

Kautalya's Pindakara - Reconsidered

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I. The *Arthashastra* contains a list of various types of 'revenues from the countryside' (2.15.3) which is opened by the term that forms the topic of this paper. Its elucidation is hindered by the fact that this levy in the entire text of the *Arthashastra* occurs but in this single instance where the term is not accompanied by an explanation. Hence, translators and commentators had little to go on except for the word itself. The glosses so far offered all depart from the meaning *Pinda* - has in contexts that deal with arithmetics: 'sum, total, amount' etc.: we find expressions like "aggregate tax" (Kangle)¹, "lump assessment" (Ghoshal), "die in Bausch und Bogen auferlegte Gesamtsteuer (eines Dorfes)" (Meyer), "Pauschalsteuer, Gesamtumlage" (Breloer). All this goes back to Bhattasvamin's gloss, which runs:

(a) *muna gramenaitivad dhanyadikam prativarsham dnyam*

'The village N. has to give a certain fixed quantity of grain per year'.

"Evidently", says Ghoshal (p. 47), "this refers to the lump assessment upon villages

as distinguished from the king's grain share assessed upon the individual cultivators." This is very close to Breloer, in whose opinion this payment had one essential feature to set it off from taxes collected from individual producers: it was due from a group, taken collectively.

As it stands, this explanation of course immediately raises the question of who it was that actually had to pay the levy. Obviously, the sum in the last resort had to come from the individual cultivator; a term like 'lump assessment' makes sense only on the supposition of an intermediary agency which, for whichever reason, was obliged to pay. If there was an agent or agency liable to pay this fixed amount, we hear nothing about it - nor about the legal grounds this liability rested upon. This silence is all the more peculiar since, among taxes raised from land, Kautalya mentions his *pindakara*-prior to all others, prior even to the *sadbhaga*-, the proportional tax on the produce of land which formed the backbone of royal finances.

The only things, then, we can say with any certainty, are these: in Kautalya's times, the *pinda*-tax was levied side by side with the most common tax upon land, the

shadbhaga-, and thus must needs be different from it. Second, it is not a levy that stems from crown lands for these are listed by separate entry.³

2. There have been occasional attempts to relate this *pindakara-* to an expression which occurs in certain land grants – and to go by the context alone, this is by no means an unlikely hypothesis. The glosses so far suggested, however, do not appear compatible, nor have inscriptions on the one hand, and Kautalya on the other, really been shown to elucidate each other – which is why the identification has been suggested with some diffidence.⁴ With the assistance, though, of materials to be presented below (I 3), the differences can be reconciled. Hence, it is useful to look at inscriptional texts.

2.1. First, the word *pinda-* is met with in the phrase *vishayad uddhritapindah*, which is attested in line 11 of the Madhuban plate of Harshavardhana,⁵ and line 21 of the Pandukeshvar plate of Lalitasuradeva.⁶ Both are records of donations. The phrase itself is a bahuvrihi compound, referring to ‘villages’. Kielhorn had rendered it by the words “... as pieces taken out of the district (to which they belong)”: *pinda-* apparently being understood in its usual sense of ‘lump’ etc., and thus not related to the levy mentioned in the *Arthashastra*.

2.2 It was again Kielhorn who noted this phrase, as far as the wording goes, bears a certain similarity to a passage from the Khalimpur plate of Dharmapaladeva.⁸ In lines 55f. of this plate, we read.

“prativasibhih kshetrakaraish cajnashra-
vanavidheyair bhutva samucitakarapin-
dakadisarvapatyayopanayah karya iti”

which Kielhorn translates thus:

“and the resident cultivators, being ready to obey our commands, should make over (to the donees) the customary taxes, means, of subsistence, and all other kinds or revenue.”

‘Means of subsistence’ he understood to mean ‘payment in kind’, and took the term *pindaka-* to stand for ‘the ordinary *bhagabhoga-*’ – the king’s share of grain, i.e., the proportional tax which Kautalya has named *shadbhaga-*. On this reading, it is indeed difficult to reconcile *pindaka-*, as used in the inscription, with Kautalya’s *pinda-* tax.

Kielhorn’s solution, however has since become doubtful because of a passage in the Adinarayana inscription from Thankot (Nepal) which, in Dhanavajra Vajracharya’s edition, runs as follows (ll. 22 ff.):

“bhavadbhir .. samucitabhogabhogakarapi-
ndakadanadibhir upakurvadbhir ajnashra-
vanavidheyaih sukham prativastavyam”

‘Being ready to obey our commands, you should live happily, furnishing (the donees) with the customary grain share, the *pindaka-*, gifts, etc.’

Here we have *bhagabhogakara-* and *pindaka-* side by side – hence, it is impossible one of them should stand for the other. On the other hand, the wordings both of the Thankot inscription and the Khalimpur plate are very close to each other and plainly stem from the same tradition. There is no justification, then, to ignore one witness when interpreting the other: in all likelihood, the Khalimpur *pindaka-* is not identical with *bhagabhoga-*, either.

On the strength both of Kautalya

and of the Thankot inscription, one would tend to take *pindakadi* in the Khalimpur plate to specify *samucitokara*. The list of 'customary taxes' is thus opened by *pinddaka*-, and the initial item of this list is practically identical with the tax that stands first in Kautalya⁹. The solution, then, which allows us to reconcile the facts so far considered is to take *pinduka*- (khalimpur) in the sense of Kautalya's *pinda*-, while the *bhogabhoza* (plus other levies) are summarized by means of *adi*.

This allows us to connect the Madhuban and Pandukeshvar plates with the preceding, and thus to dispense with Kielhorn's divergent interpretation. Villages *vishayaduddhatapindah* on this reading are villages 'the *pinda* (-levy) of which had been removed from the district'- removed, that is from the list of places which owed the *pindu*- payment to government, this payment being part of the benefits transferred to the grantees.

The question of course is which type of levy lies hidden behind the term.

3. It now appears a collection of Nepalese sale and mortgage documents recently found by Pt. Hem Raj Shakya of Patan (Nepal) is of considerable assistance in the solution of this puzzle. The documents in question stem from the Buddhist monastery in Patan which is called Rudravarna-Mahavihara in Sanskrit and Oku Bahal in Newari. They are of the *tamsuk* type, written on oblong strips of palm leaf, in the familiar style. Almost all of them are written in Sanskrit, though the language is often faulty. What makes the collection more valuable than any other that has so far seen the light of the day is its age: the oldest (fragmentary) specimen is dated (Nepal) Samvat 103, i.e. A. D. 983; the

first complete text stems from NS 121.

These deeds usually contain a phrase like the following:

tasya mulapinda... shri-Yamthala-mahavi-
heravastu deya¹⁰ tam ma¹¹

"Its (i.e. that of the field) chief/basic *pinda*- is to be given as property of the Great Monastery named 'Shri-Yamthala, (viz.) 1 manika of rice'"¹²

Another document is slightly more explicit. No. 20, dated from NS 272, has *tata¹³ Kshetrasya Pinda deya varshika ekadashama- nikam 11* "Of this field, eleven manikas per year (monsoon?) is to be given as *pinda*."

What is being paid usually, though not invariably, is a quantity of grain: among Licchavi Inscription¹⁴, there is one where we find a *Pindaka* - consisting of *dhanya ma 14 pu 7*, where *pu* most probably stands for (*pana*) *pu* (*rana*); this is a payment, them mixed of kind and cash. Ghoshal was of opinion *pinda*- was always paid in cash; we now see the mode of payment is not essential to the nature of the levy.

The documents from Nepal, then, contain one piece of additional information which in my opinion is crucial for the understanding of the levy. This is the fact that it was a *fixed quantity* with the *pinda* levy consisted of. And this quantity apparently was fixed (a) for each plot, and (b) fixed for longish periods of time; as far as mortgages are concerned, the texts very clearly tell us so. For mortgage documents invariably mention the period that a given plot of land is mortgaged for. (This is of course to conform to the usual rule which allows the lender to foreclose a fortnight after the period had expired; lands pledged with-

out the duration being expressly stated perpetually remained the property of their owner.) The mortgage documents again employ the *mulapinda* formula, including the note that determines the quantity of grain. This means the quantity was fixed for the entire duration of the agreement. The *pinda* levy, we have to conclude, was due independent from the harvest a particular plot yielded: it did not fluctuate, as the *shadbhaga*- and its variations did which were calculated on a percentage basis.

The levy apparently had to be paid yearly.¹⁵ It was fixed separately for plots, fields, houses, and gardens. The amounts usually vary within rather wide limits: between one third and two *manikas* per *ropani*. Since the volume of the *manika* has not yet been determined, we can only form an approximate idea of the values involved. This does not appear to have been very high: the first item in Dhanavajra's collection of Licchavi Inscription, undated, records a donation of two fields, the first of them yielding 45 *manikas* of grain, the second, 28, which are destined "for feeding the Samgha and for worshipping Mahamuni".¹⁶ The Anantalingeshvara inscription, which dates from the eighties of the Manadeva aera and thus is not too far distant in time from the Rudravarna documents, among many payments assigns 40 *manikas* of grain for the ritual that is to purify the Venerable Lord Lokapala, 140 *manikas* of food grain to the ten servants of the god, 300 (or 360) to the female slaves, of which there are twenty.¹⁷ If a servant of a god gets 14 *manikas*, or 40 *manikas* are annually spent on a purification ritual, then the sums which the monastery collected as *mulapinda* were not very high. There are, then, at least two types of land tax, which were calculated according to principles fundament-

ally different from each other. One was the well known percentage of the harvest: the second consisted of a fixed amount levied from a plot irrespective of its annual yield. The latter is called *pinda*- in the Nepalese sources. It would seem this division is again met with in the *Sitavahana* inscription of Vasithiputa, which distinguishes between two types of levy to be paid to the king.¹⁸ The second of them is called *meya*- "to be measured": and there can be no doubt Sircar's explanation is correct: This is share (*bhaga*-) due to the royal court. Since this was calculated on a percentage basis, the produce of the land had to be measured.

Prior to this, the inscription speaks of a levy which is *deya*- "to be given", which, in Sircar's opinion, means "what has to be offered or paid in cash". I fail to see why the mode of payment should be the salient point: when opposed to *meya*-, as it is in this inscription, *deya*- most probably again was the fixed amount which the king obtained from each settlement. Taken in this meaning, the *deya*-/*meya*- sequence repeats Kautalya's *pinda kara-shadbhaga*-.¹⁹

4. And if we take the *pindu* tax to consist of a fixed sum then an apparent incongruity in the sources we have so far considered will resolve itself. The Nepalese documents give us *pinda* levies plot by plot. Bhattasvamin tells us the *pinda* was levied per settlement; the Pandukhevar and Madhuban plates finally imply lists of *pinda* income drawn up district by district. The various facts are of course easily reconciled with each other: the difference consists in nothing but various units being added up. Government can of course compile lists referring to areas of various sizes²⁰. Their totals- if the fixed amounts

that the Rudravarna documents testify to are anything to go by - will be constant sums. Once items contained in such lists are granted to donees, their revenue - if included in the grant - passes from government property. In this case, totals have to be adjusted accordingly, and government lists have to be modified.²¹

This means Kangle's or Ghoshal's version of Kautalya's term ('aggregate tax', lump assessment'), though in themselves perfectly feasible glosses for *pindakara-*, probably do not convey the meaning intended.

To sum up what can be gathered about the *pinda* tax.

1. It was different from the proportional tax upon harvests.
2. It consisted of a fixed quantity of grain, or a fixed sum in cash, or either, and was levied from individual plots.
3. It could be included in regal grants to persons or institutions. Land thus exempt could be sold with the exemption apparently persisting unimpaired - which means the exemption was not necessarily confined to the original grantee, but could occasionally be passed on. Such was the case in 10th and 11th century Nepal.
4. In that it consisted of fixed amounts, government, in some regions at least, kept lists of the fixed income accruing. These lists, the inscriptions tell us, were kept on district level - from which fact it seems no risk to infer they were compiled on the basis of lists covering smaller territorial units; Bhattasvamin's note tallies with this conclusion.
5. In Kautalya's times, this levy did not come from royal domains.

II

The meaning which hitherto had been attributed to *pinda* thus does not fit the case in a crucial point: 'aggregation' or 'addition' is in one sense a material feature, but at best an administrative by-product. We thus have to look elsewhere for the significance of the word, and the legal grounds the tax rested upon.

As to the latter topic, it is peculiar to note the apparent silence of Dharmashastra texts on this point. For if we go by the evidence sketched in the preceding paragraph, the tax itself was not all that rare; nor does it appear to have been restricted to very narrow limitations in space and time. And after all there is Kautalya's summary reference, which does show the levy formed part of recognized Indian administrative tradition.

Now, there is a note in the *Manavadharma-shastra* which in opinion both contains a reference to this levy - although in a form somewhat obscured - and allows us to relate it to very old administrative practices. When dealing with local administration and the types of revenue that are to be used to pay for it, Manu says (7.118):

*yani rajapradevani pratyaham gramavasi-
bhik | annapanendhanadini gramikas tany
avapuyat ||*

'What the inhabitants of a village daily have to offer to the king, the headman of a village should receive: food, drink, firewood etc.'

This is levy, then, which was meant to finance government on the local level. What was important in our present context is that Manu tells us in plain words these levies in kind are (or were) "to be given to

the king (*rajapradeyani*)" - in other words, they were originally meant to support the king, and were at some later stage diverted to pay the village headman, home in a certain sense one might regard as the *locum tenens* of the ruler.

Commentaries are slightly more explicit:

*yany annapanendhanadini gramavasibhih
pratyaham rajne deyani na tv abdakaram
"dhanyanam ashtamo bhagah"* (Manu
7.130)

*ityadikam, tani gramadhipatir vrttyartham
grihniyat.*

Says Kulluka, 'those (levies:) food, drink, firewood etc. which the villagers should daily give to the king - but not the yearly tax (ordained in 7.130:) the eighth part of grain etc.' - the village headman should take for (his) subsistence.'

In Kulluka's opinion, then, this was a tax due to the king over and above his usual share of the crops - which is precisely the state of things we had suggested to account for Kautalya 2,15,3 where the *pindakara* - is levied side by side with the *shadbhaga* -, the percentage of the harvest. This opinion, though, was not universally held. Medhatithi apparently thinks such administrative expenses should be paid out of the usual income of the state: *annadini tu dhanyadeh shashtashtamabhagadih* 'But food etc. are the sixth (or) eighth part etc. of grain etc.' There were regions, we have to conclude, where this "subsistence levy" had been abolished and where this contribution to the costs of local administration was no longer raised separate from, and in addition to, normal taxation, but was apparently met from the general income of the state.

We thus have a chain of stages following one upon the other. Taking Kautalya's

term at its face value - which is not saying this was the state of things at the time when Kautalya wrote - we can equate his *pindakara* - with Manu's *annapanendhanadini rajapradeyani*: the king obtained his livelihood in addition to his usual share in the harvest.

The *ManDhS* verse testifies to the next stage: with the emergence of more comprehensive political units, presumably, this subsistence levy went to the local representative of regal authority and was used to finance local administration.²² This method was not unknown in Brahmana times where the relation between a ruler and his subjects could be described by means of the image of 'food' (*adya-* or *anna-*, i.e. the people) being consumed by an 'eater' (*attr-*, i.e. the king)²³ the very wording seems to have persisted. And if the Rudravarna documents show us the king transferring his *mulapinda* rights to a monastery, they demonstrate a technique in one respect similar to Manu: the income is in both cases used on the local level.

The Harsavardhana and Lalitapura grants imply a further step towards centralization: the levies, locally raised, had been compiled in centralized lists covering an entire district. Lands that had been granted to non-government institutions or individuals had to be removed from such lists, which means government was careful to have the lists kept up to date.

The final stage is the one attested by Medhatithi. His explanation in the last resort is tantamount to declaring Manu's rule obsolete. It shows finances centrally administered, and local administration apparently paid out of the general income of the state. There must have been regions where this development took place fairly: Manu's

rule does not seem to have parallels in other *smṛitis*,²⁴ and again, if our explanation of Kautalya's *pindakara*- is correct, both term and tax seem to have passed into oblivion. Again: this is a conclusion which is but of regional validity. In Silahara Inscriptions, we find levies apparently meant to defray the expenses of royal officials while on tour: these had to be raised locally (cf. *padanaka*-, and, possibly, *denaka*²⁵-). And land grants from the same region occasionally note a village is given "together with grass, wood, and water" (*satrinakashthodakopeta*²⁶-) - which provision would not make sense unless these were rights that normally rested with the royal donor, so that a separate stipulation was necessary if they were to be waived. In the present state of our knowledge, one would hardly be justified in asserting there definitely was a historical connection between such stipulations and those that form the subject of the present enquiry. Still, there is the similarity to Manu's *annapanendhanani*.

III

With Manu recording a type of levy which in its earliest stage clearly was to pay for the day-to-day subsistence of the king - for this is what 'food, drink, firewood etc.' amounts to - it is no longer difficult to identify the meaning of *pinda* that is attested in Kautalya's *pinda* tax.

For in the sense of 'subsistence' the word is attested from old. "A woman who has transgressed (is to be) guarded, but should obtain (her) subsistence" (*stri yaticarini gupta pindam tu labheta*) as Gautama has it²⁷ - and there can be little doubt this subsistence is to consist but of the barest essentials of life. Elsewhere, when describing the way of life ordained for a man under heavy liabilities, Guatama says:

"Beyond clothes and subsistence his property should be taken away. For (his) cattle and (his) fire, he should take grass, fuel, and the flowers of creepers and trees as his property, and fruits from unattended (creepers and trees).²⁸

This is the same context again: the offender is reduced to the most modest of circumstances - and in listing what he is to be allowed, the enumeration gives a very precise picture of the scope of this *pinda*-. The tenor of this injunction of Gautama's, then, and that of Manu appear sufficiently close to each other to warrant their connection. What is due to the king by virtue of *man Dhs* 7.118 is devoid of any of the luxuries one would attribute to the royal court, and hence could fittingly be called *pinda* - in the sense attested by Gautama - which is, of course, the meaning so often found in Buddhist texts (*pinda*-, *pindapata*- etc.).

The *pindakara*-, then, in all probability was a tax meant to support the king. In Manu's times, it was collected by, and transferred to, him whom the *jatakas* so aptly call the *gamabhojaka*-, he who enjoys the village. The wording employed by Manu leads us back to Brahmana times when relations between the lord and his subjects could be understood and formalized by means of *attri- / adya*- (*anna*-) metaphor, the idea of the eater and the food.²⁹

The *pinda* tax would appear to carry on this metaphor at a reduced level, as it were - and it is surely not fortuitous that Kautalya, the earliest of sources that speak of the 'subsistence levy', at the same time acquaints us with the proportional tax of one sixth. Diodorus Siculus, whose data on India are taken to stem from Megasthenes, after all does attest to both these types of

land revenue:

Χωρίς δὲ τῆς μισθῶς λετάριην
εἰς τὸ βασιλικὸν τελοῦσι

But apart from rent, they pay one fourth to the royal treasury'.³⁰ Possibly it was with the introduction of the king's share in the harvest that his right to be 'fed' dwindled to a mere subsistence.

FOOT NOTES

1. This is Kangle's periphrasis of Kautalya's *rashram*.
2. Breloer p. 319: Trotzdem scheint der Ton nicht so sehr auf der festgelegten Summe zu liegen, als auf der Tatsache, daß in diesem Falle eine Gesamtheit von Haftenden dem Fiskus gegenübersteht, während bei der Teilabgabe der Fiskus sich an den einzelnen Produzenten halt.
3. See 2.6.3 and 2.15.2 on *sita*.
4. Niyogi, p. 186; Sircar, *Glossary*, s. v.
5. Ep. Ind. 1,73.
6. IA. 25, 177 f. = Kielhorn Kl. Schr. 1,380 ff.
7. IA. 25, 183 = Kl. Schr. p. 386.
8. Ep. Ind. 4, 243 ff. = Kl. Schr. 1, 368 ff.
9. In the present state of our knowledge, the relation between the terms *pinda* - and *pindaka*- has to remain conjectural. Given the date of our sources, it is quite possible they are synonyms. On the other hand, the derivation might well reflect the alteration of purpose that Manu attests to (*vide sub, II*). In that case, *pindaka*-could be taken as 'Revenue derived from the *pinda*-levy'. -The *shilahara* inscriptions provide us with the names of two more pairs of levies differentiated the same way: *pudana*-/*apadanaka*- 'a cess for the accommodation of royal servants' (Mirashi, p. 114, note 3); *dena*-/*denaka*- (ibid., p. 108.).
10. The *visarga* is always missing.
11. Quoted from Hem Raj Shakya's No. 3 dated NS 158.
12. I take *tam* to stand for *tandula*-. Usually, the documents have *dha*, for *dhanya*-.
13. em. *tit*.
14. No. 125 (Dhanavajra Vajracharya = Gnoli No. 65), dated from samvat 69.
15. *varsham* = *prati* in Doc. No. 12, from NS 240. - Others have payment per monsoon.

16. *sanghasya bhaktaratham pujarthan ca mahamureh kshetran dattan*, Dhanavajra, p. 2.
17. This is how Dhanavajra takes *ekatah-ekatah*, and indeed the amount seems very high if taken as the remuneration of every single individual. — Dhanavajra No. 129, pp. 485 ff.: Kriyakaranam bhagavato lokapalāsvaminah pavanarthan dhanyamanikah 40 .. devabhrtyanan dashanam ekato bhuktika dhanyamanika 140 dasinam vimshatinam ekato manika shatrayam.
18. Sircar Sel. Inscr. 202, Karle Inscr. of Vasithiputa (Burgess/Buhler, Arch. Surv. Western India IV, p. 107, No. 17; Senart; Ep. Ind. 7, 61 f.) ... vasithiputena somadevena gamo dato valurakasamghasa (valuraka lenasa sakarukaro) sadeyameyo "by Somadeva Vasithiputa, the village was given to the Convent of Valuraka, of the Valuraka cave, together with what is to be given and what is to be measured."
19. There is a piece of evidence which looks as if *deya-* has been on the way to turn into a fiscal term. This is contained in a grant made by the very Dharmapaladeva to whom we owe the Khalimpur grant (vide supra, I, 2.2). His Nalanda copper plate (Ep. Ind. 23, pp. 290-292) unfortunately is but imperfectly preserved. In the passage crucial to our argument, P. N. Bhattacharya reads // [prativa] sibhish=c=ajna-shravana-vi [dheyair=bhutva] samucita-deya-bha [ga-bhoga] -kara-hiranyadi//. This is very close to the Khalimpur text, which runs : samucitakarapindakadisarvopratya jopanayah. In view of this parallel and of the Vasithiputa grant, the Nalanda text might well mean 'the customary taxes, (namely: both) those to be given (i.e. the *pindaka-*) and the proportional tax (which is measured); (furthermore,) gold etc.'
20. *shatshastikarne* CII VI p. 129 (Citra Stone Inscription of Aparaditya I, shaka 1059) possibly refers to a district secretariat where such records were kept (see Mirashi, loc. cit., p. 130): *shatshashti* is a customary designation for a Shilahara district (*vishaya-*). On this reading, though, *karana-* has to be taken in the sense of what these inscriptions usually call *shrikarana-*, 'administration'.
21. The implications are very clear from CII VI, No. 30, where one Vyomashambhu donates a field to Shiva Vyomeshvaradeva 'with the permission of King Apraditya' (*shri-aparadityadevanumatya*, lines 7-8). His assent was of course of necessity if land formerly subject to taxation was to achieve the status of religious property exempt from tax.
22. It is hard to say whether it was this alteration in technique and purpose which effected the change in terminology observed in *pinda--pindaka-*: see note 9:
23. Rau 39, p. 58.
24. There is no entry in Jha, *Manu-Smriti*: Notes, pt. 3: comparative (Calcutta, 1929).
25. See CII VI Index, for references.
26. See e.g., Plates of Mummuniraja, shaka 971, Mirashi No. 15, line 75; Grant of Aparaditya I, shaka 1049, Mirashi No. 20, line 67, etc.
27. *Anandashrama-sanskrita-granthavali* 61: 3, 4, 35.
28. Gautama 2, 3, 24-25 *catlopindad urdhvam svaharanam| gognvrathe trinam edhan virudvanaspa'inam ca pushpani svavad adadita phalani caparivritanam|*

29. Rau 25, p. 34 f.

30. Quoted by Fick, p. 78. - Though the motive of the levy was quite different from

'rent', *μισθωσις* is a gloss not

altogether misleading if we consider the implications - and the practical realization - of (*grama*) *vishayad uddhritapindah*.

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