CHAPTER IV

MISCELLANEOUS TAXES

Section 1: Their Nature

In addition to Land Revenue and Commercial Taxes, the state derived its income from a variety of other minor levies like house-tax, social-taxes, feudal dues, forced labour, soldiers-tax, contribution, provisions, emergency exactions and other such minor taxes. Because of their distinct nature these levies have not been classified either under Land Revenue or Commercial Taxes. Hence all such taxes have been grouped together here, as miscellaneous taxes.

Unlike the Land Revenue and Commercial Taxes the miscellaneous taxes with the exception of house-tax, were irregular levies or occasional exactions. Secondly, no regular official staff was maintained for the administration of these taxes. Levy of these taxes was not governed by any rules and regulations and there was no fixed rate of these levies. Although some of these taxes actually did not have the force of law and thus lacked compulsion which qualified any levy to be called a tax often the convention was much more forceful than the law and these taxes were backed by such
and lastly, the income from these levies was very negligible as compared with the bulk of the state income derived from Land Revenue and the Commercial Taxes. The miscellaneous taxes were more or less local levies. Very little income reached the Central exchequer.

Section 2: House-Tax

Among all the miscellaneous taxes, perhaps, the most regular source of state income was the house-tax. The idea of house-tax was nothing but the extension of the idea of land-revenue. The King being the ultimate owner of all the land, cultivable as well as non-cultivable, claimed the rent for the land utilized for the residential dwelling purpose also.

The earliest reference to the house-tax (more properly a shop-tax) occurs in the Bādāmi inscription of the time of Vijayāditya dated A.D. 699. In the list of the taxes (the income from which was) granted to the temple of Brahma, Vishnu and Mahēśvara, angādiyuli is mentioned. Tentatively, it may be taken to mean a tax on the shop.

However, one need not wait long for the next and perhaps the most unambiguous reference to a house-tax.
The Lakṣmēśvara charter of Yuvaraśa Vikramāditya dated A.D. 725 contains detailed instructions addressed to the local officials regarding the levy of house-tax. The details of this charter are discussed elsewhere in this section. In the records of the later dynasties the house-tax is generally mentioned as mane-dare, mane-vana etc. The house-tax continued to be a feature of local taxation in Karnataka throughout the period of the present study.

The house-tax was a local due, the income from which was imposed, collected and spent by the local bodies, recognised by the State. This is evident from the following examples.

(i) The rules and regulations about the construction of houses, ownership and house-tax etc. were framed by the inhabitants and the representatives of the respective villages as in the case of the people of Lakṣmēśvar, who in A.D. 1132 along with all the merchants, sixty families, the priest of the Jaina temple and the perggade (local officer) settled the rules regarding the construction of houses and taxes due from them.

(ii) The charters containing among other things, the rules and regulations regarding house-tax are generally
addressed to the local officials as in the case of Lakṣmēśvar charter mentioned above and the Sūdi charter of A.D. 1050.

The Lakṣmēśvara charter of Yuvarāja Vikramāditya referred to above dated A.D. 725 is a valuable record as far as it throws a flood of light on the system of house-tax. In the first place it makes an explicit reference to the mutual obligations of the royal representatives on the one hand and the mahājanaś and the burgesses of the town on the other. The rā japurushaś i.e. royal representatives headed by the crown-prince Vikramāditya were required to protect the royal grants, charters, the dharma and more than anything else, the houses of the inhabitants. And it was the duty of the mahājanaś and the nagara to pay the house-tax to the King's officers and to their respective guilds. In the second place, the charter provides us with the following details about the house tax.

(i) the mode of assessment
(ii) proportionate levy
(iii) length of period for which assessed
(iv) payment in instalments
(v) to whom the levy was to be paid etc.
As far as the mode of assessment of house-tax was concerned the charter, however, suggested that the number of people living in the house was to be taken into account. For, the term pearance occurring in the charter means per-head. But, it is doubtful, if the same mode of assessment of house-tax continued in the later period of Karnataka history. In the later period, however, the assessment of house-tax was made on the basis of the area occupied by the house or the shop. This is evident from an inscription from Kallu-Betta (Hassan District) dated A.D. 1174 which records the remission of the tax on a house which measured 12 hands.9

With regard to the number of instalments into which the house-tax was to be collected again the Lakshmesvara charter makes it clear that it should be collected in one instalment (i.e. Ṛālke orme). Further, the charter fixes the month of Vaishākha when the house-tax was to be paid. The annual payment of the house-tax continued throughout the course of Karnataka history. This is evident from a number of examples.

Perhaps, the most interesting feature of the house-tax as reflected in the Lakshmēśvar charter was the concept of proportionate levy on the basis of the value of the property. On the basis of their property the house-holders
of Lakshmēśvar were classified into four classes viz.,
(i) the Upper-most (ii) the middle (iii) the lower middle
and (iv) the lowest. These four classes of people paid
their house-tax in proportion to their property. The house-
holders belonging to the upper-most class, for instance,
paid the maximum viz., the seven panaś. The house-holders
of the middle and the lower-middle classes paid 5 panaś
and the house-holders belonging to the lowest class paid
only 3 panaś. This levy was irrespective of the size of
their house. This was undoubtedly one of the most advanced
features of the taxation system in ancient Karnataka. But
it is doubtful if this practice prevailed in Karnataka
throughout the course of its history. In an inscription
dated A.D. 1071-72 however, it was prescribed that 1/4th
kāsu was to be levied on all the houses irrespective of
their size.

Since the house-tax formed an important and regular
source of income, it is likely that some local officers were
appointed for its levy and collection. During the time of
the Chālukyas of Kalyāṇa they were designated as manedera-
vara (officials in charge of house-tax).

In order to encourage the original settlers of
new colonies, as in the case of cultivable lands, the
principle of graded assessment was applied to the taxes on house-sites also. The Südi charter, for instance makes it clear that there would not be any tax for house-sites and shops for the first two years. In an inscription from Mulabāgal dated A.D. 1072 the houses of the school masters, temple-managers and the village watchman were exempted from the levy of the house-tax.

One striking feature of the mode of collection of the house-tax was that it was usually collected in cash and rarely in kind. Another interesting method of collection of the house-tax, which undoubtedly is beyond and imagination of even the most modern economic thinkers, was through the interest accumulated on the fixed deposit of a certain sum of money kept for this purpose. This is evident from an inscription from Sravanabelgola dated A.D. 1206 which states thus: "For the purpose of paying the house-tax of Gammatapura, the residents shall pay eight henas (once for all) as the capital on which one hana can be realised (as interest)." From this inscription it is clear that the house-holders were expected to maintain a fixed deposit in a bank and that the interest accumulated on the deposit during the year served as the house-tax for that particular year. It guaranteed the tax to the local municipal body, it enhanced the convenience of the tax-payers and avoided the maintenance
of a regular tax-collecting machinery. Thus this method
served to fulfil the three canons of taxation viz. (i) the
canon of certainty (ii) the canon of convenience and
(iii) the canon of simplicity or Economy at one and the
same time.

The income thus collected from the house-tax was
usually utilized for the works which promoted the welfare
like the construction and maintenance of tanks, temples, etc.
This is evident from a number of inscriptions. The Tilivalli
inscription of A.D. 1072, for example, assigned the income from
taxes on houses of the locality to the watchman of a tank.16
Similarly, an inscription of A.D. 1063 records the grant of
income from house-tax made by mahēmandalēśvara Farivarman to
the mahājanaś for expenses towards the tank called Piriyakere.17

Section 3: Socio-Religious Taxes

An individual as a social being was expected to
celebrate certain Hindu-religious sacraments like birth,
initiation, tonsure and upanayana, marriage and śrāddhā
and each one of these occasions gave an opportunity for
the government to levy taxes. Besides, the religious
practices like sacrifices and festivals and social insti-
tutions like prostitution served as sources of state income.
The taxes on all these practices and performances have been grouped together here as socio-religious taxes.

The term puttige occurring in the Lakmesvara charter of Yuvarāja Vikramaditya has led scholars to believe that it referred to a tax on birth of a child. Although the possibility of a levy of that kind cannot be denied, the meaning of the term puttige is so ambiguous as to discourage one to generalise on this solitary occurrence in the 8th century A.D.

Tonsure ceremony also served as an occasion for levy of a small tax. This is evident from Salōtagi inscription of the Rashtrakūta King Krishṇa III dated A.D. 945 which mentions a tax levied on the occasion of the tonsure ceremony. The inscription further, gives details of rates of this levy as \((2\frac{1}{2} + 1\frac{1}{2} =) 3\frac{3}{4}\) flowers of good money.

Another important socio-religious function which created an occasion for the government to demand a tax was that of upanayana. References to the levy of taxes on the occasion of upanayana are quite frequent in the records of Karnataka. The Lādkhān temple inscription of the time of the Chālukyas of Bādāmi mentions a tax of one dharana on the occasion of the sacred thread-ceremony. The Salōtagi
inscription referred to above, prescribes a tax of five flowers of good money (to be given to the congregation of scholars at the college of the place) at the time of the thread-ceremony. The Rashtrakūta grant of Krishna III dated A.D. 929 records the allotment of drammas on each ṛṇī, on the occasion of the upanayana ceremony. Similarly, Dandāpur inscription of Rashtrakūta Prabhūta Varsha Gōvinda IV, records the grant of income from out a tax of two drammas for the spiritual initiation.

Marriage was an important social function which was celebrated at all times. The State in ancient times seized this opportunity to levy taxes. From the frequency of references to the tax on marriages it appears that it was an important source of income to the State. In epigraphs the marriage-tax is generally referred to as Maduvedere, handarahana or Pandarapana and bāṣigadere etc. Handarahana need not necessarily be taken to mean only the marriage-tax. For, the term handara means a pendal. The pendals were put up on all important social functions like marriage, upanayana, sacrifice, puberty etc. This is evident from an inscription which specifies the tax on Maduveyesa- handara, thereby distinguishing between the marriage pendal and pendals of other occasions. Therefore, handarahana was levied on all socio-religious functions which were celebrated under a pendal.
The Lādkhān temple inscription of the time of the early Chālukyas of Bādāmi of about 7th century A.D. appears to be the earliest record to mention the marriage-tax. This tax was practically in vogue throughout Karnataka during the period under review.

An interesting feature of the marriage-tax in Karnataka was that the rate of the levy varied from caste to caste and from community to community. Dandāpur inscription of Rāśtrakūta King Gōvinda IV, dated A.D. 918 and another of the time of Krishna III dated A.D. 929 differentiate between the rate of taxes on marriages of the brahmans on the one hand and those of the śūdras on the other. According to these inscriptions the brahmans were to pay three drammas on each marriage whereas it was only one dramma on each marriage of the śūdras. From these two examples it is evident that the brahmans who enjoyed general immunity from taxes were expected to pay social and religious taxes.

The rate of marriage-tax probably differed with the kind of marriage. From an inscription we learn that the taxes were collected at the following rates.
(i) Regular marriage of a girl ... 1 bagiluvana
   (door haha)
   and ... 1 devarahana
   (God's hana)

(ii) Kudike marriage of a woman ... half the above amount.

Taxes were also levied on marriage processions and processions taken in palanquins. During the Vijayanagara period also taxes on marriages and marriage processions were very common. But, probably on account of their unpopularity during the Vijayanagara times, they were generally abolished by Krishnadéva Raya.

Even the performance of sacrifices were not spared from levy of taxes. This is evident again from the Ladkhān temple inscription mentioned above which imposes a tax of three gadyānas at the celebration of the chāturnāsyā sacrifice and of five gadyānas at the celebration of the agnistömā sacrifice. It is further evident from another inscription from Kotavumachige which while enumerating the sources of salary of the village headman mentions the taxes on the performance of religious rites, sacrifices, upansyana marriages and fees paid on the occasion of the festivals like bādube, kārahunnime and dipāvali.
Another social function that was celebrated in ancient and mediaeval times was the occasion when the girl attained puberty. It is rather strange that this occasion also served the state to demand certain levies. The Balligāve inscription of the time of Vinayāditya dated A.D. 680 records how one Kandarva on being appointed as the district officer remitted the tax collected at the festivity of a girl attaining puberty. The Lādkhān temple inscription refers to a tax on the festivity of a lady bearing the child i.e. the simanta of modern times.

Some other taxes on social and religious activities mentioned in the Lādkhān temple inscription are (i) a tax of one dhāraṇā at the time of initiating the child to food (ii) at the time of performing the rites when a student returned home after completing scriptural studies.

Another strange tax was the one levied on the death of an individual without a son. References to such levy are quite numerous. The Lakshmaṇāvara inscription of Yuvarāja Vikramāditya, for instance, mentions aputrika dhāraṇā. Similarly Balligāve inscription mentioned above refers to a tax on the man dying without a son. However, Nilakanta Sastri considers it be a tax on the property of the childless.
This development is very well brought forth by an inscription of A.D. 1408 which states that "if any individual dies, the son should be the heir to the property of the father, the younger brother be the heir to that of elder brother and elder brother be the heir to that of the younger brother who ever succeeds to the property should regularly pay tax (siddhaya) to the King year after year."\(^{42-a}\)

*Apunktika dhana* of the above mentioned two records creates some doubt about its real purport. It may just mean the state's claim over the heirless property and not a tax on it. But as has been rightly shown by the learned scholar, Altekar the heirless property was not confiscated under some peculiar circumstances. For instance, when a widow was not recognised as an heir, at the death of her husband living separately from other collaterals, the property would have either escheated to the crown as heirless or devolved upon distant collaterals, who, it may have been thought, ought to pay to the state a portion of the wealth they had got as wind-fall.\(^{43}\) It might also have been true in case of a widow owning property after the death of her husband dying without a son. Thus *apunktika* appears to have been a tax in lieu of confiscation of the property of a man dying without a son. This tax appears to have been given up during the days of Sadasiva Raya, the Vijayanagara King.\(^{43-a}\)
The prostitution was a socially recognised institution in ancient and mediaeval Karnataka. References to taxes levied on ladies engaged in this profession are quite numerous. But these taxes do not appear to have had any bearing on the social value. Because they were only regulatory taxes to discourage this practice. It was more or less a professional tax. State imposed such taxes on them not with a view to derive any revenue but to regulate it. Therefore, some features of such taxes have been discussed in a section on professional taxes.

Section 4: Forced Labour (Bitti)

One of the socio-economic institutions that had some direct bearing on the taxation system in ancient and mediaeval times was the practice of exacting *visti* which has been variously rendered as forced labour, unpaid labour, impressed labour, free labour etc. The institution of forced labour was in vogue practically in every part of India in ancient times. The practice of exacting forced labour prevailed in Karnataka from the period of the Kadambas of Banavasi. The Kudgere plates of the Kadamba ruler Vijaya Siva-Mandhatrivarman, for example, mention *antahkara-vishtikam* which has been translated as internal taxes and forced labour. Similarly, the Hirehada-galli plates of Pallava Sivaskandavarman mention *visti*. 
According to Hiuen Tsang who had toured the country extensively and had also visited Karnataka during the reign of Pulakesi II, "the forced labour was sparsely practised in India." In the inscriptions of the Rashtrakutas and all other later dynasties the forced labour is mentioned as bitti, the corrupt form of the Sanskrit term visti. It is interesting to note that in Sanskrit and Kannada literary works there are frequent references to bitti and its variant forms. For example, in Yasastilaka Champa a spy reports to the king against the minister who was indulged in exacting visti when labourers were busy in sowing. In Vikramarjuna Vijaya of Pampa, the term mūvitti, which means three types of forced labour, occurs twice. In Santipurana of Ponna also the term mūvitti occurs. Besides, in Vachana literature, and Vaisaiva works like Basavapurana the term bitti occurs quite frequently. For example, in one of his vachanas Basavesvara exclaims 'if there is any bitti that is not known to the king!' Thus, it is clear that the institution of forced labour was in vogue in Karnataka from the early times.

Though the practice of forced labour appears to be quite inhuman to the modern times, it had had the legal sanction in ancient and mediaeval times. Kautilya for example, instructs the kings to employ visti in the state-workshops and the warehouses and asks the gopas to enter into the
registers unpaid labour from the villagers. Similarly, Manusmṛti, Mahābhārata, and nītī make provision for forced labour as an important source of state income. Thus, the kings were entitled to the forced labour and they considered it as their privilege to exact forced labour from peasants and artisans. It is also evident from the invariable mention of bitti among the immunities sanctioned to individual donees of the land grants and among the rights and privileges transferred to the recipients of the village grants.

There is a broad unanimity among scholars regarding the view that visti was a tax to which kings were entitled. Because, ancient law givers have stated so in unambiguous terms and it is invariably found mentioned in the list of taxes and the right over which was transferred to the donees. But there is a good deal of controversy among scholars regarding the nature of this tax. The following three views emerge out of this controversy.

(i) that forced labour was in lieu of taxes to be paid to the king.

(ii) the visti or bitti means the tax paid in lieu of forced labour, and

(iii) that forced labour was an additional tax over and above the regular taxes paid to the king.
According to the first view, visti or bitti was paid in lieu of taxes and this view is in accordance with the opinion of Kautilya\textsuperscript{56} was states that śūdra labourers, artisans and dāsas should do manual work for the state instead of paying taxes. Similarly, \textit{Manu}\textsuperscript{57} ordains that the śūdras, craftsmen and artisans discharge their dues by work. The learned scholar A.S. Altekar explains the situation thus: "... Hindu Polity has laid down the proposition that every citizen ought to pay something by way of taxation to the state in return for the protection that he gets, however, poor he may be. Taxation whether in cash or in kind was both impracticable and cruel in case of the poorest classes. The state therefore, levied a tax in labour from them."\textsuperscript{58}

The second view is in contrast with the first. D.C. Sircar\textsuperscript{59} regards visti as a tax paid in lieu of forced labour. While slightly modifying the translation of D.C. Sircar, Lallanji Gopal\textsuperscript{60} holds that "it (Utpadyamāna visti) refers to the dues paid by the villagers in place of the forced labour they had to perform to the state."

And then, there is yet another view according to which the forced labour was in addition to the regular taxes paid to the government. S.A.Q. Husaini, for example, says that "This (forced labour) does not appear to have been
in lieu of any taxes that had to be ordinarily paid, but was in the nature of an additional tax."\(^{61}\)

As there was every possibility of regional variations in the import and the usage of the terms and expressions, these views may be examined with reference to Karnataka. As far as forced labour in Karnataka was concerned D.C. Sircar's view that \textit{visti} was a tax paid in lieu of forced labour does not seem to be tenable. For nowhere \textit{visti} is mentioned either in terms of cash or kind, whereas references to \textit{visti} implying labour are not wanting. For example, in an inscription\(^{62}\) found in the Raichur district of the time of the Chalukyas of Kalyana, \textit{bitti} is mentioned in the form of \textit{kuli} i.e. labour. Similarly, the spy's 'report about the minister's demanding \textit{visti} when the people were busy in sowing' as it appears in \textit{Yasastilaka}\(^{63}\) also reveals that it was exacted in the form of labour. Besides, the term \textit{bitti} is in popular usage in Karnataka even to the present day in various forms like \textit{bittigelasa}, \textit{bittibesa}, \textit{bittiya\text{\textae}}, etc. which invariably mean the labour without remuneration. However, Pampa in his \textit{Vikrama\text{\textae}} \textit{Vijaya}\(^{64}\) referred to earlier studies that the forced labour was convertible into cash. Thus, it is clear that \textit{bitti} was not a tax in lieu of forced labour.
Then of the remaining two views viz. that the forced labour was in lieu of taxes and that it was in addition to the regular taxes to be paid to the government, the latter view seems to be more tenable than the former, because, in epigraphs recording grants of lead to individual donees usually we find that they were exempted from various taxes and also bitti. No where the phrase 'either tax or bitti' implying that bitti was a substitute for tax occurs in inscriptions. Therefore, bitti must have been in addition to the regular taxes to be paid to the government.

In the light of the foregoing discussion it may be concluded that the institution of forced labour was introduced to help the poor who were not in a position to pay taxes. With the development of feudal elements, and particularly, during the hey day of feudalism perhaps bitti was exacted in addition to taxes. It was also probable that under certain circumstances the forced labour could have been converted into cash or in kind.\(^6\)

The term mūvitti occurring in inscriptions and literary works of Karnataka seems to throw some light on the nature of exaction of forced labour. An inscription\(^6\) from the Bellary district of the time of Chālukyas of
Kalyana mentions muvitti. Similarly, in the Vikramārjuna Vijaya of Pampa muvitti is mentioned in two contexts. In Santipurana also the term muvitti occurs. Muvitti means three types of forced labour. It is significant to note that in Arthasastra of Kautilya also visti is mentioned as of three types. Thus, for the term muvitti of Kannada literary and epigraphical sources we may not get a better explanation than the one in Arthasastra. According to Kautilya, forced labour was employed in warfare where it consisted of three stages, viz. (i) cleaning the camp, the roads, the bridges, walls and landing stages, (ii) carrying machines, weapons armour, instruments and provisions and (iii) of lifting the wounded soldiers from the battle field. Similarly, in Mahabharata, it is said the labourers accompanied the army. Thus, the term muvitti mentioned in literary works and epigraphs of Karnataka of the 10th century A.D. signifies that the use of unpaid labour in the battle-field continued as late as 10th century A.D. Further, both Kautilya and Manu hold the view that sudra labourers, artisans and dasas should do manual work in the state manufactories. Besides, such labour was also utilised in weighing and measuring of the grain collected as land revenue in kind. Perhaps, the village people were expected to serve the village headman in filling granaries, taking
things in or out of his house, cleaning or decorating his residence, working in his field etc." as suggested by Vatsayana.73

From the inscriptions of Karnataka also we get some glimpses of the nature of the employment of forced labour; but not all. From an inscription of about 958 A.D. we learn that, the people were expected to cut fodder for king's horses and elephants.74 References occurring in inscriptions like bittibandi etc., indicate that people were expected to make their carts and other necessary implements available for the King's service without any rent or remuneration in return. Though details are not forthcoming it can be reasonably assumed that unpaid labour was employed for construction and maintenance of roads and bridges, excavation and maintenance of tanks, for construction of temples76 and other works of public utility.

Contemporary sources of Karnataka do not throw large on administrative arrangements made to enroll and extract forced labour. But during the Vijayanagara times which witnessed the hey-day of feudalism officers were appointed specially for the purpose of exacting forced
labour. According to Saletore the officer mentioned in inscriptions as begara stands for the superintendent of forced labour. From the frequent references to the officer called begara it would be evident that during the Vijayanagara times, administrative arrangements were made to exact bitti from villagers.

The social problem connected with the practice of forced labour was as to whether all communities of people, without exception, were expected to render forced labour to the state. From the invariable mention of bitti in the list of tax-exemptions accompanying the grant of villages to the brāhmanas it would be clear that the brāhmanas living in the agrahara villages were free from forced labour. Similarly, in an inscription of about A.D. 992 from Kogali (Bellary district) it has been clearly stated that there would not be forced labour for the nakharas, gamundas, mahājanas and the pañchamathas. From the above two types of instances it becomes clear that unless otherwise stated forced labour had universal application. C.V. Vaidya says that during the epic period "No caste was exempted from this tax of compulsory labour. Even the brahmanas were made to work if they did not follow their own sacred profession and followed the profession of artisans and labourers." That usually the sudras and the artisans rendered forced labour.
is clear from an inscription of A.D. 1213 from Gadag (Dharwar district). 81

The donees of villages, who received the rights to exact forced labour, deemed it a special privilege to have forced labour at their disposal. Thus, with the gradually increasing number of village grants during the Chalukya and Rashtrakūta times, references to bitti become quite a regular feature. Moreover, shortage of coined money during the Rashtrakūta times, must have made the payment of government dues in the form of labour compulsory. During the rule of the Chalukyas, Hoysalas, and Yādavas the number of secular and religious donees, and recipients of village-grants increased considerably and naturally their temptation to exact forced labour might have also increased. Then during Vijayanagara period which actually witnessed the hey-day of feudalism forced labour became a fancy with the feudal lords. This tendency has been very well explained by R.S. Sharma who says that "the incidence of the labour service and forced contributions would not be much felt under the direct jurisdiction of the royal representatives who were mobile and not hereditary. But it could be rendered oppressive by the donees who were men on the spot with a hereditary vested interest in the exploitation of the resources of the village." 82
Whereas forced labour was so popular with the feudal lords, we cannot expect it to be equally popular with the peasants. We have the classical example of Junagadh inscription of Rudradman which sheds light on the unpopularity of the institution. Similarly, in an inscription from Chincholi (Dharwar district) dated 798 A.D. there is some clue to the unpopularity of the forced labour, for the inscription states that "His act is of religious merit who exempts (people) from tax on irrigation and forced labour."82-a

Section 5: Compulsory Supply of Provisions and other Facilities

In several land grants of ancient and mediaeval times lists of fiscal immunities granted to the donees, generally included the expressions like chatpa bhata pravesadanda, rajas evakenam/vasatidanda, prayanadanda etc. The fact that these immunities were extended only to the brahmana donees implied that others were expected to bear them. Chata-bhata pravesa danda may mean exactions at the time of the arrival of regular and irregular military and police forces for their food and provisions. In the Hitnahebbagilu plates of Kadamba Mrigesavarman, for instance, mention is made of only abhata pravesam.83 Sircar thinks
that these chatas and bhatas were engaged in collecting royal dues and apprehending thieves and robbers. Whenever the military halted and set up its camps near a village it was the responsibility of the villagers to provide food for the soldiers and fodder (for their horses and elephants). That the military authorities would call upon the villagers to meet their various needs is made clear by a record from Dāvenagēri belonging to 10th century A.D.

This inscription states that when Mahāsāmantādhīpati Santivarman of Banavāsi-12,000 came in due course to Palarur, he sent a summoner to the mahājanas to say: 'A supply of grass is wanted for our troops of horses and elephants'. Thereupon, the cutters said, "Right, well we cut."

Similarly, the villagers were expected to look after the royal officials during their stay in a village on royal work and to arrange for their journey. Such provisions are generally mentioned in the records as rājasevakanam vasati danda/prayāna danda/ etc. From an inscription it is clear that when the dandanāyaka, or a provincial governor went to a village for administrative purpose like the settlement of the revenue of a village, it was the responsibility of the nādasmunda to look after the staff engaged in the work. In a grant of the time of Yadava King Rāmāchandra mention is made of rājasevakanam Vasatidanda-prayāna danda.
These two expressions refer either to the obligation of making free provision for dwelling houses for the royal officers or to the levy for the same.

The Hirehadagali plates show that the villagers were occasionally under the obligation of supplying tana (grass) and kattha (wood) to the king. The obligation of supplying grass from pastures and fuel is also recorded in some inscriptions. Khāna (fodder for animals) abhyāgata (the guests), Katakasese (tax for maintenance of army), vasati (arrangements for stay) were some such provisions mentioned in an inscription of A.D. 1206. Äneya sēse, Kudureya sēse dandaya were also similar taxes. Such practices continued even to the time of the Vijayanagara rulers is evident from a number of inscriptions which mention such provisions as milk (bhallu) houses (bidara) and fuel (soudige) etc. References to such provisions are more numerous during the Vijayanagara times than earlier.

Emergency Exactions

Ancient Indian law-givers have made provision for additional levy of taxes to meet the demands at the time of emergency. Thus, for instance, Kauṭilya recommends a levy
of benevolence \( (\text{pravama}) \) from the people as a measure to replenish a depleted treasury. Further, he lays down the details of the rates of levy which were higher than those of the normal times. He says "the dealers in gold, silver, diamonds, precious stones, pearl's, corals, horses and elephants should pay as much as 50 per cent and those in cloth and lower metals 40 per cent (of their profits?).

But this term \( \text{pravama} \) does not anywhere in the epigraphs of Karnataka. It appears probable that the need for levying \( \text{pravama} \) arose in case of a depleted treasury whether it was a time of war or peace. In all probability the Karnataka rulers of the early dynasties must have managed their treasury well. But during the Vijayanagara times an atmosphere of emergency appears to have prevailed in the empire because of the frequent wars with the Byahmani Sultans. \( \text{Khaddaya} \) which means forcible levy seems to imply such exactions. The distinguished scholar T.V. Mahalingam suggests that \( \text{Kattayam} \) of Tamil records was the same as \( \text{pravama}. \) \( \text{Khaddaya} \) was the Kannada equivalent of Tamil \( \text{Kattayam}. \) For instance, an epigraph dated A.D. 1418 mentions \( \text{Khaddaya}. \) References to \( \text{Khaddaya} \) are numerous during the Vijayanagara times.
T.V. Mahalingam considers bedige to be the same as prayana. But it is doubtful because, in a number of instances the income from bedige was granted to temples. An epigraph of A.D. 1419, for instance, records the grant of right to collect the bedige and utilisation of the amount for the service of god Nanjanatha.

Apurvaya of the Kannada epigraphs may suggest that exactions of the time of emergency as against the purvaya which were customary levies of the normal times. Apurvaya means either additional taxes to be levied in future course of time or additional levy on the existing taxes.

**Presents**

People were expected to offer presents to the kings, queens and princes on specific occasions. When people went to see the king in person they were to pay a tax known as darsana-panike. For instance, Halsi inscription dated A.D. 1169 states that the village of Nandihalli was exempted from making presents for the darsana of king, queen, prince and minister (rāja, rājī sutasatraya darsana vyaya varjītam). An inscription from Bālaganōhi dated A.D. 1276 mentions the presents to be paid by the people to the king on the occasion of the coronations and the birth of a child (perhaps birth of a royal prince or princess). Similarly, an inscription from Baragihalli dated A.D. 1318 records the
grant of a village to Kallagauda and states that he was not to pay taxes on such occasions as the king's coronation and the birth of a prince. Feudal lords were also expected to make contributions on such occasions. Paes writes "Whenever, a son happens to be born to this king (Krishnadēva Rāya) or a daughter all the nobles of the Kingdom offer him great presents of money and jewels to prince and so they do to him every year on the day of his birth." References to presents made to the royal prince are far numerous than any other contributions. Such presents are described as Kumaraganike and Kumaragadyana. Contributions made to the king are sometimes mentioned as Ballakagadyana. 

Feudal Dues

People were expected to pay several taxes to the feudal lords. In an epigraph for instance manneya śamyada tere of the village of Sivanur was surrendered to the temple in perpetuity by the feudal lords of the place and on behalf of their descendents. An epigraph from Muttagi dated A.D. 1147 describes Selava the feudatory family of the place and registers a gift of the manneya-vana of the village. Similarly, an inscription of A.D. 1046 records the grant made by Udayaditya Sindarasa of all the taxes due to him for the manneya of the village of Dandavati. Commenting on this record Nilakanta Sastri observes that "this record is valuable as clearly establishing two things only vaguely hinted at by
other records that manneya is the overlordship or seigniory of a village which carried certain fiscal rights with it, and that total sum of these rights together with manneya itself was transferrable and could become the subject of a charitable gifts.106

Compensation to the Families of the War-Heroes

Viravana, Vijaya Viravana, Virasse109 of the Kannada epigraphs appear to suggest that it was the responsibility of the people to contribute towards the maintenance of the families, the members of which participated in wars and died. G.R. Kuppuswamy, for instances rightly says that Viravana or Viravana was a soldiers' tax paid by all communities of maintaining the warrior class which defended them.109-a

Village Servants Dues

In certain cases people were expected to pay dues to the village servants like the Talavāra, Senabōva, and the Ayagaras. Talavārireśe are the terms used in the epigraphs to denote the dues to be paid to the talavāra, the village servant. Talavāra as a functionary under the village headman did a variety of works, like measuring the land, collection of revenue, and also policing the village. Hittudeye111 was perhaps the dues paid to the village-ayagaras who were not only servants of the people but also
constituted important elements of the village assemblies. 
Śrīkartha gadyāna\textsuperscript{112} was a due paid to the village accountant.

**Fines:**

Epigraphs particularly of earlier times give a variety of fines like hādara (immoral traffic) anyāya \textsuperscript{\checkmark} (injustice) alivu (lose)\textsuperscript{113} were some of the fines which the people were expected to pay to the village councils. They were all of local nature. For instance, Kotavamachīgi inscription of the time of Vikramaditya V lays down the rates of fines thus: ".... a fine of two pānas from one who abused another, twelve pānas for beating a man, three gadyānas for threatening with a drawn dagger, twelve gadyānas for stabbing .... "\textsuperscript{114} Similarly, an inscription from Kogali lays down rules for imposing fines thus: " ... a bachelor who commits rape is to pay a fine of three gadyānas and to make another payment of equal amount when he undergoes religious expiation (prāyaschitta) for his offence."\textsuperscript{115}
CHAPTER IV

Notes and References

1. While surveying the village lands for fixing land revenue, the area of houses, shops and the sites for their purposes were excluded.

2. KI, I, p. 3.

3. The expression *angadiyuli* may also be interpreted to mean, taxes on two *mana* of oil and other commodities kept in the shop. For the text may also be split as *angadiyur-immanam-enneyum*, etc.

4. EI, XIV, p. 188.

5. KI, II, p. 23; SII, XX Nos. 158; 319.

5-a. SII, XX, No. 47.

6. SII, XX, No. 102.

7. EI, XIV, pp. 188 ff.

8. Ibid., XV, p. 80.

9. EC, V, AK, 69.

10. MAR, 1910, p. 27.


12. EI, XV, p. 80.

13. MAR, 1910, p. 29. √
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<td>14</td>
<td>El, XIV, p. 188;</td>
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<td>15</td>
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<td>17</td>
<td>El, XVI, pp. 66 ff.</td>
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<td>18</td>
<td>El, XIV, pp. 190-91.</td>
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<td>19</td>
<td>IA, I, pp. 210-21.</td>
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<td>20</td>
<td>IA, VIII, LIX; EI, XIV, p. 190.</td>
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<td>21</td>
<td>Ibid., I, p. 211.</td>
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<td>22</td>
<td>Ibid., XII, pp. 222-24.</td>
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<td>23</td>
<td>KI, II, pp. 11-14.</td>
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<td>24</td>
<td>EC, V, Cn. 259.</td>
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<td>25</td>
<td>Ibid., VII, SK, 295.</td>
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<td>25-a</td>
<td>MAR, 1911, 86.</td>
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<td>26</td>
<td>Ibid.</td>
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<td>28</td>
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<td>29</td>
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| 31 | EC, IX, Ma. No. 17. /
32. EC, IV, Hg. 60.
34. EC, XVI, Mk. 64.
35. IA, VII, No. LIX.
36. EI, XX, pp. 67-70.
37. IA, XIX, p. 145, Nilkantha Sastri, however, considers it to be a tax on great festivity, i.e. periya osage. EHD, p. 238.
38. IA, VII, No. LIX.
39. Ibid.
40. EI, XIV, p. 189-90.
41. IA, XIX, p. 145.
42. EHD, p. 238.
43-a. EC, VII, TI, 15.
44. EI, VI, p. 14.
45. EI, p. 5, ff. Text 1-32.
47. Yasastilaka, BK. III.
48. Ed. by D.L. Narasimhachar, Ch. VI, 30; Ch.IX, 10.
49. Ch. IX, v.2.
50. Basavannanavara Satsthalada Vachanagalu, p. 29.
52. Ibid., 35.
53. Manu, X, 120.
54. Mahabharata, Santi Parva, 88, 11-12.
55. Sukra, Ch. IV, Sect. II, 241.
57. Manu, VIII, 138.
59. MI. XXXII, p. 48. Dr. Sircar seems to have modified his own view in his Indian Epigraphical Glossary, for, there he does not mention anything about taxation while explaining the term visti.

64. Dhanamam muvittigari rundu arigange kalgeragittu, Ch. VI, v. 30.

65. In some inscriptions the term bitti-sollage occurs. Its precise meaning is doubtful. But it may mean that one sollage or a measure of grain in lieu of bitti (EC, V. Hn. No. 22).

66. SII, IX (1), No. 160, L. 12, p. 147.

67. Ch. VI, 30; Ch. IX, 10.

68. Ch. IX, v. 2, p. 190.

69. Artha, X, 15.

70. Mahabharata, LIX, 41-43.


73. Kamasutra, v. 5.5.

74. EC, XI, p. 6.

75. EC, V. Hn. 84 and 139.

76. It is believed that in the construction of the Meenakshi temple at Madurai, forced labour was employed.
77. EC, XI, Hr. 36 and 39.
79. SII, IX (i), No. 24.
80. Epic India; p. 215.
82. Indian Feudalism, pp. 52-53.
82-a. Inti Dharmam geydon niruni sunkam bitti modalagi ellavam bitton - SII, IX, (i), No. 15.
83. EC, IV, Hn. No. 18, p. 136.
84. Ind. Ep. Glos. p. 68
85. EI, XI, p. 6.
86. Ibid., XVI, No. 21, p. 284.
87. IA, XIV, p. 319.
88-b. EC, II, No. 347.
89. EC, V, Hs, 139.
90. Ibid., EC., Ch. 269.
91. KI, I, pp. 20, 24.
92. SII, IX (ii), p. 449.
93. Artha, V, 2.
94. Mahalingam, T. V., Administration and social life., p. 73.
95. SII, IX, (ii), p. 449.
96. Ibid., No. 629; EC., X, Bp. 18.
97. Mahalingam, op. cit., p. 73.
98. MAR, 1928, No. 36.
98-a. EC, V, Hs. No. 139.
100. EC, V, Ch. No. 269.
100-a. MAR., 1910, para 86, p. 36.
102. EC, V, Bl, No. 74; Ibid., No. 139.
102-a. EC, V, Bl, No. 74.
103. SI, XV, p. 89.
104. SII, XV, No. 35, pp. 41 ff.
105. SII, IX (1), p. 52.
106. EHP, I, p. 414.
107. EG, V, Bl. No. 74.
108. EG, V. Bl. No. 74.
109. Ibid.
111. SII., XX, Nos. 118, 127, 128, 151.
112. EC., V, Bl, No. 74.
113. EC., V, Gn. No. 269.
114. KI., XX, p. 67.
115. SII., IX (i), p. 102.