receiving some person respectively. 18. Sāhi⁴²⁸ (No.1, L.23):

The Ṣāhis are said to have paid homage to Samudragupta. From the appendix it is clear that Daivaputra is not an adjective of Ṣāhi as Goyal⁴²⁹ has surmised and has identified it with Kidāra Kuṣāṇa of the Great Kuṣāṇa family.

Daivaputras have been interpreted to denote the Kuṣāṇas; so Ṣāhis cannot be identified with the Kuṣāṇas. They must have been an independent and separate tribe, and may be identified with the Persians mentioned in the Raghuvamsá in connexion with the North-Westren conquests of Raghu.⁴³⁰

Goyal⁴³¹ identifies the Sassanians with the Pārasīkas of Kālidāsa. But Pārasīkas can never be identified with Sassanians. The word 'Pārasīkas' itself clearly be speaks of the Persians and is identical with the modern Parasis. Moreover, Şāhānuşāhis are to be identified with the Sassanians whereas Şāhis refer to the Persians. Even now the king of Persia (Iran) is known as 'Shāh of Iran'.

Şāhi is an Iranian or Persian word and seems to have some relation with Sanskrit root \sqrt{sas} to rule, which when formed a noun means 'a ruler'.⁴³² The Śāhi dynasty of Kabul was ousted by the brāhmaņa minister of the last king. The new dynasty was also known as the Śāhis and has been mentioned by Al-Beruni and Kalhana.

The word \hat{Saha} or $S\bar{a}hu$, often used for banias in villages, is not connected with Ṣāhi or Śāhi but is to be derived from Sanskrit 'sādhu'.⁴³³

19. Saimhalaka (No. 1, L. 23):

Inhabitants of Simhala or Ceylon. They are mentioned along with the Daivaputras, Şāhis, Şāhānuşāhis, Śakas and Muruṇḍas, and all (other) dwellers in islands (probably the islands of Southern Sea such as Jāvā and Sumātrā)⁴³⁴ who paid homage to Samudragupta by offering themselves for services, bringing presents of maidens, praying for charters bearing the imperial Gupta Garuḍa seal (*Garutmadaṅka*) by which they would be left undisturbed by the emperor in the enjoyment (*bhukti*) and administration (*śāsana*) of their respective territories.⁴³⁵ If literally interpreted the inscription will suggest that the people mentioned here were really tributaries under Samudragupta.