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**AKṢAŚĀLIKA, AKṢAŚĀLIN AND SUVARṆAKĀRA AS
THE ENGRAVERS OF COPPER PLATE CHARTERS
OF ODISHA (C. 7TH-11TH CENTURIES CE)**

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Copper plate charters have been widely used by historians for constructing dynastic and political history and also as sources for socio-economic and cultural studies for the period c. 600-1300 CE. These were official and written documents regarding land grants that were engraved on metal plate(s). The active presence of the engravers, different from the composer (*lekḥaka*), was hence significant, and they were usually mentioned in the concluding portions of the land grant. Therefore, it appears that the engraver, as a state functionary, was indispensable for the making and production of land grants. Yet, the functions and position of the engraver of copper plates have not been adequately studied. The present paper takes a close look at the engraver of copper plates by examining various terms that appear in more than sixty copper plates from early medieval Odisha, issued between the 7th and 11th centuries.¹

A perusal of the Odishan copper plates demonstrates that the *akṣaśālika*, *akṣaśālin* and *suvarṇakāra*, the functionaries who engraved these records, were closely connected with the production of land grants in favour of mainly the *brāhmaṇas*. While many copper plates from diverse areas in north India mention the specialised artisan/artist (*śilpīn*) as the engraver of charters, in Odisha the function of engraving was done by *akṣaśālika*, *akṣaśālin* and *suvarṇakāra*. These functionaries are not found mentioned anywhere other than in Odisha as engravers of copper plate charters—in other words, their presence reflects a regional administrative structure. The following pages attempt to examine and explain the terms associated with the engraving of copper plates in Odisha. Though the *akṣaśālika* (one in charge of the *akṣaśālā*) and *akṣaśālin* (one possessing the *akṣaśālā*) literally denote two different persons, the two terms in Odisha copper plates appear as near synonymous and interchangeable expressions.

Terminological Issues

Celebrated scholars of Odishan epigraphs like D.C. Sircar², Snigdha Tripathy³ and Subrata Kumar Acharya⁴ translate the term '*akṣaśālika*' and '*akṣaśālin*' as *suvarṇakāra* or goldsmith. Sircar further traces the origin of the word in Telugu-Kannada *akkasāle* wherefrom the *akṣaśālin* comes in.⁵

How did the *akṣaśālika/akṣaśālin*, equivalent to the *suvarṇakāra*, becomes the engraver of a royal record is not explained by these scholars. Second, Sircar seems to have suggested that the Odishan use of *akṣaśālika*, *akṣaśālin* was derived from the contiguous area of Andhra. However, the term *akṣaśālā* had already appeared long ago in the *Kauṭīliya Arthaśāstra* and therefore its beginning from Telegu-Kannada *akkasāle* may not hold ground.

The *akṣaśālā* in the *Arthaśāstra* is an important aspect of the functioning of the state. The *akṣaśālika* or *akṣaśālin* were clearly associated with the *akṣaśālā*. Now whether they were goldsmiths or not is a subject of controversy. The *akṣaśālin*s were certainly connected with the goldsmiths but that does not necessarily establish them as goldsmiths. The thirteenth chapter (31st *Prakaraṇa*) of the *Adhyakṣapracāra* section (concerning the heads of administrative departments) of the *Arthaśāstra* entitled as '*akṣaśālāyām suvarṇādhaḥṣya*' deals specifically with this.⁶ The *akṣaśālā* is a kind of a workshop or a factory—under the aegis of the state-- where royal documents such as seals (*mudrā*) were manufactured⁷ under the supervision of the *suvarṇādhaḥṣya*. The term *suvarṇādhaḥṣya* may literally denote someone entrusted with gold; but the chapter does not deal with any manufacturing of gold items under the care of the *suvarṇādhaḥṣya*. The term is also clearly different from a goldsmith (*suvarṇakāra*). So the *suvarṇādhaḥṣya* of the *Arthaśāstra*, entrusted with the *akṣaśālā*, for the preparation of royal documents possibly oversaw the production of royal administrative documents, particularly those written on metal(s). The officer in charge of the Kautiliya *akṣaśālā* thus seems to have been an expert in the production of royal documents some of which were in metal. That is why the term *suvarṇādhaḥṣya* should be taken in the sense of a master metal smith (including a goldsmith) in charge of a royal workshop producing royal documents. As an extension of this connotation it may be suggested that the *suvarṇādhaḥṣya* was associated also with the record keeping function of the state.

One may venture to suggest here that with the increasing issuance of copper plate charters from c. 300 CE onwards, the necessity was felt to employ specialist engravers to carve words on copper plates. They must have been expert metal workers as they engraved the words on molten metal. The *akṣaśālā* of the Kautilyan model would have been the state department producing the plates for Odisha rulers and the actual engraver was designated as the *akṣaśālika* or *akṣaśālin*. As the Kautilyan ideal was to employ a master metal smith (*suvarṇādhaḥṣya*) for the production of royal documents, the Odishan polity seems to have preferred the use of the term *suvarṇakāra* in the derived sense of an engraver. The *akṣaśālika*, *akṣaśālin* and the *suvarṇakāra*, as engravers of the Odishan copper plates, are associated, in a way, with the keeping of land grant records. However, the keeping of records, according to the *Arthaśāstra*, is entrusted to the *akṣapaṭalika*⁸ who is clearly distinct from the *suvarṇādhaḥṣya* of the *akṣaśālā*. Though both the Kautilyan terms are

associated with *akṣa*, the first denotes a keeper of royal documents and the second the overseer of the manufacture of royal documents. It may therefore be argued that when the Kautilyan terms were employed in the Odisha copper plates of the early medieval times, these underwent changes in connotations in the inscriptions. The term *akṣasālika*, *akṣasālin* and the *suvarṇakāra* began to denote, under changed circumstances, engravers of copper plate charters of Odisha rulers.

The *akṣasālika*, *akṣasālin* and the *suvarṇakāra* may therefore be firmly located within the regional administrative structure of early medieval Odisha. Both *akṣasālin* and *suvarṇakāra* appear as the engravers of different copper plate documents almost at the same time, by the 10th century CE, during the reign of the Bhañjas of Khinjali-Manḍala. This could be a marker of sub-regional variation within the regional pattern of engraving of Odishan copper plates.

***Akṣasālika* in Odishan Copper Plates**

After explaining the terminological issues and the connected problems, let us enter into the world of *akṣasālika* and *akṣasālin* in the context of early Odishan plates. By early Odisha, we consider the territory of present day Kaliṅga, Oḍra, Chhattisgarh and the northern parts of Andhra Pradesh. The term *akṣasālika* first figure in the Dhamatari plates of Sudevarāja⁹, who was a Śarabhapurīya king and ruled over present day Raipur, Chhattisgarh area. This 6th century CE record for the first time presents one *akṣasālika* named Golasimha as the engraver of this record. By 7th/ 8th century CE, *Akṣasālikas* again appear as the engravers of the two records of the Pāṇḍuvarṁśīs and one of the Śailodbhavas. Two Pāṇḍuvarṁśī records, Bonda (found from Raigarh) and Baloda (found from Raipur) charters of Tīvaradeva, belonging to c. 7th century present *akṣasālika* Boppanāga, son of Sotranāga who was also an *akṣasālika*.¹⁰ Thus, the *akṣasālika* had emerged as hereditary engravers of royal documents. Another *akṣasālika* Ādityadeva is responsible for engraving the Banpur grant of Dharmarāja *alias* Mānabhita (c. 8th century CE), a Śailodbhava ruler.¹¹ The territory of the Śailodbhavas extended between south of Puri and the western part of Ganjam. Only the above mentioned four records of the Śarabhapurīya (one), Pāṇḍuvarṁśīs (two) and Śailodbhavas (one) refer to the *akṣasālikas*. All the other charters belonging to different dynasties such as the Eastern Gaṅga, Śvetaka Gaṅga, Bhañjas of Khinjali-Manḍala and Imperial Gaṅgas talk about *akṣasālin*, not of *akṣasālika* with the exception of two cases of Bhañjas of Khinjali-Manḍala where Durgadeva and Kumāracandra appear sometimes as *akṣasālin* and *akṣasālika*.¹² So it might be a sub-regional variation in the making of charters. D.C. Sircar considers them as synonymous.¹³

***Akṣasālin* as Royal Engravers**

This term starts appearing from the time of the Eastern Gaṅgas around c. 7th century CE. The territory of the Eastern Gaṅgas mainly comprised Srikakulam, Vishakhapatnam and parts of Ganjam area which is different from the realms of *akṣasālika* appearing regions. The Chicacole plate of Indravarman (c. 7th century) mentions Bhavadatta as *akṣasālin*.¹⁴ Another record belonging to last quarter of the 7th century of Devendravarman refers to *akṣasālin* Nagana Bhoi.¹⁵ The script of the record is mixed Kalinga script which, according to S.K. Acharya, is influenced by the Telugu-Kanarese script used in the inscription of the Eastern Cālukyas of Veṅgī.¹⁶ The political scenario of the same time also supports this contention as the territory of the Eastern Gaṅgas and Eastern Cālukyas comprised parts of Srikakulam and Veṅgī both of which are located in Andhra Pradesh.

Two records of Anantavarman belonging to 8th century mention Kuyāl and Mātṛcandra as *akṣasālin*.¹⁷ Next come Devendravarman's 8th century Vishakhapatnam charter which was engraved by *akṣasālin* Śrīsāmanta Khaṇḍi.¹⁸ We do not know whether the prefix *sāmanta* has been used here in literal sense to designate as feudatory or just as proper name. *Akṣasālin* Khaṇḍipilāka of the Galavalli charter of Rājendravarman (c. 8th century)¹⁹ is possibly same as the engraver Khaṇḍi of Vishakhapatnam charter. If both of them are same, then the omission of *sāmanta* in the later record may not be accidental. This departure possibly indicates the change of his social status. Three charters of the Śvetaka Gaṅga kings (one of Anantavarman and two belong to Indravarman) of the same time found from Sanakhemundi and Berhampur both situated in Ganjam bear reference to *akṣasālin* Padmacandra.²⁰ It is to be mentioned here that Śvetaka Gaṅga used to put their regnal years unlike the Eastern Gaṅgas who used Gaṅga era in their documents.

Ten records of the Eastern Gaṅgas in the 9th century mention about the *akṣasālins*. Four records refer to the *akṣasālin* as *sāmanta*, the designation suggesting their growing importance and rank. For example, we see *akṣasālin* Khaṇḍimalla as the engraver of Devendravarman's record.²¹ Within two years, he acquires the title Śrīsāmanta in the Indian Museum charter of Devendravarman²², which again figures two years later in Tekkali charter²³ of the same king. Similarly, the succeeding ruler Rājendravarman's two records present *akṣasālin* Dāmacandra²⁴ who appears as Śrīsāmanta after 24 years in a third record – the Dantapura charter of queen Rechakava and king Rajendravarman.²⁵ Another reference to *akṣasālin* Vāsuśrī as *sāmanta* comes from the Munjeru charter of Anantavarman belonging to the same century.²⁶ Though *akṣasālin* appears time and again as the engraver of the royal documents, we are not sure about his exact social position. Thus we find the name of Reuka (*akṣasālin*?) as the engraver of Doora plates of Udayakhedi

of c. 10th century²⁷ (possibly feudatory of Gaṅga king Devendravarman)²⁸ who identifies himself as the son of *akṣasālin* Pākoṣa. By underlining their hereditary occupation, the *akṣasālin* also underlined his genealogical status.

In the 10th century, we see *akṣasālins* in Khiṅjali-Maṅḍala (modern-day Balangir, Sonepur and Phulbani) in the Bhaṅja charters from the time of Neṭṭabhaṅja *alias* Kalyāṅakalaśa.²⁹ The name of *akṣasālin* Durgadeva as the engraver comes in seven records of Neṭṭabhaṅja.³⁰ He also appears in two records of Śilābhaṅja II *alias* Tribhuvanakalaśa.³¹ Another *akṣasālin(ka)* Kumāracandra engraved four charters of the next ruler Vidyādharaḥaṅja³² and one of Raṅabhaṅja *alias* Pṛthvikalaśa.³³ *Akṣasālin* Durgadeva again comes back in two records of Neṭṭabhaṅja *alias* Pṛthvikalaśa.³⁴ *Akṣasālin* Napa (Nānaya)³⁵ figures in four charters of Śatrubhaṅja and two more of Neṭṭabhaṅja *alias* Tribhuvanakalaśa and Śilābhaṅja. All these tenth century records clearly highlight the importance of each *akṣasālin* who engraved many charters.

Suvarṇakāra = Akṣasālin?

It is interesting to note that the rulers preceding Neṭṭabhaṅja, such as Śatrubhaṅja, Śilābhaṅja and Raṅabhaṅja, entrusted the *suvarṇakāra* with the responsibility of engraving their records. Except the records of Śatrubhaṅja, all the other records issued by Śilābhaṅja and Raṅabhaṅja refer to *vaṇika-suvarṇakāra* as the engraver of their documents. It is to be mentioned in this context that *vaṇika-suvarṇakāra* literally means a merchant who is a goldsmith (who appears here as engraver). This is an unusual situation as the two professions are distinctly different. The apparent contradiction of these two epithets may be resolved by considering their association possibly with minting activities—in other words, as moneyers. A parallel example in this regard comes from an inscription of Konkan area of the same time which seems to specify the payment in coins minted by a trader śreṣṭhī-sārtha (rich merchant) Gambuvaka who minted 40 *drammas*.³⁶ Ranabir Chakravarti considers Gambuvaka as a merchant minting coins (probably under official approval), who as a śreṣṭhī was possibly a money merchant.³⁷

A record issued by Eastern Cālukya Bhīma I (c. 10th century) may have a bearing on our present discussion in this context. Here merchant Polayna śreṣṭhī acquired the tax free gift of the village of Kākumrānu from the ruling king Cālukya Bhīma I. Polayna further divided the land into two halves, the former of which went to the earlier owner, presumably the king. The second half was further subdivided into two shares, the first being given to 76 brāhmaṇas and the second to *suvarṇakāra* Bhīma Nāyaka together with an *akkaśāla* (*suvarṇakāra Bhīmanāya akkaśāla sahitam*).³⁸ Now the donation of this *akkaśāla* to *suvarṇakāra* Bhīma by Polayna śreṣṭhī who is not a royal functionary indicates the probable existence of a private mint, the presence of which in early medieval period has been well acknowledged by John S. Deyell.³⁹

Coming back to the references to the goldsmith as engravers, the records of Śilābhañja and Raṇabhañja mention *vaṇika-suvarṇakāra* Pāṇḍi (son of Gonā)⁴⁰ who earlier was only *suvarṇakāra* during the time of preceding ruler Śatrubhañja.⁴¹ Pāṇḍi's three sons Śivanāga, Jaināga and Padmanābha also figure as *vaṇika-suvarṇakāra* from the records of Raṇabhañja.⁴² Thus we again find a genealogy of engravers here. It appears then that in the sub-region of Khiṅjali-*Maṇḍala*, during the time of the first three Bhañja rulers, *suvarṇakāra* were employed for incising records. However, they were replaced by *akṣasālin* from the time of Neṭṭabhañja onwards as royal engravers.

Return and disappearance of the *Akṣasālin*

The *akṣasālin* as sole royal engravers can once again be seen in the several records of the Imperial Gaṅgas between the 10-11th centuries. Prominent among them is the name of *akṣasālin* Vallemoju who engraved five grants of Vajrahasta III and Anantavarman Coḍagaṅga, over a long period between 1049-1083 CE.⁴³ The most interesting point is Vallemoju appears simply as *akṣasālin* in 1049 CE.⁴⁴ Within eight years he was elevated to the position of *mahākṣasālin* in the Ragolu charter, and he appears in the succeeding grants with this new designation till 1083, in the Murupaka plates of Anantavarman Coḍagaṅga.⁴⁵ That Vallemoju's father Numkamoju was also *mahākṣasālin* is known from the Boddapadu plates of Vajrahasta III issued in 1060 CE.⁴⁶ Furthermore, Vallemoju's son Vaddi figures in Danta plates of Vajrahasta III in 1060 CE, at the same time that his father was also known as the master engraver.⁴⁷ Interestingly, Vaddi does not appear as *akṣasālin* or *mahākṣasālin*, though he refers to his father as *mahākṣasālin* Vallemoju. It is significant that the Imperial Gaṅga records offer a genealogy of at least three generations of engravers—Numkamoju, Vallemoju and Vaddi. It indicates the social status of engravers who perhaps became hereditary in the royal court. Secondly, for the first time we come across the term *mahākṣasālin*, which is certainly distinct from *akṣasālin* and may represent the chief of the *akṣasālins*. Vaddi was possibly not an *akṣasālin*. After the copper plates issued by Anantavarman Coḍagaṅga in 1085 CE, we find his next grant issued twenty three years later in 1108. We are not very sure about what happened in this intervening period, but this gap certainly affected the *akṣasālins*. Thus after 1085 CE, they virtually disappeared from the epigraphic records of Odisha. The later records sometimes do not refer to engravers at all. In some cases, terms like *utkīrṇa* (engraving) and *tāmrādhikārī* (official coppersmith), and more profusely *tāmrakāra* (coppersmith), replaced the *akṣasālins*.

Table of selected copper plate charters engraved by *Akṣaśālika*, *Akṣaśālin* and *Suvarṇakāra*

SL	Name of the Record	Provenance	Time	Dynasty	Engraver	References
1	Dhamatari / Mahasamudi plates of Sudevarāja	Raipur, Chhatisgarh	c.6 th century	Śarabhapurīyas	<i>akṣaśālika</i> Golasiṃha	<i>ISPS</i> , pp. 32-34
2	Chicacole plate of Indravarman,	Srikakulam, Andhra Pradesh	c.7 th century	Eastern Gaṅga	<i>akṣaśālin</i> Bhavadatta	<i>IOO</i> , pp. 48-52
3	Siddhantam charter of Devendravarman	Srikakulam, Andhra Pradesh	c.7 th century (last quarter)	Eastern Gaṅga	<i>akṣaśālin</i> Nagana Bhoi	<i>IOO</i> , pp. 81-85
4	Bonda charter of Tivaradeva	Raigarh, Chhatisgarh	c.7 th century	Pāṇḍuvarṃśis	<i>akṣaśālika</i> Boppanāga	<i>ISPS</i> , pp. 102-06
5	Banpur grant of Dharmarāja <i>alias</i> Mānabhita	Banpur, Puri	c.8 th century	Śailodbhavas	<i>akṣaśālika</i> Ādityadeva	<i>IO</i> , pp. 252-57
6	Vishakhapatnam charter of Devendravarman	Vishakhapatnam	c.8 th century	Eastern Gaṅga	<i>akṣaśālin</i> Śrīsāmanta Khaṇḍi.	<i>IOO</i> , pp. 95-100
7	Galavalli charter of Rājendravarman	Bobbili, Vishakhapatnam	c.8 th century	Eastern Gaṅga	<i>akṣaśālin</i> Khaṇḍipilāka	<i>EI</i> , XL, pp. 286-90
8	Padmatola Plates (A) of Anantavarman	Sanakhemundi, Ganjam	c.8 th century	Śvetaka Gaṅga	<i>akṣaśālin</i> Padmacandra	<i>CPIO</i> , p. 178
9	Padmatola Plates (C) of Indravarman	Sanakhemundi, Ganjam	c.8 th century	Śvetaka Gaṅga	<i>akṣaśālin</i> Padmacandra	<i>CPIO</i> , p. 177
10	Munjeru charter of Anantavarman	Bhimilipatam, Vishakhapatnam.	c.9 th century	Eastern Gaṅga	<i>akṣaśālin</i> Vāsuśrī designated as <i>sāmanta</i>	<i>DTCOI</i> , pp. 862-63; <i>CPIO</i> , pp. 137-38
11	Musunika/ Salantri charter of Devendravarman	near Chicacole, Srikakulam	c.9 th century	Eastern Gaṅga	<i>akṣaśālin</i> Khaṇḍimalla	<i>EI</i> , XXX, pp. 23-28
12	Indian Museum charter of Devendravarman	Badakhimedi, Ganjam	c.9 th century	Eastern Gaṅga	<i>akṣaśālin</i> Khaṇḍimalla-Śrīsāmanta	<i>IO</i> , pp. 122-27
13	Paṭṭali plate of Yuvarāja Rājendravarman	Somewhere in Srikuam	c.9 th century	Eastern Gaṅga	<i>akṣaśālin</i> Dāmacandra.	<i>IO</i> , pp. 133-36.
14	Dantapura charter of queen Rechakava and king Rājendravarman	Somewhere in the Srikuam	c.9 th century	Eastern Gaṅga	<i>akṣaśālin</i> Śrīsāmanta Dāmacandra	<i>EA</i> , V, pp. 14-17

15	Doora plates of Udayakhedi	Berhampur, Ganjam	c.10 th century	Kadamba (?) king hailed from Rāyavanarāyi (?)	Reuka, son of <i>akṣasālin</i> Pakoṣa	<i>CPIO</i> , pp. 161-62
16	Badhigam charer (B) of Śatrubhañja	Badhigam, Baud	c.10 th century	Bhañjas of Kh-iñjali- <i>Maṇḍala</i>	<i>suvarṇakāra</i> Pāṇḍī	<i>CPIO</i> , pp. 291-92
17	Odisha State Museum plate of Śilābhañja	Unknown	c.10 th century	Bhañjas of Kh-iñjali- <i>Maṇḍala</i>	<i>vañika-su-varṇakāra</i> Pāṇḍī who also engraved other records of the same ruler	<i>CPIO</i> , pp. 296-97
18	Dasapalla charter of Raṇabhañja	Chakradharpur, Cuttack	c.10 th century	Bhañjas of Kh-iñjali- <i>Maṇḍala</i>	<i>vañika-su-varṇakāra</i> Śivanāga, son of Pāṇḍī	<i>CPIO</i> , pp. 305-06
19	Phulbani plates of Raṇabhañja	Harekrishnapur, Phulbani	c.10 th century	Bhañjas of Kh-iñjali- <i>Maṇḍala</i>	<i>vañika-su-varṇakāra</i> Jaināga, another son of Pāṇḍī	<i>CPIO</i> , pp. 310-11
20	Sonepur plates of Raṇabhañja	Sonepur, Bolangir	c.10 th century	Bhañjas of Kh-iñjali- <i>Maṇḍala</i>	<i>vañika-su-varṇakāra</i> Padmanābha, another son of Pāṇḍī	<i>CPIO</i> , pp. 312-13
21	Jhadasahi charter of Netṭabhañja <i>alias</i> Kalyāṇakalaśa	Buguda, Ganjam	c.10 th century	Bhañjas of Kh-iñjali- <i>Maṇḍala</i>	<i>akṣasālika(n)</i> Durgadeva (engraved 7 records of Netṭabhañja and one of Śilābhañja)	<i>DTCOI</i> , pp. 216-17
22	Ganjam plates of Vidyādhara-bhañja <i>alias</i> Amoghakalaśa	Unknown	c.10 th century	Bhañjas of Kh-iñjali- <i>Maṇḍala</i>	<i>akṣasālika(n)</i> Kumāracandra (engraved three more charters of Vidyādhara-bhañja and one of Raṇabhañja)	<i>CPIO</i> , pp. 329-30
23	Dasapalla charter of Śatrubhañja Tribhuvanakalaśa	Dasapalla, Puri	c.10 th century	Bhañjas of Kh-iñjali- <i>Maṇḍala</i>	<i>akṣasālin</i> Napa (Nānaya) (engraved three more charters of Śatrubhañja and two more of Netṭabhañja <i>alias</i> Tribhuvanakalaśa and Śilābhañja)	<i>EI</i> , XXIX, pp. 189-94
24	Srikakulam charter of Vājrahasta III	Srikakulam	c.11 th century	Imperial Gaṅga	<i>akṣasālin</i> Vallemoju	<i>DTCOI</i> , pp. 650-651
25	Ragolu charter of Vājrahasta III	Srikakulam	c.11 th century	Imperial Gaṅga	<i>mahākṣasālin</i> Vallemoju (also engraved records of Anantavarman Coḍagaṅgadeva)	<i>DTCOI</i> , pp. 654-55

NOTES AND REFERENCES:

1. There is a rich historiography on the early medieval period. For a summary, see, Ranabir Chakravarti, *Exploring Early India up to c. AD 1300*, Delhi: Macmillan, Second edition, 2013, pp. 307-15.
2. D.C. Sircar, *Indian Epigraphical Glossary*, Delhi, Motilal Banarsidass, 1966, p. 15.
3. Snigdha Tripathy, *Descriptive Topographical Catalogue of Orissan Inscriptions* (henceforth *DTCOI*), Delhi, Manohar, 2010.
4. Subrata Kumar Acharya, *Copper-plate Inscriptions of Odisha-A Descriptive Catalogue (Circa Fourth Century to Sixteenth Century CE)*, (henceforth *CPIO*), New Delhi, D.K. Printworld, 2014.
5. Sircar, p. 15.
6. R.G. Basak (ed.), *Kauṭīlyam Arthaśāstram*, vol. 1, Kolkata, General Printers and Publishers, 1963, pp. 47-50, 126-32; R.P. Kangle, *The Kauṭīlyam Arthaśāstra*, part-I, Delhi, Motilal Banarsidass, 1992, pp. 48-50, 287.
7. Sircar, p. 14.
8. Kangle, pp. 37, 43-44.
9. A.M. Shastri, *Inscriptions of the Śarabhapurīyas, Pāṇḍuvamśins and Somavamśins* (henceforth as *ISPS*), Delhi: ICHR, 1995, pp. 32-34
10. *ISPS*, pp. 102-06, 111-15
11. S. Tripathi, *Inscriptions of Orissa* (henceforth *IO*), vol. I, New Delhi: ICHR, 1997, pp. 252-57
12. *DTCOI*, pp. 216-17; *CPIO*, pp. 329-30
13. Sircar, *Ibid*
14. S.N. Rajaguru, *Inscriptions of Orissa* (hereafter *IO*), vol. II, Bhubaneswar: Govt of Orissa, 1960, pp. 48-52
15. *Ibid*, pp. 81-85
16. *CPIO*, p. 129
17. *IO*, pp. 86-89, 228-31
18. *Ibid*, pp. 95-100
19. *EI*, XL, pp. 286-90
20. *CPIO*, pp. 177-78, 292-96
21. *EI*, XXX, pp. 23-28
22. *IO*, pp. 122-27
23. *Ibid*, pp. 128-32
24. *IO*, pp. 133-36, 146
25. *Epigraphia Āndhrīca*, v, pp. 14-7
26. *DTCOI*, pp. 862-63
27. *CPIO*, pp. 161-62
28. *DTCOI*, pp. 392-93
29. One record of the preceding ruler Raṇabhaṅja, refers to *akṣasāli* Goṇa. But the plate has not been edited yet and hence has not been considered here. See *CPIO*, p. 301.

30. *CPIO*, pp. 318-26
31. *Ibid*, pp. 326-29
32. *Ibid*, pp. 329-33
33. *Ibid*, pp. 333-34
34. *Ibid*, pp. 334-36
35. Tripathy identifies Napa with Nānaya. See *DTCOI*, pp. 373-74; while Acharya is of the opinion that they incised different charters. See *CPIO*, pp. 338-42.
36. *EI*, XXXII, p. 57.
37. Ranabir Chakravarti, 'Monarchs, Merchants and a *Maṭha* in Northern Konkan (c. AD 900-1053)' in *idem* (ed.), *Trade in Early India*, New Delhi: Oxford University Press, 2001, p. 271.
38. 'The Kākumrānu grant of Cālukya Bhīma I', *Epigraphia Āndhrīca*, vol. III, 1974, pp. 16-27.
39. John S. Deyell, *Living without Silver: The Monetary History of Early Medieval North India*, New Delhi: Oxford University Press, 1990.
40. *CPIO*, pp. 296-301
41. 'Badhigam charer of Śatrubhañjadeva', *DTCOI*, pp. 99-100.
42. Acharya, pp. 303-13
43. *CPIO*, pp. 436-37, 439-40, 444-45, 456-59
44. Chicacole plates of Vajrahasta III. See *CPIO*, pp. 436-37. It should also be mentioned that Vajrahasta III starts referring to Śaka Era in his records unlike the earlier Imperial Gaṅga rulers.
45. *CPIO*, pp. 457-459.
46. *Ibid*, pp. 444-445.
47. *Ibid*, pp. 446-448.