



References To Agricultural Taxes Found In The Inscriptions Of Mandya District

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Agriculture is the first step that humans took from an itinerant lifestyle to towards modernity. At first, humans hunted the animals for their food. Later, they started gathering wild tubers. Even as he faced scarcity of these wild tubers, man started to farm. Once humans settled down to cultivate and farm, slowly it developed into culture. With time, agriculture evolved into a vocation, a way of life and culture. We cannot say for certain when agriculture was started and by whom. It is opined that the “Urban settlements started to emerge after semi-nomadic hunters began to cultivate crops around 10,000 B.C. The impact of this shift from hunting to agriculture was revolutionary. Permanent communities began to be formed into hamlets and villages.”

Once humans settled down and started agricultural activities, they evolved slowly into clans, villages, sects, states, and Empires and heralded the beginning of a social order. Kings and rulers gave importance to the development of their people and peace in their kingdoms. The main source of revenue for the administration to undertake developmental activities was through agricultural tax. The kings and emperors imposed taxes on the various aspects of agricultural activity to undertake developmental and other works. The inscriptions of the Mandya district tell us about the various taxes imposed on agricultural activities at different periods of time by various rulers who ruled this province.

In the Inscription belonging to the period 1284 A.D. found on the sunshade of the Madhava temple in Bellur in Nagamangala taluk tells us that the Hoysala Emperor Veeranasimhiah and his Minister Perumal Dandanayaka gave the fort on the Tippur Hills and the Tippur village as grants to the Prasanna Madhava temple. They imposed a tax on the *aalemane*, i.e., factories making jaggery to mobilize revenue for maintaining the temple on the hills. Sugarcane presses were an agriculture-based economic activity and taxes were imposed on them.

The same inscription also tells us that the *kabbilavadike*, a form of land tax on the land on which the sugarcane was grown was also levied. Ritter (3) opines that the *kabbilara hadike* are taxes imposed on the industries.

In a Hoysala inscription(4) dating back to 1236 AD, in the Panchalingeshwara temple in Govindanahalli village in Krishnaraja pete, a cocoanut unit was formed into an *agrahara* (a Brahmin colony) and was given as a grant to the Brahmins and the temple. The inscription refers to the tax '*kanasalige*' *ippataidu*. The harvest was brought and threshed in a place or yard known as *kana* and the taxes were levied on the grains and cereals threshed in *kana* is '*kanasalige*'.

Another inscription dating back to 1455 A.D. found in the Seetapura village in Pandavapura taluk says about the grants given to the Ramachandra temple and the Brahmins there. It says about the '*kalasakki*' and '*karalamane*' taxes. The grains stored in the underground storehouses known as *kanajas* after harvest were known as *kala* or *kelamane*. Taxes were levied on such store houses also.

In an inscription dating back to the 18-19th centuries found in the Sangen mosque in Srirangapattana, talks about the grants given to the temple, it is mentioned as *kandaya kanike* (7). *Kandaya* means land tax levied on the agricultural land.

In an inscription dating back to 1388 A.D. found in Aravanahalli, Maddur taluk, there is a reference to a tax called '*tippeya gule*'(8). Cattles are necessary for the farmers to farm their land. The inscription tells us that a tax was levied on the cow-dung put on government lands by the cattle,

The taxes levied on horticultural crops like cocoanuts, areca, plantains, beetle leaves, along with the food grains grown by the farmers was known as the '*tota terige*' or the horticultural tax.

In an inscription dated 1672 AD belonging to the period of the Mysore Wodeyars, it is mentioned that taxes were levied on beans, black-eyed peas, raagi and other food grains and cereals to financially support the Gangadareshwara Swamy temple.

In an inscription dating back to 1175 A.D. belonging to the Krishna temple at Kannur, there is a reference to "*innoora embhattu guliya parinayavam srvabhadha parihaara*." Here, '*guli*' means areca tree or the beetle leave creepers. Tax was levied on areca plantations or beetle leaves.

A 1724 A.D. inscription at the kanchi mutt in Melukote refers to the tax levied on sugarcane crops and tobacco crops grown by the farmers there. The inscription says, "*Oola usanjnakke salluva aa sakala pairu pomige salluva javali labhadayaka pomu, kabbinada pomu, hogesoppina pomu, muntada sakala swamy(11)*".

According to inscription no.39 at Govindahalli, tax was levied on the measures like *seru*, *kolaga* and *balla* used for measuring the foodgrains as well. *The inscription says, "Ballasalige, bhatta salige mooru, kolaga mooru, balli veradakka gaddayanavondu haahu mooru, kolaga mooru (12)"*.

In the Melukote inscription no. 215, line no. 166 has a reference, '*bettada podina terige*.' This is a very unique tax levied on land which was converted into cultivable land after flattening the hills. This was called'

Bhyrapura Inscription of Krishnarajapete, no. 93 (93) (period 1312) has a reference to tax levied on the jasmine grown there.

As per the Govindanahalli Inscription no 36, line no. 50, a tax was levied on the land in the backyard used for growing grass feed for the cattle and for growing vegetables.

Also, we can find that taxes were levied on not only the crops grown by the farmers but also on the land used for cultivation, the implements used in cultivation and harvest like the plough. Taxes collected through the above means were used for the development of the province, education, defence, and for maintaining temples and for service of the Brahmins. Even now, we can find that tax is levied and collected on agricultural activities.

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