

exemptions from taxes and obligations granted to the donees of rent-free land; privileges of the donee of rent-free holdings; for many such privileges, see Appendix I. Cf. certain privileges in respect of a number of taxes and obligations enumerated in Tamil records as follows : *vaṭṭi-nāḷi* (payment of one *nāḷi* per *vaṭṭi*), *pudā-nāḷi* (or *pidā°*, cess on each door or tax for the maintenance of sluices), *maṇṇupādu* (fine imposed by a court of law), *ūrāṭci* (tax for running the village administration), *taragu* (tax on brokers), *kūlam* (tax on grains), *iḷam-puṭi* (tax on toddy-drawers), *nāḍu-kāval* (tax for the policing of a district), *ūḍupokku* (meaning uncertain), *uppu-kocceygai* (tax for the manufacture of salt), *nall-ā* (tax for maintaining specimen cows), *nallerudu* (tax for maintaining specimen buffaloes), *nerv-āypuvum* (meaning uncertain) and others. See *Ep. Ind.*, Vol. XVIII, p. 124.

(IA 17), a ring.

*pārihārika* (HRS), land exempted from revenue, as suggested by the *Arthaśāstra*; privileges enjoyed by the donee of a rent-free holding.

Cf. *sarva-jāta-pārihārika*; same as *parihāra* or the *parihāras* collectively. See *Select Inscriptions*, pp. 192, 194.

*pārihinika* (HRS), damage-fee which was a branch of accidental revenue, according to the *Arthaśāstra*. See Ghoshal, *H. Rev. Syst.*, p. 28.

*parikara* (IE 8-5; CII 4), same as *uparikara*, occasional or minor taxes; cf. *sa-parikara* (EI 23) which is the same as *s-oparikara*.

(SITI), requisites of a village.

(HA), accessory decoration round the figure of a Jina, the motifs being taken from the Jain conception of the eight chief objects attendant upon a Jina (*aṣṭa-mahāprātihāryāṇi*, viz. the wheel of law, the caitya-tree, the lion-seat, the aureole behind the head, two attendant flywhisk-bearers, drum-beaters and pipe-players, and garland-bearers).

*Parikāra* (SITI), a servant.

*Pārikh* (EI 31), Gujarati; Sanskrit *Pāriṣa*; an examiner of coins; a family name amongst the Baniās. See *Rūpa-darśaka*.

*pārikh-āya* (IA 19), a levy; cf. *Pārikh*, *pāriṣika*.

*parikraya* (SII 1), an exchange.

*parikreya* (*Sel. Ins.*, p. 236), remuneration.

*Parikṣā* (IE 8-3; EI 28, 31), same as Sanskrit *Parikṣaka*; Sans-