CHAPTER V

ADMINISTRATION OF TAXES

Section 1: Tax Administrative Machinery at the Centre

A. King as the Head of the Treasury

An ever replenishing treasury was indispensable to sustain the expanding responsibilities of rulers, involving enormous expenditure. But, certainly, it was not an easy task for the rulers to find the treasury to be full always. However, rich and varied the resources of a state might have been, without proper and careful arrangements made to channelise the sources, the income would not flow and accrue on its own. The rulers, therefore, were required to make elaborate administrative arrangements for the proper and regular flow of income to the state-treasury.

Although the king was one of the seven constituents of the state, he was also the head of the entire organization. As such, he was the head of the financial administration of the kingdom as indeed of any other branch of the government. Since the finance formed the back-bone of the kingdom, the ancient and mediaeval law-givers proposed that the king should be invested with exclusive and complete control over the
treasury and the sources of state income. Both Kautilya and Manu hold the view that the king should be in the immediate control of the treasury.

The finances of the kingdom required utmost care and vigilance of kings. The law-givers therefore have made provision in the king's daily routine for audit and inspection of the income and expenditure, the treasury and the accounts of the State. Mitakshara of Vijnanesvara enjoins that the king should personally look into the income and expenditure of his kingdom. According to Krishnadeva Raya, the kings were required to keep the finance and military under their direct control.

The king enjoyed considerable powers in respect of revenue matters. It has been established by the learned scholars like D.N. Jha, D.R. Das and others that the king was the ultimate owner of the land. As such any land-grant or village-grant was to be made with the king's permission as there were considerable financial implications in such grants. For instance, the Adur inscription of the time of Kirtivarman II, states that the gamunda of the place made a grant with the permission of the king. The learned scholar Dr. Altekar has rightly shown that even the governors were required to take the prior permission of the king while
making grants of land or villages causing loss of revenue to the central exchequer.\textsuperscript{10}

The responsibilities of rulers with regard to the revenue matters were equally important:

(i) It was the king's responsibility to appoint expert ministers, high officials, governors and village officers who looked after the revenue matters of their respective jurisdictions.\textsuperscript{11}

(ii) The rulers were required to punish the officials who were defaulters in respect of tax administration as is evident from an inscription of A.D. 1104 which has on record an example of a provincial governor who having harassed the people was punished by the king.\textsuperscript{12}

(iii) It was the responsibility of the ruler to issue charters to the provincial and local officials, embodying the general principles and regulations regarding the revenue administration. The Lakshmesvar charter of A.D. 724 given by Yuvarāja Vikramāditya\textsuperscript{13} and the Sūdi charter of A.D. 1050 given by the provincial governor\textsuperscript{14} are the two such documents which contain the royal orders issued to the local officials.

(iv) At times the rulers were required to listen to the grievances of the people with regard to heavy taxation and to redress their grievances to the satisfaction of the people.
In A.D. 991, Chālukya King Āhavamalla, for instance, listened to the complaints of the people from Balguli and solved their problems to their satisfaction. However, the powers and functions of kings in respect of tax-administration were rather supervisory as the administration of taxation was highly decentralised in the country. This will be evident from the classified account of the tax-administration that follows.

B. Ministers In Charge of Land-revenue

Writers on Hindu polity are at one in recommending that the king should always act in consultation with a group of ministers and also get their co-operation. Mahābhārata, for example, observes that the king is vitally dependent upon ministers as women upon their husbands. Similarly, Kautilya reminds the king that he can succeed only if assisted by competent counsellors; one wheel alone does not move the carriage. The need for ministerial counsel and co-operation particularly in revenue matters is very well brought forth by Menu who observes that "even an undertaking easy (in itself) is sometimes hard to be accomplished by a single man; how much (harder is it for a king) especially, (if he has) no assistance (to govern) a kingdom which yields great revenues."
It is rather strange that the two ministers of finance viz. Samāharta and Sannīdhāta mentioned in Arthasastra of Kautilya or officers of that rank are conspicuous by their absence in the records of the early dynasties of Karnataka. During the Satavahana phase of South Indian history the ministers in general were called amacchās i.e. amātyas.\(^1\) Hirehadagalli plates of Śivaskandavarman also refer to the amātyas.\(^2\) Their specific departments however, have not been indicated in the records. However, it may be stated here that as the revenue of the Satavahana empire was vital, one of the amātyas might have been in charge of it. Under the early Kadambas of Banavasi a council of ministers consisting of five members functioned.\(^3\) But there is no specific mention of a minister in charge of the revenue. The records of the Chālukyas of Badāmi mention a number of ministers. But the finance minister is not referred to in their records while commenting on the absence of a minister in charge of finance the learned scholar, Mahalingam concludes that "though the portfolio of the revenue minister was a very important one in the ministerial council of the king, it is rather surprising that we do not find references to him in the inscriptions of South India."\(^4\)
The absence of references to a minister in charge of the taxes should not lead one to conclude that the Department of Revenue did not function at all in the early phase of Karnataka history. Since the land revenue formed the backbone of the whole administrative machinery, there is every reason to believe that the department of revenue functioned in some form or the other. It is not possible to expect the kings, queens and higher officials to make grants of land or village without bringing the same to the notice of the revenue ministers. The Kadamba King Sivachitta, for instance, is said to have made a grant with the knowledge of his Prime Minister and councillors. In another case it is said of the same king that, when he was requested by his queen Kamaladevi to found an agrahāra, "he took counsel with his mother Mailalamahādevi ... as to the property of the request of her (his queen) ... and having given his consent ... all the ministers headed by Purūhita Sri Vidyāvāsi - Ballōpādhyāya having pondered over the matter, notified their consent also." Similarly, an epigraph of the times of the Yādavas states that the king consulted his ministers before making the grant.

These instances point out that the Department of Revenue did function in the early period of Karnataka history. The absence of any reference to the Revenue Minister in the
records of the early dynasties of Karnataka however, may be attributed to a number of factors.

In the first place, the lack of a strong convention and consistency with regard to the mention of official nomenclatures in the records explains the difficulty in forming a definite idea about a particular office. For instance, the term āmatya of the Satavahana records, if examined critically, seems to suggest that the āmatyas of the Satavahana records were none other than the ministers and high officials in charge of land revenue. Bharadvāja, for example, names the finance minister as āmatya. In some inscriptions of the Rashtrakūtas reference is made to an āmatya as distinct from a mantrin. A.S. Alīekar has identified the former with the Revenue Minister. Similarly, in Sukranīti, āmatya is mentioned as a minister in charge of the Revenue Department. Hence the āmatya of the Satavahana records could be the revenue minister.

As suggested by the learned scholar T.V. Mahalingam probably it may be due to the fact that the Department of Revenue was held by the Prime Minister himself. The fact that Kadamba king Sivachitta while making a grant of a piece of land brought it to the notice of his Prime Minister supports such an assertion. Similarly, an epigraph of the
Yadava dynasty, while recording the grant of some shops for certain religious purposes states that the king consulted his ministers headed by the Prime minister before making the grant in question.30

The revenue matters must also have been supervised by various other ministers of the kingdom. This would be evident from the instructions of the law-givers of ancient India. For example Maṇasollāsa expects all the ministers to be expert in the matters relating to income and expenditure of the kingdom and in the art of the development of the treasury.31

Land Revenue administration in ancient times was highly decentralised. As such, probably it was under the direct supervision of the provincial governors and not under the central minister of finance.

Besides, the different central departments like the Department of Treasury, Department of Accounts and the Department of Records must have shared among themselves the responsibilities relating to the revenue matters. During the Vijayanagara times, for instance, athavaṇa the Department of Records actually administered the revenue.32
The position of the Revenue Minister seems to have undergone a gradual change during the post-Chalukya epoch. The āmatya of the Rāshtrakūta records has been identified with the finance minister by Altekar. The obscurity centring around the ministry of finance definitely disappears with the advent of the Chalukyas of Kalyāna in the 10th century A.D.

Of the sixty-six departments figuring in Mānasollāsa those of Arthādhikāri and Kōśādhikāri were closely related to the administration of finance and taxes. During the later Chalukya epoch, the Department of Taxes was further decentralised and was put under different ministers. For example, Kaditāmātya besides managing records also controlled the land-revenue. The two ministers, one in charge of vaddaravala and another in charge of achchupannaya were the two ministers in charge of commercial taxes.

Kurshatti (Dharwar district) inscription dated A.D. 1142 mentions Malapayya as Kaditavarggade. The significant aspect of this record is that the above mentioned Malapayya is described as Śrīmanmahapradhānam Kaditavarggade. The Lakshmesvar inscription of the time of Bhulokamalla Sōmesvar III dated A.D. 1138 mentions one Chiddarasa as Kaditavarggade. Similarly, references to Kaditāmātya and Kaditavarggade may be multiplied to any extent.
Literally the term Kleita means the revenue records and the Kaditaverggade stood for the officer in charge of the revenue records. In the absence of an independent portfolio for revenue matters like assessment, collection etc., it may not be far-fetched to surmise that the Kaditaverggade himself looked after all these revenue matters besides records.

During the Vijayanagara times the taxes like the land revenue were administered by a Department of Records known as athavana as it was the case in the pre-Vijayanagara times. Mahalingam has shown that this department was presided over by the minister for Revenue. He was helped by a large staff of officers and clerks in keeping regular accounts of the income of the government from the various districts and sources.

During the age of the Chalukyas of Kalyana, the administration of taxes underwent changes and the two Departments of Revenue and Excise-taxes were thoroughly bifurcated. Whereas Revenue was put under the charge of the provincial governors, the commercial taxes were regulated by the central government through its ministers and officers. Transfer of revenue powers to the feudal lords and provincial heads was an essential element of the feudal system, the beginnings of which had already made
their appearance in the political structure of Karnataka by the 12th c. A.D. and which reached a stage of perfection shortly afterwards during the Vijayanagara times. Perhaps it may be because of this development that references to a minister in charge of revenue as such become very scarce in the records of Karnataka.

C. Ministers in-Charge of Commercial Taxes

Reference to such terms as sulka bhūyattapratyaya and vaddaravala occurring in the records of the early dynasties of Karnataka, particularly the Chālukyas of Bādāmi indicate an advanced stage in the commercial activities of this time. In the Aihole inscription of Vikramāditya II, for instance, mention is made of an officer who was in charge of vaddaravala taxes. But it is difficult to make out whether he was a minister or an officer. During the Rāṣṭrakūṭa times also references to the ministers in charge of commercial taxes are rare. Though provincial governors made grant of income from sales tax on clarified better, this income appears to have formed part of their salary rather than state-income. During the time of the Chālukyas of Kalyāna and their contemporaries, the administration of commercial taxes was put in charge of separate ministers.
Ministers in charge of commercial taxes, however, dominated the whole central administrative structure during the rule of the later Chalukyas. During this period the Department of Commercial Taxes was managed by two ministers of high rank viz. (i) the minister-in-charge of vaddarāvula taxes and the minister in charge of achchupannāya taxes.

Anantapalayya, the famous minister of Vikramaditya VI for instance was administering the vaddarāvula and perjunka over seven-and-half-lakh country, i.e. obviously the whole of the Kannada speaking country. In the inscriptions he is described as a mahāpradhāna, bānasavergade dandanāyaka samatadhipati etc., which indicate that Anantapalayya occupied an exalted position in the council of Ministers, and managed the vaddarāvula taxes. Similarly, Anantapalayya referred to above, earlier in A.D. 1103 was administering both the vaddarāvula and achchupannāya taxes of the Belvola-300 and Purigere-300 divisions. Sometimes, Anantapalayya was meaning both the Departments of vaddarāvula and achchupannāya taxes. In A.D. 1102 Bhivanayya managed the achchupannāya taxes of the seven-and-a-half lakh country. Again, Dāsimayya dandanāyaka was an important minister under Kalachuris. Among other things, he is said to have managed the excise and accounts.
It is rather strange that during Vijayanagara times the ministers in charge of commercial taxes were not referred to in the records. References to hejjunka adhikari, no doubt occur but they were not of ministerial rank. Absence of references to ministers in charge of commercial taxes during this time was probably due to the feudalization of the political and economic structure of the empire. The feudal lords perhaps controlled all sources of state-income. Another reason was the influence of the guild-organizations. The learned scholar Saletore, for example observes that "The influence of these local bodies and corporations was felt by the Central Government whose officers could neither remit taxes nor make gifts without the consent of the former."

D. Departments

A well organised official staff consisting of officers of various grades assisted the ministers in carrying out the day-to-day administration of the land revenue and other taxes. The official staff dealing with revenue matters were divided into three independent departments viz., (i) Department of Records (ii) Department of Accounts and (iii) the Treasury. Each one of these departments was under the control of a minister of high rank.
The head of the Department of Records was known as kaditaverggade. kadita or kadata were the revenue records. The Lakshmesvara inscription of the time of Bhulokamalla Somesvara III dated A.D. 1132, for example, mentions one Chiddarasa as kaditaverggade. Similarly, Chandimayya was the head of the Department of records during the times of Jayasimha II. The clerks of the Department of Records were known as the lekhakas who assisted the head of the Department of Records. Manasollas describes the requirements of a lekhaka. He was the charter composer. Senabova was both the composer of the charters and the local officer in charge of revenue records.

During the Vijayanagara times the office of the revenue records was known as athavana.

According to T.V. Mahalingam "The proceedings of the government to the local authorities in matters relating to revenue administration were finally entered in four registers. It may be suggested that the revenue proceedings of the government were entered
into the registers maintained by (i) the Central Department of Records (ii) the Provincial Department of Records and the village accountant (sēnābōva) and a copy of the same was given to the recipients of land-grants.

Inscriptions from Kolar of the time of the Chola occupation give some details about the procedure followed while making grants and particularly relating to the entries made in the revenue registers. One of them relates to the grant of a village as dēvadāna. The relevant entries in the register were made after following a very elaborate procedure. The emperor's oral orders after being written down by the royal secretary and approved by the chief secretary was communicated through the proper channel, i.e., revenue officer, after which the revenue accountants made entries into the registers. The same procedure must have been in vogue in other parts of Karnataka.

The foregoing account clearly reveals that the Department of Records helped the ministry of revenue by maintaining revenue records at different levels of administration.
(ii) **Department of Accounts**

The Department of Accounts also helped the smooth functioning of the revenue administration. The head of the Department of Accounts was known as Śrikaranada-Heggade. In A.D. 1096 Ereyanna was the Śrikaranada Heggade under the Hoysala chief Breyanga. It is interesting to note that he continued in the same offices at least upto A.D. 1175. Such instances of Śrikaranada Heggades can be multiplied to any extent.

The accounts clerks of the Department of Accounts were known as the karanams. Belhod inscription dated A.D. 1178 states that among others the Karanams granted the income from Bënnige tax. The Department of Accounts maintained the accounts of the revenue due from provincial governors, taxes already received and taxes to be received, etc.

(iii) **Treasury**

Another central department connected with the revenue administration was that of Kosa or the Treasury. In Mānasollas the Chief Treasurer has been designated as Kosaḍhykṣa, or Bhandagara. In A.D. 1147,
Dandanāyaka Kesirāja held the office of Kosādhykṣha. In some records the head of the treasury is also mentioned as bhandāgarika.

For convenience of collection and allocation of funds, branches of treasury were maintained in different localities. The Chālukyas of Kalyāna, for example, had a branch of their treasury for their southern dominions at Banavasi. The Hoysalas had their treasuries for revenue both in cash and kind at Arasiyakere, Halakuru, etc. Each of them had a bhandārī as its head. Thus for instance Kesavadeva was the officer in charge of the Arasiyakere treasury. He is described among other things as Hiriya Bhandārī. Rūpabhattaya was the treasury officer of Bēdaraguppe in A.D. 1065.

The local branches of the central treasury particularly which received taxes collected in kind were known as ugrāna. Almost each village had a ugrāna of its own. For the maintenance of these ugrānas the villagers were expected to pay a tax called ugrāna.
E. Hierarchy, Jurisdiction and Emoluments of Tax Officers

The evidence for the high degree of perfection the revenue administration had attained in Karnataka is further provided by the prevalence of a perfect system of official hierarchy and a clear idea of jurisdiction in the administration of taxes. The titles, nomenclatures, jurisdiction, emoluments and promotions that were in practice help us to determine the position of an individual in the official hierarchy. Records of the early dynasties of Karnataka, however, do not help us much in determining the jurisdiction and the official hierarchy. From the period of the Rāṣṭrakūṭas onwards the records give us ample information about the problems in question. Titles and nomenclatures that were in use, however, do not help us much in determining the hierarchical position of the officers. But with respect to territorial jurisdiction, the records give us information about which there cannot be any confusion. The Shiggaon inscription of the time of Rāṣṭrakūta king, Amāghavārsha I, dated A.D. 866 states that when Kuppēyarasa was the governor of Purigere-300, Manalera Gādiga who was the Nālgavunda administered Kallavalladere in the nādu. Similarly, when Mahāpradhāna Anantapālayya
was governing the *vaddarāvula* tax of the seven-and-a-half lakh country, his subordinate *Dandanāyaka* Aliya Madirajarasa was in charge of *vaddarāvula* tax of Banavasi-12000, Halasige-12000, and Nolambavadi 32000 whose subordinate, *Dandanāyaka* Payimarasa was administering the *vaddarāvula* tax of Nolambavadi 32000. Further Chavundamayyanayaka was the subordinate of Payimavasa who looked after the *vaddarāvula* tax of Kadambalige-1000 and Kogali-500. Similarly, *Dandanāyaka* Gōvindarasa who managed the *Melvatteya vaddarāvula*, the two bilkode, and the *perjunka* taxes of the Banavasi-12000 was a subordinate of Anantapālayya and Jayasinga was the subordinate of the former.

These examples clearly point out the well-established hierarchy of tax officers at the central, provincial and local levels of the administrative machinery.

Instances of promotions also indicate that official hierarchy was very well maintained. *Dandanāyaka* Anantapālayya referred to above, for instance, was in-charge of *vaddarāvula* and *achchunannāya* of only Belvola and Purigere in A.D. 1103. But was subsequently
promoted to the post of an officer in charge of these two taxes of the entire seven-and-half-lakh country. 76

The mode of payment of emoluments to the officials formed yet another important aspect of the tax administration in Karnataka. One of the usual practices of payment of salaries to the officers in ancient and mediaeval Karnataka was the assignment of income from taxes in kind as well as cash. In this regard Altekar holds the view that "since a large part of the royal revenues were received in kind, part of salaries was probably paid in kind". 77 Certainly this was in accordance with the recommendations of Manu who holds that "the miscellaneous taxes in kind that were payable daily to the king by the villagers should be assigned to the local officials". 78 Kauṭilya on the other hand recommends the assignment of tax-free land in lieu of the salaries of officials. 79 That these recommendations were very closely followed in practice is evident from a number of examples. The undated Haralukunte inscription, for instance, mentions all the emoluments of a nadagaunda which included the right to collect āya, house-tax, and tolls on merchandise besides the rent-free land which he held. 80
The rent-free land of gavundugodage constituted the mainstay of the gavunda. An inscription from Kotavumachige refers to his sources of income, viz., a rent-free land, a house site, dues from sales and performance of rites like sacrifices, upanayana, marriages and the fees paid on the occasions of the festivals like badube, karabounnime and deepävali.81 Yet another epigraph enumerates the sources of income of a village headman which included besides others the tax-free land and the dues from the weekly fair.82

It may well be stated here as the examples indicate that it was the responsibility of the recipients of such grants of tax-income to make their own arrangements for the collection of the same. Besides, the tax-officers, particularly of the higher levels, enjoyed certain land-tenures, which were granted to them by the rulers for their maintenance. Thus for instance, the learned scholar Mahalingam observes: "In some periods territorial units were granted to officers who were entrusted with their administration, on condition that they paid an agreed sum into the king's exchequer and maintained for him a specified quota of the military. In such cases the remuneration
of the officers consisted of the difference between the income of the government from the administrative unit and the expenses incurred by him by way of his payment to the imperial exchequer and maintenance of a quota of the military. Thus the practice of granting tax-income reduced to some extent the burden of the central government in collecting taxes as well as the maintenance of the accounts of the same. The only disadvantage of this system perhaps was the tendency of the recipients to exact more than it was intended.

Section 2: Tax Administrative Machinery in the Provinces and Districts

A. Tax Administrative Machinery in the Province

For administrative convenience the empire was divided into a number of provinces. These provinces enjoyed a large measure of autonomy within their jurisdictions. The governmental machinery at the province was largely a replica of the central government with its own court, council of ministers, departments and military. Perhaps the usual links between the king and the governor was the regular
payment of annual subscription of a stipulated amount of revenue to the royal exchequer and the supply of forces to suzerain at the time of war.

A.S. Altekar observes that the invariable mention of the provincial governors among the officers requested not to interfere with the peaceful enjoyment of rent-free lands and villages by the grantees suggests that the provincial governors were at the head of the revenue administration. Absence of references to a minister in charge of land revenue in Karnataka tends to support the assumption that land revenue was administered through the provincial governors and the feudal chiefs. It is evident from the fact that the lower officers made grants of tax-income with the prior permission of the provincial governors. The Shiggaon inscription of the time of Rāṣṭrakūṭa Amoghavarsha I dated A.D. 866 for instance, states that a grant of tax on Kallavalla of Shiggaon was made by Paddama with the permission of Kuppeyarasa the governor of Purigere-300.

Further it is clear from the fact that sometimes the governors personally went to supervise the
land-revenue assessment. Thus for instance when in
the year A.D. 941, the drying up of an old canal
necessitated the fresh settlement, the governor of
Banavasi carried out the same in conjunction with the
local bodies.86

Sometimes provincial governors were empowered
to interfere in the revenue matters with the local
government within their jurisdiction. For example,
when nalprabhus Chāmundayya and Kālayya having collected
the fixed rent were unwilling to see the officer
appointed by the king Yādava Simha, Mahāmandālēśvara
Lakshmipāladēva being enraged, proceeded against the
recalcitrant nalprabhus and punished them.87 An
inscription of about 1370 from Chāmarājanagar Taluka
in Mysore district, for example records that a charter
was given by Chikka Kampana Odeyar to the officials
and Kaikkolas of Halla Kōte in which he made some
regulations regarding tax payment and remission of
the fines imposed on the Kaikkolas.88

That the provincial governors and the feudatory
chiefs enjoyed a large measure of internal autonomy in
respect of tax-administration is further proved by the
fact that they had a council of ministers of their own
with a set of officials to assist them. Among these the indispensable ones were the minister in charge of revenue records, minister in charge of treasury and the officers in charge of tolls. Kaditamatyā Malapayya for example, was in charge of revenue administration under the Silahara chief Gandarāditya, a feudatory of Chalukyas of Kālīnā. Srikaranda Malapayya was in charge of the Accounts Department under king Jayakesi the Kadamba king of Goa and piriya-perggade was in charge of collection of revenue. The piriya-perggade had under him (ii) davasāyada Heggade in charge of taxes collected in kind and Heijunkada Heggade in charge of customs. Yet another officer was Sunkad adhikāri, i.e. officer in charge of tolls.

Similarly, Akkādevi while she was governing Banavāsi had her own council of ministers consisting of seven members of whom one was in charge of the revenue and the other the accounts. They had under each one of them a set of officials to assist them.

But it appears that the powers of the governors were limited to the supervisory capacity and that they did not enjoy the right to alienate any field or village causing loss of revenue to the central exchequer. The governors were required to take prior permission of the suzerain while
making grants. Bankeya the governor of Banaväsi, for example granted a village to a Jaina temple with the prior permission of his overlord Amoghavarsha I. Even if some governors had to make any grant, such grants were not supposed to cause any loss of royal revenue. In this respect Vijnanesvara enjoins that the governor of a district has no right to grant lands or assign revenue. Even if some governors were found making grants of villages or income from taxes it was from out of their personal income. Thus for example Satyasrayadeva, the governor of Banaväsi granted the taxes that were due to him. Hence it may be concluded that the governors were not authorised to grant any income from taxes due to the king.

Provincial governor's jurisdiction in respect of tax-administration perhaps was restricted only to the land revenue. For collection of customs and commercial taxes from provinces independent arrangement was made by the central government. The officers appointed by the kings and responsible to king's ministers were stationed in the provinces for this purpose. For example dandanayaka Gundamarasa who was a high minister and steward of the royal house-hold was administering the vaddaravula taxes and the hejjunka and bilkode taxes in the Banavasi province during the reign period of Vikramaditya VI. Similarly, in the year 1108 Bamarasa, the subordinate of dandanayaka
Anantapalayya was in charge of the pannāya taxes of Nolambavādi 32000 province. He was the superintendent of the customs duties (achchupannayadadhīsthāyaka). During the time of Somesvara III, dandanāyaka Indrabhattachāya was in charge of vaddarāvula, Kīlabatte, and Achchupannāyya taxes of Nolambvādi 32000. He was a subordinate of the Minister dandanāyaka Bhogabhattachāya who was a minister for war and peace.

These high officers were assisted by a number of lower officials. Thus the following officials administered the commercial taxes under the Kadambas of Goa. In the Tambur inscription (A.D. 1150) mention is made of a superior tax-officer Sunkada Madhavārāja dandanātha, under whom another official Acharasa was working. In the Muttage inscription (A.D. 1223) there figures the sunkada adhikāri Dinakara-nayaka. Māvalli inscription dated A.D. 1125 refers to sunkavarggodes, Nāranayyanāyaka and Timmannayyanayaka. In another inscription from Tambur (A.D. 1140) there is a mention of the sunka adhikāri Vāmaya who granted the tala-sarige tax on the houses of the teligas to a local temple. Likewise, the Managundi inscription of A.D. 1202 refers to sunka-adhikāri Devaya and Chandayya who granted the tala-sarige-tax on oil-mills to a local temple. In the Madanabhāvī inscription sunka-perggade,
Sankarayya-nāyaka is stated to have granted the kulīya sunka, and pannāyya to a certain temple. In the Hasarambi inscription reference is made to a lady sunkādhikāri, Lakshmadevi. In the Kurdiṅer inscription, Naṇana, the brother of Anantapalayya is described as the pannāyada sunkada adhīshthāyaka perṅgade of the divisions of Palasige - 12000, Nolambavādi - 32000, and Ālānde - 1000.

Sometimes, the governors of certain provinces themselves were assigned with an additional responsibility of supervising the commercial taxes also. Thus for instance, dandanāyaka Bhivanayya, who while governing Banavāsi 12000 province also managed the achchupannāyya taxes of seven and half lakṣh country in A.D. 1102.

Nāyankara system was a new feature introduced in the provincial administration during the Vijayānagarāra times which had an important bearing on the taxation system, particularly on the land revenue at provincial levels. This feudal system which characterised the administration of the empire was not entirely new to Karnataka. It only crystallised into a system during the Vijayānagarāra times. Under this system the king was considered to be the ultimate owner of all the land and he distributed it among their subordinates. Those who held their land directly from
the king were called the nāyakas. According to Nuniz "All the land belongs to the king and from his hand the captain holds it ... they have no land of their own, for the kingdom belongs entirely to the king." In return for such an arrangement, the nāyakas were expected to fulfill two major obligations towards the overlord. They had to make a fixed contribution of money to the imperial exchequer annually and maintain a standing army for the emperor. Nuniz gives a list of nāyakas of the Vijayanagara empire, and mentions their names, their provinces, sources of their revenue and their financial and military obligations to the imperial government.

As is clear from the foregoing account the nāyancara system was a permanent arrangement for the collection of taxes and maintenance of the army. In return the provincial governors were given free hand in making their own arrangements for survey, settlement and collection of land-revenue and commercial and other taxes within their jurisdiction.

B. At the District Level

For further convenience of administration the provinces in their turn were divided into a number of districts of varying size. The districts are referred to in inscriptions of Karnataka as nadu, kampana, vishaya etc.
and the number of villages that each district consisted of is indicated by the number suffixed to the names of the district like Hanungal - 500, Belvola-300, etc. These districts were well organized administrative units with an independent administrative set-up in each one of them. In respect of revenue administration too, the districts possessed an administrative machinery of their own.

The organization of the districts exclusively for administrative purpose goes back to the time of the Kadambas of Banavasi. Halmidi inscription of C. A.D. 450, for instance, mentions Naridavile-nadu being administered by Mrigesha and Nagendra. Further, it records the grant of a tax called Pattondi and it is reasonable to assume that Mrigesha and Nagendra were the revenue officials of the district.

During the Rashtrakuta times the district was designated as vishaya, and the vishayapati was in charge of the revenue administration of the district. This has been clearly established by Altekar who thinks that the vishayapati exercised considerable revenue powers since he was invariably mentioned among the officials requested not to disturb the grantee from enjoying the benefits accruing out of lands or villages granted.
During and after the rule of the Chalukyas of Kalyana, the revenue administration of the nad was generally in the hands of two hereditary officers, and a popular assembly. The two hereditary officers were the nadagavunda and the nadaseenaboga. The Nadu was the assembly which looked after the revenue along with other administrative matters.

The Nadagunda also mentioned as nalgavunda nalgamunda, nälprabha, nādagaunda nādgamunda etc., as the executive head of the nādu (assembly) performed a variety of functions which included among other things, assessment and collection of revenue, administration of justice, and maintenance of works of public utility. In short he looked after the all-round development of the nad. For all these works the nadagavunda depended on the revenue he collected from the area under his jurisdiction.118

Nadagavunda enjoyed considerable revenue powers. Usually, taxes were fixed with the knowledge of the nadagavunda. For example, when in the year c. A.D. 970 Sankara-ganda was governing Banavasi, a certain Gamundiga was the nālgamunda or Edevolal-70 district. At this time an arrangement about the taxes was made for the village Kestur in the presence of nādāgamunda.119 The central government took particular care to inform the nadagavunda to make note of the remission of
taxes made by the central official. Further, the Nādagāvunda was also required to attend on the revenue officers of the provincial head when they came to settle the land-revenue of his nād.121

Regarding the land revenue administration perhaps the most important duty of the nādagāvunda was to collect the revenue and to hand it over to the provincial governor. This is evident from an example of the Nalprabhus Hadavala Chāvundayya and Kalayya who were punished by the governor Mahāmandalēśvara Lakshmipaladēva for not remitting the revenue collected to the provincial treasury. 122

Next to nādagāvunda, the other hereditary officer in charge of the land revenue administration was nādasēnabōva. He was also known as nādakarana. Like the village accountant he composed the text of the records and actually maintained the accounts regarding the land revenue. A careful study of the numerous Kannada inscriptions reveals that the nādasēnabōva entered the following details into the register he was required to maintain:

(i) the total number of villages in the district
(ii) the revenue due from each village
(iii) list of tax-free villages and fields
(iv) revenue already received and (v) the boundaries of villages

This is evident from an inscription which tells us that "the village of Keluvalli in Sāntalīgē-nādu had as its revenue 68 gādyaḥ and 2 panaḥ being the original tax or due (modale Kula) as entered into the accounts by the people of the nādu, after deducting grants formerly made." 125

Among the other important officers of the nādu (the district) mention may be made of sunkaveggaṇe and ārikarnabeggaṇe. According to M.V. Krishna Rao the "the latter was an important officer of the district being assigned the work of writing down in the sēvadi, the taxes due from each individual to the government and such of the remissions that the king had ordered." 126

Representative bodies also played an important role in the revenue administration of the district. The representative body at the district level was known as nādu. 127 Usually, taxes were imposed in consultation with the nādu. The nādu also enjoyed the powers of either fixing or altering the taxes imposed by the central government. This is evident from an inscription dated A.D. 1071-72 which runs thus:
"This sasanam was caused to be engraved on stone by the inhabitants of the eighteen districts (vishayas) the object being to record that there having been no taxes on cows and she-buffaloes, no such tax should now be paid."\(^{126}\)

Sometimes, the nadu taxed the villages within its jurisdiction for the benefit of the public institutions. The nadu of Sindavadi, for example, gave from each one of its villages an annual fee to the temple of Srikarekantha in A.D. 1106.\(^{129}\) Similarly, in A.D. 1286, the inhabitants of Periya-nadu agreed to pay for the service of the God, one panam from every village.\(^{130}\)

The nadu could also remit taxes as in case of the people of the Periya-nadu who exempted from taxes all the gifts of land to the temples.\(^{131}\) Sometimes, the nadu donated the villages and income from taxes in favour of temples. In A.D. 1179, the chiefs and farmers of Nagarkhanda-70 district presented to the gods Kesava and Somanatha the funds derived from a number of taxes.\(^{132}\)

Besides the hereditary officials and the representative bodies, the government officers also supervised the revenue administration of the district. For example in an inscription mention is made of a Settlement Officer in the Kilalnadu.\(^{133}\) Similarly in an inscription from Hangal mention is made of excise officers, in charge of Hangal-500.
District. An inscription dated A.D. 1147 from Muttagi situated in Tardwadi-1000 states that Pergade Bammara was appointed as the officer in charge of banniye tax.

Income from minor taxes usually formed the emoluments of the revenue officers of the district. The Belgamve inscription of Vinayaditya dated A.D. 680 states that a certain Kanduravva, on being appointed as the district officer, remitted certain social taxes of local nature. This must have formed part of his salary. Similarly, the Sirur inscription of Amoghavarsha I states that Devanayya the officer in charge of Belvola-300 remitted a tax on ghee levied at the locality for his own spiritual benefit on the occasion of an eclipse. Since the officers were not supposed to cause any loss of state revenue, what Devanayya granted must have formed part of his own salary.

Section 3: Taxation at the Local Level

A. In Villages

Being the lowest administrative unit, the village stood at the basis of the administration of taxation as indeed of any other branch of government. The remarkable spirit of co-operation among the people which was manifest
in the form of popular assemblies blended with the hereditary officers makes the study of the tax-administration of the villages unusually interesting.

The villages in general were under the control of the village headman. The office of the village headman known by different names at different periods and in different parts of the country, was as old as the villages themselves. The village headman was the pivot around whom all the activities of the village revolved.

The village-headman in Karnataka was known as gamundao. He was also referred to as gavunda, gauda, gavuda etc.

The village headman was entrusted with considerable fiscal powers and functions by the ancient and mediaeval political thinkers. But Ghoshal observes that "... the Arthasastra is strangely silent about the revenue functions of the village headman who is mentioned several times under the titles of grāmika, grāmakūta, grāmaśāyamin and grāma mukhya etc." Manu on the other hand entrusts him with the task of collecting royal dues in the form of grain, drink, fuel etc. Similarly, Sukra enjoins that the king should
appoint the officers called grāmapas by paying one sixteenth, one-twelfth, one-eighth or one-sixth of his own receipts.\footnote{143}

It is rather strange that although the records of various dynasties of Karnataka mention the village-headman in one form or the other they do not enable us to form any concrete idea about his powers and functions, particularly those relating to the revenue matters. Nevertheless, Altekar\footnote{144} concludes that "the invariable mention of the village-headman in the land and the village grants of our period shows that he was intimately connected with the revenue administration."

A critical examination of inscriptions suggests the association of the village headman with the revenue administration. The Adur inscription of the time of Kirtivarma II of about A.D. 750 for instance states that the gāmundas and karanas of the place, with the permission of the king, granted some land to a Jaina temple.\footnote{145} If the land granted was the personal property of the gāmunda, there was no need of the royal permission. Here the mention of kārana is also significant. An inscription from Simur (Dharwar district, dated 1042 A.D. says that the six-Gavundas (named) remitted certain taxes (named) in favour of Kūncha Vaduga Dasayya for having constructed the Siri-vāgilu (the gate of fortune) at
the place. An inscription of the Vijayanagara times dated A.D. 1501 records that the headmanship was conferred on Bayiranna who founded a new village and the right to collect various taxes on looms, houses and the land in the village was granted to the headman with the consent of the prabhus of Kudiheru and eighteen castes of the place. The same record further states that Bayiranna was given the remission of 21$\frac{1}{2}$ gadymes of the tax payable on the land belonging to the village. This perhaps, formed part of his salary.

In addition to these examples, the following considerations also establish the association of the village-headman with the revenue administration.

(i) The village headman was one among the officers asked to protect the land and village grants.

(ii) It was usual with the king's ministers and high officials to make land and village grants in the presence of the village-headman.

Besides the collection of the land revenue and remitting the same to the government treasury, it may also be surmised that supervising the revenue settlement, reporting
the conditions of draught or otherwise to the king's officers, hearing the grievances of the peasants and redressing the same, making arrangements for the stay and providing food to the central revenue officers etc., were some of the important revenue responsibilities of the village headman.

An equally important hereditary officer of the village was the senabova, the village accountant. He was also known as kulkarni. Sukra refers to him as Lekhaka and asks him to keep accounts of income and expenditure to receive and dispose of goods after making entries in the registers and to carry on correspondence. In Karnataka, the term madhyastha also was used for an accountant. This is evident from an inscription which records that "By the direction of the assembly, the madhyastha of the village wrote it down." In some parts of Karnataka the village accountant was also known as ganaka. In Nambiyamma Ragale of Harihara, it is stated that the ganaka wrote the document relating to the sale of Nambiyamma himself to an old man. Later when Nambiyamma questioned the genuineness of this document, it was the same ganaka who read it in the open assembly and while doing so he recognised his own handwriting.

Somesvara Shataka asserts that the senabova was at once to be loyal to the government and win the affection...
of the people. He must be impartial and straight as the balance which does not lean to any one side. He should expose all enemies, whether they were outsiders or his own countrymen.\textsuperscript{154} B.A. Saletore states that the sēnābōva enjoyed considerable influence even during the Vijayanagara times.\textsuperscript{155} Perhaps he was the only officer who was well acquainted with the art of composing inscriptions and revenue records.

In addition to the headman and the accountant there was a tax officer in charge of the collection of commercial taxes. He is mentioned as the sunkada-heggaḍe. In an inscription of A.D. 1139, Taiylu is mentioned as managing customs duties of Desavani.\textsuperscript{156} Similarly, Doddagaddavalli inscription of the time of Hoysala Vira-Ballala mentions a sunkādhikāri of Santawadi.\textsuperscript{157} Again Manjaya was the Sunkada-heggaḍe of Hulikere in A.D. 1162.\textsuperscript{158} Sometimes this officer is mentioned as kula-heggaḍe. The Arasikere inscription of A.D. 1220 mentions Bikkanna as Kula-Heggade.\textsuperscript{159} These were the local officers of the central government. Examples of such officers can be multiplied to any extent.

The role of popular assemblies in the administration of taxes at the village level was no less significant. The Ūr,
Qkkalu, Hadinentu-jati (prakritis) Praje, Samudaya, Entu-Hittu, Jagattu, Janani\textsuperscript{160} were some of the popular assemblies referred to in epigraphs. Without their consent and co-operation it was impossible for the king's agents or the local hereditary officers to carry out the village administration. The role of the mahājana assembly will be considered in a section on the taxation system in the agrahāra villages as it deserves an independent treatment.

It is significant to note that Laksmēśvara inscription of Yuvarāja Vikramāditya containing an achārya vyavastha particularly with regard to tax administration addresses itself to the astādasa prakritis of the place.\textsuperscript{161} These village assemblies enjoyed considerable powers regarding the levy, collection and exemption of taxes etc. For instance, an undated inscription from Penukonda states that one Kumāranāyaka came to Penukonda, and having constructed a roof for the god Mailaradeva, requested the halaru of the place to assign some taxes to the temple which they did with pleasure.\textsuperscript{162} The usual practice of the kings officers making grants in the presence of the village assemblies speaks of their important role in the revenue matters. In A.D. 1137 when Hoysala Vishnuvardhana, for instance, gave the bhandāri Chāvunda mayya the village of Karigunda in the presence of Dasaganaunda of the village and the fifty okkalu.\textsuperscript{163}
During the Vijayanagara period, the village assemblies in South Canara district were known as jagat and janani. An inscription from Kanyana of the time of Harihara II throws some light on the revenue powers of these assemblies. The record states that king Harihara II, on his birthday, made a grant of taxes to Vallabha-Devarasa after taking permission of the jagat and janani of the village.164

The role of the village assemblies in revenue matters is further strengthened by the fact that among the witnesses of a land or a village grant entu-hittus and panchamatha were invariably mentioned.165 Similarly, among the people to be requested to protect the land grants, the village assemblies were never ignored.166

Another important aspect of the tax administration at the village level was the maintenance of the public granaries (ugranas) in each one of the villages.167 The collection of land revenue in kind must have necessitated the maintenance of such granaries. It was the responsibility of the village headman to look after the granaries while the senabova maintained the account of the stock in the granaries. For this purpose the people paid a tax called ugranadere.
B. In the Agrahāra Villages

The remarkable spirit of co-operation, especially in revenue matters, was nowhere else better exhibited than in the brahmadeya villages, popularly known as agrahāras in Karnataka. The agrahāras were the villages assigned to the brāhmanas for their maintenance. The agrahāras thus were exclusively brāhmaṇa settlements, although the presence of other sections of the society there cannot be denied. As has been shown by the learned scholar G.S. Dikshit, the agrahāras flourished in Karnataka at least since the 6th c. A.D.

A large measure of autonomy which the agrahāras enjoyed within their jurisdiction makes their study extremely interesting and instructive. This autonomy qualifies them to be described as the mini-republics.

Two types of agrahāras may be distinguished on the basis of tax-administration viz., (i) sarvvanamasyadagrahāra and (ii) niyatakara agrahāra. The sarvvanamasyadagrahāra enjoyed complete exemption from paying taxes to the state Treasury whereas the niyatakara agrahāra was expected to pay a certain stipulated amount of quit-rent to the government.
Sarvanamaśyadagrahāras were the villages granted to the brahmanas which were free from paying taxes to the government Treasury. But it does not mean that the brahmana inhabitants of such villages were completely exempted from payment of taxes. Dikshit has quite convincingly shown that when a village was granted what was actually granted was the right to receive the royal dues from the village granted. Thus it is clear that in the case of Sarvanamaśyadagrahāra the right of collecting the taxes was transferred from the government servants to the popular assembly known as the mahājana. Bālguli, for instance, was a Sarvanamaśyadagrahāra. But from the inscriptions of Bālguli we learn that the brahmana inhabitants of the agrahāra were expected to pay a number of taxes. In A.D. 956 the income from a tax named Bābandi was handed over to the Urodeya. From another record of the same village we learn that the mahājana could levy fresh taxes or imposts. Thus for instance the fifty mahājana and others of Bālguli, having assembled in a temple decided to collect grains and salt at the rate of two bāllas out of the quantity worth a ponnu on each article and invested 103 gadyānas realized from the sale of the commodities for conducting a feeding-house in the place. The same record also reveals that the amount thus collected was to be spent on works of public utility. Thus, it is in this respect that the
agrahāras enjoyed autonomy. In other words there was little royal interference in the local affairs of the agrahāras.

The niyatakara-agrahāras on the other hand, were expected to pay a stipulated quit-rent to the government every year. Thus for instance, revenue from the agrahāra of Kudlūru was fixed to be 300 niskas in A.D. 1188. The agrahāra of Dindaguru, for example had to pay a revenue of 100 niskas in the reign period of Vīra Ballāla, in A.D. 1209. In A.D. 1280, however the tax amount payable by the mahājana was refixed at 75 niskas on account of a grant of 25 niskas from the quit-rent of Dindaguru made by Vīra-Narasimha, the son of Vīra-Ballāla. Similarly, the agrahāra of Kadaluru was to pay a tax of 6 niskas every year. Excepting this difference, the tax-administration of both the types of agrahāras was quite similar.

The mahājana assembly played the role of an executive committee in performing a variety of duties. The revenue duties of the mahājana assembly may be enumerated as follows:

(i) Immediately after receiving the village as an agrahāra, the land was divided into vrittis and these vrittis were distributed among the various members as per the agreement.
This is evident from the instance of the mahajanas of Hala-Muttur in the Santalige nadu.\(^{178}\)

**(ii)** The mahajanas settled with the government the quit-rent the agrahara was required to pay to the government annually as it is learnt from the agraharas of Küdlur,\(^ {179}\) Vîra-Ballâlapura\(^ {180}\) and Arundhatipura.\(^ {181}\) It was also their responsibility to remit the revenue collected from the agrahara to the royal treasury.

**(iii)** The mahajanas fixed the share of each brahmana individual member in the total quit-rent the agrahara had to subscribe to the government as in the case of the mahajanas of Hariharapur.\(^ {182}\) The same record also states that any new taxes imposed by the palace on this agrahara was to be paid by the mahajanas as a whole.

**(iv)** The mahajanas sometimes represented the grievances of the tax-payers to the king and got them redressed. For instance, when in the year A.D. 991 the rate of the toll duty on betel-leaves was raised, the betel-leaf merchants aided by the mahajanas of Balguli represented the matter to the king and succeeded in getting the toll duty reduced.\(^ {189}\)
The mahājanas enjoyed certain powers and privileges. One of their powers was to confiscate the land and to allot the same to other members if any peasant proprietor failed to pay the fixed revenue to the assembly. This is evident from the following example. The mahājanas of Hariharapur granted to a certain Rāmanna a stone Śāsana stating that "the land in our village which Hariyannya and others being unable to manage or to pay the original fixed rent and the extra-taxes, that land we, having received from Rāmanna eight gadyānas as kattuge-kānike Rāmanna will pay to the mahājanas for the land one gadyāna a year in the month of Pushya."184

The mahājanas could also make remission of taxes within their jurisdiction. For instance, the mahājanas of the agrahāra, Muguḷi remitted the income from the taxes on sales in the village.185 However, the mahājanas were required to make remission so as not to cause any loss to the royal exchequer.

In some agrahāras, king's officers in charge of royal dues were also posted. Thus, for instance, Kesirāja and Kālimayya were the two tax officers in the agrahāra of Emmele (modern Ambli in Bellary District) in A.D. 1106.187 Perhaps their jurisdiction confined to the taxes from people
other than the brahmana inhabitants. The agrahāras were completely free from bitti or forced labour as is evident from a number of inscriptions. 188

C. In the Towns

The tax administration in towns was slightly different from that of either the village or the agrahāra. Weekly fairs (santhē), commercial and industrial activities, guilds and town assemblies headed by pattanaswāmi were some of the features which distinguished towns from villages. Aihole, Lakshmīśvara, Amogere, Südi, Balligāmve, Śravaṇa-Belgola, Talakādu, Tēridāla, Mulagund, Malpe, Mangalore and Hampe, to mention only a few, were some of the highly flourishing towns of ancient and mediaeval Karnataka.

The administration of these towns in general was in the hands of an organisation of the merchants known as nakara or nagara headed by the Pattanaswāmi. The Lakṣmīśvara inscription of Yuvarāja Vikramaśāhya referred to earlier clearly reveals that nagara was one of the constituent elements of the town assembly. 189 The other two elements were the mahājanas and the 18 prakritis. It is these eighteen prakritis which in course of time developed into well organised professional guilds and played an important role in the town administration.
While the land-revenue formed the main royal income from the villages, tolls, market dues, house-tax and professional taxes (in addition to the land revenue) were important sources of state income from the towns. The management of these various taxes required an army of officers. Three categories of officers managing tax-administration of the towns may be noticed viz., (i) officers in charge of land revenue (ii) officers in charge of tolls and (iii) the town assembly and the guilds.

The land revenue of the towns was no less important than that of the villages. This was managed by a class of hereditary officials as revealed in the epigraphs from Südi.\(^{190}\) Mulagunda\(^{191}\) and Puligere.\(^{192}\) The powers and functions of these hereditary revenue officers of the town did not differ much from those of the village.

The *nakara* or the town assembly actually was the nucleus around which the whole administration of the town centred. It is significant to note that in A.D. 735 certain taxes at Aihole were exempted in the presence of the king, the *Mahājana* and the *nakara*.\(^{193}\) An inscription from Telasanga of A.D. 1147 gives a detailed account of the role of the *nakara* assembly in the management of the local tax
administration. The inscription records a gift of income from self imposed taxes on shops and sales in the town made by the Five Hundred Swāmis, the Mahājanas, the nakara of Telasanga and others for the maintenance of a feeding satra of the place. The record specifically states that the nakara were assigned with the duty of watching everyday the collection of taxes on sales and shops, recovering and arranging for the payment in full to the managers of the satra. Such instances of the nakara headed by Pattanaśwāmi playing a key role in the levy and collection of sales-tax, house-tax, toll duties can be multiplied to any extent.

In the tax administration of towns the role of the guilds was even more important than that of the town assemblies. No doubt as one of the constituents of the town assembly, the guilds' functions were remarkable. The guilds had to discharge a large number of duties independent of the town assemblies. Some of these had a direct bearing on the tax-administration of the towns.

In each town two types of guild organisations had developed viz., the merchant guilds and the craft guilds. The craft guilds in Karnataka were known as Śrēni, kottalī, hittu etc., and the merchant guilds as setti, settiguttas.
mummuridandas, bīras, bīravanigas, ubhayanāṇādēsi etc.

The Laksmēśvara inscription of Yuvarāja Vikramēditya referred to earlier prescribes the rate of taxes to be paid to the sēni i.e. śrēṇi (the guilds) in the months of Kārtika. It also mentions the specialized guilds of braziers (Kēchugāra sēni) and of oil-mongers (tellīga sēni) and the payments due to them. The Aiyyāvole Aṁūrvar Śvāmīgal, the most famous guild of ancient Karnataka influenced the tax administration by voluntary levies, and by representing to the king the grievances of the tax-payers. This is evident from the fact that the Chalukya King Tailapa II confirmed the toll contribution on betel-leaves formerly fixed by Kannaradeva of the Rāśtrakūṭa family at the request of aṁūrvar and the fifty mahājēnas. Similarly, the nakara and the mahājēnas of Nagavāvi in A.D. 1092 resolved to pay one sixteen-h of the proceeds from the sale of cloth (sāri) and areca-ruts for worship, offerings and periodical festivals of the god Lakṣhmeṣa of the place.

The foregoing instances establish beyond doubt that the guild organisation played an important role in the tax-administration of the towns. But one doubt persists; and that is whether voluntary levies, or self imposed taxes of the guild organization had the force of law. However, the
following considerations prove beyond doubt that the taxes imposed by the guilds had the force of law.

(a) The regulations of such guilds were recognised by the government as authoritative. It is also clear from the sanctity attached to the guilds in the code of Manu.\(^{200}\)

(b) The rulers by asking the people to pay taxes to the guilds as in case of Lakṣhmeśvara charter confirmed the authority of the latter to levy taxes.\(^{201}\)

(c) Commenting on the role of the guilds R.S. Sharma observes that "In consultation with the royal agents, the head of a guild could impose taxes on its members and undertake transactions on its behalf."\(^{202}\)

(d) The application of the terms like sunka, sunka-parihāra for the voluntary levies of the guilds cannot be explained satisfactorily unless they had the force of law.\(^{203}\)

(e) Unlike the contributions, the levies made by the guilds had all the features of taxes viz., (i) a certain rate (ii) regularity and (iii) permanent nature and (iv) universal applicability.

The foregoing analysis of the powers, functions and features of the craft and merchant guilds reveals that the
guilds were like the "states within the states" and as contemplated by Manu their voluntary levies had the force of law.

Tax-administration of the towns however, was not without central supervision. There were officers of the king posted in each town. The king's representatives in the towns were known by different designations like Rājapurusha, Rājadhyakshada Heggade and Adhikāri etc.

The Kings representatives not only supervised the general administration of the towns but also collected the royal share of income from the towns. The Rājapurushas of the Laksmēśvar inscription for instance, had not only been asked to protect royal gifts and proclamations, but also were authorised to collect taxes from the towns.
CHAPTER V

Notes and References

1. Artha, VIII 2.
3. Bharadwaja, an old Arthaśāstra teacher quoted by Kautilya (Artha, VIII, 1) puts the minister (amātya) in control of the State Finance.
4. Artha, I, 19; Manu, VIII, 419.
6. Āmukta, IV, 232.
7. D.N. Jha, Revenue systems, pp. 9 ff.
9. KI, I, p. 5.
10. Altekar, Rāṣṭrakūtasa, p. 175.
12. SII, IX (1), No. 169.
13. KI, XIV, p. 188.
14-a. SII, IX (1), 76.
15. *MHB*, I, Ch. 3.
18. *EI*, XVI, pp. 316-19, Mahalingam considers them to be the officers associated with small administrative units, *SIP*, p. 105.
35. In a chapter on Land Revenue *Kaditāmātya* as a minister in charge of land and revenue records has been discussed.
36. *SII*, XV, No. 22.
38. *MAR*, 1909, para 96.
   He further says that *athavana* was also known as *sīmā-mulam*. See also, Mahalingam, *SIP*, p. 181.
43. *SII*, IX, (i), No. 188. That these were commercial taxes will be established in chapter No. IV below.
44. *EC*, VII, Sk. No. 98.
45. *SII*, XX, No. 87.


59. *MAR*, 1908, para 42.


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<td>Ibid., V, Ak. 65, 71 and 88.</td>
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<td>Ibid., VII, Sk. No. 170.</td>
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<td>EC, V, B1, No. 59.</td>
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<td>71.</td>
<td>Ibid.</td>
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<td>73.</td>
<td>SII, IX, (i), No. 188.</td>
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<td>74.</td>
<td>Ibid., XX, No. 87.</td>
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<td>75.</td>
<td>EC, VII, Sk. 98.</td>
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<td>76.</td>
<td>SII, XX, No. 87.</td>
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<td>77.</td>
<td>Altekar, Rāṣṭrakūtas, p. 188.</td>
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<td>78.</td>
<td>Manu, VII, 118.</td>
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<td>79.</td>
<td>Artha, II, 1.</td>
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<td>80.</td>
<td>MAR, 1925, p. 32.</td>
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<td>81.</td>
<td>El, XX, pp. 67-70.</td>
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<td>82.</td>
<td>EC, V, Ak. 67.</td>
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<td>83.</td>
<td>Mahalingam, SIP, p. 136.</td>
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84. Altekar, Rāṣhtrakūṭas, p. 175.
86. EC, VIII, SP. No. 83.
87. Ibid., No. 425.
88. Ibid., IV, Ch. 97.
89. EII, XXIII, p. 34.
90. Ibid., XIII, p. 322.
91. Ibid., XVI, p. 71.
92. EC, VIII, SY, 170.
93. EII, XX, No. 118.
94. ARSIE, B.K.N. 34 of 1932-33.
95. EI, XV, p. 79.
96. Altekar, Rāṣhtrakūṭas, p. 175.
97. EI, VI, p. 29.
98. Mitāksara, quoted by Ghoshal, HRS, p. 65.
100. EC, VII, SK, 111, p. 82.
101. IA, XXX, pp. 107-08.
102. SII, IX (i), No. 233.
103 to 109. All these references are taken from an unpublished thesis, *Kadambas of Goa* submitted by R.N. Gurava to Karnataka University, Dharwar. These epigraphs have been brought to light for the first time by the learned Scholar.

110. *SII, XI, (1), No. 150.*


116. *MAR,* 1936, p. 73.


120. *EC,* III, Md. No. 1.

121. Ibid., VII, H1, No. 7.

122. Ibid., VIII, S1, 425.


124. *EC,* IV, Ch. 65; XI, Cd., No. 12.
125. MAE., 1933, pp. 117-20.
128. MAR, 1933, pp. 117-20.
129. SII, IX (i), No. 172.
130. EC., X, K, No. 27.
131. Ibid., X, Mr. 45.
132. Ibid., VII, Sk. 123.
133. Ibid., IX, Cp. 132.
134. KI, V, p. 67.
135. SII, XV, No. 32.
136. SA, XIX, p. 145.
137. EI, XIV, p. 188.
138. KI, V, pp. 11, 65, 75, 151.
139. Ibid., I, pp. 34-37.
140. Ibid., IV, pp. 20-21.
141. Ghoshal, HRS, p. 151.
142. Manu, VII, 118.
143. Sukra, IV, 2, VV. 251-52.
The hereditary nature of the office of senabhōvakā is evident from an inscription which states "We grant (senabhōvakā) to you ... to be enjoyed by you, your sons, grandsons and posterity in regular succession," EC, VII, Ci. 62 više, Dikshit, Local Self Government, p. 66.

Fleet considered the term kulakarnī to be of Prakrit origin (JBBRAS, XII, p. 377 n). Dikshit says that "from the meaning of the words kula and kuja it may be suggested that Kulakarnī or Kulakarnī was the accountant of a group of families (kuja) and of tax-payers (kula). The latter interpretation appears to be more plausible than the former."
156. EC, V, Ak, 17.
157. Ibid., Hn. 144.
158. Ibid., Ak, 172.
159. Ibid.
161. Ei, XIV, p. 188.
162. SII, VII, No. 552.
163. EC, V, Ak, No. 144.
165. KI, II, p. 91; /PP. 21-22.
166. KI, I, p. 71.
167. EC, V, B1, 59.
168. According to Sukra, (II, 703) of the duties of Senaböya was to deliver and receive goods only after entering acknowledgement thereof.
169. EC, V, B1, 59.
171. Ibid.
172. Ibid., p. 123.
173. SII., IX (i), 66.
174. Ibid., 89.
175. EC, XI, Dg. 39.
176. Ibid., V, Cn. 172.
177. Ibid., Hg. 84.
178. Ibid., VI, Kp. 35.
179. Ibid., XI, Dg. 39.
180. Ibid., V, Bl. 175.
181. Ibid., V, Cn. 172.
182. Ibid., V, Ak. 113.
183. SII, IX, (i), 76.
184. EC., V, Ak. 113.
185. Ibid., V., Hg. 130.
186. SII, IX, (i), 170.
187. Due to typing error this reference number is not to be found in the text.
188. EC., VII, SK. 45; SII., IX (i), 24.
189. EL, XIV, p. 190.
190. Ibid., XV, pp. 76-77.
191. SII, XI (i), 97.
192. ARSIE, B.K. No. 2 of 1935-36.


195. Ghatapanadi, S.G., "Guilds of Artisans in Mediaeval Karnataka", *JKU*, p. 206 (?)


197. **SII.**, IX (i), 76.


199. Due to typing error this reference number is not to be found in the text.


201. **EI.**, XIV, pp. 188-190.


203. The Katageri inscription of A.D. 1096 states that the glorious Five Hundred made over the imposts (Sunkamumam) that were payable to them. Also see **IA.**, VI, p. 138; **IA.**, XIV, pp. 16-ff.

204. **EI.**, XIV, p. 189.

205. **EC.**, V, Ak. 71.

206. **EC.**, V, B1, 53.