XIX, p. 303f; ABORI, Vol. IV, p. 43f.


246. EI, Vol. XIV, p. 188f.


248. EI, Vol. XIV, p. 188f.


250. Ibid.

251. Ibid., p. 188f.


253. EI, Vol. XIV, p. 188f.

254. Ibid.

255. Ibid.


258. ARSIE, 1930-34, p. 119.

259. SII, Vol. IX, p. 28.


266. EI, Vol. XIV, p. 189f, note 1.

267. Ibid., note 1.


269. Ibid., p. 189, note 1.

270. Ibid., p. 188f.


273. Ibid.


278. Ibid., p. 123f.


280. EI, Vol. XIV, p. 188f.


282. Ibid.


284. IEG, p. 99.


289. SGAI, p. 217.

290. CIÍ, Vol. IV, Intro., p. CXLII.


292. Chap. VII, para 2; HKT, p. 142.


295. Ibid., p. 18.
297. EI, Vol. XIV, p. 188f.
298. IEG, p. 86.
301. EI, Vol. XXVIII, p. 17f.
302. Ibid., pp. 19 and 22.
304. EI, Vol. XXVIII, p. 17f.
308. CII, Vol. IV, p. 137f.
309. IEG, p. 55.
311. BG, Vol. I, p. 82.
312. EI, Vol. IX, p. 298.
313. Ibid., Vol. XIX, p. 12.
319. EI, Vol. XXVIII, 17f.
320. CA, p. 353.
322. IA, Vol. XIX, p. 303f.
324. Ibid.
325. IEG, p. 145.
326. SIP, p. 144.
328. CII, Vol. IV, p. 137f.
329. Ibid., p. 132f.
331. HGP, p. 111; HAI, p. 214.
335. EI, Vol. XXVII, p. 4f.
336. HGP, p. 112.
337. CII, Vol. IV, p. 110f.
346. HIA, pp. 139-40.
349. CII, Vol. IV, p. 110f.
354. Ibid., Vol. XIV, p. 188f; ibid., Vol. IV, p. 154f.
355. CII, Vol. IV, p. 110. Several Chālukyan grants refer to the chātās and bhaṭas who are refrained from visiting the gifted property. The chātās and bhaṭas are equated with police personnel. HD, Vol. III, p. 983; HIA, p. 212; IEG, p. 67.
356. EI, Vol. XIV, p. 188f.
358. Ibid.
359. Ibid.
361. Ibid., p. 162f.
364. Ibid.
369. *Indian Architecture*, p. 69; *IDRWE*, p. 178.

373. Ibid., p. 199.
374. Ibid., pp. 199-200.
375. Ibid., p. 200.
376. Ibid., p. 201.
377. Ibid., p. 194.
378. Ibid., pp. 197-99.
379. Ibid., pp. 197-99.
IX

Fiscal Administration

'Kośa' is among the seven constituents of the state.¹ The success of a king depends to a great extent on treasury and revenue. Kauṭilya holds that a king with a depleted treasury will eat into the very vitality of citizens as well as the country people.² Emphasizing the importance of the Kośa or treasury, the Mahābhārata says that Kośa is the basis or main support of the remaining six constituents of the state.³ Visualising this, the ancient political thinkers of India enjoined the kings to guard their finances with great care. The Vishnu-dharmottara states that the Kośa is the root of the state tree.⁴ So also, Yājñavalkya recommends that the king should personally look into the income and expenditure of the state.⁵ Probably on account of the importance of Kośa for the stability of the government, the rulers were asked to keep it under their personal control.

The mainstay of the state had always been finance, based on taxation, which ancient legalists regarded as the legitimate wages of the king in return for the services rendered to the state and its administration. Taxes in general also included land revenue which formed the main source of income to the state in an agricultural country.
Principles of Taxation

The dynastic records of the Chālukyas supply meagre information about the principles of taxation. It seems quite reasonable to presume that the state levied taxes as prescribed by the Smṛtis. The guiding principle according to these is that taxation should not destroy the substance of the people but should leave an ample margin for their subsistence. Further, in levying taxes the state should proceed slowly and by imperceptible degrees and not at all in a lump, taking a convenient time and place for payment as well into consideration. Chālukyan rulers while following these Smṛti principles were modest in their pronouncements, unlike a Sātavāhana monarch, who proudly says that he "never levied nor employed taxes but in conformity to justice". The principle implied in it was that the taxes should be such as may not be felt by the people. The king should behave like a bee, collecting honey for its own use from flowers and plants without destroying either. In short, the king followed the principles of ancient Indian legal texts in levying taxes on various commodities.

It appears that the king had various sources of revenue but the main one was the tax on land, which belonged to the crown. The king's share of the entire produce from land was 1/6th, according to Kauṭilya. Manu holds that the king should have a sixth, an eighth or a twelfth part of the dhānya (crops). Gautama recommends that the king should be paid the tenth, eighth or sixth part of the entire produce. Śukra suggests that the ruler be paid a sixth, a fourth, a third or a half share, according to the nature of the soil, rainfall and irrigation facilities. Thus, it seems that ṣhadbhāga or a sixth part of the entire yield of the soil was the original standard rate, though not strictly fixed or a universal one. The assessment differed according to the type of land, and the nature of produce. The Chālukyas seem to conform to these injunctions of the Smṛtis.

The land tax formed the principal source of state income, and little is known about the land settlement. We learn from the Copper Plate Grants of the dynasty that village boundaries were properly demarcated and within them were included the dwelling houses, agricultural fields, waste lands, tanks,
channels, pastures and woodlands. The grants also specify the rights of an owner of a village or a part of land situated in a particular village. *Nivartana, pannasa* and *martuttu* were popular measures of land demarcation.\(^\text{13}\) Sometimes we hear of a royal measure or standard.\(^\text{14}\) This indicates that land was measured in order to have an idea of the produce of the land, and rents were fixed as per assessment by the king's officials. There is, however, nothing definite as regards the details of the assessment.

**Names of the Taxes**

The Chalukyan records refer to several types of taxes. Some grants record remission of certain taxes on gifted land or property. An epigraph states that taxes were levied on houses and also on status basis.\(^\text{15}\) Another Chalukyan record speaks about taxes on festivity or taxes collected for arranging some social gathering.\(^\text{16}\) The following forms of taxes are mentioned in inscriptions.

**Bhoga**

Several Copper Plate Grants belonging to the reigns of Vinayaditya and Vijayaditya refer to gifting of villages along with their *bhoga* (*sabhoga*) free from all obstructions.\(^\text{17}\) The term ‘bhoga’ literally means enjoyment. Sometimes we come across an expression ‘Bhūgabhoga’ or ‘Bhogabhāga’ in other contemporary records of the Deccan.\(^\text{18}\) Fleet regards these as one fiscal expression indicating enjoyment of taxes, for its literal meaning is enjoyment of shares.\(^\text{19}\) On the authority of Manu and the *Vishnudharmottara*, Kane also says that the word ‘bhāga’ (share) is a general term implying the king’s dues on land, trees, drugs, cattle and wealth.\(^\text{20}\) Sircar takes ‘bhoga’ as different from ‘bhāga’ and explains it as the periodical supplies of fruits, firewood and flowers, which farmers had to supply to the king.\(^\text{21}\) Thus, it seems that ‘bhoga’ is a fixed contribution in kind, while ‘bhāga’ is the contribution consisting of a share of the produce of the land.
Kara

The Sorab Copper Plate Inscription of the time of Vinayaditya carries the expression 'Sālivoge nāma grāmassodakam sahiranyam karam abhāṭapravesam sasvarabādha pariharodattaḥ', indicating that 'kara' was the name of the tax. In some Chālukyan records we come across the expression 'karadikṛta' indicating that kara was the name of the tax. According to lexicons, the term 'kara' in the general sense denotes a tax. But Kauṭilya and Manu have used the term as the designation of a specific tax. Kane also regards it as a general term for tax. Ghoshal takes it to mean a periodical tax, while Shamasadra offers two explanations about it. At one place he takes it as taxes paid in money and at another place as taxes or subsidies paid by feudatories and others. The Chālukyan records use the term 'kara' in the sense of tribute paid by vassals, and justify the second interpretation of Shamasadra. The Sorab Grant mentions the term 'kara' probably in the context of general tax.

Śulka

The Aṇjanerī Grant of Prithivīchandra Bhogaśakti mentions śulka as a tax. It generally means toll or custom duties levied from vendors and purchasers or merchandise carried into or out of the kingdom. It is of two kinds, one was levied on goods carried by land and the other on those carried by water. According to Gautama, śulka was 1/20th part of merchandise for sale. The Vishṇudharmottara prescribes that the state should impose a levy of 1/10th on goods of internal production as śulka and 1/20th on those imported from outside. Kauṭilya refers to an officer named śulkā-dhyaksha (superintendent of tolls). The Yajñavalkyasmyti plainly says that 'śulka' was levied on goods and that used to be a twentieth part of the price of the goods. Thus, it seems that śulka corresponds to the present toll tax levied on the sale, import and export of goods.
Uparikara

It is listed as a tax in the spurious Copper Plate Inscription of Pulakeshin I and in many other grants of the Chalukyas. It occurs in the Chalukyan epigraphs along with nidhi, upanidhi, klipta and udraṅga. Fleet regards it as a tax levied on cultivators having no property right in the land. Ghoshal thinks it as an impost levied on temporary tenants connecting it with the Marathi term ‘upri’ (cultivators originally belonging to a village). Barnett equates it with the Tamil ‘meḻva-ram’, i.e., crown’s share of produce. Sircar opines that the Sanskrit ‘upari’ or the Marathi ‘upri’ means ‘upon or extra’ and takes it to mean an extra cess which was collected over and above the scheduled ‘kara’. Mirashi, calling it an additional tax, suggests that it may have included the miscellaneous taxes in kind which traders and artisans had to pay. This fiscal term occurs in the Chalukyan grants along with ‘nidhi’, ‘upanidhi’, ‘klipta’ and ‘udraṅga’, suggesting it to be an additional tax, corresponding to present ‘surcharge’ on tax-payers.

Parikara

The Navsari, Nasik, Manor and a few other Copper Plates of the Chalukyas refer to a tax named ‘parikara’. Sircar identifies it with uparikara. It seems that it was an occasional or minor tax. Sastri, however, equates ‘udraṅga’ and ‘parikara’ mentioned in the Navsari Grant of Śryāśraya Śiladiṭya with market dues and tolls. Therefore, it seems more probable to accept it as a separate minor tax instead of identifying it with ‘parikara’.

Paṅgu

The Goa Grant of Satyāśraya Dhruvarāja Indrarāman records that a village named Karellikā was gifted to the Brāhmaṇas along with Paṅgu. We come across a term ‘paṅgu’ in certain other records of the Deccan. A few epigraphs refer to its variants, viz., paṅga, pāṅga and pāṅga. Telang, the editor of the Goa Grant, reads ‘paṅgu’ instead of ‘paṅga’ and interprets it as free from all lame people. Desai
explains ‘paṅga’ as ‘form’ or ‘shape’ and connects it with the Kannada ‘paṅgu’ meaning thereby ‘obligation’ or ‘indebtedness’. Sircar suggests that the expression ‘paṅgu’ should be regarded as ‘paṅga’ and equates it with the Telugu ‘paṅgamura’, recognised in the sense of a tax. It can also be correlated to the Tamil ‘parigu’ and Malayalam ‘parika’, meaning a share. Its occurrence in the Goa Grant suggests that it was a tax levied on villages.

Udraṅga

In the Altem Copper Plate Inscription of Pulakeśin I, ‘udraṅga’ finds mention as a source of state revenue. The Navsari, Nasik, Manor and a few other Copper Plates of the Chālukyas mention it as a source of income. Bühler equates it with ‘udhāra’ and ‘udagraṇtha’ and doubtfully interprets it as the share of the produce collected usually for the king. Ghoshal regards it as revenue collected from permanent tenants in contradistinction to ‘uparikara’ which he interprets as a similar impost levied on temporary tenants. Some scholars have tried to explain it as a ‘fixed tax’, land tax, and also as the principal tax. Sircar suggests that duties known as udraṅga were named after administrative units draṅgas and their official named ‘draṅgika’. As this revenue term occurs usually along with the ‘uparikara’, it seems that Ghoshal’s interpretation is nearer the truth.

Klipta and Upaklipta

The dynastic grants also mention that villages were gifted along with their ‘klipta’ and ‘upaklipta’. Kauṭilya regards ‘klipta’ (a fixed tax) among the seven āyamukhas. Ghoshal thinks that ‘klipta’ is a fixed tax and ‘upaklipta’ an unfixed one. Mirashi is of opinion that ‘klipta’ and ‘upaklipta’ correspond to ‘bhoga’ and ‘bhāga’ of the Sarbhapuriya Inscriptions and ‘udraṅga’ and ‘uparikara’ of the later records, respectively. He further says that ‘klipta’ means some land tax and ‘upaklipta’ signifies some petty taxes in kind. This interpretation, however, appears to be untenable because the Hyderabad Copper Plates of Pulakeśin II mention ‘klipta’
along with 'uparikara', 'nidhi' and 'upanidhi'.\textsuperscript{65} It proves beyond
doubt that 'klipta' and 'upaklipta' could be equated with
neither the 'bhoga' and 'bhāga', nor with 'udraṅga' and
'uparikara'. Maity's contention that these were not taxes but
merely rights of the king over the land\textsuperscript{66} cannot
be accepted as it is in direct contradiction to Kautilya, who regards these
as sources of revenue.\textsuperscript{67} The Moṭupalli Inscription refers to
'klipta-kara' and 'klipta-śulka',\textsuperscript{68} which makes it evident that
'klipta' and 'upaklipta' were fixed taxes and fixed tolls.

House and Status Taxes

Under the revenue system of the Chālukyas, people had to
pay taxes on houses and house-sites. The Lakshmeśvar
Inscription of prince Vikramādiya II states that the residents
of Lakshmeśvar who owned houses and house-sites had to pay
taxes once in the year to the government officials in the month
of Vaiśākha.\textsuperscript{69} This epigraph further mentions that families
without house properties were taxed according to their status
paying 15, 10, 7 and 5 panas per annum.\textsuperscript{70} This record seems
to suggest that there was some form of income tax directly
levied on the people either on their net earnings or on the
basis of their status in society.

Local Taxes

There are also references to local taxes as, for instance, the
Chālukyan grants from Karnul district mention 'ādityuṅcha',
'uṅchamanma' and 'marumanna' as taxes.\textsuperscript{71} 'Uṅchha' also
occurs as a fiscal term in the Halsi and Davangere Plates.\textsuperscript{72}
We find expressions like 'uṅcha-karabhārādi-vivar-jīta' in
certain other inscriptions,\textsuperscript{73} indicating that it was a tax. Sircar
suggests that it may be the collection of small quantities of
crops.\textsuperscript{74} 'Uṅchamanma' was the privilege of the donee of rent-
free land. The exact meaning of 'uṅcha' or 'uṅchha' is not
clear but it may be a kind of local toll tax. Sastrī also regards
'uṅchha', and 'marumanna' as local levies.\textsuperscript{75} The Kolhapur
Grant of Vinayādiya states that the king had gifted away the
mānṇārdhīha (tax) of the villages named Endamaduvula and
Uruvige and fifty nivarttanas of land by the royal standard in
favour of Durgaśarma. The Goḍachi Plates of Katti-arasa, while recording the gift of some land, make the following statement, "Nulagālagrāmasya marumanna sarvajātakam, satoṭam-sajīrakam, sapāniyam saniveśam rājamānena pāṇchvīn-śati nivarttanairi kshetram". R.S. Panchmukhi suggests that marumanna means waste or dry land, taking ‘maru’ and ‘man’ corresponding to waste (dry) and land. We have seen it is referred to as a tax in the Kolhapur and Kurnul Grants. As such, it was a local tax, the nature of which remains unexplained. Sarvajātakam and satoṭam have been explained as inclusive of all the produce and garden cultivation, respectively, indicating that king Katti-arasa transferred the royal right of enjoying the produce of the gift land in favour of the donee. Desai takes the terms ‘Jīraka’, ‘Jīrnaka’ and ‘Jīrna’ as synonymous and suggests that the phrase ‘sajīraka’ means whatever is produced on the soil. ‘Sapāniyam’ may be equated with the ‘udakabhāga’ of Kauṭilya which implies that the donee was allowed to use water for irrigation without paying any tax. ‘Saniveśam’ means deposits of land. Thus, this phrase of the Goḍachi Plates refers to many local levies.

Occasional Levies

Besides the above-mentioned taxes which contributed a major portion to the state’s exchequer, there are also references to occasional levies. An inscription speaks of ‘tere pon’ (a tribute or tax in gold), probably an occasional levy charged on every village of the Bānarāja vishaya soon after its conquest by Ečeya (Pulakeśin II). The Chālukyan epigraphs also refer to levies on festivals and social gatherings. The Lakshmīśvar Inscription of Vikramādiṭiya II states that levies were imposed on each household for festival expenses, the highest household paying ten panaṣ, the intermediate seven panaṣ, the lower five and the lowest three. The Balamgave Inscription also mentions the ‘Pṛṣṭya-osage’, i.e., festival tax.

Levies in Kind

The Chālukyan dynastic records also refer to ‘bali’, ‘charu’ and ‘vaiśya’. ‘Bali’ was not only regarded as a tax but an
important source of state income. In the records of these rulers, donees are given the right to collect revenue of the land with the express object of maintaining the supply of 'bali', 'charu' and 'vaiśva' in the temples. Sometimes villages have been granted as free holdings for supplying the 'bali', 'charu' and other articles of worship like fruits, flowers and oil to the temples. Hence it is definite that 'bali' referred to in the Chālukyan grants is not a tax. Instead of it, the taxes were foregone for supplying the articles of worship in kind. There are several inscriptions belonging to the Chālukyas which directly refer to the taxes in kind. The Aihole Inscription of the time of Vijayaḍityya registers the gift of oil at one sonṭige (ladleful) per oil mill to the Bhaṭārar of Aihole at the instance of Eltugolugasani with the sanction of the emperor. The Badami Inscription of the time of Vijayaḍityya records the gift of several taxes and incomes in kind such as oil, sugar, etc., collected at the prescribed rate from each shop for offering to the shrine of the Trimūrtis, constructed by the queen-mother Vinayavatī. Another inscription engraved on the wall of the Durga temple at Aihole records that fifty leaves were levied on each Peru of betel leaves for the shrine of Āditya Bhaṭāra. It is another example of the king's dues being realised in kind, which could be gifted along with the grant having the sanction of the king and of the nakara before the mahājanas. The Paṭṭadakal Stone Inscription of Lokamahādevī records a settlement under which the people used to give two kulas (Kolāga, i.e., 16 pailis or 60 seers) of millet on (each) one mattrar (of land) to the temple of Lokeśvara. It is a clear case of voluntary levy, which could be in kind, with the approval of the crown.

**Miscellaneous Taxes**

There are also references to miscellaneous taxes. The Narvaṇ Plates of Vikramāditya II fix half the dues called 'arunāpa' to be paid to the government officials from the village named Narvaṇa, while the other half was taken by the donee. The Balaṅgave Inscription probably refers to the same tax 'arunaṇa'. Sircar equates it with the Tamil 'arunāṇa', a tax of six paṇas, levied on the mūnya lands. The Sorab
Grant of Vinayāditya also refers to ‘hiranya’ as a tax or some levy on agricultural and industrial products. Probably it was a tax in cash collected sometimes in lieu of the grain share, though the term generally means gold. In this connection, one inscription mentions ‘tepe-pon’, i.e., tribute or tax in gold. So ‘hiranya’ could be a tax collected in the form of gold or it might include a tax on gold mines, which lie in the area of Karnataka. A few Chālukya records also refer to certain other taxes. The Balaṅgave Stone Inscription refers to the puberty tax and that on salt. The Añjanerī Plates of Bhogaśakti notice octroi duty (śulkā) and also levy for looking after the board and lodging of royal officers. The Lohner Copper Plates of Pulakeśin II register the gift of the village named Goviyyānaka along with ‘sarvarājakuladeva’, indicating that this phrase includes taxes as well as other levies payable to the king from the above-mentioned village.

Remission of Taxes

A few dynastic records also mention the remission of taxes. The Balaṅgave Stone Inscription records the remission of certain fees and duties by an official named Kandarba at the time of his accession to the office. The Byāgavaḍi Stone Inscription of the time of Vikramāditya II also refers to the remission of certain cesses. The Añjanerī Plates mention that the merchants of Samaragiri were exempted from octroi duty and the residents were not required to provide for lodging and board for royal officers. Several Chālukyan grants state that the gifted land and properties were free from all obstructions and ‘parihāras’, indicating the Smṛti tradition of ‘parihāra’ and ‘anugraha’. Kauṭilya also says that a king should bestow favours and remissions in such a way as might tend to swell the treasury and not deplete it. Thus the Chālukyan rulers seem to have acted in accordance with the Smṛti rules and injunctions in this direction.

Other Sources of State Income

The dynastic records also furnish some information about a few other sources of state income. Among these may be
mentioned treasure-troves, fines, escheat, tribute and war-booty. The epigraphs refer to the above items while enumerating the rights of donees over the gifted land or property. This indirectly hints that these items also contributed a lot to the state exchequer.

Treasure-Trove

The Hyderabad Copper Plate Inscription of Pulakeshin II mentions the gifting of the land together with the right to enjoy ‘nidhi’ and ‘upanidhi’.\(^{109}\) Nidhi is defined as wealth of an unknown person, while ‘upanidhi’ which is the same as ‘nikshepa’ is equated with deposit.\(^{110}\) Paucity of a regular banking system in ancient India gave rise to the practice of burying wealth underground. That explains why the Smrtikâras laid down rules about ownership of the treasure, as land all the way belonged to the crown. Kauṭilya lists hidden wealth among the external and occasional receipts of the king.\(^{111}\) The Smritis are unanimous on the point that if anybody other than a Brähmana finds a treasure, he gets one/sixth of it and the rest goes to the royal treasury.\(^{112}\) It is this right which the king had to forego along with the donated land. Thus, ‘nidhi’ and ‘upanidhi’ correspond to present treasure-trove and deposits, yielding an additional contribution to the state treasury.

Fines

A few Châlukyan epigraphs speak of crimes and offences which were punished with penalties or fines. The Añjanerî Plates of Bhogaśakti state that offences like adultery, outrage of the modesty of a girl, and injury to ears and head were punishable with 32, 108, 16 and 4 Kṛshaṇâja rupakas, respectively.\(^{113}\) It also mentions that if a young merchant had illicit intercourse with a labour woman, he was fined 108 rupakas or whatever was fixed by eight or sixteen mahallakas (respectable men). It also states certain other offences and records them as punishable with fines. The Lakshmeśvar Pillar Inscription of Vikramâditya II also mentions theft, minor delinquencies and ten other offences which were punishable
with penalties.\textsuperscript{114} Kauṭilya and the S\textit{mṛtis} also prescribe penalties for several offences,\textsuperscript{115} which formed an important source of state revenue. As the checking of crimes and offences was the concern of the state, fines realised were paid into the state treasury.

\textbf{Escheat}

The Aṇjanerī Plates of Bhogaśakti state that under the provisions of this grant, the property of those who died intestate did not go by escheat to the crown.\textsuperscript{116} The Balarāṅgave Inscription also records that Kandarba, on becoming officer in charge of Nāyarakhaṇḍa, got a proclamation issued remitting the duties leviable in the case of a man dying without a son along with certain other \textit{parihāras}.\textsuperscript{117} The Lakshmeśvar Inscription also includes the property of a childless person, among others, to be paid to the guilds under the provisions of a settlement recorded in the aforesaid record.\textsuperscript{118} Kauṭilya included the property of ‘\textit{aputraka}’ in a list of articles, which constitute the accidental receipts of the king.\textsuperscript{119} The Rājaraṅgiṇī narrates the practice of confiscating the property of those who died without a heir by the king.\textsuperscript{120} It follows from the above that unless exempted by the king, the wealth and property of those dying issueless were escheated to the royal treasury in ordinary course. Thus, it is evident that escheat was also an additional source of state income.

\textbf{Tribute}

Tributes to the ruler in the form of money added to the state income. They were levied on feudatories. A Kannada record from Gooty in Anantpur district reveals the receipt of 70 \textit{teercepon} from the Bāna king after the conquest of the latter’s territory. Sometimes it was in kind by way of presents from the feudatories to the emperor in court. The names of the rulers bringing presents were announced, as, for instance, the Kolhapur Grant of Vinayāditya mentions different rulers bringing tribute to the Chālukyan emperor.\textsuperscript{121} These included the kings of Mūshaka and Lāṭa, Trayājya, a Pallava ruler, the Kāma king and some woman ruler. The dynastic grants
belonging to the time of Vinayāditya and onwards credit him with having levied tribute from the kings of Kāmera (Kaverā), Pārasīka and Simhala.\textsuperscript{122} We are also informed by the Ulchala Stone Inscription\textsuperscript{123} dated in the 35th year of Vijayāditya’s reign that Vikramāditya II levied tribute from the Pallava Paramesvaravarman II.\textsuperscript{124} All these instances prove that tributes constituted sizeable amount of income to the royal treasury. Several Chālukyan grants carried the expression “Karadīkṛta”, signifying the tributes received by the Chālukyan emperors from their feudatories and vanquished kings.\textsuperscript{125} As already stated, ‘kara’ in this context refers to the subsidies paid by the vassals.

War Booty

The family records also refer to war booties which were sometimes utilised for specific purposes. Thus the Mahākūṭa Pillar Inscription points to the utilisation of a booty from the Kalatsuris (Kalachuris) in the idol-procession of the God Makuṭeśvaranātha.\textsuperscript{126} War booties included several items like jewels, ornaments, elephants, gold, etc. The dynastic grants from the time of Vijayāditya onwards mention the humiliation of a king of the whole of the region of the North and state that Vijayāditya appropriated from him the elephants, jewels and other articles along with money as a result of the aforesaid victory, which he presented to his father.\textsuperscript{127} An inscription belonging to the reign of Kīrttivarman II narrates that Vikramāditya II, making a sudden attack on the Tumāda country, seized elephants and rubies along with other precious articles, after putting to flight the Pallava Nandipotavarman.\textsuperscript{128} The inscription of Vikramāditya II states that after undermining the power of the family foe, the Pallavas, he captured numerous elephants, rubies and heaps of gold, which he did not confiscate.\textsuperscript{129} These instances are suggestive of the war booty seized by the Chālukyan kings.

Tax Officials

The dynastic records do not shed much light on the officials, specially appointed by the king to collect revenue. The Lakṣmeśvar Inscription of prince Vikramāditya II states that
taxes levied on the residents on the basis of property and status were to be paid to the ‘deśapati’ (Kannada: deśādhiḍhārigal) in the month of Vaiśākha annually.\textsuperscript{130} This seems to provide us with a clue to conjecture that administrative officials like deśapati, vishayapati, rāṣṭragrāmakūta and bhogapati were assigned the job of collecting the taxes in addition to their normal administrative duties. This seems quite apparent on the evidence of the Satara Plates of Vishnusvardhana where vishayapati, sāmanta, bhogapati and mhatatras, besides the chātas, bhaṭas and kusidas, are asked not to enter the gifted land.\textsuperscript{131} In the Chālukyan epigraphs, we come across an officer named ‘bhogikā’ but it would be inappropriate to regard him as an officer entrusted with the collection of the tax called ‘bhogā’.\textsuperscript{132} The Balaṅgave Inscription mentions an adhikārigal (Sanskrit adhikāri) who on becoming the officer of Nayārakhanḍa and Jeḍugur got certain taxes and dues remitted in favour of the people.\textsuperscript{133} This probably indicates that he was an official connected with the revenue department. Krishnadeva, the editor of the Manor Plates, has translated the term ‘akṣhapaṭalādhiṅkaraṇādhiṅkṛta’ occurring in the aforesaid epigraph as minister for revenue.\textsuperscript{134} If the rendering of Krishnadeva is to be accepted, we have to conclude that a full-fledged separate department under a royal minister was looking after the collection of the state revenue.

It might be presumed that officials like āyuktaḥ, niyuktaḥ and grāmabhogikas were entrusted with the duty of collecting revenue at the vishaya, āhara, bhoga and village levels. At the divisional level probably, it was the responsibility of the deśapati or desādhiḍhārigal to realise taxes. It may be mentioned here that the evidence is inconclusive for anything definite on this point. There are no references to revenue officials like saukikas and draṅgikas in the dynastic records, though the grants do mention taxes named śulka and udraṅga.\textsuperscript{135} The local bodies of villages and towns and guilds were probably authorised under special provisions in the grants to receive certain taxes with the sanction of the crown.\textsuperscript{136} The trustees of the temples were probably also authorised to collect revenue on the holdings gifted to them for the maintenance of the temple.
Items of Expenditure

The dynastic records do not tell anything about the items of expenditure. It could be surmised on the basis of contemporary records and literature that they spent their revenue on various items including the maintenance of the royal family. The Chāluksyan kings lived in great pomp and show with a number of palace officials for the service of the king\textsuperscript{137} and his retinue. These occasionally helped him in administration. A major part of the Chāluksyan exchequer was spent on the salaries of civil and military officials. The Chāluksyas were having a six-winged army.\textsuperscript{138} We can have an idea about the strength of their army from the victories they achieved over the lord of Uttarāpatha and the Pallavas of Kāñchi.\textsuperscript{139} The maintenance of such a huge army must have caused a heavy drain on the state exchequer. There were many administrative officials in the empire of the Chāluksyas which justifies the taxes they levied to provide good government to their subjects. They were certainly spending a sizeable amount to meet the salaries and allowances of the administrative officials of the empire.

Besides the above items, the civil and defence expenses and public welfare, including the construction and upkeep of the temples, put heavy drain on the royal treasury.\textsuperscript{140} A good deal of royal income must have gone to the Brāhmaṇa donees, temples, monasteries, scholars, poets and artisans.\textsuperscript{141}

The method of payment to state servants is not definitely known. Probably they were receiving salaries in cash. As already stated, the state dues were collected both in cash and in kind, so a conjecture could be hazarded that royal officials were also paid both in cash and in kind.\textsuperscript{142} It seems that land grants were also given to the civil and military personnel for distinguished services, though the records are silent on this point.

NOTES


5. \textit{कृतर्क: समुत्थाय पश्येदाय—}
32. Mitākshara on Yājñavalkya, Canto II, v. 263.
33. Gautamadharṣastra, Canto II (ii), v. 27.
38. IA, Vol. VI, p. 72f.
41. JRAS, 1931, p. 165 (as quoted by Das in EHDD, p. 59).
42. EHDD, p. 59. Gupta also regards it cесс. LSSI, p. 169.
43. CII, Vol. IV, Intro., p. CXLIV.
45. IEG, p. 239.
52. EI, Vol. XXXIII, pp. 55-56; EIG, pp. 233-34.
53. EHDD, p. 72.
56. IA, Vol XII, p. 189, note.
59. IEG, pp. 101 and 349.
60. IA, Vol. VI, p. 72f.
61. AS, Book II, Canto 6, p. 137.
62. *IEG*, p. 159; *EHDD*, 61.
63. *HRS*, p. 195. Maity thinks the *klipta* and *upaklipta* do not refer to taxes but to some royal right over the land. Quoting the Mouupalli Inscription, Das asserts that it implied a fixed tax. *EINT*, p. 67; *El*, Vol. XII, pp. 193-195; *EHDD*, pp. 61-62.
69. Ibid., Vol. VI, pp. 188-91.
80. *EHDD*, p. 89.
96. *IEG*, p. 29.
98. *HRS*, p. 61.
110. *EHDD*, p. 72.
118. *El*, Vol. XIV, p. 188.
119. AS, Book II, Canto 6, p. 139.
120. RT, Canto VII, v. 697.
122. KI, Vol II, p. 6f.
124. ARIE, 1943-45, No. 22E, p. 90.
129. EI, Vol. IV, p. 359f.
130. EI, Vol. XIV, p. 188f.
131. विद्विद्वत्सु सवेंषा पर्यतन विषय-पति सामस्त ग्रामभोमिक महत्तरादीनाम च टक भटक सीदादीना अप्रवेश्य, LA, Vol. XIX, p. 303f.
134. EI, Vol. XXVIII, p. 17f.
136. EI, Vol. XIV, p. 188f.
139. The Chālukyas are known to have fought several offensive and defensive wars to the North and South of their territories which suggests that these must have resulted in a great strain on the royal treasury. Being Vijigishu (LA, Vol. XIX, pp. 18-20; EI, Vol. XXXIV, p. 313) aspiring for the status of the Chakravartin (LA, Vol. XVIII, p. 30), they had to face different situations and political forces which cost them heavily in men and resources.
140. The extant specimens of the temples built during the regime of the Chālukyas at Badami, Aihole and Paṇḍākāl make us believe that these rulers invested a lot of money on the construction and excavation of temples. The kings of this dynasty generously bestowed many gifts for the upkeep of these temples. LA, Vol. X, pp. 166-69; EI, Vol. III, p. 1f.
141. The dynastic records mention the bestowal of several charities on the Brāhmaṇas and learned people. Several Chālukyan kings gifted land and villages to the Jains or to their institutions. LA, Vol. VIII, p. 112; EI, Vol. XXI, p. 204; KI, Vol. I, pp. 4-6. The rulers of this dynasty also patronised artists. The Badami Inscription dated in the Śaka year 500 narrates the embellishment of the Vaishnavā Cave at Badami. Probably the paintings in the cave were also executed during the reign of Maṅgaleśa. Several Chālukyan records speak about the patronage extended to the artisans. Even taxes on properties stood transferred in favour of charitable institutions by the crown. LA, Vol. X, pp. 57 and 164-65; KI, Vol. I, p. 4f; “Bas-reliefs of Badami”, MASI, Vol. 26.
142. It seems plausible on the testimony of the Anjaneri Plates of Bhogaśakti that officials were authorised to have their board and lodging while on administrative tours from the public. CII, Vol. IV, p. 154f.
Army Organisation

The army is mentioned by the political thinkers as one of the seven constituents (prakṛtis) of the state. In fact, it is the most important one, as the security of any state depends on it. No ruler can afford to ignore this fact. It meets external aggressions, and preserves law and order inside the kingdom. The Chālukyas were no exception to it and they had a large organised army to guard their territories against aggression from different directions. According to the famous Aihole Prashaṣṭi, the strength of the Chālukyan army was of six divisions, though conventionally there were only four wings, as mentioned in their records. There was also a strong division of navy to guard the sea-coast and conduct maritime operations. Thus we gather references about five divisions of the Chālukyan army. Nothing can be stated finally about the sixth wing of it. This strong Chālukyan army could easily stand against Harsha’s incursions from the North, as we gather from Hiuen-Tsang’s account. According to the Chinese pilgrim, Śiladitya (Harshavardhana) had gathered troops from the five Indies and summoned the best leaders from all the countries, and himself went at the head of his army to punish and subdue Mo-ho-la-cha but he failed to conquer their troops. In fact, according to the Aihole Prashaṣṭi, Pulakeśin II actually defeated Harsha who had to retreat. The same Chālukyan army was equally aggressive and it crushed the mighty forces of the Pallavas by storming
their metropolis several times. The Rāṣṭrakūṭa inscriptions also praise the heroic nature of the Chālukyan army (Karnāṭakabala, in their records), despite the former's defeat at the hands of Dantidurga.

Divisions of the Chālukyan Army

The inscriptions no doubt record the military exploits of individual Chālukyan rulers, without referring to the organisational set-up. The Chālukyan army no doubt consisted of infantry, cavalry, chariots and elephants, besides the naval unit. Some information is also available on this point from the accounts of Hiuen-Tsang and the frescoes from Ajanta, which was within the territory of the Chālukyas.

Infantry

The infantry formed the biggest unit of the army, and according to Chālukyan epigraphs, a large contingent of foot soldiers was employed by the ruler. The dynastic records allude to the infantry division of the Chālukyan army along with the other traditional three wings. The Lakshmēśvar Inscription of the time of Pulakeśin II refers to Padāti, i.e., infantry. This included both regular and irregular troops. The chātas and the bhaṭas were the latter group, who refrained from visiting those lands which were gifted away under royal grants. There were six types of troops, viz., maula, bhṛtya, śrenī, mitra, āṭavika and amitra. The Aihole Praśasti also seems to refer to these six types of troops. Maula, as the name suggests, was the hereditary force which a ruler inherited from his predecessor. Details about recruitment, training and emoluments to such soldiers are not given anywhere. They were no doubt provided with proper dress, equipment, and were given arms, as we find from war-like scenes from Ajanta depicting marching soldiers, and from the account of Hiuen-Tsang. The bhṛtyas probably formed an attendant class comprising those who looked after food and other comforts of soldiers and in an emergency could as well take up arms. Some scholars suggest it to be the force raised by the king paying more money. The śrenīs were the troops probably supplied by
feudatories and guilds, while the allied forces (mitra) were furnished by friendly rulers. Those coming from the forest tribes were called ātavikas. The last type probably included prisoners of war who were made to fight for their captors.\textsuperscript{20}

**Cavalry**

Cavalry was another important unit of the Chālukyan army. The dynastic records refer to the cavalry along with the traditional wings of the army.\textsuperscript{21} The Lakshmeśvar Inscription also refers to this force.\textsuperscript{22} The Aihole Prāṣasti mentions the aśvasesa.\textsuperscript{23} In the absence of local supply, horses were imported from Sindh, Persia and Arabia. Being more agile and swift in movement, horses could carry their riders expeditiously and to a longer distance. Sometimes these had to be ferried across on boats, as is shown in a scene from Cave No. XVII at Ajanta.\textsuperscript{24} In this context, according to the Aihole Prāṣasti, the cavalry of Maṅgaleśa had tasted the water of eastern and western oceans.\textsuperscript{25} The horses were well looked after and were properly saddled and bridled, as is evident from the frescoes at Ajanta\textsuperscript{26} and the accounts of Hiuen-Tsang.\textsuperscript{27}

**Elephants**

The elephant unit formed the defensive organ of the army, providing inaccessible cover to the infantry at the rear.\textsuperscript{28} This unit was also required in peaceful times to serve as the paraphernalia of the royalty.\textsuperscript{29} The generals and leaders of the army rode on elephants while fighting their enemies.\textsuperscript{30} The elephant force was, thus, a useful wing of the army and its importance is also recorded in the Aihole Prāṣasti,\textsuperscript{31} and it also figures in the Ajanta frescoes as part of the regal retinue.\textsuperscript{32} These were also transported on boats as these are depicted in the frescoes across the sea in the war against Simhala.\textsuperscript{33} The Chinese pilgrim has also noticed the importance of this force and goes even to the extent of pointing out that they were intoxicated with wine to make them fight bitterly and with great force.\textsuperscript{34} The pilgrim narrates that Pulakeśin II, in consequence of possessing these elephants, treated his neighbours with contempt.\textsuperscript{35} In the clash between the Chālukyan ruler
Pulakesin II and Harsha, the elephant force had played an important role and the former probably captured many elephants of the latter’s army. Elephants were also properly trained, as we gather from Bāna describing the catching and training of elephants.

*Chariots*

While chariots played an important role in warfare in earlier times, these were not of great use in the medieval period for obvious reasons; and their utility was confined to a great extent to ceremonial functions. The cavalry seems to have replaced these because of their greater mability. The Ajanta frescoes also depict war chariots being driven by four or more horses and engaging a few crew. Significantly, the Chinese pilgrim does not refer to chariots but to carts, as he may have mistaken chariots for carts. It is, however, clear that these were not very popular.

*Navy*

A strong naval force was a great asset to the Chālukyas who had to maintain vigil over a long sea-coast in Western India. This could as well be used for maritime trade and also for expeditions against other powers. One such instance, according to the Nilagunda Copper Plate Inscription of Vikramāditya VI, was the sending of a naval expedition by Maṅgaleśa against the island of Revati which he captured. The same expedition is also mentioned in the Aihole *Praśasti* in glorious terms. It also records the reduction of Purī, the capital of Konkan, by Pulakesin II with the help of the fleet which consisted of a hundred vessels. The Kendur Plates of Kṛttivarman II record that Vinayāditya, the grandson of Pulakesin II, brought Ceylon under his control with the help of war boats. These few epigraphic pieces of evidence indirectly point to the unchallengeable supremacy of the Chālukyan navy during that period. The Kallasāmbi Plates refer to the inclusion of war boats in the army of Maṅgaleśa. Besides the epigraphic sources, the scenes from Ajanta paintings also confirm the utility of a naval force and its use by the Chālukyan rulers in their expeditions.
against their opponents.\textsuperscript{46}

\textbf{Arms and Weapons}

The Chālukyan inscriptions notice the training of princes in handling different types of weapons which were handled by common soldiers. These included sword, spear, bow and arrow. We have references to pointed arrows in the Nāvsārī Plates of Dhārāśrāya Jayasimha, who is said to have exterminated the entire army of Vaijāḍa in the region between the rivers Māhlī and Narmadā with his bright-tipped arrows.\textsuperscript{47} The Ajanta paintings of this period also depict these in different situations making bows and arrows the common weapons of war along with the sword and lance.\textsuperscript{48} Three types of swords are depicted, the short one and the long one and the third with the leafed blade.\textsuperscript{49} All these types have a common feature, namely, one type of hilt with an angular ‘V’-shaped guard and disc-like pommel.\textsuperscript{50}

The lances depicted in the Ajanta paintings are short with triangular blades and ferrules.\textsuperscript{51} The Chinese pilgrim also refers to lances and describes that “each time they are about to engage in conflict, they intoxicate themselves with wine. One man having a lance in his hand will meet ten thousand and challenge them in fight.”\textsuperscript{52} The daggers with triangular blades and shaped grips are as well noticed in the frescoes at Ajanta.\textsuperscript{53} So also the double-bladed vajra like daggers and the chakras flying through the air are also shown in the frescoes.\textsuperscript{54} The Ajanta paintings also notice round, curved and oblong shields made of metal and hide.\textsuperscript{55} Several Chālukyan epigraphs refer to kavacha or armour.\textsuperscript{56} A good number of sculptures at Badami, Aihole and Paṭṭadaṅakal show not only armoured soldiers but also caparisoned horses. Metal armours served as shields against attack by enemies, protecting both men and animal forces.\textsuperscript{57}

\textbf{Military Officials}

Undoubtedly, the king was the supreme commander of the armed forces and he headed the important encounters. The dynastic grants indicate that the ruler was always accompanied:
by his minister for peace and war, *sandhivgrahika* in the battle-field.\textsuperscript{58} A good number of royal commands either recording gifts or carrying other administrative orders were written by the *sandhivgrahikas*, whose duty included the composition and issue of royal commands.\textsuperscript{59} The *balādhikṛta* or *mahābalādhikṛta*, i.e., ‘commander-in-chief’ or ‘the supreme commander’, is also referred to in several records.\textsuperscript{60} There is, however, no reference to other grades of officials, except the official in charge of the fort.\textsuperscript{61} *Balādhikṛta* or *mahābalādhikṛta* is referred to in the Surat and Navsari Plates,\textsuperscript{62} and has an old history, since these two military officials are noticed as early as the Kushana period.\textsuperscript{63} The Nagod and Kasare Plates of Allaśakti also refer to these Chālukyan military officials.\textsuperscript{64} According to the Navsari Plates, the grant was written by Bappabhaṭṭi, who was *mahābalādhikṛta* as well as *mahāsandhivgrahika*, indicating that he was a minister as well as chief commander.\textsuperscript{65} The Surat Plates refer to two *balādhikṛtas* named Ammagopa and Chella.\textsuperscript{66} This official figures in several contemporary records as well as in literature.\textsuperscript{67} Sometimes the *balādhyaṅkaśa* or *mahābalādhyakṣa* is also referred to in the contemporary inscriptions.\textsuperscript{68}

It is difficult to assign any graded rank to these officials. It could as well be said on the basis of the commentary of *Kullukabhaṭṭa* on Manu that the *balādhyakṣa* was the controlling officer of ten *senāpati*.\textsuperscript{69} Some scholars believe him to be the head of a territorial unit like Mamlatdar.\textsuperscript{70} Generally, he is equated with *senāpati* or generalissimo.\textsuperscript{71} Dr. Puri suggests that he was an officer attached to the secretariat for looking after military affairs.\textsuperscript{72} In the Chālukyan inscriptions, he is mentioned in the context of an army commander. The term *mahābalādhikṛta* probably refers to the supreme commander or commander-in-chief. It might as well be proposed on the basis of dynastic epigraphs that the *balādhikṛta* was sometimes also assigned a few diplomatic duties, as seen from the Surat Plates where Ammagopa is also described as a *dūtaka*.\textsuperscript{73}

The Chālukyan army seems to have been efficient and well-managed. This fact is recorded by Huien-Tsang, who refers to the valour and brave deeds of Pulakesin’s generals and pays tribute to them.\textsuperscript{74} The Chinese pilgrim narrates an interesting custom about them. The custom was that on defeat, the
generals were required to put on a lady's dress, symbolising their defeat and lack of valour. So they preferred to die rather than undergo this humiliation.\textsuperscript{75}

The recruitment of the army personnel—both rank and file—was probably confined to Kshatriyas alone, though there is a single instance of a Brāhmaṇa general. The Manor Copper Plate Inscription refers to Mahābalādhiṅkṛta Bhaṭṭa Rudranāga, son of Kumārasvāmī Dikshita, who was a Brāhmaṇa.\textsuperscript{76} The strength of the army varied according to the exigencies of the situation. In times of war, the feudatories supplied their forces to the overlord. The king, too, had a good standing army. It is not possible to give an exact number of Chālukyan troops in the absence of any specific mention of it in the records, but it certainly included a large number of elephants and infantry. The Chinese pilgrim merely states that the king provided for several hundred troops.\textsuperscript{77} Further in the 'Life' it is recorded that the king always supported several thousand men of valour and kept several hundred savage elephants.\textsuperscript{78} It indicates that the Chālukyas had a large standing army.

The fighting force was properly trained and groomed. The soldiers were war-like and spirited, drawn from the people of three Mahārāṣṭras who were held in high esteem for their valour and conduct.\textsuperscript{79} The fighting troops were also intoxicated and so also were the elephants to tone up their spirit and make them desperate in fighting. This fact is recorded by Hiuen-Tsang.\textsuperscript{80} They also followed certain ethical principles, as warning the enemy before attack, and not killing those who submitted to them.\textsuperscript{81} The beating of drums was another interesting feature before the engagement in the battle-field.\textsuperscript{82} The troops also carried bands and banners, as seen from the Aihole Praśasti.\textsuperscript{83} During the time of conflict if a soldier met a man and killed him, the laws of the country did not punish him.\textsuperscript{84}

The board and lodging of the rank and file was also important and probably officers were specially appointed for this purpose. The troops remained at headquarters and were also kept at strategic points. They were given residence in forts which were properly fortified.\textsuperscript{85} Badami, Aihole and Paṭṭaḍakal are described as fort cities.\textsuperscript{86} The Goa Grant of Satyāśraya Dhruvarāja Indrarāman also refers to a fort at
Revatidvipa. This grant also refers to an official named Vijayaraja, who was the governor of the fort, durgapati, probably synonymous with kotapala and durgapala of the inscriptions and purupa of the Vedic texts. These forts were the strongholds of the Chalukyan army and the durgapati was charged with the responsibility of durga or fort. In the present state of our knowledge, it is difficult to state whether he was appointed by the crown or the provincial chief. There is paucity of information about his specific functions and emoluments.

We also do not find information about the training and discipline of the army personnel in the dynastic records. It is difficult to say anything definite on this point, but it could be presumed that proper training in arms and weapons was provided to the troops before they were commissioned in the army. It could as well be said that before the recruitment of soldiers in the naval unit of the Chalukyan army, they were given training in the coastal regions about ships and war boats.

NOTES

3. *Mahabharata* refers to the department of nau. We also notice the representation of ship on Satavahana coins. These references indicate the antiquity of naval forces in India. *WA1*, pp. 137-40; *EHD*, Vol. II, p. 796.
16. उद्धिरालचाम रचनज्ञ श्रावय। कार्बले: 
शीखोंसाहसोवरसारसमथं: 
25. य पूरं पौरिणमसमुद्रतान्तरस्व सेनाध: पट विनिमित 
29. Ibid., pp 50-51.
37. *HAT*, p. 274.
38. *SIP*, p. 250.
42. पुनर्पितचिक्षुशीत्संध्ययं- 
वकालसाल 
हरिच बहुताकं रेवती द्वीप 
मारु। 
सप्तदहुदधवलसंस्कारां 
वहन बलमिहायोढार्ग यस 
43. घ्रयरथवधसमी यस्मिन पुरी 
पुरुषस्म्ये, 
मदगजवटा कारे नीवातेर- 
मंडनति। 
जलिपदलानीकाकीण नवोपल- 
मंडक, 
जलिनिविश्व व्योम व्योम: 
47. भीमसंवत्तराल धवलक विशेषमुखजाल 
विनिर विनिहल वज्जढ़ समत 
सेनयो।  *SMHD*, Vol. I, p. 8f; 
49. Ibid., Vol. LVII, p. 170.
51. Ibid.
54. Ibid.
55. Ibid., pp. 170-71.
56. Appendix A, Nos. 37, 46, 51, 62 and 112.
57. *SIP*, p. 255.
60. The majority of the Chālukyan royal commands were drafted by the *Sandhivigrahika* indicating that he, being in charge of external department of the kingdom, was assigned the job of writing the grants involving transfer of property and foregiving of royal taxes. *EHD*, Vol. I, pp. 388-89; *Manasollasa – A Cultural Study*, pp. 160-62.
62. The Surat Plates describe that Balādhikṛta Ammagopa was also dītaka, indicating that army official like Balādhikṛta were promoted to the rank of dītaka, who was considered to be the most confidential person. The Navaśi Plates of Pulakeśirāja narrate that Mahābalādhikṛta Bappabhaṭṭi was also sandhivigrahika and sāmanta with the epithet of pañcha-mahāśabda, indicating that trusted sāmantas were given the high ranking post of active military service as of Mahā-balādhikṛta, as well as the diplomatic office of sandhivigrahika. This also suggests the plurality of offices. *CII*, Vol. IV, pp. 132f and 137f.
63. *CA*, p. 343; *HIA*, p. 144.
66. Ibid., p. 132f.
67. *WAI*, p. 230f; *SIWW*, pp. 111-12; *CA*, p. 343.
71. *HTA*, p. 185.
72. *HGP*, p. 111.
75. Ibid., Vol. II, pp. 255-56; *Life*, p. 147.
78. *Life*, p. 147.
79. Ibid., p. 146; *Travels*, Vol. II, p. 239.
82. Ibid.
86. *The Deccan Forts*, pp. 115-16.
89. *HGP*, p. 112.
90. *Vedic Age*. 