The Vijayanagara empire was basically divided into Rājyas. The Andhra country under the Vijayanagara was divided into the following Rājyas. Kōṇḍavīḍu, Udayagiri, Kandanaṅgulū, Śrīkālam, Penugongā, Guttī, Rāyadurga, Niṇḍugallu and Chandragiri. The Chandragiri-rājya consisted of parts of the contiguous present day Tamilnadu. Here it must be noted that, though not often, Rājya was some times loosely used to denote even a smaller region like sīma or nādu. Each Rājya was again divided into small divisions like sīmas. These sīmas were divided into nāyaṅkaras and were given to individuals, sometimes to those who were occupying high offices an entire sīma was given as nāyaṅkara. Some of the nāyaṅkara holders referred to themselves as mahāmaṇḍalēśvaras and māhānāyaṅkāchāryas. The nāyaṅkaras were granted with the stipulation that the nāyaṅkara holders should render military service and also pay a fixed tribute to the imperial government as per the conditions laid down. Here it may be noted that there are many instances when the king changed the nāyaṅkara holders. The nāyaṅkaras were never of uniform size. The nāyaṅkara holders enjoyed freedom in levying, remiting, gifting and abolishing taxes in their own nāyaṅkaras. In the following lines an account of each of the Rājyas in the Andhra country and the nāyaṅkaras wherever
references to taxes are available is given. In this connection it may be noted that the boundaries of the Rājyas changed at times to suit to the administrative needs and thus sometimes even the sīmas of a neighbouring rājya became part of the other rājya.

1. KONDAVIDU RĀJYA

Konḍavidu Rājya corresponded to the present Guntur district and parts of Prakasam district. This Rājya consisted of the following sīmas.

1. Konḍavidu-sīma : Region around modern Konḍavidu, Guntur district.

2. Ammanabroli-sīma : Region around modern Ammanabrolu, Guntur district.


4. Vinukonda-sima : Region around modern Vinukonḍa, Guntur district.

5. Addanki-sīma : Region around modern Addanki, Prakasam district.


8. Taṅgēḍa-sīma: Around modern Taṅgēḍa in Guntur district.


An inscription from Taṅgēḍa [Guntur Dt.] belonging to the reign of Sadāśiva and dated 1545 A.D., records that Mahāmandalēśvara Nandyala Ohbaladēva-mahārāja, who received Taṅgēḍa-sīma as nāyaṅkara from the king, exempted the lands of temples and brāhmaṇas in his nāyaṅkara from the tax puṭṭi-tūmulu. Puṭṭi-tūmulu was a tax paid in the form of paddy at the rate of one tūmu per one puṭṭi of the agricultural produce.

Another inscription from the same place, belonging to the same king and dated 1548 A.D., records that Mahāmandalēśvara Dēvachōḍa-mahārāja, who received the same Taṅgēḍa-sīma as nayankara from Sadāśiva gifted the village Kāchavaram situated in that sima to the god Lakshmīnarasiṇa along with the taxes kāḍārambha, nīrārambha, nānādhānyālalu, koluchu, virālālalu and sunka.

A third inscription from the same place, belonging to the same king and dated 1551 A.D., records the exemption of
the taxes such as jāti-pannu, asivechcham, āta-pannu and sunkyālitam, which were to be paid in cash, levied on the barbers of the Vijayanagara empire. The inscription states that Dalavayi Veṅgalanāyaka, on the order of Mahāmaṇḍalēśvara Ramaraju-Ramayadēva mahāraju, Tirumalayadēva mahāraju, exempted these taxes.

An inscription from Nekarikallu [Guntur Dt.] belonging to reign of Sadāsiva and dated 1554 A.D., records that Mahāmaṇḍalēśvara Jillela Veṅgalayadēva-maharaja, who received Bellaṁkoṇḍa-sīma as nāyaṅkara from Mahāmaṇḍalēśvara Ramaraju Yeratirumalayadēva-maharaja gifted the taxes srōtriyan, sunkam, talārikam, andisāntalu and chillaralu levied on the village Narasīṁhapuram and also one puṭṭi of land to the god Lakṣminarasaṃīha of Nagarikallu [same as Nekarikallu] on the occasion of Rathasaptami. The inscription further specifies that both the village and land mentioned above were also gifted to the same god.

A damaged inscription from Ellamanda [Guntur Dt.] seems to record the fixation of Pēṇṭa-suṅkamu paid by the agriculturalists, kōmatis, shepherds and weavers of the village Ellamanda included in Koṇḍaviṭi-sīma by Siddhiraju Timmarajayya on behalf of Mahāmaṇḍalēśvara Yera-Tirumalarajayya. This inscription belongs to the reign of Sadāsiva and is dated 1555 A.D.
From the above account we understand that the taxes putṭi-tūmulu, kādārambha, nirārambha, nanaḍhanyalu, koluchu, viralalu, suṅka, jāti-pannu, asivechcham, āṭa-pannu, sunkyalitam, śrōtriya, talārikam, andisasantu and chillaralu were among those which were gifted or exempted by the nāyaṅkara holders of the Kōṇḍaviti Rājya. Needless to say, unless exempted these taxes were to be paid to the respective nāyaṅkara holders. It is interesting to note that the Pṛṇa-suṅkam was to be paid by the agriculturalist, merchant community, shepherds and weavers also. Obviously they were to pay this tax when they take their products to the market [penta] for selling.

2. UDAYAGIRI-RĀJYA

The Udayagiri-Rājya corresponded to parts of Cuddapah district and Nellore district of the present day. During the Vijayanagara rule this Rājya comprised the following Sīmas:-


2. Gaṇḍikōṭa : Region around modern Gaṇḍikōṭa, Cuddapah district.

3. Siddhavaṭam : Region around modern Siddhavaṭam, Cuddapah district.
4. Rēnādu : Region consisting of parts of Nellore and Cuddapah districts.

5. Chāgalamarri : Region around modern Chāgalamarri, Cuddapah district.

6. Avuku : Modern Avuku in Kurnool Dt.

7. Nellūru : Region around modern Nellore, Nellore district.

8. Podili : Region around modern Podili in Nellore district.

9. Ammanabrōlu : Region around modern Ammanabrōlu, Guntur district.

10. Mulki : Parts of Cuddapah and Nellore districts.

11. Pōlūru : Region around modern Pōlūru, Nellore district.

12. Udayagiri-mārjavāḍa : Region around modern Udayagiri, Nellore district.

13. Chennūru-poṭladurti : Region around Chennūru and Poṭladurti, Cuddapah district.

14. Pulivendala : Region around modern Pulivendala, Cuddapah district.
<table>
<thead>
<tr>
<th>No.</th>
<th>Place Name</th>
<th>Region Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>15.</td>
<td>Dandluru</td>
<td>Region around modern Danquluru, Cuddapah district.</td>
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<tr>
<td>16.</td>
<td>Sakali-sima</td>
<td>To be located in Cuddapah Dt.</td>
</tr>
<tr>
<td>17.</td>
<td>Pedakallu-sima</td>
<td>Region around modern Pedakallu, Kurnool district.</td>
</tr>
<tr>
<td>18.</td>
<td>Kalachjapeta</td>
<td>Region around modern Pagadapalli in Badvel taluk.</td>
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<td>19.</td>
<td>Chirabadi</td>
<td>To be located in modern Jammala madugu taluk, Cuddapah Dt.</td>
</tr>
<tr>
<td>20.</td>
<td>Nitturu</td>
<td>Region around modern Nitturu in Cuddapah district.</td>
</tr>
<tr>
<td>21.</td>
<td>Tallaprodutruru</td>
<td>Region around modern Tallaprodutruru in Cuddapah district.</td>
</tr>
<tr>
<td>22.</td>
<td>Kanigiri-palacherla</td>
<td>Region around modern Kanigiri in Nellore district.</td>
</tr>
<tr>
<td>23.</td>
<td>Ramadurgam</td>
<td>Around the region of Rayachoti in Cuddapah district.</td>
</tr>
<tr>
<td>24.</td>
<td>Prabhakara-patnam</td>
<td>Region around modern Prabhakara patnam, Nellore district.</td>
</tr>
<tr>
<td>25.</td>
<td>Pottapi-nadu</td>
<td>Region around modern Pottapi, Cuddapah district.</td>
</tr>
</tbody>
</table>

27. Kaluri-sima : Region around modern Kaluru in Cuddapah district.


30. Sirivella-sima : Region around modern Sirivell in Cuddapah district.


The territorial division of Mārjavādi, which corresponded to the present day Rayachoti taluk of Cuddapah district, was divided into two sub-divisions, viz., Udayagiri-mārjavādi and Penugonḍa-Mārjavādi.

As noted earlier the above sīmas were divided into nāyaṅkaras and the nāyaṅkara holders were at liberty to levy gift and abolished the taxes in their respective nāyaṅkaras. An account of the nāyaṅkaras in relation to the data pertaining to taxation is given below.
An inscription from Penujimarri [Cuddapah Dt.] dated 1413 A.D records the arrangements made for maintaining the bund of a tank by some individuals to whom certain privileges were granted by Abrasintala Malanayaka who held Penujimarri situated in Mulki-nādu as nāyaṅkara. The inscription is described as daśavandamu-śāsana-patramu.

One of the inscriptions of Dēvarāya II [date lost] from Guṇḍāluṇu [Cuddapah Dt.] refers to Mahāmandalēsvara Antyambaraṅga Sammeṣṭa Rāyadeva-mahārāju as ruling over Guṇḍāluṇu in Pottapi-nadu. His pradhāni gifted some wet land along with Gutta, Koluchu, Siddhāyam, Kaṭṭiga, talarikam, magama, ampaṇam and grāma-vrayam for celebrating Tirunāḷḷu-mahōtsavālu of the god Lakṣhmīnārāyaṇa-perumāḷḷu of that place. The same inscription also records the gift of nuvulla-gānugu-śūṅkham [tax on ginjili-oil-press] for burning a lamp in the presence of the same god.

An inscription of Immaḍi Narasimha, dated 1493 A.D., and coming from Muttukūru [Cuddapah Dt.] records a gift of income derived from the taxes sthala-sunkam, penḍli-sunkam, baṇḍī [cart] gurram [horse] toṭtu [slave] and koluchu [paddy] and other specified taxes to god Chennakaśāva in Muttukūru situated to the south-east of Bhairava-kshētra on the hill Mōhanāchala in Mukti-nādu, by Sunkkayya, brother-in-law of Bokkasam Timmānāyaka, on the occasion of the lunar
eclipse. Bokkasam Timmanayaka is said to have obtained Mukti-nāḍu as nāyaṅkara from Narasanayaka. Mukti-nāḍu is same as Muliki-nāḍu.

Another inscription of the same king [1501 A.D] from Nandalūru [Cuddapah Dt.] records the gift of the village Akimppōḍu, in his nāyaṅkara tract Pottapi-nāḍu by Parvata-nāyaningāru, son of Sarnapanāyini Dēvi-nāyudu of Vālapandili-gōtra to god Chokkanāthadeva of Nelandalūru [same as Nandalūru], for the merit of Narasānāyaka. Devi-nāyudu who bears the title Tondamanḍalasthāpanachārya is stated to be ruling over Sirivola, Siddhavaṭam, Sakali and Pottapi-nāḍu with Ghandikota as his capital while his son, the donor, was administering Sakali-Pottapi-nāḍu with Siddhavaṭam as his capital. The village is stated to have been gifted along with all the taxes to be paid in cash and grains [sakala-suvarnadaya and sakala-dhanyadayaa]. From this inscription it appears that during this period Ghandikota and Siddhavaṭam were the administrative headquarters for the Sīmas noted above.

The Udayagiri-rājya became one of the important Rājyas during the rule of the Tuluva emperors. The important inscription of Krishṇadēvarāya [1510 A.D], which records the abolition of pendli-suṅkam in various Rājyas, comes from Ramesvaram. On the basis of the findspot of the
inscription it may be presumed that Ramesvaram region in Cuddapah district formed part of Udayagiri-rājya.

One of the inscriptions of Kṛishṇadēvarāya from Nemallādinna [Cuddapah Dt.] and dated 1517 A.D., records the gift of the income derived from sthala-sunkam for conducting the Dasami festival to a god [name not mentioned] by the mahājanas and certain Pōlēpalli Krishnāya, son of Tipparāju of Namillidimna [same as Nemalladinna] in Poluri-sima, the nāyaṅkara of Bukkaraju Timmaraju for whose merit the grant was made. The grant was a renewal of a previous one made by a Rāmaraya.11

Another inscription of the same emperor from Dommarinandyāla [Cuddapah district] dated 1521 A.D records the gift of sthala-sunkam of Nandēla [same as Dommarinandyāla] in Rēnāḍu situated in Gandikota-sima to the god Chennakēśvara by Katti Erramanāyudu who received the above sima as nāyaṅkara from the king.12

The Katteraganḍla [Cuddapah district] inscription of Kṛishṇadēvarāya himself and dated 1525 A.D., records that Avasaram Demarasayya, who was ruling Katteraganḍla, gifted the taxes nalleddu, grāma-kaṭnam, sāhajam-pannu, gānuga-sthāvaralu, magga-sthāvaralu [or cakra-sthāvaralu] sales and purchase tax on the merchandise brought by outside merchants, achchu and virālālu to the god Chennakesvara.13
During the reign of Achyuta, in 1530 A.D., Rāyasam Ayyaparasu, who was holding Gandikota-durga as nāyaṅkara, gifted 235 varāhas being paid every year towards durgadhanāyani-vartana by the villages belonging to Bhairawavēsvara of Mōpūru [modern Mōpūru, Cuddapah Dt.] for celebrating Rathōtsva of that god.

An inscription of the same king, dated 1533 A.D., and from Santakōvuru [Cuddapah district] records that Mahānāyaṅka-chārya Rāma-nāyaka, who was enjoying Kōvuru [same as Santa-kōvūru] in Chennūru-Potladurti-simā as Amara, gifted the tax Pēṇta-sunkam [market tax] to the gods Chennakesvara and Hanumanta.

Another inscription from Rāyachōṭi [Cuddapah district] and belonging to the reign of Achyuta [dated 1534 A.D] records that Mahānāyaṅkāchārya Kumāra Veṅkaṭādrināyaka, who probably held the Maṇḍeyam region as nāyaṅkara abolished the tax kāvali paid by the villages belonging to Vīrēśvara of Rāchavīdu [same as Rāyachōṭi] for celebrating various services of that god.

One of the inscription of Sadasiva from Bollavaram [Cuddapah Dt.] dated 1542 A.D., records the gift of the tax peṇta-suṅkam collected in the village Bollavaram in Guddaluri-simā, by Papa Timmayyadēva- mahārāju, who held that simā as nāyaṅkara, to the god Gopikanatha-perumaḷḷu.
During the reign of the same Vijayanagara emperor in 1545 A.D., Mahāmandalēśvara Nandyala Timmayadēva-mahārāju abolished the taxes dūrga-vartana, dhaṇāyani-vartana, bēḍige, kānika, kaṭṭālu and also other taxes that were being paid earlier by the temple villages and agrahāras situated in Gandikota-Sakali-sima, which he received from Sadāsiva as nāyānkara. He further abolished all the above mentioned taxes collected in the villages belonging to the temple of Bhairavēśvara of Mopuru also.

An inscription of the reign of Sadāsiva [1546 A.D] from Kalamalā [Cuddapah Dt.] records that Mahāmandalēśvara Tirumalayadēva-maharaju, who was administering Pulivendala-sima exempted the barbers of the village Kalumalā [same as Kalamalā] situated in that sīma from the payment of the taxes siddhāyam, kanike and asuvrayam.

In 1546 A.D., Nandyala Timmarājayavaru, mentioned above, exempted the barbers of the amara-grāmas, umbalika-grāmas, baṇḍaravāda-grāmas, agrahāras and temple villages belonging to Gandikota-sima, which was being administered by him, from the taxes such as dhaṇāya-kāvali, kanika and dommari-panno by the order of AliyaRāmaraṇa.

Similarly in 1547 A.D., Jillella Rangapatidēva-mahārāju, on the orders of AliyaRāmarāya, exempted the barbers of Podili-sima, which was his nāyānkara, from the
payment of the taxes such as pannu-parayalu and veṭṭi-vēmulu.

Mahāmaṇḍalēśvara Nandyala Timmarāju, referred to above and who was administering Gaṇḍikōṭa-sīma, assigned the taxes ubhayamārga-sunkam collected in Niṭṭuru and grāma-kaṭṭam, magga-sthavaraḷu and sales tax on millet, paddy, cotton, cleaned cotton, livestock, horses, cart and slaves collected in two other villages, namely Lōmaḍa and Niḍivelagala to one Achyutarāya-bhūshaṇa. Nitturu and two other villages noted above were in Gaṇḍikota-sīma.

An inscription from Meḍidinna [Cuddapah district] belonging to the reign of Sadāsiva and dated 1554 A.D., records that the Vipravinōdis gifted their vartana [income derived from the contributions made by the villagers to Vipravinōdis] for celebrating the daśami-mahotsva of the gods Chennakēśvara and Hanumanta in the agrahāra Meḍidinna, also known as Kṛishṇarāyaḥsamudram situated in Gaṇḍikota-sīma which is included in Udayagiri-rajya.

One of the inscriptions of Sadāsiva [1558 A.D] from Nemalladinne [Cuddapah district] records the remission of barber tax, kānike, kaṭṭam, veṭṭi-vēmulu, dommari-pannu and siddhāyam-pannu as sarvamāṇya to the barbers of Namalidinna [same as Nemalladinna] in Auku-sīma by Mahāmaṇḍalēśvara Rāmarāja Tirumalarajayyadēva mahārāja in accordance with the
grant of the same exemptions granted to the barber Kondoju, in Vijayanagara by the king Sadasivadēva-māharāya in the entire kingdom

From the above account we understand that the following taxes were in vogue in Udayagiri-Rājya, dasavandam, gutta, koluchu, siddhāyam, kaṭṭiga, talārikam, magama, ampanam, grāma-vrayam, nuvula-gānuga-sunkam, sthala-sunkam, penḍli-sunkam, tax on cart, horse and slave. However, it may be noted that penḍli-sunkam was common throughout the Vijayanagara empire.

3. KANDANAVOŁU-RĀJYA

Kandanavōlu Rājya, which corresponds to the present Kurnool district and neighbouring eastern parts of Prakasam district, came into existence during the period of Krishnaḍēvaraya. It consisted of the following sīmas:

1. Pānem-sima : Region around modern pānem, Kurnool district.

2. Kochcherlakōta-sīma : Region around modern Kochcherla kōta, Nellore district.

3. Toṇḍamāregulīa-sīma : Region around modern Toṇḍamāre gullīa, Kurnool district.

5. Kandanavolu-ṣima : Region around modern Kurnool, Kurnool district.

6. Pedakallu-ṣima : Region around modern Peḍakallu, Kurnool district.


9. Dūpāṭi-ṣima : Region around modern Dūpādu in Prakasam district.

10. Dōni-ṣima : Region around modern Drōṇāchalam, Kurnool district.


12. Kōtakara-ṣima : To be located in Drōṇāchalam taluk, Kurnool district.

The Śimas were divided into Nāyaṅkaras and the Nāyaṅkara holders, as noted earlier, enjoyed the right of levying, gifting and abolishing taxes. In the following
lines an account of such Nāyaṅkaras which have information about taxes is given.

An inscription of Kṛishṇadēvaraya from Pāṇyam in Kurnool district and dated 1529 A.D., records the gift of taxes nīrārāmbha, kāḍārāmbha, suṅka, suvarṇādāya, kāvalī and kaṭṇam to the god Pāṇikēśvara of Panyam, by Vākiṭi Pedapanaṇyaka, who received Kandanavōlu as Nāyaṅkara from the emperor. These taxes were levied on the villages Agrahāram Bhūpālunipāḍu and Lingapuram which were included in the Kandanavōlu-Nāyaṅkara.

An inscription of Achyuta dated 1533 A.D., records the gift of sakala-suvarṇādāya, sakala-dhānyādāya, sunkechū-putāya, illari, pullari, maggari gānugari, kānike and kaḍāyam to the god Chennakesava of Markapuram [modern Markapuram, Prakasham Dt.] by Mahāmandalēśvara Salakarāju Pina-Tirumalayadēva-māharāju, who was holding Kochcherlakota-sima as nāyaṅkara. The taxes were levied on the villages Yāchavaram alias Achyutarāyapuram and Kuravi alias Konḍapuram in Kochcherlakota-sīma.

A similar gift of taxes is referred to in another inscription of the same king dated [1536 A.D] and from the same place. It records that Veṅkaṭādri, who received Tondamaregulla-sima as nāyaṅkara from Achyutađēva- māharaya, gifted the taxes sakala-suvarṇādāya, sakala-dhānyādāya,
sunkechūpuṭāya, kānike, kadḍāyam, illari, pullari, gānugari and maggari collected in the villages Bodducherlu and Bondalapāḍu, included in his nāyaṅkara, to the god Chennakesava of Markāpuram.

An inscription of Sadāsiva dated 1543 A.D., records that Mahāmaṇḍalēśva Nandyāla Òubulaḷśvaradeva-mahārāja, who obtained Koilakunṭla-sīma as nāyaṅkara, gifted the tax mahārājapravṛjanālu, collected in that sīma, to the goddess Ahaṅkāḷamama. This inscription comes from Koilakuntla in Kurnool district.

An inscription from Ākumālla [Kurnool Dt.] belonging to the reign of Sadasiva and dated 1544 A.D., informs that Mahāmaṇḍalēśvara Āraviṭi China-Timmayadeva- mahārāju, the nāyaṅkra holder of Auku-sīma, gifted the the taxes śrōtriyaṃ, kaṭñam, kānikelu, veṭṭi and vēmi payable to the palace by the mahājanas of the village Ākumāḷa-agrāhāra [same as Āukumālla] situated in that sīma.

Another inscription of Sadasiva from Kōṭapāḍu [Kurnool Dt.] dated 1544 A.D., similarly records the remission of the taxes śrōtriyaṃ, kaṭñam, kānike, veṭṭi and vēmi which were being paid by the mahajanas of the Kōṭapāḍu and Kēsinēnipalli in Auku-sīma to the government by Mahāmaṇḍalēśvara China- Timmayadeva-mahārāju of Aravidu. The Auku-sīma was held by the Mahāmaṇḍalēśvara as nāyaṅkara.
Again the same Mahāmandalēśvara, in the same year remitted similar taxes namely viz., śrōtriyaṃ, kaṭṇam, kānika, veṭṭi and vēmi in favour of the vidvan-mahājanas of Kolimigūḍla situated in his nāyaṅkara territory of Auku-sima.

Another inscription of Sadasiva dated 1555 A.D., records that Mahāmandalēśvara Māḍarāju Nārappadeva-mahāraju, who was holding Kochcherlakota as his nāyaṅkara, gifted the cash income of 150 varāha-gadyāṇas derived from the taxes sunka-sthāvarālu, illari, pullari, gāṇugari, maggari, mudrāyam and andisānta-sunkam levied on 18 villages [names given] situated in his nāyaṅkara to the god Chennakesava. All these eighteen villages belonged to the temple of Chennakesava. The Mahāmandalēśvara further made over the tax lanja-sunkam [levy on prostitutes] collected during the festivals [Tirunāḷḷu] to the same temple.

In 1569 A.D., Mahāmandalēśvara Ramaraja-Tirumalarajayya-deva-maharaju assigned the same Kochcherlakota-sima to Velugōṭi Chennappanayaka as nāyaṅkara. He gifted the money derived from the tax akula-mantrāyam levied on the village Mārkāpuram probably to the god Chennakesava.

From the above account it becomes clear that the taxes nirārambha, kādārambha, sunka, suvarṇāḍḍāya, kāvali, kaṭṇam, dhānyāḍḍāya, sunkechūpuṭāya, illari, pullari, maggari, gāṇugari, kaddākṣeyam, maharaja-prayojanalu, śrōtriyaṃ,
kānike, vetṭi, vēmi, mudrāyam, andīsānta sunka, lanka-sunkam and akula-mantrāyam were among the taxes exempted in Kandanavōlu Raṇya.

4. PENUGONDĀ-RĀJYA

Penugondo Rājya was a major and important rājya in the Vijayanagara empire. We have references to this Rājya as early as in 1353 A.D., when Bukka I was stated to have been ruling this Rājya. This continued to play an important role till the end of the Vijayanagara dynasty. During its long history many regions were added to it. At its zenith Penugondo Rājya extended over the territory bounded on the north by modern Tadipatri and Gutti taluks of Anantapur district and on east Cuddapah and Chittoor districts and on the west and south by Karnataka. The following Simas were included in this division.


2. Gutti-Sīma : Same as Japatāpi Gutti-Sīma.

3. Gōrantla-Sīma : Region around modern Gōranṭla, Anantapur district.

5. Pakāla-Sīma : Region around modern Pakala, Chittoor district.

6. Guyyalūru-Sīma : To be located in Hindupur taluk, Anantapur district.

7. Būdigumma-Sīma : Region around modern Būdigumma Anantapur district.

8. Yālappa-Sīma : Region around modern Yalpi, Bellari district, Karnataka.


10. Eruva-Sīma : To be located in Cumbam taluk, Kurnool district.

11. Rayadurga-sima : Region around modern Rayadurgam Anantapur district.


13. Āreyakōṭa-Sīma : To be located in modern Madaka-sira taluk, Anantapur district.

Here it may be noted that under the Tuluvas of the Vijayanagara dynasty the Penugonda Rajya enjoyed considerable position and importance and Gutti-Rajya became a part of it for a brief period.

The above Simas were divided into nayaankaras and were granted to distinguished persons. Below is given an account of the nayaankaras in relation to taxation.

In 1397 A.D., Mahanayaankacharya Motta Dhaarapa-nayaka gifted some lands to a setti, who in turn made over them along with the taxes dasavandamu, kattu and kodangi to gods and brahmanas. The Mahanayaankacharya was holding Balleganicheruvu in Mangumali-sthala in Penugonda-Marjavadi which was under the administration of Mahapradhana Irugappadanandanaayaaka.

An inscription from Mi Duturu [Anantapur Dt.] belonging to Krishnaraya and dated 1517 A.D., records that Saluva Govindaya received Gutti-Sima from the emperor as nayaankara and that he gifted all the incomes by money [rokhadaya] and by grains [dhanadayay] from the village Mi Duturu situated in that Sima to the god Burugalala Vighnesvara of that village.

One of the inscriptions of Achyuta dated 1533 A.D., and coming from Kanaghipalli [Anantapur Dt.] is of considerable significance, though it does not mention either the
nāyaṅkara or nāyaṅkara holder. It records an order of Īśvarayya, the agent [Karyakarta] of Vākiṭi Timmappa-nayaka, exempting the artisan caste [Pañchālamvāru] from payment of all the taxes including veṭṭi-vēmulu, aravāsi, kānika and daṇḍuga in the thirty two villages as of old, in order to rehabilitate them in their former places from which they had migrated to Kūndripi-Sīma and Pākāla-Sīma when these taxes were imposed on them in the time of Timmappa-Nāyuḍu. It is not improbable that either the nāyaṅkara holder himself or the tax farmers were responsible for the heavy taxation on the artisan community.

Another inscription of Achyuta dated 1539 A.D., coming from Kosuvaripalli [Chittoor district] records that Mahā-nayaṅkacharya Kambam Venkatadri nayaka, who was holding Penugonda-marjavādi-Sīma as nāyaṅkara, gifted the village Godugubba in Kosuvaripalli-sthālam included in Vāvilipati-Chāvaḍi a sub-division of Penugonda-marjavādi-Sīma, as ēkabhōga to the god Tiruvelgālanāṭha of Kosuvaripalli along with the taxes suṅka, suvarṇāḍāya, kāḍārambha and nīrārambha.

It is apparent from the above account that the taxes dasavandamu, kattu, kondangi, rokhadayā [same as suvarṇadaya] dhānyāḍāya, veṭṭi-vēmulu, aravasi, kānika, daṇḍuga, suṅka, kāḍārambha and nīrārambha were among the taxes levied in Penugonda-Rājya.
It is noteworthy that at least in one instance the taxation was so heavy that the affected community, namely, panchanamvaru was to migrate to some other simas. This clearly points to the fact that the taxation was not uniform within the same Rājya. In such instances of migration the migrants were brought back to their native villages by granting concessions in taxes.

5. GUTTI-RĀJYA

As noted above Gutti Rājya some times formed a subdivision of Penugonḍa Rājya. That is why we find some of the simas included in this rājya in Penugonḍa-rājya also. Gutti-rājya covered Gutti, Tadipatri and Dharmavaram taluks of Anantapur districts and parts of Jammalamadugu taluk in Cuddapah district. The following simas were included in this Rājya during its independent existence.

1. Jagātapi Gutti-Sīma : Region around modern Gutti, Anantapur district.

2. Munḍimaugu-Sīma : To be located in Gutti taluk.

3. Gutti-Sīma : Same as Jagātapi Gutti-Sima, noted above.

4. Pennakacherla-Sima : Probably to be located in Gutti taluk.
5. Pennamaṇi-Pennakacherryla-Sima : To be located in Tadipatri and Gutti taluks.

In the following lines an account of the nāyāṅkaras in this Rājya in relation to tax terms is given.

An inscription from Maravapalli-agrāhāram [Anantapur district] belonging to the reign of Kṛṣṇadēvaraya and dated 1529 A.D., registers the gift of four māḍas of dommari-tyāgam received by them from the kāpus every year to god Tiruveṅgalanātha at Apparājucharuvu in Bukkarāyapuram in Chigularēvu-sthālam of Chira-māṁgāṇi in Gutti-rājya for conducting Daśami, Ėkādaśi and other festivals by the dommaris Kēśavanātha, son of Kūtari-Tirumalalanātha of Taṅgaṭūru, Māchiraju and others.

A damaged inscription from Kaṇḍlagūḍūru [Anantapur district] belonging to the reign of Sadasiva and dated 1545 A.D., seems to register the gift of income derived from the Bōyi-sunkam by Mahāmaṇḍalēśvara Annemaraju-vīra-Bōyiḍu who received the village Pūsalapādu included in Jagatapi-Gutti-Sima from Rāmaraju Era Timmaraju. In this inscription the tax term Bōyi-sunkam is read doubtfully.

Another inscription of the same king dated 1555 A.D., and coming from Bētāpalli [Anantapur district] records the gift of one māḍa by to Vipravinodis, which they received as
their vartana every year from the village Betapalli alias Gōrājapura-agrahāra in Pulēṭi-māgāṇi a sub-division of Jagatapi-Gutti-Sīma to the god Venkatadri of Bēṭāpalli. Yet another inscription, belonging to the same king dated 1556 A.D., and coming from the village Obulōpuram [Anantapur district] records a gift of the Vipravinodi-vartana due from the agrahāra villages Dēvarapalli in Guttisīma and Jambuladinna in Pennakajerla by Chemnayya, son of Vipravinodi Chernūri Keśavaya to god Doḍa Avubhaladēva for the daśami festivals.

A damaged inscription from Kōḍūru in Cuddapah district belonging to the reign of Sadasiva and dated 1557 A.D., records that Yēṅugula Kṛishṇappa-nāyaka, who was a kāryakarta of Mahāmandalēśvara Ramaraja Tirumalarajaya, the nāyaṅkara holder of Jagatapi-Gutti-Sima, gifted a tax of one māḍa on every aṅgaqli and tax [details lost] on weavers and other taxes like nagari-pannu-anulu, amsa-vechcham, guḍi-vechcham to the god Chennakesava of Koduru, which was on the banks of the Penna.

The above account shows that dommari-tyagam [contribution made by the villagers] to dommaris annually, vipravinodi-vartana [a similar contribution made to vipravinodis], boya-sunkam, tax on shops, nagari-pannu-
annulu, amsa-vechcham and guḍi-vechcham were levied in Gutti-Rājya.

6. RĀYADURGA-RĀJYA

The Rayadurga rājya is mentioned in the inscriptions of Krishnadēvarāya onwards and it covered the taluks of Kalyanadurga, Gutti and Madakasira of Anantapur district. This minor rājya is divided into Agāḷi-Simā [region around modern Agāḷi] Uravakonda-simā, [region around modern Uravakonda] Rayadurgam-ventha [region around modern Rayadurgam] and Ratnagiri-sthala [region around modern Ratnagiri].

The inscription of Kṛishṇadēvarāya from Ramesvaram [Cuddapah district] [1510 A.D.] referred to above records the abolition of marriage tax in some Rajyas including in that of Rāyadurga.44

Another inscription of the same king from Bhairasamudram and dated 1522 A.D., records that Mahānayaṅkacharya Narasāṅyaka who held Kundripi-Simā as nayaṅkara gifted the village Bhairasamudram in Kūgari-nāgu, a sub division of Kundripi-simā in Rāyadurgam along with the taxes nīrārāmbha, kāḍārāmbha and taxes on nūyi [well], yātam [picotta], guḍa, gārem, kapila [all the three are water lifting machines used in irrigation], cheruvu [tank], kuṇta [pond] and suṅka and suvarṇādāya to the god Tiruvengalanatha of Bhairasamudram45.
7. NIUGALLU-RĀJYA

Niugallu Rajya is a small one, which corresponded to Madakasira taluk in Anantapur district. It existed only for a brief period. In 1365 A.D., one Buchchayya-nāyaka was ruling the Niugallu Rājya. In 1551 A.D., Mahāmanḍalēśvara Tirumalayadeva-mahārāju was ruling Niugallu-nā đu. In 1556 A.D., we find one Timmanāyaka as the Mahānayaka-karachārya of Niugallu.

8. CHANDRAGIRI-RĀJYA

Chandragiri-rājya covered the entire Chittoor district and a part of southern Nellore district in Andhra and a part of Chengalput district in Tamil Nadu. The Rājya was divided into many territorial divisions like kāmnāti-sīma [to be located in Madanapalli taluk, Chittoor district], Basavanikonda-sīma [also to be located in Madanapalli taluk], Paḍanāḍu-sīma [to be located in Chengalput district], Vāvilapāṭi-sīma [Chittoor district], Tūyya-nāḍu [Chittoor district], Pongu-nāḍu [Chengalput district], Rāmagiridurgam-sīma [Madanapalli taluk], Poluvūr-kōṭṭam [Chengalput district] and Pulīnāṭi-sīma [Chittoor district].

A damaged inscription from Rangasamudram [Chittoor district] belonging into the Kṛishṇadēvarāya and dated 1510 A.D., records that the emperor, on the representation of
some individuals, abolished the penqli-suñkam, throughout the empire, including Kàmnàti-síma. The inscription specifies that the tax was so heavy that in some families marriages could not be performed because of this tax.

Another inscription of the same king and dated 1523 A.D., [Kammapalli, Chittoor district] refers to Mahânâyânâkacharya Kumara-vôbil nàyini Tippinâyaka who held Basavanikoṇda-síma as nàyaṅkara and mentions the remissions of taxes vêta, koviṇam, dàguvidu, nîtubëti, ney, dommari-suñkamu, kānike and kaḍḍäyam.

9. SRISAILA-RAJYA

Srisaila Rajya was a minor Rajya which came into existence during the reign of Krishnadevaraya. This appears to have come into existence to rule the hilly region around Srisailam, famous for the tempe of Mallikârjuna. Perhaps it existed as a single unit and did not consist of any sub-divisions.

From the above account we understand that the nàyaṅkara holders of different Râjyas enjoyed liberty to levy, gift and abolish taxes. Needless to say, often the taxes varied from nàyaṅkara to nàyaṅkara and some times even from place to place within the Nàyaṅkara itself. It is not difficult to explain the reasons for this difference in taxation. The
taxation depended upon the type of land, professions that were flourishing and trade and commercial activities. The emperor had power to abolish the taxes and the nāyaṅkara holders had to obey. The abolition of marriage tax and barber tax can be cited as examples for this. The taxes were of broadly three kinds - Taxes paid by Nāyāmkara holder to the king, taxes to be paid to Nāyaṅkara holder and taxes paid to the village assemblies. In many instances we find the nāyaṅkara holders abolishing the taxes in favour of institutions like temples and individuals like brahmanas and artisans. There are instances of desertions of villages, particularly by agriculturalists and artisans [Panchanamvaru], because of heavy taxation. In such instances, on the representation of the affected, the king interfered and on his orders certain concessions were made in payment of taxes and those who deserted the villages were brought back [for the details please see Chapter III]. It may also noted that there were frequent changes in the nāyaṃkara holders, at least in some cases and this naturally resulted in the changes in the taxation system. Generally the nāyaṃkara holders gave the power of collecting taxes to those who were ready to pay higher amount. Such tax-farmers naturally resorted to heavy taxation. However, there are many instances of the tax farmers remitting taxes in favour of temples.
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