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173. Dhenkanal plates of Raṇastambha, H.P. Shastri, J.B.O.R.S., Vol.II, pt.4, pp.396-400.
174. Grant of Raṇastambha, H.P. Shastri, J.B.O.R.S., Vol.II, pt.2, pp.168-71.
175. Talcher plates of Kulastambha alias Raṇastambha, R.D. Banerji, E.I., Vol.XII, pp.156-59; B.N. Basu, The Archeological Survey of Mayurbhanja, pp.157ff.
176. Dhenkanal grant of Jayastambha, H.P. Shastri, J.B.O.R.S., Vol.II, pt.4, pp.405-09.
177. Dhenkanal grant of Jayastambha, H.P. Shastri, J.B.O.R.S., Vol.II, pt.4, pp.409-12.
178. Dhenkanal grant of Jayastambha, H.P. Shastri, J.B.O.R.S., Vol.II, pt.4, pp.412-17.
179. Dhenkanal plates of Kulastambha, H.P. Shastri, J.B.O.R.S., Vol.II, pt.4, pp.400-05.
180. Hindol plates of Kulastambha, D.C. Sircar & P. Acharya, E.I., Vol.XXVIII, pp.107-14.
181. Puri plates of Kulastambha, Babu M.M. Chakravarti, J.A.S.B., Vol.LXIV, pt.1, pp.125-27.
182. Puri plates of Kulastambha, D.C. Sircar, E.I., Vol.XXIX, pp.164-69; Babu M.M. Chakravarti, J.A.S.B., Vol.LXIV, pt.1, pp.123-27.

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183. Copper plate grant of Gayādatuṅga, S. Tripathy, J.E.S.I., Vol.VII, 120-27.

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184. Talcher plate of Gayādatuṅga, D.C. Sircar, E.I., Vol.XXXIV, pp.93-96; N.K. Sahu, O.H.R.J., Vol.VII, No.1, pp.66-70.
185. Talcher plates of Gayādatuṅga, D.C. Sircar, E.I., Vol.XXXIV, pp.96-100.
186. Asiatic society plates of Gayādatuṅga, D.C. Sircar, E.I., Vol.XXXIV, pp.100-104.

187. Bonai plates of Vinitatūṅga, H.P. Shastri, J.B.O.R.S., Vol.VI, Pt.2, pp.236-40.
188. Khargaprasad plate of Vinitatūṅga, A.K. Rath, O.H.R.J., Vol.XI, No.4, pp.242-54; P.R. Srinivasan, E.I., Vol.XXXVIII, pp.124-28.
189. Talcher plates of Vinitatūṅga, P.R. Srinivasan, E.I., Vol.XXXVIII, pp.128-131.

Jayasimha

190. Dhenkanal plates of Jayasimha, H.P. Shastri, J.B.O.R.S., Vol.II, Pt.4, pp.417-19; B. Misra, Dynasties of Mediaeval Orissa, pp.23-26.

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191. Bonai plates of Udayavarāha, H.P. Shastri, J.B.O.R.S., Vol.VI, pp.241-45.

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192. The Madras Musuem plates of the time of Narendradhavalā, D.C. Sircar, E.I., Vol.XXVIII, pp.44-50.
193. Pandipathar plates of Bhimasena, D.C. Sircar, E.I., Vol.XXXIV, pp.233-38.
194. Orissa State Museum Plates of Narendradhavalā, S. Subramonia Iyre and Snigdha S. Tripathy, E.I., Vol.XLI, pp.148-53.

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195. Baripada Musuem plates of Devānandadeva, K.C. Panigrahi, E.I., Vol.XXVI, pp.74-82.
196. Jayapura or Talmul plate of Dhruvānandadeva, N. Tripathi, J.B.O.R.S., Vol.XVI, pts.3&4, pp.457-72; A. Bannerji Sastri, J.B.O.R.S., Vol.XV, pp.87-100.
197. Jurerpur plate of Devānandadeva, D.C. Sircar, E.I., Vol.XXVII, pp.325-30.
198. Narasingpur plate of Devānandadeva, D.C. Sircar, E.I., Vol.XXVII, pp.331-34.
199. Tamra plate of Devānandadeva, S.N. Rajguru, O.H.R.J., Vol.XV, Nos.1&2, pp.115-20.
200. Dasapall plate of Devānandadeva, D.C. Sircar, E.I., Vol.XXIX, pp.183-89.

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201. Hindol plate of Vira Pracandadeva, S.N. Rajguru, O.H.R.J., Vol.XII, No.1, pp.4-8.

The Bhañjas of Dhṛtipura (Khinjali)

202. Kumurukela plates of Śatrubhañja, B.C. Mazumdar, J.B.O.R.S., Vol.II, pt.4, pp.429-35.
203. Sonepur plates of Śatrubhañja, B.C. Mazumdar, E.I., Vol.XI, pp.98-104.

204. Singhara plates of Ranabhañjadeva, B.C. Mazumdar, J.B.O.R.S., Vol.VI, pt.4, pp.481-86.
205. Orissa Musuem plates of Ranabhañja, K.C. Panigrahi, O.H.R.J., Vol.XI, No.3, pp.155-59.
206. Binka plates of Ranabhañjadeva, B.C. Mazumdar, J.B.O.R.S., Vol.II, Pt.2, pp.167-77; A.C. Banerji, A.B.O.R.I., Vol.XIV, Pts. 1&2, pp.134-41.
207. Patna Museum plates of Ranabhañja, R.D. Banerji, E.I., Vol.XX, pp.100-04.
208. Dasapalla plates of Ranabhañja, B. Bhattacharyya, J.B.O.R.S., Vol.VI, Pt.2, pp.266-79.
209. Baudh plates of Ranabhañja, R.D. Banerji, E.I., Vol.XII, pp.325-28.
210. Baudh plates of Ranabhañjadeva, A.C. Banerji, J.B.O.R.S., Vol.XX, Pt.1, pp.147-52.
211. Baudh plates of Ranabhañja, R.D. Banerji, E.I., Vol.XII, pp.322-25.
212. Baudh plates of Ranabhañjadeva, A. Banerji, I.H.O., Vol.X, No.3, pp.473-77.
213. Phulbani plates of Ranabhañjadeva, S. Tripathy, J.E.S.I., Vol.V, pp.115-25.

The Bhañjas of Vañjulvaka (Khinjali)

214. Ghumsur plates of Nettabhañja, J. Princep, JASB, Vol.VI, pp.667-71.
215. Ganjam plates of Nettabhañjadeva, Rai Bahadur Hiralal, E.I., Vol.XVIII, pp.293-95.
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217. Komonda plates of Nettabhañja, K.C. Panigrahi, E.I., Vol.XXIV, pp.172-75.
218. Pettasura plates of Nettabhañja, C.C. Das Gupta, E.I., Vol.XXVII, pp.337-40; S.N. Rajguru, J.K.H.R.S., Vol.I, No.4, p.285ff.
219. Plates of Silabhañja Tribhuvanakalasa, D.C. Sircar & P. Acharya, E.I., Vol.XXVIII, pp.272-83.
220. Orissa plates of Vidyādharañhañja, F. Keilhorn, E.I., Vol.IX, pp.271-77; R.L. Mitra, J.A.S.B., Vol.LVI, No.3, pp.154-60.
221. Ganjam plates of Vidyādharañhañja, Rai Bahadur Hiralal, E.I., Vol.XVIII, pp.296-98.
222. Orissa Museum plates of Nettabhañja, K.C. Panigrahi, O.H.R.J., Vol.XI, No.1, pp.9-16.
223. Dasapalla plates of Nettabhañja, B. Misra, J.B.O.R.S., Vol.VI, pt.2, pp.274-79.

224. Dasapalla plates of Śatrubhāṅja, D.C. Sircar, E.I., Vol.XXIV, pp.189-94; S.N. Rajguru, O.H.R.J., Vol.I, No.3, pp.208-13.
225. Ganjam plates of Śatrubhāṅja, S.N. Rajguru, O.H.R.J., Vol.IV, Nos.3&4, pp.67-76.
226. Plates of Netṭabhaṅja Tribhuvanakaśa, D.C. Sircar & P. Acharya, E.I., Vol.XXVIII, pp.278-83.
227. Jangalapadu plates of Śatrubhāṅja, D.C. Sircar, E.I., Vol.XXX, pp.250-54; R.D. Banerji, J.B.O.R.S., Vol.XVIII, No.3, pp.387-90.
228. University Museum plates of Śrī Ranabhaṅjadeva, J.K. Sahu, New Aspect of History of Orissā, Vol.II, pp.5-13.
229. Tekkali plates of Śatrubhāṅja, R.D. Banerji, J.B.O.R.S., Vol.XVIII, Nos. 3&4, pp.387-90.

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230. Baripada stone inscription of Dhruvarāja, D.C. Sircar, E.I., Vol.XXXIII, p.85.

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231. Baripada stone inscription of Kumāravarṃarāja, D.C. Sircar, E.I., Vol.XXXIII, p.85.

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232. Adipur plates of Narendrabhaṅja, R.C. Majumdar, E.I., Vol.XXV, pp.147-57.
233. Adipur plates of Narendrabhaṅja, R.C. Majumdar, E.I., Vol.XXV, pp.157-61.
234. Suhagpur plates of Narendra (unpublished), The text is given in I.O., Vol.VI, pp.265-66.
235. Bamanghati plates of Ranabhaṅja, Babu P.C. Ghosh, J.A.S.B., Vol.XL, No.3, pt.1, pp.165-67.
236. Khandadeuli plates of Ranabhaṅjadeva, H. Shastri, J.B.O.R.S., Vol.IV, pt.2, pp.172-77.
237. Kesari plates of Śatrubhāṅja, R.C. Mazumdar, E.I., Vol.XXV, pp.161-64.
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239. Bamanghati plates of Rājabhaṅja, B.P.c. Ghosal, J.A.S.B., Vol.XL, No.3, pt.1, pp.168-169.
240. Khiching plates of Mahānmādahavabhaṅja, D.C. Sircar, E.I., Vol.XXX, pp.220-25.
241. Deogaon copper plates of Mahārāja Ranabhaṅjadeva, N.N. Pradhan, Jhankara (Oriya), May, 1974, pp.207-10.
242. Baripada stone inscription of Bhaṅja king, D.C. Sircar, E.I., Vol.XXXIII, p.86.

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243. Gopalpur plates of Janamejaya I, R.C. Patnaik, U.K. Subudhi & Rajendra Luha, The Somavamsis Rediscovered, pp.1-9; A.M. Shastri & S. Tripathy, O.H.R.J., Vol.XXXIX, Nos.1-4 (1994), pp.92-161ff.
244. Vakratentali plates of Janamejaya I, B.C. Mazumdar, E.I., Vol.XI, pp.93-95.
245. Kalibhana plates of Janamejaya I, D.C. Sircar & P.C. Rath, I.H.O., Vol.XX, pp.238-44.
246. Patna plates of Janamejaya I, P.C. Ghosh, J.A.S.B., Vol.XLVI, pp.173-78; J.F. Fleet, E.I., Vol.III, pp.340-44.
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249. Gopalpur plates of Janamejaya I, G.C. Patnaik, V.K. Subudhi & Rajendra Luha, The Somavamsis Rediscovered, pp.10-16; A.M. Shastri & S. Tripathy, O.H.R.J., Vol.XXXIX, Nos.1-4 (1994), pp.92-161ff.
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251. Gaintala plates of Janamejaya I, S.N. Rajguru & M.P. Dash, O.H.R.J., Vol.XI, No.3, pp.192-97.
252. Sonapur plates of Janamejaya I, B.C. Chhabra, E.I., Vol.XXIII, pp.248-55.
253. Kapilesvara plates of Janamejaya I, B.R.L. Banerjee, I.A., Vol.V, pp.55-58; J.F. Fleet, E.I., Vol.III, pp.345-55ff (Inscription 'B').
254. Cuttack plates of Janamejaya I, J.F. Fleet, E.I., Vol.III, pp.341-51 ff (Inscription 'C').
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257. Orissa Museum plates of Mahasivagupta Yayati I, S.N. Rajguru, I.O., Vol.IV, pp.159-66.
258. Patna Museum plates of Yayāti I, D.C. Sircar, J.A.S.B.L., Vol.XIX, pp.117-24; G.M. Laskar, J.A.S.B., (New Series), Vol.I, pp.6-7 & 14-16.
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261. Patna plates of Yayāti I, G.M. Laskar, J.A.S.B., (New Series), Vol.I, pp.8-12 & 16-18.
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263. Cuttack plates of Mahābhavagupta Bhimaratha, J.F. Fleet, E.I., Vol.III, pp.355-59.
264. Khandapada plates of Mahāśivagupta Dharmaratha, S.C. De, O.H.R.J., Vol.XII, pp.60-70.
265. Banpur plates of Indraratha, K.B. Tripathy, J.A.S., Vol.VIII, No.4, pp.271-76.
266. Jetsinga and Dungri plates of Yayāti II, S.N. Rajguru, I.O., Vol.IV, pp.218-24; B.C. Mazumdar, J.B.O.R.S., Vol.II, No.1, pp.45-59.
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269. Sankhemari Plates of Mahābhavagupta IV Udyotakesāri, A.M. Sastri, Inscriptions of the Sarabhapuriyas, Panduvamsis and Somavamsis, Vol.II, pp.354-57.
270. A Stray Plate of Udyotakesārin from Mahada, A.M. Sastri, Inscriptions of the Sarabhapuriya, Panduvamsis and Somavamsis, pp.332-34. (vol.II)
271. Lalatendu cave inscription of Udyotakesāri, R.D. Banerji, E.I., Vol.XIII, pp.166-67.
272. Two Navamuni cave inscriptions of the time of Udyotakesāri, R.D. Banerji, E.I., Vol.XIII, pp.165-66.
273. Brahmesvari Temple inscription of the time of Udyotakesāri, J. Prinsep, J.A.S.B., Vol.VII, pp.557-62; P. Acharya, J.R.A.S.B.L., Vol.XIII, pp.63-74; S.N. Rajguru, I.O., Vol.IV, pp.244-52.
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275. Stray plate found at Sonepur, D.C. Sircar, E.I., Vol.XXVIII, pp.326-28.
276. Fragmentary stone inscription of Ranakesārarin at Govindpur, B. Misra, Orissa Under the Bhauma Kings, p.74 (FacSimile and notes, no text).
277. Inscription of Viravarakesārin in the Lingaraj Temple (Bhubaneswar), D.C. Sircar & J.C. Ghosh, Indian Culture, Vol.III, No.1, pp.122-25; S.N. Das, O.H.R.J., Vol.I, No.4, p.301.
278. Nuapatana plates of Yuvarāja Dharmaratha, K.S. Behera, J.O.R.S., Vol.I, Oct. 1980, pp.29-33.
279. Ratnagiri plates of Karna, D. Mitra, E.I., Vol.XXXIII, pp.263-68; D.C. Sircar, E.I., Vol.XXXIII, pp.269-74; N. Tripathi, J.B.O.R.S., Vol.XVI, pt.2, pp.206-10.

280. Surya Image inscription of Karnarāja, S.N. Rajguru, I.O., Vol.IV, pp.265-67.
281. An incomplete charter found at Ratnagiri of a Somavaṁśī King, N. Tripathi, J.B.O.R.S., Vol.XVI, Pts.3&4, pp.206-10.

Sāmantas of the Somavaṁśis

282. Sambalpur University Museum plates of Janamejaya's time, J.K. Sahu, J.O.H., Vol.II, No.1, pp.1-15.
283. Deogaon plates of Mugdhagonḍaladeva, B.K. Rath & S. Tripathy, J.O.R.S., No.3, Oct.1985, pp.29-34.
284. Kudopali plates of the time of Mahābhavagupta, F. Kielhorn, E.I., Vol.IV, pp.254-59.
285. Kamalpur plates of the reḡign of Karnadeva, K.C. Panigrahi, J.O.H., Vol.I, No.1 (Jan.1980), pp.1-5

APPENDIX-II

FISCAL TERMS IN THE INSCRIPTIONS OF
ANCIENT AND EARLY MEDIEVAL ORISSA¹

SECTION-I

PHASE-I (C. A.D. 350-700)

*Visākhavarman, the Pitṛbhaktas, the Maṭharas and the Vāsiṣ-
ṭhas*

*Kara-bhāra, Mayavarim, Meya, Hiranya,
Pṛthvi Mahārāja
Kara
Mahārāja Śātrudamana
Pratyaya, Meya*

*The Early Eastern Gāngas
Bhoga, Bhāga, Kara*

*Charamparāja
Kara (in the term a-karikṛtya)*

*The Vighras
Kara, Uparikara*

*The Mudgalas/Mānas
Uparikara*

*The Nalas
Kara, Hiranya, Sulka, Pratyaya*

*The Śārabhapuriyas
Meya, Hiranya, Pratyaya, Bhoga, Bhāga, Kara, Dhānya*

*The Śailodbhavas
Kara (in the term a-karikṛtya)*

PHASE-II (C. A.D. 700-900)

*The Early Eastern Gāngas
Bhoga, Bhāga, Kara, Pratyaya*

*The Bhaumakaras
Samyakara, Uparikara, Kara (as in a-karatvena)*

*The Pāṇḍuvamśis
Bhoga, Bhāga, Uparikara, Udraṅga, Nidhāna, Upanidhāna,
Daradrnaka*

*Netṭabhañja
Kara*

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1. Appendix-II does not include such epigraphs of royal houses individual rulers, which do not refer to any fiscal expression. The expressions are explained with suggested interpretation(s) at the end of the list in alphabetic order.

The Bhañjas of Khiñjali
Kara (in a-karatvena)

The Gaṅgas of Svetaka
Kara, Bhāra

The Tungas
Trn-Odaka, Uparikara

The Sulkis
Kara, Trn-Odaka, Uparikara

The Somavamsis of Dakṣiṇa Kosāla
Bhoga, Bhāga, Kara, Hirāṇya, Uparikara

PHASE-III (C. A.D.900-1100)

The Somavamsis of Kosāla and Utkala
Adatta, Andhāruva, Antaravāḍḍi, Ahi-daṇḍa, Hala-danda, Hasti-daṇḍa, Mārganika, Suvarṇa-danda, Trn-Odaka, Sāsanārdhika, Pratihāra, Pratyāndharuvā, Padātijiva, Vandāpanā, Vijaya-vandāpanā, Viṣayali, Vara-vali-vardḍa, Vaśavaka, Vaṇḍa-danda, Chingolā, Chotalā, Rintakavāḍi, Pasavaka (All these expressions are described as bhaviṣyatakara in the Somavamsi epigraphs). Bhoga, Bhāga, Kara, Hirāṇya and Uparikara, however, appear regularly in their grants.

The Bhanjas of Khijjīṅga-kotṭā
Kara (in the term a-karatvena)

SECTION-II [Glossary of Revenue Terms]

1. *Adatta*:- It has been explained as a tax of uncertain import.² It was probably an interest or fine on arrears of tax.² This expression appears in the later days epigraphs of the Somavamsi ruling house of Utkala.
2. *Ahi-daṇḍa*:- It has been explained as a professional tax collected from snake-charmers or levy for their maintenance.³
3. *Andhāruva*:- According to Sircar, it was probably a levy on the amount lent by moneylender and probably a variant reading of the Sanskrit term *artha-rupyaka*.⁴
4. *Antaravāḍḍi*:- This term has been explained as a tax or levy collected for the treatment of the King, when he was sick.⁵ Its explanation shows that the medical expenditure of the King was also realised from the people of rural settlements and it was not a regular tax.
5. *Bhāga*:- According to Ghosal [^]Bāga refers to King's custom-_^

2. IEG, p.5.

3. Ibid., p.12.

4. Sircar, Select Inscriptions, vol.I, p.78.

5. IEG, p.23.

ary share of the produce levied on the ordinary revenue paying land.⁶ This term first appears in the Arthasāstra of Kautilya. At one place it is mentioned as an independent term along with *Bali*, *Kara* etc. under the heading *rastra*; at another it forms a part of *Sadbhāga*, which is mentioned with *Bali*, *Kara* etc. under the same heading. *Bhāga* appears frequently in the Orissa epigraphs issued between C. A.D. 500-1100 and its regular appearance makes us to believe that it was one of the principal tax on land in Orissa. It appears with other terms like *Bhoga*, *Kara* and *Hiranya*. According to Fleet *bhagabhoga* is one expression meaning "enjoyment of taxes or shares".⁸ The two words, however, are sometimes used in the reverse order and recorded *bhagabhoga* and according to Fleet's formula of interpretation, it means 'share of the enjoyment'. D.N. Jha⁹ has rightly pointed out that this term is a compound formed by two independent words, *bhoga* and *bhaga* and hence indicates two separate taxes. Therefore, the explanation of Ghosal¹⁰ and Sircar¹¹ on the term *bhāga* as royal share of the agricultural produces may be nearer the truth.

6. *Bhoga*:- The frequent uses of this fiscal expression in the Orissan epigraphs suggest that it was principal source of income of the state in ancient and early-medieval period. Buhler has explained this term as the periodical supplies of fruits, firewood, flowers and the like, which the villagers had to furnish to the king.¹²
7. *Chingola* and *Chotalā*:- These two fiscal terms figure in the list of *Bhaviṣyata Kara* in the Somavamsi epigraphs. These two terms are not yet explained.
8. *Daradr̥ṇaka*:- This term, appeared in one of the Panduvamsi epigraph, is not explained satisfactorily. According to Fleet it refers to a fiscal term of uncertain implication, and in all probability it was an agricultural tax.¹³
9. *Dhānya*:- The Kurud grant of Narendra (R.Y. 24) of Sarabhapura lineage record the fiscal term *Dhānya* with *bhoga*

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6. U.N. Ghosal, Contribution to the History of the Hindu Revenue System, p.45.
 7. D.N. Jha, Revenue System in Post-Maurya and Gupta Period, pp.42-43.
 8. CII, Vol.III, pp.256 and 120.
 9. Supra no.7, p.43.
 10. U.N. Ghosal, op. cit., p.45.
 11. E.I., Vol.XV, pp.293 ff.; Select Inscriptions, p.372.
 12. EI, Vol.I, p.75.
 13. IEG, p.83.

and bhaga. From the description, it appears to have denoted the general land tax. Ghosal suggests that probably *dhanya* was a fixed contribution in kind.¹⁴ Tiwari, however, suggests that it was a tax imposed by the state on the excess of storage of rice over a particular ceiling.¹⁵

10. *Hala-danda*: - This term is explained as a tax on plough.¹⁶ The sources are silent about the payer of this tax. We are of the opinion that it was a professional tax collected from the people, who were engaged in the manufacturing of plough.
11. *Hastidanda*: - According to Devala Mitra¹⁷ it may mean a tax on the maintenance of elephants. But B. Misra is of the opinion that it meant the right of killing elephants.¹⁸ An alternative meaning of this term may be that it was a fine on the killings of elephants.
12. *Hiranya*: - Literally, this term means gold, but in technical sense it means King's share of certain crops paid in cash.¹⁹ As the term appears with expressions like *bhoga*, *bhaga* and *kara*, here it may suggest that the expression *Hiranya* means king's normal share and miscellaneous contributions by the agricultural class. In a *Sarabhapura* grant, it appears with the term *dhanya* and according to Jha, it appears to have been a tax on agricultural products.²⁰
13. *Kara*: - *Kara*, literally means tax. This term has been interpreted variously by distinguished scholars. According to *Arthasāstra* it is a periodical tax over and above the king's customary grain-share, or general property tax levied periodically.²¹ Again, the same text describes it as an emergency tax levied upon the villagers over and above the normal grain share.²² *Manusmṛti*, *Yajñavalkya*, *Smṛti* and *Mahābhārata* describe *Kara* as a tax upon merchants' profit.²³ *Kara* is used in Orissan epigraphs in general sense of a tax, sometimes along with *bhaga*, *bhoga* but distinguished

14. Cited in D.N. Jha, *op. cit.*, p.57.

15. S.P. Tiwari, *op. cit.*, p.89.

16. *IEG*, p.125.

17. *EI*, Vol.XXXIII, p.267.

18. *JBORS*, Vol.XVII, pp.17-18.

19. U.N. Ghosal, *op. cit.*, p.403.

20. Jha, D.N., *op. cit.*, p.49.

21. *Supra* no.19, p.404.

22. *Ibid.*

23. *Ibid.*

from Kara.

14. *Mārganika*:- Sircar has explained this term as a transit duty.²⁴ It is also described²⁵ as a tax levied by the King on ceremonial occasions. *Mārga* literally means road and this fiscal term might have referred to a tax collected from those who were using the road of a settlement, particularly those who carried exchangeable goods from one place to another.
15. *Mayavarim*:- This term has not yet been explained. Most probably it is derived from the fiscal expression *Meya*, which is explained below.
16. *Meya*:- This term has been explained as a revenue collected from agricultural land and was paid in kind.²⁶ According to Jha, the expressions *dhanya* and *meya* may imply more or less same connotation.²⁷
17. *Nidhāna*:- This term has been explained as a tax collected from the agricultural land.²⁸
18. *Padātijiva*;²⁹ It was a tax collected for the maintenance of *Paika*. It was not a regular tax. Here it may be suggested that it was collected either at the time of war or when the *paika* of the state were passing through the village settlement.
19. *Pāsāvāka*:- This term is not yet explained. Here it may be suggested that *Pasavaka* might corresponds to *Pasu*, a fiscal expansion found in Chandella landgrants, which according to Ghosal refers to a tax on cattle.³⁰ This tax is described as an irregular tax in the Somavamsi epigraphs. In all probability, this tax was collected from the owner of the cattle, when they entered into the land, other than the areas earmarked for grazing.
20. *Pratihāra*:- This term has been explained as a tax collected for³¹ the maintenance of the door-keepers at the city gate.
21. *Pratyāndharuā*:- It was a tax³² on levy, collected by moneylenders from the debtors.

24. Sircar, Select Inscriptions, Vol.I, p.78.

25. JBORS, Vol.XVII, pp.17-18.

26. U.N. Ghosal, op. cit., p.409.

27. D.N. Jha, op. cit., p.55.

28. IEG, p.37.

29. Ibid., p.224.

30. U.N. Ghosal, op. cit., p.413.

31. IEG, p.259.

32. Ibid., p.261.

22. *Pratyaya*:- According to Ghosal, this expression means all other revenue or revenue in general.³³
23. *Rintakavādi*:- This term is not yet explained.
24. *Samyakara*:- This term appears in the Bhaumakara grants. B. Misra explains it as proper tax.³⁴
25. *Sulka*:- It comprises tools and duties.³⁵ This tax was principally duties levied upon merchandise imported into the city and port duties and it also denoted duties levied upon sale of liquors, customs collected by the ferry men and boundary officers, duty upon output of mines and mineral products, duty upon imported salt, duty upon animal intended for slaughter.³⁶
26. *Sāsanārdhika*: It was a levy, collected from half of the cultivator's share of the produces of the land in a gift village.³⁷
27. *Suvarna-danḍa*:- It was probably a professional tax collected from the goldsmith.³⁸
28. *Trn-ḡḍaka*:- This term has been explained as graxing tax.³⁹
29. *Udrāṅga*:- This term, mentioned in the Bahmani grant of Bharatabala (Panduvamsis) is described as a tax on permanent tenants or a principal tax.⁴⁰ P. Niyogi associates *Udranga* with *dranga* (military outpost) and suggests that the term may mean an agricultural tax on lands contiguous to *dranga* stations.⁴¹
30. *Upanidhāna*:- It was probably a variant form of the term *Upanidhi*, which is explained as a redeemable deposit of an article of value against a loan with interest.⁴²
31. *Uparikara*:- According to Ghosal it was a tax imposed on

33. Supra no.30, pp.326 and 415.

34. B. Misra, op. cit., p.18.

35. Ghosal, op. cit., p.37.

36. U.N. Ghosal, op. cit., p.421.

37. IEG, p.304.

38. IEG, p.329.

39. IEG, p.344.

40. Ibid., p.37.

41. P. Niyogi, Economic History of North India, p.187.

42. U.N. Ghosal, op. cit., p.423.

the temporary tenants.⁴³ He associates this fiscal expression with the Marathi word *Upri*, which means a cultivator not belonging originally to a village, but residing and occupying land in it, either upon a lease for a stipulated term of years, or at the pleasure of the proprietor. Jha⁴⁴ rightly rejects this view of Ghosal on the ground that this term appeared in the epigraphs much before the development of Marathi language. Since *Upri* in Sanskrit, Hindi, Bengali, Oriya means 'extra' or 'upon', it perhaps has led Sircar to explain *Uparikara* as an extra cess. However, this term is not explained satisfactorily.

32. *Vanda-danḍa*:- This fiscal expression, which is described as a *bhāviṣyatakara* in the Somavamsi grant is not yet explained. In all probability it was a fine collected from those persons, who were disallowed to use the village tank (bandha) for some reason(s). With the payment of this tax, such orders were probably revoked by the village administration.
33. *Vandāpana* and *Vijayavandāpana*:- These two expressions were not tax, but were offerings to the King *Vandapana* is explained as an offerings to the king at the time of meeting⁴⁵ and *Vijaya-vandapana* was tendered to the King on the occasion of his victorious return from a military campaign or for the preparation of a campaign.⁴⁶ Both *Vandapana* and *Vijayavandapana* were not collected regularly.
34. *Vara-vali-vardda*:- This tax has been explained as a tax on the choice bullocks for bull-fighters.⁴⁷ But we do not know whether this tax was collected from the party or individuals engaged in the bull fight or from the audience. In all probability, it was a tax collected from the rich people (audience) for whom bullfight was a pleasure pass time.
35. *Vāsāvaka*:- It was probably a tax collected for the maintenance of an official called *Vasavaka*, whose duty was to assign places of residence to the strangers.⁴⁸
36. *Viṣayali*:- This term has been explained as a regional tax realisable from a particular *visaya*.⁴⁹ But we do not know the object for which this tax was collected.

43. Ibid., p.424.

44. D.N. Jha, op. cit., p.53.

45. IEG, p.362.

46. Ibid., p.372.

47. Ibid., p.379.

48. Ibid., p.367.

49. Ibid., p.377.