

closed (referring especially to the houses of merchants away from home on business tours abroad) nor should there be any provision for their accommodation and meals'. See *Ep. Ind.*, Vol. XXV, p. 232-33.

*uñcha-kara-bhar-ādi-vivarjita* (*Ep. Ind.*, Vol. XXXIII, p. 89); see *uñcha*, etc., as noticed separately above.

*urdhv-ādhaḥ-siddhi-yuta* (IA 18), 'together with the income from fruits and roots.'

*utpratikara* (EI 23), same as *a-kiñcit-pratikara*; cf. *udbalika*.

*vana-vāṭikā-tṛṇa-jantu-gocara-paryanta* (*Ep. Ind.*, Vol. XXIII, p. 229), 'including forests, gardens, grass fields and pasture lands for cattle and animals.'

*vāstu-kṣetra-jalādihāra-gartā-mārga-samanvita* (EI 22), 'together with homestead lands, tanks, pits, pathways and roads'.

*vātodariya* (EI 22), epithet of gift land; probably a corruption of *vāt-ottariya*; cf. *sa-bhūta-vāt-ādeya*, etc.

*yathādīyamāna-bhāgabhogakara-paravaṇikara-kūṭaka-prabhṛti-sa-mast-ādāya*, sometimes with *uruṣka-daṇḍa* and *kumāra-gadyāṇaka* in place of *kūṭaka*, and *hiranya*, *jalakara*, *gokara*, *nidhi-nikṣepa*, *yamali-kambali*, etc., added to the list. *Bhāga-bhogakara* means 'taxes in general together with the king's share of grains and the periodical offerings payable to him.' For *pravaṇikara*, *kūṭaka* and *yamalikambali*, see the words as noticed above. *Turuṣkadaṇḍa* was a tax levied from the Muhammadan subjects or for the defence of the kingdom from Muhammadan attacks and *Kumāra-gadyāṇa* may be a tax of one *gadyāṇa* levied on the occasion of a prince's birth. *Hiranya* is 'tax in cash', *jala-kara* fishing tax, *go-kara* grazing tax, *nidhi* treasure-trove and *nikṣepa* valuables found or accumulated on the land. Cf. *Ind. Ep.*, p. 397.

*yathā-pradīyamāna-bhāga-bhoga-hirany-ādika* (EI 23), 'whatever is payable as *bhāga-bhoga*, *hiranya*, etc.' See the words as noticed separately; also *yathā-samucita-bhāga-bhoga-kara-hirany-ādi-sarva-rāja-bhāvya-pratyāya* (*Ind. Ep.*, p. 394).

*yath-otpadyamāna-bhāga-bhog-ādika* (EI 23), 'with the power to realise *bhāga*, *bhoga*, etc., whenever they become due.' See the words as noticed separately above.