

*śulka* (IE 8-5; EI 12, 23, 25, 30; CII 4; CITD), tolls; customs duties; octroi duties; taxes particularly levied at ferries and passes and on roads, etc.; cf. *kriḍara-śulka* (EI 5), name of a tax; also *śuṅgam*, *śuñkam* (SITI), customs, tolls.

(HRS), tax, probably identical with *bali* according to early authorities; ferry dues, tolls and transit duties according to the *Smṛtis* and lexicons; according to the *Arthaśāstra*, (1) duties levied upon articles imported into a city, (2) port-dues, (3) duty upon the sale of liquors, (4) customs collected by the ferrymen and boundary-officers, (5) duty upon mining products, (6) duty upon imported salt, and (7) duty upon animals intended for slaughter; according to Śukra, tolls and duties upon building-sites, etc. The *Amarakośa* explains *śulka* as *ghaṭṭ-ādi-deya* and Kṣīrasvāmin enumerates the dues as ferry duties, tolls paid at military stations or police outposts and transit duties paid by merchants.

*śulk-ādihikāra*, cf. *suñk-ādihikāra* (EI 5), 'office for the collection of tolls [of the Banavāsi District]'. Same as *Śulk-ā-dhyakṣa*.

*Śulkagrāha* (HD), an official who collected tolls or customs duties. See Śukra, II. 128.

*śulka-maṇḍapikā* (EI 3, 9), customs house. See *śulka-sālā*. (CII 4), explained by some as 'a market-pavilion'.

(*Ind. Ant.*, Vol. XI, p. 329 and note 31), translated as 'the rent office'.

*śulka-sālā*, cf. *śuṅga-sālai* (SITI), place where tolls are collected; a customs house. See *śulka-maṇḍapikā*.

*śulk-ātiyātrika* (IE 8-8; EI 30), boundary-crossing fee; exit tax; cf. *atiyātrika*.

*Sumantra* (HD), king's counsellor on matters relating to income and expenditure. See *Hist. Dharm.*, Vol. III, p. 114, note 150.

*sūnā* (HRS), royal dues collected by the superintendent of the slaughter-house, as suggested by the *Arthaśāstra*.

*suṇḍaka* (IA 19), meaning doubtful; probably, a bundle.

*suñka* (EI 12), a corrupt form of *śulka* often found in South Indian inscriptions.

*Suñkapannāyadadhīṣṭhāyaka* (IE 8-3), Kannaḍa-Sanskrit; superintendent of the income from tolls. See *Suñka-veṛgaḍḍē*.

*Suñka-veṛgaḍḍē* (EI 19), Kannaḍa; official designation; Sanskrit *Śulk-ādhyakṣa*. See *Suñkapannāyadadhīṣṭhāyaka*.