

dāni as 'land tax' and *bhoga* as 'right of enjoyment'; but probably, *dān-ādāya* means excise or customs duties and *dāni-bhoga* a tax for the maintenance of the tax-collector.

Dān-ādhikārin (EI 12), officer in charge of gifts, mentioned along with the *Śāsan-ādhikārika*, 'officer in charge of grants (or their writing)'. See *Dharm-ādhikārin*. It may also mean 'a tolls-collector' (cf. *dāna*, *Dānin*).

Dañāik (ASLV), corrupt form of *Daṇḍanāyaka*.

dāna-mukha (EI 7; ML), a gift; the principal gift; same as *deya-dharma*.

dāna-palaṁ (IA 11), actually *dāna(m*) palaṁ*, i.e. 'the *dāna* (levy) is one *pala*'.

Dānapati (EI 28, 30; HD), one who gives a gift; one who dedicates the image of a deity (especially as the result of a previous vow); probably, also an official designation; see *Horamurta* (CII 2-1), *Dānādhikārin*.

dāna-ppuṣam (SITI), Sanskrit-Tamil; land set apart for the purpose of charity.

dāna-pradānaka (CII 4), all kinds of gifts.

dāna-sālā (IA 11), a hall for the distribution of gifts.

dāna-volāpana (LP), *dāna* (road-cess) and *volāpana* (tax; cf. Gujarātī *valāvaṇuṁ*). See *Volāpika*.

Danāyaka (IA 20), corrupt form of *Daṇḍanāyaka*.

daṇḍa (IE 8-5; EI 12), fine or tax, mentioned along with *suṅka* (*śulka*); a levy or free service (cf. *prayāṇa-daṇḍa*).

(EI 24), fines; authority.

(HRS), fines; distinguished from *atyaya* in the *Artha-śāstra*.

(CII 1), punishment.

(ASLV), judicial punishment; sometimes possibly also 'administration'.

(EI 25), 'five'.

(EI 30; LP), contraction of *Daṇḍanāyaka*.

(EI 28), Oḍiyā; a path (cf. *daṇḍā*).

Cf. *taṇḍu* (SITI), a palanquin; a pole for carrying the vehicle on which the image of a deity is set up.

Cf. *daṇḍu*, *taṇḍu* (SITI), an army; going on a military expedition.

Cf. *taṇḍam* (SII 1; CITD); fine, penalty or punishment; a punitive tax; a fine or tax payable as penalty.