

ted by a tank, granted to a person who excavated or repaired the tank (*A. R. Ep.*, 1958-59, p. 10).

*brāhmaṇa-rāśa (rāja)-kkāṇam* (SITI), Sanskrit-Tamil; tax payable by the Brāhmaṇa (*purohita*) to the king.

*cakra-kāṇikkai* (SITI), Sanskrit-Tamil; profession-tax paid by the potters; also called *tirigai-āyam*.

*daṇḍa-kāṇam* (SII 13), fines.

*daśabandha* (SITI), Sanskrit; tax or cess levied to keep the sources of water supply, like the tank, etc., in good repair.

*dhāny-ādāya* (SITI), Sanskrit; tax payable in grains.

*dhānya-varga*, cf. *tāniya-varakkam*.

*eraḍu dogarāca-ppaṇṇu* (EI 30), name of a tax.

*eccoru* (SII 13), a tax or the obligation of free feeding.

*eḍai-vari* (SITI), Tamil; tax on weights.

*eḍuttu-kkoṭṭai* (SITI), Tamil; a tax of uncertain import.

*eḍuttukkoṭṭi* (SII 12), a levy.

*elavai* (SITI), also spelt *ēlavai*; Tamil; death-duty; fee for crematorium.

*ēḷuttu-viniyogam* (SITI), Tamil-Sanskrit; dues payable as *ēḷuttu* for the village-accountant to be apportioned among the villagers.

*eṇi-kkāṇam* (SITI), Tamil; ladder tax evidently levied on toddy-drawers.

*eṇṇēy* (SITI), Tamil; tax levied on the oil-trade; obligation for the supply of oil.

*eraḍu-bilkodē* (IE 8-5), Kannaḍa; name of a tax.

*eri-āyam* (SITI), Tamil-Sanskrit; income from fishing in the tank, etc.; amount payable by the owners of the fields irrigated by the tank for its upkeep.

*eri-īvu* (SITI), Tamil; share in the expenses of the maintenance of the tank.

*er-kkaḍamai* (SITI), Tamil; tax on ploughs.

*er-ppōṅ* (SITI), Tamil; tax to be paid in cash for each plough; also called *er-kkaṇikkai*, etc.

*erumai-ppōṅ* (SITI), Tamil; tax payable on buffaloes.

*erikkāḍi* (SII 12), tank cess of one *kāḍi* of paddy per field.

*eri-miṇ-pāṭṭam* (SII 12), a tax; income from fish in the tank.

*heḷjuṅka*, same as *peḷjuṅka*, Kannaḍa; name of tax.

*idaṅgai-vari* (SITI), Tamil; tax paid by the members of the *idaṅgai* community or the left-hand classes.