

*s-oparikara* (EI 12, 27, 29), sometimes quoted as *sa-pari-kara*; 'together with minor taxes or taxes realisable from temporary tenants'; epithet of gift village.

*s-oparikara-daṇḍa* (EI 27), 'together with minor taxes (or the tax on temporary tenants) and fines.'

*s-ordhv-ādhaḥ* (EI 23), same as *s-ādha-ūrdhva* (q.v.).

*s-ordhv-ādhaś* = *catur-āghāṭa viśuddha* (EI 24), see *s-ordhv-ādhaḥ* and *catur-āghāṭa-viśuddha*. *Āghāṭa* is often written *āghāṭana*.

*s-oṣara* (*Ep. Ind.*, Vol. XXXV, p. 135), 'together with barren lands (or saline spots)'.

*s-oṣar-āvaskara-sthāna-nivāta-lavaṇ-ākara* (EI 22), see the various words as noticed above. *Nivāta* = *āvāta*.

*s-otpadhyamāna-viṣṭi* (EI 11), same as *s-otpadhyamāna-viṣṭika* (q.v.).

*s-otpadhyamāna-viṣṭika* (EI 23, IA 11), 'together with the right to get unpaid labour whenever that may be due from the tenants'; epithet of gift land.

*su-kṛṣṭa* (*Ep. Ind.*, Vol. XXXV, p. 135), 'well-cultivated'.

*śulka - daṇḍa - dāṇa - kāruka - mauḷika-śrotra-nidhi-nikṣepa-jala-paṣāṇa-tejaḥ-svāmyam* = *ity-ādy-aṣṭa-bhoga-sahitam*, 'together with right to the enjoyment of the gift land in eight ways such as the rights to tolls, fines (or obligations), customs duties, taxes on artisans, fixed revenue, rent of public buildings, treasure-trove, occasional finds or deposits, fishing, quarrying and *tejaḥ-svāmya* (full authority arising out of ownership).' See the various words as noticed above. Cf. *Ind. Ep.*, Vol. XXXII, p. 42.

*su-pallik-āpeta* (*Ep. Ind.*, Vol. XXXV, p. 139), same as *sa-pallika*.

*suvarṇadaṇḍa-ahidaṇḍa-vartmadaṇḍa-vandāpanā-vijayandāpanā-tṛṇodaka-śāsanārdhika-cara (vara ?) balivarad-ārthārūvā-pratyarthārūvā-padātijivya-ādattā-āturāvādḍi-bhaviṣyat-kar-ādi-sahita*, refers to the right of the donee to levy various taxes, the nature of some of which is uncertain (see the different expressions as noticed above). These include tax on the goldsmiths and snake-charmers, tolls to be collected for using the road passing through the gift village for the transit of articles of merchandise, presents to be made to the king or landlord on occasions, especially on his return from a victorious campaign, etc. See *hastidaṇḍa-varabalivarda*..... above. Cf. *Ind. Ep.*, p. 402.

*svacchand-opabhogen* = *opabhoktum*, refers to the right of the