

## CHAPTER – III

### EXEMPTION AND REMISSION OF THE TAXES

The tax exemption and remission of the taxes played a significant role in the collection of taxes by the *Puravuvuri-tinaikalam* (Department of Revenue) for the state. In general, we considered that the tax exemption and remission of tax meant that two things *viz.*, the tax payers partly or completely exempted or remit from the taxes due by transferring of the revenue from a particular source to an institution like temples or individuals.

According to the Hindu *dharmasāstra* “a type of exception or exemption, if it may really be so called, to the general rule already seen was that the rich were heavily taxed from the Vedic times down to the age of *Sukra*. On the other end of the scale, remissions were allowed as special cases unavailable and unforeseen”.<sup>1</sup>

Similarly Kautilya refers in his *Artaśāstra* that the exemption and remission were allowed in number of cases to the people who were living in tracts of low or middle quality, acquiring uncultivated land, being a learned man, an orator, charitable and brave having no subsistence and in emergent occasions.<sup>2</sup> Appadurai states, “the remission of tax was a right of central authority which had the power

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<sup>1</sup> J.N.C. Ganguly, *op.cit.*, p. 142.

<sup>2</sup> *Ibid.*, p.143.

of remission either with compensation or without, but it was limited in the sense that they did it, on their own responsibility - and that such remission should not ordinarily involve loss of revenue to the state".<sup>3</sup> According to K.A.N. Sastri two different epigraphical terms *iraṅgal* and *niṅgal* were used to refer the two types of tax remissions. If the transfer of revenue (*niṅgal*) was ordered by the king, it meant that he was foregoing the revenue from that land or village. For Example: If the king ordered a remission of taxes *iraipuravu* etc<sup>4</sup> due from the land in favour of the temple, such remission were also granted by the local bodies, in which case it was mentioned as *ūr-kīl-iraiyili*. But in this case, the loss of revenue to the state was made good by an additional cess, *viniyōham*. In some cases, the local administration collected the tax dues on land on receipt of a lumpsum amount, *iraikāval* or *iraitiraviyam*, deposited by the donor in most cases and the interest from the deposit. Amount was adjusted towards the tax dues. In some instances such lumpsum payments in lieu of tax dues on temple lands was known as *karpūravilai* which may be taken as part payment and part commendation.

The tax remission by the king *iraṅgal* which was meant as tax relief was granted on representation from the affected parties, regarding the high rate of taxation. So the tax exemption and remission indicates such incidences in various circumstances in Tamil country from 6<sup>th</sup> century A D to 14<sup>th</sup> century AD.

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<sup>3</sup> A. Appadurai, *op.cit.*, Vol. I, pp. 146-147.

<sup>4</sup> *ARE*, 146 of 1905.

From the epigraphic sources, we have found out certain taxes which were exempted and remitted by the state. The remission is mentioned in the epigraphs as *iraiyil*. The term *iraiyili* means land which is not taxed and at first sight it may appear that such lands were totally exempted from all payments of taxes and dues.<sup>5</sup> In fact we find that some villages were granted by the king to the temples. For instance, the extent of the land in each village, non taxable as well as tax paying land were recorded<sup>6</sup>. The records describes the *iraiyili* lands as opposed to *iraikaṭṭinanilam* in the following terms : *ūr-naṭṭamum* (tax-free lands including the residential part, in the villages), *Śrīkōyilgalum* (sacred temples), *kulaṅgalum* (taxes) *ūdaruṭṭuppōna vāykkālgalum* (channels passing through the village), *paraiccēricyum* (the habitate of the artisans) and *suḍukāḍum* (creation ground) *ullīṭṭu nilaṅgalum*. The epigraphs record the total of each village named is first given, then the extent of *iraiyili* lands as defined above and finally the extent of tax paying land with taxes there on. Hence the exemption and remission of the taxes in Tamil country from 6<sup>th</sup> century A.D. to 14<sup>th</sup> century AD in classified in various instances as follows.

- (A) Exemption of taxes on tax - free lands
- (B) Exemption of taxes on officers during certain occasions.
- (C) Remission of taxes granted by *ūr* or *sābhā*
- (D) Remission of the taxes during the natural calamities.

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<sup>5</sup> K.A.N. Sastri, *Irai, iraikāval and iraiyili*, p.192.

<sup>6</sup> *SII*, Vol.II, p. 4.

The above classification have been applied for study on the Pallava, the Cōḷa and the Pāṇḍya dynastics.

## I. EXEMPTION AND REMISSION OF THE TAXES UNDER PALLAVAS

The economic life of the Pallavas was is gleaned from the different copper plates charters such as Paḷḷankōvil, kūram, Kalakuruchi, Paṭṭattāḷmaṅgalam and Tāṇḍantōṭṭam as well as epigraphs. From these sources, we have found out certain taxes which were exempted and remitted under the Pallava as follows:

### A) Exemption of taxes on tax-free lands

*ḷraiḷi* lands come under this category, Uncertain date of the Pallava epigraphs enumerate the following lands as *ḷraiḷi* or tax-free lands: *dēvadānam*, *ṭiruvaiyāṭṭam*, *Paḷḷicandam*, *āyyam – paṭṭi*, *maḍappuram*, *agarappāru* and *bhaṭṭavirtti*. We cannot enter into a detailed examination of all these terms here but their citation is enough to show that the generic term *ḷraiḷi* is applied to cover a variety of exemptions and immunities not all of the types of *ḷraiḷi* lands which must have differed a good deal from one another in the nature of the immunity from taxes and dues but had to meet sundry payments becomes clear from several epigraphs. For example: New villages were created by the kings and their chief providing ample facilities for such villages. Learned *brāhmanās* were asked to settle in these villages which were called of *agrahāras* varying in number of *brāhmanā* families who settled there in. Almost every *brahmadēya* village enjoyed *śarvamānya* tenure and were free from payment of a

number of taxes and dues usually covered by the term *āstadasa – parihāras*. As for its relations to the ruling power were concerned, they may be mentioned here viz Uḍaya Chandramaṅgalam<sup>7</sup> (consisting of 108 *brāhmin* donees) , Dayamukhamaṅgalam<sup>8</sup> (304 *brāhmins* donees) and Paṭṭattālmaṅgalam<sup>9</sup> (the *brāhmin* donees) as typical example of *brahmadēya* villages. Economically these villages must have flourished very well as they were freed from all contributions and dues to the state which were applicable to other ordinary villages. In Another instance, the gift of Nayadhramaṅgalam was formed by amalgamating four villages viz Puḷḷūr, Kuḍiyūr, Nelli, Tekkāru. These new villages were donated to 108 highly qualified *brāhmanās* the details of whose family names and attainment are given.<sup>10</sup> Usually the *Viyavan* (heaven of the village) and *nāḍukāppan* (*kāvalkāṅ*) was not allowed to enter the villages. For Example: Nandivarman Pallavamalla's epigraph provides that the village should not be entered into by *nāḍukāppan* and *viyavan* should not enter the villages specifically whose functions were to be discharged by the donors and their descendants. The dues exempted include oil mills, *tari-ūḷḷiyakūli*, *eṭṭakkāṅam*, *jadippon*, *upakamattandam*, *adikāra-ṇattandam*, *urikkāṅam*, *paraikkāṅam*, *viradukkakāṅam*, *puttakavilai*, *paṭṭikāikāṅam*, *kaṇṇiṭṭukkāṅam*, *kalkoṭṭukkāṅam*, *śeṅgodikkāṅam*, *āṭṭukkāṅam*, *nāvidakkāṅam*, *kuvalaikkāṅam* and *panniraṭṭaikaṅai*. In addition to that the state was provided with several irrigation rights

<sup>7</sup> Udayēṇdiram Plates; *Thirty Pallava Copper Plates*, p. 137.

<sup>8</sup> Tāṇdantōṭṭam Plates, *Ibid.*, p. 206.

<sup>9</sup> Paṭṭattālmaṅgalam Plates, *Ibid.*, p. 247.

<sup>10</sup> Vēlūpālayam Plates, *Thirty Pallava Copper Plates*, p. 257.

for using water for cultivation through canals. Apart from these the donees and their descendants were given the rights of constructing terraced houses.<sup>11</sup>

These *brabmadēya* villages were occupied by *brāhmanās* who held the largest number of houses in the lands there. Other communities who were in occupation also lived there. All these villages were formed directly by the royal grant and a number of communities engaged in different occupations like agriculture, trade, oil-pressing and weaving were included. So that the *brahmadēya* villages in the Pallava kingdom were not wholly occupied by *brāhmanās*. Although they were the predominant community holding the largest number of shares in the village lands and also possessing management rights. It is clear that the village affairs were really conducted by the community of *brāhmanās* and the share of the other communities is not known.

Temples were the active centers of socio-cultural activities of the state during the Pallavas. The charities of the temple included not only a few units of land but in a few cases the whole village and its entire revenue. Numerous examples of the exemption and remission of the central and local taxes on temple lands show that it was quite a regular feature. Sometimes it was done by the king on the *sabhā* or on the basis of representations made to the king by the authorities of the temple.<sup>12</sup> In another case it was done by

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<sup>11</sup> *Idem.*

<sup>12</sup> *ARE*, 268 of 1905.

private persons who almost brought exemption by depositing a lumpsum in the treasury in lien of the taxes on the land for all times. This could not often secure total remission but atleast part remission could thus be obtained. Some remissions or revisions were due to the exigencies of circumstances. For Example: The Vēļūrpaļayam grants record that the whole village of Śrī Kāṭṭuppalli was endowed to the God Yagñēśvara during the reign of Nandivarman III.<sup>13</sup> According to the Kūram plates, the families living in such *dēvadāna* villages were mainly connected with temple services and also the village lands were gifted tax-free to 20 *chaturvēdi brāhmanās* for rendering *dēvakarma* and *navakarma* services.<sup>14</sup>

Another instance from the record of Nandhivarman II (792 AD) States that the grant of 16 *vēli* of land out of 40 *vēli* in the village of Talikkorraṅguḍi (CN) which is named as Paṭṭattāļmaṅgalam was free from all burdens including *veṭṭināļi*, *pudanāļi*, *maṅrupāḍu*, *ūrāṭchi*, *taragu*, *kulam*, *ilumpuṭchi*, *iḍaipuṭchi*, *nāḍukāval*, *ūḍupōkku*, *uppukkōcceygai*, *nalla*, *nallerudu* and *nervāyam*.<sup>15</sup>

Another one record from Tiruveṅṅinaļļūr (TN) describes that the chief of the village was remitted the tax on *dēvadāna* land from the payment of taxes for rearing gardens (topper).<sup>16</sup> Similary another

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<sup>13</sup> *Ibid.*, p. 256.

<sup>14</sup> Kūram Copper Plates, *Thirty Pallava Copper Plates*, p. 52.

<sup>15</sup> *SII*, Vol.XII, No : 37; E 1 XII, 115 – 124; T.V. Mahalingam, *Inscriptions of Pallavas*, p. 319.

<sup>16</sup> *SII*, XII, No : 206.

record from Cūddalor Taluk (TN) mentioned about the remission of a number of specified taxes on *dēvadāna* and *tirunā mattukāni* lands.<sup>17</sup>

Some of the records refer to another instance in which the Pallava King granted the village Tirukkāṭṭuppalli for maintaining the temple services connected with worship and feedings.<sup>18</sup> During the reign of Nṛiupatuṅgavarman, the gift of the temple included the provision of rice for feeding pilgrims during the seven days festival of *Chiṭṭiraiviśu* in the Śaptariśisvara temple in the Tiruchirāppalli district.<sup>19</sup> Another record of Nṛiupatuṅgavarman's from Lālguḍi (CN) describes that the land was sold in Tolunervēli for 50 *kalañju* of gold to the sacred food offering and burning perpetual lamp in the temple. Among the gold included 30 *Kalañju* was donated to the temple itself, a sub-division of the *dēvadāna* (*Mala nāḍu*) land had been gifted as *īraiṅili* to the religious preceptor (*gurukkal*) of the temple and also that land was exempted from the tax burden including *eccōru*, *veṭṭi*, *vēdiṅai*, *sennīr veṭṭi* and *veṭṭi*. The sale was endorsed by *sabhaiyār* of the village. They also agreed to pay 500 *kāṅam* to the Paramēśvara as fine for their failure.<sup>20</sup>

Another epigraph from Wālahah Taluk in the 9<sup>th</sup> century AD referred to about the individual person Iruvarumāṅ Viṅṅikiḍiya's grant

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<sup>17</sup> *Ibid.*, No : 221.

<sup>18</sup> *SII*, XII, No : 61 : *ARE*, 122 of 1928 – 29.

<sup>19</sup> *Ibid.*, No : 24, *ARE*, 283 of 1916.

<sup>20</sup> *SII*, VIII, No : 331; T.V. Mahalingam, *Inscriptions of Pallavas*, p. 217.

of tax- free land Mummulakpathi at Ilayānūr for some temple services.<sup>21</sup> Another record from Chidambaram mentions that the officer Śōḷakan was granted exemption from taxes on the land given for the maintenance of the gardens.<sup>22</sup> The record of Paramēśvaravarman (731 AD) describes that an individual called as a servant of god Mahādēva who was remitting 1,826 *kāḍi* of paddy, 19 *kalañju* of gold; include the interest of 1 *kāḍi* of paddy and 6 *kāḍi* of paddy for 1 *kalañju* of gold for conducting the Tiruppaḷli and food offering with specified plot of land and gold jewellery made by different individuals of the villages.<sup>23</sup> An epigraph from Tiruvāyppāḍi (CN) records that the order of the Muḷapariśai grant a 2 *vēli* of land as *ūr-kilīraiḷi*.<sup>24</sup>

An epigraph of the Nandivarman II (C. 755 A.D) from Uṭṭāramalḷūr (TN) describes that the *Mahāsabhaiyār* ordered that from the income on the gift land, a *brāhmanā* priest should offer worship by providing food offerings with 3 *nāli* of rice and ghee twice day and also declared the gift of land as tax- free.<sup>25</sup>

In the 12<sup>th</sup> year of Vijaya Kampavarman record (9<sup>th</sup> century AD) from North Arcot Vijaya Kampavaman seems to record a gift of land endowed to deity Iruṇḍa-perumāṇaḍigal as *dēvadāna* and made

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<sup>21</sup> *SII*, XII, No : 233.

<sup>22</sup> *Ibid.*, No : 47; T.V. Mahalingam, *op.cit.*, p. 363.

<sup>23</sup> *SII*, VIII, No : 331; T.V. Mahalingam, *Inscriptions of Pallavas*, p. 217.

<sup>24</sup> *SII*, XII, No : 233.

<sup>25</sup> *SII*, VII, No : 356; T.V. Mahalingam, *op.cit.*, p. 257.

tax-free for conducting a festival for 7 days from *Viśāham* to *Tiruvōnam* in the months of *Vaikāsi*.<sup>26</sup>

In 849 AD, Nandhivarman's II epigraph from Kilyanūr (TN) mention about Tigaithirālan who was remitted from the taxes because the construction of Vishnugraham at Kīlināḍu in Oymā – nāḍu and two plots (*Seṟuvu*) of land to the cast of *Śrīkōyil* (made) Tax-free for food offerings and gift of 300 sheep for a sacred lamb.<sup>27</sup>

In one of the inscriptions *kāśu-kolla – iraiyili* which occurs in connection with *iraiyili* lands. According to K.A.N. Sastri "this term should be interpreted in the light of the other term noticed a little earlier *iraiyilikkāśu* and I am inclined to suggest that lands described as *kāśu – kolla-iraiyili* were exempted from the payment of *iraiyilikkāśu*."<sup>28</sup> The question then arises what is *iraiyilikkāśu*? We may be tempted to see in this another form of the *irai-kāval-dravyam*. These two terms are different and have nothing to do with each other. For no single case in which *irai-kāval* is said to have been paid in cash in the phase *iraiyilikkāśu* employed latter. It was a small annual payment which was considered lumpsum payment paid in lieu of the regular land tax accruing for all future time. But this *iraiyilikkāśu* was also remitted during the Pallava time and the lands were excused even the payment of *kāśu – kolla – iraiyili* or *kāśu-kolla-ūr-kil-iraiyili*. For Example : Nandhivarman's record (868 A.D) from Tiruvaigavūr (CN) referred about the grant of 1½ *vēli* called

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<sup>26</sup> *SII*, VII, No : 47; T.V. Mahalingam, *op.cit.*, p. 363.

<sup>27</sup> *SII*, VII, No : 47; T.V. Mahalingam, *op.cit.*, p. 363.

<sup>28</sup> K.A.N. Sastri, *Irai, Irai-kāval and Irai-yili*, p. 195.

Vaṅṅakkārilagam was purchased and also having defrayed the expenses of *polikuli* rendering it as tax-free (*kāśu – kolla – ūrkil – iraiyili*) and making it cultivable (*manalidil – vēli*) to provide for perpetual supply the lamp and food offering to the god Mahādēva at Tiruvaigavūr.<sup>29</sup>

Another epigraph from Chidambaram records<sup>30</sup> that the exchange of 140-7/8 *kuli* of land (141 *kuli*) in Paḷḷiṇṇai was made as tax-free by the order of the officer Śōḷakaṇ for the welfare of Kōpperuṅgadēva. The inscription reveals the existence of a committee called *nilavaravu- kuṭṭap-perumakkal* which was probably in charge of land income. Some of the temple authorities mentioned here also figure in the time of Rājarāja III and Jaṭāvarman Suṅḍara Pāṇḍya in a few records of the village. The endowments connected with this transaction were ordered to be preserved in the temple treasury.

Some of the gifts and endowments of the Pallava age in Giṅḡee taluk belong to the reign of Dandivarman which provide for the food offerings to the local temple goddess at Aruṅagiri which were to be used later for the feeding of pilgrims<sup>31</sup>. Specified members of the *vāriyam* were appointed by the village assembly to see that the charity was effectively maintained by the assembly of Aruvāgur in Śingapurāṇḍu (TN).

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<sup>29</sup> *SII*, VII, No : 58; T.V. Mahalingam, *op.cit.*, p. 420.

<sup>30</sup> *SII*, XII, No : 159.

<sup>31</sup> *SII*, XII, 42 ; *ARE*, 283 of 1916.

## B) Exemption of Taxes on officers during certain occasions

Outright exemption seems to have been granted to officers on certain occasion by the state. In one instance, the chief of Kūḍal remitted the taxes **perum – pāḍikāval** and **vetṭi** for providing offering and maintaining a perpetual lamp.<sup>32</sup> Another instance from the Vāṇāthirāyan of Aragalur shows that probably a subordinate of Kōpperuṅgingadēva was exempted from the payment of taxes **kaśāyam**, **ponvari**, **alamāñji** and **antarāyam**, shows that it might be under cultivation.<sup>33</sup> An epigraph of Nandivarman II (C. AD 740) from Viriñchipuram (TN) states that some exemptions were given to the **navayaṭṭār** (merchant community) of **Śaruttalaiman** (galam) by the king mentions Videldiḍugu. But it is not interpreted properly.<sup>34</sup>

## C) Remission of Taxes granted by *ūr* or *sabhā*

Another form of tax remissions was granted by the local bodies. The **sabhā**, **ūr** or **nāḍu** were effected these remissions. The local body would receive a lumpsum known as **iraikāval** from an individual and the interest from this money would be paid as tax in due and so there was no loss to the state. It reflects a change in the mode of payment. Another instance is that the communal levy of the **sabhā**, **ūr** or **nāḍu** were remitted during the Pallava period. For Example: Nandivarman II (C. AD 764 – 65) epigraph from Puḷḷūr (TN) refers that the king issued the order granting four villages viz Nelli,

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<sup>32</sup> *Ibid.*, No : 262.

<sup>33</sup> *Ibid.*, No : 164.

<sup>34</sup> *SII*, Vol.I, No : 124 ; *ARE*, 54 of 1988; T.V. Mahalingam, *op.cit.*, p. 221.

Pullūr, Kuḍiyūr (Kiluenāḍu) and of (Palkunrak-kōṭṭam) and Takkāru in (Mandaikkula-nāḍu) the remittances of taxes on *kōyil vāṣṭu*, *ūlliyakkūli*, *upakaranāṭṭaṇḍam*, *ādikāranāṭṭaṇḍam*, *paṭṭūrccarru*, *ulavaipalli-vastuarappuraṭṭaṇḍam*, *nirttukukkāṇam*, *paṭṭigaikānam*, *kālkōṭṭu-kkāṇam*, *navitakkāṇam*, etc and also *nāḍukāppan* and *viyavan* barring their entrance to the village. The donees were granted the existing water rights and any transferor found misusing the irrigation water was liable to be punished by the king.<sup>35</sup>

Another epigraph (789 AD) from Taṇḍantōṭṭam recorded that all the donees were the residents of Taṇḍantōṭṭam who remitted from the taxes on *cekku*, *tari*, *ulaviyakkūli*, *kallālakkāṇam*, *urettu-kāṇam*, *iḷampuṭchi*, *iḍaipuṭchi*, *kulam*, *taragu*, *pāṭṭam*, *tirumukakkāṇam*, *uppukkōcceygai*, *nalla*, *nallerudu*, *veṭṭināli*, *kaḍaiadaikkāy*, *putāli* and everything that the king could enjoy.<sup>36</sup> According to the Rōyakōṭa plates in the 8<sup>th</sup> century AD it mentions about the gift of village exempted from all kinds of tax burdens including *tari*, *kulam*, *taṭṭārk-kāṇam*, *taṭṭikkūrrai*, *nalla*, *iḷampuṭchi*, *iḍaipuṭchil* and *Ilirukkai*.<sup>37</sup>

Another instance is that during the reign of Nṛipatuṅgavarman (C. AD 875) referred that the people those who granted village Ciṭṭūr were exempted from the imposition of the taxes such as *nātāṭchi*, *ūraṭchi*, *veṭṭirāli*, *Pudanāli*, *taṭṭukkāyam*, *iḷampuṭchi*, *iḍaipuṭchi*,

<sup>35</sup> *EI*, XXXVI, pp. 143 – 163, T.V. Mahalingam, *Inscriptions of Pallavas*, p. 271.

<sup>36</sup> *SII*, I, No : 36 ; *ARE*, 54 of 1912; T.V. Mahalingam, *op.cit.*, pp. 304 – 305.

<sup>37</sup> Rāyalakōṭa Plates, *Thirty Pallava Copper Plates*, pp.49-53; *EI* , VI, p.8; *TPC*, 89-106.

T.V. Mahalingam, *op.cit.*, p. 635.

*maṅrupāḍu taragu, kaṇi, kalam, nāḍukāval, ūdupōkku, kallālak-kāṇam, kāśu-kāṇam*.<sup>38</sup> An epigraph of Kampavarman (C. 878 AD) mentions that a Pudūr *sabhā* was remitted annually 9 *kalañju* of gold being the interest on the gift money which endoured 30 *kalanju* by Amarnidi of kañcanūr fixed at the rate of 3 *mañjāḍi* per *kalam* per year interest of 4½ *kalam* every 6 months.<sup>39</sup> Another epigraph (890 AD) from Uṭṭaranallūr (TN) highlighted that the *sabhaiyār* of Uṭṭaramallūr Chaturvēdimaṅgalam had been pleased by the charity and also remitted the *puravuvāri* tax inclusive of *manaipoṇ, ālpirai, sōrumaṭṭu* etc.<sup>40</sup>

Another epigraph of Aparājitavarman (C. 901 AD) from Tiruorriyūr (TN) refers about the *sabhaiyār* of Manāli who remitted 4½ *Kalañju* in lien of the interest which was calculated at the rate of 3 *mañjāḍi* per *kalañju* per annum on the gifted money at the end of every 6 months per *kalam* per year on the gift money (8½ *kāṇam*).<sup>41</sup>

The 8<sup>th</sup> century epigraph from Tiruvamaṭṭūr states that the *sabhā* of Kulattun was remitted certain taxes such as *pāḍikāval, kāśāyam* for the welfare of Kōpperuñjīnga (*dēvar*).<sup>42</sup> Another one epigraph from the same place referred that the gift of 5 *mā* of land

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<sup>38</sup> Robert Sewell, *List of Antiquities in the Madras Presidency*, (iii) p. 309, Copper plate).

T.V. Mahalingam, *op.cit.*, p. 448.

<sup>39</sup> *SII*, Vol.XII . No : 100; T.V. Mahalingam, *op.cit.*, p. 548.

<sup>40</sup> *SII*, Vol.XII, No : 369, *HSAD*, ii, 219. *Ibid.*, p. 584.

<sup>41</sup> *SII*, XII, No : 90, *ARE*, 190 of 1912, *Ibid.*, p. 607.

<sup>42</sup> *SII*, Vol. XII, No : 142, *ARE*, 51 of 1922.

was made tax-free as Tiruviḷakkuppuram for light in the mother of Āṅdal Tiruvanāyakar.<sup>43</sup>

An epigraph of Kampavaman (877 AD) from Uṭṭaramallūr mentioned that the *mahā sabhaiyār* of the village Vāmanccēri in Uṭṭaramallūr Chaturvēdimaṅgalam was exempted of all the taxes on the *dēvadāna* land often receiving the necessary gold towards the same from the donee *Vaikhānasa (damōdara - bhaṭṭan)*.<sup>44</sup> Another record of the same ruler in 883 AD from kavantadalan (TN) describes that the village Oṭṭaṅgāḍu Chaturvēdimaṅgalam was exempted from all taxes and Chōrunāḍu by the *sabhaiyār* of Chaturvēdimaṅgalam after receiving gold as *iraikāval* from the donar. Besides the *sabhaiyār* agreed to pay a fine of 458 *kāṇam* daily of the *dharmāśana* without showing *unḍigai* and *paṭṭigai* for default.<sup>45</sup>

An epigraph from Chidambaram mentions that the flower Garden *Śokkachchiyān - Kamugu - tirunaṅdavanam* (60 *mā* of land) was measured by the *Śokkochchiyānkol* which showed the *kāḍai* tax and also it was remitted.<sup>46</sup> A record from Nerkunram mentioned about 6 *ma* of tax-free land of Vairamēga Chaturvēdimaṅgalam which admitted the tax for Chiṭṭirai festival of the god for a sacred

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<sup>43</sup> *Idem*, No : 143; *ARE*, 52 of 1922.

<sup>44</sup> *SII*, Vol.VI, No. 287; *ARE*, 5 of 1898; T.V. Mahalingam, *op.cit.*, p. 542.

<sup>45</sup> *SII*, Vol.VI, No : 420; *ARE*, 207 of 1901; T.V. Mahalingam, *op.cit.*, p. 558.

<sup>46</sup> *SII*, Vol.XII, No. 215: *ARE*, 103 of 1934 – '35.

perpetual lamp and for maintaining a garden called Sembūrkiḷavan-tirunaṅdavanam.<sup>47</sup>

#### D) Remission of taxes during the Natural Calamities

On certain occasions of natural calamities, tax remissions were granted. The term famine does not appear in any Pallava epigraphs and the copper plates from the 9<sup>th</sup> century AD. One of the earliest classic works in Tamil literature **Maṅimēgalai** refers to a severe famine in Kāñchipuram due to the failure of crops in the kingdom. But the reference in **Maṅimēgalai** is still a subject of controversy.<sup>48</sup> It is like that it could not have appeared later than the 9<sup>th</sup> century AD.

There is an interesting information of references from the hymns of *nāyanmārs* especially the saint poets Śambaṅdar and Tirunāvukkaraśar. According to the citation, Śambaṅdar belonged to Tiruviliṃḷalai which was a part of Pallava Kingdom. There was an appeal to the deity of the place to favourite him with coins which could be exchanged without discount. But it was virtually a prayer for safety and protection during the natural calamities. Another instance referred was from the **Periyapurāṇam**. The poet saints Śambaṅdar and Tirunāvukkaraśar offered prayers to Lord Śiva, who appeared and promised to give them sufficient money daily for feeding their followers during famine. The famine it appears that it affected the country during the end of the 7<sup>th</sup> century AD.<sup>49</sup>

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<sup>47</sup> *SII*, Vol.XII, No. 163.

<sup>48</sup> C. Minakshi, *op.cit.*, p. 135.

<sup>49</sup> Tirunāvukkaraśu Nāyanār Purāṇam, **Periyapurāṇam**, Verses, 225, 226.

According to Sylavin Levi, the missionarian of Wang Hinen Tse who refers to an incident in the life of Vajrabōthi. The incidents of Vajrabōthi were noted during his visit towards southern India. He had seen that the ruler of Kāñchi was facing a terrible disaster resulting from famine and the pious Vajrabōthi implored to pray for help and also his earnest prayer proved effective and removed the distress caused by famine. So it is taken as evidence for the prevalence of famine and its probable date.<sup>50</sup>

There is no epigraphical evidence and other copper plate charters indicating a devastating famine in Kāñchi during the Pallava Kingdom. There was a continuous warfare during the reign of Mahēndravarman I and the Narashimmavarman I against Pulakēśin I. The wars of Paramēśvaravarman I against Vikramāditya I, though a victory to the Pallava affected the economic stability of the Pallava kingdom resulting in exhaustion of the resources of the state. These invasions had not caused misery or devastation to the cities or countryside causing food shortage. The military operations did not appear to have affected adversely the avocations of the civil people including agriculturists. Therefore the famine did not affect on the Pallava country. Almost all the copper plates from 7<sup>th</sup> century AD to 9<sup>th</sup> century AD refer to the flourishing conditions of the state.

In addition to that the tax *Pañchavāram* which was supposed to be levied during the famine period has not been accepted as true by some of the scholars. According to K.A.N. Sastri that a new tax or

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<sup>50</sup> K.A.N. Sastri, *op.cit.*, p. 523.

levy called *Pañchavāra* was introduced to relieve famine conditions. *Pañchavāram* was a kind of tax or levy to provide against famine (*Pañjam*). The duties were assigned to the *Pañchavāra* committee which connected with the assessment and collection of this new levy.<sup>51</sup> Besides, C. Minakshi quotes the opinion of the Krishna Sastri's interpretation that *pañchavāra ayirakkāḍi* as the whole yield under the head *pañchavāram* was one thousand *kāḍi* of Paddy.<sup>52</sup> She has also agreed with the views of K.A.N. Sastri and Krishna Sastri arguments. So that the means of *Pañchavāram* have not been accepted as factual levy for famine during the Pallava period by other scholars. Hence from the above arguments and the existence of the sources, we understand that a severe famine did not appear in the Pallava country. Therefore the famine tax was absent during the natural calamities under the Pallavas.

## II. EXEMPTION AND REMISSION OF TAXES UNDER THE CŌḶAS

The exemption and remission of central and local taxes are regular features of the medieval Tamil country. According to K.A.N. Sastri, the names of the taxes and their nature are generally learnt from the numerous records of exemptions granted to various institutions from the payment of their dues.<sup>53</sup> Therefore the remission is mentioned in epigraphs as *iraiyili*. The land granted as *iraiyili - dēvadāna* was given deduction in the revenue account. Sometimes it was done by the

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<sup>51</sup> C. Minakshi, *op.cit.*, p.523.

<sup>52</sup> B.B. Lal, *Indian Archaeology 1969 - 70; A Review*, ASI, Govt. of India, New Delhi, 1973, p. 52.

<sup>53</sup> K.A.N. Sastri, *The Cōḷas*, p. 523.

king or the *sabhā* or on the basis of representations made to the king by the authorities of the temple or the private persons who bought exemption by depositing a lumpsum in the treasury in lieu of the taxes on the land for all times.<sup>54</sup> Certain instances of remissions were fictitious. The peasants were exempted from payment of taxes to the state or local bodies and, these taxes had to be paid to the temple. Instances also occur where the temple lands were first assessed but later made tax-free.<sup>55</sup> The temple enjoyed an extraordinary position among the landlords. It did not have to pay any taxes to the state for most of its holdings. On the other hand it collected taxes from the people and the taxes were transferred to it by the state.

It would be learnt that lands granted to the religious institutions or temples and the lands granted to the *brāhmanās* (*brahmadēya*) were free from taxes. Remissions and exemptions suggest that the temples also had to pay taxes and to clear off the revenue dues, the temples had sold its land occasionally.<sup>56</sup> But there is no doubt that remission was granted very liberally and most of the temple lands were covered by it.

#### **A) Exemption of taxes on Tax-free lands**

Several number of epigraphs of the Cōḷas refer to the exemption and remission of the taxes under Cōḷas. A Cōḷa inscription of an uncertain date from Uṭṭāttūr enumerates the following as examples of *iraiyili* lands:

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<sup>54</sup> *SII*, VIII, No : 76

<sup>55</sup> *ARE*, 197 of 1913.

<sup>56</sup> *ARE*, 57 of 1890.

*dēvadānam tiruvidaiyāṭṭam, pallicaṇdam, ayyanpaṭṭi, maḍappuram, agarapparru and bhāṭṭaviriti.*<sup>57</sup> Similarly an epigraph from Rāmagiri refer to about the remission of tax realised in kind from different classes of lands viz; *tiruviḍaiyāṭam, pallicceṇdam, agarapparru, vāṇiyapparru, jīvitappāru and paḍipparru.*<sup>58</sup> The term *iriyili* was applied to cover a variety of exemptions and remission of the taxes. For instance, the lands which were gifted to the temple, *mathās* and for other charitable purposes by the donars as individual or communal paid down cash to cover not only the price of land (*vilaidravyam*) but also the tax dues on it (*irī-dravyam*). According to several sales–deeds which contain the phrase *vilai-dravyamum, irai-dravyamum arak koṇu* i.e., having received the entire amount of the price-money and the tax-money

A number of epigraphs from Uttaramērūr refer to the term *pūrvacaram* (Literally ancestral practice) in this connection, the *sabhā* was collecting *pūrvacaram* before making lands *iraiyili.*<sup>59</sup> There is no doubt that the same was the *irai-dravyam* of the other records, with the additional implication that the mount was calculated according to the rates fixed by ancient custom. We must also note that the *irai-dravyam* was in no sense a trust fund to be kept intact in order to execute *irai* that might be met from time to time. The *sabhā* often spent these amounts on immediate requirements and paid the taxes from the general revenues in the succeeding years. But there is much evidence to show that care was taken to spend such trust funds (as we should call them) on item of

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<sup>57</sup> *ARE*, 525 of 1912.

<sup>58</sup> *SII*, Vol.XVII, No.714; *ARE*, 659 of 1904.

<sup>59</sup> *EI*, Vol.XXXVI, pp.64-89; K.A.N.Sastri, *The Cōḷa, Index Pūrvāśaram.*

productive capital expenditure generally. The improvement of irrigation facilities in the villages or the reclamation of waste land. Another epigraph from the same place states that a plot of land was purchased as tax-free from the *sabhā* by Rudra Divakaran a resident of Eṭṭukku for the daily feeding of seven *brāhmanās*.<sup>60</sup>

An epigraph from Tiruvisalur (CM) states that Parāntakan Iruṅgōlar alias Śrīyavēlar had paid 130 *ṭakkāśu* to the assembly of Avanianārāyana Chaturvēdimaṅgalam for exempting from taxes, a quarter of *vēli* and odd of land endowed by him for the midday offerings in the temple of Tiruvisālūr Perumāṇaḍigal.<sup>61</sup>

Another instance from Tiruverumbūr (CM) refers that the assembly of Śrīkaṅthan Chaturvēdimaṅgalam was exempted from several kinds of taxes on 2 *vēli* and 7 *mā* of land which was endowed after purchase and left in their charge by Vēlan Vīranārāyan alias Śemibiyan Vēdivēlār of Śrīdavūr in Kiliyūr nāḍu for feeding 15 *brāhmanās* in the feeding house on the hill of Tiruverumbiyūr Ālvār every day.<sup>62</sup> So the *iraiyili* lands must have had different norms from other lands. These *iraiyili* lands of Cōḷas classified for various reasons for exemption of taxes as follows: i) The *dēvadāna iraiyili* land granted for daily feeding of *brāhmanās* by individual or *ūrār* or *sabhā* officials, maintaining temple gardens and wells, burning a lamp at temple by individual or *sabhā* or village or communal grants, ii) expenses of services (renovation of the temples), iii) *śrībali* offerings (musicians), iv) recitation of sacred hymns (*vidya bhōga*), v) functions of

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<sup>60</sup> *SII*, Vol.XIX, No.40.

<sup>61</sup> *SII*, Vol.XIII, No.55.

<sup>62</sup> *Ibid*, No.110.

*mathās* (*maḍappura irayilī*), vi) to meet the expenses of worship rituals (*archanabhōga*), vii) conducting festivals or special daily service and to provide for supply of water (thrice) every day by the temple servants from the river kāvēri for the sacred bath of the God. The above factors are unique characteristic features exclusively practiced and gave priority by the Cōḷa rulers regarding the eleemosynary grants. For example: A ninth century record of Cōḷa from Paraṅgiyūr<sup>TM</sup> referred about the *ūrār* of Palūr gave gift of three pieces of land made as *dēvadāna-irayilī* for the offerings of *brāhmanās*.<sup>63</sup>

An inscription from Tirucheṇḍurai (CM) records that the Kodumbālūr chief Ādiṭṭan Bhūti donated 4 *vēli* of tax-free land as *dakśhinā* to the temple at Īsānamaṅalam. He made this gift in order to conduct special worship and provide food offerings to the deity Ganapati on the occasion of the first feeding (*annapravyan-annaprasānam*) of his son, Bhūti Paraṅta.<sup>64</sup>

Another epigraph of Parāntaka Cōḷa informs that the *sabhā* of Ariṅjigai Charthurvēdimāṅalam got 1050 *kalaṅju* of pure gold from Āḍichandēsan of the Māravanīsurattūr Perumāṅaḍigal temple and sold a piece of tax-free land in order to conduct festival and to provide food offerings etc. on the occasion of the birth day of Cōḷa – Perumdeviyar who donated the above amount to the temple.<sup>65</sup>

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<sup>63</sup> *SII*, Vol.XIX, No.41.

<sup>64</sup> A. Swaminathan, “Recently discovered Inscription of Parāntaka Cōḷa I”, *QJMS*, Vol.LXXXVII, No.4, October-December 1997, p.11.; Swaminathan, S., Cultural Importance of Tamil Inscriptions, *QJMS*, Vol.XLV, No.2, April-June, 2004, p.65.

<sup>65</sup> A. Swaminathan, “A Note on Chandēśvara, A minor deity in the Siva temple: from epigraphs”, *Journal of Tamil Studies*, December 1992, p.56.

An epigraph of Rājarāja I from Śrīvaikuṇḍam (PM) records that a gift of land purchased by Parakēśari Mūveṇḍavēlaṅṅ hailing from Urrukkāḍu on the southern bank of the Kāvēri for feeding daily at noon ten scholars well versed in the *vēda* and *śāstras* in the temple of Śrīvaikuṇḍam. The *mahāśabhā* of *dēvadāna* village of this Varagunamaṅgalam was exempted from all the taxes.

Another epigraph from Nerkuppai (PM) of 1158 AD records that a land of Śrīgōpālanallūr Kuḍi was granted as *iraiyili* in the name of “Uṭṭrakaraikuḍikāḍan” by Kērala Mahādēva Nidaśarājan.<sup>66</sup> Next the following epigraphs illustrate the exemption of the taxes on such lands for the maintenance of temples, gardens and wells. For example: An epigraph from Tiruvāḍuturai (CM) mentions that the Karikalla of Tīraimūrnāḍu purchased 4 *mā* of tax-free land from *Sabhā* of Sāṭṭanūr for maintaining a coconut garden (1000 trees) belonged to the temple of Tiruvāḍuturai. The yield of 100 palms was said to have been his share for his work.<sup>67</sup> An another epigraph of Kulottuṅga II (1142 AD) from Tiruvārūr (CM) referred about the sale of land which was made tax free as *kuḍinīkkakāṇi* to Tiruvāruruḍaiyār for the *Kōrru* of 12 *tavaśiyār* who were tending the gardens and supplying *Seṅgalunīrttirup-pāṭṭittāmam* and *dāmanaka* flowers. The temple received 157½ *anrāḍu narkāsu* per day as income of the *brahmadēya*.<sup>68</sup>

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<sup>66</sup> V. Vedachalam *et.al.*, “Nerkuppai Śivan kōvil Kalveṭṭu” (Tamil), in *Avanam* (ed), *JTNAS*, Tanjavur, No:14, 2003, p.34.

<sup>67</sup> *SII*, Vol.XIX, No: 25; *ARE*, 135 of 1925.

<sup>68</sup> *SII*, Vol.XII, No: 598; *ARE*, 553 of 1904.

Another interesting record of Kulottuṅga III (1183-84 AD) informs that a gift of land was purchased for supply of flower gardens to Āludiyān and maintaining for four persons to attend to the work of preparing the garland. That land was declared as *tirumaḍappura iraiyili* and also a portion of land was left for the maintenance of the gardeners.<sup>69</sup>

Another illustration about the exemption of taxes on the land for burning of the temple lamp by individual or *sabhā* or village. The following epigraphs referred to the above facts during the rule of the Cōḷa dynasty. An epigraph of Vikaramacōḷa from Nannilam (1121 AD) records that Araiyan Vīracōḷan, Araiyan Viyavaṇḍan and Ulakakaṇḍa Parakēśari sold their land to the temple which was exempted from tax as *tirumadappuram* and *tiruvilakkuppuram*.<sup>70</sup> Another instance of the 12<sup>th</sup> century record Tiruppaṇi describes that the gift of 10 *mā* land as *iraiyili* and Deepankondan paid 15 *kāśu* to the *sabayār* for burning of the lamp three times a day and also remitted *nukkuṟuni* and 3 *nāḷi* of oil for one year.<sup>71</sup>

We have some of evidences available from medieval records that refer to the exemption from the tax on such lands for recitation of sacred hymns. For examples: An epigraph from Śaṅgramanaṭṭūr (KM) records that a gift of land as *iraiyili* was made by the king in Vikrama Cōḷa Chaturvēdimaṅgalam to those who recited the **Mahābhāratha** in the village

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<sup>69</sup> *SII*, Vol.IV, No: 227; *ARE*, 122 of 1988; T.V.Mahalingam “*A Topographical list of Inscriptions in the Tamil Nadu & kerala state*”, Vol II, ICHR, New Delhi, SA:36.

<sup>70</sup> *SII*, Vol.XIX, No:134; *ARE*, 59 of 1913; Badmavathi (Ed), **Nannilam Inscriptions**, Part I, Dept of Archaeology, 1979, p.36

<sup>71</sup> *Ibid.*, pp.37-38

<sup>72</sup> Another instance from the record of Ranganāthaśwamy temple referred about sale of tax-free (*Tirumaḍaipuram*) land in Kēralāntaka valanāḍu to Śirālan Tiruchirambalamuḍiyar alias Ādikaṇigar Vira-Vīchdira Mūvēndavēlar for supply of paddy to the *śrībhāḍaram* and also for offerings to the god on the occasion of reciting the *Tiruvāymolī*.<sup>73</sup>

Another epigraph from Tiruveṛumbūr (CM) registers a sale of land tax-free by the Peṛuṅguri-Sabhai of Śrīkaṅtha Chaturvēdimāṅgalam to Vadivēlaṅ, the donor granted them to devotees who recited the *Tiruppaḍiyam* hymns.<sup>74</sup> Yet another epigraph of 13<sup>th</sup> century from Maṅṅārkōil (PM) records that an endowment of land was exempted from several taxes *kaḍamai*, *antarāyam* etc for feeding ten reciters of sacred hymns in the presence of the deity during the festivals in the month of *Māsi* by Hanumāndāsan of Vaṅgipuram.<sup>75</sup>

Some of the other epigraphs illustrating the grant of lands to the *mathas* as *maḍappura iraiyili*, for example: An epigraph of Kulothuṅga III (1216 AD) from Tirumullaivāyil (TN) mentions that the grant of lands made tax-free by king as *dēvadāna* and *madappura iraiyili* to the temple of Tirumullaivāyil Uḍaiyar<sup>76</sup> we have several records in this regards.

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<sup>72</sup> *SII*, Vol.XXVI, No: 174; *ARE*, 163 of 1909

<sup>73</sup> *SII*, Vol. XXIV, No:87; *ARE*, 119 of 1947-48

<sup>74</sup> *SII*, Vol.XIII,No:140; *ARE*, 131 of 1914.

<sup>75</sup> B.K. Thapar (ed), *Indian Archaeology 1976-77: A Reviews*, ASI, Govt of India, New Delhi, 1980,p.62.

<sup>76</sup> *SII*, Vol.XVII, No: 730; *ARE*, 673 of 1904

Besides some of the records referred to instances of the land which were granted as *archanabhōga* for the maintenance of regular worship or special worship (festivals). Some of epigraphs prove that the lands were exempted from the taxes for celebration of temple festival in such a grand manner and were granted by the king or *sabhā* or *ūr*. The following instances are illustration of the above fact during the Cōḷa rule. Rājarāja I (1004 AD) epigraph from Tiurcheṅkāṭṭakuḍi (CM) informs that the gift of lands granted *dēvadāna iraiyili* to Varugaluḍaiyar for the expedition of the Tirutoṅda Nambi festival in Uṭṭrabarēswarar temple.<sup>77</sup>

Another epigraph of Kulottuṅga I (1105 AD) referred that the Jeyakoṅda Chaturvēdimaṅgalam granted a land as *tiuviḷappura iraiyili* to Aḷakiya Maṅavāla uḍaiyar for celebrating 5<sup>th</sup> day of the *Chitṭrai* festival.<sup>78</sup>

Similarly an epigraph of Kulottuṅga III from Tiruvorriyūr describes that the officer had sent his order to the temple priests and officials notifying his grant of 100 *vēli* of lands of Kulappākkam alias Śivapādaśēkaranaṭṭūr in order to meet the expenses for the above Tribhuvanavīran-Saṅḍhi to be celebrated in the temple. The land was also exempted from taxes.<sup>79</sup>

An epigraph of Rajēndra Cōḷadēva (1014-1015 AD) from Tirumālpuram<sup>TM</sup> mentioned about an endowment of 21 *kalaṅju* of gold of

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<sup>77</sup> *ARE*, 59 of 1913.

<sup>78</sup> *ARE*, 89 of 1927-28; Padmavathi, *op.cit.*, p.21.

<sup>79</sup> A. Swaminathan, "Tiruvorriyūr inscription of Kulottuṅga III", *JESI*, Mysore, Vol. XXVI, 1990, p.119.

the temple at Govindapāḍi Vallanāḍu which purchased a piece of land from the *sabhā* of Arumolidēva Chaturvēdimāṅalam in Vallanāḍu for feeding Śrīvaiśnavas on all the 9 days of the festival in *Chitṭrai* in the temple.<sup>80</sup>

In addition to that some of the lands which were granted for *Śrībali* (drums) services were exempted from the taxes. From the records of the Tamil rulers who patronized art, music, painting and other-fine arts. However every thing was made subordinate to religion and they served religious purposes. The philanthropic donations made by the enlightened donors fed the arts well. Accompaniment of music instrument was a part of temple worship in Tamil country. Drums, gongs, pipes, flutes and other musical instruments were normally used on every conceivable occasion in temples. Especially drummers played important role in the society and also they had to announce the meeting of the royal assembly by beating the drums. They had worked during the temple services such as festivals, processions and other important auspicious occasions at the temple. Hence such lands were granted to drummers as *Śrībali* during the Cōḷa rule.

An instance during the reign of Parāntaka I from the inscription of Eṟumbūr referred about Irungolan Gunavan Aparājithan who obtained the royal sanction to exempt the taxes on 3¼ *vēli* of land, out of which 1 *vēli* of land was earmarked to the drummers as *tiruppalipuram* ie, land denoted as an endowment for the conduct of *Tiruppali* (i.e., *śrībali*) service. It appears that only the land tax payable to the king was exempted during the time of Parāntaka I (978 AD).<sup>81</sup>

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<sup>80</sup> *SII*, Vol.XXII, Part ii, No:337.

<sup>81</sup> A. Swaminathan, "Eṟumbūr inscription of Rājarāja I", *JESI*, Mysore, Vol.XXXIII, 1997, p.128.

Another epigraph of Rājarāja I from the same place in 1008 A.D described about the *sabhā* of Eṇumbūr received the amount  $\frac{3}{4}$  *poṇ*, 1 *mañjāḍi* and 1 *kuṟuni* due annually from the drummers of the temple who beat drums during the *śrībali* service in the temple.<sup>82</sup> In other words, the interest accrued from the gifted amount may be adjusted against the said annual fee to be remitted by the drummers to the local assembly and it was also stipulated that drummers need not pay anything to local assembly. It is certain that whenever a temple was constructed, a *brahmadēya* was formed, the provision would invariably be made for livelihood of drummers. Several inscriptions refer to the gift of land for the drummers. A piece of land granted to the Mahāmaṭṭaram who was a drummer of the *śrībali* service<sup>83</sup> is another illustration for the *śrībali* service in the Medieval Tamil Country.

Besides several epigraphs of Medieval Tamilnadu refer to the *dēvadāna iraiyili* or *dēvadāna brahmadēya* lands which were purchased for temple by individual or village or *sabhā*. Especially the Cōḷa ruler, princes, queens, officials, and even an ordinary man were granted a land for various religious activities.<sup>84</sup>

All these *iraiyili* lands were by no means enjoyed absolute immunity from taxes and dues, but had to meet sundry payments. *iraiyili kāśu* would

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<sup>82</sup> *Ibid.*, p.127.

<sup>83</sup> *Ibid.*, p.128

<sup>84</sup> *SII*, Vol.XIX, Nos: 27, 224, 290; *ARE*, 136 of 1926; *SII*, Vol.XXII, No: 76; *SII*, Vol.XXIII, Nos: 59,220,387; *SII*, Vol. XIII, No: 216; *SII*, Vol. XXIV, Nos: 65 and 93; *SII*, Vol.XVII, Nos: 294, 298 and 607; *SII*, Vol.XXVI, Nos: 422,726 and 785 ; *SII*, Vol. XVII, No: 563; *SII*, Vol. XVIII, No: 274; *SII*, Vol.XIII, No: 301.

be collected from some land which was exempted from paying to 5 *kāśu* per annum under the third head.<sup>85</sup> It may be suggested that *īraiyyili* lands in view of their status were not exempted to pay all the cash in full, but to make some contribution on a reduced scale in lieu of regular cash dues to which other lands were subjected. This kind of contribution came to bear the name *īraiyyili kāśu*. Similarly an another term described as *īraiyyili pallicharādam* remitted in the Jain Temple of Tiruppāṇmalai<sup>86</sup> (TM).

In addition to that such temple lands caused the payment of *kāśu-kolla-īraiyyili*. Some times it is found in *kāśu-kolla-ūr-kil-īraiyyili*.<sup>87</sup> This grant of *īraiyyili* was made as a necessary deduction in the revenue account since 1165 A.D.<sup>88</sup>

And this kind of eleemosynary grants must be considered for further analysis but lack of evidences hamper it.

## B) Exemption of taxes on officers during certain occasions

The exemption seems to have been granted to the officer on certain occasion by state or king. That depends upon the nature of grant for service. For example: An epigraph of Rājendra I (1013-14 AD) from Peraṅgiyūr described about a Cavalry man (name not clear) of the commander (*sēnāpathi*) Rājendra Cōḷa Brahmanarāyan who got it exempted from tax by payment of a lump sum to the *sabhā* of the place.<sup>89</sup>

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<sup>85</sup> *ARE*, 168 of 1923; K.A.N.Sastri, *Īrai, Īraikāval and Īraiyyili*, p.195.

<sup>86</sup> *Idem*.

<sup>87</sup> *ARE*, 245 of 1925.

<sup>88</sup> *IPS*.137 (*Īrai-Iliccip-puravil-curukki*).

<sup>89</sup> *SII*, Vol.XXII, NO:210

A record from Māyūram states that the grant of *ūlvāri* was mentioned as finally entered in the revenue register of (tax-free) lands with the attestation of several *ūlvāri* and *puravāri* officers.<sup>90</sup> Another *ūlvāri* document from Mathuvakkuḍi (CM) mentions that *ūlvāri* was executed and incised on the wall by order of the king, specifying the remission of taxes in the registers on the two *vēli* and odd of land with its income of 476 *kalam* of paddy.<sup>91</sup> Similarly the record of the Koṅgu Cōḷa (1223-24 A.D) from Śaṅgamaṅḷūr referred about the gift of the village Umāparamēśwaraṅḷūr tenants paid the tax as *dēvadāna-dēvadānapaḍi* which was received and remitted to the temple treasury by the temple *tanāṭṭars* (trustees) not by the member of the temple executive council.<sup>92</sup> In 1279 AD, A record of Udayēṅdam (CM) recorded that the *nattavar* of *Ambalanāḍu* made a gift of land as tax-free for the services to the god and goddess in the temple.<sup>93</sup>

Another record (1257 AD) from Tiruṭṭēṅgūr states that the temple authorities exempted a merchant of Tiruṭṭēṅgūr from the payment of taxes in oil in consideration of the return of the land to the temple, by them some time back in lieu of 50 *kāśu* received by them. They also arranged to give some other lands as *vēṭṭai-pēru* in return for the land which included in the *tirununda-vilakku-puram*.<sup>94</sup>

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<sup>90</sup> *SII*, Vol.XXII, No:397; ARE, 329 of 1907.

<sup>91</sup> *SII*, Vol.XIII, Nos:388 and 389.

<sup>92</sup> *SII*, Vol.XXVI, No:160.

<sup>93</sup> *SII*, Vol.XVII, No:534.

<sup>94</sup> *SII*, Vol.XX, No:217.

### C) Remission of taxes granted by *ūr* or *sabhā*

The tax remission was granted by the local bodies (assembly) or *sabhā* or *ūr*. That *sabhā* would receive a lumpsum known as *iraikāval* from an individual. *Iraidravyam* was found in such instances during the Cōḷa period. It was a sum equivalent to the capitalized value of the future dues which was to serve as an endowment from the interest. Those future dues could be met as they accrued. This is clearly brought out by the term *irai-kāval-dravyam* and also it was employed some time as “money securing the ire”

Some of the instances show that the *ūr* or *sabhā* effected these remissions during the Cōḷa period. The payment of *paḍikāval* tax dues records also come under this category. For example: a record from Tirukkōṭṭūr (TM) refers that the remission of the *pāḍikāval* taxes from wet and dry lands (of the village) who had right over the *nāḍu* in favor of the temple of Tiru Arruttāli Āluḍiyaṅ at Kulottuṅga Cōḷa (CM).<sup>95</sup> Another epigraph (1191 AD) from Lāḷkuḍi (CM) described about the 7 and odd *vēli* land made as tax-free and also grant to *paḍikāval* kāṇi-Uḍaiya-kuladēpa nādālvaṅ for regular service of the Alagarai Śōmēśvara temple.<sup>96</sup>

Similarly another epigraph from Eḷavānaśūr (TM) mentions that a remission of taxes including *perum pāḍikāval* and *śīru-paḍikāval* on Paruḍal alias Malaya Viśadinaḷḷu and other *dēvadāna* villages for taking out in procession of the god Orbāgaṅkoṇḍaruḷiya Mahādēva at Solakērala *Chuturvēdimarṅalam* on the day of *Tiruvōnam* in the month of *Puraṭṭāsi*.<sup>97</sup>

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<sup>95</sup> *SII*, Vol.XXII, No:181; *ARE*, 181 of 1906

<sup>96</sup> P. Shanmugam, “Alagai Temple inscription”, in *Avanam* (Ed), *JTNAS*, Tanjavur, No:11, 2000, pp.38-39.

<sup>97</sup> *SII*, Vol.XII, No:166.

In 1228 AD a record from Maṇavūr (TM) recorded about the *iraiyili* land as granted to Veeranaraśiṅga Dēva Yādavarāya temple including exemption of the payment of the tax *śirupāḍikāval*.<sup>98</sup>

Besides the term *ūruk-kīl-iraiyili* is found in the Cōḷa records which was granted by *ūr*. In certain cases *nattar* were also exempted by receiving a lump sum. This form of remission is mentioned as *nathairaiyil (nāḍu + iraiyili)*. An epigraph of Kulottuṅga Cōḷa III (1203 AD) from Māyūram refers to the agreement given by the *mahāsabhā* of the place remitting as *ūr-kīl-iraiyili*, the *antarāyam* tax on ½ *vēli* of land which was said to have been purchased by the temple from one Kāśāyapaṇ Naraśiṅgam Tiruppērabalam.<sup>99</sup>

Another instance from Lālkuḍi mentioned that the *sabhā* of the village Nityavinitamaṅgalam made tax-free land free of all taxes by payment of a lump sum to it.<sup>100</sup>

The record of 10<sup>th</sup> regal year of Parāntaka I from Trichirāppalli referred about the repayment of a loan of 400 *kalañju* by sale of 6 *vēli* of tax-free land by the *sabhā* of Chandralekhai *Chaturvēdimāṅgalam* which had raised this amount from God Anantanarayara swami at Sri Rangam.<sup>101</sup>

Another instance from Vaṭṭūr states that the great assembly (*Mahāsābha*) gave a property exempted from taxes. Five rice-fields (*ṭaḍi*)

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<sup>98</sup> T. Kalyani, "Maṇavūr Mūṇram Rājarājan Kalvetṭu" (Tamil) in *Avanam* (Ed), *JTNAS*, Tanjavur, No: 10,1999, p.5.

<sup>99</sup> *SII*, XXII, No:380.

<sup>100</sup> *SII*, XIII, No:325.

<sup>101</sup> *SII*, XXIV, No: 52

consisting of 2000 *kuris* (of land) *Mangalachchēru* to the Lord Tirukkaḍalmallai.<sup>102</sup>

Hence no one case on *irai-kāval* or *iraiyilikkāśu* were employed during the Cōḷa time and also their remissions under the Cōḷa state.

#### D) Remission of taxes during the natural calamities

Another kind of tax remission was granted during the natural calamities. That kind of remission includes inundated and rendered uncultivable wing due to floods in the river Kāvēri. We can collect this from the recent studies on the reclamation activities of *ūrār* during early Cōḷa rules which have been brought to light by Noboru Karashima and R.Tirumalai.<sup>103</sup>

We give below a few instances of floods and the resultant distress caused to people during the days of the Cōḷas: Kāvēri floods occurred in the year 937-938 AD in which the lands were damaged greatly in the north eastern part of Āḷḷur village and the south bank of the river Kāvēri. That time, the government might have remitted the taxes in the affected regions. Meantime we have an evidence from Āḷḷūr which states that the reclamation work had been undertaken from the time of Parāntaka I tapering after towards the end of the reign of Rājēndra I<sup>104</sup> Since the land

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<sup>102</sup> *SII*, I, No:42

<sup>103</sup> N. Karashim. "Āḷḷūr and Īsānamangalam: Two South Indian Villages of the Cōḷa Times", *JISHR*, Vol III, No.2, June 1966; R. Tirumalai, "Āḷḷūr and Īsānamangalam Revisited", *Swasti Sri. Dr. B.Ch.Chabra Felicitation Volume*, 1984.

<sup>104</sup> R. Tirumalai, "Land Reclamation of Flood Damaged and Sand- cast Lands - A study in Price, Rentals and Wages in Later Cōḷa Times", *JESI*, Vol. I, 1984, p.66.

lords were held in common by *ūr*, the intentions of the *ūrār*. They expected some individuals to purchase the lands who could assign the same as *dēvadāna* to the temple after reclamation. The *ūrār* also relieved a endues of the customary dues and obligations.

Similarly another remission was granted for 5 years which was effected due to the flood during the last years of Kulottuṅga I (1175 AD) <sup>105</sup> The *kāvēri* bunds and flood occur in the place of Koṅguperuvali and cultivated lands (*vilainilam*) of Tāṇdurai, Jeyagoṇḍa vāykkāl were undertaken for declaration during the Vikrama Cōḷa's reign i.e., in the first half of the 12<sup>th</sup> century A.D.<sup>106</sup>

Another exemption of tax was granted by *ūr* Kutāṅgar in Tiruvoṭṭūr in 1125 AD In the sixth year of Vikrama Cōḷa, there was scarcity and distress due to floods. Which brought distraction to the northern part of Tamilnadu and it seems to have felt the effects of the visitation. An epigraph of Tiruvoṭṭūr (1125 AD) records a flood and the consequent destruction of crops leading to the sale of some lands by the *ūr* for raising money to pay the taxes of the year<sup>107</sup>. In the same year, at Tiruvaḍi, the *Mahāsāsra* had to sell some of the common land for the same purpose on account of difficulties experienced in the payment of land tax *Kaḍamai* for the sixth regal year.<sup>108</sup> In the same place later records<sup>109</sup> of the regal year of the same ruler from Kōvilāḍi, the fact is mentioned that the village of Tiruppu

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<sup>105</sup> *SII*, Vol.XXIV, No: 23.

<sup>106</sup> *SII*, Vol.XXIV, Nos:65, 72, 85, 87, 99, 111 and 113.

<sup>107</sup> *ARE*, 87 of 1900

<sup>108</sup> *ARE*, 30 of 1903

<sup>109</sup> *SII*, Vol.VII, No:476; *ARE*, 276 of 1901

became deserted owing to the advent of the bad times. However K.A.N. Sastri observes that this vague statement was noted in the two inscriptions cited above. If that be so, the area affected by the distress must have extended into Tañjāvūr district also.<sup>110</sup>

Besides some other kind of tax exemption and remission was granted for such common things during the special occasions. For example: An epigraph of Rājarāja I from Puṇṇappākam (1013 AD) states that Eḷuvākkam purchased a 500 *kuḍi* land for 500 gold from the *ūrār* which was exempted for the maintenance of tank (*ṛi*) and also granted to Ulagañatha.<sup>111</sup>

Similarly Rājendra Cōḷa I period also witnessed a spurt in the educational activities. His inscription <sup>112</sup> at Uttiramērūr records show that the *sabhā* of Uttiramērūr Chaturvēdimāṅalam endowed 720 *kuli* of tax-free land as Paviliyakidaippuram to a person who was to reside in the village and expound the subject

### III. EXEMPTION AND REMISSION OF TAXES UNDER THE PĀṆḌYAS

The principles and rates of taxes were the general method of taxation, which had necessary exceptions according to the nature of time and circumstances. The *brāhmanās* and certain religious activities were generally exempted from all payments and the remissions were allowed as special cases unavoidable and unforeseen. Therefore the exception

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<sup>110</sup> K.A.N. Sastri, *The Cōḷas*, p.344

<sup>111</sup> A. Swaminathan, "Mūnrām Rājarāja Cōḷarin Puṇṇappākam Kalvetṭu", in *Avanam* (Ed), *JTNAS*, Tanjavur, No.5, 1999, p.9.

<sup>112</sup> *SII*, Vol.VI, No.312; A. Swaminathan, "The cultural importance of Tamil inscriptions", *QJMS*, Vol.2, No.2, April–June 2004, p.17.

and remission of taxes are quite a regular feature of the Medieval states of Tamil country. A short survey elucidates the conditions underlying all such exceptional procedures during the Pāṇḍyas from a bulk of inscriptions, ten copper plates and the contemporary literary sources. On the basis of the available sources, the exception and remission of the taxes of under Pāṇḍyas was found as follows.

#### A) Exemption of taxes on tax-free lands

The term *iraiyili* means exception from the payment of taxes in consideration of a lumpsum amount from lands which were made free. The Village assemblies accepted a lumpsum of money and made the land *iraiyili*. The usual instances under this head were those of gifted lands to the temples (*dēvadāna*), *brāhmanas* (*brahmadēya*), *mathas* (*maḍappuram*) and for other charitable purpose by donors who paid down cash to cover the price of land (*vilaidraviyam*). The term *vilaidraviyam* found several sales deeds which contain the phrase *vilaidraviyam iraidravyamum-arak-koṇdu* i.e., having received entire amount of the price money and the tax money. In such cases the term *iraidravyamum* appears to have dedicated “the sum equivalent to the capitalised value of the future dues, which was to serve as an endowment from the interest on which the future dues could be met as and when occurred”. It is same as *iraikāvaldravyam* i.e., money securing *irai*. This phrase is used in some Pāṇḍya inscriptions. The *iraidravyam* could be paid either along with the price of land or separately. As a result of that they came to be called as *iraiyili*. Maintenance of temple gardens, burning of the temple lamps by individual grants or communal grants (village *shāba*), recitation of sacred hymns, area to meet the expenses of worship or special service during the

celebration of festivals. The following epigraphs are illustrations for the above instances during the Pāṇḍya rule in Tamilnadu.

The *brāhmanās* enjoyed all the privileges in the society including the exemption from payment of the taxes. For example the 8<sup>th</sup> reign year of Māṛavarman Suṇḍara Pāṇḍaya record from Virudhunagar seems to refer to the exemption of taxes such as an *antarāyam achchu*, *kāryavārāchchi*, *veṭṭipaṭṭam* or three ½ *veli* and of land granted to śiva *brāhmanās* and *dēvakanmigal* of the temple of Subramaṇya Piḷḷai by the king at the request of his official Malavanāyan in the 13<sup>th</sup> century A.D.<sup>113</sup>

Another epigraph from Ranganāthaśwami temple described about the grants of house-sites for the *bhaṭṭas* and for the deity apparently. Vēdanārāyana Perumāl was freed of taxes in the *agaram* (name not given) formed in the kings name in Tirunārāyanapuram.<sup>114</sup>

An inscription issued in the 20<sup>th</sup> reignal year of Jaṭavaṛma Śrīvallaba found in Ambāsamuḍram states that a gift of land for the expenses of the temple of god Tiruppoṭṭuḍaiya mahādēvar at Rājarāja Chaturvēdimaṅgalam, a *brahmadēya* in Mullai-nāḍu. The previous tenants of this land were removed and it was renamed as *Nālāyira-vilagam* and made tax free for the daily poojas when Jupiter enters *kubhā*.<sup>115</sup>

Yet another inscription issued by the same ruler in the 23<sup>rd</sup> regnal year found in Rājasigamaṅgalam (PN) records the remission of taxes on some lands, the expenses of the temple at Rājasigamaṅgalam and a

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<sup>113</sup> *SII*, Vol.XIV, No.48.

<sup>114</sup> *SII*, Vol.XXIV, No.207.

<sup>115</sup> *SII*, Vol.XIV, No.245

*brahmadeya* Vēranārāyana-Vallanāḍu on the representation made by Manabharānan who is styled as “*Nampillai*” in the inscription.<sup>116</sup>

Next the following epigraphs illustrate the exception of the taxes on such lands called as *dēvadāna-īrayili*. One of the 10<sup>th</sup> century inscription found in Tirukanthēswarar (TN) records the remission of taxes such as *Koropāḍi*, *Pura-udalkaḍamai*, *Kāsāyam* on dry land, other *kāsāyan* such as *seṭṭirai*, *taṛi-īrai*, *sekkirai* etc., on the *tirunāmaṭṭukāni* and *dēvadāna* lands in favour of the *Śthanāṭṭar* of the temple of god Tirukanniśwara muḍaiyar for worship and repair of the temple.<sup>117</sup>

Another inscription issued in the year 1190 AD and found in kalliḍaikkurichchi (PN) states that the remission of taxes on 5½ *mā* of land at Elivaram which was purchased by temples of Nālāyira Īsvaramuḍiyar at Kalliḍaikkurichchi from the assembly of Rājarāja Chaturvēdimaṅgalam. It may be entered as *dēvadāna-īrayili* inclusive of *anatarāyam* in the tax register of the state.<sup>118</sup>

The inscription issued in the year 1192-23 AD found in Malaikkōil (CN) mentions the remission of taxes *kaḍamai*, *vari* and *antarāyam* on the *dēvadāna* land of the temple of Srivaraudaiya Nayanar at Paṅikuḍimaṅgalam (Malaikkōil).<sup>119</sup>

The 11<sup>th</sup> century epigraph from Śiddhālingamaḍam (TN) records that the grant made tax free *dēvadāna* of a number of taxes like *taṛi-īrai* and

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<sup>116</sup> *Ibid.*, No.225.

<sup>117</sup> *SII*, Vol.XXII, No.97; *ARE*, 97 of 1907.

<sup>118</sup> *Ibid.*, No.152 ; *ARE*, 152 of 1907.

<sup>119</sup> *ARIE*, 147 of 1989-90.

*settirai* levied by the *nattars* from the residents of the *Tirumadaivilagam* of the temple Tiruppulippēgavnāyanār of Śirringūr.<sup>120</sup>

The 6<sup>th</sup> year of Māṛavarman Suṇḍara Pāṇḍya I described the *Karanmai* An inscription issued in the right over the land which was made tax-free (*iraiyili*) for the donee who agreed to measure out 5 *kalam* of paddy and 1/8<sup>th</sup> *achchu* to the deity irrespective of whether the lands were cultivated or not. The above record was issued by the royal order to the nattar of the temple Tiruvalaṅgaduḍaiyar Nāyanār at Mēlaimaḷḷūr.<sup>121</sup>

Similarly, an inscription of Māṛavarman Suṇḍara Pāṇḍya (c. 1230-31 AD) states that the from of Talakāvūr undertake to measure the produce from the land brought under cultivation after accepting them from specified taxes for the deity *Karīthadēva-Īsuram-Uḍaiya-Nāyanār*. In the same place, the second date 5<sup>th</sup> regnal year of Jaṭavarman Vikrama Pāṇḍya (13<sup>th</sup> century A.D) records the assignment of land as *Kudinīga-dēvadāna* on lease to a certain Tiruchirambalam Uḍaiyār.<sup>122</sup>

Yet Another inscription issued in the 13<sup>th</sup> Century found in Muvaiuntāli (PN) records the grant of *nattam* land belonging to the temple along with the income from several taxes as *dēvadāna iraiyili* to the Śrīmahēśvara of the Malaḍaiya Iṛumānitan-Īsvara Uḍaiyār of Periyatāli in Nerchchura-Nāḍu.<sup>123</sup> Though we have several inscriptional evidences of

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<sup>120</sup> *ARIE* 150 of 1989-90.

<sup>121</sup> *Idem*.

<sup>122</sup> B.K. Thapar, (ed), *Indian Archaeology 1975-76: A Review*, ASI, Govt of India, New Delhi, 1976, p.82.

<sup>123</sup> R.C. Tripathi, (ed), *Indian Archaeology 1984-84 :A Review*, ASI, Govt of India, New Delhi, 1987, pp.138-139.

*dēvadāna iraiyili* throughout the period of Pāṇḍyas both early Pāṇḍyas as well as later Pāṇḍyas. Then another tax dues were remitted in favour of the *matha* known as *maḍappura-iraiyili*.

An inscription issued by Suṇḍara Pāṇḍya I in the year 1234-35 AD records the gift of the village Naviyapākkam belonging to Iraṇḍāyiravēlippārru as *maḍappura iraiyili*.<sup>124</sup> Yet another inscription issued in the year 1248-49 AD found in Pudupālayam mentions that the king gave 12 *mā* of land as *maḍappura iriyili* (tax-free) in favour of *Īsvaradēva*, a disciple of the *āchārya* of the Tiruvārūr *Tekschina Kōlaki matha*. The income as detailed below derived from the land should be paid to the above mentioned *Matha* i.e.,  $\frac{1}{4}$  *kāśu* irrespective of certain specified levis, to 6 *kalams* of paddy per unit of a certain kind of land  $\frac{3}{4}$  *kalam* of paddy per piece where *kuṛuvai* was grown  $1\frac{1}{2}$  *kalam* of paddy per piece where *Aippaśi-kuṛuvai* was grown  $1\frac{1}{4}$  *kalam* of paddy per piece where *tula* was grown and 2 *drāmams* per piece where gingelly and cereals like *varahu* etc were grown.<sup>125</sup>

Another instance from Jaṭāvarman Suṇḍara Pāṇḍya record (1264 AD) found in Tiruppākkāḍal refers the royal order issue from Kaṇṇanūr was registered the gift of 5 *vēli* of land. It was free from the taxes especially the payment of *antarāyam*, *poṇvari* in Tiruppārkkāḍal to Kakkunāyaka-pichār as *maḍappuraṭṭu iraiyil*.<sup>126</sup>

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<sup>124</sup> *SII*, Vol.XXVI, No.327.

<sup>125</sup> *Ibid.*, No.532.

<sup>126</sup> *SII*, Vol.XVII, No.579; *ARE*, 702 of 1964.

Moving to the Tāmiraparaṇi basin, a number of *mathas* has sprung up during the 11<sup>th</sup> - 14<sup>th</sup> century AD. Tirvaḷiśvaram was an active center of *Śiva ācāryas* and liberally grants were provided for by the Cōḷa-Pāṇḍya rulers. The earliest references are to a Cōḷa-Pāṇḍya *maḍam* in an inscription at Ambāsamuḍram (1035 AD).<sup>127</sup>

Tirunelvēli too had a number of *maḍas*. There was considerable activity setting up in these *maḍas* during the reign of Māṛavarman Suṇḍara Pāṇḍya II in the year 1249. The king granted lands to a number of villages in Kīlkalakkurram in the hamlet of Śivālanāṅalam (Śīvalappēri) including Cōlakulamāṇikkanallūr Paniniai-koṇḍān as *maḍappura iraiyili*.<sup>128</sup>

An inscription from Tirukkuruṅguḍi records about the grant of lands as *maḍappura iraiyili* for freeing the *Śrīvaiśnavas* at Tirunmaṅgai *maḍam* which was run by Trichaṇḍūr Śanyāsins during the 14<sup>th</sup> century A.D.<sup>129</sup> Another one instance from the record of Jaṭavarman Kulaśēkara discribes that the king remitted the taxes and granted 2½ *vēli* lands as *maḍappura-irayili* in 1216 AD.<sup>130</sup>

Next we have some of the evidences of remission being given for feeding brahmanas and public which was granted by individual or *ūrār* or *sabhā* of the king from the following inscriptions. Jaṭavarman Śrīvallabhā record (1103 AD) from Tirukōśtriyam mentions that the king remitted taxes on lands in Naṭṭāramaṅalam and Pūrkkuchi to provide food for a ninth day

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<sup>127</sup> *SII*, Vol.IV, No.162.

<sup>128</sup> *ARE*, 292, 293, 294 of 1941.

<sup>129</sup> *SII*, Vol.XIV, No.234.

<sup>130</sup> *Idem*.

festival in the month of *Aipaśi*, the final day to coincide with the king's asterisk *Chittirai*.<sup>131</sup> The inscription of Jaṭāvarma Kulaśēkara from Mānamadurai records the gift of village Kilavanēri in Karuguḍi-nāḍu, to defry the expenses of rituals such as awakening service (*tiruppalli elichchi*) to provide food-offerings and to perform *pavithirarōnam* festival to the deity Tiruvalaṅgāḍu-Uḍaiya-nāyanar, after excepting the income from the taxes such as *kaḍamai*, *antarāyam* levied on the lands excluding the *tiruvidaiyāṭṭam* lands of Kālaiyāyira Emberrumān.<sup>132</sup> The same ruler's 12<sup>th</sup> year inscription from Kalliḍaikkurriḥchi confirms the grant of some 5 *mā* land situated in Gōvindapāḍi, the southern quarter of Rājarāja-Chaturvēdimāṅalam. He granted tax free land to the temple of Nalayira Viṅṅagar-Ālvar and the *ūlvāri* (of remission of taxes) to be issued to the temple authorities to get the deed engraved on stone and copper plate.<sup>133</sup>

Another inscription (1264 AD) from Tirukanthēśvaram describes an agreement extended into *Śivabrāhmanās* on the one hand and authorities, royal *kaṅkāṇi* officers and the *ūr-mudalis* of Śōlakulavallinallūr, on the other, conducting a service to god on the occasion of *tiruppalli-eluchchi* for which they received 13 *mā* land grant as tax free (*tirunāmaṭṭukkāṇi*).<sup>134</sup>

Another inscription (1264-65 AD) from Māranēri records that an extent of 3 *mā* land measured by the 12 foot rod and was gifted for the god Tirumukkal Uṭṭaṅgi, flowers-garden, matha and *tirumaḍaiviḷagam* and 20

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<sup>131</sup> *SII*, Vol.XIV, No.234.

<sup>132</sup> *ARIE*, 143 of 1989-90.

<sup>133</sup> *SII*, Vol.XXIII, No : 110.

<sup>134</sup> *Idem*.

*mā* in another place was meant for food and other offering to the same God. It is also stated that gift was a tax-free *karanmai dēvadāna*.<sup>135</sup>

The inscription of the Māvarman Suṅḍara Pāṇḍya of Mānamadurai stated that the king issued the royal order to the *dēvakanmis* and Śrī Mahēswara *kaṅkāni* of the temple of Tiruvalagānu-Uḍaiyār at Mēlneṭṭūr to exempt the lands of the temple from taxes. This order excepted the taxes such as *antarāyam, viniyōham, veṭṭipāṭṭam* on the lands at Kaṅṅanūr for the purpose of providing food offerings and other items of worship to the deity.<sup>136</sup>

An inscription from Paḷani mentions that the grant of land was excepted from the taxes such as *kaḍamai, paṭṭam, kārtigaippachchi, antarayam* for services and offerings to god Śubramaṅaya in Paḷani hill of Vaikāvūr nāḍu.<sup>137</sup>

An inscription dated in the 13<sup>th</sup> century of Koṅgu Pāṇḍya record from Sarkar Periyapālayam (KN) records a royal order exempting from taxes the lands in Mukaṅdanūr which belongs to the temple of Tirukkurakkuṭṭāḷi for food offerings to the god of the temple on the days of *Swāṭi*, the natal star of the king Vīrapāṇḍya in his 8<sup>th</sup> year.<sup>138</sup> Another Koṅgu Pāṇḍya inscription issued by the same ruler in the year 1277 AD found in Śingalāntakapuram (KN) refers to an agreement made by the *uravar* of the *nagaram* Śingalāntakapuram (KN) in Śēla Nāḍu for the consecration of the deity Piḷḷaiyar in the temple of Triu Vīrattanam-Uḍaiya-Nāyanār. The gift of

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<sup>135</sup> *SII*, Vol.XXVI, No.508; *ARE*, 481 of 1909.

<sup>136</sup> *ARIE*, 144 of 1989-90.

<sup>137</sup> *SII*, Vol.XVII, No. 402.

<sup>138</sup> Thaper, K.K. (Ed), *op.cit.*, pp.38-39.

*taragu* (tax) for the food offerings to the deity for the merit of his personal services.<sup>139</sup>

There is yet another kind of tax remission on land for the maintenance of the garden under the Pāṇḍyas. An inscription issued discuss of the: 11<sup>th</sup> and 12<sup>th</sup> regnal year of Jaṭāvarman Suṇḍara Pāṇḍya from Karuṅgālakkuḍi (PN) refers to the gift of villages along with the income from taxes by the assembly of the village remitted to maintain the garden in favour of the temple to the god Aḷagapperumān Viṅṅagar Emberumān. The lands were entrusted for cultivation to Īsānadan Mānikkachchokkaṅ Kaikōlar of Madurai.<sup>140</sup>

Similarly another kind of exemption entered towards the land grant for *tirunā mattukkāṇi* and for reciting of sacred hymn by the king or *sabhā* or individuals.

Usually the term *tirunā mattukkāṇi* was applied to the land under Śiva temple and *tiruvīdaiyāṭṭam* was applied for the Vishnu temple. If it was a private holding with land dues along with it was also granted to the temple through one of the several means, it was widely practiced during the time.

An inscription from Tiruneduṅgālam (CN) records the gift of 2 *nanda* lamps for a sum of 8000 *anrāḍu narkāśu* to the temple of *Tiruneduṅgāla-Uḍaya-Nāyanār* lieu of which the temple authorities sold a land ½ *mā* in extent from the tax free as *tirunā mattukkāṇi*.<sup>141</sup>

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<sup>139</sup> *SII*, Vol.XXVI, No.502.

<sup>140</sup> Thaper, B.L. (Ed.), *op.cit.*, p.40.

<sup>141</sup> *SII*, Vol.XXVI, No.719.

Issued on the 10<sup>th</sup> year of Jaṭavarman Suṇḍana Pāṇḍya I is the record from the same place. It refers that the piece of land worth 12,000 *kāśu* or 400 *paṇam* was purchased as *tirunā mattukkāṇi* from Vilupparaiyar of Karuppūr the resident of Kiliyūr and also it was made tax-free.<sup>142</sup> The same ruler's 13<sup>th</sup> year record from Tiruchchopuram (TN) described about the gift of 10 *vēli* of wet (*nañjai*) land which was made free from number of taxes and levies. It was formally taxable, but later on the king granted as *tirunā mattukkāṇi* to the village of Tyagavalli.<sup>143</sup>

Another inscription issued in the 13<sup>th</sup> century that belonged to the ruler *kōneriṇmaikoṇḍān* (name of the ruler) records that the donor paid a sum of 4000 *anrāḍu narkāśu*, the equivalent of 20-1/4 *paṇam* to the temple which sold to him for this purpose, some lands from its tax-free *tirunā mattukkāṇi* village of Mankāṇam.<sup>144</sup>

Yet another inscription issued in the year 1261AD found in Paṭṭukōyil (CN) mentions a gift made by the *ūrāvar* of Melaik-kaduvaṅkuḍi in Kuḍi-nādu as tax *danmadāna* as *tirunā mattukkāṇi*. It is stated that this gift village was to be in the west of Kāraṇḍai on the boundary of Puṇṇāllūr, in the north of Karuppūr and Malai Maṅgalam to the east of Puduttāvūr and to the south of Ilaṅgaveṇikkurichchi. The above instance proves the interest of *ūrār* in the religious activities.<sup>145</sup>

In the 6<sup>th</sup> year of Vikrama Pāṇḍyadēva record (1274 AD) found in Śiddhāliṅgamaḍam recorded a gift of 500 *kuli* of land made as tax free

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<sup>142</sup> *Ibid*, No.722.

<sup>143</sup> *SII*, Vol.XII. No.127; *ARE*, 109 of 1904.

<sup>144</sup> *SII*, XXVI, No:731; *ARE*, 680 of 1909.

<sup>145</sup> *SII*, Vol.XXVI, No.792.

*tirunā mattukkāṇi* to provide for offering to the god Ādavaḷḷār (Natarāja) in the temple of the Tiruppulippōgava-Nāyanār of Śiraṅgūr in Kurukkaikkurram.<sup>146</sup>

Similarly the inscription issued by and in the 13<sup>th</sup> century AD and found in Vīrapāṇḍya inscription from Śiruvathi states that the *ūrar* of Śrīpuṭhūr Veerapaṭranaḷḷūr granted a land made *tirunā mattukkāṇi* to the temple. Besides 1 *achchus* was levied as *kaḍamai, karpūravillai-patchai, viniyōhom, eccōru*.<sup>147</sup>

In another inscription dated during the 14<sup>th</sup> year of a ruler (whose name is not available) from Iḍaikāṭṭūr Tirumaṇikandēsvar temple ordered to the *ūrar* for the price of land granted tax free from the *dēvadāna* land of the village which donated by Varaguṇa Ēswaramuḍiyar.<sup>148</sup>

The villages which grant land or land dues made by the king to the temple free of encumbrances, were inextinguished. In other words, the lands were copied and inextinguishable occupancy rights were created or conferred in return for a stipulated share of yield to beneficiaries.

The lands granted to temples in occupancy rights subsisting or created were inextinguishable. Village common land and unoccupied be land could converted into inextinguishable occupancy holdings. A scale of the share of the yield (*varisai*) stipulated per *mā* and crop-wise for yielding

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<sup>146</sup> *SII*, Vol.XXVI, No. 401; *ARE*, 380 of 1909.

<sup>147</sup> Valli Chokkalingam, “Śiruvathi Kalvetṭu” (Tamil), in *Avanam, JTMAS*, Vol.7, Tanjavur, 1996, p.120.

<sup>148</sup> *Idem*.

lands subject to estimated crops. These were payable by the occupying holders to the temples tax-free.

The land granted to temple which had divided interest, the land dues portion alone belonging to temple or alternatively the Karaṅkilamai portion alone belongs to them. The possibility could be a combination of both converging to the temple from different sources of the title. The hazards of cultivation as well as the benefits of future improvement and choice of crop and even the freedom to indirect tenant at will occurred to the landholders.

**c) Remission of taxes granted by *ūr* or *sabhā***

Another form of tax remission was granted by the local bodies. The *sabhā* or *nāḍu* effected these remissions. In the 33<sup>rd</sup> year of Kulaśēkhara record from Pēraiṅyūr (CN) seems to register a tax-free sale of seven pieces of land including Nakkanēri Vāyal and Pudarkkuḍikkāḍu by several individuals to the temples and also the grant of the lease of these lands on permanent tenure. Mean time the following tax are remitted i.e., *arasuvari*, *antarāyam*, *veṭṭimuttāval*, *pañjupili*, *sāndivigrahappēru*, *echchōru*, *kurraisi*, *silvai*, *peruvari* and *kilvarappachchai*. These were agreed to be paid on behalf of the temple by the sellers. Though the transaction is called, as “Sale” the price of the land is not specified.<sup>149</sup>

Yet another inscription issued in the year 1249-50 AD found in Tirumayyam (CN) records an endowment of some lands measuring 8 *mā* in extent as *ūr-kīl-iraiyil* by the *sabhā* of *Tirumayyam* for the maintenance

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<sup>149</sup> *SII*, Vol.XXIII, No.164.

of the *uvachchār* in the temple of Mahadeva at the instance of the representatives of the *nāḍu*, *nagaram* and the villages.<sup>150</sup>

About 8<sup>th</sup> year of the Māḥavarman Suṅḍara Pāṇḍya epigraph seems to record a tax free of land made by the *sabhā* of the place and its purpose not clear at the request of Koral Sendan who is a local officer at Maṇanilainallūr in Kaḷakkuḍināḍu for the welfare of *buddattiruvaḍi* of Tiruppāppūr.<sup>151</sup>

The inscription issued by Jaṭāvarman Vṛrapāṇḍya in the 12<sup>th</sup> century AD found in Tirukkalukkuṇram describes the gift of the village namely *karumṛranṛkameri* made tax free by the people (*naṭṭar*) of *kālattūr-pāṛru* to the temple of Tirukkalukumamuḍiya Nāyanār for the festival held in *Aipasī* on the day of Pūrāḍam.<sup>152</sup>

Another interesting fact in The inscription of Parthivēṇḍravarman refers to the Uttramērūr Chaturvēdimāṅalam declared certain land as tax free at the rate of 4 *kuli* in the 3<sup>rd</sup> *śaḍukkam* to the east of Mārapuḍugu-Vaḍi in the 23<sup>rd</sup> Kaṇṇāru north of the lane called Śubramaṇya narasam, 480 *kuli* at the first rate level in the 11 *śaḍukkam* situated to the east of Mārapuḍugu vadi in the 11 *Kaṇṇāru* north of Śubramaṇya narasan, in the same place 240 *kuli* of first rate land of the 10 *śaḍukkam*. This *sey* land of 4080 add to the Śaḍian Eḷunurruvan in Kadepurattu pēṭṭai. The kind of levies *irai*, *echōru*, *veṭṭi* and *amañji* were remitted for the above *kulis* and also

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<sup>150</sup> *SII*, Vol.XXII, Part ii, No.358.

<sup>151</sup> *Ibid*, No.429.

<sup>152</sup> *SII*, Vol.XXVI, No.61.

infavour of the temple receiving *pūrvacharam* free to the Śaḍian Eḷurivan.<sup>153</sup>

Another epigraph found in the same place recorded Uttiramērūr Chaturvēdimaṅgalam mentions that the grant of the two pieces of land. One was measured by *pāḍagam* at the first rate of 480 *kuli* and another 360 *kuli* was fixed at the rate and those made free of the taxes such as *irai, echcōru, veṭṭi* and *amāñji*.<sup>154</sup>

#### D) Remission of taxes during the natural Calamities

On certain occasion of natural calamities remission of taxes were affected. The term famine applied in some of the Pāṇḍya epigraphs and the contemporary were given literary sources. An epigraph from Kōdanūr Kulaśēkara Chaturvēdimaṅgalam in the 7<sup>th</sup> year of the ruler (not named head) referred that *kaḍamai* and *antarāyam*. The levy of *veṭṭipaṭṭam, panjupili, sandivigrahapperu, poṇvari* were remitted expect *kaḍamai* and *antarāyam*. Besides the king wrote to the *Mahāsabhā* that they should also remit *sabha-viniyōham* (The distributed levies collected by the *sabhā*) on these lands. According to the *Mahāsabhā*, the order was implemented.<sup>155</sup>

An inscription issued in 20<sup>th</sup> regnal year of Māṇavarman Vikrama Pāṇḍya states that the land was assessed which remitted certain dues for the occupants of ... during the 10<sup>th</sup> regnal year of the Māṇavarman Vikrama Pāṇḍya. From the 16<sup>th</sup> year, one half of the dues were deducted and the remaining half was ordered to be paid by them. This was a lumpsum

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<sup>153</sup> *SII*, Vol III, part iii, and part iv, No : 155.

<sup>154</sup> *ARE*, Vol III, No: 111 of 1923

<sup>155</sup> *ARE*, 206, 207 of 1923.

deducted and sumptuous relief. It also served as a measure of the unbearable levels of land levies at a determined amount (*niccayippa*) payable in gold.<sup>156</sup>

Similarly one of the inscriptions of later Pāṇḍyas in the 13<sup>th</sup> century A.D states that *Kōṇēriṅmaikkōṇdan* called the *naṭṭar* of Ūñjaṇai village for discuss the deduction of the dues a sum of the amount 2600 new *poṇ*. From the 11<sup>th</sup> year of his reign, 1400 *poṇ* were remitted. The balance 1200 *poṇ* should be payable in the same proportion in ¼:¼ from the period January to June and July to December respectively.<sup>157</sup>

The *naṭṭar* of Karraipāṭṭu Pāganēri was intimated by Vīrapāṇḍya, that he was levied in gold which ½ was deducted as *īraiṅi* and the remaining would be collected.<sup>158</sup> Another inscription dated 11<sup>th</sup> century A.D of the later Pāṇḍya ruler (whose name is not available) ½ of the gold (cash) levy was remitted from kaḷḷaṅguḍi, Deśiṅarāyapuram *nagarattār* and several *urars* including Pallattūr, Vaḍakuḍi.<sup>159</sup> Similarly in the 17<sup>th</sup> year of the Māṅavarman Kulaśēkara (1785 AD) there was a rehabilitation of residents in Śaṅṅavānam and also they were granted remission in taxes.<sup>160</sup>

The inscription issued by Vīrapāṇḍya in the 11<sup>th</sup> century A.D states that the *naṭṭar* of Karraipāṭṭu pāganēri was levied in gold. Among them 50% was deducted as *īraiṅi* due to the severe famine and the remaining

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<sup>156</sup> *ARE*, 193 of 1980.

<sup>157</sup> *ARE*, 64 of 1924

<sup>158</sup> *ARE*, 67 of 1924.

<sup>159</sup> *ARE*, 190 of 1924

<sup>160</sup> *ARE*, 26 of 1916.

would be collected. Yet another inscription issued by one of the later Pāṇḍya rulers (whose name is not available) in the same year records half of the gold (cash) levy was remitted from the *nagarattār* of Kallaṅguḍi and Dēśiṅarāyapuram and several *ūrārs* including Pallattūr and Vaḍakuḍi. Similarly the inscription issued by Māṇavarman Kulaśēkara in the year 1785 A.D states that the residents of Śaṅṅavānam were rehabilitated during the famine. Remission of the taxes were granted for them at that time.

Besides, the uplands in Rāmanāthapuram were the most affected. The collective obligation of townships to pay up and the demand was also involved often. It is natural that relief should also be more incessantly called for. The evidence of such relief grant was related to the rates of distress. However, the most striking are the modes of relief measures. They are some what sophisticated and even arduous.

For example Kālaiyārkōil was the dry uplands of Śivagaṅgai Taluk. The tanks and ayacuts were prone to be breached due to drought. An epigraph (1308 AD) states that a dancing girl of the temple of Tirukkannappu (Kālaiyārkōil) had purchased 3 *dēvadāna* tanks from another dancing girl. The purchase included 3 tank water spread, waste land, wet land, dry *naṭṭam* and *naṭṭam* waste and supply channels to the tanks. These tanks had some times earlier got breached, the lands went waste and the supply-channel had become obliterated. The purchases had to excavate and reconstruct the tank, reclaim the land render it fit for wet cultivation. In consideration, therefore the land could not bear the prior assessment. It was rendered *iraiyili* and 2 *kalam* of paddy for the *kār* crop on land which had come to yield and for the 3 tanks, cash levy of ½ *achchu* (equal to 14 *paṅams*) for the sandal past offering to the deity were

the only rates of land dues to be levied on concessional terms. Other levies were remitted according to the order of the king (King's brother) Vīrapāṇḍya. The *ūrār* executed the order and directed it to be engraved accordingly. Generally, the dancing girls attached to temples were noticed to have capital resources sufficient to undertake such public works.<sup>161</sup>

Several other instances show such reclamations of the lands and tanks restoration. These works had to be undertaken repeatedly, in the red sandy and loamy soils of the uplands of Rāmanāthapuram, which were prone to severe cyclonic storm and rains breaching the tanks or severe draught. On that occasion, the state remitted the taxes in the areas affected severely. The king's officers and the chieftains had taken interest in creating and reconstructing sources, strengthening the bunds and increasing the capacity of tanks, ponds and uranis for drinking purpose. Almost remission of the due was granted, but in the medieval times, customary labour rendered free public services, utilities were common and the beneficiaries could be enjoined upon to construct weirs, benefitting their lands, excavate channels and tanks even in areas far ahead or beyond their own residential or which the lands lay. Labour should have been comparatively too interfering from the known level of wages and pain of clothings per year and food for the garden tenders or for workers reclaiming lands.

Another instance in the 12<sup>th</sup> year of Jaṭavarman Śrīvallaba (110A AD), there was a heavy down pour in the month *Māsi* (February-March) rather unusally. The Nanomāyan *ēri*, the big tank of Vijayanārāyana Chaturvētimaṅgalam was breached to the west of the western sluice.

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<sup>161</sup> *SII*, Vol VIII, No : 169.

There were 32 breaches also in the supply channel to the tank. The tank was fed by the *Naṭṭar (Nambian)* and a few streams taking off from the Naṅgunēri uplands. The flash flows of summer rains were too heavy that year. They were not repaired until Nambi Śaṅkaran Vāśudēvan of Turuthinmangalam who was managing the affairs of Ravi Kōḍaivarman the Vēnāḍu ruler. In grateful recognition of this public service, the *mahāsabhā* of the *brahmādēya* was named after him one of the supply channels from Śrīvāsudēvapērāru. The main 3½ *kāṇi* land was purchased for the future benefits and the yield was 4 *kalam* per annum. The purchased land was located in south of Tirunīlakaṅtam canal, east of the mid field channel, taking off from the 8<sup>th</sup> canal in the first *pāḍagam* and 2 *pāḍagam*.<sup>162</sup> This was too heavy. A breach was also beyond the capacity of the *mahāsabhā* collective action. The *mahāsabā* of the affairs of the neighboring Vēnāḍu ruler who had apparent interests here closed the breaches and strengthened the bund. He also participated in the proceeding of the *mahāsabhā* which implemented the grants of remission taxes in the affected area.<sup>163</sup>

In the conclusion, it can be assessed that the exemption and remission of the taxes are mentioned in epigraphs as *iraiyili* on a large scale. It means two things such as the tax payers being partly or completely exempted from the tax burden (*iraṅgal*) and secondly transfer of tax revenue (*niṅgal*) a particular source to an institution like religious institution or individuals. In granting such remission, the state seems to have lost a good amount of revenue. The grant of *iraiyili* was made often sometimes making necessary deduction in the revenue account.

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<sup>162</sup> *SII*, XIV, No. : 231.

<sup>163</sup> *Idem*.