Structural and Functional Cross-Section of Land Revenue Administration in Medieval Tamil Country 11th – 16th Century A.D

Dr. (Mrs) M.Kavitha
Assistant Professor of History, S.F.R College for Women, Sivakasi, Virudunagar District, Tamil Nadu. Pin Code – 626123.

Abstract

Land tax administration was an important aspect of agrarian relations, particularly during the middle ages, between the agrarian society, namely, the landowners and the cultivating-tenants on one hand and the State on the other. The term ‘land tax’ linked the agrarian society and the State through the land revenue department and the administrative bodies like ur, sabha and nadu. The economy of medieval States depended on land and bulk of the revenue was generated through land tax. The rulers demanded various taxes like land tax, property tax, professional tax, industrial tax, commercial tax, social and communal taxes. Among all, the most considerable and major source of revenue that went to fulfill the exchequer of the government was the ‘land tax’. Analysis of inscriptions, however, reveals that there was no uniformity with regard to the payment of land dues to the State either in kind or in cash or both. It seems that the payment in kind or cash was not a hard and fast rule. To be precise, a combination of both was in vogue either according to the State or the tax-payer.

1. Introduction

Land tax administration was an important aspect of agrarian relations, particularly during the middle ages, between the agrarian society, namely, the landowners and the cultivating-tenants on one hand and the State on the other. The term ‘land tax’ links the agrarian society and the State through the land revenue department and the administrative bodies like ur, sabha and nadu. The land tax was probably the oldest form of taxation. Essentially a tax on the yield of land, in its primitive form it was assessed on the basis of area. In its more developed form, it was a tax on the annual revenue derived from land or on the capital value of land. Land revenue was an important source of income of any State, as before and even after, and during the medieval period of the Tamil country. The economy of medieval States depended on land and bulk of the revenue was generated through land tax. The rulers demanded various taxes like land tax, property tax, professional tax, industrial tax, commercial tax, social and communal taxes. Among all, the most considerable and major source of revenue that went to fulfill the exchequer of the government was the ‘land tax’. The success of any State depended on sound wealth which it acquires. This was very well understood by the sovereigns of the medieval times. Supported by the laws, from the ancient times, the kings had supreme authority to collect land tax from their subjects.

2. Department of Land Revenue

Land revenue being the mainstay of public finance, great care was bestowed on the recording of the land rights and revenue dues. All lands were carefully surveyed and classified into tax-bearing and non-taxable. The assessment of land dues and collection of revenue was done by the land revenue department. The landed properties that belonged to individuals, temples, village assemblies were well marked and the boundaries were defined in accordance with revenue documents in the presence of the revenue officials. The system of land revenue department was set up suitably and they discharged their duties perfectly at each and every village level. They were knitted perfectly from the bottom level to the central government. Besides this set up, various bodies such
as ur, sabha and nadu. for the villages were functioning effectively in land revenue administration.

During the medieval Tamil country, particularly under the Imperial Cholas and later Pandyas, the ur, sabha and nadu were the most important institutions of local government. They were rural organizations at village level. Their duties were of a varied nature such as control and regulation of land holdings, management of irrigation works and temples, collection and remission of taxes and supervision of charities. The most important function of the local institutions was the collection of taxes. They had certain inherent rights for levying fresh taxes and remitting old ones. So these institutions played a vital role in the agrarian economy. These local institutions which played most important role in the administration of villages during Cholas and later Pandyas started to disintegrate during the short stint of Muslim rule in Tamil country. Though the village assemblies continued to function even during the Vijayanagar days, they slowly disappeared. Instead of the village assemblies collecting taxes, remitting them, receiving endowments for the temples and attending to various activities in the rural areas, we hear Mahamandalesvaras, Pradhanis, Dandanyakas, Bhandaradaras and others taking up their place. 

Regarding the condition of these institutions during the Vijayanagar period, K.A. Nilakanta Sastri’s remarks are noteworthy. He observes that “The admirable system of autonomous village rule that had been established under the Cholas and that survived intact for several generations after them, now fell into neglect and all but disappeared in this period, thanks to the pressure of military needs of the emperors and the feudatory nayakas.” K.A. Nilakanta Sastri’s observations were supported by the other eminent historians. Based on statistical analysis, A. Krishnaswami concludes that “These institutions gradually declined during the 14th and 15th centuries and disappeared completely during the 16th century.”

Under the Vijayanagar rule, there was an increasing tendency to expand the sphere of activity of the central government through the systems like the ayagar system. Added to this were many social and political factors of the times which underlined the need for strengthening the central government. This tendency naturally precipitated the decline, both in number and power, of the village assemblies that were the pride of the Pallava and the Chola days. The introduction of nayankara and ayagar system by the Vijayanagar rulers in Tamil country had slowly taken its toll on these local institutions. The 15th century seems to be the transitional period in the Tamil country in which the rural institutions like the sabha and the ur gradually gave place to the modern village officers like the karnam (revenue accountant), maniyam (Headman of village) and talayari (village policeman).

3. Land Revenue Officials

The land tax department is mentioned in the epigraphs of Chola and later Pandya as puravuvurtinaikkalam. The term puravu and vari would mean land and tax respectively. The term tinaikkalam can be considered as office or department. This department was headed by as puravuvuri-tinaikkala-nayakam or puruvuvuri-sikarana-nayakam. The land tax department was supervised by the puravuvuri-tinaikkala-kankani. The above three officers were considered to be the top officials of the land revenue department.

The other officers functioned in this department were varippottagam, varippottagak-kanakkku, variyilidu, mugavetti, kil-mugavetti, variyilar, varikkuru-seyvar and pattolai. It seems that the superintendent of cultivated lands referred to in the epigraphs as veli-nayakam. The officer in-charge of the classification of lands was called as kuru-seyira. The officials of the puravuvuri-tinaikkalam supervised the accounts of the ur, sabha, temples and like institutions. The lands were surveyed and classified and the land tax assessment according to the soil fertility was carried out by the officials called nadu-vagai-seyvar. The term nadu-vagai-seyira denotes the function of the nadu level officers meant ‘one who made tax settlement of the nadu’. Generally, a nadu-vagai officer was in-charge of a single nadu. The revenue from the villages was maintained by variyilar. The land tax department and its functions of later Pandyas seemed to be similar to that of Cholas.

In the Vijayanagar period, the department of taxation was known as athavana and it was presided over by the minister for revenue who had under him a large establishment. It appears that there were special officers in charge of the collection of the different taxes in the various parts of the empire. Probably they were themselves called athavana. However, the decline of the village assemblies, the collection work
in their areas became the responsibility of the revenue collectors and the revenue farmers.\textsuperscript{[21]} During the Vijayanagar rule, the officials like karnam (revenue accountant) and maniyam (Headman of village) worked at village level and they played key role in land revenue administration.

The karnam maintained the revenue accounts of the village. He kept registers in which the extent of the village site, the area of the land belonging to the village, its boundaries, the extent of rent-free lands, groves, gardens, crematoria, tanks, the number of wells and canals and the extent of land belonging to each individual in the village were entered. Besides, he had to measure and keep accounts of the cultivable, non-cultivable, and wastelands, gardens, dry fields and pasture lands. The karnam was closely associated with the Headman of the village whose main duty was the collection of land revenue due to the government. Many of the powers and duties of the sabha and the ur were now entrusted to them.\textsuperscript{[22]}

4. Land Revenue Records

The olugu\textsuperscript{[23]} was the register of land occupancy and enjoyment. Vari or varippottagam\textsuperscript{[24]} was the register of assessment of land showing the tenure of the land, and the occupants from whom the land dues in respect of each holding had to be collected.\textsuperscript{[25]} Any revenue transactions related to the land was entered in the revenue register, by the order of the king or the officials. Then the revenue department would issue olai and ulvari. The olai generally appears to have been an executive order to the king’s order with reference to the lands in question. The ulvari on the other hand partakes of the nature of a title-deed granted to the donee, and is signed by a number of revenue officers (variyalar or varikkuruseyvar).\textsuperscript{[26]}

The details of land revenue and demand were recorded in a register which was called in various terms nilamutal-pottakam, pottakam and adangal. These registers were very important revenue documents and also contained the information regarding the extent of the land, grade of land, assessment of land taxes, tax-free lands, remission of taxes, transfer of the village, list of the defaulter of taxes and confiscation of lands with reasons recorded. Adangal registered the revenue accounts of the village.\textsuperscript{[27]}

The exemption of taxes (iraiyili) on lands granted to temples and perhaps also to other institutions, appears to have been regularly entered in the revenue registers (puravu and vari) kept for the purpose and the remitted amounts deducted.\textsuperscript{[28]} The details of grades of the entire land of each village were kept recorded in a book called tara-pottakam.\textsuperscript{[29]} The extent of land, ownership, assessment, classification and so on had to be noted in the village and temple registers by clerks specially appointed for that purpose. Registry in village books and enjoyment were considered essential to establish one’s ownership.\textsuperscript{[30]} During Vijayanagar period, the entire Tamil country was divided into nayakattanams, just like mandalams during Cholas, and given to the nayaks. In case of the nayaks who held lands of the king on a feudal tenure, the land transactions were entered in the accounts book at the village level. This account book was called patte which contained the names of the tenants and the amount of assessment they had to pay.\textsuperscript{[31]}

5. Land tax

Irai, ayam and vari were the general terms interchangeably employed to denote land tax. The phrases like innilattal-vantha-irai\textsuperscript{[32]} or innilattal-varum-kadamai-kudimai\textsuperscript{[33]} (tax dues from the land), innilattal-vantha-ayam\textsuperscript{[34]} (tax dues from the land), innilattal-undana-kadamai-kudimai\textsuperscript{[35]} (tax dues generated from the land), nancey-ayam\textsuperscript{[36]} (tax on wet land), puncey-ayam\textsuperscript{[37]} (tax on dry land), punpayir-kadamai\textsuperscript{[38]} (tax on dry crops), innilattukku-ayangalal-vantha-nellum-kasam\textsuperscript{[39]} (paddy and money dues came from the land tax) and innilattukku-tiruvasalil-pontha-kudimaiyum-iraiyum\textsuperscript{[40]} (land dues paid at the palace by the landowners and cultivators for the land) mentioned in the inscriptions indicate that irai, kadamai and ayam were taxes on land. The differentiation between the taxable lands and tax-free lands are mentioned in the epigraphs by the terms irai-nilam and iraiyili-nilam respectively. The term vari also mentioned in relation with land revenue as well as other taxes.\textsuperscript{[41]}

6. Landowner’s Obligations

The landowner’s obligation to the State in terms of land dues was denoted as kadamai in the inscriptions for the period under study. Kadamai was the term comparable with land tax terms like irai, ayam and vari. Kadamai means ‘assessment on land’. According to P. Shanmugam, it was a common term used to indicate land dues.\textsuperscript{[42]} Another term comparable with the Kadamai is kanikkadan\textsuperscript{[43]} which was increasingly employed from eleventh century A.D. Kanikkadan is made of kani (lands)
and kadan (duty), and may be considered to mean ‘the assessment payable on lands to the king’.

**Kadamai** was a major land tax levied by the State directly collected from the landowners or from the owner of the means of production. R. Tirumalai referring to it inferred that **Kadamai** was the land dues, obligations payable by the occupants (perungudi-makkal; melkudi) to the king or to an assignee. This was the normal practice whether the landholder cultivated his lands himself or he leased them out to some tenant-cultivators. In the case of the **padikaval** due, it was also paid by the landholder as a fraction of the **Kadamai. Kanikkadan** also a tax levied on the land or a tax paid by the landholder.

### 7. Cultivator’s Obligations

**Kudimai** was another term used to denote land tax. It is generally explained as a tax on tenants, that is, **kudi. Kudimai** were the obligations of those who held the lands under the occupants, including the cultivating tenants, or cultivators-at-will.

**Kudimai** included a bundle of related dues which were mostly in the nature of corvee. According to Y. Subbarayalu, the term, **kudimai** denoted a bundle of labour levies or corvee such as **veti, vetinai, amanji, muttaiyal** and so on and this was always borne directly by the cultivators (**ulukudi**). He adds that with the emergence of private ownership in the later Chola period, **kudimai** could have been exclusively meant for the tenants.

The **kudimai** was directly levied from the actual producer or cultivator. That means the cultivator had to pay some dues called **kudimai** in addition to the rent he paid to his landlord. The term simply means the ‘nature of the kudi’. Kudi ordinarily means a citizen, so it may denote the landlord as well as the cultivator. **Kudimai** always specifically mentioned in several inscriptions as paid by the **ulukudi**, that is, the cultivating kudi or simply cultivator. And it seems that a considerable part of this burden was passed on to the shoulders of the slave labours (**at or adimai**) toiling for the cultivators. **Kil-irai**, probably equivalent to **kudimai**, was another popular term introduced during later stages of Chola and the later Pandyas adopted it. They were varied obligations on occupants or tenants including cultivators. The **kudimai** was not only levied by the king’s government but also by the local community including temples and wherever they existed, by the **padikaval** chiefs.

The taxes like irai, ayam, kadamai, amanji, vetti and **viniyogam** continued during the Vijayanagar period. Certain new terms like arasuperu, Jodi, sulavari, kanikkai and maravadai were also introduced.

The several sources of revenue in the village were melvaram on wet lands, kanikkai, sumai on the dry lands (puncyey), tax of a panam on each portal (vassal), nattavari, vasalvar, minvari and other kinds of kadamai and kudimai. In the Vijayanagar epigraphs **jodi** is found used generally in the sense as a favourable quit rent on **inam** lands.

### 8. Mode of Collection

Generally, the Chola inscriptions indicate that the **kadamai** dues on the wet lands, dry lands and garden lands were assessed in kind only. But the later Chola inscriptions reveal that the wetlands were assessed to pay in kind and dry and garden lands were assessed to pay in cash. Tax collection in kind was in vogue throughout the Chola rule. The introduction of assessment in cash during the later Chola period shows the gradual increase in money collection by the State along with the kind. During the later Pandya period, the epigraphs clearly show that the wet lands were assessed to pay **kadamai** in kind along with the **antarayam** and or **viniyogam** which was to be paid in cash always and the dry lands and garden lands were assessed to pay in cash.

The available epigraphic evidence shows that the revenue of the State during the Vijayanagar rule in Tamil country was collected both in kind and in cash. The land dues on wet lands were assessed in kind and cash and the land dues on dry lands were assessed in cash. It seems that sometimes the land dues on both wet and dry were collected in cash only. A stage seems, however, to have intervened some time before the middle of the fourteenth century when the revenue was payable either in kind or in cash. The transitional stage must doubtless have caused some inconvenience, for we find that in one instance a certain tax was to be raised only in kind and not in money and that it was decided to dispense with the money payment and obtain payment only in kind so that the practice might be in conformity with ancient regulations.

The land tax payable to the State was collected both in kind and cash. The tax terms like **nel-kadamai** or **nel-mudal** or **irai-nel** and **kasu-kadamai** or **pon-mudal** or **kasu-ayam** or **irai-pon** mentioned in the inscriptions attest to
the fact that the land tax was collected both in kind and cash.

9. Conclusion

The economy of medieval States depended on land and bulk of the revenue was generated through the land tax. The assessment of land dues and collection of revenue was done by the land revenue department. The system of land revenue department was set up suitably and knitted perfectly from the bottom level to the central government.

The land tax department is mentioned in the epigraphs of the Chola and the Later Pandya as the puruvvari-tinaikkalam. The officials of the puruvvari-tinaikkalam supervised the accounts of the ur, sabha, temples and the like institutions. The lands were surveyed and classified and the land tax assessment according to the soil fertility was carried out by the officials called the nadu-vagai-seyvar. The details of land revenue and demand were recorded in a register which was called under various terms such as the nilamutal-pottagam, pottagam and adangal. These registers were very important revenue documents and also contained the information regarding the extent of the land, grade of land, assessment of land taxes, tax-free lands, remission of taxes, transfer of the villages, list of the defaulter of taxes, and confiscation of lands with reasons recorded. The adangal registered the revenue accounts of the village.

In the Vijayanagar period, the department of taxation was known as athavanam and it was presided over by the minister for revenue who had under him a large establishment. During the Vijayanagar period, the entire Tamil country was divided into nayakattanams, just like the mandalams during the Cholas, and given to the nayakas. In case of the nayakas, who held lands of the king on a feudal tenure, the land transactions were entered in the accounts book at the village level. This account book was called patte which contained the names of the tenants and the amount of assessment they had to pay.

The irai, ayam and vari were the general terms interchangeably employed to denote land tax. The kadamai or kanikkadan was a major land tax levied by the State directly to the landowners. The kudimai was directly levied to the actual producers (tillers) or cultivators. That means the cultivator had to pay some dues called the kudimai in addition to the rent he paid to his landlord. The kudimai included a bundle of related dues which were mostly in the nature of corvee. The kudimai was not only levied by the king’s government but also by the local community including temples, and wherever they existed, by the padikaval chiefs.

Analysis of inscriptions, however, reveals that there was no uniformity with regard to the payment of land dues to the State either in kind or in cash or both. The reason for this non-uniformity is difficult to explain. It seems that the payment in kind or cash was not a hard and fast rule. To be precise, a combination of both was in vogue either according to the State or the tax-payer.

10. References


[31] T.V. Mahalingam, Administration and Social Life under Vijayanagar, University of Madras, 1940, p.89.


[33] S.I.I, V, 244.


[37] Idem.

[38] S.I.I, XXIV, 206.


[49] Padukottai State Inscriptions (P.S.I), 211, 500, 602.


[51] Noboru Karashima, Y. Subbarayalu, P. Shanmugam, Vijayanagar Rule in Tamil country as Revealed through a statistical study of revenue terms in inscriptions, Institute for the study of Languages and Cultures of Asia and Africa, 1988, pp.7-11.


[53] Epigraphica Indica (E.I), XXV, p. 301.


