INTRODUCTION

The Vijayanagara period, in the history of India in general and in south India in particular, has a unique place. Due to the Muslim onslaught the Kakatiya kingdom in the Andhra country collapsed and chaotic conditions prevailed for some time. The shock suffered by the Andhras and the serious set back in social and religious life are very well described in the Vilasa grant of Pratihanayaka and the Kaluvachēru grant of Anitalli. With the help of the surviving Kakatiya generals the Nāyakas of Musūnuru could regain parts of the Andhra country from the Muslim conquerors. The Nāyakas of Musunūru and their successors the Reddis revived to a considerable extent the pristine glory of the Hinduism. A small kingdom was established in Karnataka with capital at Vijayanagara which quickly grew into a formidable empire, covering the entire south India. This is called by the Historians as the Vijayanagara empire after its capital. Its main task was to revive the glory of Hinduism and it was successful in its goal. Some of kings of this dynasty described themselves as Vēda-mārga-pratishṭhāpanāchārīya. The nearly 400 years history of this empire is of great interest in many respects. Stalwarts like Krishnaswamy Iyangar, N. Venkataramanayya, M. Somasekarsarma,
K.A. Nilakanta Sastri, T.V. Mahalingam discussed in their works, political, social, economic and administrative history of this period. Among the recent authors who dealt with the history of that period K. Satyanarayana, Burton Stein, N. Karashima, Y. Subbarayalu and P. Shanmugam deserve mention. The studies of the second set of scholars, except Satyanarayana, concentrated more on the Tamil country. Very few of the tax terms occurring in the inscriptions of the Vijayanagara period are explained in a very general way by Kunduri Eswaradutt in his Inscriptional Glossary of A.P. and D.C. Sircar in his Epigraphical Glossary. Similarly C.P. Brown in his Dictionary-Telugu-English explained the meaning of very few revenue terms. In spite of the excellent work of N. Venkataramanayya the available data offer much scope for the study of taxation during the Vijayanagara period, which is of absorbing interest. However, it has to be noted that those who study the cultural and economic history of the Andhra country are confronted with the problem of the less informative nature of the relevant inscriptions. In this regard the Tamil inscriptions have such a mine of information that they could attract, the scholars like Karashima and a host of others. However, a proper approach to the data pertaining to the Andhra country, as noted above, offers much scope for the study of taxation. Keeping this and the fact that, subsequent to N. Venkataramanayya,
not much has been done in this direction, the present study has been taken up. The present thesis is chiefly based on inscriptions.

The primary source material for the present study is inscriptions numbering about five hundred which have so far been published in various Journals and epigraphical series like Epigraphia Indica, Epigraphia Andhrica, Bhārati [Telugu], South Indian Inscriptions volumes IV, V, VI, IX Pt. II and XVI, Inscriptions of Andhra Pradesh - Cuddapah District Vols. II & III, A Collection of the Inscriptions of Copper Plates and Stones in the Nellore District Vols. I-III, eds. A. Butterworth and V. Venugopal Chetty.


The scope of the present thesis is limited to the study of the tax terms found in the published inscriptions of the
Vijayanagara dynasty. Here it may be noted that N. Venkataramanayya made a near-exhaustive study of the accounts of the foreign travellers, Mackenzee Manuscripts and the Āmuktamālāyada and the Rāyavachakam and Aṭṭhavāyatantaram, in his work mentioned above. Subsequent to the publication of the Third Dynasty by N. Venkataramanayya many inscriptions of the Vijayanagara dynasty were published and as result more data became available for the study of the taxation system. That is why only the published inscriptions of the Vijayanagara dynasty are taken up for the present study.

Karashima and his team applied statistical method to study the revenue terms in the Vijayanagara inscriptions in his works cited above. This methodology was possible to him because of the rich data that was available in the Tamil inscriptions. But the same methodology could not be applied in the present thesis because of the paucity of material. Such a method of statistical application to the megre data available in the inscriptions of Andhra country may lead us nowhere. That is why a different methodology was adopted for the present thesis. The tax terms found in inscriptions have been classified into various groups and their probable meanings were discussed. Those who enjoyed power to levy or abolish or gift taxes were also classified into different categories. An account of the beneficiaries of the abolition
or gift or exemption of this taxes is also given. As a background the Nāyaṅkaras in relation to taxation has been examined.

The thesis is divided into Four Chapters. The First Chapter is in the nature of Introduction and it deals with the importance of the present study, work so far done, organisation of the thesis and brief political history of the Vijayanagara rulers, with particular reference to taxation, to serve as background for the present study.

The Second Chapter deals with the Administrative Divisions in the Āndhra country during the Vijayanagara period. The Vijayanagara empire was broadly divided into Rājyas. They were the Rājyas of Konḍavīdu, Udayagiri, Kandanaṇoḷu, Pendugoṇḍa, Gutti, Śrīsailam, Niḍugallu, Rāyadurgam and Chandragiri. Of these, the Penugoṇḍa and Udayagiri Rājyas were major ones, as far as the Āndhra country is concerned. Parts of present Tamilnadu were included in Chandragiri Rājya.

It is well known that the Vijayanagara kings greatly favoured the Nāyaṅkara system. Different Rājyas were divided into Sīmas and the Sīmas were further divided into minor divisions like Valitamu and Venthya. Chāvadi, which occurs as an equivalent to Rājya in the inscriptions of Tamilnadu, figures as a minor division in Āndhra. Similarly Nādu which
occurs very often in the inscriptions of Tamilnadu and which is considered to be a revenue unit as far as the Tamil country is concerned, rarely occurs in the context of Andhra during the Vijayanagara period. Śīma occurring in the inscriptions of Āndhra country is more or less equivalent to the nadu of the Tamil inscriptions. In the present chapter an account of the above mentioned Rājyas of the Āndhra country is given, particularly in relation to the taxation. Different Śimas, which constituted each of the Rājyas, are listed. Each of the Śimas are discussed again with reference to the Nāyaṅkaraś and the taxes levied, gifted or abolished by the nāyaṅkara-holders. The present study shows that there is much interesting information about the taxation system in the Udayagiri, Koṇḍavīdu, Penugonda and Kandanavōlu Rājyas. The results of this study are presented in the conclusion to this chapter. It is interesting to note that many times there is no uniformity in the taxation even within the same Rājya. This may be because of the freedom enjoyed by the nāyaṅkara holders in the matter of taxation.

The Third Chapter, which is the core of the thesis, deals with the revenue system. The main burden of this chapter is the discussion of various tax terms and classifying them into different categories. As background to this a chronological account of the tax terms found in the inscriptions of the Vijayanagara period is given. A chrono-
logical list of tax terms is also appended. Next, the individuals like king, officials, Nāyaṅkara holders, chiefs, etc., and institutions like merchant guilds who had power to levy, gift or abolish the taxes, received attention. It is of interest to note that we find the Nāyaṅkara holders in greater number who levied, gifted or abolished taxes. It is well known that the nāyaṅkara holders received Nāyaṅkara from the king with the stipulation that they should render military service and also pay regular tribute to the imperial power. Because of this the nāyaṅkara holders enjoyed freedom in the matter of taxation.

A chronological list of the Nāyaṅkara holders in relation to taxation is also appended.

The next section deals with the probable meaning of tax terms which are arranged in alphabetical order. The same section also deals with the classification of taxes, namely, taxes on villages [eg., śrōtriya, vīsabaḍi-pannu, kānika, kappālu, vetti-vēmi], taxes on lands [eg., kaṭṭu, kaṭṭiga, daśavandam, nīrāraṁbha, kāḍāraṁbha], taxes in relation to trade and commerce [eg., magama, pēṇṭa-sunka aṅgaḍi-siddhāyamu], taxes on professions [eg., maggari, gānugari], taxes for maintaining certain offices like Durga Daṇḍanāyaka [eg., Durga-daṇḍyani-vartana, kāvali, talārikam], taxes on communities [eg., mālavāriki-chellē-pannu, vīramushti-
pannu], taxes on miscellaneous taxes [eg., peṇḍli-suṅkam, illari, pullari].

The Fourth Chapter is the Summary of the Conclusions of the present study. A Glossary of tax terms with their probable meaning is appended to the thesis. A map of the Vijayanagara empire covering the Āndhra country and select Bibliography are also appended to the thesis.

Outline of the political history of the Vijayanagara empire.

In 1323 A.D., the Kākatiya kingdom collapsed due to the Muslim onslaught. Gradually the entire Āndhra country went into the hands of the victorious Muslim. Finally almost the entire part of the country to the south of the Vindhyas came under the rule of Mohammad-bin Tughluq. As noted above chaotic conditions prevailed through out this country. In Āndhra several temples were pulled down and agraḥāras were confiscated. Due to this unexpected blow the Hindus suffered a rude shock. With the sole aim of restoring normalcy and reviving the pristine glory of Hindu culture the surviving Kākatiya generals like Bendapudi Anna-mantri, Kolani Rudradeva and Recherla Sinğamanāyaka chose Musunuri Prolayanayaka as their leader and fought the Muslim army successfully. As a result parts of the Āndhra country became free [1325 A.D.]. Similarly the Rēḍgis of Koṇḍavīḍu
conquered major part of the Ñdhra country and relentlessly strived hard to revive the Hindu culture. They re-granted a number of the confiscated agrahāras and renovated temples which fell victim to the vengeance of the Muslim army. In addition to this they also granted new agrahāras and built new temples.

In 1335 A.D., Harihara I built a new city on the banks of the Tungabhadra, called it Vijayanagara and started ruling the kingdom covering the region around the new city. Very soon he started expanding his kingdom. By 1343 A.D., the Andhra country covering modern Rayalaseema and upto Nellore of the Coastal Andhra came under the rule of Harihara I. The Udayagiri Rājya was in the beginning ruled by Kampanna-odeya, the brother of Harihara I as his representative. By 1346 A.D., the Vijayanagara kingdom expanded upto the eastern and western seas and covered Bādāmi in the north and Dvārasamudram in south. That the Vijayanagara kingdom was established, like the kingdoms of the Musunūri Chiefs and the Reddis, with the chief aim of checking the Muslim invasions and reviving the ancient Hindu culture is evident from their inscriptions. Gradually the Reddi kingdom fell and the entire Ñdhra country, except Telangana region became a part of the now mighty Vijayanagara empire.
Bukka I succeeded his brother to the Vijayanagara throne. During the period of Bukka I the Vijayanagara empire was further expanded upto Rāmeśvaram in Tamilnadu. The unending wars between the Bahmanis and the Vijayanagara started in the period of Bukka. Ananatarayalu was the Prime Minister of Bukka I. It is in his name that a great tank was excavated at Pōrumāilla in Cuddapah district as a result of which large extents of land must have been brought under cultivation. Anantarayulu had the formidable fort at Penugonḍa in Anantapur district built. This Penugonḍa became the headquarters of the Rājya of that name which played an important role during the Vijayanagara period. Bukka divided his empire into the Rājyas of Udayagiri, PenugonḍaMuluvāyi, Tulu etc. He died in 1377 A.D.

Bukka II was succeeded by his son Harihara II. Harihara enjoyed the titles Mahārājādhirāja and Rājaparamēśvara befitting his imperial status. He appointed either his sons or his loyal generals as the rulers of the different Rājyas of his empire. Thus his son Dēvaraya I was governing the Udayagiri Rājya during the reign of his father. The wars between the Bahmanis and the Vijayanagaras continued during this period.

After the death of Harihara II in 1404 A.D., one of his sons Bukka II came to the throne. But within two years he was defeated by his brother Dēvaraya I.
Dēvarāya I ascended the Vijayanagara throne in 1406 A.D., and continued to rule till 1422 A.D. His reign period was marked by many wars.

Dēvarāya I was succeeded by his son Prauṃhadēvarāya or Dēvarāya II who ruled the empire till 1446 A.D. Of the kings of the Sangama branch of the Vijayanagara dynasty he was the greatest. During his reign the Persian ambassador Abdur Razzak visited the Vijayanagara empire and described its grandeur and glory. During his period the Vijayanagara empire extended upto Koṇḍavīdu in Andhra. Like Penugonda, Koṇḍavīdu also was a very strong fort. The Vijayangagara empire had grown further in strength under the rule of Dēvarāya. Dēvarāya II fought with the Bahmanis and the Gajapatis of Orissa.

After the death of Dēvarāya II Mallikārjuna and Virūpāksha ruled the Vijayanagara empire successively. Virūpāksha was given to vices and consequently the Vijayanagara empire suffered severely. The external invasions seriously affected the empire as it lost same parts. During the reign of Virūpāksha, Sāluva Narasimha was ruling the Chandragiri Rājya as his subordinate. He was a strong chief and loyal to the ideology of the traditional Vijayanagara empire. To protect the Vijayanagara empire from the external invasions and internal dissatisfaction over
Virūpāksha's in efficient rule he usurped the Vijayanagara throne. This marks the end of the Sangama dynasty.

Sāluva Narasimha ruled the Vijayanagara empire from 1486 A.D. to 1491 A.D. Narasimha had to fight the Gajapatis of Orissa and the Bahmanis and also some of the subordinate chiefs who challenged his authority. Many of the subordinate chiefs who exploited the weakness of the last two Sangama rulers and were ruling their respective regions almost independently were not ready to accept Narasimha as the emperor.

Thus Sāluva Narasimha had to face both the internal rebels and external powerful invaders like Gajapatis and Bahmanis. In spite of his best efforts he could not regain the Rājyas Udayagiri, Konḍavīḍu and Raichūr which were strategically important. Narasimha undoubtedly was the person who saved the Vijayanagara empire from a total decay. He was responsible for building up great army which was ready to fight the enemies. He usurped the throne only to save it from a total collapse and not with any ulterior motives.

At the time of the death of Narasimha his sons were too young to bare the responsibility of ruling an empire. So he appointed his chief of army Tuḷuva Narasānāyaka as regent.
Tuḻuva Narasānāyaka was very powerful and ruled the Vijayanagara empire from 1490 A.D. to 1506 A.D., on behalf of Immaḍī Narasimha, son of Sāluva Narasimha. But actually Narasānāyaka himself was the de facto ruler. He conquered the entire south and defeated the powerful Nāyakas of Ummattūr. Narasānāyaka also defeated the Gajapatis and the Bahmanis. He died in 1503 A.D. Narasānāyaka's son Vīra Narasimha had Immaḍī Narasimha killed and ascended the Vijayanagara throne. This marks the end of the Sāluva dynasty and the beginning of the rule of the Tuḻuva dynasty.

Tuḻuva Vīranarasimha ruled the empire from 1506 A.D. to 1509 A.D. His three years of rule witnessed the internal rebellions and external invasions. He had to spend much of his time in suppressing the internal disturbances and checking the external threats of wars.

Vīranarasimha was succeeded by his son Kṛishṇadēvarāya. Kṛishṇadēvarāya was the greatest monarchs of the Vijayanagara empire. During his period the empire reached its Zenith in all respects. The formidable enemies like Gajapatis and Bahmanis tasted defeat in his hands. Being a great warrior by himself Kṛishṇadēvarāya marched upto Cuttack and set up the pillar of victory at Potnūru near Simhāchalam. Thus the lost Rāyas of Koṇḍavīḍu and Udayagiri again became the parts of the Vijayanagara empire. Similarly
Krishṇadēvarāya not only wrested the fort of the Rāyachūr but also conquered the forts of Vijāpura and Kaluburige, modern Bijapur and Gulabarga respectively in Karnataka.

Krishṇadēvarāya was an ardent follower of Vaishṇavism. However, like many other Indian kings he pursued the policy of religious tolerance. He visited a number of temples, both Vaishnavite and Saivite, like those at Tirupati, Śrīkāḷahasti, Ahōbalam, Śrīśailam, Simhāchalam, Śrīmushṇam and Kāṇchī and made very liberal gifts for conducting various services in these temples. He was also a pattern of letters and he himself authored the Telugu classic Amuktaṃālīyada. In his court there were poets of great eminence in different languages like Telugu, Sanskrit, Kannada and Tamil.

Krishṇadēvarāya in his closing years coronated his very young son Tirumaladēvarāya and started ruling the empire in his name. But unfortunately the young Tirumaladēvarāya died and the aggrieved father suspected that his trusted Prime Minister Timmarasu murdered him. Any way the last years of Krishṇadēvarāya were miserable and he was left with no peace of mind. He appointed his half-brother Achyuta to the throne and died in 1529 A.D.

Krishṇadēvarāya's arrangement for succession to the throne was not to the liking of his son-in-law Aļiya-
Rāmarāya. The Achyutaraya had to make peace with Alīya-Rāmarāya. However, the situation was very difficult to Achyuta. As he was busy in military campaigns Alīya Rāmarāya supported the causes of Sadāsīva, the brother's son of Achyuta, for the Vijayanagara throne. When Achyuta returned to Vijayanagara he had him imprisoned. Finally, Achyuta and Rāmarāya came to terms and Rāmarāya was ruling his region independently and Achyuta was the monarch of the remaining part of the empire, Achyuta died in 1542 A.D. Evidently the entire reign period of Achyuta was a period of internal disturbances, external invasions and political manoeuvres. The death of Achyuta led to much disturbance in the empire. The threat of the Bahmanis became serious. To set right the things to also to realise his life ambition, Alīya Rāmarāya had Sadāsīva coronated to the throne of the Vijayanagara empire. Sadāsīva ruled from 1543 A.D. to 1576 A.D. But he was a very weak ruler and for all the practical purposes Alīya Rāmarāya was the emperor. Rāmarāya carried out number of military campaigns. He first tried to divide the Bahmani rulers and play each against the other. Though initially Rāmarāya was successful in his efforts, finally the Bahmanis united and killed Rāmarāya in the fateful battle of Rakshasa Tangadi. That was the end of the one of the greatest empires of India in general and of South India in particular.
Aliya Rāmarāya's brother Tirumaladēvarāya ascended the throne in 1571 A.D. and Penugonda was his capital. This marks the beginning of the rule of the Āravīdu family, the last of the Vijayanagara dynasty. Śrīranga I, Venkata II, Śrīranga II and Venkata III and Śrīranga III ruled the truncated Vijayanagara kingdom successively and finally the Vijayanagara rule totally collapsed.