

Pratiṣṭhānabhukti consisted of only 12 and Koppārakabhukti of 50 villages in the Deccan under the Rāṣṭrakūṭas,⁴⁵ whereas under the Guptas the Puṇḍravardhanabhukti comprised of the districts of Dinajpur, Bogra and Rajshahi, and Magadhabhukti included the districts of Gayā and Pāṭaliputra.⁴⁶ Śrāvastibhukti under the Pratihāras included several districts in northern U.P.⁴⁷ The Bhuktis under the Pratihāra empire appear to have been rather Commissioners' Divisions than provinces.⁴⁸ Bhukti is changed into huti as Jejakabhukti, Jejahuti.⁴⁹ The unit bhukti which so often appears in the inscriptions of the Gupta period as the designation of an administrative unit is not frequently found in the early medieval period.⁵⁰ The mention of a Nagara-bhukti is also made in Deo-Baranark Inscription of Jīvitagupta II.⁵¹

We find only one place name with the suffix *bhukti* which is detailed below:

Puṇḍravardhana (No. 28, L. 1; No. 33, LL. 1-2; No. 34, L. 2; No. 35, L. 2; No. 36, L. 2; No. 37, L. 2; No. 43, L. 14) :

This bhukti is mentioned in the Gupta epigraphs ranging from the years 124 to 224 of the Gupta era, i.e. from A.D. 443 to 543. It formed an integral part of Gupta empire during this period. According to Inscription No. 37, a noble man (kula-putra) Amṛtadeva by name belonging to Ayodhyā approached the local government of Koṭivarṣa of which Svyambhudeva was the governor, under the provincial government of Puṇḍravardhana-bhukti, during the reign of Bhānugupta, and prayed that he might be given, by means of a copper-plate document in accordance with the prevailing custom, some rent-free waste lands. His prayer was granted.

General Cunningham⁵² identifies Puṇḍravardhana with the extensive ruins known as 'Mahāsthāngarh', 8 miles north of the town of Bogra. The river Karatoyā was the dividing line between Puṇḍravardhana-bhukti and Kāmarūpa.⁵³ According to Wilson, the ancient kingdom of Puṇḍradeśa included the districts of Rajshahi, Dinajpur, Rangpur, Malda, Bogra and Tirhut.⁵⁴ It seems to have been the biggest administrative division or province of the Gupta empire, divided into several viṣayas and maṇḍalas of which twenty-four⁵⁵ are mentioned