscriptions refer to *gadde* or wet land where paddy was grown. *Hakkalu* or *hola* or dry land was suitable for growing crops like jawar. *Kariva* or *ere* land was the land with black soil suitable for growing cotton, wheat, groundnut and sesame. *Häunela* or the timeworn soil, *morad* or sandy or poor soils were other varieties left for growing the grass. A piece of land was set aside for grazing the cattle.

Halasi region boosts of evergreen thick forests. The forest tract was of great use to the people as it supplied wood for fuel, medicinal plants, herbs and such other products of daily use.

Classification of Land

Lands were classified on the basis of fertility of the soil as good, middle, bad and worst - *uttama, madhyama, adhama* and *adhamādhama*. These lands varied in colour, fertility and such other factors. Further the cultivable land, which was mainly depended on rain, was called *dēvamātrika* land and the land that depended on rivers, tanks and springs
for the water was called \textit{nadi}mā\textit{rī}ka.\textsuperscript{17} For gardens main source of water was wells and tanks. Land was classified on the basis of fertility of the soil and continuity of cultivation.\textsuperscript{18}

\textbf{Measurement of Land}

That lands were systematically measured is evident from references to measuring rods in the inscriptions. Each village had its own measuring rod.\textsuperscript{19} \textit{Kundūr-kōlu},\textsuperscript{20} \textit{Kundūru-gaḷe},\textsuperscript{21} \textit{Hiriyakōlu},\textsuperscript{22} \textit{Pāruvagōlu},\textsuperscript{23} \textit{Śivachittakōlu},\textsuperscript{24} \textit{Hāruva-gōlu}\textsuperscript{25} were some of the measuring rods used for the measurement of land in the region under study. That the Kadamba rulers had adopted advanced system of measuring the land is revealed from their inscriptions found in the region. Halasi copper plates of Mrigēśavarma\textsuperscript{26} and Ravivarma\textsuperscript{27} describe the grant of 33 and 50 \textit{nivartana}s of land respectively to a religious establishment. From this it is evident that \textit{nivartana} was the unit of land. Gurav considers \textit{mattar} and \textit{nivartana} as same - \textit{mattar} having been derived from \textit{nivartana}.\textsuperscript{28}

\textit{Dānḍa} or rod or \textit{kamma}, \textit{kambha}, \textit{kōlu} or stick, \textit{gaḷa} or plough, beam, \textit{mār}, \textit{kayya} or \textit{hasta} or hand and \textit{gēpā} or \textit{vitaśṭi} or span were the various land measures prevalent in the region.\textsuperscript{29}

The following chart depicts various nomenclatures of measurement of land.\textsuperscript{30}
The unit of measurement of land differed from place to place and was not fixed by the government. It depended upon the fertility of the land, crops grown and taxes levied. The officers of the respective places and the village headmen decided the means and unit of measurement. *Kamma*, *mattaru* and *nivartana* were the units of measurement. The houses, the plots/sites were measured by the unit *kayya* or *hasta* or hand.31

**Boundary Marks**

Several kinds of boundary marks were used for both individual lands and villages as is evident from the description of village boundaries in the inscriptions. There is a regular inscription of 47 lines describing the boundary of the village in Dégäon.32 Besides the natural boundary marks like *nājas*, roads, hillocks, ridges, tanks, lakes and the like, there is

<table>
<thead>
<tr>
<th>Kannada</th>
<th>Sanskrit</th>
<th>English</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Kamma</em></td>
<td><em>Danda</em> (4 hasta or 6 feet long)</td>
<td>Rod</td>
</tr>
<tr>
<td><em>Kōla</em></td>
<td>-</td>
<td>Stick</td>
</tr>
<tr>
<td><em>Gaṅa</em></td>
<td>-</td>
<td>Plough beam</td>
</tr>
<tr>
<td><em>Kayya</em></td>
<td><em>Hasta</em> (18 inches)</td>
<td>Hand</td>
</tr>
<tr>
<td><em>Gēna</em></td>
<td><em>Vitasī</em> (9 inches long)</td>
<td>Span</td>
</tr>
<tr>
<td><em>Mūru</em> (72 inches)</td>
<td>-</td>
<td>Length between two extremities of out-stretched hands.</td>
</tr>
</tbody>
</table>
reference to the following boundary marks in the above mentioned inscription.33

1. *Nāgarakallu*- a stone with the figure of the snake
2. *Lingada kallu* - a stone with the figure of *liṅga*
3. *Hātala nattakallu* - a stone with the mark of a hand
4. *Nattakallu* - a fixed stone
5. *Bettada kallu* - a stone fixed on hillock
6. *Guḍde* i.e., single heap
7. *Mugudde*, three heaps
8. *Satṭuguda* - a stone with the mark of a ladle.

The boundary marks helped to avoid the boundary disputes.

**Land Tenure**

The status of an individual in the society was considered on the basis of the land he owned. Irrespective of his occupation every man aimed at owning a plot of land. Ownership of land whether by the state or by the individual is a matter of controversy. According to *Vijñānēśvara*, the king had to purchase land owned by the individuals if he wanted to make the gift of the same.34 Inscriptions of the period also amply corroborate the view of the learned commentator. For instance *Vikramāditya VI* purchased the land from the *agrohāra* village Mutage and granted the same to the
donee.\textsuperscript{35} Thus there existed clear distinction between the private land and the land owned by the king. There existed private ownership of the land. Right to private property was respected and recognised by the state.

Various types of land tenure were in vogue. Lands were granted for special services rendered for the construction of tanks, clearing of forests as also paying wages and salaries for public services.\textsuperscript{36} This has been described as \textit{mahādāna} or great gift.\textsuperscript{37} \textit{Nettaru-kodage} was the land gifted for acts of bravery shown in the rescue of cattle, women and boundary disputes. \textit{Dēvadāna} was the land granted to the temples for the worship of god. Halasi inscription of Śivachitta refers to the grant of village Sindhavaļi for the worship of lord Narasiṁha.\textsuperscript{38} Similarly Kirihalasige inscription mentions the land grant given to god Bhūvarāha.\textsuperscript{39} \textit{Umbali} was the land granted for various public offices held under the king.\textsuperscript{40} \textit{Mannēya} or \textit{sarvamānya} was a religious or secular grant given to Brāhmaṇas or others that was entirely free from taxes. Sometimes fifty percent exemption was given while granting the land and it was called \textit{ardhyamānya}.

Epigraphical records of the region mention various types of tenures held in perpetuity or for one or more generations like \textit{ekaprabhu} or \textit{ekabhōgasāmya},\textsuperscript{41} \textit{tribhōgasāmya}\textsuperscript{42} and \textit{prabhu sāmya}.\textsuperscript{43}
King Vikramaditya VI is stated to have given Palasigedēśa to his son-in-law Jayakēśi II on tribhōga tenure as a marriage gift.\textsuperscript{44}

**Irrigation**

Irrigation simply means artificial supply of water to land for the cultivation of crops. Cultivators have been irrigating the fields for over 2000 years. Pāṇini and Patañjali have referred to canals and wells.\textsuperscript{45} Vijñānēśvara considers the construction of irrigational works as matter of prime importance for the prosperity of the society as a whole.\textsuperscript{46} In the records of the region we come across terms like katte (dam), kāluve (canal), taṭaka, kere (tank), nirukere (water tank), hoḷeya sunka (river tax), sarōvara and tirtha.

Kings, nobles, commanders, administrators and merchants were involved in the construction of tanks, digging of wells and erection of bridges to the rivers. Inscriptions refer to number of tanks, dams, canals and springs spread over the periphery of Halasi region. In Ittagi copper plate inscription of Jayakēśi I dated 1062 AD tanks are referred as gundī, sarōvara, taṭaka, koḷa, palāsa, ārikhaṇḍa and gurava.\textsuperscript{47} An inscription of Jayakēśi III refers to the existence of tanks and springs in Halasi region and further states that there was a canal in the garden at Eleyapurvaḷi (Hubli).\textsuperscript{48} Mugad inscription refers to the grant of land for the construction of tank
and the grant of ten gadyānas every year for the maintenance of the tank.\textsuperscript{49}

That there was a tank in Gōlihalī near Halasi is evident from the inscription of the place.\textsuperscript{50} The tanks rendered unique service in the promotion of agriculture and helped to counteract the extremes in the climate.\textsuperscript{51} Tanks also helped for the development of fisheries.

Though the construction of tanks served the economic cause of improvement of agriculture, it also served religious purpose. Generally the kings, queens, merchants, mahājanas, religious heads, feudatories and even common people built tanks for religious merit. Tāḷagunda inscription refers to the construction of tank for the use of the temple by the Kadamba king Kakusthavarma.\textsuperscript{52} A lithic record from Ḳtiṇgi refers to tanks like Gōpālakere, triparvatakere and trikūtakere in Halasi region.\textsuperscript{53} We get three inscriptions of Goa Kadambas, which refer to the construction of tanks and grants made there in for the maintenance and repair of the tank. The first is the bṛhat-taṭāka built by Nigumbaradāsa at Gudiṅkatē.\textsuperscript{54} The second constructed by Mārtāṇḍa in Mugud and the third is the sīngeyā kaṭṭe referred in Mutuge tank-bund inscription.\textsuperscript{55} In all three cases grants were made for the maintenance and repair of the tank with specific instruction that the grant should not be used for any other purpose. All these tanks are still existing and are used for irrigation. In the Kirihalasige grants the following tanks are mentioned - Vallijalāśaya, taṭaga akhyam- sarah,
sarasvati taḍāga, Palāśikagrāma vipani taḍāga. Gölihalli inscription refers to baguligere. In Tambūr inscription we come across Hosagere, akkasāligere. Ḥaḷiyyal inscription refers to deviyagere for which grant was made for its maintenance. Hubli charter makes the beautiful description of fields with various kinds of soils such as black, time worn and gravel with gardens and paddy lands fed with canal water.

Thus enormous attention was paid to tanks, their construction and maintenance and much use was made of them for irrigational purpose.

**Principal Crops**

Inscriptions give us information regarding the various crops grown. Since Halasi region was part of Malenāḍ area paddy was the main crop from the beginning. This is evident from the frequent reference to paddy fields or gadde in the records. Paddy was grown both as a rain fed crop and under irrigation from tanks. Devarahubbalḷi and Managūḍi records refer to paddy. Superior variety of paddy called gandhasāli or sweet smelling rice was grown. Another principal crop was sugarcane. An inscription of Jayakēśi III refers to sugarcane fields in Halasi region. Managūḍi inscription refers to vast woodlands and flowing canals with its groves of trees bearing multitudes of leaves, fruits and flowers fed by mountain springs. Garden crops included sugarcane, coconuts, arecanuts, betel
leaves, bananas, mangoes, citrons, pomegranates and a host of fruits like mango, lemon and jackfruit, which were grown in abundance. Halasi region was covered with lush green gardens containing flower plants and creepers. In addition pulse, millets and variety of vegetables were grown in the region.

**Horticulture**

Horticulture was carefully persuaded with due attention to agriculture. The reference to *ainurumaradatọta* and *hadineyunurumaradatọta* in the epigraphical records indicate the prevalence of horticulture.

Following description of *Halasigenaḍu* is available in Hubli charters—"Halasige country is the country par excellence bringing beauty to the entire world with its creepers of betelnut leaves, areca palms, mango trees adorned with vast cluster of lotuses, streams, torrents sandy banks and parks outside the town, which can be compared to the *nandanavana* of Indra".°⁴ It further states—"the country looks all the time like spring season to its inhabitants with streams lost themselves in the limped waters of the pools and flowing on and feeding with their flowing waters black sugarcane, jack-fruit, banana plantations and leaves putting the sky out of site."°⁵
Managunḍi is described as beautiful with its immensely vast woodlands, with flowing canals and flowers always refreshing the eyes. These descriptions provide us a peep into the picturesque gardens that existed in the region. We get references to gardens like puspanandana, balasidapōvana and hūḍoja.

Trade and Industry

Halasi region was inhabited by wealthy trading and industrial classes. Inscriptions mention the flourishing mercantile community that traded in gold, silver, camphor, cotton cloth, perfumes, spices, fruits and such other articles.

Since Halasi was also a religious centre the increasing size of the congregations at the place appears to have encouraged the traders to use it as a profitable centre of commercial exchange. This might explain the fact that in the inscriptions (10th and 11th century AD onwards) details concerning the mercantile activities in the region are frequently mentioned.

Political and economic conditions of the region were favourable for the growth of trade and commerce. Geographically the area has been favoured by a long stretch of unbroken forests with mineral resources and soil formation with waters by rich rivers known for fertility since the dawn of history. Some places of the region have been trade routes from earliest times as evident from Greek geographer Ptolemy’s reference to places like
Banavasi, Halasi and so on. Besides geographical features political stability and military supremacy of the Kadambas who ruled over the region, enabled them to bring to the ports rich products.

The growing importance of mercantile settlements can be seen from the presence of several groups of traders who besides carrying trading activities even shared the administration of religious and economic affairs of the town and its surroundings.

That Halasi region had a flourishing trade with different areas within, neighboring regions and also with other countries is borne out by inscriptions. Centres of trade were distributed in different parts of the region. Halasi by its very virtue as sub-capital and provincial headquarters gathered around it merchants from different parts. Halasi region had commercial contacts with Honnavar, Karwar, Goa, which connected the coastal parts with the plateau region. It appears to have attained economic prosperity as a result of increasing commercial activities.

The descriptions in the *Periplus of the Erythrean Sea* and *Geography* of Ptolemy corroborated by the inscriptions of the region testify to the vast quantity of mercantile activities. Thus the revival of the large-scale commercial activity at both Halasi and its periphery did contribute to the urbanisation.
Venugrama-70, Dhārwāḍa, Narēndra, Taḏakōḍ, Amminabhāvi, Managunḍi, Hubli and many other towns, which were included in Halasi-12000, were the important commercial centres.\textsuperscript{70}

The trade of the region was in the hands of indigenous as well as foreign merchants.\textsuperscript{71} Inscriptions of the region speak of foreign merchants as protected merchants as they probably traded under king’s protection.\textsuperscript{72} It is learnt from the records that the mercantile classes were referred by the term śṛṣṭhi or 佉t. Their organisations were known as Virabanajugas at the head of which were the 500 svāmies of Ayyāvoḍe.

For the commercial transactions of the articles of day to day use, there were shops situated in rows inside the city. The market area appears to have been in the centre of the town with sufficient accommodation for different kinds of shops such as grain shop, cloth shop and shops dealing with cosmetics and grocery.\textsuperscript{73} Besides regular bazārs and shops in all important towns where different types of articles were bought and sold, there were also weekly fairs or sanṭes, where articles of day today use were sold, which fostered internal trade. Fairs in the medieval ages developed as intra-local trade agencies.\textsuperscript{74}

The place names that existed in the Kadamba dominion around Halasi region give us a clue to the network of trade routes that connected Halasi with various places. P.B. Desai interprets the term Dharwad as
Dvāravāṭa i.e., a gateway town and a custom centre between the Malenāḍ province of Halasige and the plains of Beḷvolanāḍu. To quote the passage here Halasigege Beḷolam salesime i.e., Beḷvola is the border of Halasige.

**Industries**

Industries and trade contributed for the stabilisation of the wealth of a country. Though direct information about the industries is lacking, we get incidental references and allusions found in the epigraphs of the region and contemporary literary works. The artisans and craftsmen engaged in different industries carried their work in their own cottages that had the hereditary knowledge of superior workmanship. Textile industry was the most flourishing one. Somēśvara III lists different varieties of fabrics. Inscriptions of Belgaum and Dharwad refer to guilds of weavers. An inscription of 12th century AD from Dharwad refers to one Sōmagāṇḍa as an ornament to the family of silk weavers of the place.

Jaggery and sugar industry were in vogue as inscriptions speak of a tax called aladere. Oil extraction was the flourishing industry. Betel processing, salt manufacturing, bamboo making, minting, dyeing, pottery, bangle making, metal manufacturing were the flourishing industries referred in the inscriptions. Metal manufacturers made the sculptures of gods, lamps, water vessels, trumpets, musical instruments and other articles of domestic use.
Different groups of people who were engaged in the manufacture and sale of jewels pursued the art of jewelry making. The architectural and sculptural remains at various places in the region bear testimony to the prevalence of a greatly advanced building technology and making images. Other industries were like those of making bangles, minting coins, smithy, dyeing, carpentry and pottery.

The above mentioned industries of the region do not fall into any scientific classification except on the basis of their importance and utility. The industries catered to the needs of the common people.

Merchant Guilds

From time immemorial man has displayed his social instinct of the spirit of co-operation. Ancient Indian economic scenario provides us the glimpses of corporate activities, which seems to have been manifested in a marked degree. In ancient India the organisation of merchants and craftsmen is denoted by the Sanskrit term śrēṇi, which corresponds to that of guild in medieval Europe. In South India there was a network of such guilds and organisations both of craftsmen and merchants; the former was devoted to production and the latter to distribution. Caste was not a barrier to the admission of membership to any particular guild. Mitakṣara deals with the laws relating to guilds. Merchants were intimately connected with the city life in ancient India. In Karnataka also merchants
formed a dominant group in the town. Some of the Karnataka towns are referred in the inscriptions as *bananjupattanas* or mercantile townships like Teridal. Merchants who styled themselves as the protectors of the heroic creed of traders (*Virabaṇaṭṭudharma*) were organised into a number of autonomous guilds with traditions, insignia and *praśasti* of their own.\(^8^5\)

The inscriptions of the region under study refer to trade guilds such as *nānādeśis, setṭis, baṇaṭṭus, setṭiguttas, mummurīdandas, gavares* and *gāṭrigas*.\(^8^6\) Promotion of trade, protection of members from physical attack, grant of land and monetary contributions to temples, maintenance of tanks, disposal of property of those who died childless and so on were the main functions performed by the guilds in the region.

**Setṭi-Baṇaṭṭuga**

It is the sanskritised version of *śreṣṭha* or *vāṇija*, which in due course developed as the term indicating the caste.\(^8^7\) Merchants are referred to in the inscriptions as *baṇaṭṭīgas, setṭis* and *viravāṇigas* in the inscriptions of the region.\(^8^8\) Trade was their main profession who carried their merchandise on the backs of animals and sold at different places. Gōlihaḷī inscription gives us the description of the merchant by name Gāṅgisetṭī.\(^8^9\)

**Setṭigutta**
It is a sanskritised version of śreṣṭhigupta meaning those who buy and sell goods in wholesale. An inscription refers to the setṭiguttas of four towns though it does not mention the names of the towns. But another record dated 1206 AD clearly refers to the setṭiguttas of four towns viz., Dharavāḍa, Narėnda, Taḍakōḍu and Amminabhāvi in Halasige-12000. Since Dēgāon, Gōlihaḷḷi and Devarahubbāḷḷi inscriptions refer to setṭiguttas there seems to be their settlements in the region.

Nakaras

They carried their merchandise to market places in the towns and sold there and traded in turmeric, pepper and arecanut

Mummuridandaśas

Gōlihaḷḷi inscription refers to mummuridandaśas of various places like Lokkiguṇḍi, Seḍimba and so on. They have been referred by some scholars as an army of traders. Mummuridandaśas like Sōsanasetti, Devasetti referred in Halasi inscription might have contributed for the economic prosperity of the region.

Gavare-Gātrigaru

The term is referred in the inscriptions of the region in connection with the merchants dealing in betel leaves. A bunch of 1000 betel leaves
was called as *gātra*. The merchants who dealt with these bunches were known as *gātrigas*. Terdal inscription refers to *Palasige pannichchāsirada hebbattayali naḍuve gātrigaru*. We get references about them in Gōlihalī and Dēvarahubbalī inscriptions. They popularised the betel leaves trade in the region. They worshiped lord Śiva whom they called Gavareśvara.

**Nānādēśi-Ubhayaṇādēśi**

They were merchants who engaged themselves in internal and international trade. P.B.Desai refer to *ubhayāṇādēśi* as the two-fold classes of mercantile association carrying their activities inside and outside the country. Dēgāon, Gōlihalī, and Dharwad inscriptions refer to them.

**Ugurumunnūrvaru**

They were the association of 300 people engaged in plucking betel leaves with their long nails, which fetched for them the name. Merchants who sold betel leaves were called *eleyabhōjaṅgaru*. The god worshiped by them was called *Ugureśvara*. 
Billu-munnūrvaru

Managūṇḍi inscription refers to them. Theirs was an association of 300 soldiers who fought with bows and arrows. They had developed their own army.

In this way merchants organised themselves after the commodities they sold. There was a guild of fruit merchants (hannavanigara samūha), of cloth merchants and so on.

Ayyāvoṭe-500

It was a unique economic cum socio-religious class of mendicants looking after the interests of the merchants’ associations. It has a powerful binding factor with its own systems of laws, rules and regulations. It has its branches in different parts of Karnataka. Since Golihaḷi inscription refers to Ayyāvoṭe-500, it is evident that there was a branch of it in Halasi-12000. They used the seal of Mahiṣamardini. The secret of Ayyāvoṭe’s long standing reputation for over seven centuries and its mention in more than 500 inscriptions is due to the fact that it looked after both material and spiritual interests of the merchants. That the merchants of Halasi region had identified themselves with this guild is evident from its reference in Golihaḷi inscription. It overshadowed all other guilds of the time by its organisation, influence and authority.
There were separate craft guilds of stone-cutters (Kalkutigaru), bronzers (kañchugāras), carpenters (baḍigas), blacksmiths, goldsmiths (akkasāli), weavers (paṭṭegars), potters (kumbāras), oilpressers (telligas), gardeners (tōṇtigas), washermen (maḍivāla) and so on.¹¹⁰ The washermen installed the statue of Maḍivāla Māchidēva at Amminabhāvī.¹¹¹ These craft guilds were federated for discharging common functions.¹¹²

There is paucity of information in the epigraphs of the region regarding the constitution and working of these guilds. Guilds regulated economic life of the people. Special interest of the members was kept in view in directing trade and industries. Guilds also acted as banks as they were authorised to receive taxes from some classes of people. They celebrated the feast and religious functions and made provisions for the entertainment of the citizens.¹¹³ Guilds formed the most important organ of the municipal self-government, for, with them were invested the money that was granted to temples by kings and others from the interest on which they had to fulfil the terms of the grant.¹¹⁴ An inscription from Belgaum refers to the number of mercantile corporations and guilds.¹¹⁵ The guilds had their own conventions, rules and regulations.

Transport System

Well-organised transport system facilitated the growth of trade in the region. Internal trade was generally based on roads referred to in the
inscriptions as dāri, patha and mārga. Some of these roads were cart tracks barely usable in the rainy season. But a good number of roads were of considerable width and are referred as heddāri,116 hiriyaheddāri,117 and hebbatte.118 We have reference to an important road of Halasige-12000 referred as Halasige hannichchāsrada-hebbatte.119 There is also reference to trunk road from Teridāl to Dharwad.120 There is inscriptive evidence to a road, which ran from Halasi to Teridal.121 The Kirihalasige copper plate refers to highway called as mahāmārga.122 The Halasi inscription refers to purvavāḍi.123 Dodwāḍ plates mention a national highway with a width of hundred dandas leading to various places and passing through western side of Dodwad.124 Highways have been referred as crowded with constant traffic and easy movements.

There is a mention of roads inside the town called rājabāḍi, Jaina mendicant’s house road, setṭibāḍi and so on.125

Sea routes were also one of the most important factors, which facilitated international trade. The very fact that there existed brisk maritime trade with Greco-Roman empire in the early period and with Arabs in the later period indicates the existence of sea routes. Ports like Goa, Thana, Sopara, Kalyāṇa facilitated trans-oceanic trade.126 Ships from foreign countries used to come to the ports of Goa from where goods were
sent to Dharwad, Halasi and other regions. The existence of heterogeneous trading community in the Kadamba kingdom is a tangible proof that trade was carried on at these places on a large scale.\textsuperscript{127} The foreign traders from Lāṭa, Gūrjara and Malayālam country had their settlement at Belgaum in the periphery of Halasi.\textsuperscript{128}

The most common means of conveyance was cart drawn by oxen, donkeys and buffaloes. Horses must have been popular mode of transport. Princes and nobility moved on elephants. \textit{Pandīts} and ladies of the royal harem were moving in palanquins.\textsuperscript{129}

Important co-operative organisation in the field of trade and commerce was \textit{Sārthavāha}. Because of the unsafety of the roads caravan dealers united themselves into a body known as \textit{Sārthavāha} referred even in Buddhist literature. Thus different merchants carrying goods combined together traveled under a captain called \textit{Sārthavāha}, who had a thorough knowledge of trade routes.\textsuperscript{130}

\textbf{Weights and Measures}

Standard weights and measures contributed for the advancement of economy. There was no uniform system of weights and measures. Considerable variations existed. The conspicuous feature of the system is its diversity. There were separate units of weights and measures for
commodities that were measured, counted or weighed as is evident from Gōlihalṭi inscription.\textsuperscript{131}

The units for measuring food grains like paddy, jawar, wheat and other grains were \textit{kolaga},\textsuperscript{132} \textit{balḷa},\textsuperscript{133} \textit{hēru},\textsuperscript{134} \textit{maṇa},\textsuperscript{135} Solige and \textit{vilarapaḍi}\.\textsuperscript{136} Oil was measured in the units of \textit{souṭu} or spoons.\textsuperscript{137} Milk was measured by \textit{kolaga}.

Halasi inscription mentions that oilmen of the place granted one \textit{solage} of oil per oilmill.\textsuperscript{138} The same inscription mentions a \textit{maṇa} of oil granted by some other oilmen. Kirihalasige plates refer to the measure \textit{prastha} for rice, which appears to be equal to four \textit{sērs}\.\textsuperscript{139}

Kittel’s dictionary gives the table as follows:

\begin{table}[H]
\centering
\begin{tabular}{ccc}
\hline
\textbf{4 Sallagas} & = & \textbf{1 Maṇa} \\
\textbf{4 Mapas} & = & \textbf{1 Baḷḷa} \\
\textbf{4 Baḷḷas} & = & \textbf{1 Kolaga} \\
\textbf{4 Kolagas} & = & \textbf{1 Khanduga} \\
\hline
\end{tabular}
\caption{Table-II}
\end{table}

Fruits, arecanuts, coconuts, jaggery cubes were counted while leafy vegetables were sold in bunches. There was overall control exercised by the authorities to prevent fraud or deception in weights and measures.\textsuperscript{140} The king generally exercised his control by punishing any practice of
deception, \textsuperscript{141} fraudulence and short weight as revealed in the inscriptions and literary works. \textsuperscript{142}

Coins

The romance of money, which is both colourful and fascinating, plays an important role in shaping the economy. Invention and development of coinage ranks with great dynamics of civilisation. Coins are the real substance of India’s numismatic heritage in general and that of Karnataka in particular.

The cultural achievements of the Kadambas of Banavasi have been represented numismatically. The epigraphs of the dynasty are silent so far as their coinage.

Moraes opines that though there is no authentic numismatic information regarding the early Kadambas, they enjoyed the royal privilege of issuing coins. \textsuperscript{143} Since the contemporaries of Kadambas like Pallavas and early Chalukyas issued coins, Moraes thinks that Kadambas also issued coins. The numismatists generally believed that the coins of the early Chalukyas were based on the coins of the Kadambas. \textsuperscript{144} The Kadambas are considered as the pioneers in issuing round and cup shaped small thin coins with prominent lotus punched in the centre called as Padma\textit{\textbackslash}tankas that was popular in South India. \textsuperscript{145} As most of the coins attributed to early Kadambas have been found in Banavasi, their attribution to the early
Kadambas can be considered authentic. Most of the scholars generally believed that the Kadambas of Banavasi inaugurated the tradition of issuing Padmaṇaṅkas in gold.

Moraes has brought to light many coins, which can be ascribed to the Kadambas of Banavasi. For instance the four gold coins are found in the museum of Bombay Branch of Royal Asiatic Society, gold Padmaṇaṅkas in the Sātāra hoard and a similar coin in the museum of St. Xavier’s college Bombay, ascribed to Ravivrma, Kongavarma, and Bhagirathavarma.

M. H. Krishna has ascribed the Padmaṇaṅkas weighing 66.8 grains containing the central punch of a lotus with similar punches of lion to the Kadambas of Banavasi. So far Halasi region has not yielded any coins of the early Kadambas.

Looking at the gold coins of the Goa Kadambas is like looking at the early medieval history of Karnataka Coins such as Lokkiyapriyagadṛṣṭa, Katigadṛṣṭa, nīśka, Malavara-mārinīśka, Lokkinīśka, Gaṅgagadṛṣṭa have been referred in the inscriptions.

The exact weight of these various types of gadyāṇas and nīśkas are not known. They may be approximately half a tola in weight. The Goa
Kadamba inscriptions pertaining to Halasi region refer to *ponn* or *honnu*,\(^{156}\)
*papa*,\(^{157}\) *paga* or *haga*,\(^{158}\) *bele*\(^{159}\) and *kāni*.\(^{160}\)

The exchange value of the coins was based on metallic contents.
The exchange value between various units of currency was as follows.\(^{161}\)

**Table III**

<table>
<thead>
<tr>
<th>1 ḍadyāpa</th>
<th>= 10 papa</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 papa</td>
<td>= 20 visas</td>
</tr>
<tr>
<td>1 paga</td>
<td>= 4 haga</td>
</tr>
<tr>
<td>1 haga</td>
<td>= 2 bele</td>
</tr>
<tr>
<td>1 pāṇa</td>
<td>= 64 kāni</td>
</tr>
<tr>
<td>½ tara</td>
<td>= 1 kāni</td>
</tr>
<tr>
<td>1 bele</td>
<td>= 2 visas</td>
</tr>
<tr>
<td>1 visa</td>
<td>= 2 are-visas</td>
</tr>
</tbody>
</table>

**Taxation**

The stability, not only economic but also of other aspects of any region depends upon abundant sources of revenue and proportionate taxation. Halasi region was no exception to this. The prosperous treasury has been included among the seven constituents (*Saptāṅgas*) of the state.\(^{162}\)

Sômēśvara III opines that a ruler with rich treasury gains all happiness.\(^{163}\)

Epigraphical records of the region make contextual reference to the taxation system. Information about the nature of taxes and levies is gleaned incidentally from the study of charters relating to gifts and exemptions.
Taxes were nothing but the tribute that people gave to the king in return for the protection of the kingdom. *Dharmaśāstras* opine that righteous ruler who rules according to *dharma* is entitled to get 1/6 of the total produce of the land.\(^{164}\)

Government needed enormous sources of revenue to meet the public expenditure. It included religious services of the kings and the royal family, maintenance of royal household, disbursement of the salaries of the government personnel, warfare, maintenance of storehouse and other miscellaneous items of expenditure. Relatively it can be classified into two parts namely different kinds of taxes and income derived from other sources. A steady stream of revenue was augmented from numerous taxes.

**Terms of Taxation**

Certain specific terms of taxes appear in the epigraphical records of the region. They are defined as follows.

1) *Āya*\(^{165}\) is a term generally referred to income or revenue. It also means tax. Inscriptions of the region use this as suffix to different kinds of taxes like -

*Sidhyāya*\(^{166}\) - (*Siddha* = fixed and *āya* = income) fixed income from land or house.

*Pūryāya*\(^{167}\) - land tax.

\(^{164}\) Government of India 1988.

\(^{165}\) Derived from *āya* meaning income, revenue.

\(^{166}\) Derived from *Siddha* and *āya*.

\(^{167}\) Derived from *Pūrya*.
Santeśya\textsuperscript{168}-sante = weekly market or sandy, śya = income i.e. tax on weekly market.

Pūrva siddhāya\textsuperscript{169}(?) and so on.

2) Sunka\textsuperscript{170} generally indicates sales tax like-

Bajeggārsunka\textsuperscript{171}-bajegara = bangle seller and sunka = tax i.e. tax on bangle sellers.

Perjunka\textsuperscript{172}-heavy toll.

3) Dere or tere\textsuperscript{173} referred to in epigraphs as tax like

Okkaludere\textsuperscript{174}-okkalu = farmer and dere = levy or tax i.e. tax on farmers.

4) Vapa\textsuperscript{175} or papa\textsuperscript{176} normally indicating cess or tax used as suffix.

Biravapa\textsuperscript{177}-bira or vira = hero and vapa = tax i.e. soldier tax paid by all communities for maintaining warrior class.

Bāgilavapa\textsuperscript{178}-bāgilu = door and vapa = tax i.e. door or house tax.

Handaravapa\textsuperscript{179}-handara = pendal and vapa = tax i.e. tax on pendal (marriage).

Arevapa\textsuperscript{180}-probably refers to 50% of the remission of tax on land grants.

Taxes of all these kinds that were in vogue in the region under study were also prevalent else where in Karnataka in medieval times.
Types of Taxes

Taxation covered every field of economic activity such as agriculture, industry, trade and commerce. For the purpose of detailed study taxes prevalent in Halasi region can be sub-divided into following categories:

Land Tax

Land tax constituted chief source of revenue for the royal treasury of both imperial government and feudatory states. In revenue matters measurement and assessment of land were of prime importance. Somēśvara III, the later Chālukyan king to whom the Kadambas of Goa were the feudatories significantly enough states that land tax should be levied with due consideration to the quality of soil and crops raised there upon. This principle, it appears was more or less followed by Goa Kadamba kings in matters of land tax.

In the epigraphs of the region land revenue is referred to in the following expressions – Siddhāyadolage gadyāṇa ondu¹⁸² (one gadyāṇa in the siddhāya).

Following land taxes appear in the inscriptions of the region.
Areṇa\(^\text{183}\)= are = half, vaṇa = tax. It appears to be a land tax. It probably refers to 50% of the remission of tax on the land grants. Bornett defines areṇa as the nominal tax levied on the land granted to the temples.\(^\text{184}\)

Nirūpiṣuṅka\(^\text{185}\)= niru = water, sunka = cess i.e. water cess levied on farmers.

Mēlavaṇa\(^\text{186}\)was a tax on ploughs.

Vaḍḍarāvula\(^\text{187}\)= tax on land by the side of the river. It has also been interpreted by some scholars as tax on moneylenders (vaḍḍi or baḍḍi = interest).

Pāṇṇāya\(^\text{188}\)= land tax referred to in the inscriptions as devara tōṇada kuliya sunka-batte pāṇṇāya\(^\text{189}\)

Siddhāya\(^\text{190}\)was one of the important land taxes.

Areṇa appears to be a land tax mentioned in Sigigāṭi, Mugad and Narendra inscriptions.\(^\text{191}\)

Pāṇṇāya appears to be a land tax of imperial government.\(^\text{192}\)

Vaḍḍarāvula is a tax on vaḍḍu or irrigational facility (also interpreted as tax on moneylenders and other income earners like merchants and businessmen). Māvalī inscription refers to the moneylender namely vaḍḍavyavahāri.
Thus land tax was an agricultural tax levied on cultivable land, ploughs, water and other irrigational facilities (vadju etc.).

**Professional Tax**

No profession worth the name was left untaxed. Taxes varied from profession to profession. It was a tax on income generally collected in cash. Following were some of the professional taxes mentioned in the epigraphical records of the region.

- Tax on washermen or agasas (Tambūr inscription 1156 AD)
- nāvidadera or tax on barbers or (Muttiage inscription 1223 AD)
- Baļegārasunka = bangle maker, sunka = tax i.e. tax on bangle makers.
- Baļigasese = carpenter, sese = levy i.e. tax on carpenter.
- Kumbhārakara or potters (Hesarambi inscription)
- Madivālapaga = washerman, paga = levy, tax on washermen.
- Pergade panam - tax on village officers called pergade.
- Sēnabōva pan - tax on village officer called sēnabōva.
- Talarihaga - tax on officers called talavāras.
Commercial Taxes

Commercial taxes were distinguished from all other taxes by the use of the term sunka suffixed to levy concerned. Such levies were imposed on all goods at the entry and departure from the place. It was levied on almost all the commodities that came for sale to the market. It was recovered either in cash or in kind. It was a tax on transport, sale or purchase of goods. Whatever the articles carried on the backs of bullocks, asses and buffaloes were subjected to taxation. Inscriptions refer to the levy of five visas for one cart load of grains, one ponnu for a vokkalu kojaga of paddy and one visa for a load of betel leaves and betelnuts.

Perjunka - per = big or heavy, sunka = tax i.e. heavy toll generally levied on the point of sale or purchase of commodities.

Bilkode sunka - an import exports levy on goods, which were brought into the town or sent out for sale.
Some times tax was levied on merchant guilds also. For instance taxes were levied on the guild of oil-pressers and utilised for the celebration of a fair\(^{210}\) (pavitra festival).

**Tax on Industries**

Almost all the industries—small or big came under the spade of taxation. It included among other things

\[
\text{Bajedere}^{211} \quad \text{bājē} = \text{bangle}, \quad \text{dere} = \text{tax i.e. tax on bangles (manufacture).}
\]

\[
\text{Gāpadere}^{212} \quad \text{gāṇa} = \text{oil-mill}, \quad \text{dere} = \text{tax i.e. tax on oil-mills.}
\]

\[
\text{Moggadere}^{213} \quad \text{magga} = \text{looms}, \quad \text{dere} = \text{tax i.e. loom tax levied on weaving.}
\]

\[
\text{Taila sarige}^{214} \quad \text{taila} = \text{oil}, \quad \text{sarige} = \text{tax i.e. oil (manufacture).}
\]

**Property Tax**

All property movable and immovable was taxed. Following are the property taxes referred to in the inscriptions of the region:

\[
\text{Manedere}^{215} \quad \text{mane-house}, \quad \text{dere} = \text{tax i.e. house tax.}
\]

\[
\text{Maneyanivēšanase}^{216} \quad \text{maneyanivēšana} = \text{housesite}, \quad \text{sese} = \text{levy or tax i.e. tax on house site.}
\]

\[
\text{Bāgiluvana}^{217} \quad \text{bāgilu} = \text{door}, \quad \text{vana} = \text{levy or tax i.e. door (house) tax.}
\]
Kottigedere\textsuperscript{218} = barn, dere = tax i.e. tax on barns or on the outhouse of the cattle.

Taxes on live stocks like cows, bulls, asses, sheep etc., carts, ships and the like were taxed. In particular tax on ships and vessels is noteworthy, as it is peculiar to coastal region of which Kadamba kingdom was a part. At Goa maritime activities were brisk and the government taxed number of foreign and native ships and vessels reaching Goa port. A part of the revenue, which the king thus obtained, was utilised for the upkeep of the department of charities.

The rate of taxes varied from time to time.

**Social and Community Taxes**

Social and community taxes included-

*Handaravana\textsuperscript{219}* = pendal, \textit{vāra} = cess. Tax levied on the pendal of marriages and other social functions.

*Maduvehandarapana\textsuperscript{220}* = marriage pendal, \textit{pāṇa} = levy or tax i.e. tax on marriage pendal.

*Haseyavāṇa\textsuperscript{221}* = ornamental seat of the bride or bridegroom, \textit{vāṇa} = tax. Tax on the ornamental seat of bride and bridegroom.

*Apurākara\textsuperscript{222}* = childless or without malechild, \textit{kara} = tax. Tax on childless couple.
Biravata²²³-bira = valiant or brave or hero, vana = tax. Soldier tax paid by all the communities for maintaining the warrior class.

Pavitrakara²²⁴-pavitra, a kind of fair cess levied on pavitra festival.

Miscellaneous and Minor Taxes

Miscellaneous and minor taxes are referred to in the inscriptions of the region as Karøpakara²²⁵(kara = tax, upakara = minor taxes).

They are also called Kirukuț²²⁶or petty toll on articles of sale.

Other minor taxes as gleaned from the inscriptions of the region are as follows:

Fines or danda levied either individually or collectively for offences or indiscipline or violation of customs, acts of immorality or beating or causing wounds.

Daršana or kānike-customary formal presents to kings, queens, princes and ministers. In Halasi inscription it is stated that no daršana was to be paid to the king or to the ministers.²²⁷ Normally 1/10th of the yield from the land was paid as daršana.

Bikode sunka was an export import levy or duty on goods, which were either brought into the town or sent out for the sale.

Kirukuța or a petty tax was a miscellaneous levy on articles of sale.
Biṭṭi is often described as forced or unpaid labour. It is referred even in dharmasastras. Artisans and Śudras were required to work free in lieu of tax especially in the construction of tanks, wells, forts and temples. It is apt to call it community labour and not forced labour as free services were utilised for public purposes. Most of the minor taxes were not paid by all but only a section of the society.

Although the terms of taxes are well known as they occur frequently in the epigraphs of the region, it has not been possible to define clearly the import of these terms as they are vague. Some of these terms are self-explanatory or difficult of definition since the necessary contextual details are not available.

Evasion of taxes was not unknown. Contemporary literary works often refer to by way of similes and analogies to such evaders who were in the constant fear of the tax collectors. Vījñānāśvara, a contemporary commentator observes that a trader who concealed the correct quantity of commodity with the object of defrauding the custom officers should be fined eight times the value of the commodity.

From the above account it can be surmised that taxation system in Halasi region was broad based. Every article of production and every item of consumption were subjected to taxation. Another noteworthy feature of the taxation system was its universal application. Every individual rich or
poor, receiving state benefit in the form of protection was expected to contribute towards state treasury. This is evident from the fact that even the poorest people who were not in a position to pay taxes either in cash or in kind were expected to render free services to the state once or twice a month.

It is true that all regions of Karnataka were guided by more or less same principles in the taxation system and public expenditure with some minor variations. Halasige-12000 being the provincial headquarters and brisk political and commercial centre, its comprehensive taxation system provided a boost for its economic development. This in turn made significant contributions to the economic prosperity of medieval Karnataka.

Tax Officers

There was perfect system of official hierarchy and a clear idea of jurisdiction in the administration of taxes. The central and provincial governments entrusted the collection of taxes to its own officers. Epigraphical records of the Kadambas of Goa pertaining to Halasige-12000 refer to officers in charge of tax collection and their territorial jurisdiction. Tax officers are generally referred to as sunkādhikāri, sunkavergade and so on. Each of the tax official had assistants. Sunkada Mādhava-rajadandanāyaka and his assistant Ācharasa, sunkādhikāri Dinakara-
nāyaka, sunkada Vāmayya granted talesarige tax on the houses of oil-pressers to the temple.

Likewise sunkādadhikāri Dēvayya and Chandrayya granted talasarige tax on oil-mills to temples. That even ladies held the post of tax-officers is evident from the inscriptions. Sunkada adhikāri Lakṣmādevi was in charge of tax collection in Halasige-12000 region. This indeed is a rare instance. One sunkapergaḍe Śankarayyanāyaka is stated to have granted kuṭṭyasunka batṭemāṇḍaya to lady Lakṣmādevi. Anantapālayya was the paṇḍayada sunkadhikāri over the division of Palasige-12000, Noḷambavāḍī-36000 and Alanda-1000. These examples point out the hierarchy of tax officers at the central, provincial and local levels.

The revenues of the state were properly collected and distributed by the official machinery at the central and local levels. Revenue officers were frequently transferred from one division to another. The officer in 1112 AD was mahāśāmanta Anantapālayya who was in charge of vaḍḍaravula tax of Banavāṣi-12000 and Halasige-12000. But in 1125 AD his brother Nāraṇa was the tax officer of Palasige-12000. Anantapālayya’s assistant daṇḍanāyaka aliya Mādirājarasa was in charge of vaḍḍaravulasunka of Banavāṣi-12000, Halasige-1200 and Noḷambavāḍī-32000.
All these goes to indicate that there were frequent transfers of the tax officers perhaps to stop the growth of vested interests and to ensure efficiency in revenue administration.

Sometimes provincial governors also collected custom duties and taxes in the kingdom. They performed dual duty as custom officers and political agents. Subordinate officers called *pergade* and *nādagāunda* assisted the governor in the collection of taxes.

**Critical Review**

Proper evaluation of the burden of taxation can be made on the basis of following aspects:

- Number of taxes an individual was expected to pay.
- Oppressive tendency of the tax collectors
- Feudalism of tax administration
- People's reaction to the policy of taxation.

Since taxes, cess and levies were imposed at various points, there is a view that taxation was heavy and oppressive. A cultivator was to pay *siddhaya, sese, kāpīke* and also taxes on his house, cow, manure-pit and so on. And if he wanted to sell his produce he had to pay dues and tolls. Taxes seem to be compulsory, the income from which was utilised for the
public welfare not withstanding the fact whether tax payers were benefited from it or not.

Side by side with compulsory levies the voluntary contributions also continued. But voluntary contributions in general were made to the temples and charities.

Most of the minor levies were not the general taxes paid by all but were only sectional dues. Moreover the formidable list of taxes does not reflect upon the multiplicity of taxes. The burden of taxation was uniformly distributed on all sections of the society. Timely concessions and provision for representations often helped the people to reduce such burdens. Peasant uprisings and migrations due to oppressive policy of taxation are not forthcoming in the inscriptions of the region.

The economic prosperity however did not mean economic equality. Although the conditions were such that ordinary men did not feel the urge to revolt, there appears to have been a great deal of economic disparity.

It may however be argued that the government returned to the people at large a big share of what it took from them by way of taxation. It returned the taxes by providing basic amenities, welfare measures as well as for the promotion of religion, literature, education, scholarship and finearts. Assigning local taxes for local needs was the motto of the government. There are several references in the inscriptions of the region.
to tracks, roads, highways, bridges, construction and maintenance of tanks, forts, temples, *agrahāras*, *mathas* and so on. Thus the tax collected was utilised for providing civic amenities to the people as well as for the promotion of fine arts like music, dance, patronage to poets, saints, priests and philosophers and to look after the security of the kingdom.

Rulers encouraged cultivation by granting certain concessions to cultivate the uncultivated land. For instance a certain farmer was to pay as land revenue only 30 *niskas* for the first ten years and from 11th year 35 *niskas*. This was an incentive to bring village land under cultivation. A part of the custom duty was utilised for the upkeep of the department of charities. Large sum of money collected as tax was spent on welfare measures.

Kuppuswamy opines that "different sections of the community and officers could find money to contribute voluntarily to their gods and reward the bravery of their fellow men and promote building activities. Such acts of voluntary sacrifice could not be largely forth coming in a heavy taxed economy".

Thus the charge of continuous and uniformly heavy and oppressive taxation can not be sustained in view of the fact that there was considerable scope for exemptions, remissions and reductions. People do not seem to have groaned under heavy burden of taxation.
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202. *EC*, Vol.VII, *sk* 295, (Prostitution was accepted as profession and hence taxes were levied on them).


205. *Ibid*, No.16.


210. Kalburgi, M.M. (Ed.) *IDT*, No.51. Taxes levied on merchandise loaded on the backs of bulls and donkeys belonging to a certain guild was gifted to certain God by the merchant guild.


222. *El*, Vol.XIV, p.190 and also Moraes, G.M., *KK*, pp.404-417. Childless couples were considered as liability in the society and hence taxes were levied on them.


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236. *Ibid*.
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