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'Non Agrarian Taxation And Rise Of Monetary System In Late Medieval Karnataka'

(with special reference to Keladi Polity)

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1) Introduction

Keladi is a small village of malnad., famous for its natural beauty. locted in the Sagar taluk of Shimoga district in Karnataka. It is 35 kms away from world famous Jog falls It was a centre of pride and a majestic capital city. Keladi principality has its own place among the medieval South Indian kingdoms. As the Mallava "kings ruled, this kingdom is also known as Malla Samrajya" [Malla kingdom]. Keladi kings ruled independently after the downfall of Vijayanagara empire in 16" century AD. They ruled about 264 years between 1499 AD and 1763 AD. They are the successors of Vijayanagara empire and aimed at rejuvenation of Vijayanagara culture. Keladi nayakas suppressed the expansion policies of Bijapur and Portuguese, also their efforts input this empire with special recognition in Indian history. Keladi was a feudatory state of Vijayanagara and it grown in co-operation of the empire. It is located in Malnad and coastal region of Karnataka.

Kingdom was spread over Shimoga, South canara, Chikamagalore, Hassan, North canara, Udupi, most parts of Chitradurga district and few parts of Kerala. Keladi was the first capital city of this kingdom later Ikkeri, Bidanuru and Bhuvangiridurga towns were served as capital cities to Kingdom. Therefore this dynasty has been named as Keladi Nayakas, Ikkeri Nayakas and Bidanuru Nayakas as their ruling was started from Keladi. "Ganda bherunda" was the emblem of this kingdom They are popular with name Keladi Nayakas. Sources plays important role in writing of history, while writing history of Keladi Nayakas. Inscriptions, books, writings of foreign travellers are very helpful. We have very less sources regarding the establishment of the dynasty. So we have to rely on legends. Among sources literary sources and notes of foreign travellers have been considered as primary Sources. Archaeological evidences like Temples, monuments, coins, Inscriptions, buildings ete., are important sources. Therefore, we have to depend on the literary works. Inscriptions, coins, documentaries, temples and monuments to light on the history of Keladi nayakas. Among literary works important books are "Keladi Nrupavijaya". it was Written by linganna who lived at the time of later Keladi Nayakas. Ratnakara " by king Basappa Nayaka is another important, Keladi nrupavijaya was written by Linganna in about 17-18 century It is a "champu walk". This explains the chronology of rulers as it was Among with this, it refers to contemporary Bahmani, Delhi sultanates.

2. Non Agrarian taxes

Feudal economy pushed the agricultural economy to a corner and gave way into non-agrarian economy. Thus it impacted on social and economic changes in these areas. Many historians have been discussed regarding the conversion of capital economy from feudal economy. Morris dob in his work Studies in development of capitalism. Which published in 1946 from London has analysed this development. "Carl Polani has critically commented on this book later also many discussions have been held on this these are focussed on the developments regarding non-agrarian economy. After the collapse of feudal economy. Rural agrarian economy occupied its prominent place, again peasants started to produce more than their requirement and thus it given way to open market system. Main cause for this development of change of economy was the replacement of barter system by money economy conditions favouring to the production, increase in inland trade and foreign trades. Rise of towns and markets, advancement in technology, increase in town culture and activities of medias Finally all these developed the non-agrarian economy in par with agrarian economy, while dealing with non-agrarian taxation during Keladi rulers we should considered the role of traders and guilds. Because they played a major page2role in taxation Those who belonged to prominent professions were formed Guilds during those days, trade

Page2

was not only caryy but also by other castes, muttas were involved caste was the main factor in formation of a guild many traders are named in inscriptions also. Channabasetti, Jeerige muddasetti, Thambisetti, Sheelavantha ugrappa, Kalyana setti, Soogura Naganna, Mababala setty, Balapura Kempanna, Bhadrasetty, Anaveri

Kodavalliparvanchannappa,MahadevapuraKalingasetty,HombujaChannappasetty,Madegoderu basavanna,Valeveeranna,KadaleRasetty,Guthi Sanganna, Ummalali, Bhadranna, Thavanidhi Sanganna, Jadeya perambur thimmanna etc.were doing trade.

An inscription of this time explains the donation of setties of Mahanadu to a shiva temple. Guild was collected taxes in weekly market. An inscription explains how trader were managed to lesser their tax burden'-2 muttas of mahat and Sringeri got rights to trade certain commodities gold smiths were also involved in trade. Mahanada settis were influenced on the rulers³ Taxes were one of the main sources of Keladi rulers. Inscription explains taxation on arecanut, pepper, coconut, Jaggery, Sandal wood, turmeric, ginger, cardamom, rice, salt, tobacco and other produces. Muttas and temples were excluded from taxes". Another important fact about these taxes was prominent castes like Brahmins, goldsmiths, Thigala, Shivayi, jeeya were exempted from taxes. during keladi period few were depended of other professions than agriculture, potter men, blacksmith, carpenter, cobbler etc, were the other professionals tax levied on those were classified under non-agricultural taxes. The revenue collected from there taxes was spent on the maintenance of administration, military, mutts, agrahaas, temples etc, Non-agrian taxes were collected in terms of cash. we cannot get full information of commodities which were import and exported in foreign trade.

3. Monetary system:

Keladi kingdom had own mint houses officers were appointed for these mints keladi coins popular by name "ikkeri varaha" varaha was the royal emblem of chalukyas of Badami ⁵ this mint be located at Bidanuru⁶. While observing letters 58 types of coins were in cioulation during Keladi period. Varaha Vrious pudyana), lonnu, Dhaana, Mana, Muppapa, Adda, Haarga, visa, Arevisa, lele, Kasu ele., uve been mentioned in circulation, While indicating gadyana in insciptions occasionally **O** symbols have been Used. I'oreigners have mentioned Varaha pagoda Symbol of varaha was common. In this varaha and pagoda used by foreigners'. Keladi coins were popular by name Ikkeri Varaha". During Sadashiva Nayakas reign, this coin came to circulation for the first time gold coin named Honnu", copper coin named Panam and silver coin Thare "were in circulation' These coins are very smilar to Vijayanaraga of letters Pratapa by this classify these as coins of Keladi also we o There were 3 types of varaha

- 1. Obverse(Front) Shiva and Parvathi, Parvathi has sit on lap of Lordshiva (Chandramauleshwara)" Reverse (Back): Sri Sadashiva " has written in 3 lines in Devanagari script.
- 2. Similar to the type:" Sree" is written in Nagari script.
- 3. Ardha Varaha or Honnu: it too small in size in comparision with Varaha. Copper coins of Shivappanayaka shows some amount of work on them¹⁰. they were measured 0.5 inch in diameter, on obverse picture of ox and script Shiva" and on reverse the script "Sri Shiva" in Davanagari can be observed. 60 value It was made of copper, 84 kasu were equal to 6 Haga, 1 Haga was equal to 14 kasu. Tare was a silver coin which was in circulation since Vijayanagara times and continued in Keladi period also.¹¹

Table showing face value of various coins¹²

SL	NAME	VALUE
NO		
1	Varaha	1 gadyana-weight 52 grains
2	Varaha	2 Honnu –weight 5-6 grains
3	Honnu	2 Dharana
4	Honnu	5 Hana
5	³ / ₄ Hana	1 Muppaga
6	1 Hana	2 Adda
7	1 Adda	2 Haga
8	1 Haga	2 Bele
9	1 Bele	2 Veesa
10	1 Veesa	2 Arevisa
11	1 Haga	16 Kasu
12	1 Tara	1/6 Hana(panama)

We have studied most of coins when we discuss about non-agrarian taxation. Professional taxes, social and religious taxes, commercial taxes and other taxes have been classified under non-agricultural taxation.

Professional taxes: A person was taxed based on his profession he followed. This system was continued during Keladi time also, so that no person was excluded from this tax. But priests were included from this tax as it is said in inscriptions. Major Professionals who were paying this tax were Bangles men tax, cardamom merchants etc

4 Conclusion

Agriculture tax was the backbone of the taxation, the class which produces e source of agricultural and non-agricultural produces was the basement to taxation system Peasant lived in villages. Peasants were required review taxes without fail. Thus agriculture was the main source of income, paddy, rice, Arecanut, coconut, pepper, cardamom, sandal etc agricultural produces were sold in local markets and exported also. Non-agricultural taxation was another important source of income, while dealing with non-agrarian taxation during Keladi rulers we should consider the role of traders and guilds. Because they played a major role in taxation. Those who belonged to prominent professions were formed guilds during those days, trade was carried by vaishyas but also by other castes, mutts were involved, many traders are named in inscriptions also chennabasetti, Jeenge muddasetti, vale veranna, kadale basetti. Guthi Sananna, Ummalali, Bhadranna ete, were doing trade, An inscription explains that guild was collected taxes in weekly market. An inscription explains how trade were managed to lesser their tax burden, mutts of mahat and Sringeri got rights to trade certain commodities gold smithis were also involved in trade, mutts and temples were excluded form taxes, during keladi period few were depended of other professions than agriculture, pottermen, blacksmith,

carpenter, cobbler etc, were the other professonals. The tax levied on those were classified under non-agricultural taxes. The revenue collected from there taxes was spent on the maintenance of administration, military, mutts, agrahaas, temples etc., Non-agrian taxes were collected in terms of cash. Keladi Nayakas continued the coinage of Vijayanagara rulers. Coins were minted from gold, silver, copper and other metal, gold and silver coins were used in regular transaction. Few coins to name were Varaha (gadyana), Honnu, 80 pharana, Hana, Keladi had own minting Officers were appointed for these mints Keladi coins were popular by name "Ikkeri Varaha", During Sadashiva Nayakas reign, this coin came to circulation for the first time gold coin named "Honnu", copper coin named "Panam" and siler coin Thare were in circulation. These coins are also very similar to Vijayanagara of letters Pratapa", By this also we classify these are coins of Keladi. Professional tax was important among non-agricultural taxes, person who taxed according to the profession which he adopted for livelihood. Major professionalists, who were paying this were tax Bangles men tax, blacksmith tax, Shipmen tax potters tax, octroi, oil tax etc

Inscriptions explains that for few socio-religious ceremonies, people had to pay tax. Prominent among these was "marriage tax". During marriage both bride and bride groom had to pay this tax on the occasions of few festivals every houses was imposed some "Festival Tax". During this times temple and mutes were given land and they also had power to impose few taxes on villages. Inscriptions mentioned few taxes like bhoga, Shulka etc. but we are not informed about the nature of these taxes

FootNotes:-

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- 2. Annual report of South Indian epigraphy 1928-29,
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- 4. K.G Venkatsh Jois: Keladi Arasara Shasana Samputa 54.86,103,184,195.
- 5. Mysore Archaeological Report(MAR) 1931P-171.
- 6. Ibid -1931P-78.
- 7. Keladi Shasanagala Samputa Adhavana P -247.
- 8. Peter mandi travels, P- 101-102.
- 9. Mysore Archaeological Report(MAR) 1941, P- 112.
- 10. K.G Venkatsh Jois: .Keladi Arasara Shasana Samputa 156.
- 11. Mysore Archaeological Report(MAR) 1923.P- 107.1 09
- 12.A.V Narasimha Murthi. The coins of Karnataka- 1975, P- 221

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