CHAPTER III

COMMERCIAL TAXES

Section 1: Taxes On Trade

Next to land revenue, taxes on trade formed a major source of income to the State. These taxes on trade are generally described in epigraphs and literary works of Karnataka as sunka, a corrupt form of the Sanskrit term Sulka. References to the latter term are not entirely lacking in the records of this region.¹

Sunka is perhaps the most popular term used in the records of Karnataka to denote taxes on trade. The earliest reference to sunka occurs in the Badami inscription of the Chalukya king Vijayaditya Satyāsraya dated A.D. 699². And from that date onwards its use becomes quite frequent with varying connotation at different contexts. Kautilya defines Sulka as taxes levied upon goods produced in the countryside and the capital city and intended to be sold out as well as those brought from outside the kingdom.³ Sukra dwells at length on various aspects of Sulka. According to him the term Sulka includes both customs and excise.⁴ After a resume
of the various views of Smriti writers and law-givers.

D.R. Das concludes that: "All this tends to show that though Sulka refers to taxes in a general way, it was mainly tolls paid by the merchants for various purposes, such as for crossing the rivers, for transit purposes, for protection against robbers and thieves as well as for clearing the customs dues". Nilakantha Sastri takes the term Sulka or Šulka to mean "generally a contribution of some kind levied on goods, particularly those in transit". The term Šulka which was largely employed independent of the kind of levy during the pre-Chalukya period came to be associated frequently with the kind of levy on merchandise during and after the Chalukya times. For instance, Perijunka, i.e., major tax, Sarige-Sunka or Chara-Sunka, i.e., transit duty, teppa-Sunka, i.e., ferry tax, etc.

Various taxes falling within the sphere of sunka have been classified by B.L. Rice into three categories, viz., (a) Sthalādāyam, i.e., duties on goods imported to be sold out at one place, (b) Mārgādāyam, i.e., those on goods in transit through a district, and (c) Māmulādāyam those on goods exported to or imported from foreign countries. This classification is broadly followed with slight modifications as under and the
various taxes on trade are discussed at length:

(a) Mārgādāya — Transit Duties.

(b) Sthalādāya — Taxes on Articles of Trade intended to be sold at a place, i.e., the Octroi duties.

(c) Māmūlādāya — Customs Duties; and

(d) Excise Duties which may be discussed as Niyatumādāyam.

A. Transit Duties (Mārgādāyam)

D.R. Das who has surveyed the records of the early dynasties of the Deccan and Karnata states that till 6th century A.D. there are no references to the term Sulka as such. However, the prevalence of transit duties during the early centuries of the Christian era cannot be denied. For the reference to the mendapikas in an epigraph suggests the prevalence of the practice of collecting transit duties. Hirehadagalli plates of Shivaskanda Varman, for instance, make an explicit reference to the mendapikas. The mendapikas were the officers in charge of customs-houses. This clearly indicates that not only the transit duties were collected
but also permanent buildings were erected on the road side for that purpose and put under the charge of customs officers.

The prevalence of the practice of collecting transit duties during the pre-Chalukya period is alluded to by Fa-Hien, the Chinese traveller. This Buddhist monk wanted to go to Sri Lanka (Ceylon) by crossing the Deccan Plateau. On enquiry he was informed that there the roads were infested with robbers and customs duties were too high to be borne. Therefore, he decided to change his proposed route to Sri Lanka (Ceylon).

Besides, the mention of such terms as sārige-sunka, chara-sunka, margadāya and mārgānaka which were the transit duties and batteya sunka (road cess), mālvatteya sunka (high-way tax), kilbatteya sunka (tax on roads in the countryside), etc. clearly explain the prevalence of the practice of collecting transit duties in Karnataka.

During the post-Chalukya period more technical terms were employed to denote the transit duties. The transit duties are referred to as bhutavatta pratyaya, hejjunaka or perjunka, achchu pannāya or simply pannāya
bilkode, vaddaravula, etc. The use of these terms continued up to the fall of the Vijayanagara empire. The real purport of these fiscal terms is obscure, ambiguous and uncertain. But what is more certain about all these terms is that they all refer to the transit duties. In this respect there is broad unanimity among scholars.

(i) Bhūtōpāttapratyāya

The term Bhūtōpāttapratyāya occurs in the records of the early Chālukyas and the Rāṣṭrakūtas. The term ending with āya clearly indicates that it was a type of a tax. Besides the invariable occurrence of the term in the list of taxes leaves no doubt about it being a kind of tax. On this issue there is no difference of opinion. But this expression has defied the efforts of scholars at finding its real meaning and the nature of the tax it denoted. Thus, for instance, a scholar has suggested that it indicates a tax for spiriting away the ghosts. Another scholar tries to explain the term as a tax for protecting those who have come into existence. Dr. Altekar refutes rightly the first view on the ground that "it is unlikely that the Brahmana donees would have ever consented to receive
for themselves such a tax", and the second on the basis that "since no other record mentions such a tax, it is almost uncertain that such a tax was not a universal one". Hence both these views may be discarded without any serious consideration.

Dr. Ghooshal interprets this term to mean a revenue derived from the elements (bhūta) and the wind (i.e. vāta). However, he has confessed his inability to trace the precise meaning of this expression, thus making room for others to explore the possibility of finding out its precise meaning. According to Dr. Altekar there are three versions of this expression as they occur in the records, viz.,

(i) Sambhirīpā ṣṭapratyāya,
(ii) bhūtapāṭapratyāya, and
(iii) bhūtavāṭapratyāya.

Further, the learned scholar first takes the two versions to be the same as bhūtavāṭapratyāya and interprets them to mean a tax (āya) on (prati) what has been taken into (upātta) and what has been produced (bhūta) in the village. And further, on the basis of an indirect evidence he comes to the conclusion that Śulka is nearly the same as the
bhūtopātappratyāya. He also states that these two terms, viz., bhūtovāttapratyāya and Sulka never occur together in the records of the Chalukyas of Kalyan and hence both mean the same.

But D.C. Sircar does not agree with the above interpretation of the expression in question. He states that all these three versions of the term are one and the same and interprets it to mean "the income resulting from storms, earthquakes, changes in the course of the rivers, etc." 31

The aforesaid view of scholars may now be examined. Ghoshal, however, has admitted that the precise meaning of this expression is uncertain. D.C. Sircar's view that bhūtavātappratyāya means the income resulting from storms and earthquakes, etc. is untenable. For, the references to the term in records are so frequent as to leave one in no doubt that it was a regular source of State income. But the income resulting from storms and earthquakes, etc., as the distinguished epigraphist suggests, may occur once a while. Even if one assumes that it was an anticipatory tax, it can hardly be explained how it could escape the notice of ancient
Indian law-givers, particularly Kautilya who have taken so meticulous a care of every thing in life.

Altekar's conclusion that "these expressions refer to the general excise and octroi duties that were collected at the villages" and that "the Sulka tax is nearly the same as bhūtopattapratyāya" is quite convincing although his elucidation of the expression could be slightly modified, as the tax (āya) on (prati) what had been taken in upon the back of (upāta or uvāta) the animals (bhūta). In ancient and mediaeval times the articles of trade were generally carried on the back of the animals like oxen, horses, buffalows, etc. A large number of epigraphs from Karnataka describe the articles of trade brought on the back of animals like oxen, donkeys, buffalos, etc. Similarly, in one place Nuniz says that "In both these cities there is no provision or merchandise whatever, for all come from outside on pack-oxen, since in this country they always use beasts for burdens, and everyday there enter through these gates 2000 oxen and every one of these pays three vintees except certain polled oxen without horns which never pay anything in any part of the realm". Thus it becomes clear that the expression bhūtopattapratyāya stands for the excise
and toll duties levied upon the articles of trade carried on the back of animals.

It is difficult to say anything about the articles of trade on which this tax was levied, the rate of the levy and the actual proceeds from this tax to the government, etc. as the records say nothing except the name.

(ii) **Vaddarāvula**

**Vaddarāvula** is another fiscal term that has defied the efforts of the scholars in tracing its etymology. The earliest reference to the term **vaddarāvula** occurs in the Aihole inscription of Vikramādiṭya II. From the frequency of references since then it appears to have been an important source of state income. The use of the expression invariably with taxes on arecanuts leaves one in no doubt that it was an excise duty on the sale of the said article. For instance, an inscription of the time of Vikramādiṭya VI records that Mahādeva Dāmāyaka administering **Vaddarāvula**, granted toll duty on one lakh arecanuts. Similarly, the Bēgūr inscription of the same time records that one Madiraja, an officer in charge of **Vaddarāvula** tax, granted the toll revenue on
three lakh arecanuts. These and several other records show that vaddarāvula was a transit duty levied generally on the arecanuts intended to be sold out. But its real meaning has still been a hard nut to crack.

The scholars in the field generally agree about the composition of the term. It is a compound of two terms, viz., vadda + rāvula. But regarding the etymology of these two terms, there is a good deal of controversy among scholars. Saletore, for instance, takes vaddarāvula to mean imposts but he is not quite certain about it. D.C. Sircar has not proceeded beyond recognising it as the "name of a tax". G.M. Moraes suggests that it was a tax on water-supply. G.R. Kuppuswamy considers vaddarāvula as an impost within the town or village limit. He splits the term as vadda + ūra + ola-sunka. Kundangar holds that it was a levy on growing best cotton. But none of these interpretations is convincing.

Perhaps the most serious attempt to elucidate the term vaddarāvula and other related fiscal terms was made by K.V. Ramesh. According to this learned scholar, the term vadda as also in the case of vaddarādhane, vaddavyavahari, vaddavāra, is the corrupt form of the
Sanskrit term vriddha meaning elder, chief, old, etc. Then, he traces the origin of the term rāvula to rājakula and says that the expression Vaddarāvula, the corrupt form of vriddha rājakula means the subsistence allowance of the royal family.

The derivation of the term vadda from vriddha cannot be refuted. But to trace the origin of the term vaddarāvula to vriddharājakula appears superficial. For, such a tax seems to have never been in practice. Nor the learned scholar has tried to establish the levy of such a tax at any time of our history.

The attempt of K.V. Rameeh to equate vaddarāvula with Kumārvṛtti also is not quite convincing. Because, vaddarāvula is undoubtedly a tax, whereas Kumārvṛtti is a land tenure. Even if assuming that the learned scholar has in his mind kumāragāṇike or kumāra gadyāna which were a type of occasional taxes paid to the royal prince, even then this equation does not hold good. For, Kumāragāṇike or Kumāra gadyāna were not regular taxes, whereas vaddarāvula was a regular tax, on articles in transit. There was a permanent department in charge of the collection of this tax and usually a distinguished minister was in
charge of it. Anantapālayya, the favourite minister of Vikramāditya VI for example, administered the department of vaddaravula in the year A.D. 1104. 44

An inscription from Gauja in the Shikārpūr Taluka of the Shimoga District dated A.D. 1076 seems to give some clues to interpret the term vaddaravula. 45 In this inscription vaddaravula is described as piriya tere, i.e., a major tax. 46 It appears as though, the expression piriya tere is the very translation of the term vaddaravula. In that case, it is not far from the truth. For the term vaddā which is the corrupt form of the Sanskrit term Vriddha means piriya in Kannada. But how the term ravula can be equated with tere or tax is rather difficult. It may not be wrong to trace the origin of the term ravula to rājakula a compound 47 of rāja + kula. Here the term kula of the Dravidian origin means a tax as in case of Kirukula. And the term rāja may be taken to stand for the central government. In that sense the term rājakula may be taken to mean the tax due directly to the king or the central government. K.A. Veelakantha Sastri has shown that vaddaravula belonged to the suzerain king and formed part of the central revenue system. 48 However, there is another
possibility of elucidating the term **vaddarāvula**.

**Vaddarāvula** of Karnataka may be the same as the **valadi** tax of the Gupta times. **Valadi** was a tax on bullocks. The term **valadi** derived from a Sanskrit term **Vardha** means a bullock. Similarly **Vadda** of **Vaddarāvula** might also have been derived from **Vardha** thereby meaning a bullock. Then **ravula** may be taken to mean a burden. In that case **vaddarāvula** like **bhūtavatapratyāya** would mean a tax on the articles of trade carried on the back of the bullocks.

**Vaddarāvula** was a duty generally levied on the sale of arecanuts. Balligamve inscription dated A.D. 1129 seems to define the jurisdiction of both **vaddarāvula** and **herijunka** taxes. It states that **vaddarāvula** and **herijunka** taxes were imposed on articles like betel-leaves, arecanuts and grain, etc. which were meant for sale and purchase. **Hirehalli** inscription of Vikramāditya VI indicates that the officer in charge of **vaddarāvula** had his jurisdiction over the sale of grain also. Other administrative aspects of **vaddarāvula** tax are discussed in the chapter on the Administration of Taxes.
(iii) Achupannāya

Pannāya was another major source of state income from transit duties. It is also mentioned in the records as acchu-pannāya. The meaning of this fiscal term is no less obscure than bhūtavatapratyāya or vadhāravula. This term, therefore, has aroused a good deal of controversy among scholars with regard to its derivation and nature. S. Gururajachar equates pannaya with pannasu, pannāsu of the Kannada records and concludes that "pannāya may mean the revenue derived from an estate that was granted". In support of his statement he cites the Dambal inscription of A.D. 1184 which refers to the pannāya tax levied on all the gardens. But it would be far fetched to link pannaya with pannasu or pannāsu. For, the latter two terms have nothing to do with the taxation system as nowhere in the records these terms occur denoting taxes. Whereas pannaya undoubtedly was a tax. The term gardens referred to in the Dambal inscription mentioned above, does not stand for the immovable estate as Gururajachar considers, but betel-leaves grown in the estate.

K.A. Nilakanta Sastri takes the term pannāya to mean an income from merchandise including octroi duties
levied at rates specified from time to time and collected either in kind or its equivalent in money as the case may be. The interpretation of the learned scholar is quite reasonable although he has said nothing about the derivation of the term.

Pannāya was a tax invariably levied on the betel-leaves or betel-leaf gardens. For instance, Arasībīdi inscription of A.D. 1106 states that Mādhavabhaṭṭa, the minister in charge of Achchupannāya made a grant of income from betel-leaves to a charity trust (satra). Similarly, in another inscription the same minister is stated to have made a grant of income from the betel-leaves. Such instances can be multiplied to any extent to show that pannāya was a sales-tax on the betel-leaves. Therefore, it is quite likely that the term pannāya is derived from the Sanskrit term pannāyā meaning a tax on the leaves. The Sanskrit term panna means the leaf. The prevalence of the same type of tax in Northern India lends support to such an inference. The mention of parnakara in the Machlishahar grant of Harischandra dated A.D. 1195 has lead the learned scholar Lalānji Gopal to think whether it could have been a tax on betel-leaves.
Sometimes, the *pannāya* tax was also styled as *achchupannāya*. D.C. Sircar takes the term *achchupannāya* in the sense of a department of taxation or coining. Nilakanta Sastri has convincingly explained this term. He says that "*achchupannāya* may stand for that part of the *pannāya* which was collected not in kind, but in cash." S. Gururajachar holds the same view. This view is further supported by the fact that the *pannāya* tax is generally collected in cash and never in kind, the reason being that the betel-leaves were perishable goods. For example, an inscription records the grant of two *panas* per month from out of the *pannāya* tax. Similarly, Arasibidi inscription mentioned above also records the grant of income from *pannāya* in cash.

(iv) Ferry Tax

The transit duties were not merely confined to the land routes. Such taxes were also levied at river crossings. The law-givers have made provision for the levy of duties at the river crossing which for our convenience may be termed as ferry-taxes. Kautilya has given a schedule of rates for ferry charges as under:
1. Men carrying small loads

2. Loads carried on the head or shoulders, cattle and horses

3. Camels and buffaloes

4. Carts of small, medium and high speed

Similarly Manu also gives a schedule of rates for ferry charges as follows:

1. An empty cart

2. A man's load

3. An animal and a woman

4. A man without load

5. Empty vessels and men without luggage

Vijñānāsvara makes provision for a ferry-tax by distinguishing between the sulka levied on goods carried on land and that levied on goods carried on water.

That the ferry-tax was in practice in Karnataka is indicated by epigraphical and literary sources. Generally it is mentioned as teppa-sunka and doniya-teres. Altekar has shown that this tax was in vogue
during the Rāṣṭrākūṭa times. Devara Dāsimayya, one of the earliest vachanakārās of Karnata kanarrates the story of a trader who tried to escape the notice of a tax-officer. The story runs thus:

One day a trader filled his foreign boat with the articles of trade. To avoid paying ferry-tax, he attempted to cross the ferry during night. But while doing so he lost all his articles of trade. In one of the vachanās of Basavaśvara, there is an explicit reference to the ferry-tax. He says that "once the articles have been entered (into the vessel) one should not leave it without paying the tax."

State had the monopoly of the ferries. The government maintained its own boats or gave the running of such boats to private individuals on contract by accepting a certain sum from them. However, records are not of much help to determine the rates charged on ferries.

Thus the transit duties were named differently at different periods of Karnata kan history. Sometimes, they differed in their names because they were imposed on different articles in transit. For the collection
of transit duties tax-collecting booths were established on the highways. Such centres were known as thāne.\textsuperscript{71} The jurisdiction of such thānes is mentioned as thānāntara. These thānes were under the charge of tax-officers. Mandanikas of the Hirehadagalli plates for example, were the officers in charge of the toll-booths on the road-ways.\textsuperscript{72} Similarly, Tilivalli inscription dated A.D. 1072 refers to the functioning of the Kuppatai thāne and Tilivalliya thāne.\textsuperscript{73} It is interesting to note that Nāgavarmmayya and Matapaya were the two officers of these two centres respectively and they made a grant of two lakhs of arecanuts each to a temple there. These arecanuts were the income derived from the vaddarāvula tax. Vaddarāvula tax was generally collected in kind whereas pannāva was collected in cash. Similarly the income from the transit duties went to fill the treasury of the central government whereas the income from octroi duties or local sales-tax or sthalādāvam went to the local treasury or the village councils.
E. Octroi Duties (Sthalādāyam)

Unlike the transit duties which were levied on articles in transit, the octroi duties were the taxes imposed on articles intended to be sold in a particular place. Therefore, in the records the octroi duties are generally mentioned as sānteyāva, sthala-sūnka, santeyā-sūnka, etc.

The octroi duties were usually of two categories, viz., (i) pērijunaka or hejjunaka, and (ii) kirukula-sūnka. William Coelho rightly draws a distinction between the two thus: "The customs duties or sunkas are spoken of as the pērijunaka or the hejjunaka on wholesale articles in bulk and the kirukula on miscellaneous and retail articles".

An inscription from Shikarpur dated A.D. 1103 for example, mentions pērijunaka on 2 lakhs of arecanuts. The same inscription also mentions vaddarāvuḷa which was evidently levied on arecanuts, thereby implying that pērijunaka and vaddarāvuḷa were two different taxes levied on the same articles. Thus it appears that whereas vaddarāvuḷa was a transit duty, pērijunaka was an octroi duty.
The kirukula-sunka includes such minor taxes as bilukode. For example, K.V. Ramesh has convincingly shown that bilkode was one of the kirukula taxes. However, the term bilkode is obscure. It is a compound of two terms, viz. bilu + kode. On the strength of a number of examples, the learned scholar, Ramesh says that the term bilu means to sell. For instance the expression of nādolage biluvadake means "the arecanuts meant to be sold in the country. Further the scholars interprets the other part of the term, viz., kode to mean donation. Therefore, he arrives at the conclusion that bilukode means a tax on sales as well as donations. G.R. Kuppuswamy on the other hand thinks that the expression erudum bilkodeya sunka evidently means on export and import levy or duty on goods which were either brought into the town or sent out for sale.

However, these two scholars have brought out the correct meaning of this expression only in parts. The term bilkode occurs only with regard to the sale of commodities and not donations. And the bilkodeya sunka was levied on the sale of goods whether they were taken out or not. The term bilkode means a tax on both sale and purchase of an article. Bilu undoubtedly means sale and kode might have been derived from kole or kolu to
mean purchase. We have the equivalent of the same in usage in the form of *kodukollu* in Kannada which means sale and purchase or in a more general sense it means give and take. Thus *bilkode* was perhaps, the precursor of the term *kodukolu*.

That the *bilkode* was a tax both on the sale and purchase of an article is evident from the fact that in the records it is often prefixed with the term *eradum* which means 'the both'. Thus the *bilkode* tax was collected from both the seller and the buyer of the article. While defining the term *sulka*, Sukra says that *sulka* is the king's share received from the buyer as well as the seller. It was not a very heavy tax as it is styled as a *kirukula* tax.

(i) Articles of Trade on which Duties were levied

The practice of the collection of octroi duties in Karnataka is very old. Bādāmi inscription of the time of Vijayāditya dated A.D. 699 records a grant of taxes (*sunka*) on shops and several articles of trade like oil, termeric, sugar, etc. The Durga temple (Aihole) inscription of the time of Vikramāditya II records the grant of toll income made by Rēvadibadda.
During the time of the Gangas of Talakadu and the Rashtrakutas the tax on clarified butter was a prominent one. Tax on the sale of clarified butter received its sanction from Manu who prescribes a 16% duty on the sale of ghee. The Soraṭūr inscription of the time of Rashtrakūta Amōghavarsha dated A.D. 867-68 registers a remission of taxes on ghee (tuppa), i.e., clarified butter. The same record also registers a grant of income from ghee made by the community of five hundred (the famous Five Hundred of Aiyyāvole). Similarly, another record from Sisuvinhallī of the time of Rashtrakūta Amōghavarsha I dated 872 records that Devayya, the governor of Belavola three hundred exempted the mahājanas of the place from taxes on clarified butter. A record of the time of Ganga King Rājamalla II grants the exemption from taxes on ghee. It is rather strange that during time of the Rashtrakūtas and the Gangas the tax on clarified butter gained so much of prominence in the records. It might have been due to the fact that the tax on the articles being very heavy and consequently the price having shot up there must have
been representations made by the people, particularly the mahājanas to receive exemptions from this tax.

From the time of the Chālukyas of Kalyāna onwards the records abound with information about the octroi duties levied on various articles of trade with their rates also. An inscription from Telasang dated A.D. 1147 registers the following gift of incomes in kind and cash realised from several dealers, made by the two-Five Hundred Swāmis (of Aiyyavola), the Mahājanas of Telasang and others for the maintenance of the satra of the place. 94

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Articles of Trade</th>
<th>Income from Sales Tax on them</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Asses, buffaloes, cart-loads of paddy imported from outside.</td>
<td>Two mana of paddy on each load worth a hon.</td>
</tr>
<tr>
<td>2.</td>
<td>Head Loads of grains sold.</td>
<td>One mana of paddy worth a hon.</td>
</tr>
<tr>
<td>S.No.</td>
<td>Articles of Trade</td>
<td>Income from Sales Tax on them</td>
</tr>
<tr>
<td>-------</td>
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</tr>
<tr>
<td>3.</td>
<td>All selling dealers irrespective of their being privileged merchants or owners of temple shops.</td>
<td>One māna of paddy each, every day.</td>
</tr>
<tr>
<td>4.</td>
<td>Salt marts</td>
<td>One sallage every day on each mart.</td>
</tr>
<tr>
<td>5.</td>
<td>Baskets of bādu (vegetables?)</td>
<td>Vegetables every day.</td>
</tr>
<tr>
<td>6.</td>
<td>Gold merchants or jewellers</td>
<td>One hāga every month on each shop for the payment of Brāhmaṇas?</td>
</tr>
<tr>
<td>7.</td>
<td>Retail gold shops</td>
<td>2 vīsa every month on each shop.</td>
</tr>
<tr>
<td>8.</td>
<td>Sāri (cloth shops and retail perfume merchants)</td>
<td>2 vīsa every month on each shop.</td>
</tr>
<tr>
<td>9.</td>
<td>Selling agents in sāris</td>
<td>One hāga each every year for purchasing a sari for the female Brāhmaṇa cook of the Satra.</td>
</tr>
</tbody>
</table>
The above inscription gives us an insight into the nature of market dues on the articles brought from outside for sale as well as on the permanent shops dealing in such articles. A copper plate grant dated A.D. 1362 on the other hand, mentions as shown below a great array of goods and rates of the market duties the dealers had to pay on them.

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Articles of Trade</th>
<th>Taxes on them</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Rice and grain</td>
<td>2 bele per khanduga</td>
</tr>
<tr>
<td>2.</td>
<td>Nava ratnas(?)</td>
<td>2 fanams per gadyane</td>
</tr>
<tr>
<td>3.</td>
<td>Fresh camphor</td>
<td>1 haga per kuruju</td>
</tr>
<tr>
<td>4.</td>
<td>Panna</td>
<td>1 bele per Kuruju</td>
</tr>
<tr>
<td>5.</td>
<td>Musk</td>
<td>1 bele per tola</td>
</tr>
<tr>
<td>6.</td>
<td>Red Flowers <em>crocus sativa</em></td>
<td>1 haga each</td>
</tr>
<tr>
<td>7.</td>
<td>Dark sandal chips</td>
<td>1 adda per tola</td>
</tr>
<tr>
<td>8.</td>
<td>Sandal wood</td>
<td>1 haga per tola</td>
</tr>
<tr>
<td>9.</td>
<td>Sandu, Tavadi, Pumugu, Prati-Kañju</td>
<td>Three per haga</td>
</tr>
<tr>
<td></td>
<td>Description</td>
<td>Unit</td>
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<tr>
<td>---</td>
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</tr>
<tr>
<td>10</td>
<td>Javali (cloth)</td>
<td>1 bèle</td>
</tr>
<tr>
<td>11</td>
<td>Wedding cloths</td>
<td>1 visa</td>
</tr>
<tr>
<td>12</td>
<td>White cloths 80 pieces to a Malayi</td>
<td>1 adda per tola</td>
</tr>
<tr>
<td>13</td>
<td>Silk cloth</td>
<td>1 adda per tola</td>
</tr>
<tr>
<td>14</td>
<td>Raw silk</td>
<td>1 hāga per tola</td>
</tr>
<tr>
<td>15</td>
<td>Spun cotton</td>
<td>1 adda per malavi</td>
</tr>
<tr>
<td>16</td>
<td>Cotton</td>
<td>1 hāga per malavi</td>
</tr>
<tr>
<td>17</td>
<td>Wollen blankets (Kambali)</td>
<td>1 hāga per Malavi</td>
</tr>
<tr>
<td>18</td>
<td>Sack cloth</td>
<td>1 visa per piece</td>
</tr>
<tr>
<td>19</td>
<td>Ratnagambali and Jambukhana (carpets)</td>
<td>1 hāga per malavi</td>
</tr>
<tr>
<td>20</td>
<td>Palmyra leaves</td>
<td>1 hāga per malavi</td>
</tr>
<tr>
<td>21</td>
<td>Gōni (Jute bags)</td>
<td>1 hāga per malavi</td>
</tr>
<tr>
<td>22</td>
<td>GRAINS</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Wēllu (rice)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Jōla (Mellex)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Rāgi (&quot; )</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Navani (&quot; )</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Barugu (&quot; )</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sāvi (&quot; )</td>
<td>1 bèle per load</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>23.</td>
<td>Godhi (wheat)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Kadale (Bengal gram)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ellu (sesamum)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Agase (oil seeds)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Kusube</td>
<td>1 haga per load</td>
</tr>
<tr>
<td></td>
<td>Hesaru (green gram)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Uddu (black gram)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Togari (red gram)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Huruvalli (Horse gram)</td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>A load of rice</td>
<td>1 bele</td>
</tr>
<tr>
<td>25.</td>
<td>A bullock of great value</td>
<td>1 haga</td>
</tr>
</tbody>
</table>
<pre><code>| imported from outside |   |
</code></pre>
<p>| 26. | A load of buffalo ghee | 1 adda |
| 27. | A load of salt | 1 bele |
| 28. | A load of jaggery | 1 haga |
| 29. | A load of sugar | 1 adda |
| 30. | A load of arecanuts | 1 haga |
| 31. | A load of betel-leaves | 1 haga |
| 32. | A load of chillies | 1 adda |
| Turmeric |   |
| Garlic |   |
| 33. | Cumminseed |   |
| Peru greek | 1 haga |
| Mustard |   |
| 34. | Sugar cane a cart load | 1 haga |</p>
<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>35.</td>
<td>A load of <em>allada</em></td>
<td>1 <strong>hāga</strong></td>
</tr>
<tr>
<td>36.</td>
<td>A cart load of <em>Nārivāna</em> fruit</td>
<td>1 <strong>hāga</strong></td>
</tr>
<tr>
<td>37.</td>
<td>Cart load of <em>mālōgara</em> fruit</td>
<td>1 <strong>hāga</strong></td>
</tr>
<tr>
<td>38.</td>
<td><em>Ahore</em></td>
<td><em>hulu vísa</em> each</td>
</tr>
<tr>
<td>39.</td>
<td>Betel vines</td>
<td>1 leaf per row</td>
</tr>
<tr>
<td>40.</td>
<td>Arecanut trees</td>
<td>1 nut per day for each line</td>
</tr>
<tr>
<td>41.</td>
<td>Timber (cart-load)</td>
<td>1 <strong>bēle</strong></td>
</tr>
<tr>
<td>42.</td>
<td>Straw and firewood</td>
<td>1 <strong>bēle</strong> (per cart-load)</td>
</tr>
<tr>
<td>43.</td>
<td>A country-bred horse</td>
<td>1 <strong>bēle</strong> per <em>gadyāna</em></td>
</tr>
<tr>
<td>44.</td>
<td>Elephants</td>
<td>1 <strong>hāga</strong> per <em>gadyāna</em></td>
</tr>
<tr>
<td>45.</td>
<td>Camels</td>
<td>1 <strong>bēle</strong> per <em>gadyāna</em></td>
</tr>
<tr>
<td>46.</td>
<td>Female servants</td>
<td>-do-</td>
</tr>
<tr>
<td>47.</td>
<td>Carts</td>
<td>-do-</td>
</tr>
<tr>
<td>48.</td>
<td>Bullocks</td>
<td>1 <strong>bēle</strong> per head</td>
</tr>
<tr>
<td>49.</td>
<td>She-buffaloes</td>
<td>1 <strong>hāga</strong> per head</td>
</tr>
<tr>
<td>50.</td>
<td>Goats, sheeps, etc.</td>
<td>1 <strong>vīsa</strong></td>
</tr>
</tbody>
</table>

And a few more taxes which follow in the above list do not imply to be market dues.
(ii) **Principles of Assessment of Tolls**

From the above list of articles of trade on which taxes were paid to the government it is very difficult to make out the principles of assessment of tolls. The law-givers, however, have prescribed definite rates of toll duties. The rulers of Karnataka as in many other cases confirmed to the prescriptions of ancient law-givers in this respect also. Manu for instance tells us that the king should realise \( \frac{1}{20} \) of that which persons having experience of toll house and skilled in estimating the value of all kinds of goods may fix as the value for each commodity. Similarly, Yājñavalkya recommends a duty of \( \frac{1}{20} \) of the estimated value of the article.  

But the problem is whether the toll revenue was assessed on the basis of the cost of production or the market value. Another rule of Manu makes this point clear. There he says that the king should fix the market rates of articles after considering among other things the probable profit and outlay. From this, the distinguished scholar D.N. Jha infers that even if sulka was to be assessed on the estimated value of the
commodities, the price was so fixed as to leave a margin of profit to traders. Therefore, it appears probable that the toll duty was fixed on the market price of the commodity. This idea is corroborated by Vijnānēśvara\textsuperscript{101} who says that the king should take 1/20th of the price as fixed by himself. Here the commentator has probably the market price in his mind and not the cost value of the article.

Even the way in which the toll duty is mentioned in our records seems to lend support to this assumption. For instance, the Telasang inscription\textsuperscript{102} mentioned above prescribes the toll duty of two māna of paddy on each load worth a hōn which implies that the probable market rate was the basis for fixing the toll-duty.

Sometimes the principle of graded assessment was applied to toll-duties as in the case of land-revenue. For example, when in the year A.D. 1318 a fair was established in the Ramesvara village, the gaudas, the setties and the elders of the place made the regulations that the whole sale transactions in grain at that fair (sante) was to be free of all imposts for one year.\textsuperscript{103} Similarly, in A.D. 1525 Lingarasa of Dharāpura issued orders to setties, sēnābōvas and local and foreign
merchants residing in Velupadige (Krishnarayapura) fixing the rate of taxes in the new bazar street as follows: "No taxes are to be levied during the first three years; then a varaha per oil mill, three panas for weaving machine, 3 panas for a stall and a pana for a stall of minor articles. All these are to be collected, over a period of one year." 104

Generally, toll-dues were collected by the merchant guilds or the Mayor of the town and the amount thus collected was utilized for the general welfare of the town and for religious purposes. During the Vijayanagara times, the tendency of farming out the toll-dues like the land-revenue seems to have been the ascendancy. In the year A.D. 1561 for example, the hebbāruva and chiefs of Madahalli-sīme granted the village of Mutenhalli renamed Chennigarāya-pētē to one Chennappa Setti on the condition that he should pay an annual quit-rent of 30 varahās for the food and offerings to god Chennigaraya. 105

Mode of Collection

An account on the octroi duties cannot be complete without the description of the arrangements...
made by the rulers to collect the tolls. Such a
description is not possible till we come to the time
of Vijayanagara. There too, we have to depend upon
the accounts of the foreigners, like Abdur Razzaq,
Nuniz and others. Abdur Razzaq thus observes: "The
fortress .... is made of stone and mortar with
strong gates, where guards are always posted, who
are very diligent in the collection of taxes,
jakat".\textsuperscript{106} Nuniz’s account corroborates that of
Abdur Razzaq while describing the tank built by
Krishnadēva Rāya. Nuniz narrates thus: "Above this
tank is a very large ridge all enclosed, and in the
middle some very strong gates with two towers, one
on one side and one on the other; and within are
always posted 1,000 men on guard. For through this
gate all things must enter that come into the two
cities, since in order to enter the city of Besanga
there is no other road but this, all other roads
meeting there. This gate is rented out for 12,000
pardaos each year, and no man can enter it without
paying just what the renters ask country folk as
well as strangers .... and every day there enter
by these two gates 2,000 oxen, and every one of these
pays three vintees except certain polled oxen without horns, which never pay anything in any part of the realm.¹⁰⁷

In spite of all such care being taken in collecting the toll dues, attempts at stealing the toll-track were not rare. G.R. Kuppuswamy¹⁰⁸ quotes a passage from Dharmamritam of Nayasena.¹⁰⁹ The text seems to suggest that on hearing the heavy toll duty on the roads, they expressed their inability and without paying the expected amount they proceeded. A verse from Harivamśabhyudayam of Bandhuvarma also seems to suggest an attempt to avoid paying the toll duty. The verse runs thus: "you must pay the tax. If you proceed ahead without paying it; I shall crush you to the grounds like throwing a child from the arms with all anger".¹¹⁰

C. Excise Duties (Nivantranādāyam)

Kautilya recommends a duty of 1/10 or 1/15 on liquor (sura) and 1/20 or 1/25 on other intoxicants (madya).¹¹¹ Manu¹¹² mentions three kinds of liquors (sura), viz., those distilled from molasses, (gauḍi),
from ground rice (paisti) and from the madhuka flowers or grapes or honey (Madhvi). But he does not mention any tax on any of them. An inscription from Shiggaon of the time of Rashtrakūta King Amoghavarsha I dated A.D. 866 mentions one Paddama as administering kallavalla of Mūsara(?) and states that he granted tax on kallavalla of Shiggāme to Kalkerati Bhatari. Kallavalla was most probably a tax on the extraction of liquor. For the term Kalla undoubtedly means liquor. G.R. Kuppuswamy thinks that Kallavālike was a tax paid by those who sold spirituous liquor at the time of tapping. It is curious that an epigraph of the time of the Guptas (charter of Vishnusena dated A.D. 592) while referring to some sort of tax on wine mentions Kalyapāla, which is understood by Sircar to have been the same as Kalyapāla which occurs in the standard lexicons in the sense of 'a spirit distiller'. In the light of this evidence it would be clear that Kallavalla dere of Shiggaon inscription means a tax on liquors. Excise duties were levied on the manufacture of salt, also.
D. Customs Duties (Mamuladavam)

The ships which frequented the western shores of Karnataka were expected to pay a stipulated amount as customs duties. Manasollasa makes a provision for the levy of customs duties on boats and vessels coming from foreign countries. It ordains that the king should guard well all the harbours that were near the sea and that when the boats of sailors residing in his own country returned to the harbour, the king should charge one tenth (of the price of the goods brought) as the duty and that when the foreign boats were driven to his harbour by an unfavourable wind, the king should confiscate all their merchandise or might give a little of it to the owners of those boats. A stone record of A.D. 1008 shows that Konkan carried on flourishing commerce not only with the coastal areas but also with distant foreign lands (dvipāntara) which was a source of income in cash to its ruler, the Mandalika Rattarāja. The record further states that the king charged a gadyāṇa of gold from every vessel arriving from foreign lands and a dharana of gold from every ship arriving from a place called Kandalamūliya in the coastal area.
G.M. Moraes has published the details of the missing Goa Charter of Jayakesi I which furnishes important information about customs duties levied on ships calling at the Goa Port from various countries. The whole chart is reproduced below on the following page.
<table>
<thead>
<tr>
<th>Part of India from which the vessel comes</th>
<th>The name of the country to which it belongs</th>
<th>Kind of vessel</th>
<th>Place of Anchor</th>
<th>Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>South-East</td>
<td>1. Malay</td>
<td>Ordinary ships</td>
<td></td>
<td>One gadyanaka coin each</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Parangues or Pillas</td>
<td></td>
<td>5 drachmas each</td>
</tr>
<tr>
<td></td>
<td>2. Dulucas</td>
<td>Parangues Pallas</td>
<td>Gokarna</td>
<td>5 drachmas each</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1 drachma each</td>
</tr>
<tr>
<td>North</td>
<td>1. Saurashtra</td>
<td>Parangues</td>
<td></td>
<td>1 gadyanaka</td>
</tr>
<tr>
<td></td>
<td>2. Gurjara</td>
<td></td>
<td></td>
<td>&quot; &quot;</td>
</tr>
<tr>
<td></td>
<td>3. Ladda</td>
<td></td>
<td></td>
<td>&quot; &quot;</td>
</tr>
<tr>
<td></td>
<td>4. Lands of Konkana</td>
<td></td>
<td></td>
<td>&quot; &quot;</td>
</tr>
<tr>
<td></td>
<td>5. Veimullie</td>
<td></td>
<td></td>
<td>&quot; &quot;</td>
</tr>
<tr>
<td></td>
<td>6. Chipolina</td>
<td>Parangue and</td>
<td></td>
<td>5 drachmas</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Galvella</td>
<td></td>
<td>and</td>
</tr>
<tr>
<td></td>
<td>7. Sangamesvar</td>
<td></td>
<td></td>
<td>2 drachmas</td>
</tr>
<tr>
<td></td>
<td>8. Vellapalam</td>
<td></td>
<td></td>
<td>2 drachmas</td>
</tr>
<tr>
<td>Chandrapur</td>
<td>1. Pindianna</td>
<td>Small parangue</td>
<td></td>
<td>2 drachmas</td>
</tr>
<tr>
<td></td>
<td>2. Shivapuri</td>
<td>Paro</td>
<td></td>
<td>2 drachmas</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Small parangue</td>
<td></td>
<td>1 drachmas</td>
</tr>
</tbody>
</table>
From these records, however, it is not possible to make out the commodities brought by these foreign ships. On the evidence of Mōturallī copper-grant dated A.D. 1244, Appadorai gives the list of articles imported to the Deccan. The list consists of rose-water, ivory, civet, camphor cil, copper, zinc, lead, silk-threads, corals and perfumes. An epigraph dated A.D. 1188 of the time of Vīra-Ballāla states that one Kammaṭa Gaṭṭi-ṣetti imported horses, and pearls in ships by sea and sold them to the kings. The records further states that his brother Dāsayya-ṣetti transported goods from east to the west, and those that were suitable from the west to the east; productions from the north to the south and those of the north to the south. To this may be added liquors and mirrors. It is not unlikely that these vary articles were imported by the customers of Karnataka as well.

Thus the income from the customs duties also formed an important source of state income.
Section 2: Professional and Industrial Taxes

Professional and Industrial Taxes 122

Each producer of consumer goods besides paying taxes on their transit from the place of its production to the market, and the market dues, was also required to pay a tax for having produced the commodities. This tax may be termed as an industrial tax. Besides, the people following various occupations were required to pay a conventional tax which may be called as professional tax. The differences between the professional and industrial taxes in ancient and mediaeval times, however, were very subtle. T.V. Mahalingam differentiates the two thus: "The proprietor of an industry was a capitalist running the industry to cater for the public on a commercial scale while the professional was just a wage earner". 122-a Thus "The professional tax levied on the workers and officers and the industrial tax was levied on industries". But the records do not help us to make out the subtle difference between the two. Therefore, taxes on both the professions as well as industries together are mentioned below:
The professional taxes are usually mentioned in records as kārukadere,\(^{123}\) pāñchakāruka,\(^{124}\) etc. It is interesting to note that the Sakaru-kara occurring in the Satavahana records,\(^{125}\) which has invoked a good deal of controversy, appears to be the same as the pāñchakāruka of the later times.

The records of the Rāshtrakūṭa times, however, are rather silent about the professional taxes. The learned scholar, R.S. Sharma has explained this aspect quite convincingly. He states that "In the Rāshtrakūṭa dominions grants of royal income from crafts are not recorded but local guilds granted their income for religious purposes".\(^{126}\) Thus for instance, in A.D. 793 the headman of a guild of weavers at Lakṣmēśvar agreed to make a contribution of the proportionate quantity of goods turned out by the weavers for a religious gift.\(^{127}\) It is quite likely that the guilds of artisans, which functioned like states within the state must have collected the professional taxes from their respective artisans' community and utilised the same for the common good. It is, perhaps for this reason that in the Lakṣmēśvara charter of Yuvarāja.
Vikramāditya, the people have been asked to pay taxes to the local guilds. Further, this record also mentions the taxes due to the guild of braziers and oil-mongers.

From the time of later Chālukyas of Kalyāna onwards, the records mention the taxes on various professions individually.

Next to agriculture, textile industry was the most flourishing profession of the people of Karnataka in ancient times as at present. The taxes on textile industry are generally mentioned as Maggadere.

Maggadere was both a professional as well as an industrial tax. Next to textile industry, oil pressing was the major occupation of the people. The tax on the profession of oil-mongers is variously mentioned as ganada-tere. The agriculturists were also required to pay a professional tax besides the regular land revenue. This tax was known as okkaludere. The herdmen paid a tax known as kurumbadere. The
The tax on barbers and tailors was called kattari-vana, i.e., tax on scissors. The tax on barbers was also known as Nāvida-vāriyan or Nāvida-dere. The prostitutes paid a tax known kannadivana. Sometimes it was also called as sūledere. Taxes on carpenters, washermen, and potters occur in a number of inscriptions.

Holedere was a tax on the paraiah. But it is doubtful if it was a professional tax or a social tax. But the term tere usually stands for professional tax. Taxes on various industries involving the use of fire, smoke and furnace are usually styled as Hogedere or Kulumedere. A tax on shoemakers occurs in an inscription. Kodatvana was probably a tax on the washermen. Besides, such taxes as Bedabinugu (coquettes fond of show), Madigadere, etc. also figure in the records. Taxes were also levied on sugar cane mills (ali) known as alidere.

The term bāla-pana or bālavana is assumed to be a tax on the children. But in the same inscription it is said to have been collected from the holey as, i.e., paraiah who followed the profession of butchers.
Therefore, it is likely that it was a tax on the animals slaughtered by the butchers. G.R. Kuppuswamy also supports this view. Chidanand Murthy quotes a passage from *Sabdamandarpana* of Kesiraja in support of this view. The term bala, i.e., the tail signifies the nature of the assessment of this tax. The amount of the tax was perhaps calculated on the basis of the number of tails cut. Thus it appears that all professional communities without exception were required to pay professional taxes. During the times of Sadasivaraya of Vijayanagara, however, the barbers enjoyed the exemption of payment of taxes. This aspect is discussed in a chapter on the exemptions below.

On the basis of the information available in the Kannada records it is not possible to have an idea of the assessment of professional taxes. Unlike the Tamil inscriptions which give details of rates of taxes levied on various communities and industrial instruments, the records of Karnataka are content with just mentioning the names of the professional communities and the taxes on them. A passage from *Mahabharata* lays down how the taxes on the professions should be fixed. It ordains that "the taxes on the artisans should be fixed after
repeatedly examining the amount of produce, the cost of construction and the branch of industry concerned". It may very well be assumed that this principle was followed by the rulers of Karnataka in fixing the professional taxes.

An interesting feature of the professional taxes is that it was usually levied on the instruments indicating the various professions. For example, the taxes on the weavers was levied on their looms. In case of prostitutes, it was on their mirrors. Barbers and tailors were taxed on their scissors. Similarly, the professional tax on the farmers was calculated on the basis of the number of ploughs, etc. Now the problem is as to why the professional instruments and not the families or the individuals engaged in the professions were taken as a criterion for levying this professional tax. This practice may well be explained in the following manner. It is probable that a regular survey of the machinery was made for this purpose. Then the assessment of the professional tax was made on the basis of the number of instruments that one possessed. It was based on the idea that more the machines more the production. Therefore, the levy of professional tax would be
proportionate to the production which was reasonable and just. The family was not considered as a criterion because different members of the same family might be engaged in various professions besides the hereditary one. And lastly, the individual engaged in a particular profession was not taken as a basis of assessment because, in some cases, the finishing of any commodity required the labour of a number of people. Under such circumstances, it would be difficult to calculate the share of an individual in the production of a commodity.
CHAPTER III

Notes and References

1. EL, XII, pp. 155-56, Ibid., p. 313.
4. Sukra, IV, 11, V. 212.
6. EHD.,
7. EC., Sk. No. 95.
8. Ibid., V. Cn. No. 221.
9. Ibid., No. 259.
10. EC, V. BI, No. 171.
15. It is not definitely known whether he wanted to pass through Karnataka area or not. But there is scope to surmise that his proposed journey to Ceylon through the Deccan Plateau would have had taken him through Karnataka. Even otherwise, this was perhaps the common feature of the taxation of the whole Southern India.

17. EC, V, Cn. No. 221.
18. Ibid., No. 259.
20. Ibid., III, p. 264, F.No. 1.
24. EI, VI, p. 29.
25. Ibid., XI, p. 6.
27. Ibid., F.No. 48.
29. Ibid.
30. Rashtrakutas, pp. 228-229.
32. The term bhuta stands for animals as in case of Bhutanatha (Shiva), bhutadayā, i.e., compassion for animals, etc.
33. KI, II, p. 82; Ibid., V., p. 245.
34. IA, VIII, p. 285. This was revealed by Dr. Ramesh when he properly deciphered the inscription in 1972. Vide, Sadhane Vol. I, (iii) (1972), p. 191.
38. Moraes, Kadamba kula, p. 266.
42. Ibid.
43. Ibid.
44. SII., XX, No. 87.
45. EC, VII, SK, No. 48.
46. Text: piriya, tere vaddaravula.
47. The compound of a Sanskrit and a Dravidian term is rather very rare.
49. Lallanji Gopal, Economic History of Northern India, p. 56.
50. See Menasollas, I, 2, V. 61.
51. EC, VII, SK, No. 100.
52. KI, IV, No. 10, p. 30.
54. SII, XV, No. 5.
55. EHD, p. 390.
56. SII, XI, (ii), No. 190, p. 247.
57. Ibid., No. 150, p. 186.
58. Lallanji Gopal, Economic Life in Northern India, p. 57.
59. SII, XI (ii), No. 150, Ibid., No. 190.
61. EHD, p. 390.


62. Whenever the grant of income from pannava was made in kind. (SII, XX, No.111).

63. SII, IX, (i), p. 228.

64. Ibid., XI (ii), No. 190.


67. Mitakeshara; II, 263.

68. BC, V, BI, No. 171.


70. (Ed. by) Halakatt, & G, Devaradasmeyvana vachenagalu.

70-a. (Ed.by) Hiremath R.C. Basavannasvara Satsthalad a vachenagalu, p. 84.

71. KI, IV, Intro. p. xxii.

72. Sircar, Select Inscriptions, pp. 461-466.

73. KI, II, pp. 21-22.

74. Ibid., IV, No. 1, p. 13.
The term *kirukula* meaning petty taxes was also applied to the minor levies on agricultural produce, professional communities, etc. This can be distinguished from the suffixes attached to it, Viz., *Sunka, Sya* and *tere*.


*KC, VII, AK, No. 98.*


*Kuppuswami, Economic conditions in Mediaeval Karnataka*, p. 154.

*La in natural course becomes da as in case of *Kirukuda* and *Kirukula*. *

*KI, II, p. 23.*

*Sukra, IV, ii, 212.*

*KI, I, p. 3.*

*IA, VIII, p. 285.*

*Manu, VII, 131.*
91. SII, XI (i), No. 12, p. 8.
92. Ibid., No. 14, p. 10.
93. MAR, 1913, p. 29.
94. KI, II, pp. 79-84.
95. Ibid.
96. EC, V, BI, No. 75.
97. Manu, VIII, 398.
100. Jha, D.N. Revenue System, p. 72.
101. Mitakshara, Quoted by D.N. Jha, Revenue System, p. 72.
102. KI, II, pp. 79-84.
103. EC, X, Pt. 95.
104. SII, IX, (ii), No. 516.
105. MAR, 1926, No. 24.
107. Ibid., pp. 363-4.
109. Dharmamritam passage 61, p. 312. The original text has been rendered into English by the present author. S.G.G.

I am indebted to Prof. S.V. Shivalakumar for having drawn my attention to this verse.

111. Artha, II, 22.

112. Manu, XI, 94.

113. KI, I, p. 15.

114. Kuppuswamy, Economic conditions in Mediaeval Karnetsaka, p. 155. Also see F.No. No.175, p. 169.


114-b. Ibid., 1-19.

115. EC., V., Cn. 174.

116. Ibid., V., BI, 75, Ibid., III, Ng. 22.


118. Ibid.


120. Moraes G.M., Kadamba kula, p. 269.

121. Appadorai, Economic conditions in South India, p. 659.
122. The professional taxes in the modern concept being direct ones do not fall in the category of the commercial taxes. But during the period under review this subtle difference was perhaps not drawn between the direct and indirect taxes.


123. KI, IV, No. 13, p. 34.


127. EI, VI, No. 16.

128. Ibid., XIV, p. 188.

129. Ibid.

130. Mahalingam, Administration and Social Life under Vijayanagara, p. 65.


133. KI, V, No. 17, p. 68, Ibid., IV, p.

134. MAR, 1933, p. 236.

135. Ibid., 1932, p. 171.

136. EC, VII, SK, 275. This epigraph clearly indicates that Kannadivana was a tax on the prostitutes.

137. EC, V, BI, 75; Ibid., XI, Dg. 133.

138. EC, IX, Dr. 57.

139. SII, IX, (i), 172, R.D. 1106.

140. KI, V, No. 19, p. 68, A.D. 1121.

141. EC, VII, Hi. 71.

141-a. Ibid., X, Cl. 94.

142. MAR, 1932, p. 171.

143. Ibid., 1920, para 79.

144. EC, IV, Gp. 67.

145. Ibid., X, No. 76, p. 20.

146. Ibid., V, Cn. No. 181.


150. Mahabharata, XII, 87, 136-140.