

by the ruling chiefs⁶⁰⁰ in different parts of Mahākosala. Dakṣiṇa Kosala is mentioned in the Ratnāvalī (Act IV) as having been conquered by Udayana, king of Vatsa.⁶⁰¹

N.L. Dey⁶⁰² identifies Dakṣiṇa Kosala with Tosala of Aśoka's inscription (Tosala) at Dhauli, which is situated near Bhuvaneśwar in the Puri district, Orissa. Sylvain Levi suggests an Austric origin for this word. 'Kosala changing to Tosala is an apparent variation of the initial due to the formative prefix'⁶⁰³ in the Austric languages. The country of Tosala also, like Kosala, had two divisions : Uttara Tosala and Dakṣiṇa Tosala.⁶⁰⁴ Dakṣiṇa Tosala consisted of a maṇḍala of the name of Koṅgoda. In some cases by mistake the reading Dakṣiṇa kosala is given in place of Dakṣiṇa Tosala.⁶⁰⁵ But it is clear from other evidence that Tosala and Kosala were two separate entities. The purāṇas mention them separately.⁶⁰⁶ The Kāvya-mīmāṃsā also makes a separate reference to the two.⁶⁰⁷

7. *Koṭṭūra* (No. I, L. 19) :

It is mentioned as one of the Southern kingdoms conquered by Samudragupta. Its ruler was Svāmidatta. It has been identified by N. Dubreuil with Kothoor in Ganjam.⁶⁰⁸ Banerjee counts Svāmidatta of Koṭṭūra among the three chiefs of Kalinga who obstructed the passage of Samudragupta through their country.⁶⁰⁹

According to Fleet Koṭṭūr (from Koṭṭapura) being a very common Dravidian name, may be looked for in any Koṭṭūra of note, in a mountainous part of Southern India, e.g. possibly Koṭṭūr in the Coimbatore district, at the foot of one of the passes in the Anaimalai Hills.⁶¹⁰ R. Sathianathaier proposes to identify Koṭṭūra with Koṭṭūra near Tuni (E. Godavari district) and maintains that Samudragupta did not pass through Orissa, Ganjam and Vizagapatam⁶¹¹ There is another Koṭṭūra in the Vizagapatam district.⁶¹² But the generally accepted view is to identify it with Kothoor in Ganjam.

8. *Kurāla* (No. I, L. 19) :

It has been mentioned as one of the kingdoms of Dakṣiṇāpatha subdued by Samudragupta. Its ruler was Maṅṭarāja. Fleet suggests that Kaurālaka is a mistake for Kairalaka, denoting the well known province Kerala in the South of India.⁶¹³ D.R. Bhandarkar⁶¹⁴ identifies this Kerala with the Sonpur