CHAPTER IV

SUMMARY OF CONCLUSION
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T.V. Mahalingam rightly observes in his *Administration and Social Life Vijayanagara* [P.42], "one experiences some difficulty in the study of these inscriptions for they contain many technical terms, not easily explicable. Further several terms signify almost similar ideas and differ only in certain minute details. A few of more important terms are kaḍamai, magamai, kāṇikai, kaṭṭam, kāṇam, vāram, bhōgam, vari, paṭṭam, irai, kaṭṭa and the same inscription mentions not only various dues or obligations from an individual or an institution to the government but also communal contributions for some specific social purposes, local cesses for meeting particular local expenses, and customary payments and services made to the overlord by the tenant for the lands he held of him, when these different dues and services to different bodies and persons are jumbled up in one inscription, it is very difficult to analyse them under different heads. To add to all this, since many of these were customary payments and as we often hear nothing more than their names, it is not easy to make out in many cases the exact nature of the contributions". We encounter the same difficulties with the inscriptions of the Andhra country also. Added to this comparatively the inscriptions of the Andhra country are less informative. More often than not they merely give the names of the taxes leaving us in
dark with regard to their meaning, purport and other
details. In spite of these limitations interesting light can
be thrown on the taxation system under the Vijayanagara.

One of the very significant contributions of the
Kâkatiyas was the introduction of the nāyaṅkara system
according to which some region was given to an individual,
with freedom to levy taxes, with the stipulation that he
should render military service to the imperial power in
addition to the payment of fixed tribute. The Vijayanagara
rulers continued to the nāyaṅkara system with much more zeal
and perfection.

The Vijayanagara empire was broadly divided into Rājyas
and they were sub-divided into Simas. The part of the Andhra
country in the Vijayanagara empire was divided into the
following Rājyas: Koppadīdu, Udayagiri, Kandana-vOlu,
Śrīśailam, Penugonda, Guttì, Rāyadurga, Niługallu and
Chandragiri. Each of these Rājyas consisted of some Simas
which were parcelled into nāyaṅkaras. Normally one Sima was
given away as Nāyaṅkara. However, there are instances of
giving sometimes one or a few more villages constituting a
nāyaṅkara. As far as the Andhra country is concerned Sima
was the basic unit for taxation. This corresponds more or
less to the Nādu of the Tamil country. From the inscriptions
we understand that the nāyaṅkara holders were often changed.
This is more so particularly with a new king coming to the throne. As noted above, these Nāyaṅkara holders enjoyed liberty to levy, gift or abolish taxes in their own nāyaṅkaras. That is why we have several epigraphical references to the tax terms in relation to the nāyaṅkara holders. However, when situation warranted king was interfering and ordering amendments in or abolition of certain taxes. For instance, when the Panchāṇam community left their native villages due to heavy taxation on the orders of the king certain concessions were allowed in taxes and the migrants were brought back. Another well-known instance is that of Kṛishṇaraya abolishing the marriage tax throughout his empire. Due to some reason Aliya-Rāmarāya ordered the abolition of the taxes to be paid by the barbers of the Vijayanagara empire. But for some such stray instances the Nāyaṅkara holders were free in matters of taxation.

Generally the nāyaṅkara holders gave the power of collecting taxes to those who were ready to pay the highest. Such bidders were called suṅkaras or sunkamaṇiyagāndalu. However, when these tax farmers collected taxes unjustly either the nāyaṅkara holder himself or the chief of the Rājya or the king interfered and did justice by way of restoring normalcy.
The taxes were generally classified into dhānyādāya and suvarṇādāya or rokhādāya. The former was paid in the form of grains while the latter in the form of money. The general tax terms were sunka, āvēdana [chatrisāvēdanalu], pannu, mēra [karaṇika-mēra], vartana [vipravinodi-vartana, durgadhanaṇyini-vartana] ādaya or āya, vraya, tīruva [dēvalam-
tīruva] ari and sthāvaram. However, it must be noted that in most of the cases these terms denote 'tax' in general.

There are many tax terms which do not have any indicative like pannu, sunkamu, āyan etc.


Land being the main source of revenue it was carefully assessed from time to time. The taxes on wet land were called nīrārambha and on dry land as kādārambha. Generally the taxes on land were to be paid in the form of paddy or any other agricultural produce [dhānyādāya]. The normal practice seems to be to pay one tūmu of grains per one puṭṭi of the agricultural produce. Generally one tūmu was equivalent to four kunchas. There were instances where as
much as half of the produce of every puṭṭi was also to be paid [puṭṭabadi-sagamu]. In Nellore district we find that one kuncha of paddy per puṭṭi was paid for maintaining tanks during the 17th century. There was another system called kōru according to which 1/4 of the produce was given. The temple lands were some times given on the basis of gutta [contract, rent] according to which half of the produce [gutta-koluchu] was to be paid. Daśavandam, meaning payment of 1/10 of the agricultural produce by the beneficiary, for maintaining tanks by way of desilting and strengthening the bunds was another tax. Siddhāyam was another tax levied on lands and collected as fixed revenue probably in cash. Maṇama, grāma-vrayam, kaddāyam, kāvali-kaṭnam, panga-rokham were among the other taxes levied on land.

Taxes in relation to trade and commerce may be classified into two groups: [1] Paid to the Government and [2] paid to merchant guilds by their members. Taxes were levied on merchandise at different stages. Almost all the merchandise were taxed. The words sunkam, magama and pannu were often found in this context. Of these sunkamu is more common. The sales and purchase tax was generally known as ubhayamārga-sunkam. The shops [angadi] and the markets [peṇṭa] had to pay taxes like angadi-siddhāyam and peṇṭa-sunkam. Registration fee called mudrāyam was also to be paid. Generally the taxes on merchandise was paid in cash.
There are instances of merchant guilds gifting away the income they derived from the taxes collected for their members to temples.

Almost all the professions like weavers, oil-pressers, artisan community, stone-cutters, toddy-tappers, shepherds, potters and barbers were taxed. There were also taxes on communities like jangams, mālas and mādīgas. There are instances where the taxes on mālas and mādīgas were abolished. Prostitution was also subjected to taxation.

The villagers were to required to pay vartana for the subsistence of dommaris and vipravindis who visit the villages once in a year. The epigraphical evidence shows that these two communities rose considerably in status during the Vijayanagara period, as evidenced by their liberal donations to temples.

Although we have no specific information of about the degree of taxation still by the number of taxes stated to have been in vogue it is not improbable that the taxation was on the high side during the Vijayanagara period. It must be accepted that the rulers did not hesitate to abolish the taxes totally or concessions were allowed in cases of heavy taxation. Some times when there is a change in the ruler or a chief the concessions allowed or the abolition granted were ignored by the officials, particularly the tax-farmers. In such cases on the representation of victims the ruler restored the earlier privileges.