

## The Gingee Nayak Dynasty: An Epigraphical Study of Economic Strategies and Taxation

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### ABSTRACT

The Gingee Nayaks, who ruled from the 16th to 17th centuries in Tamil Country, implemented various innovative measures to ensure economic stability and prosperity. This study delves into the economic strategies and taxation policies during the Gingee Nayak Dynasty, as revealed through epigraphical evidence. By examining inscriptions found in temples and other historical sites, the research uncovers the intricacies of their tax policies, including land grants, tax exemptions, and support for religious institutions. These records illustrate how the Nayaks used economic tools to foster growth and maintain social order. The study highlights the significance of land donations for lamp lighting and other temple needs, reflecting the deep integration of economic practices with religious and cultural life. Through this epigraphical analysis, the research provides a comprehensive understanding of the socio-economic landscape during the Gingee Nayak period, offering insights into the administration and its impact on the region's development. The findings underscore the importance of inscriptions in reconstructing historical narratives and understanding the governance mechanisms of the past..

### Introduction

The Gingee Nayak Dynasty, which ruled parts of Tamil Nadu from the 16th to 17th centuries, is a significant period in the history of South India. This era is marked by remarkable economic strategies and taxation policies that contributed to the stability and prosperity of the region. The Nayaks, known for their administrative acumen, implemented innovative measures to ensure economic growth, support religious institutions, and maintain social order. Inscriptions found in temples and other historical sites provide valuable insights into these economic practices. These epigraphical records reveal a wealth of information about land grants, tax exemptions, and other fiscal policies that underpinned the Nayak administration. This article delves into the epigraphical evidence to explore the intricate economic strategies and taxation policies of the Gingee Nayaks. By analyzing these inscriptions, the study aims to shed light on how the Nayak rulers leveraged economic tools to foster development and create a stable socio-economic environment. Understanding these historical economic practices not only enriches our

knowledge of the Gingee Nayak period but also provides a broader perspective on the governance and administrative strategies of historical South Indian dynasties.

## Methodology

This study employs a historical methodology, utilizing both analytical and descriptive approaches to explore the economic strategies and taxation policies of the Gingee Nayak Dynasty.

*Historical Methodology:* The research is grounded in historical analysis, focusing on primary sources such as inscriptions found on temple walls and other historical sites in the Tamil Country. These inscriptions, written in Tamil, provide firsthand accounts of the economic practices during the Nayak period.

*Analytical Approach:* The data collected from the inscriptions is systematically analyzed to identify patterns and trends in the economic strategies and taxation policies of the Gingee Nayaks. This includes examining the types of donations, the beneficiaries, and the socio-economic impact of these practices.

*Descriptive Approach:* The findings from the analysis are described in detail to construct a comprehensive narrative of the economic landscape during the Gingee Nayak era. This approach helps in presenting a clear and coherent picture of the administration and its economic policies.

## Objectives

- To analyze the taxation policies and economic strategies of the Gingee Nayaks.
- To explore the role of tax exemptions in promoting economic stability and productivity.
- To investigate the socio-economic impact of village gifts and support for religious institutions.
- To provide a comprehensive understanding of the socio-economic conditions under the Gingee Nayaks.

## Review of Literature

The economic strategies and administrative practices of South Indian dynasties have been extensively studied by various scholars. Key works in this field include:

- K.A. Nilakanta Sastri, *The Cholas* (1935) - This book provides a comprehensive history of the Chola Dynasty, including their administrative and economic practices.
- Meenakshi, *Administration and Social Life under the Pallavas* (1938) - Meenakshi's work offers insights into the socio-economic structures and state formation during the Pallava period.
- T. V. Mahalingam, *Administration and Social Life under Vijayanagar* (1940) - Mahalingam's study examines the administrative and economic strategies of the Vijayanagar Empire.
- Sathiyathan Aiyar, *History of the Nayaks of Madura* (1924) - Aiyar's work provides a detailed account of the Madurai Nayak Dynasty's administrative and economic policies.
- Noboru Karashima, *A Concordance of Nayakas: The Vijayanagar Inscriptions in South India* (2002) - This book uses epigraphical evidence to explore the social and economic history of the Nayakas under the Vijayanagar Empire.

- V. Vriddhagirisan, *The Nayakas of Tanjore* (2011) - Vriddhagirisan's book explores the history and administrative practices of the Tanjore Nayak Dynasty.
- C.S. Srinivasachari (1943), *A History of Gingee and its Rulers*. This book provides an in-depth account of the Gingee Fort and its rulers, covering various periods of its history

Despite the extensive research on South Indian dynasties, there has been no specific study focusing on the taxation policies of the Gingee Nayak Dynasty. This gap in the literature underscores the need for a detailed examination of the epigraphical evidence to understand the economic strategies and taxation practices of the Gingee Nayaks.

### **History of Gingee Nayaks**

Following the fall of the Vijayanagara Empire, the Nayaks emerged as prominent rulers in Tamil Nadu. These Nayaks, predominantly of Telugu origin, were initially appointed as governors by the Vijayanagara rulers to oversee different regions. As the central authority of the empire weakened, these governors began to assert their independence, leading to the rise of several autonomous Nayak dynasties. Among these, the Gingee Nayaks, also known as the Nayaks of Gingee or Senji Nayaks, became particularly noteworthy.

The Gingee Nayak Dynasty began in 1526 with its first ruler, Vaiyappa Nayaka. This dynasty ruled parts of Tamil Nadu from the 16th to 17th centuries, establishing their stronghold and capital at the strategically significant Fort of Gingee. This fort served as a critical point of control for the Gingee Nayaks, aiding in the consolidation of their power. Despite extensive historical and chronological studies, debates regarding the exact origins of the Gingee Nayaks continue.

The Gingee Nayaks ruled over an expansive territory that stretched from the Palar River in the north to the Coleroon River in the south. Their domain included vast coastal regions, which were crucial for maintaining and expanding their influence. The Gingee Nayaks' control over these areas facilitated their dominance and contributed to the region's economic and political stability.

### **Interpretation of Inscriptions**

#### **Gift of Village**

An inscription found on the north wall of the shrine at Jambunatha Temple in Jambai, dated Saka 1452, records the gift of the village Suttamalligai by Surappa Nayakkarayyan and Krishnama Nayakkarayyan. The village was granted by Ramappa Nayakkar and belonged to Meygunrada Valandu, also known as Narippali Nadu, in Magadaimandalam on the southern bank of the Pennar River. This record reflects the strategic allocation of land by the Gingee Nayaks to support local governance and religious activities. The gift of an entire village underscores the importance of land grants in sustaining economic and social stability. By allocating resources to religious and administrative leaders, the Gingee Nayaks fostered a sense of loyalty and support within their domain. Such land grants were not merely symbolic but played a crucial role in the economic and social fabric of the region, ensuring that key areas remained well-supported and aligned with the dynasty's broader strategic goals.

#### **Exemption of Soma Sulavari Tax**

An inscription at the entrance of Jambunatha Temple mentions the exemption of the Soma Sulavari tax on temple lands following a request by Vaiyappa Nayakkar Ayyan during the time when Velur Bommu Nayaka was governor. This tax exemption illustrates the Gingee Nayaks' use of fiscal policies to support religious institutions. By relieving temples from certain taxes, the Nayaks ensured that these institutions could thrive and continue their cultural and spiritual contributions to society. This policy of tax exemption was a strategic move to maintain

economic stability and encourage religious and social productivity. The decision to exempt taxes on temple lands highlights the importance placed on religious institutions as centers of community and economic activity. By alleviating the tax burden on these lands, the Gingee Nayaks fostered a supportive environment for religious and cultural growth.

### **Tax Remission**

An inscription at Pallichchandal states that taxes like Jodi (quit rent) and Sulavari (possibly for the upkeep of Siva temples) were remitted by royal order. This remission, requested by Vaiyappa Nayaka and formalized during the rule of Velur Bomma Nayaka, highlights the Gingee Nayaks' efforts to alleviate the tax burden on religious and community institutions. By doing so, the Nayaks promoted economic relief and ensured that resources were available for essential communal activities. This practice helped in fostering a stable and supportive socio-economic environment. The remission of these taxes underscores the Gingee Nayaks' understanding of the interconnectedness of economic stability and religious well-being. By providing tax relief, they ensured that religious institutions could continue to function effectively and contribute to the broader community.

### **Remission of Kaval Kooli**

An inscription found on the north wall of the mahamandapa at Kuraikandisvara Temple in Tenmahadevamangalam records the remission of the Kaval Kooli (a form of security tax) on the village of Madevimangalam. This exemption was granted by Adaippam Vaiyappa Nayaka with the permission of the king, reflecting the use of tax relief to support religious institutions. By waiving security taxes for villages associated with temples, the Nayaks ensured the protection and smooth functioning of these vital community centers. This policy demonstrates the integration of economic strategies with religious and social governance. The decision to remit security taxes highlights the Gingee Nayaks' commitment to safeguarding religious institutions, ensuring they remained secure and could serve their communities without additional financial burdens.

### **Remission of Jodivari and Piravari Taxes**

An inscription found in the front gopura of Ardhanarisvara Temple at Rishivandiyam records the remission of the Jodivari and Piravari taxes on the villages of Rishivindam, Vankulam, Visalur, and Sikkadu. These villages belonged to Konraivalsadaiya Nayinar at Rishivindam, also known as Rajanarayanampattanam. The remission was for the merit of Kondammal, mother of Krishnappa Nayaka, and also for the merit of Surappa Nayaka, Sevvappa Nayaka, Venkappayyan, and Tippavayyan. Provision was also made for special worship in the temple on the days of duvadasi for the merit of Kondamma. This extensive tax remission highlights the Gingee Nayaks' practice of using fiscal policies to honor their ancestors and religious figures while ensuring economic stability within their territories. By alleviating the tax burden on these villages, the Nayaks facilitated their economic growth and sustainability.

### **Tax Regulation**

An inscription found at Padur, on a slab in front of the Vinayaka shrine, records an order by Sakalappayan to weavers and merchants, fixing the rates to be collected on every loom according to its size. The inscription mentions Krishnappa Nayakkarayyan. This regulation illustrates the Gingee Nayaks' focus on equitable taxation and support for the artisan community. By adjusting taxes based on the capacity of the looms, the Nayaks encouraged productivity and economic fairness within the weaving sector. This policy ensured that smaller weavers were not disproportionately burdened by taxes, promoting a fair and thriving artisanal economy.

### **Loom Tax Exemption**

An inscription found on the west wall of the second prakara at Gramardhanathesvara Temple in Elavanasur states that as Gangarayar, a Kaikkola Mudali (weaving community leader), was made the pidaran of the village, he was allowed to own a loom free of tax. This exemption was a gift from Vengappayan, the pradhani (minister) of Surappa Nayaka. This tax exemption underscores the Gingee Nayaks' policy of supporting artisans and fostering the growth of the weaving industry. Providing tax relief to key community figures helped stimulate economic activity and maintain social stability. The decision to grant a loom tax-free signifies the importance of the weaving community and its leaders in the Gingee Nayaks' economic policies.

### **Exemption of Pulvari Tax**

An inscription found at Gingee taluk, Gangapuram, Sri Varadharaja perumal temple on Outer wall of the gopura, records that Tupakula Krishtappa Nayaka exempted the Pulvari tax (tax on Grass) levied on shepherds. This exemption reflects the Gingee Nayaks' support for pastoral communities. By reducing the tax burden on shepherds, the Nayaks promoted livestock farming and ensured the economic well-being of this vital sector. The decision to exempt shepherds from the Pulvari tax demonstrates the Gingee Nayaks' recognition of the essential role that pastoralists played in the region's economy and their commitment to supporting diverse economic activities.

### **Sarvamanya Land Grant**

An inscription found on a sulakkal at the residence of Shri Ganapati near a tank in Thuninchipadi records a gift of sarvamanya land to the temple of Marudanda Tholisvar. This grant, made by Karya Srikarta Vaiyappa Krishnappa Kondamanayakar and supported by 17 local administrators (nattar) and Krishnappa Malavarayar, highlights the collaborative effort in community support for religious endowments. Such land grants were crucial for sustaining temple activities and fostering regional economic stability. The involvement of local administrators in this grant underscores the collective responsibility and community engagement in supporting religious institutions.

An inscription found on a rock to the east of the village in Oduvankuppam records that the village of Akkappanayakkapalaiyam in Virapandiyallur sirmai was granted as a sarvamanya gift to Tatacharya Ayyan of Tiruvarangam by Tirumalainambi Tiruvenkatayyan, acting on behalf of Vayyappa Nayaka and Krishnappa Nayaka. This record highlights the importance of prominent individuals in facilitating religious endowments and sustaining temple activities. Such grants played a critical role in the economic and social fabric of the region, ensuring that key religious figures and institutions had the necessary resources to thrive.

### **Trade Income**

An inscription found at Nataraja Temple in Chidambaram, dated Saka 1503, records the gift of seven villages and income from the pepper trade, known as milagutaragu, for the benefit of the temple's oblations and festivals. This donation by Vaiyappa Krishnappa Kondama Nayaka shows the integration of trade income into religious funding. By allocating both land and commercial revenue to temples, the Nayaks ensured the continuous support of religious and cultural activities. This practice highlights the Gingee Nayaks' innovative approach to combining agricultural and commercial resources to sustain their religious institutions.



## **Results and Discussion**

The analyzed inscriptions provide a detailed view of the economic strategies and taxation policies employed by the Gingee Nayak Dynasty. Key findings highlight the use of land grants, tax exemptions, and fiscal regulations to support religious institutions, enhance economic productivity, and maintain socio-economic stability. The Gingee Nayaks allocated land grants generously, such as the gift of entire villages, which played a significant role in fostering loyalty among local leaders and religious institutions. These grants were crucial in sustaining economic and social stability, ensuring that key areas remained well-supported. The nuanced approach to taxation, as revealed by the inscriptions, included strategic tax exemptions to support different sectors. The remission of taxes on temple lands and specific taxes like Soma Sulavari, Jodi, and Sulavari underscores their commitment to reducing financial burdens on religious institutions, allowing them to thrive. Additionally, the regulation of taxes on weavers and merchants based on loom size demonstrates a tailored approach to promoting fairness and economic activity. The exemption of the Kaval Kooli tax and the Pulvari tax highlights the Gingee Nayaks' support for security and pastoral communities. Their emphasis on supporting religious institutions through land grants and tax relief is evident in the gifts of villages, land, and trade income to temples, reinforcing their role in maintaining social harmony. These policies had profound implications for socio-economic stability, fostering an environment where religious institutions thrived, local economies were stimulated, and social harmony was maintained.

## **Conclusion**

The Gingee Nayak Dynasty effectively employed a combination of land grants, tax exemptions, and fiscal regulations to support religious institutions, promote economic productivity, and ensure socio-economic stability. Their tailored approach to taxation and strategic use of resources highlight their administrative skill and understanding of local dynamics. This study provides valuable insights into the economic strategies and taxation policies of the Gingee Nayaks, contributing to a broader understanding of historical governance in South India. The findings underscore the importance of inscriptions as primary sources for reconstructing historical narratives and understanding the administrative practices of past dynasties. The strategies employed by the Gingee Nayaks offer lessons for contemporary governance, particularly in the areas of fiscal policy and community support. By examining these historical practices, modern policymakers can gain insights into effective governance and economic management, ensuring the long-term prosperity and stability of their regions.

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