



## TAX SYSTEM UNDER THE PERIOD OF JAGADEKAMALLA JAYASIMHA (1015 AD TO 1044 AD) -AN OVERVIEW

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### ABSTRACT

*“Samasta Bhuvanashraya Shri Prithvivalabha, Maharajadhiraja Parameshwara Paramabhataaraka Satyaashraya Kulatilaka Chalukyaabharanam Shrimat Jagadeka Malladeva” these are the titles that are commonly found in all the inscriptions belonging to Jayasimha. This is clear indication that Jayasimha II was one of the very prominent kings of the Kalyana Chalukya dynasty. The inscription of Roogi in Indi taluk, 24<sup>th</sup> December 1019<sup>1</sup> describes Jayasimha’s accomplishments along with his titles. This writing refers to the following titles along with the above mentioned ones, belonging to Jayasimha II; “Gandarol ganda, Ganda bangaaram, Maarpade Bheemam, Mallikaamodam, Keertividyadharam, Kodanda Chaturbhujam, Rajendra Chola Madabhanjanam, Bhoja kulakalaanam, Gurjara vajrapaata, Maalawa nirmoolanam Jagadekamallam SrimajJayasimhar”. It further explains his victory over several contemporary kings viz., Rajendra Chola, Paramara Bhoja, Gurjaras, Kalachoori Gangeyadeva and Malawas. These awards describe the dainty personality of Jayasimha. He fought various wars and battles victoriously while he was still in ‘Kumara-vritti’. He won many wars after he was enthroned i.e. during his 29 years long rule as Emperor of Kalyana Chalukya Empire. All these stories of valour depict that he was an administrator of top class.*

**KEY WORDS:** Tax system, Kalyana Chalukya, Jayasimha II

### INTRODUCTION

The Progress of a nation depends on its economic development. Economic stability, in fact, is the backbone of a nation. It depends on the national resources and their proper utility. Thus, agriculture, agri-related projects like irrigation, construction of lakes, tanks, dams and trade and commerce of the time are like two faces of a coin. So also, these two sectors played important role in the economic system of the era of Jayasimha II. Local, internal, inter-state and foreign trade transactions contributed significantly to the economic system of this period. The businessmen in general, did trade in their family occupations. They also had their own trade unions or associations. It seems that essential commodities such as, oil, jaggery, sugar, salt and clothing were produced on large scales like in our modern factories.

Another deciding factor of economic stability of a nation is its sources of revenue; Greater the strength of the treasury greater the economic stability.

Jayasimha II and his officers used to collect various taxes for their treasury through a group of tax-collecting officers headed by a ‘Koshadhyaksha’ or ‘Bhandaariga’. Coins made of gold, silver, copper and poten called as Varaha, Gadyana, Pongadyana, Haaga, Veesa, Araveesa, Pana, Aruvana Gadyana and Drama were in usage. Coin minting factories existed throughout the kingdom – Nagavi, Lakkundi, Arasibeedi, etc.

Revenue collected from various sources was utilised on public welfare works which included constructing temples, establishing mathas, agraharas, lakes and tanks, etc. An attempt has been made in this chapter to understand how it all worked in this specific period as supported by the edicts of the period.

We know that economic stability of a state is dependent on its resources. In an agriculture based economy as that of Jayasimha’s, land tax was the principal source of revenue. The amount of tax was



decided on the fertility level of the arable land as it is said in the edicts.

### PROPERTY TAX

'Siddaaya' as a tax levied on own house appears in several inscriptions of the time. It is said in the A.D 1018 Badami edict<sup>1</sup> that ten Gadyana gold from the 'Siddaaya' collected in Badami was given to Lord Yogeshwara built by Paramanandadevaru.

It is said in Mantooru A.D 1040 edict<sup>2</sup> as "Ratta samudravan agalisalendu padeda daanaarta (tham) aavudend odorolonodu puttida dandaayam ellam keregi (ttam) prati Siddaayadolaivattu Gadyaana ponnun".

Further, Karabhoomi and Aruvana are the taxes levied, also known as 'Nibandhadaruvana', on the endowed agriculture lands or farmlands. Dr. Bornett opines 'Aruvana' to be tax on gifted land (Maanya Bhoomi.)

The Roogi edict of A.D 1019<sup>3</sup> mentions; Srimaddasavarmadevara kaalada tereyalateya piriya kolol dhaara poorvakam maadi bitta nela mattaru noorayvattakke nibandadaruvana gadyaanamundu". While Asundi edict, A.D 1026<sup>4</sup> writes; "Alliya nayashtika tapodhanargge bitta mattaraaru Antu mattar panneradakkam Aruvana Gadyaana ondu pana". Aruvana was in fact, land revenue as well as tax on 'Negilu', the plough. As Aruvana proportionately increased with the size of the land so also it increased with the number of the ploughs a farmer used on his land. However, Dr. M. M. Kalaburgi opines that "Aruvana was a tax paid for enjoying the land and house donated to the temple".<sup>5</sup>

"(Mo) sangiya Maane Keshavam tanna dashavandada dese (yal) kotta keymattarppattu" in the Maski inscription<sup>6</sup> and "dantihalliya eradu saayira mattar sthaladolage kondu baaviya ...yam paduvallidda Dasavandada mattar 200", in the Vijaypur edict, A.D 1033<sup>7</sup>, having reference to the term 'Dasavanda' suggest that it was also a kind of land revenue only. It is said that it was 1/10<sup>th</sup> of the total produce of the irrigated land paid as tax".<sup>8</sup>

Thus, these inscriptions along many more are self-evident of the structure of the land revenue collected by the kings in Jayasimha II's Empire.

### TAX ON VOCATIONAL PRODUCE

Many vocational industries and classes existed in Jayasimha II's kingdom as the inscriptions of this period indicate. All these sections of producers of items of daily usage were levied different kinds of taxes.

The Bagali A.D 1035 inscriptions<sup>9</sup> mentions about 'akkasaaliyaaya', that is, the tax paid by the Goldsmiths; "Accharavalliyaraganamayyana tamma

Naaychayyana kayyalu 'Akkasaaliyaaya' uppolagaagi dhaanyangolellam".

Patnacheru edict<sup>10</sup> mentions; "Kalchupaadiya mundana Kalchupaadiya keragaldeyelladadara tenkana dishaabhaagada baddi Munjamayya sa kereyumadara peragana pattu mattarggarldiya korunkaratakuru Maderabariyaayan galam Pergadaayam, Karanaaya". The last three terms – Maderabariyaaya, Pergadeyaaya and Karanaaya are actually, tax paid on practice of particular occupations.

"Sujanai ...ludere Kaanikeyum vikkirdda (ya sese) sahita vee(ryya)vara virddukkuvidurave ...baduveendu bittaru" as it appears in A.D 1024 edict of Havasbhavi<sup>11</sup>. The tax paid by Okkalu community is called as 'Okkaludere' as per the records of this inscription. So also, 'Gaanaaya' was paid by the Gaanigas.

### COMMERCIAL TAX

We understand from the writings of the period belonging to Jayasimha II that the business community too was levied taxes of different kinds. Tax levied on this section of the society is named as 'Sunka' in these inscriptions. They are variously recorded as; Perjunka, Hejjunka, Vaddaraavula, Pannaaya, Beelkode, etc. in the edicts.

Rajooru edict of A.D 1033<sup>12</sup> states as; "Saasirvvarum munoorvvarum kotta eleya heringe veesa aa tontake sunka Pannaaya", indicating that a tax, 'Pannaaya', was levied on lifting of Beetle leaves and on their gardens.

Additionally, A.D 1032, Beguru edict<sup>13</sup> records as; "Adikeya totadalu varshakke maradal ondadadake eleya sunka" maneya nelasanam", to indicate that Beetlenut was also levied tax, one beetlenut each tree, in this case.

'Perjunka' may be understood to mean either big(piri) sunka or for carrying/lifting of the goods as is recorded in Rajooru, A.D 1033 edict<sup>14</sup> "Paanangallaynoorara Pejjunka Manneya sunkam koodi peringe kolva Veesam panneraduvare".

The tax paid on the goods and commodities is known as 'Vaddaraavula' in the inscriptions. However, scholars differ in their opinion about the term. D. C. Sarkar and Saltore are in support of calling it a type of tax, while K. A. Neelkanth Shastri and S. M. Hiremath opine that the term was used to suggest the senior members of the royal family. This revenue belonged to the Central Administration<sup>15</sup>. It can be said that 'Vaddaraavula was paid by 'Vadda Vyavahaaris'.

It is written as; "Eleya peringe pattentu bitta balli eleya peram kaledu Vaddaraavulada sunkadavaru peringe kolva Veesava pattu" in Hotooru A.D 1037 edict<sup>16</sup>.



## OTHER TAXES

There are references to taxes such as, 'Beeya', and others along with 'Dandaaya', 'Kaanike' and 'Sese' in the rock writings of this period.

"Ratta samudravana galisalendupadeda daanaarta(tha) maaavudendorolenondu puttida Dandaayavellam" (A.D 1049 edict of Mantooru<sup>17</sup>). Offenders of tax or the defaulters in the village used to be penalised. Tributes and gifts received by the king by a defeated enemy were called 'Kaanike' or 'Kappa Kaanike' and that also went to the state treasury.

Some instances in which a tax was exempted are also recorded in certain records such as, in the Pura shasana of AD 1018;<sup>18</sup>

"Pampastthaana Viroopaakshadevara sannidaanadolu dhaaraapoorvakam sarvva baadhaa parihaaravaagi yoora mundaee parikaalindakkam bitta gaddeya mattaru 5".

"Sarvva namasya maadi bitta mattaru nooru doniyam (ten)ka de....tota matta 27 puradolage (na)deva gana 2 (pola) mane 1 halladim moodana tribhoga sunka teja saamy Devargge sarva baadhaa parihaaravaagi kottaru" is what is written in the edict of Devooru, AD 1029<sup>19</sup>.

Jayasimha II's officers used to collect various revenues and deposit them with higher officers or the king. These taxes were collected both in cash and kind. Such tax collecting officers' names also are mentioned in these inscriptions; "Srimatu Perggade Akalimayyangeradu noorara sunkaman aaluttire Pannakeni Vaddaraavula Sunkaverggade Sangavayyanum Banavaasi pannirtchaasirada Sunkavrggade Doodiyammanu(m)" (A.D 1037 edict, Hottooru<sup>20</sup>).

## CONCLUSION

In this way, these above inscriptions present a brief picture of the economic system of the empire of Jayasimha II. They illustrate how agriculture, industries, vocational industries, tax system worked complementary to each other in making the Empire stable and strong in accordance to the dictates of the scripts of this great ancient culture.

## END NOTES

1. I.A. VI No. XXXIII, 1018, Badami, Badami Taluk, Bagalkot District.
2. I. A. XIX No.188, 1040 November 9, Mantur, Mudhola Taluk, Bijapur District.
3. S.I.I. XX No 21, 1019 December 24, Roogi, Indi Taluk, Bijapur District.
4. S.I.I. XI (i) No.63, 1026, Asundi, Gadag Taluk, Gadag District.

5. Koppa S K: 1990, Thardavadi Nadu ondu Adhyayana, Prathibha prakashana, Indi, Page No.227.
6. HAS. No.18, A Corpus of Inscriptions in the Kannada Districts of Hyderabad State No.2, 1010 November 10, Maski, Lingasur Taluk, Raichur District.
7. S.I.I. XVIII No.51, 1033 April 7, Bijapura, Bijapura Taluk, Bijapura District.
8. Koppa S K: 1990, Thardavadi Nadu ondu Adhyayana, Prathibha prakashana, Indi, Page No.226.
9. S.I.I. IX (i) 89, 1035 December 25, Bagali, Harapanahalli Taluk, Davanagere District.
10. Inscriptions of A.P: Medak District No- 26, (?), Patmacheru, Patmacheru Taluk, Medak District.
11. K.I Vol 4 No.22- 1024, Havasabhavi, Hirekerooru taluk, Haveri District.
12. S.I.I. XI (i) No.69, 1033 April 16, Rajuru, Rona Taluk, Dharwad District.
13. E.C. (old) VII Shikaripura 20, 1032, Begur agrahara, Shikaripura Taluk, Shimoga District.
14. S.I.I. XI (i) No.69, 1033 April 16, Rajuru, Rona Taluk, Dharwad District.
15. Koppa S K: 1990, Thardavadi Nadu ondu Adhyayana, Prathibha prakashana, Indi, Page No.230.
16. E.I. XVI No.11, B, 1037 November 21, Hotturu, Shiggavi Taluk, Dharwad District.
17. I. A. XIX No.188, 1040 November 9, Mantur, Mudhola Taluk, Bijapur District.
18. Kannada University shasana samputa II, No-18, 1018, Pura, Kushtagi Taluk, Koppal District
19. S.I.I. XX 23. 1029 December 24, Devuru, Sindagi Taluk, Bijapur District.
20. E.I. XVI No.11, B, 1037 November 21, Hotturu, Shiggavi Taluk, Dharwad District.