

So this *viṣaya* may be assigned to the Puṇḍravardhana bhukti. The name of the district cannot be read with certainty. Sen¹⁰⁵ suggests three readings : Mahā-Khushāpāra, Khādā (tā) pāra, or Khusaspāra. Banerji gives the reading 'Mahā-khuṣāpāra'.¹⁰⁶

3. *Koṭivarṣa* (No. 34, L.3; No. 35, L.3; No. 36, L.3; No. 37, L.3): It has been described as a *viṣaya* under Puṇḍravardhana-bhukti. This reference clearly shows that the size of a *viṣaya* was smaller than that of a bhukti. The *viṣaya* of Koṭivarṣa occurs frequently in the epigraphic records of the Pālas and Senas.¹⁰⁷ It seems to have comprised the southern part of the Dinajpur district, the northern portion of Rajshahi and probably also the eastern tracts of the Bogra district.¹⁰⁸ Its head-quarters was Diw-kot (Devakoṭa or Devīkoṭa).¹⁰⁹ Yādavaprakāśa identifies Koṭivarṣa with Devīkoṭa.¹¹⁰ The Vāyu Purāṇa also refers to a city of the name of Koṭivarṣa.¹¹¹

The Prakrit lexicon Pāia-sadda-mahaṅṅavo describes it as the capital of Lāṭa country.¹¹² The name is known to the Jain Prajñāpanā in which it is placed in Lāḍha or Lāṭa.¹¹³

Hemacandra¹¹⁴ says that Koṭivarṣa, Bāṇapura, Devīkoṭa, Umāvana and Śoṇitapura are identical. Puruṣottama¹¹⁵ agrees with Hemacandra with the only difference that he mentions Uṣāvana in place of Umāvana. Bāṇapura is represented by Bāngarh in the Dinajpur district, which still preserves the extensive ruins of a citadel known as Damdamaḥ said to have been the fort of Devīkoṭa associated with the exploits of the mythical king Bāṇa.¹¹⁶ Diw-koṭa or Devīkoṭa (wrongly read as Dihikota in the A-In-i-Akbarī) was a mahal under the Sarkar of Lakhnautī (Lakṣaṇavatī).¹¹⁷

The termination *varṣa* is significant. It denotes a division of the earth as separated off by mountain ranges.¹¹⁸ From the Purāṇas we know of such names as Harivarṣa, Kimpuruṣa-Varṣa and Bhārata-Varṣa.¹¹⁹ Varṣam in Pāṇini¹²⁰ means the rainy season. We know that rains are connected with the mountains. So originally the divisions might have been made according to the rains in different areas. Rains being very important for agriculture affect the inhabitants of a certain area throughout the year. Later on the semantic development of the word came to denote a year. In India the seasons have been regarded to be important and hence they had often been used to