

A STUDY OF FACTORS THAT LED TO THE AGRARIAN UNREST IN THE TAMIL COUNTRY DURING VIJAYANAGAR RULE

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ABSTRACT

In the medieval Tamil country, the taxing system on cultivated lands was somehow complicated due to the prevalence of different kinds of land tenures, varied tax structures on different lands, numerous grants to various sections of society with varying immunity, introduction of frequent fresh levies and so on. Besides the land dues, a number of taxes was collected which was not uniform over the whole country or through the whole period. Further, the sporadic inscriptional evidences on this subject do not indicate the income of the landowner, the income of the cultivators and the State's tax demand to determine the burden of the taxes. However, epigraphic evidences shows that, during the Vijayanagar rule in Tamil Country, the higher rate of land tax, burden of such higher land tax, absence of exemption and remission of taxes during natural calamities and oppressive methods exercised by the officials in tax collection on the agrarian class resulted in unrest among the agrarian community. The economic distress of the agrarian class found an outlet in migration. At times the agrarian class registered notable resistance but they were mild and effective to certain extent only.

KEY WORDS

Land tax; Burden of Land tax; Agrarian resistance; Exemption; Remission; Oppression

1.1 INTRODUCTION

The medieval Tamil epigraphs mostly deal with the land transactions and revenue generated out of land. This clearly indicates that the land played a pivotal role in the economy of the medieval States. The term 'land tax' links the agrarian society and the State through the land revenue department and the administrative bodies like **@r, sabh'** and **n' `u**. 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.^[1]

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. Hence 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. In other words, it is a subject which deals how the produce from land was exacted from the agrarian society by the State through land tax. In this process, the surplus produce was transferred from the working class to the non-working class and the State. The actual tillers, that is, the poor peasants worked on the land and produced the wealth. Land tax was an administrative tool used by the State to absorb the produce of the actual cultivators, by means of grains and money, in the name of laws.

In the medieval Tamil country, the taxing system on cultivated lands was somehow complicated due to the prevalence of different kinds of land tenures, varied tax structures on different lands, numerous grants to various sections of society with varying immunity, introduction of frequent fresh levies and so on. Besides the land dues, a number of taxes was collected which was not uniform over the whole country or through the whole period. Further, the sporadic inscriptional evidences on this subject do not indicate the income of the landowner, the income of the cultivators and the State's tax demand to determine the burden of the taxes. However, a survey and study of epigraphs related to the land tax defaults of the agrarian society which led to the sale of their holdings, absconding of the landholders due to their inability to cope up

with the tax demands, oppressive methods adopted by the revenue officials and vassals, the occasional but noticeable resistance shown by the agrarian community and the response of the State to the land tax issues may give an insight into the subject. Epigraphical evidences shows that when the land tax was over dosed and oppressively collected led to unrest among the then agrarian society.

1.2 METHODOLOGY

The availed sources for the study could be broadly classified into Primary and Secondary sources. Primary source consists of inscriptions, archival records, foreign accounts and literary sources. The secondary sources include the published works. The data gathered from the available sources are subjected to intensive examination to analyze the aspects that pertain to the topic. In order to describe the historical developments and to establish their interconnections, a chronology-based narration is used. Then, critical analysis is a very handy tool that helped to resolve the task undertaken and brings out the intricacies of the problem. Interpretation of data leads to critical analysis of the subject-matter under study.

1.3 RATE OF LAND TAX

The medieval Tamil country had the monarchical form of government in which the king was the supreme authority. The king was generally believed to be powerful and considered next only to the God. A good share

of the revenue of the government was contributed by land tax."^[2] Vijayanagar rulers also enjoyed the same privileges as their predecessors viz., the Cholas and Pandyas in the Tamil country in exercising levying land tax. *Kautilya's Arthashastra* and *Manu's Dharmastra* insist that the legal rate is one-sixth of grain-share to the State. It is also regularly mentioned in the commentaries to the *Saṅgama* texts that the rate of land revenue was one-sixth of the gross produce of the land as land tax.^[3] But the inscriptional evidences from Pudukkottai clearly indicate that during the Vijayanagar rule in the Tamil country, the government or its agencies collected the *kaṅamai* (land dues) of one-half of the produce by way of kind and cash.^[4]

Also, the opinion of eminent scholars of South Indian History seems to be completely differs from the traditional claim of one-sixth of the produce in the medieval times T.V. Mahalingam refers to Burnell who writes that "the share of the state in the produce of the land in South India was generally one half though the normal share of the state in North was one-sixth." He further adds that "there is ample evidence to show that Manu's proposition of one-sixth was never observed, and that the land tax taken not only by the Muhammadan but by the Hindu sovereigns also was fully one-half of the gross produce."^[5] Bishop Caldwell states that the established practice throughout this part of the peninsula has for ages been to allow the farmer one-half of the produce of his crop for the maintenance of his family and the re-cultivation of the land

while the other was appropriated to the *circar*.^[6]

Further, T.V. Mahalingam refers to the British revenue administrator Sir Thomas Munro's remark on the taxation of early history of South India thus: "However light Indian revenue may be in the books of their sages, only a sixth or a fifth, in practice it has always been heavy..."^[7] and further he makes his observation that "the revenues of Vijayanagar do not show that the assessment was lighter under that government than under its Mahmoodan successors."^[8] This is further confirmed by N. Venkata Ramanayya's observation on the burden of taxation in the Vijayanagar Empire that "The government appears to have been very oppressive and tyrannical in its treatment of the peasants who tilled the soil. They were allowed, according to Nuniz, to retain only a tenth of the produce, the remaining being taken from them either by the government or by the *amaran'yakas* as their share."^[9]

So the peasants were left with one-half or even less than that of the produce. The central government might have been taxed the legitimate one-sixth as it claimed in few inscriptions but the successive addition of taxes imposed by the local agencies proved heavy to the land tax payers.

1.4 BURDEN OF LAND TAX

The inscriptions pertaining to Vijayanagar period of Tamil country explains the heavy land tax rate were imposed by the

government on the agrarian community and it seems that it was unbearable burden for them. As a result they had to sell their properties to manage the situation and certainly distressed due to that. A fourteenth century inscription from Tiruppana^g issued in the reign of Virup' ksha II records a sale of the post of temple accountant and village accountant by the temple authorities to certain Tiruva=['] malai-u[`] aiy' r Ishabhav' ha+a-d#var for 350 pa=am as there was a severe drought in the previous year which resulted no yield on temple lands and they had to pay taxes to the king.^[10]

Similarly assemblies were also forced to sell their lands in order to meet the demand of land dues. An instance from S#val@r, dated 1503 A.D and issued in the reign of Da+mar' ya Mah' r' ya, records a sale of land by the @r' rs of T#+@r to the temple of Tiru-Bh@mi|varam-u` aiya-n' ya+ ' r of S#val@r for 300 sakkaram-pa=am which they had originally borrowed from the temple treasury to pay the king's dues.^[11]

Another epigraph gives an interesting information to the effect that the local chiefs were also not spared and pushed to sell their lands to pay their dues to the king. An epigraph from Kudumiy' malai, dated 1510 A.D and issued in the reign of V-raprat' par' ya, registers a sale of the village of Pudev@r by T-r' vi+ait-rth' r, chief of Va{utt@r, to the temple for 30 po+ as he had no means of paying the k' =ikkai

(tribute) claimed from him by V-ra Narasi^gar' ya.^[12]

Sometimes the village assemblies were forced to sell the entire villages to settle the land dues. A Tiruv' ra^gu[am, Alangudi taluk, inscription dated 1522 A.D and issued in the reign of Krish=ar' ya, records a sale of three villages P' laikku` i, Ka[a^gu` i and Ki[inall@r to the temple as d#vad' +a by the @r' rs and the owners of p' dik' val rights as they were otherwise unable to pay the amount of ka` amai dues settled by a chief, Narasan' yakkar, for the above villages.^[13] It is to be noted that the amount of the ka` amai itself was fixed as the price of the said villages. This shows the gravity of land tax burden on the communal lands.

A Tiruvo}}iy@r inscription belongs to D#var' ya II registers that the mah#·varas of the temple complained to the king that the tenants, servants and other residents of the villages owned by the temple had been much distressed by the imposition of taxes such as j\$` i, mugamp' rvai, a^ga·' lai, ·amba` am and vi·#sh' d' yam and also by the lease-system introduced by Governments officers.^[14]

In the medieval Tamil country, the peasants frequently moved to other places because of intolerable tax burden. Sufferings caused to the people by oppressive financial policy of the rulers also made the people to migrate to other places. According to Burton Stein, the ultimate weapon of the peasant is to abscond, to desert the lands and jurisdiction of

an overlord whose demands have come to exceed the benefits of the protection of his overlordship.^[15] Epigraphs provide references to the people deserting villages on account of heavy taxation to show their discomfort and resistance.

There are many Vijayanagar inscriptions which record the running away of **ku`iga** from some temple villages owing to the oppression of the Vijayanagar rulers. An instance from Gr`mam, South Arcot district, dated 1395 A.D and issued in the reign of Virup`ksha II, illustrates the migration of tenants of the temple lands as they were not able to take up the burden of excessive taxation.^[16]

A ür-mush+am inscription, dated 1513A.D and issued in the reign of Krish=ad#var`ya, refers to the heavy taxation and the consequent migration of the ryots to other places. Then his brother Si++appa-n`yakkar granted a **nir@pa** to the agriculturists of the 17-**pa}}u** district and made a favourable permanent settlement of **ka`amai**, **k`=ikkai**, **ku`i**, **madu-k`=ikkai**, **puravari** and **viniy\$gam**. He fixed 28 **pa=am** on wet lands and 22 **pa=am** on dry lands to those resided in the districts, 20 **pa=am** on wet lands and 15 **pa=am** on dry lands for those coming and going and again 15 **pa=am** on wet lands and 10 **pa=am** on dry lands to those lived outside.^[17]

A P@v%aikku`i inscription, dated 1532 A.D and issued in the reign of Achutar`ya, records that the @r`rs of Ma`iy`+i were taxed heavily and such taxes were collected rigorously by an officer called R`yappa N`yakkar. The people found themselves unable to pay the taxes like **ka`amai** and **k`=ikkai**. A few of them sold their lands to the temple and several families deserted the village being unable to pay their portion of the taxes.^[18] Another 16th century epigraph found at Tiruppa`gili issued in the reign of V#^ka*apatir`ya records the migration of tenants who occupied the temple lands on account of increase in the rent.^[19]

A Jambuk#|varam inscription in the reign of to D#var`ya II records that the **mah#-varas** of the temple of Jambuk#|varam brought to the notice of the king that in the **sarvam`+ya** lands belonging to the Siva and Vishnu temples in Tiruchchirappalli, the **adhik`ris** and **s#+aib\$vas** were harassing the people by levying **j\$`i**, **k`=ikkai** and other taxes besides the legitimate **vibh@ti-k`=ikkai** due to the king, with the result that the tenants left their holdings and migrated elsewhere, and worship in the temples had consequently to stop. The king sent an order to his officer to regulate this.^[20]

Yet another inscription of D#var`ya II from Chidambaram records that the king's officers, in the village belonging to the temples, were unjustly collecting the taxes

called **k' =ikkai, ara|up#}u, karan' kkar-j \$` i, vi-#sh' d' yam** and **alama&j i** representing these to be dues payable to the palace.^[21] Mention is also made that the villagers taming up on mortgage the lands purchased, presented or otherwise owned by the temples, stubbornly refuse to give back those lands to the temples and as a consequence the temple tenants have abandoned the villages cause the stoppage of worship in temples.

1.5 ABSENCE OF LAND TAX EXEMPTION AND REMISSION DURING NATURAL CALAMITIY

Taxation on cultivated lands in the medieval period was elaborate and so was the exemption and remission of taxes. The landowners and cultivators had the obligations to pay the land dues to the State as well as to the local assemblies. At times, exemption or remission was offered on certain lands by the kings, assemblies, chiefs or individuals. In most instances, the exemption and remission was effected by the king either on his own, or by the representation made by higher officials and individuals to the king. Chieftains also granted exemptions and remissions on land dues. The assemblies, namely, **@r, sabh'** and **n' ` u**, were not only given authorization and responsibility to collect land dues on behalf of the State but at the same time they were empowered to give exemption or remission of taxes. But, in doing so, the assemblies had to cover or bear the tax loss to the State. So the exemption and remission given by the

assemblies, under its own responsibility, are mentioned in the epigraphs as **@r-k-{-i}aiyili**.

Instances also show that the assemblies received lump sum from the temples and individuals to effect the exemption and remission. They had to pay to a sale price of the land (**vilai-poru[** or **vilai-draviyam**) and a capitalized sum in commutation of the annual taxes (**i}a-poru[** or **i}ai-draviyam**). The exemptions are stated in the epigraphs as **i}aiyili**. This exemption or remission of taxes (**i}aiyili**) on lands granted to temples and to other charitable institutions appears to have been regularly entered in the revenue registers (*puravu-vari*) kept for the purpose and the remitted amounts, deducted.

It seems that the above concept was the most common feature that prevailed in the medieval Tamil country from the Imperial Ch\$as through the Vijayanagar rule. By gleaning the inscriptions, only the temples, among the landowners, enjoyed the benefit of exemptions or remissions to a greater extent. This, usual and regular, feature of remissions and exemptions were intended to get religious merit and to benefit mostly the charitable institutions. Under normal circumstances, there is hardly any epigraph mentions these benefits enjoyed by the other section of agrarian classes.

So, a broader view could only be obtained by analyzing whether the remissions and exemptions were offered by the State to the agrarian society and by the landowners to the cultivating tenants during the hard times,

namely, floods, droughts and famines, or not. Since the cultivation became very difficult during the time of natural calamity the need of a helping hand was expected from the State to the agrarian society in total and also from the landowners to the cultivating tenants in the form of exemption and remission of land dues. So the study of epigraphs related to the natural calamities and the favourable response by the State administration towards the peasants and the landowners to the cultivating tenants, if any, might reveal a clear picture.

In general, the excessive rain causes the flood and continued drought causes famine which consequently led to the destruction of crops and subsequently the cultivators end up in fiscal troubles. The Tamil country, in particular, depended on the monsoons for its water requirements and for cultivation. When monsoon failed, it led to famine. The failure of crops happened due to both flood and famine. During the medieval period, the Tamil country often encountered the floods, droughts and famines.

In the **pra|' sti** of the inscriptions, in general, the rulers claimed that they collected only one-sixth of the produce and treated their subjects like a baby. Moreover, eminent scholars like T.V. Mahalingam plainly states that "The government paid due consideration to the condition of the ryot. When the monsoon was unfavourable or unforeseen circumstances affected the normal yield of land, the cultivator was granted relief from the burden of taxation."^[22] So it is important to know whether the State reacted favourably to the landowners and peasants during the natural calamity, or not. But many inscriptions

are available to us which reveals the hardship faced by the agrarian classes.

An inscription from Tiruppana^g'`u, dated 1381 A.D and issued in the reign of Virup' ksha II, records the sale of some of the houses and house-sites situated in three streets of the **tiruma` ai-vilagam** belonging to the temple to certain **kaikk\$[as, kaikk\$[a-mudalis** and **d#vara` iy' r** for 150 **pa=am** when the local tank had breached and the temple had no other resources to pay the tax.^[23] Another fourteenth century inscription from Tiruppana^g'`u records the sale of the post of the temple and village accountant by the temple authorities to a certain Tiruva==` malai-u` aiy' r Ishabhav' ha+a-d#var for 350 **pa=am** in order to raise funds to pay the taxes to the king. Mention is made of a severe drought in the previous year as a result of which the temple got no yield on its lands.^[24] Another fourteenth century inscription found at the same place issued in the reign of Viruppa==a U` aiy' r refers to a severe famine in the previous year caused by want of rain. The severity of the famine was so great that "innumerable skulls were rolling about and paddy could not be had even at the rate of 10 **na{i** per **pa=am**."^[25] Yet another inscription from Tirukka[ar, dated 1393 A.D and issued in the reign of Viruppa==a U` aiy' r, records a gift of a house-site to a certain individual, Tiruna**apperuma[, who had spent 400 **pa=am** for the temple during a famine in 1391 A.D.^[26]

An epigraph found at M#l@r, Pudukkottai district, dated 1465 A.D and issued during the Vijayanagar times, records that the @r' r of M#l@r lamented that as there were no rains, they could not subsist due to famine conditions (**ma{aiyum-i+}i pa&j ak' lamaya}}atha-padiy' le**) and consequently the @r' rs had to sell the **padik' val** rights thereof for 500 **sakkaram-pa=am**.^[27] An inscription from Co&j#varam, Chingleput district, dated 1535 A.D and issued in the reign of V-rapat' pa Achyut' yad#va Mah' r'ya, registers an agreement between the temple and the tenants of the temple lands. It records that the **m#lv' ram** on areca, cocconut, mango and other trees grown on the **tiruvi' iy' **am** lands of the temple was formerly, three-fourths of the yield, the remaining one-fourth going to the cultivator. In a drought year, when the trees had withered, the tenants were asked to plant fresh trees, but the **m#lv' ram** rate on the yield of fruit trees was reduced to two-thirds. In case where betel, plantain or other quick-yielding crops were reared side by side in the newly planted areca or cocconut groves, the **m#lv' ram** was fixed at three-fourths of the old rates.^[28]

This means that no exemption or remission was offered to the cultivators at the time of such natural calamity and hence the lands were lying waste for very long time. Now to improve the revenue, the lands were assigned to the new tenants on concessional basis. In 1471 A.D., an epigraph from Tiruv' m%tt@r, South Arcot district, mentions an officer A++amarasar offered remission of taxes, namely, **vib@ti-k' =ikkai, j \$` i, |@lavari** and so

on in favour of the temple to help repair the breached village tank and re-habilitate the village which was lying deserted for a long time.^[29] Mention is made that the village was lying deserted for a long time and this indicates that remission was not given during floods due to the breach of tank. So this and such cases cannot be considered as a case of remission or exemption during the time of natural calamity.

So the inscripational evidences reveal that the exemption or remission of land taxes even for failure of crops due to flood, drought and famine was not evidently the rule, at any rate, any time. Natural causes like flood, drought and famine were certainly a reason for cultivator's failure in tax payment. But it is hard to believe that the administrative innovators like the Ch\$as did not have a famine-relief-policy. Likewise the Later P' =`yas and the Vijayanagar rulers lapsed in this area of concern. Certainly, the agrarian society, in general, and the cultivating class, in particular, suffered during the floods, droughts and famines. The assemblies and the temples also struggled due to the pressing needs to pay the land dues to the government during such hard times. Individuals were forced to sell themselves as slaves to manage the situation or migrated elsewhere. Only institutions like temple and individuals, but not the State or Kings, rendered helping hand to the agrarian society. Temples, as a landowner, offered immunity to the cultivators of the temple lands, lent money to the cultivators, reduced their upper share (**m#lv' ram**) and even remitted the dues in favour of the cultivators. In many instances, the agriculturists were forced to sell

their property, borrowed money from others to pay the land dues to the State and in extreme situations migrated elsewhere. Many inscriptions infer that owing to flood, drought and famine, the cultivated lands were left fallow for a longer time. It is noticed that even, at times, temples and village assemblies faced similar hardships.

1.6 OPPRESSIVE LAND TAX COLLECTION

The revenue officers applied oppressive methods and harassed people in connection with the collection of land taxes from the ryots. This oppressive method of collection also resulted in migration of the cultivators. An epigraph from $\delta`utu}ai$, Trichinopoly district, mentions it was due to the oppressive tax imposed by an agent of V-ramarasar, subordinate of the Vijayanagar king Viup'ksha, who regulated the taxes of some villages which had been left desolate by their inhabitants.^[30] Another instance from Elv'+s@r, South Arcot district, dated 1446 A.D, issued in the reign of D#var'ya II records the forcible collection of **k' =ikkai** from the ryots of **vala^gai** and **ida^gai** classes by the officers of the state. In consequence of this all the ryots were harassed and ran away to for off countries^[31]

Scattered evidences referring to the oppressive actions of revenue officials and chiefs in the collection of land revenue from the ryots is recorded in the inscriptions of the

medieval period. An epigraph from Kudumiy' malai, dated 1510 A.D and issued in the reign of V-raprat' par' ya, registers a sale of the village of Puduv@r by T-r' vi+ait-rth' r, chief of Va{utt@r, to the temple for 30 **po+** as he had no means of paying the **k' =ikkai** (tribute) claimed from him by V-ra Narasi^gar' ya.^[32] Another inscription from Tiruv' ra^gu[am, dated 1522 A.D and issued in the reign of Krish=ar' ya, records a sale of three villages P' laikku` i, Ka[a^gu` i and Ki[inall@r to the temple as **d#vad' +a** by the @r' rs and the owners of **p' dik' val** rights as they were otherwise unable to pay the amount of **ka` amai** dues settled by a chief, Narasan'yakkar, for the above villages.^[33] It is said that the amount of the **ka` amai** itself was fixed as the price of the said villages.

The Vijayanagar rulers were also constantly checking for the land tax defaults. Instances of Vijayanagar period show that the peasants committed defaults in paying the land dues. Sometimes the village assembly mortgaged the jewels of the God from the temple in order to pay the default land dues and later redeemed them for the temple.^[34] Instances also show that the village assembly, at times, borrowed money from the temple in order to pay the land tax defaulted by them. A S#val@r inscription, dated 1503 A.D and issued in the reign of Da+mar' ya Mah' r' ya, records a sale of land by the @r' rs of T#+@r to the temple of Tiru-Bh@mi|varam-u` aiya-n' ya+r of S#val@r for 300 **sakkaram-pa=am** which they had originally borrowed from the temple

treasury to pay the king's dues.^[35] An inscription from P^vMaikku`i, Tirumayam Taluk, Tiruchirappalli district dated 1532 A.D and issued in the reign of Achyutar'ya refers to the checking of the revenue accounts by one üemma-N'yakkar and to the default in payment of the i}ai on the part of land-owner named Pi[[aimalai-N'`'v'r.^[36]

The above instances provide sufficient proof to believe that the revenue officers applied oppressive methods and harassed people in connection with the collection of land taxes from the riots. During the Vijayanagar reign, the tax collecting agencies like the village assemblies started to decline and the organization of revenue department changed appreciably. The earlier systematic land revenue collection went into the hands of *n' yaka* chiefs. It seems they took advantage of this and exercised oppressive methods in land revenue collection from the agrarian classes. This led to the revolts by the cultivating class.

1.7 AGRARIAN REACTIONS

In medieval times, particularly during twelfth century and afterwards, the agricultural community organized themselves and had shown resistance and reactions to the heavy taxation and oppressive methods adopted by the revenue officials. In the medieval Tamil country, the agriculture class and the non-agriculture class peoples were divided into two social divisions known as **vala^gai** and **ida^gai** divisions. Burton Stein points out that the **vala^gai** division comprised only those

castes or groups relating to land and agriculturist, the **ida^gai** division comprised the commercial and artisan groups.^[37] Elsewhere he states that "The dual division may be seen as two alliance systems dominated on the one side (**vala^gai** or right hand) by the lower caste occupations associated with agriculture and on the other side (the **ida^gai** or left hand) by occupational groups associated with artisan and husbandry functions."^[38] The agrarian reaction to the heavy and unjust taxation in the medieval period is better understandable from the resistance and revolt registered by the **vala^gai** and **ida^gai** classes.

According to Crole, the author of Chingleput District Manual, the **ve[[[a+**, **k\$mati**, **saliya+**, **ka==adiya+**, Toddy-drawer and **pa}aiya** belong to the **vala^gai** class and **pa[[i, se**i, kammala+** and **chuckler** belong to **ida^gai** class.^[39] The **vala^gai** and **ida^gai** differences seem broadly to have been those between the **kamm' las** and the **Ve[[[as**.^[40]

But, it seems the **vala^gai** and **ida^gai** classes were well organized during the Vijayanagar rule in the Tamil country. They had shown noticeable resistance to the unjust taxes and oppressive tax collections. In 1429 A.D at Vridh'chalam, South Arcot district, during the reign of V-raprat'pa D#var'ya Mah'r'ya, the **vala^gai** and **ida^gai** classes decided to form a constitutional body to offer a resistance against the oppressive tax collection of the officers of the king and the

owners of *j-vita* lands. They cautioned to inflict punishment on those who became renegades and help the tax collecting officials, the **Ve[['** [a or the Brahmana landholders in the collection of taxes by coercive measures.^[41] Pe== 'dam inscription records a very similar resistance shown by the **vala^gai** and **ida^gai** classes.^[42]

Protests against unusual levies and successful attempts on the part of the people to resist them by codifying the standard of normal fiscal practice are not unknown. A fifteenth century epigraph from Korukkai, Tha&j'v@r district, issued in the reign of D#var'ya Mah'r'ya refers to the meeting between **vala^gai** and **ida^gai** sects and their decision regarding the unjust tax levies by the officials who did not tax them according to the yield of the crop. Then they decided to pay in accordance with the yield of the crops and should not pay anything levied unlawfully.^[43]

An excellent example of resistance put forward by the **vala^gai** and **ida^gai** classes is evident from a fifteenth century epigraph from Elv%+%|@r, South Arcot district, which goes to illustrate the resistance shown by the **vala^gai** and **ida^gai** classes to the unauthorized levy of taxes by the king's officers. The **vala^gai** and **ida^gai** classes met and passed a resolution in this connection, thus:

As the tenants had been harassed by the king's officers and the **j -vitakk' rars**, they agreed to adhere to the old rates of taxation only and to

pay towards **tarakk' =ikkai** (quit-rent) only one **pa=am** per **m'** of cultivated land; no other taxes such as **nallerudu, na}pa-u, na}ki`', j\$`i, viniy\$gam, n#r\$lai-k' =ikkai** and **kudirai-k' =ikkai** was to be levied; the Brahmanas and the **Ve[['** [as born in the **r' j ya** should not allow **v' ravari** to be collected; anyone purchasing as **m' +ya** or **j -vita**, the service lands, other than their own (group) and those collecting taxes other than what is due to be paid as **r' j akaram** should also be considered a **n' **u-dhr\$gis**; and the **j -vitakk' rar** should not cultivate lands other than those assigned to them by the assembly.^[44]

Similarly, an unidentified epigraph from Narttamalai, Kulattur taluk, belonged to Vijayanagar period records that it was covenanted by the inhabitants of Narttamalai-Simai-Nadu that they should pay the assessment due from their lands when it was settled with careful survey. If anyone acted without adhering to the agreement and yielded to the royal demand and acted treacherously to the **n' `u** he should be liable to be hit and held down and his land, house-site and holding should be confiscated and handed over to the Narttamalai temple.^[45]

1.8 CONCLUSION

To conclude, during the Vijayanagar rule in Tamil Country the higher rate of land tax, burden of such higher land tax, absence

of exemption and remission of taxes during natural calamities and oppressive methods exercised by the officials in tax collection on the agrarian class resulted in unrest among the agrarian community. The economic distress of the agrarian class found an outlet in migration. At times the agrarian class registered notable resistance but they were mild and effective to certain extent only.

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1.10 FILE NAME

A STUDY OF FACTORS THAT LED TO THE AGRARIAN UNREST IN THE TAMIL COUNTRY DURING VIJAYANAGAR RULE
 by DR. M. KAVITHA