CHAPTER II

LAND REVENUE AND ALLIED CHARGES ON LAND

Section 1: Land Revenue Assessment

As in all countries with predominantly agricultural economy, the Land Revenue formed the main source of state income in ancient and mediaeval Karnataka. The rulers of the successive dynasties of Karnataka were richly endowed with enormous land revenue from their extensive empires. But certainly they could not be fanciful in levying and collecting the land revenue. As has been explained earlier, they were largely governed by a set of principles and precepts, conventions and deep rooted traditions. The taxes to be levied by the rulers thus were to be judicious, equitable and reasonable. In order to conform to these principles and traditions, rulers were required to conduct a regular survey of land involving classification of soil, measurement of land, settlement of the revenue at a definite rate and the collection of land-revenue in accordance with the settlement of the same.
Owing to the paucity of details in the records of Karnataka an account of the land revenue assessment is bound to be tentative and less perfect. Unlike the Chōla records, the inscriptions of Karnataka are rather completely silent about the arrangements made by the rulers with regard to the regular survey of agricultural lands. But the absence of references to the actual process of survey should not, however, lead one to conclude that the revenue was collected without any survey and settlement. There are other equally strong and positive evidences to prove the prevalence of the assessment of land revenue only after conducting the due survey. However, the records do make a mention of the officers in charge of revenue settlement, revenue records, classification of the soil, land measurement which testify to the prevalence of the practice of land revenue assessment.

A. Officers in charge of the Land Revenue Settlement

The earliest reference to an officer in charge of the land survey occurs in a Prakrit inscription from Malavalli dated A.D. 150.¹ In the record the officer is mentioned as rajuka. The solitary reference to the
term *rajjuka* does not help us much to form a definite idea about the nature of the office. But the very derivation of the term and its early occurrences in the *Arthasastra* and the edicts of Aśoka definitely help us to form an idea about the office of *rajjuka*.

Ghosal takes *raju* in its non-technical sense as a general land-measure and in the technical fiscal sense as the unit of the measure applied for the purpose of cadastral survey. Similarly, in the Rock Edict IV of Aśoka mention is made of the *rajjukas*. If Buhler's identification of *sa.īukas* with the *rajjukas* of Kautiliya and the *rajjugāhakas* of *Jātaka* story could be accepted, then it is probable that the *rajjuka* of the Malavalli inscription would be the stray traces of Aśoka's administrative machinery introduced in the South. The Sanskrit term *raju* means the rope and since the term *rajjuka* is definitely derived from the term *raju*, it is likely that the land was measured with the help of a piece of rope of a particular measurement and the officer in charge of such measurement was designated as *rajjuka*. Hence the *rajjuka* of Malavalli records cannot be anybody other than the officer in charge of the land survey. But what happened to this officer in the later course of Karnataka history is
difficult to explain. Perhaps this Asōkan office was replaced by a more indigenous one.

References to the officers in charge of the land survey during and after the early Chālukya-Rāṣṭrakūta epoch are few and far between. However, in records of the Chālukyas of Kalyāna and the Hoysalas and of their contemporaries only stray references to the officer of land survey occur. In an inscription from Kilalenādu, for instance, mention is made of an officer in charge of the land revenue settlement.\(^5\)

Similarly, in another inscription Kampayya Dannāyaka is said to have repaired a breached tank at Mayinda volal after making the settlement of the revenue of Morugalena.\(^6\)

Sometimes provincial governors themselves supervised the Land Revenue settlement. For example, a record states that when the dandanāyaka or a governor of a province went to settle the revenue of a nāḍ it was the responsibility of the nāḍaṅgāṇḍa to look after the staff engaged in the work of the settlement.\(^7\)
The fêdatory chiefs also had their own officials in charge of the survey and settlement. The Goa-Kadamba grants from Guđikatti, for example, mention srîkaranâda Arasimayya and ākaranâda Chattagâunda as having measured the land. Thus it would be clear that srîkaranâda Arasimayya was an accounts officer and ākaranâda Chattagâunda was the settlement officer. Similarly, in the Momigaṭṭi inscription, again of the time of the Kadambas of Goa, mention is made of ākaranâda Chattagâunda.

The foregoing examples prove beyond doubt that there were officers specially in charge of the land survey and, therefore, it may be concluded that the revenue was settled only after the survey of the cultivable lands.

B. Land Revenue Records

The assumption that land revenue was settled only after the survey is further proved by the prevalence of the practice of maintaining regular land revenue records. This practice which was not new to Indian tradition was continued by the monarchs of Karnataka.
The Sūktasudhārnava advises the King to exact the
land revenue (siddhāva) and maintain the records of
the same.10

Sukra has also emphasized that the King should
issue to each cultivator the rent deed with the royal
mark on it (seal).11 That the precepts of the law-
givers with regard to maintaining regular land records
were followed by the rulers is borne out by the
mention made of the officers in charge of records,
and the revenue records themselves in the inscriptions
of Karnataka. The Sēnabōva was the official in charge
of revenue records at the village level.12

References to land registers and a detailed
account of the procedure of making entries into the
same occur in the inscriptions of Karnataka. Thus,
for instance, an inscription refers to Gōvaṇṇa, the
son of Akkaṇṇa, the village accountant drawing a
certain revenue deed.13 The revenue records were
variously known as Kadita, Kulāgra, patte, ūle, etc.
In the Lakshmēśvara inscription of the time of
Bhūlōkamalla Sōmēśvara III dated A.D. 1138, for
example, Chiddarasa is mentioned as Kaditaverggade.
who was in charge of the land revenue records. Similarly, in an inscription from Kukkanur, the register of taxes of the town of Kukkanur is referred to as Ura Kulagra. During the Vijayanagar times the records were called patte.

Inscriptions shed light on how the entries in the land-registers were made. It is evident from a record which states that "the villagers of Keluvalli in Satalige-nādu had as their revenue 68 gadyānas and 2 panas being the original tax or due (modala-kula) as entered into the accounts register by the people of nād after deducting the grants formerly made. Another inscription of A.D. 1418 of the time of Vijayanagara ruler Harihara II from Hariharapura records that a meeting of the residents of the nine agrahāras and the 1002 land owners of Santalige was convened to make a distribution of the tenants paying the land revenue to the Pratāpa Hariharapura agrahāra so that there might not arise any trouble between the government officials and those of the village constituting the agrahāra. Sāvanna who called the meeting asked Arasanna Heggade and Vīra-Heggade to distribute the tenants accordingly. This was done and the patte or the roll of assessment
stating that these tenants were not to be molested either by the king or the nadu for any loss that might accrue. In this instance the details of Okkali or tenants paying the land revenue were given to the mahājanas of the agrahāra in the presence of the nadu (assembly).

Inscriptions by and large, especially copper-plates, were the land records, often specifying the boundaries and the measurements of the land granted. Actually, they were the copies of the official records. Thus they clearly reveal that the government was particular about the details regarding the ownership, boundaries and the measurements of lands granted. Further these details greatly helped the revenue officials in fixing the land revenue from those lands. The foregoing examples clearly show that land revenue records were regularly maintained at various levels of administration.

C. Land Measurement

For the purpose of land revenue-settlement the land was generally classified into cultivable land and non-cultivable or waste land. Only cultivable
land was considered for levy of land revenue. An inscription from Kōgali dated A.D. 992 clearly suggests that aruvana tax was to be imposed on cultivable lands and not on waste lands.\textsuperscript{21} Similarly, Tilivalli inscription of the time of Bhuvanaikamalladēva dated A.D. 1072 lays down that one pana on each mattar of land actually sown to be collected.\textsuperscript{21-a} From these instances it is clear that land under cultivation alone was liable for taxation. Besides, the area covered by house-sites, roads, canals, tanks, public buildings, etc. were omitted from land revenue survey.

The cultivable land in its turn was generally divided into (1) Dry-land\textsuperscript{22} (beddaḷu), (2) Wet-land\textsuperscript{23} (gadde), and (3) Garden\textsuperscript{24} (tōṭa). Usually, dry crops like jawar, wheat and cereals were grown on dry lands; rice, sugarcane were grown on wet-lands; and fruits, vegetables and flowers were grown on garden lands. The revenue settlement was not the same on these three types of land. Distinction was also made between the lands on the basis of fertility of the soil indicated by the colour of the soil while fixing the assessment.
The classification of soil was followed by the actual measurement of land. Inscriptions of Karnataka of the period under review mention a variety of land measurements. Linear measurements in particular indicate the practice of a regular survey of the land.

Prakrit and Sanskrit inscriptions of the Satavahanas and the Kadambas refer to the land-measurements like the nivartana and a hala indicating the area of the land. The hala indicated a particular extent of land which could be conveniently ploughed with a plough and a pair of bullocks in a given time. Halasatasahasra of the Hirehadgalli plates of Śivaskandavarman would thus mean an extensive area that could be ploughed by one hundred thousand ploughs and an equal number of pairs of oxen, perhaps in a day. The term nivartana indicated the extent of land bounded by a line travelled by a person starting from a particular point and coming back to it within a specified time. D.R. Das has rightly observed that "The frequent mention of nivartana in the epigraphs from the beginning to the end of our period and even beyond that seems to suggest that it was almost the
the universally accepted standard of land measurement in the Deccan".  

The solitary reference to the office of a raja juka occurring in the Malavalli inscription reveals one of the methods of land-measurement. This indicates the measurement of land by a piece of rope of a definite length. Matta or mattara and Kamma were the other two types of land-measures and Kamma was smaller than mattara.

For the purpose of land survey the linear measurements were more important than the area measurements. The linear measurements were of a great variety. Inscriptions of Karnataka refer to measuring poles (kolu or gale) varying length. Even the same poles differed in length from place to place. Bherundagale, Ganganagale were some of the most popular measuring rods. It seems, often attempts were made to standardise the measuring rods. The result was the measuring rod known as rājamāṇa-danda. Frequent references to rājamāṇa-danda reveal that it was accepted as a standard measurement throughout the kingdom. However, it is difficult to determine whether
the length of even this rod was the same throughout the empire in view of the frequent references to other rods in epigraphs. Manikesvara kolu was yet another popular and a standard measurement which was used throughout Karnataka during the period under review. An epigraph from Rugi in Bijapur district dated A.D. 1019 makes a specific mention of a measuring rod fixed for the settlement of the revenue, 33 (i.e., tereyaṭeva pirīva kol). Besides these, units like putti, salage, vali, kali, etc. were also in vogue in different parts of Karnataka. "It is interesting to note that salage was applied to wet land, vali to dry lands and kali to the garden lands". 34

Particular note was made of the boundaries of the land as well of the villages in the process of a survey. A critical analysis of these reveals that usually natural boundaries like tanks, wells, streams, rocks, trees, roads and different coloured soils were preferred to man made boundaries. 35 Certainly, natural boundaries were preferred for their long lasting nature. The boundaries avoided overlapping claims and smoothened the land survey for the purpose of revenue settlement. In spite of all the care taken, overlapping claims did occur now and then leading to boundary disputes.
D. Mode of Assessment

Problems relating to the mode of assessment of land revenue, viz., (i) whether the assessment was on collective holdings or individual holdings or both; (ii) whether the assessment was on permanent basis or revised periodically may now be examined.

(i) Whether the assessment was on collective holdings or individual holdings or both

The problem whether the assessment was on collective holdings or individual holdings largely depended upon the nature of the ownership of the land. An inquiry into the problem of the ownership of land in Karnataka reveals that three types of ownership prevailed in Karnataka, viz., (i) royal ownership, (ii) community ownership, and (iii) individual ownership. It has been shown by the learned scholars that the king, besides being the ultimate owner of the whole earth in theory, possessed large tracts of land the income from which formed the important source of the state. The practice of granting villages to the brāhmaṇas, viz., the agrahāras (Brahmādyāya land) and the temples (Devadāna land) introduced a category of villages where lands became the property of the entire community of the village. Thirdly individuals were the owners of
the strips of land with the right of alienation though in theory the ultimate ownership of such individual holdings also remained with the crown.38

The question of assessment of land revenue did not arise with regard to the crown-lands as they were cultivated under the direct supervision of the king's officers.39 Hence the problem of assessment remains to be solved with regard to the community lands and individual holdings.

It is interesting to note that both Kautilya and Sukra seem to attach equal importance to the assessment of collective holdings as well as individual holdings. Thus the fact that Kautilya asks the gôpa, the headman of the village, to maintain the register of each individual cultivator with his land and dues, etc. reveals that he makes room for the assessment on individual holdings.40 Elsewhere he has also made provision for the assessment of collective holdings. For the term pindakara occurring in Arthasastra41 has been explained by his commentator Bhattasvâmin as comprising taxes levied from the whole villages.42
Similarly, Sukra seems to make provision for assessment on individual holdings as well as collective holdings. In one place, he instructs the king that the measures of length like the measures of size and capacity be marked with the king's seal which implies the recognition of the individual holdings. It is also evident from the fact that he asks the king to issue revenue writs marked with the royal seal to each individual cultivator. Elsewhere, Sukra clearly suggests two modes of realizing the revenue: (i) that it might be formed out to one rich man in the village who was to advance the entire sum in periodical instalments to the government, or (ii) the revenue collectors might be appointed by the state who were to be the officials of the central government for the purpose of realizing the dues from the cultivators.

What it was in practice during the historical times in Karnataka was not entirely different from theory. A critical analysis of the available evidences reveals the prevalence of assessment on both individual holdings and collective holdings.
Land Revenue appears to have been normally charged on individual holdings. Inadequate sources of information regarding the mode of assessment during the Satavahana period leads one to resort to indirect evidences to arrive at certain deductions. During the Satavahana period references to the grant of strips of land to individuals in the specified villages are more frequent than the examples of grants of villages. In course of time references to grants of villages become more frequent. The assessment on individual holdings seem to have continued during the early-Chandukya and Rashtrakuta phase. This is clear from the explicit references to grant of tracks of land and various taxes on particular pieces of land as well as description of boundaries of private lands. The British Museum Plates of Pilakesin I register grants of strips of land to private individuals marked with specific boundaries.⁴⁶ Tuppada Kurahatti inscription of Krishna III states thus: "Tondayya, the nadagamunda of Belvola 300 and six gambudas granted in concert to the temple constructed by Aychayya 50 mattsar (of land) by the king's measure and one mattsar for a garden. On this for the share of the king the fixed revenue shall be two gadvanas and for the revenue
of the nadagamunda the fixed revenue of two gold gadyanās". 47

Similarly, Dandapūr inscription of Rāṣhtrakūta king Prabhutevarsha dated A.D. 918 records the grant of seventeen mattar of land exempt from taxes and further states that two mattar of wet land granted by Kesabbe should meet this tax. 48 This record clearly shows that an alternative arrangement for the payment of tax on seventeen mattar of land was made. An epigraph of A.D. 1247 from Madalur contains a grant of piece of land to a certain Malaganda and lays down that he should enjoy the land after paying seven honna as aruvana tax on the land. 49

Such examples from the epigraphs of all the dynasties that ruled the country can be multiplied. Thus it is evident that assessment was made on individual plots of land.

But perhaps what is more interesting in the study of the mode of assessment is the introduction of assessment of land revenue on collective holdings while retaining the other one. Grants of villages were
conspicuous by their absence during the Satavahana period. But in the post-Satavahana period such grants became very frequent. For example, the Cambay plates of Govinda IV mention that in all 1400 villages were granted to various temples and the brāhmanas in the empire. Vikramaditya VI alone might have granted an equally large number of villages to temples and brāhmanas. Naturally in such cases assessment on the lands of the whole village became imperative. Examples of assessment on the whole villages are not lacking. The Bevinahalli inscription of the time of Rashtrakūta Khottiga tells us that the revenue of the two villages, viz., Madhur and Malagavādi was 50 gadyānas. A Ganga inscription from Coorg mentions that Beli-ur which consisted of 12 hamlets used to pay 80 gold coins and 800 measures of paddy as its revenue. An epigraph dated A.D. 1076 of the time of Chalukya Somesvara II states that the total royal revenue from a village was fixed by statute (śasana marvāda) at five hundred gadyānas. Similarly, an inscription dated 1194 A.D. of the time of Vira Ballala mentions that the village Neralige which was converted into an agrahāra, was paying 400 gadyānas as its revenue. And now (i.e. in A.D. 1194) with the addition of the tolls on areca-
nut and other miscellaneous taxes the revenue was re-fixed collectively at 1000 gadyānas. 53 A royal order issued by Lakkanna Dannāyaka in the year 1400 A.D. reveals that the income of six gadyānas was paid to the palace customs-officer at Belakaradi by the village of Kirugasur. 54

Besides these explicit references to the assessment on collective holdings the use of such terms as pindadāna, 55 kattuguttage, 56 etc. also seem to suggest the prevalence of the practice of revenue assessment on collective holdings. Pinda and Pindadāna appear to be the same as Pindakara of Kautilya referred to earlier. 57 According to the learned scholar U.N. Ghoshal, this evidently refers to the lump-sum assessment upon villages as distinguished from the king's grain-share assessed upon the individual cultivators. 58 K.A.Nilakantha Shastri also takes this term to mean the consolidated revenue from a village. 59

References to terms like kattu-guttage-pindadāna become more frequent during the Vijayanagara period. This may also mean payment in lump-sum. But
it has nothing to do with the assessment of land revenue payable to the palace. It actually means a contract or an agreement arrived at between the owner of the land and the individual who had taken it on lease.60

Thus the foregoing discussion brings out the fact that till the 10th century A.D. the assessment of land revenue was generally on individual holdings and afterwards the assessment was on collective holdings which came to be established.

The factors which compelled the introduction of the latter practice may now be examined. The assessment on collective holdings was one of the essential ingredients of the feudal system which developed fully in the Vijayanagara period. Thus we find that popularity of the assessment on collective holdings synchronized with the spread of feudalism. Although feudal system was to some extent disadvantageous to the farmers, it had certain advantages to the rulers as it saved the latter from making elaborate arrangements for assessing and collecting the land revenue. But, however, the process of feudalization
was never complete and hence both the practices were in vogue.

But in all these examples the assessment appears to be on collective holdings viewed from the revenue derived by the central government. But in the reality local assignees in their turn had made their own arrangements to assess the individual holdings, within their jurisdiction. This is evident from a number of examples. In A.D. 941 "The Thousand (mahājanas) of Kumbhise (Kums1 in Shimoga district) made the following settlement for each mattara of low land on the old channel, the paddy of the two channels. For the paddy fields from which the water is cut off cultivation to cease". It is also evident from the revision of assessment made by the mahājanas of an agrahāra. For instance, "All the mahājanas of Dindguru, considering that the former division was not equal, had the wet and dry fields of the village measured by agents and agreeing among themselves on the principle that all were equal and should share alike ...".
These examples explain the prevalence of the practice of land revenue collection both on individual holdings as well as collective holdings. They also further indicate that the central government made assessment on collective holdings whereas local governments made arrangements for assessment on individual holdings.

(ii) The Graded Assessment

The principle of graded assessment was one of the provisions made by ancient Indian law-givers for the encouragement of agriculture, especially through the reclamation of forests and waste-land for cultivation. The graded assessment means the gradual increase in the assessment of revenue on certain specified lands during a fixed period of time. The stages of increase in land revenue varied according to circumstances. Kautilya, for example, lays down that "in case of construction of new works, such as tanks, lakes, etc., the taxes shall be remitted for five years. For repairing neglected or ruined works of similar nature taxes shall be remitted for four years. For improving water-works over-grown with
weeds, taxes shall be remitted for two years. If unultivated tracts are acquired (for cultivation) by mortgage or purchase or in any other way remission of taxes shall be for twelve years. The significance of the graded assessment is well borne-out by Mahābhārata. It states thus: "Taxation must be properly graduated according to the capacity of the tax-payers. It must be increased or reduced according as the times are favourable or otherwise. It must be increased slowly or imperceptibly ... The demand should be increased gradually till what is taken assumes a fair proportion." Similarly, the late mediaeval law-giver recommends that "If people undertake new industries or cultivate new lands and dig tanks, canals, wells, etc., for their good, the king should not demand anything of them until they realise profit twice the expenditure.

A broad survey of inscriptions of major and minor dynasties of Karnataka reveals beyond doubt that the precepts of ancient law-givers with regard to the principle of graded assessment were very closely followed. Unfortunately, inscriptions of the early dynasties of Karnataka, viz., Kadambas and Chālukyas of Bādami provide us with little information about the implementation or otherwise of the principle of graded assessment. But there is abundant material to show that the graded assessment was in practice during the late ancient and early mediaeval times. From an
inscription of the time of Satyavākyaka Kongunivarma dated A.D. 904 we learn that the actual assessment was definitely fixed in the third year after making allowances for vagaries of the seasons and the nature of the soil.66

Sometimes only nominal charges were exacted for the initial two years and during the third year the actual assessment was fixed. For example, a Hoysala inscription states that the donees would pay a rent of three gadyānas in the first two years, viz., Vyaya and Sarvajit and six gadyānas from the third year onwards after meeting the various charges on the land in question.67

Evidences are not lacking to show that the principle of graded assessment was followed to encourage those who cleared the forests and prepared the land for cultivation and settlement. Thus we are told that a certain Virayya dandanayaka, the minister of Hoysala Vira Ballāla, who had established Ballālapura after clearing the forests, made grants to those who cut down the forests for the establishment of the town and to those who built the tanks, free of rent for twelve years.68

An interesting instance of the graded assessment occurs in the record of the Kadambas of Goa. This inscription
of the time of Jayakēśi I states that the king made a grant of the village of Laghu-Morambika to one Chhaddama with the concession that he was to pay only thirty Bhairavañikas for the first ten years and then from the eleventh year onwards he was to pay thirty-five Bhairavañikas as land-revenue.\footnote{69}

The Vijayanagara rulers did not lag behind in following this benevolent policy. For example, an inscription dated A.D. 1379, states that the king exempted from taxes land brought under cultivation for the first two years.\footnote{70} The grantees were to pay a small sum of money up to A.D. 1339, slightly increased sum up to 1342 and thenceforth a consolidated sum.\footnote{71}

This benevolent policy was so popular that it had not escaped the notice of foreign travellers even. For, Fuziz states that "...in order that they (cultivators) might improve their lands he (the emperor) gave the people lands which are irrigated by this water free for nine years, until they had made this improvements so that the revenue already amounts to 20,000 pardoas."\footnote{72}

The principle of graded assessment was undoubtedly a highly benevolent, noble and progressive idea in the whole revenue system. That the rulers of Karnataka through the
successive centuries of her history had implemented it in practice ungrudgingly further proves the benevolent rule of the Karnataka dynasties. The absence of information about the graded assessment during the early period of Karnataka history need not lead one to conclude that such policy was entirely absent during that period. On the contrary, the graded assessment of the later period was but the continuation of the noble practice and precepts established by their predecessors. In respect of revenue administration, the practices of the early centuries were rather more akin to the principles and precepts than that of the mediaeval times.

(iii) Periodical Revision of Assessment

Another pertinent problem concerning the study of assessment of land-revenue is whether the assessment was permanently fixed or periodically revised according to changed circumstances. Unlike the Chōla records, the inscriptions of Karnataka are rather silent about the regular surveys conducted by the rulers of Karnataka. At the same time, frequent references to such terms as siddhāya which has been invariably rendered as fixed rent, have led some scholars to conclude that land revenue was permanently settled and that there were no variations. Thus, for instance, Altekar while commenting on the term siddhāya states that the expression fixed revenue may quite possibly point to a permanent settlement of the
government demand. It is in this background that the problem has to be further investigated.

An attempt at the proper elucidation of the key term siddhāya may help to avoid all confusion surrounding the nature of assessment. There is no unanimity among scholars regarding the proper purport of the term siddhāya. The editor of the Tuppād Kurhatti inscription of Krishna II translated the term siddhāya as fixed revenue and Altekar accepted it without comments. The editors of the Epigraphia Carnatica volumes also have translated the term siddhāya as fixed rent. According to K.A. Nilakantha Sastrī, siddhāya was the name applied to the traditional land-tax, always taken for granted and not in need of any fresh regulation or prescription. Lallanji Gopal, deriving the term siddhāya from the Sanskrit term 'siddha' as against sadhya takes it to mean the revenue from the "land already brought under cultivation." According to Saletore the term siddhāya means the fixed assessment. R.S. Panchamukhi, while editing the Shiggaon inscription on the other hand has rendered the term siddhāya to mean income-tax.

The term siddhāya is a compound of two terms Siddha + āya. Of these, the latter means income and may be taken to mean tax or rent. The problem is about the
former. The term siddha means established, settled, stipulated, etc. Therefore, the term siddhayâ may be interpreted as a tax settled by proper process as against irregular demands. Hence, the term siddhayâ may not be a fixed or permanent settlement but regularly settled revenue which may be revised periodically, if not annually.

There are some direct instances to show that the assessment was revised on certain occasions. Thus, for instance, the Banavâsi inscription of A.D. 941 refers to a fresh settlement necessitated by the drying up of an old irrigational canal. Thus it appears that during the time of draught and drying up of canals and tanks, the rulers were obliged to either revise or remit the land revenue.

An inscription from Bagâli of A.D. 991 clearly shows that the tax settlement of the time of the Râshtrakûtas was revised during the time of the Chalukyas. And again on representation made by the Mahâjena and merchant guilds the old settlement was approved.

Sometimes the assessment was revised in the case of the fixed sum exacted from the gifted villages. For instance, an inscription of the time of Vîra-Ballâîa dated A.D. 1174 states that earlier to this date the revenue
derived from the agrehara Neralige was 400 gadyänas but from that date onwards it was to be 1000 gadyänas. 84

During the Vijayanagara times also land revenue settlement underwent occasional changes. Rice after a careful study of the Makenzie MSS has come to the conclusion that "in the time of Krishnadēvarāya and Achyutā Rāya the revenues of the Vijayanagara State were first reduced to a regular form ..."85

From the foregoing discussion it is evident that the revenue settlement was subject to periodical revisions on the individual fields which were under the direct control of the king's officers. Otherwise, a variety of land measurements like linear measurements, area measurements and capacity measurements did not have justification.

\[\text{\textit{The Rates of Land Revenue Assessment}}\]

According to the principle of equity the rulers were expected to follow a definite rate of land revenue assessment universally applicable to all. That the rulers of ancient times were not free to exact taxes as they liked is evident from the seriousness with which the ancient Hindu-law givers have treated the problem of the rate of land revenue.
The idea of the rate of land revenue is as old as the idea of taxation and the institution of kingship. It has been shown earlier how the idea of taxation emerged as a result of a contract between the king and the people. In that very contract were the germs of the rate of land revenue. It was then agreed that the king would be entitled to a sixth share, i.e., shadbhāga of the produce in return for the protection he ensured to the people. It is interesting to note that Arthasastra, Manusmriti and Mahābhārata have all recommended a sixth part (shadbhāga) as the share of the government.

But Śukra on the other hand gives a wide variety of rates ranging between 8% and 50% of the produce. Elsewhere Kautilya and Manu also have recommended varying rates of land-revenue assessment. For instance, if Kautilya contemplated on the share of 25% of the produce, Manu recommended sixth, eighth and twelfth part of the produce. Thus, it is evident, that the sixth part of the produce, as the legitimate share of the king, was of the normal times, particularly, when the kingdoms were small and the responsibilities were few and simple. Other rates on the other hand, were to be applicable under particular circumstances. It thus appears that the law-givers had in their mind the principle of differential taxation while
recommending a wide range of tax rates. The principle of differential taxation presupposes the settlement of land revenue with rates varying according to the sowing capacity, fertility of the soil, irrigational facilities, and the kinds of the crops grown, etc. The *Mānasollāsa* for instance, recommends that the king should exact 1/8th, 1/12th or 1/6th of the crops and that these rates should be applied according to the yield and the type of the soil.

But the problem is as to what extent these recommendations of the law-givers were followed in practice. Some scholars like A.S. Altekar, B.A. Salter, A. Appadorai, and T.V. Mahalingam have attempted to deduce the actual rate of assessment in practice with the help of epigraphical evidence. Altekar, after analysing all the available evidence of the time of the Rāṣṭrakūṭas arrives at the conclusion that "the effort to determine the incidence of actual taxation on the agricultural land in the Deccan of our period cannot succeed in the present state of our knowledge." And then depending on the information in Tamil inscriptions he comes to the conclusion that "the land taxation ... under the Hoysalas may have been as high as 20 per cent of the gross produce." Other scholars referred to above in working out the rate of revenue assessment have entirely depended on Tamil records. Therefore,
it is better if the rate of revenue as it prevailed in Karnataka during the period under study is worked out with the help of Karnataka sources.

The injunctions of the early medialieval law-givers and some epigraphs seem to help us in this respect. Sūktisudhārṇava emphasizes the maxim that "the kingdom wherein the king exacts a sixth share of the produce and protects it without fail will prosper." Similarly, Vijnānesvara while commenting on a passage suggests that a king protecting his subjects by just means and the way prescribed by the science of polity will acquire 1/6th of the merit earned by such subjects. Therefore, protecting one's own subjects is the greatest of all the gifts.

This passage indirectly suggests that the king was entitled to 1/6th of the earnings of the people.

Similarly, Mādhavāchārya in his Parāsara Mādheviya lays down that the king drawing revenue from his subjects should take the sixth part of the actual produce.

Epigraphs reveal that the perceptions of the ancient law givers were meticulously followed in practice during the late ancient and early medialieval period. A Kadambas
record, for instance, suggests that sixth share was the King's share. The sixth share amounts to 16.25 of the produce. An inscription of the time of Hoysala Narasimha dated A.D. 1230 is interesting in this respect. It records a grant of two villages and mentions the total produce of the two villages and the taxes due from them. Of the two villages one was Kadalur, the total income from it was forty niskas less two pana whereas its rent was six niskas. The second village was Chikka-Kadaluru and its income was twenty-six niskas five pana and the tax due from it was four niskas. The interesting aspect of this epigraph is that in the case of both the villages the tax due amounted to 15% of the total produce. In the case of Kadalur \( \frac{6}{40} \times 2 = \frac{3}{20} \times 5 = \frac{15}{100} \) i.e. 15% and in the case of Chikkadalu \( \frac{4}{26} \times 4 = \frac{16}{104} \) i.e. 15% is certainly little less than \( \frac{1}{6} \)th of the produce. Though solitary, this instance is important because it conforms to the maxim emphasised so much in the law-books and contemporary literary works. Thus, it may be concluded that during the Chalukya-Hoysales epoch generally and throughout Karnataka the incidence of taxation was roughly 16% or \( \frac{1}{6} \)th of the total produce.

That the rate of land revenue on irrigated lands was higher than dry lands is borne out by an epigraph dated 1071-72 which records that the land revenue promised by the people was \( \frac{1}{3} \)rd on the lands below a tank.
Sukra prescribes 1/3rd of the produce from lands irrigated by tanks and wells. Similarly, several inscriptions from Tamil Nadu parts of which for sometime were under the Hoysalas, reveal that the rate of assessment of the Hoysalas was very high and had completely upset the economy of the area. Thus, for instance, an inscription from Srimushnam in the South Arcot District dated A.D. 1504 records that "the rates of taxes had become exhorbitant in the time when the country was in the hands of the Kannadigas. The cultivators, owing to the oppression had dispersed and the svarupa scattered ...." Similarly, another inscription dated A.D. 1501 records the sale of lands by the Marava inhabitants of Velangudi as they had no means of discharging their revenue dues to government because "it was the period of the occupation of the Kannadigas or Karnataka:.

These two and other such instances indicate that the rate of assessment in those parts during the time of the Hoysalas was higher than elsewhere in the Tamil country. However, this can be explained by citing two probable reasons. Firstly that the occupation of the territory must have caused great confusion in the country. Secondly the Hoysalas must have exacted exhorbitant taxes from the people whom they had subjugated. However, these examples, need not be taken to indicate the taxation of the normal times.
During the Vijayanagara times the rates of the land-revenue were exorbitant. Sometimes it was 50% of the produce. It is evident from both epigraphs and literary works. From an inscription dated 1370 A.D. it is learnt that out of the income from the newly formed villages, half being assigned to the king, fifty hommu were reserved for the god (of the village) and the balance was remitted as uttar.\textsuperscript{106-a} According to Nuniz "The lands, they say, yield a hundred and twenty lakhs of which they must pay sixty to the king."\textsuperscript{106-b} This fact is further proved by the instances of people deserting their villages for their inability to pay the higher demands of the government during the Vijayanagara times.\textsuperscript{106-c} However, it appears that the rates of land revenue in the Vijayanagara were slightly higher than those during the preceding centuries.

Section 2: Land Revenue Proper and The Allied Charges

The land revenue proper was called by different names at different times in the records of Karnataka. D.R. Das states that the absence of references to bhāga in the Satavahana records need not lead one to conclude that there was no land revenue system during the Satavahana period in the Deccan.\textsuperscript{107} Further, on the strength of a reference to Kārukara and dēyamēva occurring in a Satavahana record Senart
says that they were the same as dhānyaḥārāmyadēya of the later records, and interprets it as the king’s share in kind and cash. D.R. Das following Senart concludes that "the existence of land-revenue in the Deccan during the Satavāhana period thus seems to be beyond doubt."  

The term bhāga in the sense of Land Revenue rarely occurs in the records of Karnataka. The term sadbhāga occurring in nīti literature in Karnataka, however, indicates the sixth share of the agricultural produce.

The main item of the land revenue during the early Chālukya and Rāṣṭrakūta records appears to have been mentioned as kara. The term kara as the nomenclature of a specific tax on land occurs in the records of Northern India and South and it was in vogue since the time of Kautilya. Naturally, its connotation must have varied from time to time and from region to region. After a careful examination of the explanation given by Smṛiti writers, works on polity and the views of modern scholars, D.N. Jha has arrived at a conclusion that "... the term kara is used indiscriminately in both general and specific senses in varying contexts, and it is difficult to ascribe any definite meaning to it. It seems to have been some kind of land revenue, but its exact nature cannot be determined."
A critical examination of the records of the region under survey mentioning kara alone is expected to reveal its proper meaning and nature of its levy.

The Sorab grant of Vinsayaditya dated A.D. 694 records the grant of a village free from kara. In this instance the village granted was exempted from only one tax viz., kara. In other words, the right to collect only kara was transferred to the donees of the village granted. Therefore, the income from kara must have been regular and substantial enough to cater to the needs of the village. Since in villages land revenue was the only major source of income kara here might have stood for the land revenue.

The copper-plate grant of Pulakesi II, on the other hand, records the grant of Makarappi along with treasures, (nidhih), deposits (upanidhih) assignments (kliptah) and extra-taxes (uparikarah). Here the tax kara is conspicuous by its absence. In this case it appears that, while the income from various other sources was granted, the state must have retained for itself the income from the land tax, viz., kara, which was a major source of revenue to the state.

Sometimes, grants of sulka and kara alone were made. An inscription of the time of Chalukya Jagadekamalla II dated A.D. 1140 registers a grant of land and house free of kara.
and sulka. Here, perhaps the taxes on land and houses are mentioned respectively as kara and sulka. Similarly, an inscription from Gadag registers a grant of a village along with sulka and kara. As the land revenue and commercial taxes (sulka) formed the two main sources of income from a village, there is reason to believe that the term kara here also would mean the land revenue proper. Besides, such passages as nabhōjya nakarāgrahā vipradatē vasundharā ("the land granted to the brāhmaṇas should neither be enjoyed (by others) nor taxed") frequently occurring in the records of Karnataka clearly reveal that the term kara would mean nothing but the land tax. But the records do not provide us with sufficient details to form any idea about the levy of the kara. However, an epigraph dated A.D. 1169 from Halsi, while registering the grant of the village of Sindavalli states that the village was granted with the right to collect kara and upakara but was exempted from other royal dues.

Another fiscal term occurring in the records of the Chālukyas of Badami and the Rāṣṭrakūtas that requires to be reviewed in this context is udranga. The British Museum Plates of Pulakēsi I mention udranga as one of the fiscal immunities granted to the donees. In another Chālukya record also there is a reference to udranga as a tax.
In these records the term is invariably accompanied with another fiscal term *uparikara*.

The term *udranga* appears to be of non-Aryen origin. It sounds very strange. Moreover records mentioning *udranga* do not give any additional details enabling us to interpret the term satisfactorily. This term has defied the attempts of great scholars like Flect, Buhler, Ghoshal, Sircar, Maity, Niyogi and others at interpreting it. However, D.N. Jha, who has critically examined and rejected the views of all these scholars has arrived at the conclusion that "... any attempt to determine its exact nature will only be conjectural unless some fresh evidence is forthcoming." Altekar who has critically examined the records of the Rashtrakutas however takes *udranga* and *uparikara* to be the same as *bhāgakara* and *bhōgakara* respectively and explains *bhāgakara* as the king's claim for 6th part of the produce of the land and *bhōgakara* as the petty taxes that were to be paid in kind to the king every day. This view of the learned scholar appears to be quite plausible.

Altekar's attempt to equate *udranga* with *bhāga* and *uparikara* with *bhōga* seems to unlock the problem centring around the elucidation of some important revenue terms like *kāru-kara*, *dēya-mēya*, *dhānya-hiranya*, *udranga-*
uparikara, klipta-upaklipta, siddha-ya-kirukula-ya and kara-unakara, etc. These sets of two fiscal terms appear to be synonyms. The first term in each set stood for the land tax and the second for the additional demand made over and above the land tax. Extensive period, change in dynasties and vast territories with various linguistic and administrative influences can alone explain the use of multiplicity of terms to denote land revenue and other allied charges.

The main item of the land revenue during the period of seven hundred years from 9th to 16th century was generally designated as siddha-ya. There are no two opinions about it being a compound of two terms siddha + aya. K.A.Nilakantha Sastri takes it to be 'the name applied to the traditional land tax always taken for granted and not in need of any fresh regulations or prescriptions'. Fleet takes it to mean 'the established hereditary dues'. Salterore is inclined to take it as a fixed rent.

A little more careful consideration reveals that siddha-ya was not a fixed sum. It was subject to modifications. The qualifying affixes like pirvada...
(earlier) and prati\textsuperscript{134} (revised) and modala (original)\textsuperscript{135} clearly show that siddhāya was subject to revision. Besides, the Neralige grant of Vīra Ballāla dated A.D. 1195 states that "once the revenue from Neralige was 400 gadyānas and now ... 1000 gadyānas".\textsuperscript{133} The term siddhāya is invariably mentioned to denote the fixed sum of quit-rent from the villages granted to the brahmanas, teachers, temples, etc.\textsuperscript{137} Naturally it included the income from all the sources like, land-revenue, toll-duty, social taxes, contributions, etc. This is evident from the Neralige grant mentioned above which clearly states that "the revenue derived from Neralige once was 400 gadyānas. Now with the addition of toll on arecanuts, and miscellaneous revenue, rent fixed and derived collectively they pay gadyānas one thousand".\textsuperscript{138} Siddhāya thus was not the general land-revenue proper, but a lump-sum quit rent collectively derived from the villages granted. But there are also instances where the term siddhāya is used to denote the land revenue. An inscription from Munavalli dated A.D. 1222 of the Yadava King Singhana records the grant of siddhāya on the cetel-leaves garden.\textsuperscript{139} Siddhāya was generally collected in cash and sometimes in both cash and kind.\textsuperscript{140}
Some records no doubt give details of the total siddhāya from certain villages granted to the learned brāhmaṇas and temples, but the revenue from such villages was not fixed according to the usual rates of revenue. Therefore, any conclusion based on details drawn from such instances would be misleading.

Besides the regular land revenue the cultivators were expected to pay a variety of additional taxes on their lands. One of such demands which occurs so frequently in the records of Kamataka was the dasavanda. The term dasavanda is undoubtedly the corrupt form of the Sanskrit term daśabandha. In Arthaśāstra the term daśabandha is used to mean the share of one tenth of the produce given by the landlord to a cultivator or to a labourer. To Manu it meant a fine on witnesses of loans who did not appear whenever called for. Vijñāneshvara explains paniḥabandha as panchamamsa, i.e., 5th part. Modern scholars also have interpreted the term daśabandha in a number of ways. K.A.Nilakanta Sastri thinks that the term stood for marking one tenth of the income for a specified public purpose. According to Saletore "a permanent grant of land under a tank was called as
dasavanda". Further he adds that "Dasavanda was a rent free land granted for building or repairing a tank on condition of paying one tenth (or a small share) of the produce". According to Wilson, \(^{147}\) dasabandham is a deduction of 1/10th of the revenue on account of compensation for some public work, as the construction of a tank, etc." D.C. Sircar\(^{148}\) has attempted to explain the term in a number of ways, viz., "(i) one tenth of the revenue set apart for repairs to the tanks and wells for irrigation purpose, (ii) the land the income from which would be equal to the amount thus set apart, (iii) sometimes it (dasabandha) meant the right of collecting 1/10th of the produce of lands irrigated from the waters of a tank or well by the person who repaired the water source. When the canals and tanks were repaired by the state the dasabandha was to be paid to the royal treasury".

According to B.L. Rice Dasabandha is a rent-free land granted for building or repairing a tank on condition of paying one-tenth (or a small share) of the produce. \(^{149}\)
The dasavanda was also levied on the sale of commodities. An inscription states that the excise-collectors granted the dasavanda out of the income from that place. Another inscription records the exemption of dasavanda out of the perljunka on the commodities of the place. Sometimes dasavanda was imposed on professions also. Thus, for instance, the Lakkundi inscription dated A.D. 1118 registers the gift of akkasālēya-dasavanda, i.e., income from smithy.

The Kannada equivalent of dasavanda was pattondi which means 1/10th of the produce. This term occurs in the earliest known Kannada inscription from Halmidi of C.A.D. 450. Similarly, the 5th portion of the produce or income was known as aiydondi. These terms occur in the records of 10th century A.D.

The aforesaid views and instances reveal that dasavanda was an additional tax for the purpose of maintaining the irrigational works like tanks, wells and canals. Further it may be stated that the term bandha means a water-reservoir, a dam, etc. For their maintenance the 1/10th of the income from agricultural
taxes as well as taxes on trade and commerce was levied. Sometimes the income from a strip of land was allotted for the maintenance of tanks, etc. Such a piece of land was also known as dasavanda land.155

Besides dasavanda, the agriculturists were expected to contribute towards the maintenance of irrigational channels. Such a tax was known as kēvaliya-sunka156 (tax on canals). Besides, irrigational charges known as bittuvatta,157 Nirkuli,158 Katte,159 Kere,160 Kāluve,161 etc. were also levied on the agriculturists.

Yet other minor taxes the agriculturists were required to pay to the state were antarāya, aruvana, etc. Antarāya162 of the later times might be the same as antahkara of the time of the early Kadambas. The Kūdgere plates of the Kadamba ruler, Vijaya Siva-Māndhātrivarman,163 for instance, mention antahkara which has been translated as internal tax. However, D.R. Das takes it to mean taxes payable to the village authorities as against those payable to the kīrīg. In an inscription dated A.D. 1071–2 it is prescribed that two kāsu should be paid for each plough on account of
the tax known as antarāya. Therefore, it might have been the professional tax levied on agriculturists.

Another small customary levy from the agriculturists was known as a aruvana, the nature of which is not clear. Collection of aruvana was in vogue in the Tamil country also. Perhaps on the strength of the Tamil records Sircar takes it to mean the tax of six panas levied on mānya lands. Certainly, this is quite acceptable. The Bhoja grant of Ratta king Kartavirya IV dated A.D. 1208 mentions aruvana tax on mānya lands. Further, it is evident from the fact that private individuals made grants of land to temples to enable them to pay the aruvana tax.

Ingalesvara inscription of A.D. 1129, for instance, states that 100 mattar of black soil and a garden were granted towards the payment of aruvana by one Srikarana Mālakantha-nāyaka. Similarly Muttagi inscription of the time of Kalachuri King Sōvidēva dated A.D. 1165 records the grant of 18 mattara of land as aruvana land to god Chennakesava of the place. From these examples it is clear that the mānya lands were expected to contribute something towards state-treasury. These nominal charges were known as aruvana. The devotees
of gods made grants of lands to enable the holders of such mānyā lands to pay the aruvana tax without suffering any loss of income from the mānyā lands. An inscription from Konnur (Belgaum district) further substantiates this interpretation. It states that the donees might enjoy the grant after paying six gadyānas to the king as aruvana. It is interesting to note here that aruvana tax is mentioned as six (aru) gadyānas. Aruvana is probably derived from aru + pana, i.e., a nominal levy of six pana. It might also have been derived from are + pana, i.e., half of a pana thereby meaning only a nominal charge. Aruvana is often associated with nibandha which according to Ghoshal means revenue assigned. Thus nibandhādaruvana would mean a nominal tax on the revenue assigned.

The agriculturists who used manure, perhaps, were expected to pay a manure-tax known as tippe-sunka. The suffix sunka, however, leads one to think that it might have been a tax on transport, sale and purchase of manure rather than on its use. Besides, farmers were also required to pay occasional levies. ādavisa was a tax levied on oxen, biravana a tax for the maintenance of the war heroes. Malabrava was a tax levied on garden crops.
From the foregoing account of land revenue proper and the allied charges it is evident that the land revenue was designated by different names at different periods of Karnataka history. It is also clear that taxes were levied on a variety of land holdings like individual holdings, community holdings and manya-lands, etc. The professional taxes and the water-cess were levied in addition to the major land revenue.

Section 3: The Land Revenue Collection

A. Methods of Collection

An ever repleting royal treasury presupposes an intensive exploitation of the various sources of revenue. The full exploitation of the sources of revenue would be possible only with an elaborate arrangement for the collection of the revenue. A critical analysis of the available epigraphical data reveals that rulers employed various methods to collect land revenue at different periods of Karnataka history. Different methods followed at different times may be grouped
under two broad heads, viz., (i) direct method and (ii) indirect method. It is interesting to note that both the methods of land revenue collection were in vogue in Karnataka at one and the same time.

(i) Direct Method

Under the direct method, the king set up a hierarchy of officials for the purpose of collecting the land revenue. These officers were either of hereditary nature like that of the village headmen or were created by the king for this very purpose.

In the chapter on Administration of Taxation, a detailed account of various officers beginning from the provincial governor to the village headman engaged in revenue administrator, has been given. Gavunda, the village headman stood at the basis of the entire revenue system. He directly approached the individual land owners for collecting the land revenue on behalf of the king. He was assisted by village servants like Talara in the actual collection of land revenue. Senabova maintained the records and the accounts of land-revenue. The Senabova helped the Gavunda in the collection of land revenue by providing him with the necessary details. Sometimes the village headman was
also assisted by the village ayagars and guilds in the actual collection of the revenue. After the completion of the collection, it was also the responsibility of the village headman to remit the same to the nädagàvundas. Like the gàvundas, the nädagàvundas were also hereditary officers who were responsible to the king. They made arrangements to collect revenue from village headmen and the stipulated rent from mahàjanas of the agrahàras. In this work they were assisted by the Nàda Sènàbòva and the nàdu assembly. The nàda gàvundas in their turn remitted the revenue thus collected to the provincial governors whose main duty was to supervise the land revenue collection of the area under their jurisdiction.

Besides these hereditary officials, there were a number of officials appointed by the king to collect the revenue. They are mentioned in the records as manneyas, prabhùs, heggades or pergades.

(ii) Indirect Method

The method of land-revenue collection in which the king and his officers were far removed from the taxpayers and some intermediaries stood between the two
may be termed as an indirect method. One of the indirect methods of land revenue collection was the practice of making grants of villages to temples (Devaḍāna lands) to brahmans (agrahāras) and to the officials in lieu of their salaries. Grants of villages essentially meant the transfer of power of collecting revenue to the grantees. In all these cases the donees themselves made their own arrangements to collect the revenue.

Sometimes the tax-income was assigned for the upkeep of tanks. For instance water-cess\(^{177}\) or tank-cess\(^{178}\) was earmarked for the maintenance of tanks. Sometimes the village assemblies through their committees collected taxes such as bittuvattā, talārika, balaśana, etc.\(^{179}\) In all these cases the responsibility of land revenue collection was actually shifted to the assignees of the taxes. The assignment of taxes never caused any loss of revenue to the state.

Another indirect method of land revenue collection was the farming or renting out the revenue to the highest bidders. Sukra\(^{180}\) lays down that "having determined the land revenue of a village,
the king should receive it from one man in advance or guarantee (for the payment) of that either by monthly or periodical instalments. Saletoré thinks that terms such as pindadana, guttage, kattuguttage mentioned in the records obviously indicate the prevalence of the practice of farming out the revenue. Inscriptions of 12th and 13th centuries abound with references to such terms as guttige-pinda-dana, etc. Saletoré has quoted a number of examples from records to show that the renting of revenue had become a regular practice in 12th and 13th centuries. But unfortunately none of these records makes any specific references to the guttage system of revenue collection and they only state the kind of exemption the grantees enjoyed. Thus it appears that kattuguttage and pindadana were collective taxes to be paid by the villagers rather than the rent to be paid by the holder of gutta to the king. Some inscriptions mention Kattuguttage-pindadana as rent. Therefore it can be assumed that the practice of farming out revenue no doubt was in vogue although direct references to the same are not to be found in the records. Another reason for the assumption of this practice of farming out revenue
prevailed during Vijayanagara times is based on the popularity of the feudal elements during that period. Because farming out the revenue was one of the essential features of the feudal structure of administration.

As has been pointed out by the learned scholar Mahalingam, the third indirect method adopted for the collection of the government revenues was the grant of territories to individuals in return for the payment of an annual tribute and the performance of military service to the king. A few aspects of this system have been discussed in a section on nāyankara system in a Chapter on Administration of taxes below.

B. Mode of Collection

Ancient and mediaeval law-givers are rather silent regarding the mode of collection of land revenue, perhaps because there were only two alternatives. The kings could collect the land revenue either in cash or in kind. A careful study of inscriptions from Zamataka reveals that land revenue was collected both in cash and kind. References to such terms as davaśya.
bhattaya in epigraphs suggest the collection of revenue in kind. Similarly, the terms like suvarnaya, etc. suggest that the land revenue was also collected in cash. In one and the same inscription, sometimes, references are made to the revenue collections both in kind and cash. The phrase used to denote revenue collection both in cash and kind, viz., sakala suvarnaya sakala davasādāya occurs quite frequently in Kannada inscriptions. But, however, Pirishtah represents the general belief when he says that under the Hindu monarchs the revenue was paid only in kind.

The collection of land revenue both in cash and kind does not seem to have undergone any change in the course of the history of Karnataka. Altekar, however, asserts that during the time of the Rāshtrakūtas, the land revenue was largely collected in kind. But it appears that the Rāshtrakūta period was not an exception to the general practice of collecting land revenue both in cash and kind as it is shown below. Hardly there is any explicit reference to the land revenue system in the Sātavāhana records. The absence of references to the land revenue in the Satavahana
grants has led scholars like Ghoshal to conclude that "the king's revenue was derived only from his own allotments in the villages and not from his share of the agricultural produce of the villagers". 190

But occurrence of the terms like Karukara and deymeya in one of the Satavahana land grants seems to suggest the prevalence of the land revenue system during the early period of Karnataka history. Senart takes deymeya to stand for dhanya hiranyadeya of later records and interprets it as the king's share in kind and cash. 191 The discovery of hoards of Satavahana coins is suggestive of payment in cash. The expression deymeya no doubt is of doubtful import but it appears to mean payment in kind.

The practice of collecting the land revenue in cash and kind continued during the time of the Kadambas and the Chalukyas of Badami. Inscriptions of this early period abound with expressions like Sadhanya-hiranya, davasaya, etc. which clearly prove that land revenue was collected in cash as well as kind.
But the controversy centres around the mode of collection during the Rāṣṭrakūṭa times. Altekar, an authority on the Rāṣṭrakūṭas, states that "the land tax was collected usually in kind and rarely in cash." The learned scholar has rightly pointed out that "... the taxes in kind were those realized from lands and those in cash from other sources." Thus, for example, we have the instance of the actual taxation of a village in Gangawādi which used to pay a tax of 20 kalanjus and 2000 measures of paddy. In this case 2000 measures of paddy was the land-revenue and the 20 kalanjus might refer to the income from miscellaneous taxes. Similarly, in the case of Beli-ūr in Gangawādi province, the revenue assessed was 80 gold coins and 800 measures of paddy in A.D. 887. Of this, 800 measures of paddy alone might refer to the land revenue and tax in gold might refer to the commercial taxes. But with regard to the Cambay plates of Govinda IV, which mention the average land-revenue of each one of the 1400 villages to be 500 suvarnas, the learned scholar argues that "the Dharmasastras laud to the skies gifts of gold and land but not of corn, and that may have been another reason for stating the revenues of these
villages in gold rather than in corn".  But this does not explain as to why the other records of the same time should mention land-revenue in corn and not at all in gold. There is another difficulty in accepting Altekar's argument that the land revenue was "usually collected in kind and rarely in cash" during the time of the Rāshtrakūtas. In the epigraphs of this period siddhāvya is invariably calculated in gold coins and rarely in measures of corn. For example, an inscription from Dāndāpur dated 918 A.D. mentions that the chief dviḷas gave joyfully as an income to pereggere of the place from out of the village revenue in gold. For this another explanation may be offered. In all the above cited examples the revenue assessed was on the entire village-lands and not on individual holdings. With regard to the collection from individual holders it appears that in the same village some cultivators might have paid in cash and others in kind. And it is true that the revenue from 1400 villages mentioned in the Cambay plates, stood for the collection of land revenue in both cash and kind. It may be suggested here that in the local records entries of the receipt of the tax was made both in terms of cash and units.
of corn. And while making the same entries of tax collections in the Central register, however, the units of corn received were calculated in terms of gold coins. Thus it may be concluded that as in earlier times, during the Rāṣhtrakūṭa times also land revenue was collected both in cash and kind and there was no rarity of collection in cash as suggested by Altekar. The practice of collecting land revenue in cash and kind continued during the Chālukya–Hoysala period. Thus, for instance, the Madur inscription dated A.D. 1111 refers to the revenue as Davasāya. 200 On the other hand, an inscription from Naragund dated A.D. 1138 of the time of Somesvara III registers the grant of 50 honnu (gold coins) out of the siddhāya for the recitation of the purāṇa. 201 Besides these concrete examples, references to such general terms like sadhānya hiranya, etc. occur quite frequently in inscriptions of the Chālukyas and Hoysalas.

In the Hoysala territory, though in the beginning the land revenue was collected both in kind and cash 202 during the later period, however, the payment in kind was gradually replaced by payment in cash. An inscription of the time of king Vīra-Ballāla
dated A.D. 1194 states that formerly they used to pay the revenue in kind, the grains being khāna, paldy, sesammum and jōla and now this amount would be paid in 1000 gadyānas to the vṛitti holders. Thus instance leads one to conclude that the payment of land revenue in kind was gradually substituted by cash payment. Thus it appears that rulers had begun to realise the advantages of collecting land revenue in cash. Thus, for instance, King Harihara converted the payment of revenue in kind into the payment by cash for which certain rules were framed.

However, taxes on land appear to have been collected both in kind and in cash till about the middle of the fifteenth century. For example, a damaged record dated A.D. 1488 registers a grant of a village with its dry and wet lands and its income in money and grain (Sakala-Suvamādaya-Sakala-davāsādaya). T.V. Mahalingam, however, observes that there was a difference between the collection of the land revenue from wet lands and dry lands and says that "the taxes on wet lands which were earlier collected both in kind and cash came to be collected only in cash and this practice became universal in course of time and that
the taxes on dry lands on the other hand were collected only in kind.\textsuperscript{206} While giving reasons for this difference, the learned scholar observes that the dry cultivation depended too much on the precarious rainfall and the produce from land was liable to vary from year to year and the government in their solicitude for their subjects took a stipulated share in kind from the yield on the land. But the wet cultivation which was not susceptible to such striking variations was of a different kind and hence the owners of wet lands could not have been put to much difficulty by the government levying taxes in cash on them.\textsuperscript{207}

Payments due to the government were also collected in the form of services and supply of food, fodder and shelter. This aspect is dealt with exhaustively in Chapter IV of this thesis.

The foregoing discussion reveals that the land revenue was collected in kind, cash and in the form of service and other supplies as well. This practice which was in vogue in early centuries of the Christian era continued through the successive ruling dynasties of Karnataka. Though now and then attempts
were made to convert the payment in kind into cash, both the systems, however, continued. This practice of accepting land revenue in any one of the three forms, viz., kind, cash and services was based on one of the principles of taxation, viz., the "principle of convenience".

C. Instalments

That the canon of convenience was effectively implemented in day-to-day practice is proved further by the provision made for the payment of land revenue in a number of instalments. The payment was to be made either annually or bi-annually, quarterly or monthly. Sukra enjoins that the revenue of a village or group of villages should be farmed out to rich individual and the stipulated amount may be taken from him either in advance, i.e., in a single instalment or in monthly or periodical instalment. Of course, it is rather difficult to ascertain the number of instalments in which the revenue from collective holdings was received. Since it was a question of convenience, perhaps there was no hard and fast rule regarding the number of instalments for paying the revenue from collective holdings.
But the government seems to have collected land revenue from individual holders either in two or three instalments. Harvesting time was better suited for collection of revenue as it was the time when the cultivators had either corn or cash sufficient enough to pay off the revenue. Thus the reference to mungāru (meaning the first harvest) suggests that two instalments were fixed for the payment of land revenue. Further, the Lakshmēśvara inscription of Yuvarāja Vikramāditya prescribes that the taxes (tere) were to be given to the āsādhīpatīs every year in the month of Vaiśākha and to the Sṛṇīs in the month of Kārtika. It implies that the farmers and artisans paid taxes in one instalment only.

In some parts of Karnataka the land revenue was collected in three instalments also. For example an inscription dated 1337 A.D. from Hassan district refers to mukkandāva which means revenue in three parts or instalments.

Thus it appears that for the convenience of the cultivators the land revenue was collected in a number of instalments. In the case of the contractors
of revenue or collective holders of the land, the revenue was collected periodically and in case of individual holders land revenue was collected in one, two or three instalments at the time of harvest.

D. The Revenue Calendar

The land revenue was usually collected at the time of the harvest. Thus the harvest time may be regarded as the commencement of the revenue year. From a passage in the Yasastika Champū it appears that the ministers and officials in charge of Land Revenue collection were instructed to approach the cultivators for the same at the time of harvest only. The Nitivākyāmrīta warns the rulers that the collection of dues (Siddhāya) while the ears of the corn are unripe depopulates the country. According to Lakmesvara inscription of Yuvarāja Vikramāditya, the revenue year started in the month of Vaiśākha for the farmers and perhaps the new year for the artisans in the month of Kārtika.

During the Vijayanagar times, the revenue year commenced in September-October, with the celebrations of mahānāvami festival for nine days.
Paes in one place mentions that in A.D. 1520, *mahānavami* commenced on twelfth of September.\(^{215}\) Mahalingam observes that "it was during these nine days of celebrations, the king received all revenue of the kingdom."\(^{216}\)

### E. Revenue Receipts

Historians are yet to come across a reference to revenue receipts in the records of Karnataka. *Sūktisudhārṇava*, however, enjoins that *siddhāya* (revenue) should be collected after paying receipts\(^{217}\) (*patrasthitiyim siddhāyamam kolvudu nripati*). But how far this was followed in practice is difficult to ascertain. Muniz, however, observes that the King of Vijayanagara did not issue receipts for the money he received from his "captains" though he punished and ruined them and took away their property if they failed to make their payments".\(^{218}\) But it is not surprising that Muniz who was an alien to Indian traditions, might have failed to grasp the fact that trust, faith and words were more valuable to Indian than receipts. Mahalingam, however, refuting Muniz observes that "... such an elaborate machinery of revenue
administration managing large incomes and expenditure must have realised the use and importance of proper accounting and receipts. But it appears that the villages were small, and the revenue administration was so thoroughly decentralised and systematised, that there was no need for issuing the revenue records. Absence of easy and abundant writing material like paper might also have made it more difficult.
CHAPTER II

Notes and References

1. *RC.*, VIII, Sk. 263.
3. Rock Edict III, Pillar Edict IV.
4. Ghoshal, *HRS.*, p. 53. In *Arthasastra rajju* is mentioned as a type of a tax that was collected for the purpose of measuring the land which perhaps directly went to the *rajjuka*, the officer in charge of survey.
12. The functions, jurisdiction of these officials has been discussed in a chapter on Tax-Administration in this thesis.

14. SII., XX, No. 107. In an epigraph of A.D. 1691, revenue record is mentioned as Kadita EG., VII, Sk. No. 79.

15. Desai P.B. Studies in Indian Epigraphy No. 47.


17. MAR., 1933, pp. 117-20.


20. SII., IX, (i) No. 77.

21. Ibid., Text: Phalvagyada mannage aruvana villa.


27. Mahalingam., op.cit., p. 150.
29. EG., VII, Sk. No. 263.
30. Ibid., VII, Sk. No. 120.
31. Ibid., VI, Tk. 45.
32. IA., VII No. XXXVIII., KI., I, p. 7.
33. SII., XX, No. 21.
35. IA., VII, p. 209; SII, XX, No. 62.
37. Ghosal U.N., HRS., pp. 29-34. While referring to the term Sivala occurring in record of Ratta Prince Shantivarma, Altekar Rashtrakutas, p. 239) states that its meaning is not definitely known. But Sivala is the same as Sita of Arthasastra meaning crown lands.
42. Quoted by Jha D.N. *The Revenue System*, p. 36.
52. *IA.*, VI, p. 103.
52-a. *SII.*, XI(1), No. 117.
53. *MAR.*, 1923, p. 36.
54. *MAR.*, 1920, p. 36.
55. SII., XX, No. 205.

56. EC., V, Ak. No. 120; KI., I, p. 65; SII, (n), 141.


59. EHD., p. 412.

60. For details see EC., VI, Tk. No. 43.

61. EC., VIII, Sb. No. 83.

62. Ibid., V, Ch. No. 170.

63. Artha, III, 9.

64. Mahabharata, Santi, 88.

65. Sukra, IV, 2, vv. 242-44.

66. EC., III, Sr. 148.

67. MAR., 1924, p. 39.

68. EC., V, Bl. 175.

69. From an unpublished thesis, Kadambas of Goa, by Dr. R.N. Guruv, submitted to the Karnataka University, Dharwar.

70. EC., IX, Ht. No. 50.

71. MAR., 1920, p. 35.


74. EL., XIV, p. 366.


76. EC., VIII, Tl. No.15.

77. PHP, pp. 389-90.

78. Lallanji Gopal, *Economic Life of Northern India*, p. 36.


80. KI., I, p. 20.

81. *Arthasastra*, no doubt, makes provision for the fixed revenue, i.e., *Krśta*, but it might have been on the villages granted.

82. EC., VIII, Sb. 83.

83. SII., IX, (i), 74.

84. MAR., 1923, p. 36.


88. *Sukra.*, IV, 2, vv. 227-238.
89. Artha., II, 35.
90. Manu., VII, 130.
91. Manasollasa, III, vv. 163-164, p. 44.
   Text astamā dvādāsa va-āpi sāstō
   vāt athānīyato nripai h ādēyē phala
   ksātranu rūpēnā grīhniyāt
tatkaram nripah.
94. Appadorai A., Economic Conditions in
95. Mahalingam, T.V., SIP. p. 162.
96. Altekar, A.S., Rashtrakūtas, p. 221.
97. Ibid., p. 223.
98. Suktisudhamava, mantra v. 22. p. 358.
   Text: āraneva bhāgadol maidōriye
   sandondu bhāgamam kondu nripam
   mirade rakhise nādam birugumā
   nādu mānade rājjyasriyam.
99. Mitāksara I, Ch. 13, v. 335.
   Text: punyāt - sadbhāgām - ādatte
   nyāvēna prajānām paripālanam.
100. Mādhāvachārya, Paraśara mādhaviya I, 403.
101. EC., IV, Hs. No. 18.
102. EC., V, Hs. No. 84.
103. MAR., 1923, pp. 117-20.
104. Sukra, III, 2, 120.
105. AR., 247 (c) of 1916. Quoted by Aiyangar S.K., Hindu Administrative Institutions in South India, p. 343.
106. Ibid.
106-a. EC., IX, Mg. 49.
106-b. Sewell, For Emp., p. 373.
106-c. For examples see Chapter VII of this thesis.
108. BL., VII, pp. 61ff.
110. The term ṛāḍbhaga dasabandha occurring in the Bennur grant of Krishnavarma II may mean king’s share from out dasabandha tax (EC., V, p. 594). In the Badami Cave Inscription of Mangalisha the expression bhūmi bhāṣeṣabhōga paryntam no doubt
occurs but it has nothing to do with bhāgakar and bhogakara on the other hand it may mean as long as this earth is available for enjoyment (KI, V, p. 4). Reference to bhogabhāgakara occurring in the solitary instance of Sāmangad Plates of Rāshrakūta King Dantidurga (IV, VI, p. 111) does not seem to indicate the prevalence of such a tax in Karnataka.

113. IA., XIX, pp. 148-150.
114. Ibid., VI, p. 74.
115. SII., XX, No. 111.
117. BS., V, Hn. No. 115; Ibid., Bl. No. 148; Ibid., Hn. No. 94; Ibid., Ak, No. 126.
118. KI, V, No. 63, p. 235.
120. Ibid., IX, p. 123.
121. "Share of the produce usually collected for the King. HII, III, pp. 97-98.

122. "uddhara and udgrantha are equivalents of udranga", IA, XII, p. 189.


126. She supports the second view of S.K. Murthy. See Economic History of Northern India, p. 187.


129. Jha, however, has shown that both bhoga and udranga occur in one and the same records and hence cannot be the same. op. cit., p. 54.

130. EHD, pp. 389-90.

131. IA, VI, p. 141.

133. KI., V, No. 24.
134. IA., XIX, p. 64.
135. BC., V, Ch. 200, Ibid., Ak. 116.
136. MAR., 1923, p. 36.
137. IA., XII, pp. 255-56; MAR., 1921, p. 24; BC., V, Bl Nos. 66, 89, 115; Ibid., Ch. 173, 24; 36th Ak., 116.
138. MAR., 1923, p. 36.
139. KI, I, p. 69.
140. MAR., 1921, p. 24.
143. Manu, VIII, 107.
145. EHD, p. 414.
150. *SII., IX (i)*, No. 235.
151. *EC., XI*, Dg. No. 80.
152. *SII., XI*, (ii), No. 193.
153. *MAR., 1936*, p. 73.
155. *HAS., No. 5*, p. 8 (text), p. 11 (trans.).
156. *EC., IV., Ch.* No. 36.
158. *Ibid., V*, (ii), Br. No. 34.
159. See *Mahalingam, T.V., SIP*, p. 166.
162. *MAR., 1910*, p. 29.
166. IA, XIX, pp. 242-48.
167. INKKS, pp. 18-19.
168. SII., XV, No. 111.
170. KI., V, p. 151.
171. HRS., p. 65.
172. EC., V, Ch. No. 203; EC., V (ii) Ak. No. 141.
173. Ibid., VII, SK. No. 242.
174. Ibid., KI., IV, p. 13. (Also see Intr. pp. xxii-xxiii).
176. For name sake, the direct and indirect methods of land revenue collection should not, however, be mistaken for modern concepts of Direct Taxation and Indirect Taxation.
177. EC., V, (ii), Ak. 132; Ibid., No. 222.
178. MAR., 1931, No. 1, EC., XI, Dg. No. 139.
179. EC., VI, Ch. 203; Ibid., V. Ch. 181.
182. Ibid.
183. KI., I, p. 65; EC., V, Ak. No. 120, SII, XI (ii), No. 141.
185. SII., XX, No. 60; KI., no. 39. pp 85 ff
186. ARSIE., BKI., Vol. 36, A.D. 942;
EC., V, Bl. No. 78.
187. EC., V, Bl. No. 36.
188. Ibid., II, 36, 229.
189. History of the Rise of the Mahommoden
190. Ghoshal U.N., The Agrarian System of
Ancient India. p 35
194. Ibid.
195. IA., VI, p. 94.
196. Ibid., p. 103.


203. MAR., 1923, p. 36.


205. EC., II, No. 229.

206. Mahalingam, T.V., *SIR*, 176, The learned Scholar seems to have mentioned 'dry' land for wet land and vice versa. It is, however, believed to be an unnoticed error.


208. Sukra, IV, 2.

209. EC., XV, pp. 77, The term as it occurs in the records is *muggaru*. It may be the same as *munga*. Frequent references to *munga* and *hingaruvana* occurring in the records are known but unfortunately it has not been possible to trace them out at present.
210. EL., XIV, pp. 190-91.

211. EG., V, Ak. No. 67, The Begumra Plates of Krisna of the Gujarat Branch A.D. 888, suggests that the land revenue was collected in three instalments one in Bhadrapada, or September, one in Kartika or November, one in Kartika one in Magha or March.

212. Yasastilaka, Bk. III, p. 172. One of the charges brought by the spy against the minister was that the latter went to collect land revenue while the ears of the corn were still unripe.

213. Vitivakyamrita, 19, 15, 16.

214. EL., XIV, pp. 190-91. According to Bhatta Swamin, the land-tax was paid in the months of Chaitra and Bhadrapada, (Altekar, Rashtракутas, p. 228). Kautilya states that the tax was gathered every year in Bhadrapada and Paushya. (Ibid).


216. Mahalingam, SIP, p. 185.

217. Suktisudharmaya, Mantra, 13, p. 357.

218. Sewell, on. cit., p. 263.