
**A STUDY ON THE
DEVELOPMENT OF
ECONOMY AND
TAXATION IN
DHARMAPURI AND
KRISHNAGIRI
DISTRICT EPIGRAPHY
(WITH SPECIAL
REFERENCE TO
IMPERIAL CHOLAS)**

D.Balaji, M.A.,B.Ed.,M.Phil.,
Ph.D., Research Scholar
(Full - Time)
P.G & Research Department of
History,
Government Arts College (Men)
Krishnagiri

Abstract

Present Dharmapuri and Krishnagiri districts are part of Thagadoor Nadu from the very beginning of Sangam Era. The Adiyana Clan was the ruler of this land. Great patron of Tamil and Philanthropist of Avvaiyar the greatest poetess of all times, Adiyaman Neduman Anji was one of the descendants of this peerless ruling family of Tamil country. Most of the historians believe that Adiyamans were Chieftains, ignoring the fact that Great Ashoka considered that Adiyamans (Satyapudras in Prakrit corruption) were at par with the other three rulers of Tamil country the Cheras, Cholas and Pandiyas.

Keywords: *Great Ashoka, Adiyamans, Sangam Era, Cheras, Cholas, Pandiyas*

Introduction

Some of the historians believe that immediately after the fall of Sangam Era the Rattas intruded into Thagadoor Nadu followed by Ganga and Bana clans annexed and captured the portions with their countries namely the Ganganadu allies Gangapadi and Bananadu allies Banapadi otherwise known as Prumbanapadi. These intrudes might have be happened at the end of the Great War of Thagadoor which resulted with fall of Adiyana's rule.² This view was endorsed by Kongudesa rasakkal, which claims the Ratta's were happened in Thagadoor Nadu as early in 1st century BCE followed by the Ganga's.³ Most of the scholars conclude that Sangam era end up in the middle of third Century CE.

Interestingly the Kalabhras rule was ever existed in Thagadoor Nadu instead Thagadoor has witnessed the rules of the Gangas and Banas. This particular important political point was ignored by the historians. However the earliest known inscription belongs to 5th century CE of Thagadoor Nadu establishes both Gangas and Banas were feudatories to Kanchi Pallavas, but when and how it happened is quite uncertain till now. From middle of 6th century CE the Gangas tired hard to establish their sovereignty particularly from Durvinethan (540-600 CE). However in the eighth century CE witnessed the raise of Nulambas the other feudatory of Pallavas, whom expands territory of their Nulampadi in Tamil country capturing parts of Gangapadi and Banapadi. Evidence of inscriptions shows that sometimes the Nulambas were feudatory to Ganga's sometimes ruled independently. It was highly clear that the direct rule of Pallavas ever existed in any part of Thagadoor Nadu⁴. Great Rajaraja-I, conquered the Gangapadi and Nulambapadi and annexed with Chola country. Thereafter this part of Chola country was named as Nigarilicholamandalam.

A STUDY ON THE DEVELOPMENT OF ECONOMY AND TAXATION IN DHARMAPURI AND KRISHNAGIRI DISTRICT EPIGRAPHY (WITH SPECIAL REFERENCE TO IMPERIAL CHOLAS)

Economy of Thagadoor Nadu from Sangam Era to Pallavas

Interestingly the Sangam poems depict the flourishing economy of Thagadoor Nadu seems at par with the imperial economy. This growth may be achieved by trading, export of iron, minerals, forestry products, wild animals, birds and pastoral cultivation (cattle growing). The land revenue may be considerably low when comparing with other parts of Tamil country. The dry crop cultivation was practiced here could be concluded with the help of Sangam Poets contention, as Thagadoor Nadu falls in Kurinji and Mullai thinai lands (திணை நடுபுங்கு) the ancient geographical division of Tamil land. Whereas the Marutham thinai land arguably very minimum. The two major river systems of Tamil country the Cauvery and Pennaiyar are running across these districts. Notably the Cauvery's flow ever is useful to this land possibly because it flows at very low level to the ground level. The Pennaiyar's flow has made useful only in 19th – 20th century. Only feudatories and rivers till now useful for agrarian.

Thus it may be postulated here that the post-Sangam era has witnessed a drastic fall in economy. Most of the inscriptions remarking Pallava's reign found in Dharmapuri are hero-stone inscriptions. They remark about heroes who involved either in cattle fetching or retrieving. No great economical activity was revealed from them.

The 27th regnal year of Shimmavishnu Pallava's reigns records the merchant troop warrior named Vathiselavan was died in the act of cattle raid.⁵ In 609 CE, the 19th regnal year inscription of Mahendran-I, records that a business man was ruled Kuppaiyar in Mevanadu. It reveals that the business community was well established over the period.

Economy and Taxation during the Reign of Imperial Cholas

The different economy and taxation scenario of Nigarilicholamandalam could be derived from that of rest of Chola Mandalas. Various taxes like land tax, property tax, professional tax, industrial tax, commercial tax were imposed by imperial Cholas throughout their country. Considering the level and volume of collection the land tax was the main source of revenue amongst all, that went to fulfill exchequer of king. The land became the crucial resource in the country's economy and the main economic issue. Thus the rulers had given at most importance to land, land assessment and collection of land revenue. There was an economic function and purpose behind the land grants, reclamation of lands, irrigational works, temples' interest in agricultural activities and the remuneration of various sections of people, knowing that land was the mainstay of economy.

Land Grants

Throughout the land grants were made in order to meet the food production, to encourage new village settlements, to bring unused lands under cultivation, to create facilities for irrigation then thereby to bring more land under cultivation. Whatever may be the content of a grant varied from case to case. It could be either of the land or the land dues payable to the state assigned in whole or in the part to a temple or to any other guarantee. The land granted could be free of assessment or on a favourable assessment.⁶

A STUDY ON THE DEVELOPMENT OF ECONOMY AND TAXATION IN DHARMAPURI AND KRISHNAGIRI DISTRICT EPIGRAPHY (WITH SPECIAL REFERENCE TO IMPERIAL CHOLAS)

The 29th regnal year inscription of Rajendran-I records a donation of villages to the Thirthamalai Esvaran for lighting two Nantha vizhakku (perpetual lamp) and Tirumadaippalli (temple kitchen).⁷

The 10th regnal year inscription of Kulothungan-III claims that the Penneswaram temple where he has found a Sandi (சந்தி = special worship offered as endowed by certain persons in their name) in his name as 'thiripuvanaveeran santhi' and granted lands for the same.⁸ His 12th regnal year inscription found in Thirthamalai records the land donation to the temple for puja purpose.⁹ His 30th regnal year inscription from Penneswaramadam claims that, 'Thandanaikan Jeyakkondan Mallan' has donated land and parikalan (பரிசுகலம் = utensils) for the puja purpose'.¹⁰

An interesting inscription was found at Modur which records the 3rd regnal year of Thiripuvan Virachola Devan (there exists a confusion over the identification of this king, Mr.S.Santhalingam suggests he was Kulothunga-III¹¹, Mr.Hultz and Mr.Krishnasastry says that these were the things which shows that he was a different ruler who belongs to year CE.1341-42.¹²) he has donated Modur village of Nigarilicholamanda Thagada Nadu to the Durgaiyar temple annexed with Singaperumal Koil situated in Padi Nadu of Mel Mandalam. According to Mr.Krishnasastry, this Padi Nadu was none other than the Hadi Nadu of Mysore province and the Durgaiyar temple is the famous Chamundiamman temple. It shows the close relationship of these two regions.¹³ His 23rd regnal year inscription records an endowment land as Madaippallipuram (மடபபள்ளிப்புறம் = village set apart for the expenses of temple kitchen) for Amudupadi (அமுதுபடி = food offering to god) made by Adiyaman Vidukathazhagiya Perumal to Sindalpadi Sivaneeswar temple.¹⁴

The 17th regnal year of Rajaraja-III, records the gift of land as devadana worth of forty Kandaga paddy sowing to Agastheswarer temple.¹⁵ His 22nd regnal year inscriptions records about a land endowment to Sinthalpadi Essana Sivachchariyar Madalayam.¹⁶ His 25th regnal year inscriptions describes about land donation to Sindalpadi Sivaneeswarer temple for lighting thiruvizhukku (temple lamps)¹⁷. His 8th regnal year inscription describe on a land endowment nirnilam (நீர்நிலம் = wet land) having sowing spread area of twenty Kandaga paddy.¹⁸

Land Reclamation

Reclamation of forest and waste lands are converted into cultivable land was an important aspect of agriculture. Lot of efforts had been made from time to time to increase the area of cultivation and the rulers encouraged such efforts in the form of concession in taxes and favourable terms of leases. By reclaiming lands and making it cultivable, the king received land tax, as a result of this movement that the state's revenue also increased. The king reserved his right to collect the land dues when cultivable wastes were reclaimed and occupied.

A STUDY ON THE DEVELOPMENT OF ECONOMY AND TAXATION IN DHARMAPURI AND KRISHNAGIRI DISTRICT EPIGRAPHY (WITH SPECIAL REFERENCE TO IMPERIAL CHOLAS)

Irrigation

From the inscriptions elsewhere it was understood that the imperial Cholas brought more lands under cultivation by different irrigational sources in order to derive the maximum food products as well as the revenue. The areas which were not facilitated by river-irrigation had to depend on tanks and wells. We get numerous references to the formation of chain of tanks and grants of lands made in connection with their formation, maintenance, utilization etc. the steps taken to build or repair lakes, tanks digging up of canals have a bearing on the agrarian growth. More over many inscriptions of Chola's reign record details and reference to the damage caused to irrigation works and the contributions made by the kings, temples and private individuals to rectify those in order to sustain the revenue.

It may be assumed irrigation facilities were arranged from partly ruined inscription found in the 'Kalingu' (கலிங்கு = sluice) of Ammanimallapuram lake records the 14th regnal year of Rajarajan-I. No other detail could be exposed.¹⁹ An inscription of 28th regnal year Rajendran-I reveals that one Velkaliyan Cholan Vinanaana Madurangala Velan has developed a Kalthumpu (கல்துப்பு = tone outlet or sluice) in a lake.²⁰ An inscription of Vikramacholan's 13th regnal year from Kambainallur describes that 'Vaduvila vanigan Sileti and Puliyan Vairan together has repaired the thumbu and established new thumbu in the lake.²¹

Inscription of 7th regnal year of Rajarajan-III records a donation of a Kuttai (குடகூட = Pool) as pallichchandam (பலிச்சந்தம் = tax free endowment to Jaina temple) Made by Gangakamindan to a Jain temple known as the Vidukathazhagiya Perumpalli.²² His 15th regnal year inscription claims that one lake known as Thattan Kuttai was sold to the Sivabrahmans of Penneswaram temple for a consideration of ten pons by Maduranthagaviranulamban Vairavan Veman of Paiyur a chieftain from Nulamba clan.²³

Remuneration

Remunerations were fixed in three different commodities namely paddy, money and land. The most important payment was always Paddy. Payments in money were usually converted to an equivalent quantity of paddy. In other cases an area of land or sometimes a share i.e., a pangu in the village land was given as remuneration i.e., nibandha for the service. Each village is attached to itself a staff of artisans, menials and servants who were hereditary and served the villages, remunerated in cash and grains, paid at each harvest, or by means of a grant of lands.²⁴

Economic Functions of Temples

Apart from the religious and cultural service, the temples were the most powerful economic centres which was not only sustained by means of its lavish endowments, but enabled the village to turn into the times of need of economic support. The development of land was one of the economic activation with the medieval South Indian temples carried out. Within the area of their influence, which varied with the importance and wealth of temple, each temple was an important economic institution.²⁵

A STUDY ON THE DEVELOPMENT OF ECONOMY AND TAXATION IN DHARMAPURI AND KRISHNAGIRI DISTRICT EPIGRAPHY (WITH SPECIAL REFERENCE TO IMPERIAL CHOLAS)

The inscriptions show that during the Chola reign temples were great land owners. Land grants consisting of village, portion of land were the primary sources of the temple. Further they reveal that the land grants had two specific functions. They are 1. to yield an income with which to maintain a specific ritual service in the name of donor of the land, 2. To provide a productive place to invest funds granted to the temple for the performance of services in the name of the donor of money. However, with surplus wealth, the temples played multifunctional role as a land possessor, stimulator of cultivation and agricultural production, employer and banker. Alongside with the rulers the temples too were actively participated to reclaim the forest or waste lands, irrigational work to bring the land under effective cultivation land leasing the land to cultivators.²⁶ Two queens of Rajendra-I, had donated gold coins for lighting nanta vizhalaku to the Thirthamalai Kudalur Azhalwar of Thirthamalai temple was recorded in the inscription of Rajendar Chola's 4th regnal year (1016 CE).²⁷

Land Revenue

Land was the mainstay of national economy and the land tax, collected in cash or kind, or as often happened in Chola state by judicious mixture of both methods, was the chief of revenue.²⁸

Customs Octroy and Professional Taxes

Customs, octroy and professional taxes assessed in various ways and the taxation on gifts of mature worked up by man such as the produce of mines, forests and salt – pans were also restored.²⁹ However in Nigaliricholamandala only from 13th century CE the inscriptional evidence referring taxes were accessible. Kadamai and Kudimai (கடமை, குடிமை) were mentioned in the inscriptions. Kadamai was common name for tax. Kudimai was tax imposed upon agrarian.³⁰ kudirai sarigai (குதிரைசரிசை) was the tax on horses. Tax on was collected as Kannalathayam (கன்னலதையம்). The artisan group Gold smiths were paid Tattarpattam (தட்டார்பட்டம்). To conclude, the imperial Cholas generated great amount of revenue by means of generous land grants, steady reclamation of uncultivated lands, providing necessary irrigational facilities and land survey and assessment. They had a definite land measuring system and administrative set up for revenue collection. Temples also played pivotal role in the share of economy by using land as an instrument. Land was also used to remunerate public servants. So, by and large, the land had a very close agrarian relationship with the economy. These generalized situations were very minimal considering with that of Nigaliricholamandalam. The Customs, Octroi and professional taxes were assessed suitably. However no record portraying land reclamation or remuneration and land revenue were available on the other hand, handful evidences for irrigational development were available. All these establish that throughout the imperial Chola reign in Dharmapuri and Krishnagiri districts the agrarian economy was in its budding stages, peoples were slowly moving towards agro-pastoral culture from pastoral culture.

A STUDY ON THE DEVELOPMENT OF ECONOMY AND TAXATION IN DHARMAPURI AND KRISHNAGIRI DISTRICT EPIGRAPHY (WITH SPECIAL REFERENCE TO IMPERIAL CHOLAS)**References**

1. Narain.A.K, (ed), Corpus Inscription Inducrum, Vol-I, Indological Book House, Varanasi,1961, p.66
2. Parthiban.D, Sangakala Thamizhagamum Adiyar Marapinarum, Sri Vivekananda Charity and Endowment, Dharmapuri, 2009, p.193
3. Cited by Mutusamy Konar in Kongu nadu, Pudumalar Pathippagam, Erode, 2004,pp.42-50.
4. Santhalingam.S, Varalatril Thagadoor, Second Edition, Puduezuthu, Kaverippattinam,2005,p.8
5. Dharmapuri Mavata Kalvettukal thoguthi-1, no.76.
6. Tirumalai, R, Land Grants and agrarian reaction in Chola and Pandiyan times, University of Madras, 1987,p.12
7. Dharmapuri Kalvettukkal, vol-I, no.54
8. Dharmapuri Kalvettukkal, vol-II, no.60.
9. Rangachari, Topographical list of Inscription of Madras Presidency, Part-II, no.233.
10. Dharmapuri Kalvettukkal, vol-II, no.72.
11. Santhalingam.S, Varalatril Thagadoor, Puduezhuthu Veliyeedu, Kaverippattinam, 2005, p.98.
12. Cited in Rangachari, op.cit., no.94.
13. Santhalingam.S, op.cit., p.98.
14. Dharmapuri Kalvettukkal, vol-I, p.34
15. Dharmapuri Kalvettukkal, vol-II, p.61.
16. Ibid., Vol-I, p.51
17. Ibid., p.32.
18. Ibid., Vol-II,no.123.
19. S.I.I.Vol.7, no.18.
20. Dharmapuri Kalvettukkal, vol-II, no.131.
21. SII.Vol.7.
22. Dharmapuri Kalvettukkal, vol-I, no.73.
23. Ibid.,Vol-II,p.71.
24. Appadurai.A, Economic conditions in Southern India (1000-1500 A.D) Vol-I, University of Madras, 1990,p.265.
25. Burton Stain, All the kings Mana, Papers on the Medieval South Indian History, New Era Publications, Madras, 1984, p.174
26. Sadasiva Pandaraththar.T.V, Pirkala Cholar Sariththiram, Amiltham Pathipagam, Chennai,2008, P.386
27. S.I.I. Vol-19, no.85 & 86.
28. Neelakanda Sastri.K.A, The Cholas, University of Madras, 1955, p.520.
29. Neelakanda Sastri .K.A, Opcit., p.520.
30. Santhalingam.S, Op,cit., p.177.