

CHAPTER - II

TAX ASSESSMENT AND RATE OF TAXATION

The revenue survey is usually conducted to assess the quantum of the tax which is one of the chief concerns of the government. In recent years various factors are considered for revenue survey. The survey of land is the first requirement for revenue survey and it also indicates the extent of cultivable land. The lands are classified into a number of classes or grades on the basis of composition of soil, available irrigation facilities and types of crop grown. The assessment is fixed after considering all these factors, either by laying down so many measures for unit of measures or irrespective of actual yield of land. Finally, all these details are recorded in a register as land assessment. However it seems to have followed a similar system of land revenue survey in Tamilnadu under Pallava, Cōḷa and Pāṇḍya rule during the entire period from the 6th century AD to the 14th century AD.

I. TAX ASSESSMENT AND RATE OF TAXATION UNDER THE PALLAVAS

A) Assessment of Land Revenue

i. Assessment of Land Tax

The assessment and collection of revenue was the primary duty of the government in the revenue administration. Sufficient information is not available regarding the fixing of assessment on land during the early centuries. But the evidence of a reliable nature is available for the later

periods. According to the records, all the villages and lands within the Pallava kingdom seem to have been surveyed and detailed information of land rights including scheduled tax-free lands. The tax-free lands were maintained by the village and district officers and also any alteration or transfer of ownership was duly noted in the registers. The endowment land of *devabhōjahala vajitam* should be accurately measured in the presence of village officials, and in the presence of the officers of the district. The boundaries were also fixed after surveying the specified plot.

i) Unit of land measures

The early *Prakrit* and *Sanskrit* Chartars of the Pallavas refer to the unit of land as the plough, *nivartana* or the *pattika*. Hirahadagalli plates refer to the term *hala sata śāhara* (one hundred thousand or ploughs of land) indicates that a plough of land represented an area of land that could be conveniently cultivated with a plough and a pair of bulls within a given time.¹ The “Plough of land” appears to have been standardised and used as a unit of land measure. The *nivartana* indicated the extent of the land bounded by a line travelled by a person starting from a particular point and coming back to it within a specified time. But the extent area is not known and it is likely to have varied with the swiftness of the person going round the land. Similar custom of measuring lands seems to have prevailed in Russia. The Basheers were in the habit of selling lands by the day (i.e) as much of land as a man can go round on his feet in a day.² Though *nivartana* consists of 20 rods or 22200 cubits or 40,000 “*hastas*” square of

¹ *EI*, Vol.XVIII, p.6 line 11

² *Ibid.*, p.9; *Indian Antiquary*, V, p.50.

land, but the Pallava epigraphs do not denote the exact measurement of the land contained in *nivartana*.³ The Hirahaḍagallī plates mention the *nivartanas* of land and also Ūruvapaḷḷi plates refer to 200 *nivartanas*.⁴ But none of these is specifically defined as *nivartana*. Probably it was the same as another unit of land measure *pattika* in Sanskrit or *patti* in Tamil epigraphs of the Pallava. It means that a piece of land sufficient for a sheep-fold.⁵ According to Kasakudi plates, *nivartana* and *patti* are synonymous terms. When we compare the terms *sāmanya nivartana dvayamārydaya* in Sanskrit portion of the plates with *sāmanya irandu pattipadiyal* of the Tamil both refer to the same.⁶

Pāḍagam was another unit of measure land, the connotation of which probably varied from place to place and time to time.⁷ According to the Kambavarmans's epigraph, the *pāḍagam* was equal to 240 *kulis* of land.⁸

An analysis of the above instances, point to the recurrence of revenue surveys which may be considered significant. It is also evident that these surveys were not limited to a particular period or locality.

³ *Tamil Lexicon*, p.2283 (*Nivartana*. A lineal measure of 25 kol, 100 and 125 cubits.

⁴ N. Subramaniyan, (ed.), *Thirty Pallava Copper Plates*, IITS, Chennai, 1999, p.365.

⁵ *SII*, II, No.351 and 352, *Thirty Pallava Copper Plates*.

⁶ *SII*, II, Pt.3, No.107.

⁷ *SII*, IV, Nos.285, 287, 314, 356 and 365; *ARE*, 3, 5, 7, 31, 72 and 80 of 1895.

⁸ *SII*, VI, No.294 and *ARE* II of 1898.

ii) Land Measures and Measuring Rods

Vēli and *kuli* were the most common land measures.⁹ Probably *vēli* has its origin in a man's fencing or putting up a *vēli* round his field. Then *kuli* is a unit of square varying with different times and districts from 144 square feet to 576 square feet.¹⁰

Nriputaṅgavarman epigraph¹¹ states that *kuli* consisted of 81 sq.feet which refer to 2700 *kuli* of land which was divided among various people each square being measured by a twelve-san-rod. Therefore it should be measured 81 sq.feet $((12*9)^2=81 \text{ sq.feet})$.¹²

The rods were of different sizes mentioned as *nāluśān-kōl*,¹³ *paṅṅiru-śān-kōl* and *padināru-śān-kōl*.¹⁴ The length of measuring rod is not mentioned in many instances but it was much smaller. The naming of fields seems to have been prevalent during the Pallava time still prevails in certain parts of the Tamil districts. The epigraphs record the time when fields were distinguished by their proper names as following:
Ānaippūndalattu serva,¹⁵ *Aḷaṅjirkkalam paṭṭi*,¹⁶ *Viṅṅakkaviḷāgam nilam*,¹⁷

⁹ *EI*, XVIII, p.121; *ARE*, 368 of 1904.

¹⁰ *ARE*, 368 of 1904.

¹¹ *ARE*, 33 of 1900.

¹² *Idem*.

¹³ *ARE*, 7 of 1898.

¹⁴ *ARE*, 33 of 1900.

¹⁵ *ARE*, 345 of 1906

¹⁶ *Tiruvallam Inscription of Nandivarman*, No.67

¹⁷ *ARE*, 48 of 1914.

*Tojunēr-velirnilam*¹⁸ and *Valayapparaicceruvu*.¹⁹ There were numerous names used in different part.

c) Classification of the land

The Pallava epigraphs did not mention about the class or grade of land. The classification was based on the ancient period which was classified into *nañcy* (wet land) and *puñcey* (dry land). This was based on cultivation of crop. Some of the epigraphs mention that the wetland was called as *nīrnilam*, the dry land was also referred as *koḷḷainilam*. Another class of land was known as *tōṭṭanilam* (garden land) in which vegetables, betels, herbals, fruit bearing trees, flowers were cultivated. The next class of land was *kalar-nilam* (Saline land) which may be considered as uncultivated, wasted or inferior kind of land.

iv) Assessment of the land revenue

According to the Tamil tradition, one sixth of the total produce was demanded as the land revenue. This tradition seems to have been influenced mostly by the *dharmasāstra*. Several sources of revenue were characterised by the taxes paid to the state. Manu remarks that both direct and indirect taxes as “cultivators would pay a tenth, eighth or a sixth part of their produce a fiftieth part of profit on animals and gold, a twentieth part of the profit on trade and sixth part of that made on fruit, honey, flowers, medicines and bulbs”.²⁰

¹⁸ *ARE*, 34 of 1906

¹⁹ *ARE*, 83 of 1919.

²⁰ J.N.C.Ganguly, *op.cit.*, p.138.

The epigraphs of the Pallavas mention the rate in a few places. One of the epigraphs of Vijaya Gōpāla Dēva mentions the land revenue from the sixth part.²¹ No other epigraph refers to the traditional rate of Kāñchipuram. The land tax was collected at the rate of 100 *kāḍi* per *vēli* and from this mutual (revenue income) 1/6 was collected as *vari*. This assessment seems to be surcharged and levied on land tax.

The tax must have been somewhere about one sixth of the produce from land, many others feel that the share demanded by the state could not have been below one third of the yield. Ellis remarks that the tax was always more than one-sixth or fourth permitted by the Sanskrit lawyers and adds: A general assessment was introduced based on the share allowed by law to the sovereign power from the production of one sixth. Since this had been considerably increased. 22 Manus proportion of one-sixth....was observed in practice for several centuries which had exceeded and half of the gross produce came to be recognised as the legal rate.²³

v) Rates from inscriptions

a) Land

The rates of assessment on cultivated land must have varied with time and place. The following table shows the different rates of land tax in Tamilnadu under the Pallavas.

²¹ *SII*, III, Pt. 1 & 11, No.63.

²² A.Appadurai, *op.cit.*, Vol.II, p.674.

²³ Memorandum on the progress of the Madras Presidency during the last forty years of British Administration, p.8.

RATE	PERCENTAGE	TYPE OF LAND
1/6	20 and 16.6	Wet land and dry land ²⁴
1/5	20 and 23	Wet land and dry land ²⁵
1/4	25	Wetland ²⁶
1/3	33.3	Wetland (land adjacent ²⁷ to tank / irrigation)

The above table indicates that the wet lands were assessed at lower rates (20 and 16.6) which itself was higher than the traditional rates (16%). The lands adjacent to the tank or irrigated by water drawn from the lake was assessed at a higher rate than that of the dry lands.

The various rates seems to have been in the different types of land on the basis of cultivation factors. The rate of assessment in wetland was fixed higher than the dry land due to the favourable conditions of cultivation like soil fertility, irrigation and water supply. However, it may be suggested that the rate of 1/6 was a tradition which was found in epigraphical as well as the contemporary literary sources. But the epigraphs seems to have shown the practice of different rates higher than the traditional rate of 1/6. For Example: Suppose the average yield amounts of 100 *kāḍi* of paddy per

²⁴ *SII*, III pt. 1 & II, No.63.

²⁵ *Idem*.

²⁶ *SII*, II, No.63, *IPS* No.19, *JOR*, IV, 29-30 and *ARE* 365 of 1904.

²⁷ *SII*, XII, No.51 and *ARE* 349 of 1911

vēli as one third or one fourth or one fifth or one sixth would be 16 *vēli*; one *vēli* was equal to *20mā* and 100 *kuli* was equal to one *mā*.²⁸

According to the Pallava epigraphs the rates are given as so many *kāḍi* per *vēli* (k/v).²⁹ *Kāḍi* is the standard grain measure. The sub-unit below *kāḍi* has been converted into decimal fractions of *kāḍi* (rounded to two decimals). In the case of land, the standard unit was *vēli* and it was sub divided into *kuli* and *mā*, thus the fractions were rounded to two decimals.

The Pallava land tax was also denoted in various contexts by the term *kāṇik-kaḍan* meaning the due on *kāṇi*. In some cases it was mentioned as *īrai-kaṭṭina* to specify “the *kāṇi* dues paid towards the government tax”.³⁰ The other term which denoted the land tax was *pañchavāram* or 1/5th of the full land tax.³¹

b) Water Cess: (Irrigation)

Nandhivarman’s record (8th century AD) mention that a certain kampaiyanar constructed a sluice and made an endowment at the rate of 1 *kāḍi* of paddy per *paṭṭi* of the lands irrigated by the lake for its

²⁸ *SII*, XII, No.51, *ARE*, 349 of 1911; *SII*, II No.63; *JOR*, iii, 29-30, *IPS* No.19; *ARE*, 365 of 1904.

²⁹ *ARE*, 74 of 1898; *SII*, XII, No.102; T.V.Mahalingam, *Inscriptions of Pallava*, ICHR, Delhi, 1988, pp.342-43.

³⁰ *SII*, Vol.II, Part V, No.98.

³¹ *Idem*.

maintenance and of paddy per *paṭṭi* by the *ūrār* to the *bhataran*.³² Another record from Perāmanūr refers to certain *Palikkaran* who made an annual grant of 70 *kāḍi* of Paddy lands in the *ērippaṭi* and the trees there in for the upkeep of the tank.³³

Another record from Pōrpaṇḍal registered the sale and right of collection of 1 *kāḍi* of paddy for each crop by the assembly of Pōrpaṇḍal for the benefit of the tank. Here the record does not provide the information regarding the existence of the cultivable land involved in the collection of paddy.³⁴ In some cases it was not unusual for the village assembly to provide articles in kind for such maintenance. For example: A record about the Assembly of Parudir which agreed to supply 150 *kaḍi* of *pañcavāra* paddy for the upkeep of a local tank.³⁵

An interesting information from kāccippēdu (kāñcī) records show that the *sabhā* received gold from the residents of kāccippēdu (kāñcī) for dredging *Vairamēga-taṭāka*. The maintenance of *Vairamēga-taṭāka* was a special feature of the administration of the *sabhā* of Uttramērūr during the later Pallava time and also it continued to be so in the early Cōḷa period.³⁶ There are some records of Kampāvīkramavarman and Aparājitavarman from Toḷunāḍu show that 100 *kalaṅju* of gold was received by the *sabhā* of

³² *ARE*, 258 of 1968-69.

³³ *ARE*, 38 of 1934-35.

³⁴ *ARE*, 402 of 1923.

³⁵ *ARE*, 252 of 1921.

³⁶ *ARE*, 157 of 1920.

Uttiramērūr. So that the annual interest, there from, that is 20 *kalañjus* at the rate of 20 per cent might be utilised for dredging the *Variamēga-taṭāka* for three months from *Āṇi* (June-July).³⁷ For the same tank during the reign of Kambavarman, the *sabhā* received from Dēvandi Kalukkuman 100 *kalañjus* of gold and 28 *kāḍis* of *irai* paddy to be utilised for some purpose.³⁸ The endowment carries with it the stipulation that the *sabhā* should lend the money on interest at the rate of 10 per cent and received an interest of 3 *kāḍis* of paddy and it should suffice to meet the cost of labour for dredging the tank for two months every year from vaikasi (May – June).³⁹

Another record of the same ruler shows that the *sabhā* received 100 *kalañjus* of Ūrkkār Śēmmai gold from an individual name Mannipakkilān and also 20 *maṇais* (land). The *sabhā* entrusted the gift to the tank supervision committee which agreed to invest the money on a reasonable rate of 15 per cent and also utilised the income both from the gold and the land for dredging the same tank.⁴⁰ Hence the above mentioned records show that the rate of interest which was charged by the *sabhā* was not uniform. It is difficult to explain the reason for charging different rates of interest by the *sabhā* for which we do not have any evidence.

³⁷ *ARE*, 42 of 1898; *SII*, VI, No.325.

³⁸ *Idem*.

³⁹ *ARE*, 90 of 1898; *SII*, Vol.VI, No.375.

⁴⁰ *ARE*, 65 of 1898.

One record from Ukkal, during the time of Kampavarman shows the *sabhā* of Ukkal received 1000 *kāḍi* of paddy from the resident of the village and agreed to collect 500 *kāḍi* per annum as interest on 1000 *kāḍi* and over to the annual committee (*Śōmvatsaravāriyam*). The interest of 500 *kāḍi* of paddy each was evidently intended for the maintenance of the tank (*ērikku-atti ikkuthuvippōmānom*).⁴¹

c) Dēvadāna Lands

The government normally lost some of its revenue from lands assigned to temples or other eleemosynary bodies as the land tax and also the land tax was transferred for the enjoyment of the donees (temple, *sabhā*). The lands granted to the religious institution were tax-free, as early as the middle of the 6th century AD during the reign of Śimhavishnu. But this tax-free or tax-remission seems in most cases to be only partial. But this loss was 40-50 percent of the full rate. In some cases of *brāhmin* settlements seem to have paid full tax in the third period of the Pallavas. Thus the evidences state that the payment or *irai-kāval* and *irai-draviyam* refer to as dues.

Another epigraph states that from *brāhmin* lands rent was received as one third of net produce (i.e) the gross produce less cultivation expenses.⁴² Other lands took one fifth or two sixth of the gross produce

⁴¹ *SII*, Vol.III, Part I, p.9.

⁴² *SII*, Vol.XII, No.51; *ARE*, 349 of 1911.

leaving three fifth or three sixth to the cultivators. The cultivators had to bear the cultivation expenses out of their share.⁴³

To estimate the total annual land revenue of the Pallava government, we need more statistics than that is available regarding the total area under cultivation. The nature and productivity of the land depended upon different settlements. From the data it seems that the average settlement had about 40 *vēli* (16 *vēli*=40 *vēli*) of assessed land.⁴⁴ The average is taken as a mixture of both extent single and double crop lands. It paid to the government about 2000 *kuli* of paddy annually.⁴⁵

B. Assessment of Trade and Commerce

i) Traders

The property of a trader seems to have been considered for assessment. An epigraph of Mahābalipuram states that traders who were above the age of 16 and did not possess land were assessed $\frac{1}{2}$ *kalañju* annually.⁴⁶ The landless traders those who conducted business as paid labourers or agents were assessed at the rate of $4\frac{1}{2}$ (3 *mañjāḍi* per *kalam* = 48 *kalam*) *kalañju*.⁴⁷

Kalañju and *mañjāḍi* were identified as the measurement of the gold weights. C.Minakshi refers about the observation of Altekar in her work

⁴³ *SII*, Vol III, Part I, p.7.

⁴⁴ *EI*, Vol.XVIII, 15-24; *SII*, Vol.XII, No.37.

⁴⁵ *EI*, Vol XX, pp.17-19.

⁴⁶ *SII*, Vol.VIII, No.291.

⁴⁷ *SII*, Vol.XII, No.90.

that *kalañju* is really the name of a prickly climbing species of *Caesalpinia* *sp.*, the weight of whose seed varies between 45 and 50 grains. The average weight of the early punch marked coins of the south also varied between 45 and 50 grains.⁴⁸

ii) Shops

The fees on shops (*arigāṭippāṭṭam*) or each load of paddy brought into the market or *nagarm* was subject to three assessments as 1 *uḷakku* rice to 1 *kalañju* per month taken as payment for service (*nilakūli*) and 400 *kāḍi* of paddy as a fee was assessed for police protection (*pāḍikāval*) and the market or *nagaram's* right (*kaivasi*) to receive certain percentage of those goods sold in the market. It is not clear in the records.⁴⁹

iii) Commodities

The rice and paddy were measured by *nāli*,⁵⁰ *marakkāl kuruni*, *padakku*,⁵¹ *kāḍi*⁵² and *kalam*. The *nāli* was recorded by various names in the Pallava epigraphy such as *karunāli*, *nāluvanāli*, *māyanāli*, *pudanāli*, *narāyananāli* and *veṭṭināli*.⁵³ The epigraph from Tiruvorriyur refers to that

⁴⁸ C.Meenakshi, *op.cit.*, p.111.

⁴⁹ Robert Sewell, *List of Antiquities in the Madras Presidency* ii, 30 (Ciṭṭūr plate); T.V.Mahalingam, *Inscriptions of the Pallava*, p.448.

⁵⁰ *ARE*, 303 of 1901, 162 of 1912 and 38 of 1930.

⁵¹ *ARE*, 303 of 1901.

⁵² *ARE*, 48 of 1904 and 27 of 1930.

⁵³ *ARE*, 116 of 1923.; Rajamanikkam Pillai, *Pallavar Varalaru* (Tamil), Tirunelveli South India Saiva Siddhanda Kalagham Ltd., Chennai, 1968, p.241.

there was a *nāli* known by the *karunāli* which was used for assessment of the rice on that time.⁵⁴ *Nālvānāli* is mentioned in an inscription of Teterrar Maṇḍi⁵⁵ and also *māyanāli* is mentioned in an inscription of Nṛipatunga.⁵⁶ In addition to that, *narāyanāli* is mentioned in two inscription of Naṇḍivarman⁵⁷ and another of Nṛipatunga's⁵⁸ which is presumably a corruption. *Nāli* is equivalent to 8 *uḷakku* while *nāli* is stated to certain ¼ of a measure or half a Tañjāvūr measure.⁵⁹ *Nāli* is identified as *paḍi* in modern times which contains 8 *uḷakku* = 1 *paḍi*. *Uḷakku* is 1/8 of a measure.⁶⁰

Another epigraph records that *veṭṭi* is a basket which could hold 6 *kuruni* or 48 measure of grain and 1 *nāli* paid for selling such a quantity be considered heavy.⁶¹ *veṭṭinali* was assessed at the rate of 1 *nāli* on a *veṭṭi* (1 *nāli* = 6 *kurunis*).⁶²

Similarly *pudanāli* was assessed for grains which 1/8 of a measure of a grain of something that was newly made.⁶³ The term *pudanāli* may be

⁵⁴ *ARE*, 162 of 1912.

⁵⁵ *ARE*, 283 of 1901.

⁵⁶ *ARE*, 404 of 1905.

⁵⁷ *EI*, Vol.XX, p.52.

⁵⁸ *ARE*, 122 of 1929.

⁵⁹ *ARE*, 360; *ARE*, 227 of 1920.

⁶⁰ *Idem*. C.Meenakshi, *op.cit.*, p.110.

⁶¹ *ARE*, 116 of 1923.

⁶² *ARE*, 360 and 227 of 1920.

⁶³ *SII*, XII, No.90; *ARE*, 190 of 1912.

split into *puda* and *puda nāli* means a measure of 4 *nālis* or a *marakkāl*. It may be explained as 'a *nāli* for 1 *puda* or *marakkāl*.⁶⁴ This term was applied to different groups of articles at different rates.

Ghee, Oil, milk and curd were assessed by *śeviḍu* or *sōḍu*, *ālāḅku*, *uḷḅku*, *uṛi* and *nāli*. An epigraph states that *śeviḍu* was usually taken to be 1/5 of an *ālāḅku* and 360 grains in weight.⁶⁵ Another epigraph said that 2 *śeviḍu* of *kāyam* and 1 *śeviḍu* of ghee were supplied which is equal of ¼ of *uḷḅku* and also *uṛi* ½ of measure.⁶⁶

An epigraph refers to *Pirudimanikka Uṛi*, a standard measure which was named after Nriputaṅga's queen.⁶⁷ Similarly, *Videlviḍugu uḷḅku* was considered as a measure sanctioned by the government of the time.⁶⁸ Another term "*piḍi*" or a handful is a smallest denomination of the measurement in the supply of ghee and oil under the Pallavas.⁶⁹

iv) Tolls

In a fraction of a cash or *kācu* was fixed as *āyam* (Surcharge) on all the merchandise inclusive of commodities sold by weight and capacity at the market place by internal as well as external trade.⁷⁰ Areca nuts were

⁶⁴ *ARE*, 303 of 1901.

⁶⁵ *ARE*, 306 of 1921 (*śeviḍu* is different in the Rāmnad and Pudukkōṭṭai).

⁶⁶ *ARE*, 360 and 227 of 1920.

⁶⁷ *ARE*, 461 of 1905.

⁶⁸ *ARE*, 32 of 1912.

⁶⁹ *ARE*, 257 of 1912 and *ARE*, 38 of 1930.

⁷⁰ *SII*, Vol.XII, No.164.

exported to many countries beyond the seas. It was assessed at the rate of 30 areca nuts and 60 bundles of leaves per annum.⁷¹ Similarly salt dealers had to incur toll charges from which only *srōtriyas* penance performers and laborers were exempted. The government was entitled to fix a share and 1/6 of the imported salt which went to the king.⁷² Some of the epigraphs recorded that whether the tax on salt was assessed on a *kalam* of salt sold or manufactured at the salt pan.⁷³ But it is clear that the amount of salt sold was considered as a unit of assessment. A rate of 1 *ulakku* or 1 *ālākkku* or 1 *pidi* (a handful) of salt on every sale amounts to 1 *kādi* or 1 *ālākkku* of paddy or 1 *kācu*.⁷⁴ In this case, the duty was levied as sales tax or duty on imported commodities.

C. Assessment of the Other Taxes

i) Professional Taxes

a) Brāhmanās

The *brāhmin* priests had paid *brāhmanarsakkāṇam* as cash or *kāṇam* or fee which was earned as such and also estimated by the controlling body for all other profession of the state. The *Brāhmins* had paid 12 *kāṇam* per annum.⁷⁵ K.V.S. Aiyar explain the term

⁷¹ *SII*, Vol.II, Part III, p.353.

⁷² *Idem*, C.Minakshi, *op.cit.*, p.89.

⁷³ *EI*, Vol.VII, p.67; V.R.R. Dikshitar, *Hindu Administrative Institution*, p.176.

⁷⁴ *SII*, Vol.II, No.22.

⁷⁵ *EI*, Vol.XXI, p.35.

brāhamanarasakkāṇam, it splits into *brāhaman* and *asakkāṇam* which was the “assessment of one *kāṇam* on the profit of the *brāhmins* from their professions”.⁷⁶

b) Weavers

The Pallavas bestowed special care on old centers of textile production and encouraged the settlement of weavers in new area. Kāñcī was the center of one of the major cotton producing regions of Tamilnadu and the other being Madurai. Several centers came up around Kāñcipuram. From the epigraphs for the assessment of the above tax 4/5 of a *kāṇam*, as *tarip putavai*. 1 *kācu* was levied each on *ajuvikās* and 60 *kāṇam* on *sālikkattari* weavers.⁷⁷ It is clear that the duty was fixed mostly in cash.

c) Black smith

The tax *kattikāṇam* was assessed as 110 *kalañju* on 500 *kāṇam* per annum on blacksmiths who manufactured or produced swords, knives or other arms as weapons.⁷⁸ This tax can be compared with the present day license fee imposed to all on those who possess fire-arms, revolver, gun etc. From the Pallava records it was assessed on the group of professionals as tax in cash.

⁷⁶ K.V.S. Aiyar, *Historical Sketches of Ancient Deccan*, 1917, p.344.

⁷⁷ *Kūram Plate, Thirty Pallava Copper Plate*; p.167.

⁷⁸ *SII*, Vol.I, p.55; *Thirty Pallava Copper Plate; Kūram Plate*, p.52.

d) Shepherds

The shepherds were assessed as 300 sheep to 2 pieces of land⁷⁹ and also artisans were assessed at the rate of 500 *kāḍi* of paddy per annum.⁸⁰ during the 7th century. It was enhanced as 600 *kāḍi* of paddy per annum in the 8th century AD.⁸¹

A record of the Pallavas mention about the tax on toddy drawers which was assessed at the rate of 600 *kāḍi* of paddy to 2 pieces of land (*Śeru* or plot) and those who climbed the palmyra paid as *iḷam puṭchi*.⁸² This was assessed from the root "*pun*" which means "to wear".⁸³

The Udayēndiram plates refer to the assessment of the rate of areca palms 30 to 40 *nāḷi* of paddy or 6 bundles of betel leaves as *kaḍaiadikkāy*.⁸⁴

Another epigraph from Eṛumbūr states that the accompaniment of musical instruments (dumps, gongs, pipes, flutes and other musical instruments) was a part of temple worship in Tamilnadu. They were paid *neḍumbarai* as a professional tax which was assessed at the rate of $\frac{3}{4}$ *poṇ* 1 *mañjāḍi* and 1 *kuṛini* per annum to the government.⁸⁵ Another inscription

⁷⁹ *SII*, Vol.XII, No.4; *ARE*, 158 of 1919.

⁸⁰ *ARE*, 163 and 168 of 1919.

⁸¹ *SII*, Vol.XII, No.34.

⁸² *SII*, Vol.XVI, 127; *SII*, Vol.VII, No.57; S.Krishnaswamy Iyengar, *op.cit.*, p.116.

⁸³ *Idem*.

⁸⁴ *Thirty Pallava Copper Plate*, p.127.

⁸⁵ S.Swaminathan, Erumbūr Inscription of Rajaraja Cōḷa I, *Journal of Epigraphical Society of India*, Vol.XXXIII, Epigraphical Society of India, Mysore, 1997, p.127.

from the same place records that Aparājitan (938 AD) obtained the royal sanction to exempt the taxes on 3 ¼ *vēli* of land out of 1 *vēli* of land which was earmarked to the drawers as Tiruppalipuram (i.e) land donated as.

ii) Marriage

The inhabitant of the country may be paid 1/8 of *kācu* or *kāṇam* as a marriage fee from either party of a marriage.⁸⁶ Later epigraphs of the Pallava indicate that each party had to pay a marriage fee or a small payment of money (*kāṇam*) as a *kāṇikkai*. According to the Vēlūrpalayam plate, this *kāṇikkai* or *kāṇam* must be purely voluntary and it was collected by the headman of the village as a small tax known as *rāja-sambhāvanam*⁸⁷ during the marriage. But the fraction of a *kāṇam* or *kācu* is not clear in the records.

iii) Fines

The following rates on fines was assessed by the members of *sabhā* 12 *kāṇam*, 5 *poṇ* , 25 *kalañju*, and 50 *kalañju* were generally levied on individuals and also 60 *kāṇam* and 100 *kalañju* were levied collectively on the member of village *sabhā*.⁸⁸

Besides *dharma śāsana* ¼ *poṇ* or *kalañju* was fixed as a fine by *vāriya* committee or headman of villages.⁸⁹ In special circumstance they

⁸⁶ *SII*, Vol.III, No.128.

⁸⁷ *Vēlūrpalayam Plate*, IV-b, 1.55; *SII*, Vol.II, p.509; *EI*, Vol.XV, p.71.

⁸⁸ Robert Sewell, *op.cit.*, p.99

⁸⁹ *EI*, Vol.XXIV, No.7.

imposed 100 *kalañju* of gold.⁹⁰ Another Pallava epigraph states that the culprits of sheep should be levied a fine of, 10 *mā* to those who stole the sheep from the village. The various fines imposed during the Pallava rule were as follows.

On those who demolished the wells, the tanks and bunds.	- 1 <i>mā</i> ⁹¹
On those who felled trees	- ½ <i>mā</i> ⁹²
On those who felled herbal plants	- 20 <i>kalañju</i> or 1 <i>mā</i> ⁹³
On those who damaged the water lift	- 1 <i>kāḍi</i> of paddy ⁹⁴
On those who default to pay the taxes of <i>Pañchavāram Ecōru, nellāyam,</i> <i>vet̥ṭi, vēdinai</i> and <i>senmipodiri(nai)</i> ⁹⁵	- 110 <i>kalañju</i> of gold
On those who destroyed Kāmakkōṭṭam	- 1 <i>kāḍi</i> of paddy per day. ⁹⁶
On those who failed to settle the endowed property (pay) of the village (<i>sabhā</i>) or temple	- 100 <i>kalañju</i> ⁹⁷

⁹⁰ *SII*, Vol.XII, No.90.

⁹¹ *EI*, Vol.XXXVI, pp.143-63.

⁹² *Idem*.

⁹³ *SII*, Vol.VI, No.531.

⁹⁴ *SII*, Vol.VIII, No.331.

⁹⁵ *SII*, Vol.V, No.572; *ARE*, 17 of 1895; T.V.Mahalingam, *Inscriptions of Pallavas*, 1988, p.488.

⁹⁶ *ARE*, 157 of 1966, *Damilica*, 12-7, 1970; T.V.Mahalingam, *op.cit.*, p.224.

⁹⁷ *Tamilica*, 121-125, 1970; T.V.Mahalingam, *op.cit.*, pp.277-78.

On those who cause destruction - 1000 *kāṇam*⁹⁸
to the endowment (incur) to the
temple (sin of killing *kandigai elayiravar*)

iv) **Confiscation of the property**

The confiscation of property of a culprit as a punishment seems to have been a practice during the Pallava times.

II. **TAX ASSESSMENT AND RATE OF TAXATION UNDER CŌḶAS**

A. **Assessment of Land Revenue**

A revenue survey has played a pivotal role to assess the quantum of the tax. The major part of the government revenue covers the land tax. Thus an accurate survey of a land was required for the recording of land right and for that of taxation. The pre-Cōḷa records mention different land units like *patti*, *mā* and *kuli* which were used in the revenue survey and assessment of taxes. However there is no direct evidence for the revenue survey during the pre-Cōḷa period.

From the epigraphs⁹⁹, we come to know more than 28 different revenue surveys were made in the early medieval Cōḷanāḍu. The first land revenue survey was conducted during the reign of Rājarāja I.¹⁰⁰ Sometimes the revenue surveys by rulers are mentioned once or twice or

⁹⁸ *SII*, Vol.VIII, No.42.

⁹⁹ *See the Appendix II*, Table 2.

¹⁰⁰ *SII*, Vol.VII, Introduction, p.4.

more than twice. But as per the evidences, certain village or locality is very much limited under various kings. The survey of the land revenue under Rājarāja I had controversy among the epigraphist and historians. Among the view of historian V. Venkayya's opinion states that the first land revenue survey was conducted by Rājarāja I¹⁰¹ in 1001 AD which was accepted by almost all historians of south India.¹⁰² In addition to that V. Venkayya has explained another term *ulakaṣaṇṭa*¹⁰³ which appears in the name of *Kuṛavan Ulakaṣaṇṭān* alias Rājarāja Mahārājan who was a commander (*śēnāpati*) of a regiment in the employ of Rājarāja I, as a title¹⁰⁴ conferred by the king for the officer's part in the revenue survey.

The terms *nilamaḷandu*, and *nilanatappiṭṭu* were mentioned in the Cōḷa epigraphs. Among the term *nilamaḷandu* appears in a record of Aditya I (1895 A.D.) One of the records states that a village assembly or *sabhā* prescribed punishment on the culprits those who unlawfully commanded to "collect the taxes after a land survey" (*nilamaḷandu irai koḷḷa enru*).¹⁰⁵ Another term *nilanatappiṭṭu* was used to measure the land and demarcation of boundary during the reign of Parāntaka I (922 A.D.).¹⁰⁶

¹⁰¹ *Idem*.

¹⁰² T.V.Mahalingam, *South Indian Polity*, p.161; K.A.N.Satri, *The Cōḷas*, p.189; Y.Subbarayalu, *Political Geography of the Cōḷa Country*, pp.67-68; P.Shanmugam, *The Revenue System of Cōḷas (850-1279)*, pp.67.

¹⁰³ *SII*, Vol.II, No.95.

¹⁰⁴ *SII*, Vol.II, Intro. p.10.

¹⁰⁵ *SII*, Vol.XIII, No.309.

¹⁰⁶ *SII*, Vol.II, No.76.

Therefore, there was no direct reference to the land survey. These two instances noted that the survey of the land or the measurement of land was an important pre-requisite criterion to assess land revenue.

i) Land Measures and Measuring Rods

Vēli was the standard unit of land which was divided into **kuli** and **mā**.¹⁰⁷ K.A.N. Sastri remarks that the unit of **vēli** was an ancient one in the Cōḷa country spread over the other parts of apparently disappeared with it. The Cōḷa inscription in Pāṇḍyan nāḍu for instance used this system which is not found there either before or after the Colas.¹⁰⁸ Y.Subbarayalu states that “the unit of **vēli** is found mentioned even in early Pāṇḍyan inscriptions before the Cōḷa period and also some from or other unit lingered divert on the days of British.”¹⁰⁹ **Vēli** was inter-related with **paṭṭi** and **pāṭakam** which was expressed in multiples of **kuli**.¹¹⁰ There were no uniform reckonings on all the parts of the Cōḷas or throughout the period. **Paṭṭi** was reckoned only once and also 1 **paṭṭi** comprised 1000 **kuli**.¹¹¹ Another term **pāṭakam** was reckoned five instances.¹¹² Three different reckonings¹¹³ was counted as equal to 240 **kuli**, 300 **kuli** and 50 **kuli** respectively and also gave

¹⁰⁷ **ARE**, 250 of 1920.

¹⁰⁸ K.A.N.Sastri, *op.cit.*, p.621.

¹⁰⁹ Y.Subbarayalu, “Land Measurement in Early Tamilnadu (750-1350)”, *Historical Proceedings, Madurai Historical Society*, Vol.I, Madurai, 1981, pp.96-98.

¹¹⁰ **SII**, Vol.VIII, No.634; **SII**, Vol.XIX, Nos.370 and 452.

¹¹¹ **SII**, Vol.VIII, No.521; **SII**, Vol.XVII, No.243.

¹¹² **SII**, Vol.VI, Nos.287, 291, 323 and 361; **SII**, Vol.VII, No.402.

¹¹³ **SII**, Vol.VI, Nos.287, 291 and 323.

information on the intermediation of *vēli* and *pāṭakam*. The above mentioned terms of *paṭṭi* and *pāṭakam* were popular in TM only after the conquest of Cōlas.

Y. Subbarayalu observes that *vēli* is found diversity like the list of thirty six instances, among nineteen instances mention a *vēli* as equivalent to 2000 *kuli*, five mention 1 *vēli* = 2560 *kulis*, five 1 *vēli* = 5120 *kuli*, two 1 *veli* = 4000 *kuli*, two, 1 *vēli* = 10,000 *kuli*, two, 1 *vēli* = 10240 *kuli* were basic. The others may be treated as multiples of these".¹¹⁴ The *vēli* of 2000 *kuli* was a standard unit which was introduced by the Cōlas, but it was not found in the Pāṇḍyan region.

The measuring rod or pole was called *kōl*. The *kōl* was based on either human *span* (*can*) or foot (*aṭi*). A rod was named according to the number of *spans* or feet like 12-*aṭi-kōl* (12-*nilamaḷavu-kōl*),¹¹⁵ 12-*can-kōl* (12'9),¹¹⁶ 9-*aṭi-kōl* (9' approximately),¹¹⁷ 16 feet,¹¹⁸ 16-*can-kōl* (12 feet),¹¹⁹ 18-*can-kōl* (*patināru-can-kōl*-13'5")¹²⁰ 20-*can-kōl* (5' approximately),¹²¹

¹¹⁴ Y.Subbarayalu, *op.cit.*, pp.99-102.

¹¹⁵ *ARE*, 313 of 1938-39.

¹¹⁶ *SII*, Vol.VII, No.440.

¹¹⁷ *SII*, Vol.VIII, No.170.

¹¹⁸ *ARE*, 206 of 1934-35.

¹¹⁹ *SII*, Vol.VII, No.142. The same length of 16 *can kol* mention as *katrikai kol* (*TTDI*, 1,8) ; *Patinaru-can-kol* (*SII*, Vol.VIII, No.316; *SII*, Vol.VII, 887); *Vilantai-kol*, *SII*, Vol.VII, No.142.

¹²⁰ *SII*, Vol.XVII, No.243; *SII*, Vol.III, No.15.

¹²¹ *SII*, Vol.XIII, No.170, *TTDI*, 1, 8, 9.

22-*aṭi-kōl* (19'1") etc.,¹²² so that the measuring rods could be used for the purpose of revenue survey and were formed by the multiples of such units of length (Vide Appendix III; Table 2).

ii) Classification of Land

The land was classified into two major divisions namely *nañcey* (or *nañcey* = wet land) and *puñcey* (*puñcey* = dry land).¹²³ All the paddy fields were classified as wet land¹²⁴ and also the non-paddy fields were treated as dry land.¹²⁵ From the epigraphs of Cōḷas, it is known that the wetland was also known as *nīnilam*¹²⁶ and dry land was mentioned as *kollainilam*.¹²⁷ Another classification was garden land known as *tōṭṭa nilam*¹²⁸ in which vegetables, fruits and betel were cultivated. The next class of land was *kalamnilam*¹²⁹ (saline land) and it was considered as uncultivated waste land or inferior kind of land. All these classifications were based on the cultivation of crops.

¹²² *ARE*, 104 of 1927-28, *IPS* 175.

¹²³ *SII*, Vol.VII, 289; *SII*, Vol.XIX, No.335.

¹²⁴ C.Sivaramaiyan, *A Classified Glossary of Tamil words with explanatory meaning*, Progressive Press, Madras, 1908, p.145 and P.Shanmugam, *op.cit.*, p.72.

¹²⁵ H.H. Wilson, *A Glossary of Judicial and Revenue term of British India*, London, 1855, p.293; P.Shanmugam, *op.cit.*, p.72.

¹²⁶ *SII*, Vol.XVII, 243 and *IPS* 176.

¹²⁷ *SII*, Vol.XII, 243.

¹²⁸ *SII*, Vol.XVII, No.244.

¹²⁹ *SII*, Vol.VIII, No.2171.

Besides the land was further sub-divided into several grades depending on the fertility of soil. The term *taram* denote the grade or sort or class.¹³⁰ K.A.N. Sastri refers that “the revenue from agricultural land was periodically reassessed and the classification of the land was revised from time to time in accordance with changes in cropping, fertility and so on.”¹³¹ One of the epigraphs from Śrīraṅgam refers that the 14th grade was reduced to the 20th grade for the purpose of tax assessment. Some records mention about the fourth grade which was called as *nālān-taram*.¹³² It is the only grade mentioned for only one time and other grades are mentioned in one or two instances.¹³³

Besides, the information from some other epigraphs refer that the unclassified lands were called *taramili*. According to Y. Subbarayalu the assessment of the rates were correlated with the classification of the concerned lands with standard specifications”¹³⁴ in the pre-Cōḷa epigraphs. It was used during the reign of Parāṅtaga I and it was also existed in all the successive reign.¹³⁵

¹³⁰ Y.Subbarayalu, Classification of Land ans Assessment of Land-Tax in Early Tamil Nadu from 950-1300, *Essays in Ancient Indian Economic History*, p.71.

¹³¹ K.A.N.Sastri, *The Colas*, p.529.

¹³² *SII*, Vol.III, Nos.152 and 154 (967 A.D. & 968 A.D.); *SII*, Vol.III, No.154 (968 A.D. – 3rd Grade); *SII*, Vol.VI, No.38 (960 A.D. – 5th Grade); *SII*, VII, No.35 (947 A.D.) and *SII*, Vol.VII, No.38 (960 A.d. – 6th Grade); *SII*, Vol.VI, No.38 (960 A.D. – 7th Grade); *SII*, Vol.III, No.150 (970 – 985 – 8th grade); *SII*, Vol.VI, No.38 (Tj. 960 A.D. – 10th grade); *SII*, Vol.IV, No.508 (Tp.1085 A.D. – 4th grade).

¹³³ *SII*, Vol.VII, No.409; *SII*, Vol.VI, No.440.

¹³⁴ Y.Subbarayalu, *op.cit.*, p.93.

¹³⁵ *SII*, Vol.VII, No.35.

In the epigraphs, 20 *tarams* are mentioned among which the grades of 9, 11, 12, 13, 15, 16, 17, 18 and 19 are not mentioned. The first grade was known as *talai taram* or *mutual taram* (first grade) in North Arcot¹³⁶ and Chingalpat¹³⁷(TM) in Tañjāvūr and Tiruchirāppalli¹³⁸ (CM), in Rāmanāthapuram,¹³⁹ Tirunelvēli¹⁴⁰ (PM) and in Coimbatore¹⁴¹ (KM) districts. The lowest grade or 20th grade was called as *kāḍai taram* in South Arcot¹⁴² (TM), Tiruchirāppalli districts¹⁴³ (CM) and Ramanathapuram (PM).¹⁴⁴

The details of land revenue and demand were recorded in a register which was called in various terms (*nilamutal-poṭṭakam*, *poṭṭakam* and *adaṅkal*).¹⁴⁵ These registers were very important revenue documents and also contained the information regarding the extent of the land. Classification or grade of land, assessment of land taxes, tax-free lands, remission of the taxes, transfer of the village and list out the defaulter of taxes and confiscation of this lands with reasons. *Adaṅkal* registered the

¹³⁶ *SII*, Vol.V, No.489.

¹³⁷ *SII*, Vol.III, Nos. 153 and 154; *SII*, Vol.VI, No.342.

¹³⁸ *IPS*, 170.

¹³⁹ *ARE*, 49 of 1928-29, Pt.II.

¹⁴⁰ *SII*, Vol.V, No.446.

¹⁴¹ *SII*, Vol.VIII, No.170.

¹⁴² *SII*, Vol.VII, No.796.

¹⁴³ *SII*, Vol.IV, No.508; *IPS*, 120.

¹⁴⁴ *ARE*, 47 of 1928-'29.

¹⁴⁵ *SII*, Vol.XIX, No.335, pp.1-29.

revenue accounts of the villages and also the term is still in use in the department of revenue in Tamilnadu government.¹⁴⁶

iii) Land Revenue Assessment

a) Land

The land revenue assessment of the Cōḷa state was constituted on a sixth of the production as per the Tamil tradition. But the tradition was based on *dharmasāstra*. Manu lay down that “the king should take every year in accordance with *sāstrā*”.¹⁴⁷ The epigraphs of the Cōḷas refer to the rate of land revenue. One of the epigraphs of Cōḷa mentions *ārukurrinel puravu* which means the sixth part of the land revenue during the Parāntaka I.¹⁴⁸ Similarly, the *prasāsti* of Rājarāja I was received from the 6th part (*ārilorru – avaniyil – kuru-kōl-porulkalum*) as the king’s income.¹⁴⁹ So that all the records of Tamil country throughout the centuries refer to the sixth part as the traditional rate of land assessment as the share of the State or King. There was no exemption for the Cōḷas. The evidences show that the traditional rate of 1/6 was collected in the Cōḷa and it is accepted by most of the historians.¹⁵⁰

¹⁴⁶ C. Sivaramaiya, *op.cit.*, p.137.

¹⁴⁷ J.N.C. Ganguly, *op.cit.*, p.130.

¹⁴⁸ *EI*, Vol.IV, No.32, p.224.

¹⁴⁹ *SII*, Vol.V, No.520; *SII*, Vol.IV, No.329; *IPS*, 108 (*Arilonru-avaniyil-kuru-kōl-Porulkalum*)

¹⁵⁰ A. Appadurai, *Economic Conditions in South India*, pp.679-680; T.V. Mahalingam, *South Indian Polity*, p.167; T.V.Sadasiva Pandarathar, *Pirkkāla Cōḷar charithiram*, Pt.II, p.47; P III, pp.53-55; P. Shanmugam, *The Revenue System of the Cōḷas*, pp.80-82.

The rates of land tax varied from place to place and time to time. The reason for the different rates were based on cultivation factors. The wetlands had favorable conditions like soil fertility and regular water supply which led to increased productivity of the land. Such factors like infertile soil and poor irrigation resources were the general problems of the dry land. So the higher rate assessment was fixed on the basis of wet land.

In an epigraph from Tiruvaṅṅāmalai, the rate of 3/8 is mentioned¹⁵¹. It was paid by the cultivators who utilised the tank irrigation at this rate. This rate seems to be higher than the rate known from the Tañjāvūr inscriptions for wetland.

The wetland assessed at an annual rate of 120 *kalams* of paddy per *vēli* (k/v) in the district of CM.¹⁵² Similar rate was fixed on the *dēvadāna* lands in the same places.¹⁵³ But in Gaṅgaikoṇḍa Cōḷapuram, it was assessed at various rates like 100, 102, 105 *kalams* of paddy per *vēli* in various places.¹⁵⁴ All these assessments were fixed for the land which yielded two crops per year. Some other epigraphs mention that 60 *kalam*¹⁵⁵ of paddy was reduced to 50 *kalam*. This assessment may be made for a single crop.

¹⁵¹ *SII*, Vol.VIII, No.74.

¹⁵² *SII*, Vol.VII, No.s, 217, 668, 692 & 681.

¹⁵³ *SII*, Vol.VIII, No.668 & 692.

¹⁵⁴ *SII*, Vol.IV, No.528.

¹⁵⁵ *IPS*, 170.

The dry land was fixed for different categories at different rates. Mostly it was also collected in terms of paddy. Sometimes it was collected as gold or cash. For example, 3 *kalam* of paddy was fixed as revenue demand.¹⁵⁶ Epigraph from Tiṭṭaguḍi mentions that it was assessed at the rate of a *kalam* of paddy on each plough.¹⁵⁷ Another epigraph from Thāmaraippākkam referred that it was assessed at the rate 3 *kalañju* per crop¹⁵⁸ and in Mahābalipuram at the rate of 3/8 *kalañju* of gold on each plough.¹⁵⁹ Hence these different assessments were related on the basis of total yield of the crop. It is very difficult to decide how the assessment was really made due to the insufficient evidences.

From the epigraphs,¹⁶⁰ the terms *ārukkal-veṭṭi*, *kāvērikkarai-viniyōkam*, *ārukkulai* and *arruppāṭṭam* were levied on those who used the water for irrigation and also raising the embankments as a precautionary measure against floods and seepage of water and the service of the holders of land who utilised the river water for cultivation.

b) Water Cess

The epigraph of Cōḷa mentions that 2 *nāli* of paddy per *kalam* was assessed at the rate of water cess.¹⁶¹ Another one record refers that 1

¹⁵⁶ *SII*, Vol.II, No,76.

¹⁵⁷ *SII*, Vol.VIII, No,291.

¹⁵⁸ *SII*, Vol.VII, No,774.

¹⁵⁹ *SII*, Vol.I, No,40.

¹⁶⁰ T.M. Srinivasan, *op.cit.*, pp.105-143.

¹⁶¹ *ARE*, 369 of 1937-38.

kalam of paddy on every *mā* was imposed on land irrigated from tank Madhurāntakappērēri.¹⁶² Some other evidences from Tiruchirāppalli¹⁶³ and Coimbatore¹⁶⁴ recorded that 1 *kuṛuni* of paddy on every *mā* was collected for desilting the village tank and its maintenance. Similarly the tax *ēriāyam* was assessed at the rate of 1 *paṭakku* of paddy on every *mā* of land for desilting the local tank in Pōṇḍichēry.¹⁶⁵

c) **Dēvadāna Land**

According to the Tiruvēlaṅgāḍu copper plates of Rājēndra I, Land revenue was assessed on a permanent basis of *Kuḍinikka dēvadāna*.

d) **House sites**

In the early 9th century, the taxes on house sites or *manai* were levied in kind. An epigraph from Kāñchipuram mentions that 1 *nāli* of paddy per month was fixed on the *manai* of newly settled inhabitants of the village.¹⁶⁶ Similarly another epigraph refers that the residents of a new colony were assessed at the rate of 10 *nāli* of oil on half *manai*.¹⁶⁷ According to the Tirucheṅgōḍu plate, the tax was assessed at the rate of ¼ *kācu* on full house sites (*manai*) and 1/8 *kācu* was imposed on half a

¹⁶² *ARE*, 192 of 1919, p.96; *ARE*, 38 of 1934-35.

¹⁶³ *SII*, Vol.XIII, No.165.

¹⁶⁴ *Idem*.

¹⁶⁵ *SII*, Vol.VII, No.805.

¹⁶⁶ *TAS*, I, p.163.

¹⁶⁷ *SII*, Vol.VIII, No.31.

house site (*manaī*) respectively.¹⁶⁸ However the houses are mentioned as the unit of assessment and also it was based on the unit of an hour and occupant of the house probably paid the tax.

B) Assessment of Trade and Commerce

i) Traders

The property of a trader seems to have been considered for assessment. In early records of Cōḷa it was assessed at the rate of 1/8 *poṇ* annually for those who conduct the business as paid labourers or agents.

An epigraph from Mahābalipuram mentions that those who were above the age of 16 and did not possess land were assessed at the rate of ½ *kalañju* annually and those landless traders who conducted business as paid labourers agents. *Kulikku* were assessed at the rate of 1/8 *poṇ* annually. *Poṇ* seems to be a coined gold of the full weight of one *kalañcu*.¹⁶⁹ The records had not clearly stated about the merchants who possessed the land and conducted business.

ii) Shop

From the epigraphs, the following information on the selling products, rate of assessment has been culled out and listed below:

¹⁶⁸ *SII*, Vol.III, No.212.

¹⁶⁹ *SII*, Vol.I, No.40. or *SII*, Vol.V, No.1356.

S.No.	Name of the Item	Unit of assessment	Rate of Assessment
1	Commodities sold in capacity (eg. Paddy, rice etc.)	1 <i>kācu</i>	1 <i>nāli</i> of paddy
2	Commodities sold in heaps	1 heap	1 <i>nāli</i> (in term of commodities sold or 1 <i>kācu</i>)
3	Commodities sold by weight	Unit weight	1 palam
4	Betel nuts	1 basket	2 betel nuts
5	Betel leaves	1 basket	1 <i>pārru</i> of betel nuts

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The different selling commodities in various shops were levied differently at the rates of assessment and also different in the unit of assessment. It is for the items kept and sold in the shop. The sale amount was considered as a unit of assessment. For Example, the commodities sold either in *kācu* (1 *kācu*) or sold in kind like heaps and weights as kind.

iii) Tolls

A fraction of a *kācu* was made as *āyam* (surcharge) on all the merchandise inclusive of commodities sold by weight and capacity and also duty on imported and exported commodities. For example, the toll fee

170 *Idem.*

on betel leaves was assessed at the rate of 8000 betel nuts and 750 betel bundles (*kaṭṭu*) per annum.¹⁷¹ Another instance, the rate was assessed on salt sold or manufactured at the salt pan. But it was not clear. Similarly, another epigraph records that 1 *piḍi* of salt was assessed on every sale amount of 1 *kācu*.¹⁷²

C) Assessment of Other Revenue

i) Professional Taxes

a) Weavers

From the epigraphs of Cōḷas, the assessment of weavers due was recorded on the basis of different category. Among the epigraph from TM refers that the assessment was imposed on individual weavers at the rate of $\frac{3}{4}$ of a *kācu* as *tarip-putavai*.¹⁷³ Another epigraph from the same region records that the tax was assessed at the rate of 60 *kācus* on group of communal weavers (*sāliya*).¹⁷⁴ An epigraph from Kuṇṛattūr (KM.) mentions that a levy of 5 *paṇam* per annum was assessed as duty on *kaikkōlar* weaver.¹⁷⁵ Another epigraph from Rāśipuram (KM) states that the weavers were charged at the rate of 3 *paṇam* per loom to pay per annum which was assessed by *puravuvvari-tinaikalam* (Department of Revenue).¹⁷⁶

¹⁷¹ *ARE*, 167 of 1981.

¹⁷² *SII*, Vol.III, No.31.

¹⁷³ *EI*, Vol.X, p.117.

¹⁷⁴ *SII*, Vol.I, No.40.

¹⁷⁵ *ARE*, 204 of 1968.

¹⁷⁶ *Idem*.

Besides, one more record from Cōḷa Pāṇḍya regions records that the levy on looms was assessed at the rate of ½ *paṇam* per loom.¹⁷⁷ Hence, it is clear from the above instances that the duty was fixed mostly in *kaśu* or *paṇam* or cash. Probably the assessment was based on the cloth manufactured in a loom.

b) Oil-Mongers

The oil-mongers were levied at the rate of 1 *paḷaṅkācu* per oil press under the Cōḷas.¹⁷⁸ It varied from region to region. Sometime, the tax concession was given to the *vāṇiyakkuḍigal*. An epigraph from KM records that some *vāṇiyar* of Mayileṭṭi was incharge of an endowment for the supply of oil to the temple 10 *nāli* per day.¹⁷⁹

c) Craftsmen

An epigraph record (1063 A.D.) states that an assessment of 25 *kācus* on every 1000 *kalams* of paddy was made in association with the tax items such as *tattārpattam*, *vēlik-kācu*, *mīnpattam*, and *tarip-putavai* etc.¹⁸⁰

d) Potters

The assessment of the tax on potters was levied in the name of *kumara kāccanam* (*gadhayāna* = a gold coin) at the rate of 1 *kalañcu* per annum. It appears mostly on lands granted as *dēvadāna*.¹⁸¹

¹⁷⁷ *SII*, Vol.XVII, No.221; *ARE*, 199 of 1904.

¹⁷⁸ *SII*, Vol.XXVI, No.276.

¹⁷⁹ *ARE*, 156 of 1909; *ARE*, 653 of 1922.

¹⁸⁰ *SII*, Vol.III, No.151; *SII*, Vol.XIV, No.145; *SII*, Vol.XIX, No.344C; *EI*, XIV, p.146..

¹⁸¹ *SII*, Vol.VIII, No.482.

ii) ***ūr* or village**

Another term ***ūr-kalañcu*** was a tax payable by the resident of ***ūr*** or village.¹⁸² For example, an epigraph from TM mentions that five villages were assessed at the rate of 4 ***kalañcu*** of gold per annum, one village was levied at the rate of 6 ***kalañcus*** and another village at the rate of 36 ***kalañcus*** of gold.¹⁸³

iii) **Marriage**

Another important assessment on marriage was fixed at the rate of 1/8 of a ***paṇam*** like the Pallavas from either party of a marriage.¹⁸⁴

iv) **Poll tax**

An assessment of poll tax was fixed either in cash or in kind. But quite often, it was demanded as service. It was paid by individual or community. An epigraph in 1065 shows that a levy of 10 ***kācu*** was imposed on individuals in 12 villages in PM.¹⁸⁵ Another in 1121 referred that assessment of poll tax was fixed at the rate of 5 ***kācu*** on garland makers.¹⁸⁶ Similarly, another epigraph mentions that the levy of 2 ***kācus*** was imposed on temple and village servants.¹⁸⁷ Another epigraph from Chidambaram states that a levy was made at the rate of 1 ***kuṛuni*** and 4

¹⁸² Y.Subbarayalu, "The Place of Ur in the Economic Social History", ***Ragavalli: Recent Research of Indology***, Mysore, 1999, p.173.

¹⁸³ ***SII***, Vol.VIII, No.285.

¹⁸⁴ ***SII***, Vol.III, No.31.

¹⁸⁵ ***IPS***, 125.

¹⁸⁶ ***SII***, Vol.V, No.492.

¹⁸⁷ ***SII***, Vol.V, No.292.

nāli of paddy daily on the inhabitants of Tiruvanaṇḍa- vanam belonging to the temple.¹⁸⁸ Another record (1121 A.D.) refers that an individual pool tax was assessed at the rate of a *kuṟuni* of paddy on cultivators and 4 *nāli* of ghee on shepherds.¹⁸⁹ The poll tax on individual was assessed mostly in kind.

Though another kind of poll tax assessment extended on a group or community which was fixed at a rate of 10 *nāli* of paddy per day was rather a high rate of assessment.¹⁹⁰ An epigraph¹⁹¹ (1015 A.D.) mentioned that the poll tax was also assessed as service in the form of agricultural serfs, village headman (*ūr-mutali*) and cleaners (the house of *irupentir*) of *Nigarili* Cōḷamaṇḍalam agreed to do the service *ulamaiceytal* (cleaning the premises of the temple). Another epigraph refers that the poll tax on community such as *valankai* and *idankai* were levied at the rate of 1½ *kāśu*.¹⁹²

v) Guarding Duty

The levy for guarding duty was collected from the individual land holders which was assessed on the basis of unit of land. It was used to pay the *dēvadāna* land at the rate of 40 *kalams* per *vēli* on both wet land

¹⁸⁸ *SII*, Vol.V, No.976.

¹⁸⁹ *EI*, Vol.XII, p.38.

¹⁹⁰ *ARE*, 165 of 1963-'64; K.A.N.Sastri, *op.cit.*, pp.526-527; P.Shanmugam, *op.cit.*, p.96.

¹⁹¹ *EI*, Vol.XII, p.38; *SII*, Vol.VIII, No.29; K.A.N.Sastri, *op.cit.*, pp. ; P.Shanmugam, *op.cit.*, p.95.

¹⁹² *SII*, Vol.VIII, No.291.

and dry lands. In some other places it was collected at the rate of 2 *kalam* of paddy per *mā* wet land and 2 *kalam* of millet (*varaku*) per *mā* on dry land.¹⁹³ Some times the rate varied and also high rate was fixed irrespective of the type of land.

vi) Fines

a) **Fines:** The epigraphical records of the Cōḷas referred to the rate of fines described by the members of *sabhā* as 25 *kalañcu*,¹⁹⁴ 5 *poṇ*,¹⁹⁵ 50 *poṇ*,¹⁹⁶ 12 *paṇam*,¹⁹⁷ 180 *kāṇam*¹⁹⁸ and 200 *kāṇam*.¹⁹⁹ Among these 25 *kalañcu* occurs very frequently throughout the period. The rates of 5 *poṇ*, 25 *kalañcu* and 12 *kāṇam* were levied on individuals and 108 *kāṇam* and 200 *kāṇam* were levied collectively (*ūr* or village community) on the member of *sabhā*.

In addition to that the defaulters were assessed at the rate of 1 *kalañcu* or 1/8 *poṇ* which was levied by court (*dharmasthāna*) and the king.²⁰⁰ Among these 1 *mañcāṭi* and *kuṛuni* were paid to the king, 8 ¼ *kāñam*, 4½ *kāṇam* and 1/8 *poṇ* were payable to the *dharmāsana*.²⁰¹ The actual collection of fines are found in the epigraphs are as follows:

¹⁹³ *Idem.*

¹⁹⁴ *EI*, Vol.X, p.49.

¹⁹⁵ *SII*, Vol.VIII, No.68.

¹⁹⁶ *SII*, Vol.III, No.57.

¹⁹⁷ *EI*, Vol.XXI, No.38.

¹⁹⁸ *SII*, Vol.III, No.158; *SII*, Vol.VI, No.297; *SII*, Vol.XIII, No.809..

¹⁹⁹ *SII*, Vol.III, No.170.

²⁰⁰ *SII*, Vol.VII, No.517.

²⁰¹ *Idem.*

An epigraph (1215 A.D. refers that the *nattar* was levied a fine of 2 *mā* on the culprits who had stolen the sheep from the village and other such offences.²⁰² Another record mentions that some merchants were fined 420 *kācu* for theft committed in the temple.²⁰³In 1219 A.D, those who committed a robbery on the highways or destroyed the crop were imposed a fine of one *mā* per person.²⁰⁴ The *brāhmanās* and the *vellālās* were levied at the rate of 20,000 *kāśu*.²⁰⁵

Besides various fines were also imposed on those who failed to maintain the peace and order. The following fines were imposed on the offenders while Kīranūr had failed to maintain peace and order during the trouble time.²⁰⁶

- | | | |
|-------|--|---------------------------|
| (i) | On those who damaged a shade of water lift (<i>ēṭṭamaram</i>) | - 1 <i>kāṇi</i> |
| (ii) | On those who demolished wells | - $\frac{1}{2}$ <i>mā</i> |
| (iii) | On those who felled trees | - $\frac{1}{2}$ <i>mā</i> |
| (iv) | On those outsiders who unlawfully entered into others premises and also on those who demolished the tank bunds felled trees and their shoots | - 1 <i>kāṇi</i> |

²⁰² *ARE*, 189 of 1928-29, Pt.2, p.77.

²⁰³ *ARE*, 112 of 1911, Pt 2, p.30.

²⁰⁴ *IPS*, 176.

²⁰⁵ *ARE*, 490 of 1912.

²⁰⁶ *ARE*, 149 of 1932-33.

vii) Confiscation of the property

The practice of confiscating the property of a culprit was one of the punishments during the Cōḷa time. The culprit was declared as a traitor (*drōhin*) and also his property was confiscated. An epigraphical record (973 A.D.) refers that a part of the land of village accountant was confiscated by the state because he had refused to appear before the court of enquiry for misappropriating certain amount of paddy and money collected from the *veḷḷālās* and *brāhmanās*.²⁰⁷ Another epigraph states that the property of the manager of the temple at Gōviṇḍapuṭṭur was confiscated and his house was demolished.²⁰⁸

Similarly, another individual who held accountant right of several temples was confiscated, because he committed acts of treason against the God and the king by misappropriating the temple property.²⁰⁹ All these proceeds were paid into the royal treasury and sold by public auction known as *rājarājapperuvilai*.

viii) Miscellaneous

Cōḷa's few epigraphs referred that the assessment of certain revenue items are levied on the basis of unit of assessment as follows:

1 *kuṛuni* of paddy on each group of *cutukkattup-paṭṭam*²¹⁰

²⁰⁷ *SII*, Vol.VIII, No.152.

²⁰⁸ *SII*, Vol.IV, No.536.

²⁰⁹ *SII*, Vol.IV, No.534.

²¹⁰ *IPS*, 186 (922 A.D.)

1/4 *poṇ* on *brāhmanās* those who died on duty.²¹¹
 5¼ *kalañcu* on each group of *kilīraip-paṭṭam*²¹²
 1 *kācu* on each crop for *kīlīra*²¹³
 3 *kuṛuni* per *mā* for *uḷkāṇi – ilakkā*²¹⁴
 1 *kācu* and 1 *nāli* of rice per *mā* for festivals.²¹⁵
kuṛuni per *mā* for festivals²¹⁶
 1 *kuṛuni* per *mā* on duties for *makkat – cēvakap – pēru*²¹⁷
 11 *kācu* and 1 *nali* of rice per *mā* on *ūr-viniyōgam*²¹⁸
 1/4 *kāśu* per *mā* on *mattavarnam*.²¹⁹
 It 1/4 *kalañcus* and 4 *maṭai* per *mā* for *dasavandanam*²²⁰
 25¼ *kalañcu* and 3 *maṭai* per *mā* for *maṭaik kūli*.²²¹
 1½ *kācu* per *mā* for *Tiṅkal-kācu*²²²
 2 *kācu* per *mā* on *cilkutima*²²³

211 *ARE*, 80 of 1925, Pt. 2, pp.85-86 (1010 A.D.)

212 *SII*, Vol.V, No.588. (1069 A.D.)

213 *ARE*, 167 of 1910 (1163 and 1178 A.D.)

214 *ARE*, 156 of 1942-'43, Pt. 2, p.238. (1036 A.D.)

215 *EI*, Vol.Xxi, No.385 (1239 A.D.)

216 *Idem*, (*taṭṭārappāṭṭam & vaṇṇārappārai*).

217 *IPS*, 211 (1239 A.D.)

218 *IPS* 116 (480 *nāli* per *vēli*, 1239 A.D.)

219 *SII*, Vol.V, Nos.58 and 88 (20 *kācu* & 20 *nāli* per *vēli*) 1069 A.D.)

220 *SII*, Vol.VII, No.1038 (480 *nāli* per *vēli*) 1069 A.D.)

221 *SII*, Vol.VI, Nos.50 and 58 (20 *nāli* per *vēli*) (1969 A.D.)

222 *Ibid*, (20 *kācu* & 20 *nāli* per *vēli*) (1069 A.D.)

223 *EI*, Vol.XXI, 38. (12th Century A.D.)

III. TAX ASSESSMENT AND RATE OF TAXATION UNDER PĀṆḌYAS

a) Assessment of Land Revenue

The revenue survey is used to conduct to assess the quantum of the taxes. A perusal of epigraphs show that the Pāṇḍyas carried out regular surveys and also the evidence suggests that the later Pāṇḍya kings continued the practice. The assessment was fixed on the basis of the yield of land. According to Krishna Sastri, “the fields were assessed and recognised, from a mere description of the boundaries and the irrigation channel under which a particular land was situated and the name of the owner or owner were able to spot out a field in question by reference to books, which must have been maintained for that purpose”.²²⁴ However, the Pāṇḍyas seems to have applied revenue survey in a limited sense.

i) Unit of Land Measures

The available studies are in the land assessment and measurement of Pāṇḍya A. Appadurai,²²⁵ K.A.N. Sastri,²²⁶ T.V. Mahalingam²²⁷ and Y. Subbarayalu.²²⁸ Besides from the inscription, we understand that *vēli*, *kuli*, and *mā* were the unit of land measurements.²²⁹ *Paṭṭi* is found only in the

²²⁴ Krishna Sastri, *op cit* 1917, p.232.

²²⁵ A.Appadurai, *op.cit.*, pp.679-687.

²²⁶ K.A.N.Sastri, *Pāṇḍyan Kingdom*, pp.169-171.

²²⁷ T.V.Mahalingam, *South Indian Polity*, pp.155-156.

²²⁸ Y.Subbarayalu, *Land Measurement in Medieval Tamilnadu*, p.57.

²²⁹ *SII*, Vol.VIII, No.634; *SII*, Vol.XIX, Nos.370 and 452.

northern districts of Tamilnadu²³⁰ especially in TN. *Kuli* and *vēli* were the most popular land units. *Mā* was the smallest unit measured and the other unit of *kuli* and *vēli* were expressed in multiples of this unit.

These *vēli* and *kūli* are found even in the early Pāṇḍya epigraphs. K.A.N. Sastri remarks that “the system of measurement by *vēli* was an ancient one in the Pāṇḍya country, spread over the other parts of India”.²³¹ An epigraph refers that *vēli* was equivalent to 2000 *kuli* since early Pāṇḍyas.²³² According to Y. Subbarayalu “*vēli* is found mentioned even in early Pāṇḍya epigraphs before the Cōḷa period”.²³³ There is also an epigraph mentioning that Pāṇḍyas granted the taxes from the minute (1/320 *vēli*) measurement of the land.²³⁴ The tax grants indicate that the king had completed a survey of the land properly and assessed the rates of taxes. They divided their income through the land like Pallavas (600-850 A.D.) and Cōḷas (850-1250 A.D.). The maintenance of the account was called *variyilār kaṇakku* through an official designated *variyilār*.²³⁵

The *vēli* of 2000 *kuli* was measured by the 16 span rods.²³⁶ The primary fraction of the *vēli* were specified in the epigraphs as $\frac{1}{2}$ *mā*, $\frac{1}{8}$

²³⁰ Y.Subbarayalu, *op.cit.*, p.80 (kāvēri).

²³¹ K.A.N. Sastri, *Pāṇḍyan Kingdom*, p.197.

²³² Y.Subbarayalu, “Land Assessment in Tamil Nadu from 700-1350 AD”, *Historica, PMHS*, Madurai, January 1981, pp 97-98.

²³³ *Ibid.*,

²³⁴ *SII*, XXIV, No.210.

²³⁵ *ARE*, 410 of 1914.

²³⁶ *ARE*, 27 of 1916

kāni and $1/320$ *muntiri*.²³⁷ The epigraphs from the Sōlaṅṅaka Chaturvēdimaṅgalam is said to comprise 2000 *kuli* measured by 12 feet rod. This equation (*vēli* of 2000 *kuli*) is available in the later Pāṇḍya epigraphs but it is not clear as to how much was practically used by Pāṇḍyas. However, the standard unit of *vēli* did not replace other unit to measure the land. *Vēli* was expressed as the multiples of *kuli*, and there was no uniform reckoning all over the area or through the time. *Kuli* was measuring by the square rod which one rod use to measure in length and another one rod in breath.

Vēli and *Kuli* are rarely mentioned in the later Pāṇḍya records. *Mā* is frequently mentioned in the later Pāṇḍya epigraphs.²³⁸ The land tax was collected at the rate of 3 *kalam* per *mā* from the *mutal* (revenue income) $1/6$ to be collected as *āyam*.²³⁹ The terms *maḍakku*, *parappu* or *virivu* are mentioned in the later epigraphs of Pāṇḍyas. Y. Subbarayalu states that “the term *maḍakku* indicates the conversion of land unit into a standard unit and the term *parappu* or *virivu* were indicated about the original extent of the land”.²⁴⁰ Y. Subbarayalu explains the *virivu* or *parappu* and *mā* as the actual area of land while *maḍakku* and *mā* referred to the standardised area of the actual area of land which would be lesser in quantity than the actual area, the conversion ratio being dependent on factors like irrigations.²⁴¹ So the first class land is known as *talaivarisai*.

²³⁷ *SII*, Vol.VIII, No.52.

²³⁸ *ARE*, 77 and 78 of 1927

²³⁹ *ARE*, 44 of 1927

²⁴⁰ Y.Subbarayalu, *op.cit.*, p.95.

²⁴¹ *Idem*.

ii) Measures and Measuring Rods

Several Pāṇḍya record refers to the particulars of rods which were used to measure the land. The early Pāṇḍya epigraphs mention about the standard measures such as 12-*śān-kōl*,²⁴² 16-*śan-kol*,²⁴³ 18-*śān-kōl*,²⁴⁴ 18-*śān-kōl*,²⁴⁵ 22-*śān-kōl*²⁴⁶ and 24-*śān-rod*.²⁴⁷ All these were continued during later Pāṇḍyas and new rods were also introduced in the name of the king. The epigraph from Māṛavarman Kulaśēkara I mentions that the village assembly (*ūrān*) had given tax exemption which measured as “*ūr alantha kōl Suṇḍara Pāṇḍyamāl nilam-alarīthu*”.²⁴⁸ This sentence means that the village was measured by *Suṇḍara Pāṇḍyan kōl*. This instance indicates that Jaṭāvarman Sundara Pāṇḍya I made the *Suṇḍara Pāṇḍyan kōl* in his name for surveying the land as a part of his revenue administration. Then the above mentioned rod was used by the successor of Jaṭāvarman Suṇḍara Pāṇḍya II and Māṛavarman Kulaśēkara.

Besides, *kōl Kuḍitāngi* or *Kuḍitāngi* rod,²⁴⁹ *Aaulidhi* rod,²⁵⁰ *Kanaviniya Perumāl* rod,²⁵¹ 24 feet *Suṇḍara Paṇḍyan kōl*²⁵² were used to

²⁴² *ARE*, 568 of 1915; *ARE*, 14 of 1916.

²⁴³ *ARE*, 410 of 1914.

²⁴⁴ *SII*, Vol.VIII, No.411; *ARE*, 34 and 35 of 1931-32.

²⁴⁵ *ARE*, 44 of 1927; *ARE*, 75 of 1929; *ARE*, 27 of 1916; *ARE* 34 and 35 of 1981-82.

²⁴⁶ *ARE*, 27 of 1990-91.

²⁴⁷ *SII*, Vol.V, No.446; *ARE*, 37 of 1946-47.

²⁴⁸ *SII*, Vol.VIII, No.167.

²⁴⁹ *ARE*, 61 and 369 of 1982; *ARE*, 130, and 167 of 1936; *ARE* 166 of 1936; *ARE* 213 of 1980-81 and *SII*, Vol.VIII, No.170.

²⁵⁰ *SII*, Vol.XIV, No.243.

²⁵¹ *ARE*, NA of 1990-91.

²⁵² *SII*, Vol.XVII, No: 74.

survey the land during the later Pāṇḍyas. The exact length of some of the rods used in the survey is known from the Marking engraved on the temple walls. The length of measuring rod is not mentioned in many instances (Vide Appendix III – Table 3).

In some instances the following grain measures were used instead of rod in some places during the later Pāṇḍya times: (i) *vīrapāṇḍyankāl*, (ii) 6 *nālikal*, (iii) 7 *nāli-kāl* (iv) 8 *paḍi-kāl*, (v) *kaḍamaik-kāl*, (vii) *naṭṭār-kāl* (*kuḍitāngi-kōl-18*) (ix) *vīra Pāṇḍyaṅ kalam* (*Suṇḍara Pāṇḍyaṅ kōl*, (x) *āyiraṭṭenmarai kōl* (24 *śan* rod), (xi) *iḍaṭṭuvali ūr kāl piḍigal*, (xii) *tarutadēvi palan*, (xiii) *ūr nālikkāl*, (xiv) *paṭṭāran kāl* (18 *śan kōl*), (xv) *valaiyir kāl* (*kuḍitāngi*), (xvi) *abhimuktamarakkāl*, (xvii) *śivakkoluṇḍu marakkāl*, (xviii) *oruvarai marakkāl*, (xix) *kalaiyarkalan* (*kōlkuḍitāngi*), (xx) *naṭṭukā* (*kuḍtangi rod*), (xxi) *minmalikkā*, (xxii) *desavaṭṭi marakkāl* (xxiii) *Śrī paṇḍārakkal*, (xxiv) *tirukkātarakkāl*, (xxv) *nāṭṭukkaḍamaikāl*, (xxvi) *vīraśēkharan-kāl*, (xxvii) *malavamānikkaṅ* (18 *śan kāl*) and (xxviii) *valavay kōil kāl*. It is also evident that these surveys were not limited to a particular period or locality.

iii) Classification of the Land

The lands were classified as *naṅcey* (wet land) and *punṅcey* (dry land) or single crop land or double crop land. They were also assessed according to the grades (*taram*) of land. The assessed lands were known as *taramiḍu* and non-assessed lands were called *taramili* which indicates

that only lands of good grade or quality were taken into account for assessment purpose.²⁵³ K.A.N. Sastri mentions that within the graded lands there existed more than twelve grades.²⁵⁴

iv) Rate of Land Taxes

a) Lands

According to the tradition, the sixth part of the produce was demanded as the land revenue. The land assessment varied from track to track and time. The wet land was assessed at the rate of 3 *kalam* per *vēli* (k/v.) per annum. It varied according to the classification of land on the basis of grade for example:

1st *taram* – per *mā* 8 *kalams*

2nd *taram* per *mā* 4 *kalams*

3rd *taram* per *mā* 3 *kalams*

4th *taram* per *mā* – 4 *kalams*²⁵⁵

One of the epigraphs of Jaṭāvarman Suṅdara Pāṇḍya mentioned that some lands were assessed at the rate of 7 *kalam*, 1 *kuruni*, per *mā*.²⁵⁶ The *pāsanam* (wet land) crop were fixed with the highest of levy. Especially the main crop of *Kuruvai* was levied mostly at the rate of $\frac{3}{4}$.²⁵⁷

²⁵³ T.V.Mahalingam, *op.cit.*, p.153.

²⁵⁴ K.A.N. Sastri, *op.cit.*, p.588.

²⁵⁵ *ARE*, 196 of 1981-82.

²⁵⁶ *SII*, Vol.VIII,No;170

²⁵⁷ *ARE*, 34 and 35 of 1931 to 32

Sometimes the rates also varied according to the time of cropping. An epigraph refers that 1st *taram* of land was levied at the rate of 10 *kalam*s, 5 *kuṛuni*, *kāsu*, 8 *mā*, *mukkāṇi* and 4th *taram* was levied at the rate of 4 *kalam*, *itūni*, 4 *nāli*, *uri-kāsu* 3 163/120.²⁵⁸ The land was assessed at the rate of 8 *kalam*, 3 *kuṛuni*, 2 *mā*. It should fall below the 1 *taram* perhaps as *taram* 2 and was assessed at 3 *kalam*, 3 *kuṛuni*. It should be below the 4 *taram* perhaps as *taram* 5. Another epigraph from Gaṅgaikoṇḍan also mentions about the assessment of land at the rate of 10 *kalam* and 8 *kalam variśai* respectively.²⁵⁹

Similarly cash assessment was levied at the rate of 18 *paṇams* during the Māṛavarman Vikrama Pāṇḍya.²⁶⁰

b) Dēvadāna Land

The assessment of the temple lands were fixed at 3 *kalam* on each *mā* of land or ½ of what prevailed among other *dēvadāna* lands.²⁶¹ This assessment was based on either the grades (*taram*) or the consideration of yield of the crops and those that had suffered damage or failed altogether being left out of account. In the assessment on the basis of grade (*taram*), the rate varied from tract to tract and time to time like other tract. For example, the 13th year of Suṅḍara Pāṇḍya epigraph mentions the various assessments of *dēvadāna* lands as follows:²⁶²

²⁵⁸ *SII*, Vol.VIII, No.454.

²⁵⁹ *SII*, Vol.V, No.734.

²⁶⁰ *SII*, Vol.III, No.454

²⁶¹ *ARE*, 39 of 1924.

²⁶² *ARE*, 196 of 1981-82.

1st *taram* per *mā* 7 *kalams* or 8 *kalams*

2nd *taram* per *mā* 3 *kalams*

3rd *taram* per *mā* 4 *kalams*

c) Cultivators and Crops

An epigraph records that the assessment of *uḷavukkāśu* was levied at the rate of 2 *kalam* per *vēli* (plough fee) on cultivators for cultivating tenant's levy.²⁶³ Similarly *ērvāri* (plough fee) was assessed at the rate of 1 *paddkku* paddy per field or 1 *kuṟuni* paddy per field per annum on cultivators.²⁶⁴

d) House and House sites

The assessment of levy on residents' *maṇai-īrai* was fixed $\frac{1}{4}$ *accu*,²⁶⁵ and the resident of merchants' habitat houses at an *accu*²⁶⁶ and the residents who took a new residence at $\frac{1}{4}$ *paṇam*.²⁶⁷

Another one record of house site mentioned the assessment of house site at the rate of 1 *dramam* (16 meni) in Perunḡulam located near by Tirunelvēli.²⁶⁸ Another epigraph states that the assessment of 306 *kōḷ*=18 sq *kōḷ*=*drāmam* was levied on house site (*maṇai*) *īrai*.²⁶⁹ Then a

²⁶³ *ARE*, 614 of 1916.

²⁶⁴ *ARE*, 62 of 1905.

²⁶⁵ *ARE*, 30 and 429 of 1930.

²⁶⁶ *ARE*, 719 of 1916.

²⁶⁷ *ARE*, 179 of 1936.

²⁶⁸ *ARE*, 241 of 1933.

²⁶⁹ *ARE*, 352 of 1961-62.

record of Rāmnāḍu refers that the assessment of *talaioppu kāśu* was levied at the rate of 40 *kāśu* (fragment) per head on residents.²⁷⁰ Similarly an epigraph from Kāḷaiyārkōil mentions about the neighbouring residents (*aśal kūli*) which were assessed at the rate of 1 *manai irai* or $\frac{1}{4}$ *accu* per annum.²⁷¹ One more evidence from Rāmnāḍu describes that the assessment of *manai* (house) was levied at the rate of 1 *maṇi* – $1\frac{1}{4}$ *drāmam paḷaṅkāśu* = 14 *manaiyāga drāmam*.²⁷²

B) Assessment of Trade and Commerce

i) Traders

The property of the traders was considered for assessment of the taxes. An epigraph refers that the shop-keeper was assessed at the rate of 6 *paṇam* per annum.²⁷³ Another epigraph describes that the assessment of 2 *kāśu* per annum was levied on the merchants residing and trading in the temple precincts.²⁷⁴ Another epigraph from Tiruccaṅdūr mentions that the merchant community had provided various services by levying a prescribed cess on the commodities traded at $\frac{1}{40}$ per *paṇam*.²⁷⁵ Another instance (1309 A.D.) referred the persons who transacted business in the warehouses of Arikēśarinalḷūr and Śrīvallaḷapaḍai-viḍu were to pay 1 *paṇam mundirigai* $\frac{1}{320}$ and those who sell or trade with them at

²⁷⁰ *ARE*, 96 of 1905.

²⁷¹ *SII*, Vol.VIII, Nos.173 & 174.

²⁷² *ARE*, 107 of 1924.

²⁷³ *ARE*, 300 of 1909.

²⁷⁴ *ARE*, 507 of 1958-59.

²⁷⁵ *ARE*, 363 and 364 of 1949-50.

the warehouses *mudiningai* 1/320 *paṇam*.²⁷⁶ Another record of Jaṭāvarman Kulaśēkhara states that the market fees shall be divided in the ratio of 3:1 between shops in the temple premises.²⁷⁷ An epigraph from Śivagaṅgai states that the king received a brokerage fee (on trade) from a merchant street in Pāganēri.²⁷⁸

ii) Shop

The selling of commodities seem to have been assessed differently. The following table gives us the records of rates of assessment during the period of Pāṇḍyas.

S.No.	Nature of the Item	Unit of Assessment	Rate of Assessment
1	Commodities sold in capacity (esp. paddy, rice etc)	1 <i>kāśu</i> or <i>paṇam</i> or <i>accu</i> or <i>chamam</i>	1 <i>paḍakku</i> of paddy
2	Commodities sold in heaps	heap	1 <i>nāli</i> per <i>kalam</i> 1/96
3	Commodities sold by weight	weight	1 <i>palam</i>
4	Betel leaves	1 basket	1 <i>pāru</i> of betel leaves of 1/10 <i>paṇam</i> per <i>mā</i>
5	Betel nuts	1 Basket	2 betel nuts or 1/10 <i>paṇam</i> per <i>mā</i>

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²⁷⁶ *SII*, Vol.XXIII, No.429.

²⁷⁷ *ARE*, 357 of 1930.

²⁷⁸ *ARE*, 331 of 1949-50.

²⁷⁹ *SII*, Vol.XXIII, No.429.

The above rate of assessment indicates that the different commodities were levied in various shops. Each category was different by the unit of assessment. The first category was assessed for amounting one *kāśu* or *paṇam* or *drāmam* or *accu* while on the other commodities sold in heaps or by weight. The sale proceeds of commodities measured by heap or weight in balance were counted in the second and third category. These rates varied in various parts of the state at various times. The ratio between *kāśu* or *paṇam* and paddy varied from place to place.

iii) Tolls

A record from Vīrapāṇḍyanpaṭṭinam (Tirucheṇḍūr) on the East coast refers to the assessment of *Khāḍi (kaḍai)* which was at the rate of $\frac{1}{4}$ *paṇam* per 100 *kalam* on the goods imported and exported from the roadstead.²⁸⁰ The trans-regional merchant community from Western Ghats should transport their product especially spices, arecanut, comphore, pepper, turmeric, cotton cloth and dried gingers from west to eastwards. The following rates were assessed for the above mentioned commodities.²⁸¹

- a) Spices and comphor - 1 *mā* or $\frac{1}{20}$ *paṇam*
- b) Cotton fabrics – *kāśu*
- c) Arecanut, pepper, turmeric and - 1 *kāśu (narppu)*
dried ginger (for more than *paḍakku*)

²⁸⁰ *ARE*, 311 of 1963-64.

²⁸¹ *SII*, Vol.XXIII, No.443.

Another record (1283 A.D.) states that the merchandise levies were assessed at the rate of $\frac{1}{2}$ *mā*, *paṇam* or $\frac{1}{40}$ *paṇam* on arecanut (cattle load) 1 *mā* or $\frac{1}{10}$ *paṇam* on pepper and rice per cattle load $\frac{1}{20}$ *paṇam*.²⁸²

Another epigraph from Kaṇṇiyākumari said that the tax was assessed at the rate of 1 *paṇam* on every boat sold, on every *maḍi valai* (a kind of net used by fisherman in double catamarans on every *valai* (*valai* is a net used for catching), on every *śalai-valai* (net for sardines), on every hump at (*śanal valai*) on every boat (*uru*) laden weight cargo for import and export.²⁸³

Besides the coastal roadsteads such as Kāyal, Dēvipattinam, Pavitramāṇikkapaṭṭinam and Kīlcembinaḍu had been frequented by the Arab Moorish and the Egyptian traders. Here sea trade and pearl fisheries were active. We have an evidence of community levies on wares brought by different varieties of boat and those on pearl fisheries. An epigraphical record (1271 A.D.) mentions that, the frequent *Nānādēsis* of all roadsteads were assessed at the rate of $\frac{1}{2}$ *paṇam* for a ship (*Sirrūru*) and $\frac{1}{4}$ *paṇam* for a boat which proceeded to move the cargoes on to the vessels.²⁸⁴ Similarly another epigraph from Kīlakkarai states that those who sold pearls at Kīlakkarai shall pay $\frac{1}{2}$ *paṇam* per 100 pearls.²⁸⁵

²⁸² *SII*, Vol.XXIII, Nos.430 and 434.

²⁸³ Natana Kasinathan, *Collected papers* (Studies in Tamil Culture), Department of Archaeology, Chennai, 1994, pp.66-67.

²⁸⁴ *SII*, Vol.VIII, No.405.

²⁸⁵ *SII*, Vol.XXIII, No.396.

C) Assessment of Other Revenues

i) Professional Taxes

a) Weavers

An epigraphical record of Māṛavarman Suṇḍara Pāṇḍya I states that a centre for sale of cloth and the habitation of weavers were assessed at the rate of 1/80 *paṇam* (*kāṇi*) for sold cloth. This levy was also payable by those who came from outside the place and sold their cloth in the places mentioned.²⁸⁶ Another epigraph mentions that a tax of 6 *paṇam* per annum was levied on looms of the *Kaikkōlas* and the *Śāliyar* and each oil mongers.²⁸⁷

b) Craftsmen

An epigraph record referred the assessment of 8 *chamam* per annum was levied on craftsmen.²⁸⁸

c) Oil Mongers

The rate of 12 *nāli* of oil per year (1 *nāli* per month) was assessed on *sēkkirai* oil gennies.²⁸⁹ Similarly in Koṅgu region *sekkirai-maṭṭāl chamans* $\frac{3}{4}$ was fixed on oil mongers.²⁹⁰

²⁸⁶ *ARE*, 248 of 1941.

²⁸⁷ *ARE*, 300 of 1909.

²⁸⁸ *ARE*, 302 of 1917

²⁸⁹ *ARE*, 426 of 1917.

²⁹⁰ *ARE*, 643 of 1917 and *ARE*, 324 of 1918.

ii) Watch and ward duty

Pādikāval was normally assigned for the community watch and ward. The assessment of the rate was *marakkāl* of paddy per *mā* for the watch and ward duty assigned.²⁹¹ The assessment of *paḍikāval* was fixed at the rate of 133 *drāmam*, 6 *mākkāṇi* per annum on those who rendered the duty of watch and watch fee.²⁹²

iii) Ūr Community Levy

Another assessment of community obligation of the *ūr-viniyōham* was levied at the rate of 3 *iraipaṇam* per annum during the later Pāṇdyas.²⁹³ Similarly the rate of 8 *drāmam* per annum was assessed on the taxes of *uḷudāṅkuḍi*, *ugavai* and *viniyōgam*.²⁹⁴ Another instance from Tirukōṣṭiyūr records that the various rates of assessment of *nāṭṭuvari* was levied on *nattār* at 100 *paṇam* per annum. But it does not clearly mention the reason for the various rate of fixing a fragment. The epigraph of Māṛavarman Suṅḍara Pāṇḍya I from Madurai records that the communal levy was assessed by all grain measure and weighted from the yield of occupied holdings.

To conclude this chapter, it is to be assessed that the rate of taxes and assessment have varied with time, place and the policies of the rulers.

²⁹¹ *ARE*, 122 of 1908.

²⁹² *ARE*, 682 of 1916.

²⁹³ *ARE*, 4 and 10 of 1926.

²⁹⁴ *ARE*, 367 of 1959-60.

It depended on the locality and fertility of the soil. The different kinds of measuring rods and methods were adopted in different regions. According to the tradition, one-sixth of produce was assessed as tax but it was always more than one-sixth in practice in the medieval Tamil country. The assessment of the taxes on trade and commerce depended upon the nature of the produce and transaction. Then the professional tax was assessed on the basis of technical skill in the production like cloths (weavers), craft work made with various materials (goldsmiths, blacksmiths, silversmiths, artisans etc), construction of the buildings like palace, temples, residential houses, irrigational canal etc (artisans), production of the oil (oil mongers), and transaction of their products (merchants). The rate of the judicial fines were assessed depending upon the circumstances and offences.