

**God's Wealth, Monetised Gold, and Cultural Policy:
An Investigation into the Question of Temple Gold in India**



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**INDIA
GOLD POLICY
CENTRE**

¹ Photo Credit: R. Gopalakrishnan

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Executive Summary

This report delves into the contentious issue of temple wealth, particularly the substantial gold holdings in South Indian temples, with the aim to address critical gaps in our understanding of how these institutions amassed 3,000-5,000 tonnes of the precious metal. It does this by tracing the historical pathways and socio-economic transactions by which gold entered peninsular India, where the gradual evolution of temple economies through the medieval and pre-modern periods is linked to their growing reserves of ritually endowed gold and land. In doing so, it delves into the intricacies surrounding the rights of possession and ownership over temple treasures – which are a source of tensions between a number of state executive apparatuses and judicial bodies. It contextualises such issues within the 2020 Supreme Court judgement recognising the Travancore royal family's guardianship (*shebait*) of the immense wealth at the Sree Padmanabhaswamy temple. As well, it presents a historical perspective on the dual—sacred as well as non-sacred—nature of gold in India, highlighting its role in religious duties, kingship, and socio-ritual exchanges. It cites this importance and its implications in relation to the Gold Monetisation Scheme (GMS), drawing parallels between the historical context of gold flows (primarily through the lens of Roman commerce) and the Indian state's contemporary dilemmas and attempts to regulate the circulation of gold.

The report also explores the significant role played by peninsular merchants in the development and expansion of trade networks connecting markets in India to those in both West and Southeast Asia, leading to the emergence of a 'Medieval Maritime Trading Arc' and the rapid expansion of overland, regional, and trans-oceanic networks between the ninth to fourteenth centuries. As well, it delves into the active mercantile patronage of temples and other religious and political institutions, indicating their increasingly elevated status and adoption of 'kingly' cultural practices. To this end, the report also touches upon the evolution in the relationship dynamics between merchants and ruling monarchs, particularly their attempts at forging closer linkages with non-elites during periods of waning royal influence. At this juncture, the report attempts to provide an overview of the changing historical dynamics between the temple and state in South India, concentrating on the time period spanning from the medieval era to the expansion of British colonial influence in the 18th and 19th centuries.

The interdependent relationship between ritual and political centres in pre-colonial India was drastically altered by the emergence of colonialism, as exemplified by the British East India Company's control over temple lands and the reliance on colonial authorities and law to redefine the temple's new socio-economic roles relative to the changes in the emergent state polity. This transition was marked by shifts in both the traditional notions and principles governing temple management and functions, as well as the legitimacy of the temple within the changing political and commercial landscape. The impact of these changes is felt even in the present day, through various legislations and judicial pronouncements governing the administration of temple affairs and assets endowed therein. Finally, the report highlights these sources of friction through two case studies: one of the hundi-to-treasury pathways of gold flow and control in the Sabarimala Temple, and another on the challenges of temple conservation – as outlined in a 2017 UNESCO report, and elsewhere – to provide an overview of the frequently antagonistic nature of the relationship between high courts in Kerala and Tamil Nadu with the respective temple governance mechanisms in these states.

One of the most important primary resources informing this report are two official census monographs that surveyed and recorded a variety of details on the assets (gold and land, but also antiques and other gifts), origins and conditions of temples in Tamil Nadu. These surprisingly under-studied documents, compiled in 1961 and 2001 (but published in volumes from 1965 onwards and 2003) respectively, represent a unique opportunity to study the growth (or decline) of the state's temples across this 40-year period. This is accomplished by comparing the listed assets, which are then juxtaposed with disclosures from the state's Hindu Religious & Charitable Endowments (HR&CE) department - chiefly, the annual policy notes released by the department, which provides a summation of temple assets. As 'snapshots in time', these documents are invaluable records of ongoing state-temple frictions and legal tussles. The exercise undertaken here shows how the GMS to be successful must first understand the dual nature of temple gold: the sacred gold of the deity and its historical role in the temple economy. Secondly, the evolving legal framework of the temple gold management and functioning of the HR&CE also needs to be understood well before any further policy proposal is made.

Introduction

Over the past two decades, there has been intense socio-legal debate on the issue of temple wealth, in particular, gold holdings, in India. If a Public Interest Litigation (PIL) in 2009 first shone the spotlight on the vast riches of the Sree Padmanabhaswamy Temple in Kerala – and by extension, piqued public curiosity about the contents of other temple vaults around the country, that scrutiny has only intensified since the Indian Government released its Gold Monetisation Scheme (GMS) in 2015 to monetise household and temple gold. While it is an established fact that the country's temples are gold reserves – accounting for an estimated 16 percent of its gold stock, there exist significant lacunae in our understanding of how temples came to possess between 3,000 and 5,000 tonnes of the precious metal. Consequently, the report attempts to address these gaps by tracing the historical pathways and socio-economic transactions through which temples acquired gold over the centuries. It investigates the complex evolution of temple economies in peninsular India, revealing how shrines were far from being simple collection points for sacred wealth and, instead, served larger socio-economic purposes. It also explores other pertinent concerns that have been raised in the wake of the GMS, namely the rights of possession and ownership of temple treasure, through the lens of ongoing tussles between governments (both at the Centre and at state-level) and temple authorities over control and management of this enormous wealth. It situates these questions within the context of the landmark 2020 Supreme Court judgement that recognised the Travancore royal family's guardianship (*shebaitship*) of the wealth at the Sree Padmanabhaswamy temple. At the same time, it will present a larger historical perspective on the duality of 'sacred' and 'profane' nature of gold in India by outlining the complex dynamics between religious duties, kingship and kinship and how these have shifted over the centuries between the classical age (Sangam) emergence of city-states in the south Deccan to the post-colonial period. The uniqueness of gold in India is rooted in this usage dichotomy: its consumption for both sacred socio-ritual exchange and as 'profane' security asset to hedge against economic headwinds, owing to its inflation-proof monetary value.

The GMS is the most recent of a litany of government attempts to regulate gold, which has been a measuring stick for the state of treasuries in India since antiquity. In the ancient manual of statecraft, Arthashastra, Kautilya argues that a kingdom's treasury (*kosha*) is more important than its military force (*danda*) since the latter can only be raised and outfitted if the coffers are stocked. Failing which, he warns, that the "absence of finance" can cause the army to renege and "go to the enemy, or murder the king himself, and bring about all kinds of troubles."² Kautilya offers several strategies to replenish the treasury during war and other 'calamities' through open demands on the populace such as raised taxes and higher levies, but also through subterfuge and deceit. Of particular relevance here is the suggestion to employ "spies under the guise of sorcerers" to appropriate funds from "heretics and of temples" under the guise of ensuring public safety and security.³ He recommends colluding with the "superintendent of religious institutions" in order to "collect in one place the various kinds of property of the gods of fortified cities and country parts" for the king's agents to ferret away to the treasury. Other acceptable stratagems include exploiting the credulity of the faithful by making false proclamations about the miraculous "arrival of gods" or issuing warnings of an "evil omen" after installing a makeshift altar or "having opened a sacred place of ascetics." This would allow the king to "collect subsistence under the pretense of holding processions and congregations" in honour of the deities and to avert calamities respectively. The means of 'military fiscalism'⁴ advocated by Kautilya demonstrates that the utility of using idle temple gold and assets to shore up the state's wealth was recognised long before the post-colonial period. There exist parallel approaches under the nationalised 'command economy' in Independent India, including various legislations adopted to curb gold consumption and control imports, which is central to the country's chronic trade imbalance. A particular inflection point was the 1962 war with China that ushered in a 'military fiscalism' approach via the Defence of India Act 1962, characterised by moral sermons⁵ and nationalistic exhortations against gold consumption to unburden the wartime economy.

The unpopular legislation and its various amendments restricted gold demand, transactions and imports, prescribing procedures and limits to the manufacture, acquisition, possession and purchase of the precious metal. Following agitations against the rules, which expanded to make possession of gold without a declaration of holdings punishable by imprisonment and eventually banned outright the possession of primary gold⁶, the legislation was repealed and replaced by the Gold Control Ordinance 1968, which gave way to the Gold Control Act (GCA) the same year. At this point of time, temples were thought to hold about 1,000 tonnes of gold, according to a World Gold Council

2 Kautilya, Arthashastra, (1956 translation) translated by R. Sharmasastry, Book 8, Chapter 1. URL: <https://www.wisdomlib.org/hinduism/book/kautilya-arthashastra/d/doc366148.html>

Accessed on: September 10, 2023

3 Ibid, Book 5, Chapter 2. URL: <https://www.wisdomlib.org/hinduism/book/kautilya-arthashastra/d/doc366120.html>

Accessed on: September 10, 2023

4 While used by Martin Wolfe in the context of Renaissance-era France, military-fiscalism can be applied to any economic system in which fiscal capacity evolved in conjunction with military capacity

5 Terming the demand for gold not "socially justifiable", then Finance Minister Morarji Desai termed it the "moral duty" of the citizenry to renounce gold and gold ornaments due to the "strains" to national resources (Reserve Bank of India, Central Records and Documentation Centre – F 14749 Papers Relating to Gold Board, Press Information Bureau Government of India, January 9, 1963: 4–5, cited in Grewe 2016)

6 Through the Defence of India (4th Amendment) Rules, 1966

estimate in 2017.⁷ Noting the lack of data and transparency in temple stocks, the report highlighted the “fragmented” nature of temples and how donations by “princely states” – as opposed to gifting by individuals and households as seen in the present day – was the driver behind the accrual of temple gold prior to 1968.

1.1 A History of Gold Monetisation: Background

In the post-liberalisation period, the Central government has eschewed attempts to curb public demand in favour of gold monetisation schemes to tap into the existing idle gold stocks and reduce reliance on imports. Nevertheless, estimates of annual gold import have continually been pegged between 730-800 tonnes, making India the world’s second largest importer, consumer and fabricator of the precious metal.⁸ The Gold Deposit Scheme (GDS) was introduced in 1999 to bring privately held gold into circulation. Although the gold could be deposited in any form (bars, coins, ornaments), its mandatory melting at high-cost tempered interest since household gold is typically jewellery to which considerable antique and sentimental value is attached. This limited acceptability, worsened by a dearth of melting, testing and refining infrastructure inability and the inability of banks to offer attractive interest rates, meant the scheme was eventually replaced by the GMS in November 2015. Alongside tax benefits and a reduction in minimum deposit amount from 500 grams to 30 grams, the GMS and the parallel Sovereign Gold Bonds (SGB) scheme was envisaged as an appealing alternative to the purchase of gold. However, the WGC highlighted that recycled gold accounted for only 13 percent of the country’s supply over the five-year period since the GMS was instituted – with imports amounting to 86 percent of the supply between 2016 and 2020.⁹ The India Gold Policy Centre (IGPC) also noted that only 22 tonnes – about 0.22 percent of the estimated 10,000 tonnes of surplus private gold holdings in the country – has been deposited seven years after the GMS was launched.¹⁰ Despite the scheme being revamped in 2022, the IGPC stated that the GMS had not incentivised households to monetise more of the approximately 25,000-30,000 tonnes held as private gold stock.¹¹ The WGC has valued these holdings at roughly US\$1.4 trillion.¹² While private consumers have been hesitant to part with their gold, the GMS has found a measure of relative success in encouraging temples in a number of states to deposit gold collected as donations. Acquiescing to depositor demands, the Reserve Bank of India (RBI) allowed temple boards and trusts to deposit gold directly with their contracted refiners with the necessary assaying capacity in a bid to “reduce the time lag

7 World Gold Council (January 24, 2017), ‘India’s gold market: evolution and innovation’, Appendix III, p.86

8 WGC (2021) and NITI Aayog 2018

https://www.niti.gov.in/sites/default/files/2019-06/Report_GoldMarket.pdf

9 World Gold Council (2021), Report titled ‘Bullion Trade in India’ URL: <https://www.gold.org/news-and-events/press-releases/imports-made-up-86-percent-of-indias-gold-supply-between-2016-2020>
Accessed: September 12, 2023

10 TOI article (February 15, 2023) URL: <https://timesofindia.indiatimes.com/city/ahmedabad/just-0-22-of-gold-holdings-monetized-under-gms-india-gold-policy-centre/articleshow/97931815.cms?from=mdr>
Accessed: September 14, 2023

11 IGPC – 30,000 tonnes. WGC figure: 25,000 tonnes

12 URL: <https://www.gold.org/goldhub/research/gold-investment-market-and-financialisation-india-gold-market-series>

Accessed: September 14, 2023

between the time the raw gold is deposited and it starts bearing interest.”¹³ The RBI also permitted banks to open designated branches near shrines that could accept gold deposits directly, meaning the temple management bodies did not need to transfer gold to distant collection centres.¹⁴

Following the amendments, the Tirumala Tirupati Devasthanams (TTD), which oversees the country’s richest temple, deposited 1,311 kg pure gold bars (0.995 fineness) with Punjab National Bank (PNB) under the GMS in April 2016.¹⁵ It made an additional 2,780 kg deposit with the State Bank of India (SBI) in 2017. The hill shrine in Tirupati dedicated to Lord Venkateswara (Vishnu), reportedly receives roughly one tonne of gold offerings annually besides silver, diamonds and property deeds.¹⁶ Temple officials were also said to be in discussions with the Metals and Minerals Trading Corporation (MMTC) in 2018 to make additional GMS deposits from the 200 tonnes of gold in its vaults. The MMTC already melts “small quantities” of the temple’s gold into brick form and to fabricate the Tirupati medallion coveted by devotees.¹⁷ Other sizeable deposits to the GMS came from the Ambaji and Somnath temples in Gujarat, the trusts of which have cumulatively deposited roughly 174 kg of gold since the scheme’s inception – accounting for 168 kg and six kg respectively.¹⁸ Meanwhile, the Travancore Devaswom Board (TDB) has been granted permission by the Kerala High Court to deposit 535 kg out of 600 kg gold received at the 1,248 temples, including the Sabarimala Ayyappan temple, under its purview.¹⁹ In its September 2023 ruling, the High Court had specified that the TDB ensure only the not-in-use gold kept idle in various temple strongrooms be withdrawn for deposit. This category of gold, mainly received as offerings in the form of coins and ornaments, is distinct from both objects of worship and reverence such as the sacred adornments the deity is decked with during rituals and festivals, and the ornaments that have antique value. It is this segregated character of temple gold, as well

13 RBI Press Release (January 21, 2016) ‘RBI makes its Master Direction on Gold Monetization Scheme more customer-friendly’, URL: <https://www.rbi.org.in/commonman/English/Scripts/PressReleases.aspx?Id=1659>
Accessed on: September 02, 2023

14 Business Standard (January 21, 2016), ‘RBI simplifies gold monetisation scheme’, URL: https://www.business-standard.com/article/markets/rbi-simplifies-gold-monetisation-scheme-116012101393_1.html
Accessed on: September 02, 2023

15 Business Standard (April 20, 2016), ‘Tirupati temple deposits 1,311 kg gold with PNB’, URL: https://www.business-standard.com/article/finance/tirupati-temple-deposits-1-311-kg-gold-with-pnb-116041900170_1.html
Accessed on: September 02, 2023

16 Business Standard (August 30, 2017), ‘Tirumala Tirupati Devasthanams deposits 2,780 kg gold with SBI’, URL: https://www.business-standard.com/article/economy-policy/tirumala-tirupati-devasthanams-deposits-2-780-kg-gold-with-sbi-under-gms-117082900736_1.html
Accessed on: September 02, 2023

17 DNA (March 20, 2018), ‘Tirupati Balaji may come to the rescue of Modi’ URL: <https://www.dnaindia.com/business/report-tirumala-trust-may-come-to-the-rescue-of-modi-likely-to-hand-over-part-of-its-gold-kitty-for-gold-monetisation-scheme-2150576>
Accessed on: September 02, 2023

18 Times of India (June 29, 2023), ‘Gujarat temples deposit nearly 200kg gold into Union govt’s monetisation scheme’, URL: <https://timesofindia.indiatimes.com/city/ahmedabad/gujarat-temples-monetise-nearly-200kg-gold/articleshow/101351283.cms?from=mdr>
Accessed on: September 02, 2023

19 The Hindu (September 29, 2023), ‘High court orders TDB to deposit 535 kg gold under GMS’, <https://www.thehindu.com/news/cities/Kochi/kerala-high-court-allows-travancore-devaswom-board-to-monetise-gold-ornaments/article67362796.ece>
Accessed on: October 01, 2023

as persistent questions over its ownership, that have confounded monetisation efforts. In light of devotee sentiments and the historicity afforded to sacred wealth and spaces, others have argued that state attempts to use temple assets in the name of the ‘greater good’ – even to tide over such crises as the lockdown-induced temple cash crunch during the Covid-19 pandemic – would be in “direct violation” of Articles 25 and 26 of the Constitution²⁰ and infringe upon the protected autonomy of religious trusts.

In this report we explore how despite its status as sacred material, gold has also been an economic instrument integral to trade, exchange and consumption within the temple economy. Its usage (or exemption from) then for non-worship purposes was governed by the ‘kind’ of gold in question and the level of ritual purity accorded to it. In the next section, the paper grapples with this multi-faceted nature of temple gold to better explore its role as a medium of socio-ritual exchange.

Section 2: A Primer on Gold and Sacrality

The transcendent value of gold – divined through its resistance to corrosion, durability and malleability besides its metallic lustre– was not lost on Indian proto-scientists. Considered a sacred metal by scripture, its radiance and timelessness qualities came to symbolise illumination and immortality. In Vedic cosmology, it is believed that the creator god Prajapati (Brahma) was birthed from a golden egg. Sukta 121 of the Rig-Veda 10th book describes him as ‘Hiranyagarbha’ (he of the golden embryo) who was “present at the beginning”.²¹ Such representations of the primal energy ritual of creation conferred ritual significance to gold, making it a much-coveted medium of socio-religious exchange. It formed a central part of the gift-giving (*dana*) transactions between the Brahmin spiritual mediators and the sovereigns of state – as also the upwardly mobile mercantile bodies. *Danas* co-existed in the ancient Indian ritual gift system alongside the *dakshina*, which was an essential fee (not remuneration in the modern sense) in Vedic sacrifices that, when “given freely without bargaining”, brought “rich returns” of religious merit to the giver and establishes a “bond” between the donor and the recipient.²² Whereas *dana* was a “broad based and dynamic” institution that “served social, economic, political and other needs” and was “never a mere religious rite.”²³ Its secular economic role evolved in conjunction with wider societal changes. The importance of the *dana* grew over time with the emergence of non-Kshatriya kingdoms and rapid expansion of the temple-led agrarian economy and commerce in the lower Deccan and peninsular India, for whose rulers the Vedic ‘*yajna*’ rituals were not permitted. This necessitated the use of Puranic rites to solemnise their royal authority, leading to the ‘*mahadanas*’ (great gifts) becoming the principal ritual patronage system for elite donors in this region. Alongside the gifting of land grants,

20 The Financial Express (May 17, 2020), ‘EXPLAINED: Why taking over temple gold is in direct violation of Articles 25, 26’, URL: <https://www.financialexpress.com/india-news/temple-gold-monetisation-religious-trust-wealth-appropriation-by-congress-for-covid-19-j-sai-deepak-interview/1961488/>

Accessed on: September 12, 2023

21 Rig Veda trans. H.H. Wilson (1886), Book 10, Sukta 121, URL: <https://www.wisdomlib.org/hinduism/book/rig-veda-english-translation/d/doc840003.html>

Accessed on: September 18, 2023

22 Heesterman (1959), p.241

23 Nath (2000), p. 422

mahadanas occupied a unique space in the ritual donation hierarchy due to its emphasis on gold.²⁴ The Matsyapurana details sixteen mahadanas (shodasha *mahadana*), noting that these rites were performed by the sovereigns and heroes of antiquity.²⁵ These are:²⁶ ‘*Tulapurusha*’ (or *Tulabharam*), gifting the weight of the donor in gold; ‘*Hiranyagarbha*’, the gift of the golden womb; ‘*Kalpapadapa*’, the boon-granting tree; ‘*Brahmanḍa*’, the gift of the ‘Cosmic egg’; ‘*Gosahasra*’, the gift of a thousand cows; ‘*Hiranyakamadhenu*’, the gift of the golden boon-granting cow; ‘*Hiranyasva*’, the gift of the golden horse; ‘*Hiranyasvaratha*’, the gift of the golden horse chariot; ‘*Hemabastiratha*’, the gift of the golden elephant chariot; ‘*Panchalangala*’; the gift of five ploughshares; ‘*Dhara*’, the gift of the earth; ‘*Visvacakra*’, the gift of the divine discus; ‘*Kalpalata*’, the gift of the boon-granting vines; ‘*Saptasagara*’, the gift of the seven seas; ‘*Ratnadhenu*’, the gift of the jewelled cow and ‘*Mahabhutaghata*’, the gift of the pot of five elements. Of these, the ‘*tulapurusha* dana’ is described as the “first and best” of the lost, venerated by the gods as the “giver of virtue, long life [and] dispeller of all ills”,²⁷ while the ‘*hiranyagarbha*’ – which involved symbolic rebirth through a golden vessel representing the womb – rewards the giver by delivering them from the “sins of the Kali age” and liberating themselves and 100 descendants and friends from hell.²⁸ Noting that the latter gift was primarily associated with donors “claiming kshatriya status”, Thapar (1978) marked the *mahadanas* as being “clearly of another category and another time” from the Rigvedic gifting of cattle heads.²⁹ For Nath (2000), the great gift rituals were of primary importance for obscure royal lineages with “tribal antecedents” and “political adventurers... still seeking to augment their newly won political power.”³⁰ In addition, he reasoned that Matsyapurana narrator’s “insistence” on the primacy of gold as the “chief precious metal” at the *tulapurusha* was key to deriving an “impressive courtly ceremonial with all the attendant regalia” from an “ordinary folk practice”.³¹ Imbuing a common custom with divine overtones, namely warding off evil by donating gold, imparted “greater ritual efficacy” and popular appeal.

2.1 Gift-giving and Temple-State Linkages

As was prescribed, the *mahadanas*, particularly the *tulapurusha*, were performed more often than not at pilgrimage sites (*tirtha*), temples (*devasthana*) and sacred spaces (*ayatana*). Other acceptable sites were cowsheds (*gostha*), near wells (*kupa*) groves (*arama*) and rivers (*sarit*).³² Epigraphical evidence points to the existence of designated temples for the primary *mahadana*. A Chola-era inscription found on a stone slab at Uttiramerur in Tamil Nadu, records a gathering of the village assembly (*mahasabha*) at the “sacred temple of the weighing ceremony” (*tulavarasrikoyil*) under

24 Thapar (1978), p. 120

25 Matsyapurana (chapters 274-289). URL: <https://hinduscriptures.in/scriptures/puranas-18-puranas-mahapurana/matsya-mahapurana/vol-ii/chapter-274/topic-1>
Accessed on: September 17, 2023

26 Ibid. There are variations in the names, ordering, methods of conduct of the mahadanas between the various Puranas

27 Ibid, p. 431

28 Ibid, p. 440

29 Thapar, p. 120

30 Nath, p. 435

31 Nath, p. 425

32 Schmiedchen (2006), p. 160

the rule of Rajaraja I (985-1016 AD).³³ Other inscriptions detail tulapurusha and hiranyagarbha ceremonies being performed in the temples of Shiva and Vishnu, whose respective Agamic reputations as ‘*abhisheka priya*’ (lover of ritual ablutions) and ‘*alankara priya*’ (lover of ornaments and decorations) informed the nature of the rites conducted at their shrines. For instance, an epigraph at the Sivayoganatha temple in Thanjavur detailing grants made to the temple by Rajaraja I’s queen in commemoration of the king’s 29th regnal year (1013 AD) registers both the monarch and his consort as having held simultaneous *tulapurusa* and *hiranyagarbha* ceremonies at the temple dedicated to Vishnu in Uthiramerur and the Shiva temple respectively.³⁴ The faithful application of Agamic principles of worship and gifting can be gleaned from inscriptions in Vijayanagara from the reign of Krishnaraya (1509-1529 AD), wherein it is recorded that the sovereign repeatedly performed the “gifts described in the Agamas” at “all temples and also at all holy places” in “[accordance with] the rules... for the supreme happiness.”³⁵ However, Schmiedchen (2006) reasoned that the purpose of these inscriptions of ceremonies had less to do with recording their performance, but rather detailing the gifts that were offered afterwards – noting that brahmins and temples are “explicitly mentioned as beneficiaries” in certain epigraphs.³⁶

A number of 13th-century Tamil engravings, for instance, “stressed” that monarchs had the *vimanas* (spires constructed over the *garbha griha* or inner sanctum) at temples in Chidambaram and elsewhere “covered in [the] gold” they had donated during the weighing ceremony.³⁷ Meanwhile, the Matsyapurana instructs those undergoing the *hiranyagarbha* to donate “villages [and] countries” if they had the means to do so. In all instances, however, the “auspicious jar of gold” was to be bequeathed to the officiating priests, while the “preceptor” (the instructor overseeing the ceremony) received all the articles involved in the worship.³⁸ The Lingapurana describes the golden womb as needing two separate parts – the lower composed of 1,000 gold pieces, while 500 gold coins were needed to fabricate the upper component. The mouth needed to be wide enough to allow the donor to enter the vessel, which had to be “decorated with all the ornaments.”³⁹ The golden objects in every *mabadana* – whether horses, chariots or vessels – were to be gifted without fail to the priests conducting the rites. Despite such prescriptions governing the proper distribution of gold, Schmiedchen noted that the actual practice of ritual donation favoured by monarchs of various Southern dynasties would have been centred around royal land grants – an oft-used instrument that “[guaranteed] power and legitimacy, far beyond the context of [the] *mabadana*.”⁴⁰ It is in this context of extending sovereignty and “imperial formation” that the grants of villages as *daksina* (and otherwise) to brahmins, temples, and monasteries (*mathas*) must be viewed.

33 Ibid, p. 163

34 Ibid, p. 170

35 Ibid, p. 148

36 Schmiedchen (2006), p. 156

37 Ibid, p. 156

38 Matsyapurana (Chapter 275), p. 439

39 Lingapurana (Chapter 29), p. 152. URL: <https://hinduscriptures.in/scriptures/puranas-18-puranas-mahapurana/linga-mahapurana/vol-ii/chapter-29/topic-1>

Accessed on: September 17, 2023

40 Schmiedchen, p. 157

2.2 Ritual Sovereignty: Power and Patronage

The dynamics of gift-giving in peninsular temples signifies their political importance to sovereigns and sectarian leaders – both established and emerging. For the monarch, the act of endowment was both ritual exchange and an investment seeking returns from a specific, collective cultural milieu – the wider recognition of an authority’s legitimacy and competence, what Bourdieu defines as ‘symbolic capital’.⁴¹ In addition to the three fundamental forms of capital – economic, cultural and social, he points to this fourth type of capital, rooted in the “logic of knowledge and acknowledgements”, as a ‘non-material’ derivative of the basic forms that is not bought, but bestowed.⁴² This conferred authority, credential or reputation is the end-game of “tournaments for prestige”⁴³ played among competing elites seeking to achieve both various transcendental objectives and more tangible benefits. In this context, temples can be seen not only as warehouses of economic resources, but also reservoirs of collective religious social capital. The “perfect inter-convertibility” of economic and symbolic capital in turn underscored the need for the endowment policies of peninsular kings to be a careful balancing act. One such expression of ritual policy in medieval India was through ‘ritual sovereignty’ as conceptualised by Burton Stein’s ‘segmentary state’ model, wherein the constituent parts of a state structure acknowledges the authority of the monarch at the “ritual centre” – with the act of recognition facilitating the integration of the disparate segments. Under Stein’s formulation, the monarch atop the hierarchy enjoys absolute monopoly over authority and control in the dynastic core areas of his territory and exercises tacit “custodial hegemony” over the intermediary regions and peripheries where actual power lay with local authorities or “little kings”.⁴⁴ These precarious multi-tiered structures needed to be underpinned by a stable ideological foundation – with temples serving as mediums of interaction and integration between extra-territorial kings, local leaders, corporate entities, and religious sectarian leaders.⁴⁵

Stein notes that the royal Shiva cult in the Chola empire was the “overarching ideological element” that made the hundreds of separate constituent regions (*nadus*) in its realm part of a whole. Rajaraja I enshrined the connection between his empire and Isvara (Shiva) through a monumental lingam, the ‘Rajarajesvara’ (a portmanteau of his name and isvara), installed at the “imperial” Brihadisvara temple in his capital city, Tanjavur.⁴⁶ Along with a prominent “network of Brahmanical institutions” in the peripheral nadus, this “fitting symbol of a powerful, sacred kingship” served as a “keystone of the system of ritual hegemony” through a two-pronged conception of “dharmic incorporation” – reinforcing Chola overlordship while providing local leaders “stronger ritual or symbolic bases” for their own authority.⁴⁷ However, other scholars have posited that the Shiva cult and temple patronage were simply means to buttress Rajaraja’s “uncertain power”.⁴⁸ Meanwhile, Thapar (2002) credited the state’s attempts to

41 Bourdieu (1986), p. 244

42 Ibid, p. 254

43 Appadurai (1986), p. 357

44 Stein (1980), p. 274

45 Ibid, p. 280

46 Ibid, p. 341

47 Ibid, p. 352

48 Spencer (1969), p. 45

reorganise administrative units by territory, standardize taxation, grant titles to senior administration officials and replace local chiefs with high-ranking officers as more important factors leading to the consolidation of Chola power.⁴⁹

Arguing that ‘cultural meaning’ offers better explanations for such early political formations, Heitzman highlighted the role of ‘ritual polity’ in legitimising state rule, and dictating the various formulations adopted by its constituent units.⁵⁰ Another influential formulation of temple-sovereign relations was forwarded by Arjun Appadurai in his categorisation of 17th century Vaishnavite sects as operating under a temple-mediated framework of mutual acknowledgement and legitimisation between distant political rulers and local sectarian chiefs.⁵¹ This model involved a complex triangular network of symbiotic exchanges, transactions and links between temples, political rulers and sectarian leaders over conferred honours and endowment transfers. A trilateral bestowment of ceremonial honours among all stakeholders, and the two-sided transfer of material resources to temples, lent stability and cultural propriety to political and economic exchanges. The kings gained access to the ritual and redistributive functions of the temples, which were under sectarian control, by negotiating control over agrarian production – while the sectarian leaders enjoyed “timely and profitable” support from the rulers in their internal competitions against each other to consolidate their control over the temples.⁵² Royal authority too was interposed over temples through such collaborations, which had the effect of converting sectarian cults into “political constituencies”. Stein (1984) depicts the 15th Century Vijayanagara empire’s nine-day Mahanavami state festivals as an exemplar “kingly public ritual” in this regard, due to its “overwhelmingly royal” and “symbolically incorporative” character.⁵³

The contemporaneous emergence of temples and *mathas* (monastic orders) as “political arenas” too made these institutions “prime instruments” for an imperial ritual focus that installed the king, his army commanders and the temples as the three loci of a system of ‘remote sovereignty’.⁵⁴ The encompassing nature of this system prompted the elevation and integration of clan deities into the canonical (Brahmanical) pantheon, mirroring at the religious level the empire’s “secular politics” playbook of bringing regional magnates and influential lords closer into the fold. This reverence of local tutelary deities was particularly relevant to the relatively peaceful governance of conquered Tamil territories, where Vijayanagara rulers donated vast sums and undertook extensive development activities at major temples and pilgrimage sites.⁵⁵ However, some historians have countered that such “cult assimilation” did not necessarily lead to a “harmonious syncretism” but rather attested the existence of a hierarchy that incorporated

49 Thapar (2002), p. 370

50 Heitzman, J. (1991), ‘Ritual Polity and Economy: The Transactional Network of an Imperial Temple in Medieval South India,’ in *Journal of the Economic and Social History of the Orient*, vol. 34, no. 1 p. 23.

51 Appadurai (1981), p. 74

52 Appadurai (1981), pp. 73-74

53 Stein (1984), p. 311

54 Stein (1989), p. 65

55 Ibid, p. 79

“heterogeneous beliefs and rituals into a whole” while ensuring the dominance of specific elements.⁵⁶ The literature, however, signposts an intricate relationship between the palace and temple and the emergence of a ritual polity.

2.3 The Nature of Ritual Endowments

Beginning in the 8th century, there was a tremendous increase in the creation of stone inscriptions in the territories under the Pallava dynasty – which was the first kingdom in the South to construct large temples from rock walls. These carvings highlighted endowments by private individuals and local corporate groups that were meant to provide uninterrupted support for the temple “as long as the sun and moon shall shine.”⁵⁷ This support ranged from: the periodic renovation of temples, the regularised employment of temple personnel, the funding of ‘perpetual lamps’ and regular worship services as well as the feeding of mendicants and worshippers. These inscriptions invariably list the actual temple deity – and not an abstract image of the deity or those in its service – as the intended recipient of donations (Appadurai, 1976). The reigning deity became the owner of the donated gifts – with the donor tied directly to the god by the act. But, because the idol is limited by its form, de facto authority over donative resources and endowment rituals remained with the temple officialdom, the patron and various intermediary agents.⁵⁸ This would become a defining feature of endowments in the kingdoms of the south – from major powers like the Pandyas, Cholas and Cheras and emerging ones like the Kakatiyas – between the ninth and 14th centuries. It is important here to differentiate between individual gifting (through prescribed arccanai rituals) and collective gifts (or *kattalai*). Characterising endowments as a means of collective gifting, Appadurai and Breckenridge (1976) note that the donations required the pooling, mobilisation and organisation of resources, such as capital, land and labour, to support the deity. At the same time, the endowments created contexts that facilitated the receipt and distribution of ‘ritual honours’ (*maryatai*) and permitted the entry and assimilation of ‘corporate units’ like sects, kings, families, monasteries, merchant guilds, landowners and business interests, among others, into the temple as either temple servants through the roles of *stanikars*, priests, managers, assistants, and others, or as supporter donors.⁵⁹ Under this formulation, temples became political arenas integrating these groups that had been created by acts of collective redistribution.

The endowment network is triggered by a donative group that pools resources to a ritually designated leader, under whom rests authority over the collective gifts. This leader then donates the offering to a priest for ritual acts with the deity.⁶⁰ The offering, now sacralised, is returned to the leader, who closes the circuit by distributing it among the donative group – which is now recognised as a corporate entity in worship to the deity and represented as such. These conferred ritual honours, in turn, helped define the power of the leaders and their local donative groups as

56 Chattopadhyaya (1994), p. 30

57 For a comprehensive cataloguing of epigraphical information, see Karashima (2002)

58 Appadurai and Breckenridge (1976), p. 201

59 Ibid, p. 203

60 This model is both a system of indirect exchange between devotees and direct exchange with the deity via priests

well as monarchs and state representatives – since the nature of honours (which may be understood in terms of ‘distance’ between the deity and devotee) was dependent on the donor’s generosity (*vallanmai*). For instance, quotidian honours might involve the privilege of receiving *prasad* and *vibbuti* (holy ash) before other worshippers, while higher forms of honour extended to control over specifically designated donations. It follows then that the highest honour (closest to the deity) involved a position of trusteeship (*karyakkarar*, literally ‘doer’) on the temple trust board. Since interpretation of the silent deity’s wishes was left to these ‘elite’ devotees – who were (and are) prone to disagreements over the control of finite ritual and material resources, temples became arenas in contests for political and ritual honours as well as financial interests.⁶¹ Therefore, the political and ritual dynamics of endowments in peninsular temples meant these institutions had a ‘group formation’ purpose, as the locus point for the pooling and redistribution of capital – in addition to the previously discussed political function as an arena for interactions that integrated regional polities, sects, local corporate leaders and extra-local sovereigns, under a system of mutual recognition, honours and legitimisation. It is important here to reiterate here that monarchs benefited from a particular quality – that of being royal protector (*paripalakkar*) of the deity and temple – that distinguished them from other worshippers in this hierarchy (Breckenridge, 1977). Meanwhile, ‘gifts of power’ made by intermediary groups wielding authority subservient to the sovereign, such as regional warlords and military chiefs, tied their political (and economic) futures to the extent of their involvement in the ritual honour system.⁶²

61 The elite contests typically led to the establishment of charters justifying ongoing and future control of the temple.
62 Heitzman, J. (1997), p. 131

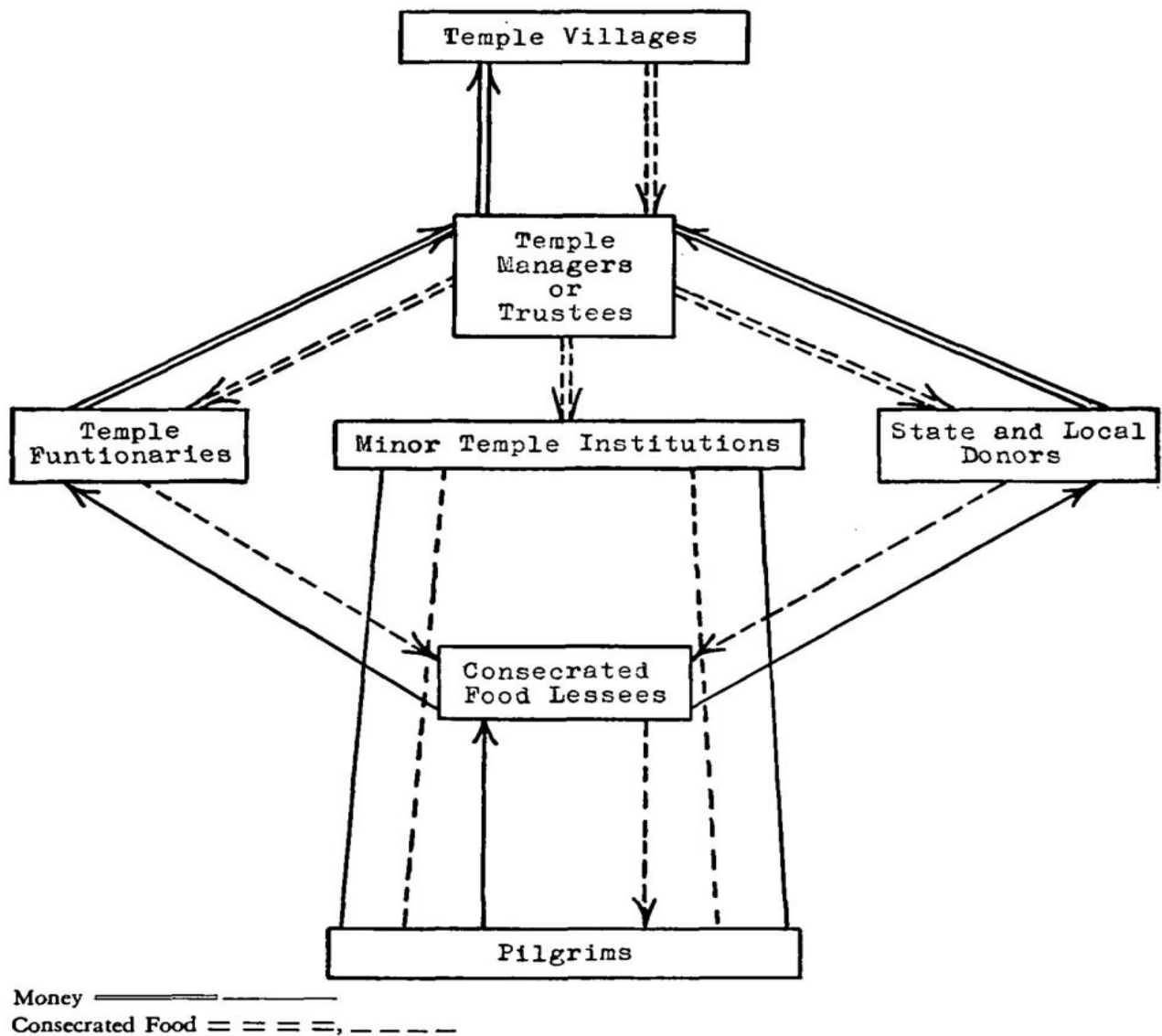


Fig. 1 – Tirupati temple: flow of consecrated food and money in the 16th century (Stein, 1960).

The large corpus of temple inscriptions in South India has allowed scholars to trace multiple historical endowments received by temples – and identify these as both a series of acquisitions overseen and variously invested by temple officials and local authorities, and as a layered circuit of “overlapping arrangements” that defined the role of the temple. The inscriptional evidence also reveals much about the diverse nature of gift-giving groups, which included Brahman wives, palace and temple women – it is now thought that women made up 10-25% of all donors and were active participants (at least in the medieval South) in the disposal and donation of property.⁶³ For instance, the Chola king Rajaraja I’s sister is recorded as having donated 120.5 lbs of gold and utensils worth 18,000 kasus.⁶⁴

63 See Orr, L. (2000) and Talbot, C. (2001)

64 Pandeya, p. 128

From an early period, temple inscriptions also document collective and individual endowments by regional trader ‘guilds’ – this continued into the pre-colonial and colonial periods, where a number of prosperous groups – in particular, the Nattukkottai Chettiars of South India or Marwari merchants elsewhere in the county – became increasingly drawn into the evolving ritual gifting and honour circuit in temples and other institutions.⁶⁵ Non-royal patrons erected the most temples in the Tamil south.⁶⁶ However, it is crucial here to acknowledge gaps and discontinuities, both in this knowledge and the inscriptional form of recorded history. Although religious gifting offered a means to establish a reputation for worth and trustworthiness – and despite the pledges for endowments to endure “as long as the sun and moon shine,”⁶⁷ such gifts (and even temples themselves) were still susceptible to the vagaries of shifting political and economic realities. It was not uncommon for local deities to lose favour, temples to fall into disuse, worship and services to lapse, over centuries.

Section 3. Sources of Gold Accumulation

The exhortations of Morarji Desai in 1963 about the insatiable domestic demand for gold ornaments being “socially [un]justifiable”⁶⁸ mirrored moral sermons that played out in imperial Rome at the latter half of the first century. The fondness of the Patrician citizenry for luxury goods prompted statesman and author Pliny the Elder to criticise such indulgences as having an inordinate drain on the state treasury. In his *The Natural History*, Pliny warned of worsening trade deficits with India that saw the country “absorb [no] less than 50 million sesterces⁶⁹ of our empire’s wealth” annually while exporting merchandise that was sold in the Roman markets at “fully hundred times their prime cost”.⁷⁰ He pegged the cost of Rome’s pearl trade with the East – specifically India, Seres (North China), and the Arabian peninsula – alone at 100 million sesterces annually at the “lowest computation”.⁷¹ Given that the average Roman soldier’s yearly remuneration was 225 denarii (about 56.25 sesterces), the trade imbalance prompted the empire to curb military expense – which, some economists note, was “partly responsible” for its eventual collapse.⁷² In a quirk of history, it would be the turn of Indian statesmen centuries later to warn of the “strains” the public’s “attachment to gold and gold ornaments” placed on “resources we need for defence and development.”⁷³ Although

65 See Rudner, D. (1994) and Birla, R. (2009)

66 Orr (2000), p. 23.

67 See Karashima (2002) for a catalogue of inscriptions

68 Reserve Bank of India, Central Records and Documentation Centre – F 14749 Papers Relating to Gold Board, Press Information Bureau Government of India, January 9, 1963: 4–5, cited in Grewe 2016)

69 The annual trade, paid in bullion, was valued at £1,400,000 in 1855 by the translator. This amounts to £123,951,150 in August 2023 (value adjusted for inflation as of August 25, 2023, using The Bank of England’s calculator at URL:

<https://www.bankofengland.co.uk/monetary-policy/inflation/inflation-calculator>)

70 Pliny, *The Natural History*, Book 6, Chapter 26, URL:

<https://www.perseus.tufts.edu/hopper/text?doc=Perseus%3Atext%3A1999.02.0137%3Abook%3D6%3Achapter%3D26>

Accessed on: August 25, 2023

71 Pliny, *The Natural History*, Book 12, Chapter 41, URL:

<https://www.perseus.tufts.edu/hopper/text?doc=Perseus%3Atext%3A1999.02.0137%3Abook%3D12%3Achapter%3D41>

Accessed on: August 25, 2023

72 World Production Possibility Frontier (2003), Iowa State University URL:

<https://www2.econ.iastate.edu/classes/econ355/choi/ric2.htm>

Accessed on: September 14, 2023

73 Reserve Bank of India, Central Records and Documentation Centre – F 14749 Papers Relating to Gold Board, Press Information Bureau Government of India, January 9, 1963: 4–5, cited in Grewe 2016)

Pliny's admonishments tend to be viewed as unduly alarmist given modern estimations of the Roman Empire's GDP ranging between 9-20 billion sesterces⁷⁴ at the time, the figures hint at the volume of trade – and the transfer of gold and silver coins – between the Roman world and the various Indian power structures. Tracing the movement of these coins across the subcontinent offers clues as to their use and circulation in the regional economies – and by extension, into the treasure stores of several temples. The most prominent such discovery may be the unearthing of a “vast store” of nearly 2,000-year-old Roman imperial gold coins (aurei) from the subterranean vaults at the Sree Padmanabhaswamy temple in 2011 – found alongside other imported bullion, including Venetian gold ducats from the 14th-15th centuries and 19th century Napoleonic gold coins.⁷⁵ Another recent high-profile discovery was made among the wealth of gold and silver coins in the collection of the Sri Venkateswara Museum in Tirumala, operated by the Tirumala Tirupati Devasthanam (TTD). After the TTD catalogued these coins – primarily deposited by devotees in the temple's Srivari hundi – in 2012 and 2013, the collection amounted to some 1,213 gold coins from the reigns of around 46 monarchs of various dynasties, including a gold aureus issued from the Roman imperial mint in 54 AD to commemorate the accession of Emperor Nero.⁷⁶ There are historical eyewitness accounts of foreign gold coinage by travellers, for instance the Italian merchant-explorer Nicolo Conti noted the circulation of Venetian ducats in parts of “anterior India” in the early 15th century.⁷⁷ The ducat, first minted in 1284, at a uniform weight of 3.56 grams of pure gold, was the preferred international currency for over five centuries till the end of the Venetian Republic in 1797.⁷⁸ By the 15th century, merchants in Mecca were pricing wheat in terms of ducats⁷⁹ and money-changers were selling them to travellers to India,⁸⁰ where they were especially common in the Malabar coast and feature in business records into the 19th century.⁸¹ Known as *sanarak- kasu* (the favoured coin of the toddy-tapper, or sanar) in south India, Portuguese explorers discovered them to be in circulation at the port of Calicut and in the royal treasury at Ceylon (Sri Lanka). The ducat was also used in jewellery – particularly as necklaces worn by Syrian Christians in Kerala who prized the coins since they bore the figure of St. Mark – and circulated as dowry. In 1981, Karnataka's Archaeology and Museums department in Karnataka recovered a hoard containing 39 ducats dating to the reigns of some nine Venetian Doges (erstwhile elected leaders of the city-state) between 1339-1341 AD to 1414-1423 AD. Besides the ducat, Conti also noted the use of “golden coins, weighing more than the double” the Venetian florin, with gold pieces “worked to a certain weight... used as money” in some places.⁸² Meanwhile, the travelogues of Persian emissary Abdur Razzak recount his disbelief at the opulence in Hampi, the seat of the Vijayanagara empire, noting in particular the palace of King Deva Raya II with “several” underground chambers

74 Cobb (2022), ‘The Roman state and Red Sea trade revenue’, URL: <https://books.openedition.org/momeditions/16401?lang=en> Accessed on: September 12, 2023

75 Das, Gurcharan (August 27, 2011), ‘All the World's Gold’, The Hindu, URL: <https://www.thehindu.com/features/magazine/all-the-worlds-gold/article2395912.ece> Accessed on: August 23, 2023

76 Radhakrishnan (2019), p. 45

77 Major, R.H. (1857), ‘India in the Fifteenth Century’, p. 30

78 Ives, Herbert E. (1954), ‘Venetian gold ducat and its imitations’, American Numismatic Society, New York

79 van Gennep, Raugé (1897), ‘Le ducat venitien en Égypte: son influence sur le monnayage de l'or dans ce pays au commencement du XVe siècle’, Rev. Num., 4th series, Volume I, p. 494.

80 di Borgomale, Rabino (1945), ‘Coins, medals and seals of the Shahs of Iran, 1500–1941’, Hertford, p. 42

81 Aravamuthan, T. G. (1938), ‘Catalogue of Venetian coins in the Madras Government Museum’, Bulletin of the Madras Govt. Museum. New Series, General Section, vol. III, pt. 3, Madras

82 Major (1857), p. 30

“filled with bullion, forming one mass”.⁸³ He notes how “all the provinces” of the empire brought their gold “at a fixed period” to the *darab-kehdeh* (mint) adjoining the palace, from where allowances and salaries were allotted to employees and soldiers (paid every four months).⁸⁴ Besides indicating the travel route from the disembarkation ports in the Malabar, Razzak also describes a number of temples – including one in Belur (thought to be the Chinnakesava temple) that he likens to a “Kabah of the Guebres” while noting his inability to “describe such a building without being suspected of exaggeration”⁸⁵. In addition, Razzak offers a glimpse into the temple’s economic function, reporting how it assigned “rents and pensions” to the town’s inhabitants and received “alms” from the “most distant cities”. He also identifies the currency of the empire as being of “three kinds... made of gold mixed with alloy”, namely the *‘varahab’*, the *‘pertab’* and the *‘fanam’*, which was the lowest value of the three but the “most useful”. There was also a “pure silver” coin, valued at a sixth of the fanam called ‘tar’ (*taram*) and a copper coin valued at a “third of tar” called *‘dijitel’*. These gold and silver coins were especially popular throughout the south, as attested by the Chinese explorer Ma Huan who noted the wide circulation of gold and silver coins, named *‘Fa-nan’* (referring to *‘Fanam’* or *‘Panam’*, which was meant for “trading transactions”) and *‘Ta-urb’* (15 of which apparently equated to one fanam) during his sojourns in Cochin and Calicut in 1451 AD. ⁸⁶ As the regional economy monetised over time, more indigenous coins – such as the *kasu*, *achu*, *ponnu*, *tiramam*, among others – began to be circulated across the south, but without fixed values since there was no standardisation of weights and measures or uniform coin denominational policies until the emergence of the medieval temple-dominated economy.

3.1 Pathways for Gold into India: The Indian Ocean Trade

The Indian Ocean accounts for roughly 27 percent of the world’s entire maritime area and boasts an uncommonly enduring legacy of seaborne commerce – having connected the Indian, African, Arab, Mediterranean and South-East Asian regions over several millennia. Port cities in the Indian Ocean sphere were thus cosmopolitan and intercultural zones, featuring the mingling of various cultures, peoples and the exchange of both ideas and items – both between ports on the network and between these entrepôts and the hinterland. The ocean’s cross-cultural reach and role as a conduit connecting disparate zones is key to understanding its enormous impact in shaping subcontinental history. The journals of travelers, such as Ibn Battuta, Fa Hien and Marco Polo, attest to the activities of Indian traders at several ports in the Indian Ocean; and, most crucially, there is significant material evidence that records activity along pathways for the flow of commerce across peninsular India and regions in southeastern Asia. In southern China, the coastal city of Quanzhou served as one cosmopolitan port beginning in the ninth century with the arrival of foreign traders steadily increasing into the thirteenth century, when it served as a meeting point for Arabs, Persians, Europeans, Indians and Southeast Asians. According to Marco Polo, the port was:

frequented by all the ships of India, which bring thither spicery and all other kinds of costly wares... hither is imported the most astonishing quantity of goods and precious stones and pearls... And I assure you that for one

83 Ibid, p. 26

84 Ibid

85 Ibid, p. 20

86 Sastri (1939), p. 293

shipload of pepper that goes to Alexandria or elsewhere, destined for Christendom, there come a hundred such, aye and more too, to this haven of Zayton; for it is one of the two greatest havens in the world for commerce.⁸⁷

Meanwhile, the western fringe of this trans-oceanic economic sphere had the Persian Gulf and Red Sea routes link the West Asian and the Mediterranean worlds into this network. Beginning in 30 BC, after the annexation of Egypt by Emperor Augustus, imperial Rome enjoyed direct control over crucial access-points into the Red Sea and, by extension, a pathway into the wider Indian Ocean marketplace. Even prior to this period, Egypt had already been a relatively stable hub for trade between a number of economic spheres – with many of the important overland and seaborne routes having been active since the reign of the Ptolemaic dynasty in the Hellenic (Greek) age.⁸⁸ Under Roman control, seaborne commerce opened up to greater western involvement with merchants from the empire haggling with those from Arabia, India and Persia, among other places. Consequently, the Mediterranean region witnessed greater imports of Indian and eastern (mainly Chinese) wares from the various regions in this network. Among the most prized goods by Patrician Romans were textiles like cotton and silk, spices (pepper, cardamom, ginger, cinnamon and other condiments) and perfumery (aromatics), animals such as horses, elephants, peacocks and parrots, as well as precious stones and semi-precious gemstones like beryl, emerald, sapphires, diamonds and the like. The *Periplus* notes the range and various ports of acquisition of these and other luxury and essential trade goods. In addition, the influx of several of these goods is evinced by excavations undertaken at Myos Hormos (present-day Qusair al-Qadim) and Berenike (off the coast of Ras Banas) in Egypt. Material finds at these ports include organic remains of such perishable goods as coconut, rice, black peppercorns and sandalwood, and precious gems like jadeite and amethyst.⁸⁹ Likewise, excavations at Qal’at al-Bahrain (a site known as the Portuguese Fort in Bahrain) have uncovered workshops that processed date-honey, which was a hugely popular commodity in 13th century China and its use by Buddhist monks travelling across India has been noted.⁹⁰ Meanwhile, in India, the as-yet excavated evidence hints at how amphorae of Roman wine, garum (a fish paste delicacy) and various worked goods (were imported at port cities across the Indian subcontinent (see Maps in Annexure II of the appendix). An impressive and inter-connected network of overland, riverine and sea-routes allowed Indian traders to then move merchandise across the subcontinent and between the Coromandel and Malabar coasts.⁹¹ The area of Kodumanal situated on the north banks of the Noyyal river – part of the Kaveri’s tributary network – is one locus for inter-coastal interfacing (see Fig. 1.3, Annexure II). Kodumanal is situated in a resource rich zone, producing the highest quality of beryl (demand for this precious gemstone, known as aqua marina in Rome, far outstripped supply) on the trans-oceanic trade network. The location is doubly fortuitous, being part of an ancient pathway linking Karur, the inland capital power centre of the Chera kings to the Malabar littoral regions through the Palghat gap.⁹² It is critical

⁸⁷ Polo, Marco, ‘Book of Ser Marco Polo the Venetian: Concerning the Kingdoms and Marvels of the East,’ Ed. George B. Parks, (New York: The Macmillan Company, 1927), p. 241.

88 Cobb (2022), pp. 34

89 Sidebotham (2011), p. 240

90 Ray (1988), p. 313

91 Ray (1988), p. 320

92 Ray (1993), p. 482

to highlight here that the Periplus' classification of 'ports' – the Greek terms '*Limen*' and '*Hormos*' are used interchangeably several times in the document – is fairly lax, since some of the places it identifies are little more than relative safe landing spots on beaches and tidal harbours that allow mooring on rough seas. Historians have been more inclined, however, to accept its description of as many as 50 coastal centres as 'emporions' (emporiums of trade) – with India housing at least three such 'emporion nomimon' where trade was permitted by the representatives of the reigning sovereigns of the period: the Chola, Chera, and Pandya kings.⁹³ Of these, the lost port city of Muziris, Pliny's 'first emporium of India', is the stand-out example of a bustling littoral market connected to the Chera capital and beyond.

Accounting for the several finds of Roman craftware (including distinctive rouletted wares, jewellery and torpedo jars) that have been discovered in inland areas across the south, the depth of the interior trade networks indicates how these goods, collectively described in Sangam period literature (third century BC to fifth century AD) as '*yavanan tanta*'⁹⁴, were in great demand. Some were so highly prized as prestige items by the various polities of the region that the contemporary poems speak of the popularity of "cool *Yavana* wines" and "fine vases and lamps".⁹⁵ In the Akananuru anthology of poems, the 149th poem, authored by Erukkattur Tayankannanar,⁹⁶ described the "risky" highway trade routes to the bustling emporium of Muziris, the major port of the Chera kings who ruled over what is today northern Kerala, where pepper was exported to *Yavana* ships "laden with gold".⁹⁷ This account is corroborated by the poet Paranar in the 343th poem of the later Purananuru collection, in which he also noted how the "golden prize" was brought from the huge Roman merchant ships to the inland marketplace by the boats called '*kazhittan*' that were small enough to ply on the backwaters.⁹⁸ Another Purananuru poem (number 54) also notes how a Chera king named Polanthar Kuttuvan was accustomed to "wearing gold ornaments" likely either referring to the Roman gold coins (or jewellery fashioned from them). In trade, the king offered up the "wealth from the hills" (pepper) and the sea to the merchants.⁹⁹ These anecdotes are mirrored in the Periplus, which notes how the ships anchored in open waters offloaded their cargo into Muziris and Nelkynda whose kings "dwell in the interior". The commodities were then transported from the points of entry on the Malabar coast in "local vessels" to important hubs of the exchange network on the Coromandel coast such as Arikamedu, to the south of modern-day Puducherry.¹⁰⁰ The archaeological record, compiled after a series of excavations over the decades, points to the site's status as a nodal point for trade across the various inland, coastal and trans-oceanic networks that were operational in the region from as early as the third century BC.¹⁰¹

93 Ibid, p. 485

94 See Selvakumar (2017), the term *yavana* is a derivative of the Greek Ionian, but was used as a catch-all for foreigners

95 See Selvakumar (2017)

96 Selvakumar (2017)

97 Zvelebil (1973), p. 44

98 Selvakumar (2017)

99 Ibid

100 Ray (1993), p. 485

101 Ibid

3.2 True Cost of Imports – Gold and Silver

Information about the prices attached to Roman imports from India is scarce, but it is known that highly coveted items like pepper were valued at four denarii per libra (around 0.329 kg) – relatively cheap in comparison to, for instance, a rock-crystal ladle (about 150,000 sesterces, or 37,500 denarii).¹⁰² There is a similar dearth of information on the monetary (or exchange) value attached to Roman commodities in the various Indian marketplaces. The Muziris Papyrus (a financial ledger dated to the middle of the second century AD that extensively details a contract between an unnamed Roman merchant operating out of Muziris and his shipping partner in Alexandria) records a cargo of Gangetic nard, textiles and ivory, weighing around 3.18 metric tonnes (about 7,200 pounds) and worth about 1,154 Egyptian talents and 2,852 drachmae (nearly seven million sesterces).¹⁰³ When viewed alongside existing knowledge about Roman ship capacities and a notation by the Greek geographer Strabo about 120 such ships sailing to India from Myos Hormos annually, some scholars have suggested that the yearly trade outflow might have been as high as 17.64 billion sesterces.¹⁰⁴ As previously stated, the Roman GDP of the Imperial period was thought to lie somewhere between 9-20 billion sesterces – meaning such enormous estimates for import costs could be wildly off the mark since the effect on the economy would have been crippling.¹⁰⁵ Meanwhile, Pliny's 50 million sesterces figure would amount to less than one percent of the estimated Roman imperial GDP – the more likely, but still ambiguous, computation of the two. Traditional scholarship has argued that Rome was heavily reliant on its considerable reserves of gold and silver (exported as coins/bullion) to peninsular India¹⁰⁶, noting that merchants and trade partners in the region were not as amenable to accepting payment in Roman wares (alone) as their counterparts elsewhere in the subcontinent.¹⁰⁷ A related, oft-highlighted contention here is that Rome faced a consistent trade imbalance with India, in both volume and value of goods.¹⁰⁸ Other scholars have typically countered such arguments by pointing to the absence of detailed statistics from the period.¹⁰⁹ There is also ongoing debate about whether Pliny's figures take into account the scale and scope of both the empire's seaborne and overland commercial linkages with India or simply represent the trade in pearl and luxury goods alone. Some scholars contend that the figures only cover the maritime trade and represent the overall trade deficit, and not the total expenditure related to imports.¹¹⁰ More recent research has theorised that the figures were possibly based on receipts collected at Alexandria after merchants paid the tetarte tax, a 25 percent duty on imported goods from the Indian Ocean network.¹¹¹ Despite a near century (if not more) of research, there is still no clarity or certainty about what Pliny's figures refer to (or where he sourced them from)¹¹² – whether they represent wider concerns about perceived

102 See Pliny Natural History

103 Sidebotham (2011), pp. 215-220

104 Ibid, p. 218

105 Friesen (2009), p. 65

106 Warmington (1928), p. 311

107 Casson (1989), p.30

108 This has been a constant refrain from historians over the decades. See Warmington (1928), p. 293; Casson (1989), pp. 17-18; Thapar 2002, p. 243

109 Sidebotham (2011), pp. 245-249

110 Warmington (1928), p. 276

111 Young (2001), p. 201

112 As a favourite of Emperor Vespasian, Pliny might have been privy to such information. However, there is little concrete evidence to conclusively prove his knowledge of trade accounts

(im)balance of trade (defined reductively as the difference between the value of exports and the cost of imports), the overall cost of imports or simply the total quantum of money spent by Roman citizens to procure goods from India. A further caveat: it must be noted that Pliny's figures are in sesterces (which were coins minted from brass at the time) rather than the imperial period silver denarii coins or gold aurei coins – therefore, taken unto themselves, Pliny's figures do not easily lend towards the assumption that there was a significant outflow of gold and silver.¹¹³

3.3 Means of Trade – Modes of Gold Flow

Despite these qualifications, it is still important at this juncture to explore the means and practicality of shipping 50 million sesterces in their equivalents in gold aurei or silver denarii – hoards containing thousands of these coins have been discovered in peninsular India while Roman bullion (whether as bars or ingots) has not been recovered to date. This approach is also worth considering as the *Periplus* mentions exports of gold and silver both in the form of money and as craftware. Since next to no imperial coins produced after Emperor Nero issued monetary reforms – reducing in weight and purity of the aureus and denarius in AD 64 – have been found in India,¹¹⁴ it is reasonable to restrict this exercise to the time-frame prior to the debasement of Roman currency. During this early imperial period, the outflow of 50 million sesterces in gold and silver would have equated to about 500,000 aurei or 12.5 million denarii respectively.¹¹⁵ Given that a freshly minted denarius of the early imperial period weighed 3.9 grams, the tonnage of exporting 12.5 million of these coins to India can be worked out to roughly 48.75 metric tonnes.¹¹⁶ Similarly, a freshly minted aureus of the time weighed eight grams and 500,000 of these would weigh four metric tonnes.¹¹⁷ According to the archaeological and historical evidence, the Greco-Roman ships contracted by merchants for use in the Indian Ocean network were much like those involved in the Mediterranean trade.¹¹⁸ If this were indeed the case, the average trade ship ferrying goods between Egypt and south India would have been able to haul about 68-181 metric tonnes (around 75-200 tonnes).¹¹⁹ This means that just one ship falling on the lower end of this capacity range could easily accommodate the earlier estimates of silver (48.75 metric tonnes) and gold (four metric tonnes) being transported, though common sense dictates it would have been foolhardy for merchants to do so. Still, considering Strabo's figure of 120 ships annually leaving Myos Hormos bound for India with these estimated weights of gold and silver being transported on a single ship, it follows then that, on average, nearly 500 metric tonnes of gold or 5,850 metric tonnes of silver flowed into India annually. Meanwhile, using the commodities referenced by the *Muziris papyrus*, historian Lionel Casson estimated that the total value of the goods carried by a ship on the larger side (capable of carrying up to 500 tonnes of goods when fully-loaded) might have been as much as 20,000 talents.¹²⁰ These calculations are, naturally theoretical and it must once more be emphasised here that

113 Sidebotham (1989) pp. 36-37

114 Turner (1989), p. 26

115 Millar (2004), pp. 93-94

116 Cobb (2022), p. 36

117 Ibid

118 Sidebotham (2011), p. 197

119 Cobb (2022), pp. 36-37

120 Casson (1988), p. 152

Pliny's 50 million sesterces figure might not be a measure of the actual value of silver and gold exported to India annually. Nevertheless, they hint at the scale of the suggested "adverse balance" of Roman trade in favour of India. According to historian E.H. Warmington,

[Rome] was often unable to offer to foreign regions in general and to oriental nations in particular sufficient products of its own to balance the articles imported from them in large quantities, and the result of this was the draining away from the Empire of precious metals in the form of coined money without any adequate return.¹²¹

This "drain" of gold and silver to the "abysses" (India and China, respectively) in the East was to continue for "nearly 2,000 years"¹²² – this contention by Warmington has been echoed by modern economists such as Andre Gunder Frank, whose works pivoted away from Eurocentric analyses of global economics to reassert the historic dominance of Asian players in world trade between 1400–1800. During this period, gold and silver extracted from their American colonies enabled the European powers, which were otherwise "marginal player[s] in the world economy with a perpetual deficit", to gain a "seat at the table" of world trade¹²³ and import goods from Asia. The quantum of their coinage exports notwithstanding, there is this intriguing suggestion by the 19th century historian Theodor Mommsen that Roman money in gold and silver "had already under (Emperor) Vespasian so naturalised itself (in India) that the people there preferred to use it."¹²⁴ The Periplus also refers to Roman merchants being able to profit from trading their gold and silver coins against the local currency at Barygaza port (Bharuch in Gujarat); whereas in the south (particularly at the emporiums of Muziris, and Bakare, which sent Roman wares by riverway to Nelkynda), trade involved a "great amount of money" that appears to have then been used for "high value exchange on account of the low level of monetisation of the economy of south India."¹²⁵ As stated earlier, Tamil poems from the Sangam era appear to bear this out – with verses in the poems alluding to the importance of gold and silver in south India, even if they do not offer any great sense of the scale of their value. According to historian Rajan Gurukkal, however, the coins were simply the natural materials of exchange between a monetised imperial Roman economy and merchants in the non-monetised tribalistic society prevalent in Tamilakam – and involved only the "use-value of goods... precluding the notion of exchange value, price and profit."¹²⁶ Silver and gold were, therefore, viewed as money only by Roman traders and as "precious valuables" by recipient groups operating in the still primitive barter-based Tamil economy, which was "characterised by other forms of exchange like reciprocity, redistribution, prestations and gifts."¹²⁷

3.4 Spread of Coinage

¹²¹ Warmington (1928), p. 273

¹²² Ibid, p. 312

¹²³ Gunder-Frank (1998), p. 75

¹²⁴ Mommsen (1909), p. 300

¹²⁵ Ray (1993), p. 485

¹²⁶ Gurukkal (2013), p. 159

¹²⁷ Gurukkal (2013), p. 160

Perhaps an indication of how familiar the south was with Roman coins by this period can be found in the large number of coins excavated across the region. Several stray hoards containing hundreds of coins have been discovered at various sites in the south, many of which have been lost due to improper (or lack of) recording and classification. Two such important locations were Paḍiyur near Coimbatore and Vaniyambadi near Salem – in close proximity to beryl mines with deposits considered among the “best and purest in the world”¹²⁸ – and at madurai, the Pandyan capital. Between 1982-1984, nearly 300 gold coins were found at Valluvalli, a village about six kilometres south of the excavation zone in Pattanam, Kerala, which is considered by a section of historians to be (part of) the lost city of Muziris.¹²⁹ Other major hoards have been found in Pollachi, Karur (five gold and 500 silver coins), Vellalur (over 1,100 silver coins), Kalayamuttur (63 gold coins), and Pudukkottai (501 gold coins) in Tamil Nadu and Kottayam, Eyyal (12 gold and 71 silver coins) and Puthenchira in Kerala.¹³⁰ Perhaps the largest find was the recovery of around 6,000 Roman denarii and several thousand aurei amounting to “no less than five cooly-loads” from the “fabulous” hoard at Kottayam.¹³¹ The archaic ‘cooly-load’ measure is generally understood to refer to a porter’s carrying capacity – taken to be 25 pounds of weight,¹³² but might also work out to as much as 20,000 coins per worker.¹³³ Although precise details breaking down the coin composition in the hoard are unavailable, the excavators commented that “...with few exceptions [the coins] were all of gold.”

Using the listed weight of the gold aureus at the time, it can be stated that the Kottayam hoard then must have consisted of 8,000 aurei at the very least, but perhaps as much as 10,000-15,000.¹³⁴ Four such large hoards of the era’s gold coins have been found across peninsular India: with large concentrations in the Krishna River valley in Andhra Pradesh and Coimbatore district. This distribution can be attributed to the variable state of monetisation in the various southern polities – which is one probable reason for the discovery of “fresh from the mint” coins in hoards.¹³⁵ Since local merchants (and general populace) lacked an understanding of Roman monetary systems and coin-based denominational values, these coins were likely judged purely on the basis of their intrinsic metallic values. This accounts for why gold aurei (and the gold solidi during the later imperial period) are found in much higher numbers than Roman silver coinage.¹³⁶ Some scholars have cited the mere existence of these coin finds as indicative of Rome’s unsustainable trade imbalance with India¹³⁷ – but in the absence of evidence (of verifiable historicity), these finds can only be construed as evidence only of their availability and distribution, and not indicative of the volume of gold and silver exported, nor the scale to which bullion (other than coinage) entered the country.¹³⁸

128 Sewell (1904), p. 601

129 All coins in figures sourced from the Oxford Roman Economy project

URL: https://oxrep.classics.ox.ac.uk/databases/sites/india/valluvally/2042_none/

130 Gurukkal (2013), p. 162. Figures in parentheses sourced from Oxford Roman Economy project

131 Turner (1989), p. 8

132 Ibid

133 See Dasgupta (September 2, 2017)

134 Turner, p. 10

135 Gurukkal (2013), p. 161

136 Ibid

137 Young (2001), p. 205

138 Sidebotham (2011), p. 245

Nevertheless, their preservation in hoard form indicates they were prized by the local population and had an array of uses at various periods and places: as local currency, as ritual offerings to temples and shrines, as coveted items in the existing systems of gift and exchange, and as precious metals to be melted and reforged as local coins and ornaments, such as necklaces.¹³⁹ Aside from coins, there have also been a few discoveries of prized gold objects, for instance, two finger rings discovered among denarii at the hoard in Vellalur (Coimbatore) and an engraved pendant at Kampelayam in Tamil Nadu.¹⁴⁰ Such wares would doubtless have commanded high prices – certainly much greater than simply the value of their metal content – since traders would have had little incentive to export them otherwise.

Section 4. The Temple as Economic Hub

The historical evidence positions the temple as landed magnate of its domain, controlling the disparate elements of medieval and precolonial society and binding these together into one social fabric. As such, temples acquired a central place in agrarian society, exerting ever greater control over various facets of the socio-economic life of medieval peninsular India. Temples were given complete ownership of their grant-lands, including “over the stones, trees, plants and even animals.”¹⁴¹ Major parts of agrarian land was thus entirely controlled by temple corporations. This resulting localisation of the rural economy under the supervision of the temple corporations established an intricate agrarian order and resulted in the hitherto-unmatched expansion of agriculture¹⁴². The economic prowess of some prominent temples empowered them to carry out large-scale irrigation projects and land-improvement schemes. According to historian Kesavan Veluthat, the temple was as an “agency for easier and more efficient extraction of surplus” from agrarian peasants – further quickening the spread of agricultural practices and consolidating the dominance of landlordship.¹⁴³ In this process, the medieval temple hastened the disintegration of existing the early historical kinship-based tribal society and fomented its restructuring along caste-based lines. In this nascent hierarchical society, the temple became a vital node, integrating and “linking the high and low in service and drawing towards itself as clients the different castes and sub-castes.”¹⁴⁴

Having thus lent an “imprimatur of legitimacy” on the ruling sovereign and the political structure below him, the temple was guaranteed state patronage and over time grew as both a repository of gold, silver and precious jewellery and as the preferred site for the influential elites to assemble for decision-making meetings. This newly-gained richness and exclusivity necessitated greater levels of protection, eventually leading to the evolution of the temple from shrine complex to “fortress like proportions with several circles of streets within streets, bazaars and armed

139 Suresh (2004), pp. 77-81

140 Suresh (2004), pp. 146-49

141 Gurukkal, pp. 32-34

142 Ibid, p.33

143 Veluthat (2017), pp. 16-17

144 Ibid

forces.”¹⁴⁵ Besides endowments, institutions attached to the temples received separate grants for maintenance. Summing up all these the total income came up to be about 3,000 para of paddy from land of about 30 square miles.¹⁴⁶ This form of revenue generation was common to all major temples, although to varying degrees across the south depending on the power of the temple in relation to the monarch (Ibid, p32-33). As the accepted conduit for the exchange of spiritual, symbolic and material goods, the temple held great appeal for both wider society and donor patrons looking to consolidate and deepen local ties. There has been extensive scholarship on such transactional networks in medieval south India, identified through analysing temple inscriptions. An inscription notes how changes in personal fortunes were tied to temple endowments. As Ampalavan Paluvur Nakkan, a high-ranking military officer in the Chola Empire better known by his title Vikramachola Maharaja, grew in social prestige, so did the scale of his donations to the Shiva temple in Govindapputtur – from goats and lamps to a village and tax-free lands and an endowment of 200 *kalancus* of gold for sacred jewellery. An inscription at the temple notes the officer had provided “one quarter of land” for which “protection tax” had to be paid. The area’s Mahasabha [temple-led assembly] then took “two hundred *kalancus* of gold of standard weight, *keacus* of refined gold which changed to *kalancus* of gold” to cover the *kutimai* tax that went to royal courts, the tax for the administration of the ur area, and other dues. The inscription also warned the assembly and locality against “[deviating] from this” duty, noting that such actions amounted to “fraud” and defaulters would be “fined”.¹⁴⁷ Stein states that donations (*melvarum*) from devotees allowed South Indian temples to manage regional development works, such as irrigation projects, land reclamation, even disaster relief and recovery (See Stein 1960). These donations could range from food, money and livestock as well as prized temple dancers, priests and various service workers.¹⁴⁸ According to Heitzman, these gifts came from a wide spectrum of the Indian society, ranging from royalty (both kings and queens, to elite kingdom officials to merchants, priests and even cattle herders. For instance, using the type and origin of endowments to the Thanjavur temple under Rajaraja I, he identified how the majority of donations in its transactional network were from the Kaveri’s delta region.¹⁴⁹

Temples also managed lands bequeathed to it by its devotees and provided employment and some temples had large enough treasuries, replete with gold and silver coins, to serve as banks. According to Appadorai, gifts of gold coins occur more commonly than those of silver in peninsular temple inscriptions – which confirms that the preferred “currency of South India was largely of gold.”¹⁵⁰ Over centuries, the accumulated wealth meant temples of rival sects became target for plunder, necessitating the large temple-fortress complexes.¹⁵¹ Estimates of temple wealth during the reign of Rajaraja I include donations of about 500 lbs of looted gold, roughly 250 lbs of jewels, over 600

145 Ibid
 146 Gurukkal, pp. 32-33
 147 Gillet (2023), pp. 70-78
 148 Stein (1960)
 149 Heitzman (1997)
 150 Appadorai (1936), p. 21
 151 Pandeya, p. 127

lbs of silver.¹⁵² In addition, dedicated temple fields generated 1,16,000 kalams of paddy with prevailing prices of 58,000 *kasus*¹⁵³ plus 1,100 *kasus* of cash income.

4.1 The Temple as Corporation

According to Veluthat, there existed two kinds of temples in south India, the more prominent being the ‘royal’ temples constructed and patronised by the monarchs and the elite to be statements of state power.”¹⁵⁴ The others were grantlands and Brahmaṇa settlements that grew into hubs of powerful agrarian corporations with ties to a rich religious tradition, but situated outside overt state patronage.¹⁵⁵ The most visible examples of dominant temple corporations were in the Chera kingdom in modern-day Kerala, considered the weakest monarchical state in South India at the time. A collection of records, together denoted as the Tiruvalla Copper Plates, testify how powerful local actors – such as the “non-cultivating intermediaries” in the Tiruvalla temple – attained a level of political dominance unthinkable elsewhere in the south (See Veluthat, 2017). For instance, these groups assigned themselves many privileges and functions typically accorded to the state – chief among them being revenue collection. In lieu of protection given to a local village, the manager of the Tiruvalla temple committee collected 18 *kalancu* of gold or 360 para of paddy as *rakshabhoga*, a land tax levied for security and maintenance, from the village chief.¹⁵⁶ Interestingly, the concerned chief, a certain Iravi Cirikaṇṭan, who nominally headed the area of Veṅṇolinadu in Kuṭavur, is described as the donor (*tannuṭaiya*) who granted the village to the temple of Tiruvalla and gave it the right to collect “[all the] eighteen taxes and the market [duties]”.¹⁵⁷ This meant that any failure to pay these dues on time put the onus to recompense the temple and the monarch in gold on the chief even if it was not his fault. A similar situation played out in the village of Kilmalainadu, whose chief Maḷuvakkon assigned some land to the Tiruvalla temple and authorised its trustees to seize listed village properties in the event of defaulted due payments. Ultimately, the chief had to watch as the his property was attached by the temple, a process that was verified by the chief’s own “600 companions of honour” and various other agents in his service.¹⁵⁸

From such instances, it can be seen that the temple corporation exercised power over judicial administration as well – even over the local political authority. This hierarchy of importance is explicitly laid out in a warning to defaulters, cautioning those who fail to honour their contract (or pledge) to provide a set quantity of oil to the temple had to pay, in order, a fine of 50 *kaḷancu* of gold to the *Perumal* (the king), 25 *kaḷancu* to the temple (represented by its *sabha*)

152 Ibid

153 Ibid, a standard unit of Chola currency. 10,200 *kasus* has been compared to approximately 250 pounds of gold. So probably the other measures can also be interpreted in terms of gold

154 Veluthat (2017), p. 22

155 Ibid

156 Gurrukul, p. 35

157 Veluthat, p. 23

158 Ibid

and 10 *kalanu* to the local chief.¹⁵⁹ Fines were typically paid in gold (or its equivalent in paddy and other valuable produce) with the common theme in such infractions primarily involving offences against the temples or the Brahamans.¹⁶⁰ For royal temples, however, fines were typically collected from offenders in the form of land that was then granted to the temples to help foster connections between the region and its constituent *nadus*.¹⁶¹ Residents of the local *nadu* unit also faced fines if they committed damage to arable land and crimes on the highway, whereas temples had immunity from goods tolls and income and road taxes.¹⁶² Royal temples also received loot from the plunder raids on neighbouring kingdoms, and some Chola kings, who were devout Saivite patrons, would often expropriate properties from rival Vaishnavite temples.¹⁶³ Consequently, over the reign of Rajaraja I, the Tanjavur temple had economic connections with several villages. Certain communities authorised temples to receive properties from people who died without leaving (or naming) an heir or those who possessed unclaimed property or excess land that had not been officially recorded.¹⁶⁴ In addition, there were severe moral and social punishments meted out to individuals, even those on the various powerful temple committees, who flouted the rules of the endowment or obstructed their enforcement – such transgressions were likened to the offender and his supporters having “killed [their] father(s) and married [their] mother(s). They also risked losing their caste status and faced having the committee seize their lands and homes in the name of the temple deity.¹⁶⁵ The temples also paid the local chiefs to prevent public obstruction – with the penalty for failing to guarantee against such acts being the loss of dues. Even from the revenues extracted for the sovereign from the temple, a major share was then endowed to the temple itself. For instance, the Trikkadittanam temple inscription reveals that of the 36 kalam of paddy payable as royal taxes the temple endowed itself 24 kalam for feeding *brahamanas* – so they only had to pay 12 *kalam*s.¹⁶⁶ Over time, temple corporations came to enjoy different levels of land rights, such as being the sole owner of all revenues from land, a protector with all political rights and temporary revenue ownership – these rights were further distributed among members of the corporation and the vast amounts of land endowment were also divided among members of the various *ganus* (temple trusts). Each endowment was entrusted to a trust, the members of which equally shared the lease of the land.¹⁶⁷ The temple corporation was also entitled to other important economic and social concessions, for instance, issuing temple sanctioned loans and having the right of first claim over water for irrigation – the water must flow through the land of the deity first, which went on to become a custom. It also owned separate water tanks and prohibited others from using it with the threat of penal sanctions and its cattle enjoyed free grazing on certain lands, with the landowners levying taxes for this purpose from the village.¹⁶⁸

159 Veluthat, p. 23
 160 Gurukkal (1992), p. 42
 161 Pandeya, p. 128
 162 Ibid, p. 127
 163 Ibid
 164 Ibid
 165 Veluthat, p. 21
 166 Gurukkal (1992), p. 37
 167 Ibid, pp. 38-39
 168 Pandeya, pp. 125-126

4.2 The Temple Economy

Land proved to be an effective means of investment for the temples huge stock of gold, with several examples of gold being used to purchase endowed lands from the temple.¹⁶⁹ One inscription mentions a deed where the new buyer had to pay certain amount annually to the local temple to be considered the *karalar* of the purchased land. However, gold was also considered a medium of exchange. Different weights of gold with established heat, weight, ratio-proportions and fineness served as money in high-level economic transactions for the temple. Two commonly mentioned units of gold measurement were the *kanam* and *kalancu* (one *kalancu* equalling ten *kanam*), standardized quality of gold being an important demand imposed on temple corporations according to inscriptions – failing which the offenders had to pay 100 *tinaram* (thought to mean the Arab dinar).¹⁷⁰ The interest – in the form of gold, paddy, ghee, land or other specific forms of articles – levied on temple gold loans deriving from grants of gold were utilised for the purpose of maintenance. The repaid gold loan was to be invested in the land – with the Trikkakkara temple inscriptions mentioning a prohibition on the practice of lending the gold belonging to the temple.¹⁷¹ Evidence of temple selling land instead of gold and the owner transferred the rights of the plot and the *pullavas* (tenant farmers) settled there to the temple while the owner was entitled only to a share of the annual crop.¹⁷² The gold-lending economic activity brought more agrarian control and land rights to the temples. A specific weight of gold was lent at a stipulated rate of interest (usually 5 percent) and the borrower had to mortgage his land to the temple.¹⁷³ This accounts for why most of the borrowers were the landed aristocrats or Brahmans. There was also a restriction prescribed to collecting gold for paying back loans. Mortgaged land rights went primarily to the temple, however the landowners received a share of the crop as they had to pay the interest for the gold loan.¹⁷⁴ Even this share was donated by some borrowers as an endowment to the temple. In certain cases, it was clearly stipulated that gold returned as loan was not to be accepted – the implication being that the temple was investing the gold permanently in the form of loan to acquire agrarian wealth and land rights.¹⁷⁵ Thus, through this exchange of gold with other land and agrarian resources, the temple was economically functioning as a resource distribution unit.¹⁷⁶ The gold accumulated through various endowments was redistributed by the temple corporation in three main ways: as a medium of exchange and measure of value for procuring new lands; lending out at interests for obtaining more land dues and hence increasing agrarian resource control and to reward temple servants.¹⁷⁷

169 Gurukkal (1992), p. 42

170 Gurukkal (1992), p. 47; 40 *palankasu* of gold worked out to 120 *kalancu* of gold

171 Ibid, p. 43

172 Ibid, p. 44

173 Ibid

174 Ibid, p. 45

175 Gurukkal (1992), p. 45

176 Ibid

177 Ibid

Table 1. Example of a temple inter-commodity exchange ratio system (Info: Gurukkal, 1992)

1 <i>nali</i> (about 375 cubic cm) of pepper	1 <i>nali</i> cumin	5 <i>nali</i> green gram	10 <i>nali</i> paddy	10 <i>kanam</i> aloe wood	20 <i>kanam</i> Sandalwood
100 <i>nali</i> paddy	420 unripe plantains	360 ripe plantains			
12 <i>nali</i> paddy	10,000 betel leaves and required arecanuts				
208 <i>nali</i> paddy	8 <i>nali</i> ghee	5 <i>nali</i> oil			
1 <i>nali</i> paddy	8 plantains	80 betel leaves with required arecanuts			
360 <i>para</i> paddy	18 <i>kalancu</i> of Gold				

There was also an established inter-commodity exchange ratio system example Tiruvalla plates for various articles of daily use – with the gold-paddy exchange ratio remaining stable over as many as three centuries appearing to suggest that the rates of gold influx and growth in productivity was proportional to the rate of growth in their demand.¹⁷⁸ According to Gurukkal, “interest at the rate of five percent for sixty *kalancu* (six hundred *kanam*) of gold was twelve *kalam* (240 *para*) of paddy. Hence 290 *para* of paddy at the interest rate of five percent would give the calculation of 70 *kalancu* and 5 *kanam* of gold as the total amount of loan.”¹⁷⁹ This non-fluctuating gold-paddy ratio and the prevalence of inter-commodity exchange rates indicate the absence of monetisation in temple transactions¹⁸⁰ and the dearth of coins and localised means of production led to the use of barter payment systems in temples. Hence, temple servants were usually paid in grains or land. However, a Trikkakkara temple inscription from 913 AD notes that payments to temple servants were also made in gold.¹⁸¹ This further created “an economically dependent social organization based on ties from the lowlier groups to the higher as a need-satisfying device.”¹⁸² All artisans, craftsmen and professional casts were settled in temple villages to ensure continued subservience to temples. With the above-mentioned service-tenure system, inter-commodity exchange ratio, insufficiency of coins, it can be argued that the temple-centric rural society turned into a relatively self-sufficient local unit exhibiting tell-

178 Ibid, pp. 46-47

179 Gurukkal (1992), p. 44

180 Ibid, p. 46

181 Ibid, p. 47

182 Ibid, p. 48

tale features of a closed economy system. In view of the above, and using the conceptual framework provided by the historian Nilakanta Sastri (and others), the medieval South Indian temple's socio-economic function can be broadly categorised as those of a landholder, banker and employer.

4.3 Temple as Landholder

The temple's lands (*devadana*) were commonly exempted from a litany of taxes (*sarvamanya*) with only nominal duties sometimes collected. Temples had different levels of land rights: such as ownership over all revenues from land and sole protector with all the associated political rights and temporary revenue ownership. Temples further distributed rights among members of its corporation and fixed amounts of land endowment were divided among members of the various trusts.¹⁸³ Each endowment was entrusted to a member of the *ganas*, which equally shared the lease of the land.¹⁸⁴ These lands were chiefly cultivated by tenant farmers or leaseholders, on whom there was an obligation to do service, work on the land and to provide the specified materials (grain, paddy crops) for which the land was intended. The stipulated annual rent had to be paid as well according to detailed agreements entered into by all parties at the time of lease. Richer temples also used their funds to undertake public works on their lands, to repair water tanks and irrigation canals, for example.

The state's contribution to agricultural expansion was primarily through the provision of irrigation facilities, including water tanks, dams, canals and small channels. From the inscriptional evidence, it is evident that medieval temples played as great a role in this regard – self-funding the construction of large water reservoirs, tanks and dams to boost agricultural production within their range of control and incentivising locals to contribute. For instance, a 13th century inscription found at the Tirukkachchur temple records how the temple funded the opening of a sluice at a water tank for the *devadana* village and entered into an agreement to regulate the use of water from the tank to irrigate village lands.¹⁸⁵ Meanwhile, another 13th inscription from Tiruvannamalai highlights how temples subsidised taxes for individuals who helped towards tank construction and irrigation purposes. Typically, such contributors were permitted to fell trees, demarcate farm fields, build a village on a granted portion of temple lands and enjoy three-quarters of the income it generated – with the temple treasury claiming the rest.¹⁸⁶

In keeping with the agricultural expansion model, medieval temples also commissioned works towards the reclamation of forest and waste lands for cultivation. These lands were leased under binding (if generally favourable) tenancy agreements to itinerant cultivators looking to settle an area. The temples claimed the *melvaram* (higher) share of the agricultural produce and income, whereas the *kudivaram* (minor) cultivators traded a lower produce share for

183 Ibid, p. 39

184 Gurukkal (1992), p. 39

185 Kavitha, M. (2017), pp. 18-20

186 Ibid

the increased earning potential.¹⁸⁷ According to inscriptional evidence, officials at Srirangam temple in Trichinopoly district initiated a series of large-scale reclamation activities to recover flood-damaged lands between the 11th and 12th centuries. The temple corporation leased these lands – with the proceeds of the sale invested towards acquiring jewellery for the deity – to flower vendors and contracted them to grow a flower garden within five years. The vendors also had to measure account for a stipulated amount of rice paddy cultivation on the lands, which went toward the temple’s coffers.¹⁸⁸ Meanwhile, a 12th century epigraph at Tirukkadaiyur records the reclamation of 700 *kuli* (144 square feet) of temple lands in exchange for a daily amount of ghee for the temple lamps.¹⁸⁹ Lands to be reclaimed were also leased at subsidised rents, which were then increased progressively over time upto a stipulated amount that would remain constant thereafter. An undated inscription from Tiruvetpur one such instance where the lessee agreed to pay gradually increasing rent amounts until the third year of the agreement. With the highest assessment (*talaivarisai*) at 15 *kalams* (of paddy) per *ma* (ancient unit of land measurement), the rents rose from half the *varisai* (the dues from waste lands) for the first year (or 7.5 *kalam*) to three quarters *varisai* over the second year and finally the full amount from the third year on.¹⁹⁰

4.4 Temple as Banker

The Manasara Sastra mandated that each temple had to have a treasury, which allowed it to serve as a bank and store large endowments by patrons in the form of gold and money (as well as land). The historian K.B. Pandeya argues that the temples were a “prototype” bank that acted more like moneylenders to private bodies and village assemblies (*sabhas*) (See Pandeya 1979). Meanwhile, land-holding farmers and other individuals could borrow loans on interest for reasons very similar to today, business loans for cultivation and marriage expenses, for example. Although these loans could be issued with or without security, they had to be paid within the stipulated time failing which goods offered up as collateral (mainly land but also other assets) would be sold to pay off the debt. There was also a significant social stigma attached to non-repayment of temple loans. An inscription at the Gaṅgajaṭadhara temple of Govindapputtur warned the locality to “not neglect moral duty (*aram*) and that those who do not respect the ‘holy duty’ donation would face a “fine of twenty-five *kalancus* of gold.”¹⁹¹ Since religious endowments were donative in nature and tied to specified uses, the temples could not utilise these funds for other purposes. However, they were permitted to loan these deposits to gain interest, which would then be channelled towards fulfilling the endowment’s purpose. An inscription of the third year of the Chola King Rajendra records that the temple authorities received 25 *kalancu* of gold under the express condition that the interest should only be applied for the feeding of a learned Brahman and other related purposes.¹⁹² Besides celebrating festivals and charity work, the temple used its annual income surpluses to commission the creation of gold ornaments and silver vessels to act as a “reserve fund” to hedge against “times of scarcity.”¹⁹³ In such periods of hardship, such as during floods and

187 Kavitha (2017, p. 22

188 Ibid

189 Ibid, p. 23

190 Ibid

191 Gillet (2023), pp.71-90

192 Appadorai (1936), p.22

193 Ibid, pp .299-300

droughts, temples provided loans to alleviate distress. An epigraph from Alangudi, Tanjavur district, recounts how village inhabitants applied for relief loans from the temple treasury when the area was hit by a famine likely due to lack of rainfall. The temple provided the villagers some 1,011 *kalancu* of gold and 464 *palam* of silver in exchange for 8.75 *veli* (variable from region to region, but approximately a sixth of an acre) of land that went to the deity. The loan interest was to be repaid from the harvest off this land.¹⁹⁴ This incident was typical of such arrangements, where the loan money appeared to never be repaid in kind, but rather through land acquisition and agricultural produce. Breaches in irrigational embankments and repairs to water tanks were other frequent crisis situations where temples were appealed to for loans when the village did not have sufficient funds to resolve the situation itself. A 14th century inscription from Tiruppanangadu states the village temple had aided the *ryots*' (tenant farmers in the *ryotwari* system of tenureship) underfunded water tank breach repair efforts utilising the proceeds from the disposal of some temple land¹⁹⁵ – such property sales benefitted both the temple and the wider agrarian community due to the net positive impact on the area's harvest and the accompanying financial benefits therein. Another such investment in the area's economic viability was the medieval temple's assigning of responsibility for the upkeep of donated cattle and livestock to selected cowherds and shepherds. This linked such animal rearers to the temple in a formal contracted service relationship (See Stein 1960; Appadorai 1936). The temple permitted defaulting village assembly to borrow from the treasury – and in rare instances, mortgage against jewels to the deity¹⁹⁶ – so as to pay its dues, with the temple later recompensed by lands. Finally, private individuals in debt and distress, for instance, anxious parents seeking marital alliances for their daughters sought funds for the wedding-related expenses. A 13th century inscription from Kodumbalur, records how indebted villagers borrowed money at interest from the Tirumudukunramudaiya-Nayanar temple, to which they later sold five portions of their lands in order to clear their debt.¹⁹⁷

4.5 Temple as Employer

The temple was second only to the state as a 'job creator' generating employment. In order to conduct construction, maintenance and day-to-day works, the temple provided employment to a range of ancillary occupations, including architects, masons, artisans, goldsmiths, florists and garland-makers, sculptors and idol-makers, scholars and choristers, dancing girls and courtesans, among others. Noting the central role of the temple in "providing work and means of livelihood to a large number of people," Appadorai describes this relationship as the "most striking thing in this connection."¹⁹⁸ While all temples employed priests as spiritual mediators, the more affluent temples provided secure work to large numbers of brahmins as also other classes and groups, including cooks, teachers (as promoters of bhakti education), musicians and dancers (as patrons of art and culture). Most of this labour was sourced from villages attached to the temple, with most full-time positions being hereditary in nature – while traders

194 Kavitha, p. 19

195 Ibid, p. 16

196 Ibid, p. 18

197 Kavitha, p. 18

198 Appadorai (1936), p. 36

were contracted to supply goods (like burning oil, clarified butter etc) as required. Workers were paid wages in land, money, or both. While the early temples in Tamilakam during the Sangam era were little more than grove- and village shrines and offering little by way of employment opportunities, the daily routines of the elaborate medieval south Indian temple became a source of steady livelihood for a variety of direct and ancillary worker groups. The temple's interests were managed (and controlled) by elite trustees and administrators (*sthanattars*) who had oversight over its properties, day-to-day affairs and employees. It was a “well-organised and well-developed sacred centre... administered by different kinds of officers,” covering a variety of roles.¹⁹⁹ An inscription records how one such temple officer (*piṭillikaivari*) at the Gaṅgajaṭadhara temple at Govindapputtu was tasked with removing gold (*pon*), “perhaps from the temple treasury, to supply holy food for eight Brahmins, oil for burning lamps and different types of holy food offerings.”²⁰⁰ Aside from the temple priesthood (known as the *sivacharyas* and *bhattas*) and their assistants (*tavasigal*), the temple as an organisation employed a range of professions, including a manager (*koivilkelvikar*), treasurers (*pandarattar*) and accountants (*koivil-kanakkukar*), various administration officials (*panmahesvaras*) and superintendents (*devakanmigal*).²⁰¹ Beneath the officialdom, several specialised categories of servants worked for the temple, chiefly watchmen (*meikaval*), but also garland-makers, lamplighters (*tiruvilakkukudi*), waterbearers, *debuskers* who pounded the paddy to procure rice for the sacred offerings, fan-bearers for the deity, among a litany of highly differentiated menial workers.²⁰² The act of religious endowment thus mobilises several local actors and bodies in the immediate community crystallised around the temple – with the level of activity and involvement relative to the importance of the donor and the quantum of endowment.²⁰³ Epigraphs from the Vijayamangalattu Mahadeva temple in Govindapputtur illustrate how a chieftain or military officer, named Cholamuttaraiyan also known as Cekkilan Araiyan Cankara Narayanan, donated lands to ensure the supply of paddy to go towards food offerings, to procure the various necessary items for holy baths, temple maintenance, the conduct of eight festivals, as well as drummers and lamps. Another inscription notes how Cekkilan “employed his wealth in building another Shiva temple in the same village... whose activity appears to be extremely dynamic” – with a “lot of holy food offerings, holy baths on specific days of the year, [nine] festivals, much burning of lamps, drummers, gardens...” and employing 48,000 *panmahesvaras*, as supervisors (or *kaṅkaṅiyaka*).²⁰⁴ This latter epigraph also hints at the stringency with which these endowment orders are to be enforced, warning that if the offerings of holy food are “hindered” even for a day, there will be a “fine of one kalam of paddy.”²⁰⁵ Similarly, if the supervisory committee fails to carry out its duties, “two *kalancus* of gold for the Lord will have to be collected.”²⁰⁶

199 Gillet (2023), p. 76
 200 Gillet, p. 76
 201 Kavitha, p. 21
 202 Ibid
 203 Gillet, p. 77
 204 Ibid, pp. 77-78
 205 Gillet, p. 78
 206 Ibid

Several inscriptions²⁰⁷ hint at the conditions under which temple servants were employed and recompensed, including through assignments of land, allocations of produce and payment in kind and/or money as remuneration for service. The temple servants were not permitted to sell or mortgage these lands, which were categorised as service *inams* (gifted lands), but were entitled to the income or revenue accrued by it.²⁰⁸ A 15th century inscription from Triuppakkuli records a disbursal of *inam* lands by temple authorities, cautioning against their sale on the penalty of punishment typically reserved for “traitors to the king and to the community” and the imposition of heavy fines by the temple treasury officials.²⁰⁹ Numerous epigraphs also evince how most of these careers were hereditary in nature. An inscription at Tanjavur during the reign of Rajaraja I relates to an appointment order for various temple servants, stating the protocol and procedure for the succession process to replace a vacant temple position on account of the incumbent’s death or departure.²¹⁰ The qualified eligible kin of temple servants also enjoyed the right to take over their predecessor’s position and post. Another 11th century inscription from Tanjavur recounts how 400 dancing girls attached to a temple were each allocated a share of immovable property, consisting of a house and one *veli* of land that provided a net revenue of 100 *kalam* of paddy.²¹¹ The same epigraph also listed roughly 200 male temple servants – from artistes and musicians, to temple accountants and superintendents through to tailors, astrologers, parasol-bearers, brazier lighters, barbers, carpenters and goldsmiths, among others – who were assigned at least one share of the same yield. Temple accountants appear to have been better paid, going by an 11th century epigraph from Jambai in South Arcot district that notes that one individual was granted tax-free land (*iraiyili*) of 500 *kuli* (roughly five *velis*) in a village named Tagadi. The accountant, named Arangan Sendan, also received another 40 *kuli* of land (categorised as a house site with garden).²¹²

In addition to permanent staff, the temple occasionally employed temporary labour for short-term projects, such as shrine repairs, with the contracted wages including gifts of land and a site for a house. A 13th century inscription in Tiruvilimilalai from during the reign of Rajaraja III states that a carpenter (*tachchachari*) received the house plot and gifted land after undertaking repairs in two shrines in the Vilinathasvamin temple.²¹³ According to early scholarship, slavery was a part of the medieval economy and temple life, where royals and elites offered people (possibly prisoners of plunder raids) as gifts to the corporation. Citing an inscription from Tanjavur district, Appadorai noted some 100 people who were “owned by the temple” and tasked with husking paddy, washing clothes and looking after the lamps, among other duties.²¹⁴

207 Unlike these Chola inscriptions, the epigraphs of the later Pandya kings and the Vijayanagara empire do not greatly elaborate on temple staffing procedures. However, inscriptions on temple servant appointments suggest the recruitment process and wage scales follow along similar lines.

208 Kavitha, p. 22

209 Ibid

210 Ibid

211 Ibid, p.21

212 Kavitha, p. 22

213 Ibid

214 Appadorai (1936), p. 23

Section 5. Merchant guilds, Patronage and Polity

Throughout antiquity, merchants represented a section of the populace, distinguished from wider society by a profession that necessitated continuous mobility – allowing them to play an integral role in the development and expansion of “supralocal systems of exchange that cut across... ethnic, linguistic, political and religious boundaries.”²¹⁵ The 10th century emergence of a stable long-distance trading network, identified as the ‘Medieval Maritime Trading Arc’²¹⁶, linked markets in China and South East Asia to those in Egypt and West Asia. Concurrently, between the ninth and 14th centuries, trade in peninsular India experienced a rapid expansion of internal, regional and trans-oceanic networks. Merchants from the Tamil-speaking macro region, referred to in scholarship as Tamilakam and comprising present-day states of Tamil Nadu, southern Karnataka, Kerala and Andhra Pradesh, exported merchandise to the distant north of the country and formed diasporic trade groupings through the routes in the Indian Ocean connecting India to Southeast Asia and China. In this increasingly interconnected economic sphere, merchants from the Tamil region emerged as important actors in a diverse global commercial community that fostered interlocking trade networks with port cities acting as nodes of exchange throughout the circuit. They transported an array of goods, from gold and silver, to luxury items like spices, pearls, semi-precious stones, horses and worked cloth, besides such daily necessities as oil, salt and rice.²¹⁷ Particularly in the medieval age, these merchants were active patrons of temples and other religious and political institutions, their degree of involvement attesting to an increasingly elevated status. Still, merchants submitted themselves (in many cases) to the ruling sovereigns of the operational area – as is apparent in their inscriptional norms, which begin by dating donations to the regional monarch’s regnal year.²¹⁸ As well, the inscriptions also reveal overt efforts to align mercantile and kingly cultural practices – particularly, the direct appropriation of the elite poetic conventions, syntax and literary forms used in the royal court, which could indicate attempts to self-inflate/elevate the group’s status and hints at a relationship based on mutual dependence (since royals were the primary consumers of luxury goods). Such efforts at subordination were eschewed in instances where the ruling monarch’s influence waned, however, as was the case during the late Chola period where merchants operated independent of royal assent and employed efforts at closer co-operation with non-elites.²¹⁹ During the medieval period, the Cholas and Pandyas controlled Tamil Nadu while Karnataka was split into various spheres of control between the Rastrakutas,²²⁰ the Western Chalukyas of Kalyan, the Hoysalas, as well as the Yadava and Kakatiya kings. Political and military developments in the region – such as the Chola’s overseas conquests – were drivers of guild expansion. Heitzman noted that qualities inherent to merit and birth alloyed to ritual practices allowed mercantile elites to “[project] themselves as a separate and superior group”²²¹ – with such ‘lords’ emerging primarily from the agrarian economy and supporting the dynastic ambitions of kings. In emphasising the power enjoyed by mercantile and landed elites, such arguments attributes agency to merchants navigating the rigid hierarchical politics of medieval peninsular India. These groups

215 Flood, F.B. (2009), p. 16.

216 Abraham, M (1988), p. 3

217 Abraham, M., (1988), p. 64

218 See Karashima (2002)

219 Abraham, M. (1988), p. 22

220 Heitzman, pp. 11-20

221 Ibid

had important roles to play in the political fortunes of the Cholas by leveraging their considerable networks to effect far-reaching changes in the status quo.

5.1 Medieval Merchant Guilds

The inscriptional evidence also demonstrates how merchants identified and differentiated themselves according to their profession, with *chetti*, *nagarattar*, *vyabari* and *vaniyar*, being some common titles. While certain appellations are linked to merchandise, for instance, a trader specialising in betel leaves would style himself *katriban*, others preferred more abstract designations, such as their involvement with the pre-eminent merchant organisations of the period. Scholars have identified over a hundred merchant groups operating during the ancient and medieval periods.²²² The most successful organisation, in terms of reach, membership strength and longevity, was the *Ainnurruvar* ('The Five Hundred') – the group's surviving inscriptions date from the ninth to the 17th centuries and have been found across peninsular India and Southeast Asia.²²³ The Manigramam was another major medieval merchant guild that was subordinated by the Ainnurruvar in the mid-13th century. There was a sustained level of interaction between these (and other) commercial bodies in what is today south Karnataka, along Andhra Pradesh's coastline, Tamil Nadu and the western fringes of Kerala and Sri Lanka. On his 14th century voyage along the Sri Lankan coast, the Arab traveller Ibn Battuta recounts seeing Indian merchants in the town of Dinur, which housed a "vast temple" with "about a thousand Brahmins and yogis and about five hundred women."²²⁴ The "town with its revenue" belonged to a gold idol, and "all those who live in the temple and those who visit it are fed therefrom." Some scholars have classified the Ainnurruvar as a supra-regional grouping of mobile merchants²²⁵, while denoting the Manigramam as more of a localised merchant body operating out of specific areas in the Tamil country that had access to inter-regional and long distance trade links.²²⁶ These partnerships between the Ainnurruvar and other guilds and village-level sub-groups indicate that the Ainnurruvar were locally entrenched actors as well as major players in the long-distance trade. This networking facilitated both commerce as well as the transmission of language, art, and religious norms and ideas. This exchange is evident from inscriptions: Tamil text epigraphs are found at several temples in south Karnataka, while Kannada texts appear in a number of Tamil temple inscriptions from the 13th century when the expansionist Hoysalas built a secondary capital in Kannanur. Further evidence comes in the structuring of the Ainnurruvar *prasasti* (a heralding panegyric) that prefaces both its Tamil and Kannada endowment inscriptions, with little variation and nearly identical phrasing, and narrates the group's self-fashioned 'mythic' origins in prose. The *prasasti* emphasises the group's cosmopolitan status, cohesiveness and reach over the "Thousand Directions of the Four Quadrants of the world", outlining, and binding its membership as part of a unique network. The inscriptions then offer local context and outline the specifics of the respective donation, including the endowment's terms and identifies the members involved. Comparing inscriptions of individual temples has allowed for scholars

222 N. Karashima and Y. Subbarayalu (2002), pp. 76-82

223 Ibid, pp. 10-18

224 Sastri (1939), p. 275

225 Karashima and Subbarayalu (2002), p. 84

226 Champakalakshmi, R. (1996), p. 313

to infer that the organisation was connected to, and by, trans-regional networks with activity centres and agents able to sustain relatively fluid cross-border movement. For instance, a 14th century epigraph at Piranmalai in Tamil Nadu records a gathering of *Ainnurruvar* members from across the Tamil-speaking macro area (including southern Karnataka) to discuss taxes levied on merchandise.²²⁷ Additional testaments to its role in overseas trade can be seen by the geographic spread of the guild's inscriptions in Myanmar, Sri Lanka, Thailand, and Indonesia ²²⁸. One such inscription on the island of Sumatra highlighted how the *Ainnurruvar* enjoyed control of the region's port towns, referencing an arrangement between the trade guild and the local chieftain for regular levies or gifts in gold to be paid by South Indian merchants visiting the port.²²⁹

5.2 Merchants and Medieval Trade

The role of *Ainnurruvar* in the overseas trade is also evinced by the exhaustive lists of expensive imported commodities as noted in various epigraphs. For instance, the Shikarpur inscription from Shimoga district in Karnataka highlights the variety of luxury goods being traded, including horses of “superior breeding”, “well-bred” elephants, precious gems such as large sapphires, rubies, diamonds and moonstones, pearls, sandal, camphor, musk.²³⁰ Meanwhile, the Piranmalai inscription found in Ramnathapuram district in Tamil Nadu lists such import items like sandalwood, silk, rosewater and perfume in addition to the horses and elephants. Some historians argue that it is through this trade that the royal treasuries of the south were brimming with gold – even though the various royal dynasties were among the largest consumers of such prized items ²³¹. This appreciation for exotic luxuries and the customs revenues generated by wealthy traders might account for why the 16th century Portuguese traveller Duarte Barbosa noted that the Malabar kings were inclined to leave merchants to their own devices.²³² Several other visitors to the south have remarked on this proclivity for prestige goods, particularly horses. During his time in the port town of Calicut in 1451 AD, Ma Huan noted that the kingdom had “fine horses which come from the extreme West... by the shipload” – each of which will “fetch from a hundred to a thousand pieces of gold, even going as high as four thousand.”²³³ Meanwhile, Marco Polo offers insight on the thriving horse trade in the Pandyan stronghold of Maabar²³⁴ on the Coromandel Coast at the same period, writing that a “great part” of the “immensity of treasure accumulated in this kingdom” was “wasted” in purchasing more than 10,000 horses annually by the king and his four brothers.²³⁵ Each destrier – warhorses imported for cavalry forces – was valued at 500 *saggi* ²³⁶ of gold. This nearly tallies with the valuations provided by Persian historian Wassaf, who corroborates Polo's figure about

227 Abraham, M. p. 4

228 Champakalakshmi, R (1996), p. 322

229 N. Karashima and Y. Subbarayalu (2002), pp. 71

230 Abraham, p. 24

231 Champakalakshmi, p. 232

232 See Stanley (1866)

233 Sastri (1939), p. 294

234 Not to be confused with the Malabar region in Kerala, the term ‘Maabar’ is the Arabic name for the Coromandel coast

235 Sastri, pp. 165-166

236 Venetian weight measure, roughly equivalent to 100 silver marks or 500 dinars

the number of horses sold and indicates that the payments came from the “overflowing revenues of the estates and endowments belonging to the Hindu temples, and from the tax upon courtesans attached to them” – with “no charge... incurred by the public treasury.”²³⁷ As in most other cases, the temple and monasteries of the Tamil region were second only to the monarchs in terms of demand for luxury goods. Most of the other prized cargo came from Southeast Asian markets, with Abraham noting that the Barus inscription originated at the epicentre of the camphor growing zone in Sumatra²³⁸. Ma Huan lists the Chinese traders as bringing camphor, along with gold, silver, coloured satins, porcelain, beads, musk and quicksilver, into Calicut.²³⁹ Another coveted good, silk also came from China while rose water was imported from West Asia, and elephants from erstwhile Burma were regular arrivals on both coasts. Meanwhile, spices like pepper and incense remained valuable commodities intended both for local consumption and onward trade. Ma Huan noted how the Chitti merchants, “the capitalists in Cochin” and Calicut, conducted “all trading transactions” in these port towns – buying pepper direct from the farmers in the hilly growing zones, storing it in godowns on the docks and selling to foreign ships at “five times the Po-Ho” (the Bahar, amounting to less than a penny per pound)²⁴⁰

5.3 Linkages between Trade and Temple bodies

Merchant endowments (in the shape of gold or land income rights) had allowed medieval south Indian temples to operate as banking “institutions of capital investment, accumulating and distribution”. This wealth and income served as cover for “capital and operating expenses”, but also as loans to be repaid with interest.²⁴¹ By the 11th century, temples owned significant assets in regional market towns with prominent local merchant guilds and commercial city centres (*nagarams*) with oversight authority. These assemblies “supervised temples, administered endowments, collected taxes on residents and merchants in the local marketplace” and “regulated the marketplace, issuing trading licenses to merchants, resolving disputes, and ensuring accurate weights and measures.”²⁴² According to the Arthashastra, there existed separate trade organisations and administrative structures in the fortified inland *nagaras* and the *pattanams* (port towns) on the coastlines and river banks, where itinerant merchant groups were more active. These latter places were typically points of connection between local and external levels of exchange.²⁴³ Some historical evidence appears to buttress such arguments with *nagarams* being conspicuously absent in the Tamil coastal sites of Nagapattinam and Tiruvadandai, for instance, which were administered by ‘*ur*’ and ‘*sabha*’ assembly groups. Further, a 13th century epigraph from Gandagopalapattinam (near Nellore) recounts how levies on trading boats and ships were dictated by a local *ur* assembly and an organisation of itinerant merchants.²⁴⁴ There are divergent views among scholars as to whether these *nagarams* were the central authority governing mercantile

237 Sastri, p. 167. Wassaf pegged each horse at 220 dinars of red gold (worth two regular dinar)
 238 P.160. Meera Abraham.
 239 Sastri, p. 294
 240 Sastri, p. 305
 241 Rudner (1987), p. 362
 242 Ibid
 243 Ray (1988), p. 315
 244 Ibid

exchange and what (if any) links the *Ainnurruvar* had with these bodies. While Hall argues that the Ainnurruvar were primarily itinerant traders of exotic goods who had to work through the *nagarams* to gain access to the local village markets,²⁴⁵ Abraham cites inscriptional evidence to reject this local-itinerant binary and suggests that there was significant internal diversity and degree of interactions between trader groups at various levels.²⁴⁶ Instead, she characterises the Ainnurruvar as an umbrella association comprising several professions – from weaving and basket-making to potters, tanners, gardeners and ryots, among others. Tracing the group’s origins to Karnataka’s Bijapur district circa eighth century AD, Abraham states that the guild was founded by a group of Brahmanas (known as the “500 *swamis* of the *Maha-agraha* of Aihole”) as a collective effort to regulate commerce in the region²⁴⁷. However, Hall theorises that the organisation was built up minor groups of long-distance merchants who banded together for protection when selling to clientele in the isolated hinterlands.²⁴⁸ On the group’s relation to the *nagaram*, Karashima contends that the *nagarattar* – a broad catch-all term for all trader communities – were actually part of the Ainnurruvar and not the other way round.²⁴⁹ Meanwhile, Champaklakshmi and Rudner note that *nagarattar* was a moniker successfully adopted by groups like the Nattukottai Chettiars who formulated their own unique dynamic with temples.²⁵⁰

Despite the lack of consensus on the group’s origins, makeup and central power structure, there is sufficient inscriptional evidence to show constituent local *Ainnurruvar* chapters had significant variances between regions, often worked independently from the rest of the guild and did not restrict themselves to commerce alone.²⁵¹ Epigraphs from Tiruvidaimarudur village in Tanjavur record how the local merchants served alongside the Brahmana *sabha*, the temple priests and officers to oversee temple donations. Eventually, the group was honoured with a *mandapam* named after them.²⁵² Given its multi-specialist professional composition, the group also played a facilitating role in temple building as both patron and donor – selecting and assigning competent member artisans and craftsmen to raise up temple structures.²⁵³ At the same time, the evolving linkages between trader groups and temples of the medieval period were the first steps toward creating a new dynamic of authority in a world increasingly dominated by mercantile interests.²⁵⁴

5.4 Modern Trading Communities: The Nattukottai Chettiars

245 Hall (1989), p. 151
 246 Abraham, p. 15.
 247 Abraham, pp. 43-44,
 248 Hall, p. 155
 249 Karashima, p. 87
 250 Champakalakshmi, p. 314
 251 Abraham, pp. 51-55
 252 Ibid, p. 55
 253 Ibid, p. 56
 254 Waghorne (2004), p. 37

In the post-medieval period, mercantile capital assumed the role played by old royal largesse, flowing into temples in the emerging trading cities of the south. In these increasingly urbanised spaces, temples were constructed not by monarchs, but in the name of merchant communities – whose growing wealth and influence ensured they retained control over temple affairs.²⁵⁵ According to historian C.A. Bayly, the period between 1680 and 1800 was a “commercial free-for-all” in south India – with the potent mix of rapidly-scaling economic activity and an “easy symbiosis between Europeans and Indians” driving temple construction.²⁵⁶ This “open confluence between the marketplace and sacred place” saw several embellishments – grand pillared porticos and other elaborate erections – added to famous temples in the region during the 17th and early 18th centuries. These garnishments allowed temples to function as “open markets in towns with a growing mercantile wealth”.²⁵⁷ Perhaps nowhere else was this period of merchant-driven temple building and endowment more vividly expressed than in the erstwhile Madras Presidency, where the capital city witnessed mercantile communities play a “formative role” in the growth of a “new urban environment that was fully part of a global interchange of goods and people.”²⁵⁸ For non-elite patrons and donors, the endowments amounted to evergetism – attaining or maintaining their newly-acquired social status by sponsoring temple activities. Among the most significant such groups were the Chettiars (or simply Chettis), a South Indian trading community with roots dating back to the fourth century AD. Starting out as maritime merchants, their salt trading activities eventually netted them enough wealth to settled and develop a region of Tamil Nadu that eventually came to be known as ‘Chettinad’ during the reign of the Pandya kings in the eighth century. This homeland is situated in present-day Sivaganga district, but extended between Ramnad and Trichinopoly in the Madras Presidency during its zenith in the late 19th century. The Chettiar community is divided into nine groups or ‘clans’ on the basis of their village temples (*nakarakekovils*). Of these, the Nattukottai Chettiars, self-styled as the Nakarattars, rose to prominence as the major South India banking caste between 1870 and 1930.²⁵⁹ The community grew in number from 10,000 in 1896, to 40,000 in 1920, and roughly 100,000 by 1980–81.²⁶⁰ What the community lacked in numbers they made up with a distinctive socio-economic system rooted in kinship ties, cohesion through standardised ritual and economic practices and wealth accumulation. In this model, the clan temples served as both the node of power and collection hub for ritual endowments and tax levies – utilised for both welfare activities and as a pool of capital. An indication of the depth (and pull) of such religious linkages can be understood in the volatile dynamic between the Nattukkottai Chettiar bankers and the royal houses of Sivaganga and Ramnad – from an initial role of service as willing creditors to the sovereigns to fighting legal battles and “aggressively forcing” sale of mortgaged lands and villages due to repeated loan non-repayments at the turn of the 20th century.²⁶¹ Expounding on the community’s change in attitude from one of leniency and subordination to royal hegemony to enforcing “crippling foreclosures” against them, historian Pamela Price notes that “the possibilities for tension between the

255 Punzo-Waghorner (2004), p. 38

256 Bayly (1987), pp. 65-69

257 Punzo-Waghorner, p. 40

258 Ibid, pp. 38-40

259 Rudner (1994), p. 1

260 Ibid, p. 2

261 Price (1996), p. 106

human and divine court” might have convinced “devout servant[s] of Lord Shiva” to “decide that his duties to the divine lord were more important than those to his human lord.”²⁶²

In a seminal study of the community, anthropologist David Rudner traced its ascendancy from an early foray into the famous pilgrimage market town of Palani. Citing a document from 1600, Rudner provides a detailed account of a Nakarattar salt trader’s efforts to ingratiate (and integrate) himself with the Palani Murugan temple that dominated the town’s socio-economic milieu. These overtures ranged from establishing contacts with the temple priesthood and offering worship to the deity to expanding his business in the temple marketplace and providing ritual endowments to the temple.²⁶³ Consequently, the trader was installed as a *dharmakarta* (trustee) of the temple endowment – which allowed him the authority to conduct festivals and other undertakings that eventually linked his community with “all the notables of Palani”, leaders of various religious sects and even reigning sovereigns in a network of “ritual transactions”.²⁶⁴ This playbook was then adopted by successors from the Nakarattar community, who spent portions of their wealth – often created from indirect business connections with the East India Company – to support business ventures and temples in Chettinad. Insights from a Nakarattar caste historian, named A.V. Ramanathan Chettiar, interviewed by Rudner offer a valuable glimpse into the community’s religious endowment mechanism. According to an estimate of such gifting between 1850-1930, the community is thought to have donated Rs. 10.64 crore to temples across the south.²⁶⁵

262 Ibid, p. 107

263 Ibid, p. 135

264 Rudner (1994), pp. 133-137

265 Ibid, p. 193

Table 2. Nakarattar religious endowments 1850-1930 (Source: Rudner, 1994)

Endowment target	Amounts (Rs.)
<i>Nakarakkovils</i> (9)	1,05,42,500
Village temples (78)	3,83,14,700
Temples from neighbouring villages (34)	64,92,500
Temples from Chola Nadu	2,96,43,500
Temples from Pandya Nadu	95,44,500
Temples from Kongu Nadu	12,41,000
Temples from Nadu Nadu	67,35,000
Temples from Thondai Nadu	39,27,000
Total	10,64,40,700

Besides accounting for the size of Nakarattar endowments over this period (which does not include their equally large donations outside India), the tabulation shows the extent of Nakarattar involvement in Tamil temples – with the majority of the endowments going to temples in Chettinad. A breakdown shows that about 10 percent (Rs. 1.05 crore) of the donations was meant for clan temples, while 36 percent (Rs. 3.83 crore) headed to village temples, and six percent (Rs. 65 lakh) went to non-Chettiar temples in their homeland. It was also around this period that they funded restoration works at several famous Shaivaite temples across the Presidency, especially those at Chidambaram, madurai and Tiruvannamalai – as well as shrines that were immortalised in religious hymns by poets and saints.²⁶⁶ Official state census records also note endowment activities in various temples, including conducting renovation works in 1901 at the Sri Subramaniaswamy Temple of Kumarakottam in Kancheepuram taluk of the erstwhile Chingleput district ²⁶⁷ and between 1940 and 1948 at the Sri Veivanayagaswamy (Arambeswarar) Temple in Elimiyankottur, Sriperumbudur taluk, of the Kancheepuram district.²⁶⁸ In addition, they spent vast sums to re-establish long-neglected rituals, ceremonies and festivals, such as a *kumbabisbekam* (ritually prescribed works to be performed periodically to cleanse the temple complex) at the Pallava-era Sri Muktheeswarar temple in Kancheepuram town.²⁶⁹ Of the tabled figures, Rudner noted that they represent only a partial look at the quantum of endowments since it does not account for donations made by non-elite and relatively less wealthy Nakarattars,

266 Dobbin (1996), p. 148

267 Madras State Temple Census (1965), p. 103

268 Tamil Nadu State Temple Census (2003), p.

269 Madras State Temple Census (1965), p. 109

nor does it include “periodic tithes levied by the Chettinad clan and village temples, both on a per capita basis (*pulli vari*) and also on the most wealthy members of a clan or village temple's congregation (*asti vari*).”²⁷⁰ The payment of such levies has a larger implication: the “poll tax” *pulli vari* was cited among other “proofs” of uninterrupted Nakarattar involvement in temple affairs from antiquity and even as evidence of their “claims to traditional kingly status” in Chettinad.²⁷¹ This was cemented by a Madras High Court ruling in 1926 that confirmed Nakarattar trustees as “hereditary officers” of the temples and their tax-free, income-earning *inam* villages – in effect, excluding other groups from the “game of ritual political power” that is temple trusteeship.²⁷² As noted earlier, the role of temple trustee is coveted because it offers policy-making authority over such significant decisions as managing temple funds for investment, salaries and loans and the sale and renting of temple lands and property. To illustrate the extent of trustee control over temple funds, Rudner tables the assets and expenditures over several months in 1939 of the Chettiar-controlled Ilayathakudi clan temple as outlined in a report prepared by the Ilayathakudi Devasthanam (See Table 3). During that period, the temple reportedly employed more than 16,700 workers in renovation and maintenance works that cost about Rs. 1.15 lakh in temple funds.²⁷³

Table 3. Selected Expenditures of Ilayathakudi Temple in 1939 (Source: Rudner, 1994)

Maintenance & construction work	Funds used (Rs.)
Renovation of temple	55,848
Construction of Mandhayamman Temple in front of Ilayattakudi Temple	300
Renovation of temples of village deities	600
Construction of <i>pasumadam</i> (cow shed)	3,067
Construction of a storage shed	3,587
Expansion and improvements to <i>Nakara vituti</i> (pilgrim rest house)	10,000

270 Rudner (1994), pp. 192-194

271 Ibid, p. 194

272 Ibid, pp. 187-191

273 Ibid, p. 196

Survey of estate lands	2,708
Repairs to 22 major tanks and 22 minor tanks	7,289
Construction of a 2,000-kalam capacity granary to receive paddy rent from estate lands	7,973
Construction of a 50-foot road, 3.5 miles long, leading to the <i>taluk</i> headquarters at the south border of Viramathi village up to Avinipatti, and connecting Viramathi, Kilasivalpatti, Acharampatti, Kallapatti, Ilayathakudi and Avanipatti	3,651
Construction and maintenance of a metaled road within Ilayathakudi	3,750
Electrification of Ilayathakudi	3,750
Construction of a school and playground for 145 students	6,500
Construction of a post office	1,500
Construction of devastanam offices	4,972
Total	1,15,487

To conclude, the unique method of temple-gifting adopted by the Nattukottai Chettiars was the driving force behind their ascendancy from itinerant salt traders in the hinterland of Tamil Nadu to commercial ties with newly-arrived European trading powers on the coast. According to Rudner, there was “no separation of religion and economics” as the Nakarattars “engaged in worship as a way of trade, and they engaged in trade by worshipping the deities of their customers.”²⁷⁴ This resulted in a “profit-generating circuit of capital”, in which the “circulating capital

274 Rudner (1987), p. 377

comprised a culturally defined world of religious cum-economic goods.”²⁷⁵ To illustrate, the Nattukottai Chettiars “invested” profits from their salt trade in religious gifts that were then “transformed and redistributed as honours” – the “currency of trust”. It was this “trustworthiness” that gained Nakarattars access to the temple market for salt and allowed “elite Nakarattars” to “[act] as intermediaries between the various institutions that controlled production and access to salt, money, gifts, and honours.”²⁷⁶ By working to establish relationships with the temple deity, mediated through the temple priests, and by giving tithes on their profits, the Chettiar traders had successfully triggered “integrative temple rituals” that made it possible for new traders from the community to enter temple market towns. The gifts were therefore truly functional, seen as akin to licence fees and financial investments.²⁷⁷ The donations served both religious and political functions, but also played crucial social and economic functions. When competing with the British and rival Indian traders on the Coromandel coast becoming unsustainable, their model of intermixing worship and commerce translated well to the community’s mid-19th century shift from trading into the money-lending sector in Madras and various subsequent other ventures when they moved to cover overseas territories in Southeast Asia controlled by the European powers. For instance, Rudner notes that the main Chettiar temple on Mogul Street in Rangoon (British-controlled Burma) was dubbed the “Chettiar exchange” since it was where “current interest rates were determined, business disputes settled and commercial information exchanged.”²⁷⁸ The close proximity of Chettinad to the Bay of Bengal network and Nakaratar association with European commerce facilitated joint ventures with the Imperial Bank of India and the Indian Overseas Bank, which afforded them stable sources of capital that gave them an advantage over rival credit organisations in Burma.²⁷⁹ Yet, even in these distant lands, the pull of clan, temple and deity is evident – with Rudner highlighting how the statement of accounts for a Burma-based Nakarattar agency house revealed that the clan temple of the proprietor had invested Rs. 70,000 into its operations.²⁸⁰ There were significant religious interests linked to borrowing capital from temple deposits since it “drew the major deity of the temple into direct participation in business” as a “divine witness” – meaning that unscrupulous dealings and renegeing on commitments invariably “invoked religious sanctions.”²⁸¹ This was another reason why most Chettiar temples were dedicated to Shiva’s son, who was “regarded as the chairman of the temple committee.”²⁸²

Section 6: Temple-State tensions

Since its emergence in the medieval period, the south Indian temple was the pivot around which the region’s agrarian economy and urbanising processes coalesced prior to the expansion of British control between the 18th – 19th centuries. The growth, spread and development of the ‘temple town’ model of urbanisation were “relatively

275 Ibid

276 Ibid

277 Dobbin (1996), pp.134-135

278 Rudner (1989), pp. 433-434

279 Ibid

280 Ibid

281 Dobbin, p. 148

282 Ibid

independent [and] indigenous,” moving along patterns of integration that were “subject to few external influences.”²⁸³ The relationship between the ritual and the political centres was one of mutual interdependence. Whereas in precolonial India, the reigning sovereigns had a ‘dharmic duty’ to construct, endow and maintain temples, they were not the exclusive patrons to the shrine – with scholarship noting that the function of protection, through assurances of non-interference in temple matters and disputes, being the only unique role assigned to royalty.²⁸⁴ The monarch would rarely directly intervene in temple management and administration, which remained in the hands of local trusts and assemblies. However, dramatic shifts due to the politics and economics of colonialism strained this relationship between temple and state, with the British authorities embracing the Christian (and reformist Hindu) notion of strict separation between ritually sacred spaces and material interests.²⁸⁵ The British East India Company (EIC) had already taken over the majority of temple land in south India by the early 19th century – in effect, rendering temples financially reliant on British subsidies to function.²⁸⁶ This transition occurred in phases – from the wresting of temple control and endowments by mercantile communities to the implementation of bureaucratic constraints by the EIC. While the temple deity retained its traditional status as a “paradigmatic sovereign”, the “principles that determine how to control or manage the temple” had changed.²⁸⁷ So also had the status quo between the modern state and the temple, in that its political legitimacy was no longer determined by, or dependent on, the ritual polity.²⁸⁸ A number of far-reaching legislations dealing with the administration and management of temples came into effect at various junctures during this period, institutionalising a legal framework for the practice of state interference in temple affairs. The first salvos of this new dynamic were fired between 1810-1817 via three regulations, one for each of the key Presidency regions of Bengal, Bombay and Madras. These legislations allowed the British Raj to assert their sovereign authority through their proxies in the East India Company’s Board of Revenue – on the charge that income accrued from religious endowments was being ‘misappropriated’ by temple officials and trustees. With the ostensible aim to curtail temple mismanagement and misuse of “public goods” – as temple resources were considered to be, colonial authorities became active participants in the previous ‘tournaments of control’ that played out in temples.²⁸⁹ These assets were considerable, with the accumulated capital of temples in the erstwhile Madras Presidency in 1869 officially estimated at Rs. 29,75,00,000 – this wealth further yielding an annual income of Rs. 1,75,00,000.²⁹⁰ According to historian David Washbrook, these figures “excluded the capital value and income of land which was held on tenures other than *inam* and whose worth may have been as high as half as much again.”²⁹¹ As well, the estimates do not account for a “major rise in land values and other opportunities for investment that lasted up until the 1920s.”²⁹² In addition to possessing vast land properties gained through endowments and other means, the major South Indian temples “drew pilgrims from across the whole of India, whose purchasing power

²⁸³ Heizman (1987),

²⁸⁴ Appadurai (1981), pp. 70-71

²⁸⁵ See Birla (2009)

²⁸⁶ Appadurai (1981), pp. 139-141

²⁸⁷ Ibid, pp. 18-21

²⁸⁸ See Presler (1983, 1987)

²⁸⁹ See Orr (2000)

²⁹⁰ Washbrook (1976), pp. 183-184

²⁹¹ Ibid, pp. 183-184

²⁹² Rudner (1994), p. 194

supported entire local economies.”²⁹³ As well, these temples “controlled legal monopolies over the sale of many sacred commodities... [and] organised huge markets and fairs to coincide with their princip[al] festivals.”²⁹⁴ Even during the colonial period, they “represented important sources of wealth and political power in themselves.”²⁹⁵

Legal disputes over such considerable assets was unavoidable and delicate since they involved unravelling deep linkages of kinship, devotion and commerce. To facilitate this, colonial authorities resorted to classify religious institutions as public bodies, subordinating them to a bureaucratic apparatus that underwent rapid expansion between the late 19th and early 20th centuries. Among the series of legislations that enshrined greater political involvement in temple affairs, the Madras Endowments and Escheats Regulation No.VII of 1817 is perhaps the most pertinent to this report’s scope. The law allowed the Board of Revenue to supplant the sovereign as the new protector with the “power of general superintendence” over the majority of the temples of the south, which came to be categorised under the English legal definition of “public trusts”.²⁹⁶ As well, temple administrators and trustees were categorised as public servants attached to the Revenue Department and the regulation prescribed punishments for temple officials found guilty of fraud.²⁹⁷ The colonial authorities gained the power to “protect, ensure and maintain” temple endowments through the rule, which also contained provisions for the “appointment of local agents” to oversee temple expenditure. As temples became subject to state authority, however, endowments became “increasingly private” resulting in the emergent Anglo-Hindu jurisprudence on trusts [becoming] “grounded on a tripartite relationship between donor, trustee, and beneficiary, in which the intent of the first controlled the actions of the second with respect to the third.”²⁹⁸ By the mid-19th century, after vehement protests by Christian evangelists and a series of representations by Hindu leaders over the 1817 regulation’s ineffectiveness, the British authorities declared its intent to cease “all interference with native religious establishments.”²⁹⁹ This “withdrawal” subsequently created a vacuum in the power structure and necessitated even greater interventionist measures such as creating a single body of trustees to administer temple affairs and oversee multiple considerable endowments that were historically under the oversight of separate managerial bodies. The 1817 Act had been repealed and substituted by the Religious Endowments Act 1863 (Act XX of 1863), which created local committees – comprising members appointed for life – to supervise temples.³⁰⁰ The long-lasting effect of these measures was the supplanting of precolonial temple gift-giving (as transactions of merit, status, and wealth between donor and deity) to a system wherein a third (ostensibly neutral) party administered the religious endowment on behalf of the deity. A uniform code of law – as ushered in through the Indian Income Tax Act (1886) and the Charitable Endowments Act (1890) – that applied to “public” religious bodies and charities then prompted a series of legal battles over the use of temple resources and the entitlements of temple authorities, priests, and patrons. The interpretations of ancient Hindu legal

²⁹³ Washbrook, pp. 183-184

²⁹⁴ Ibid

²⁹⁵ Ibid

²⁹⁶ HR&CE department Policy Note (2024-2025), p. 5.

²⁹⁷ Cassels (2010), p. 252

²⁹⁸ Acevedo (2016), pp. 851.

²⁹⁹ Appadurai (1981), p. 157

³⁰⁰ HR&CE department Policy Note (2024-2025), p. 5.

philosophy by Anglo-Indian courts resulted in a “mishmash” of Hindu law and English jurisprudence.³⁰¹ It was in this manner that the deity, in idol form, became a ‘juridical person’ insofar as the courts were concerned – and their possessions became known as ‘*debutter*’ (anglicisation of *devottaram*).³⁰² The legal status of a deity is effected when assets are dedicated to it (for worship), giving the idol “proprietary rights” over such gifts. This position was explicitly outlined by the English Privy Council in 1925:

A Hindu idol is, according to long-established authority, founded upon the religious customs of the Hindus, and the recognition thereof by courts of law, a 'juristic entity'. It has a juridical status with the power of suing and being sued... ..Its (idols') interests are attended to by the person who has the deity in his charge and who is in law its manager with all the powers which would, in such circumstances, on analogy, be given to the manager of the estate of an infant heir.³⁰³

Injecting bureaucracy into temple administration led to the creation of such regulatory bodies as the erstwhile Madras State’s Hindu Religious and Charitable Endowments (HR&CE) Board and statutory socio-religious trusts known as Devaswom boards in Kerala. Repercussions of this shift are being felt to the present day, with litigation between temples and governance bodies regularly heard in the Supreme Court. The high-profile Sree Padmanabhaswamy temple case is perhaps the most relevant example here as it pertains to sacred wealth. The core issue of jurisprudence at the heart of that legal tussle over the right to the wealth found in the temple vaults – the concept of *shebaitship* – is a derivative of the notion of the idol as a juristic person. Under this legal framework, the *shebait* – as a representative of the ‘real will and real mind’ of the idol – occupies both the position of a trustee administering the temple’s properties and an office-bearer in service to the temple (over which they have proprietary rights).³⁰⁴ In this particular case, the apex court recognised *shebaitship* as a “form of immaterial heritage, signifying a religious praxis determining the inheritance of temple wealth.” and upheld the erstwhile Travancore royal family’s right of *shebaitship* over the temple gold on the basis of their traditional role and the principle of kinship.³⁰⁵ Debates of similar legal questions played out in colonial law courts, particularly in Madras state after the XX Act of 1863 came into effect. This law, and subsequent amendments to the Civil Procedure Code (section 92) of 1908 and the Official Trustees Act of 1913, permitted concerned members of the public to bring temple-related litigation and suspected maladministration into civil courts.³⁰⁶ However, the cases moved slowly through the courts and it was seen that many immense temple resources had gone into private hands.³⁰⁷ The new legislation also permitted colonial authorities to cede jurisdiction to newly empowered committees – comprising notable and qualified representatives of the faithful – that were still subject to judicial oversight. Additionally, the Charitable and Religious Trusts Act of 1920 enabled concerned individuals to approach the courts to demand transparency from trustees by

³⁰¹ For an overview of Anglo-Hindu legal jurisprudence, see Chakrabarti et al (2024)

³⁰² Ibid

³⁰³ Chakrabarti et al (2024) citing ‘Pramatha Nath Mullick v. Pradyumna Kumar Mullick, MANU/MH/0103/1925’

³⁰⁴ Ibid

³⁰⁵ Ibid

³⁰⁶ See Appadurai (1981)

³⁰⁷ HR&CE Policy Note (2024-2025), pp. 5-7. Documents related to valuable temple assets were not maintained, leading to the introduction of private bills in the Madras Legislative Council and the Imperial Legislature that sought executive supervision of temples to prevent and redress abuses in temple management.

auditing the operations and accounts of such trusts.³⁰⁸ The first enactment that explicitly created stringent oversight mechanisms over Hindu religious endowments was the Madras Hindu Religious Endowments Act of 1925, which first constituted the statutory Hindu Religious & Charitable Endowments Board consisting of a President and two to four Commissioners nominated by the Government.³⁰⁹ Near a century later, sources of friction relating to the various bureaucratic mechanisms administering temple affairs have remained an enduring legacy of colonial-era jurisprudence.

6.1 Temple and State: Post-colonial Linkages

In the post-Independence period, the 1925 Act became a model for similar enactments in several states, including Tamil Nadu, Kerala (where control over temple affairs became vested with the Devaswom [literally, ‘God’s ownership’] boards), Andhra Pradesh, Karnataka (under the Apex Board), among others. While the Constitution of India enshrined the new country’s commitment to “contextual secularism”, it did not preserve the (inefficacious) British-era efforts at a strict separation (typically represented as an abstract ‘wall’) between the Indian state and religion. Instead, it adopted the concept *sui generis* of maintaining a “principled distance” between the two spheres.³¹⁰ As well, by balancing the preponderant barbell of individual freedoms and the disparate community-specific religious rights, it was intended to forestall a “bludgeoning privatisation of religion” and embody a “model of contextual moral reasoning” instead. According to Bhargava (2006), this “multi-value character” of Indian secularism lends it an inherent “inescapable” instability and “necessary ambiguity,” which he considers a “virtue” given the “context” in which the model is meant to work.³¹¹ This built-in vagueness has necessitated interventions by courts to delineate and define secularism within the framework of the constitution. As well, it has allowed concerns over the continued exercise of state control over temple functioning and resources to be frequently raised by activists and scholars, many contending that such policies are unnecessary holdovers from the colonial era. To this effect, there have been a number of lawsuits filed contesting its basis and seeking to curtail (if not end) state oversight authority over temples in south India in the various High Courts of the region as well as the Supreme Court. In 1950, the Law Commission highlighted complaints about the misuse of temple assets and endowments and recommended a “suitable enactment” to regulate temple administration and prevent acts of misappropriation. This led to the creation of one of the primary flashpoints of temple-state conflicts: the Madras Hindu Religious and Charitable Endowments Act (1951) or Madras Act XIX of 1951, which repealed the 1925 law and created a public executive commissionerate, titled the Hindu Religious and Charitable Endowments (HR&CE) department, headed by a public official to “[provincialise] the administration” of the “secular affairs” in the state’s temples and monasteries (*maths*).³¹² Among

³⁰⁸ Appadurai (1981)

³⁰⁹ Census (2003), p. 23. Subsequently, the 1925 Act was repealed by Act 2 of 1927, which was followed by several modifications up to 1951.

³¹⁰ Bhargava (2006), p. 22

³¹¹ Ibid, p. 36.

³¹² Census (2003), p. 23. In order to streamline the Hindu Religious & Charitable Endowments Board, a Special Officer was appointed in 1940, who recommended that the Government administer the Hindu Religious & Charitable Endowments instead of the previous Board. A committee appointed in 1942 recommended the creation of a government HR&CE department.

this department's wide-ranging changes was the abolishment of the traditional system of hereditary temple employees and the institution of a system of authority, duties and responsibilities at various levels. Following prolonged litigation, the Supreme Court upheld the constitutional validity of the Act in the Shirur Math case and struck down certain sections of the Act.³¹³ After disposing of the myriad legal amendments, the Tamil Nadu Hindu Religious & Charitable Endowments Act 1959 came into force effective January 1, 1960. During the Bill's introduction in the legislative assembly, the then Chief Minister noted the "more than 600 pending cases in the Madras High Court regarding the illegal transfer of temple properties to the names of trustees or their wards."³¹⁴ In 1960, the Union Government constituted the Hindu Religious Endowments Commission to inquire into matters related to Hindu Public Religious Endowments, specifically the examination and classification of such endowments, the management and resource utilisation of Hindu public religious institutions and to study and offer suggestions to improve the manner in which endowment office holders are appointed. In its report, the Commission recommended that "well-defined statutory machinery" should be instituted in all states that had not enacted legislation regarding religious endowments in order to "exercise effective control over trustees, similar to the pattern existing in states which possess such acts."³¹⁵ The commission also recommended the creation of a common good fund along the lines of the provision in section 97 of the Madras Hindu Religious and Charitable Endowments Act 1959. After it was decided in 1991 to involve "religious and spiritual leaders" in the proper maintenance of Hindu and Jain temples and consider their "suggestions and guidance" regarding the administration of charitable endowments,³¹⁶ the 1959 act was updated through the Amendment Act 46/91, which created a dual-layer system with a state-level Temple Administration Board and district-level committees. Through the Tamil Nadu Amendment Act 39/1996, this two-tier system was disbanded and the administration of Hindu religious institutions was again vested with a Commissioner and various Subordinate Officers of the HR&CE department.³¹⁷ At present, legislations governing Hindu religious endowments have also been enshrined in Telangana, Pondicherry, Rajasthan, Bihar, Maharashtra, Madhya Pradesh, Uttar Pradesh and Jammu & Kashmir. As well, countries with large diasporic Hindu (Tamil in particular) populations such as Malaysia and Singapore have instituted Hindu Endowments Acts in 1906 and 1968 respectively.³¹⁸

6.2 Modern Temple Administration – Legal Rationale and Stressors

Breaking with this history of colonial jurisprudence – where the sacred in the public sphere was viewed through the lens of such western Enlightenment notions as religion-state separation and state neutrality, the Constitution reflects the realisation about how the plurality of religion in India could not be wholly confined to either private or public spaces. It provides the legal framework for the public practice of religion, with Article 26 guaranteeing both the

³¹³ HR&CE Policy Note (2024-2025), p. 9. It cites the landmark case between the Commissioner, Hindu Religious Endowments, Madras and the hereditary head of the Sri Shirur Math (Sri Lakshmindra Thirtha Swamiar)

³¹⁴ Ibid, p. 10

³¹⁵ Ibid, p. 11

³¹⁶ Ibid

³¹⁷ Ibid. This reverted the structure to that which existed prior to 1991

³¹⁸ HR&CE Policy Note (2024-2025), p. 12

autonomy to establish and operate religious and charitable institutions and to own and administer movable and immovable properties dedicated to this purpose. Meanwhile, Article 25 enshrines the freedom to “profess, practice and propagate” one’s religion of choice, while bifurcating the activities related to religious institutions and practices between protected sacred or spiritual affairs and secular spheres, the latter of which can be the site of state interventions.³¹⁹ For instance, Article 25 (2)(a) empowers the state to “[regulate or restrict] any economic, financial, political or other secular activity which may be associated with religious practice,” while Article 25(2)(b) allows the state to legislate “for social welfare and reform or the throwing open of Hindu religious institutions of a public character to all classes and sections of Hindus.”³²⁰ The Constitution attempts to balance this state authority against individual (and collective) autonomy and entitlement to “freedom of conscience”. However, the Constitution does not explicitly demarcate or distinguish between the two – other than by prefacing Articles 25 and 26 by the clause “subject to public order, morality and health.”³²¹ The rationale for this limitation can be gleaned from the Constituent Assembly Debates, specifically a speech by B.R. Ambedkar on December 2, 1948, wherein he observed how “religious conceptions” in India “cover every aspect of life, from birth to death” and consequently would colour attempts to legislate on “social matters... to a standstill.”³²² Since “there is nothing which is not religion” in India, Ambedkar contended:

There is nothing extraordinary in saying that we ought to strive hereafter to limit the definition of religion in such a manner that we shall not extend beyond beliefs and such rituals as may be connected with ceremonials which are essentially religious. It is not necessary that the sort of laws, for instance, laws relating to tenancy or laws relating to succession, should be governed by religion.³²³

This placed the onus on the judicial system to reconcile tensions between the interplay between the constitutional provisions listed above and religion’s inherently intertwined public and private characteristics – with the doctrine of ‘Essential Religious Practices’ (ERP) being the chief yardstick by which courts have attempt to characterise and draw lines between the duality of religious activities and institutions.³²⁴ What essential religious practice has been deemed ‘protected’ has varied on a per case basis, but the interpretation of ERP most relevant to this report emerged out of the Supreme Court’s judgement in the landmark 1954 Shirur Math case between the then Madras State’s HR&CE commissionerate’s involvement in the conduct of a religious endowment by the Sri Shirur Math sect. In its ruling, the court highlighted how secular activities (of a political and economic character) associated with religious practice, but which did not constitute an essential tenet of the concerned religion, would not be protected against state intervention.³²⁵ At the same time, the court assigned due importance to the practice’s place in the religion’s core doctrines when making the distinction between its sacred and secular character. Consequently, a religious

³¹⁹ Bhatia (2015)

³²⁰ Constitution of India, Article 25. URL: <https://www.constitutionofindia.net/articles/article-25-freedom-of-conscience-and-free-profession-practice-and-propagation-of-religion/>

³²¹ Ibid

³²² Bhatia (2015)

³²³ Ibid, own highlights for emphasis

³²⁴ Ibid, Bhatia notes that adhering to this metric has proved difficult for courts

³²⁵ Ibid, citing Commissioner, Hindu Religious Endowments, Madras v. Lakshmindra Thirtha Swamiar of Sri Shirur Mutt (1954) AIR 282

institution may conduct rituals following rules prescribed by its scriptures – making it an essential practice – even if it involved associated secular activities such as expending funds to pay for said rituals or employing the religious officials involved, or the “use [of] marketable commodities”. This imposition of a ‘threshold’ requirement to satisfy the ERP doctrine has allowed courts to adjudicate between religious beliefs, practices and norms that are essential and warrant legal protection and those associated religious practices that are ‘non-essential’ (and clash with constitutional norms enough) to merit state regulation.³²⁶

This understanding has evolved over time, from determining whether the ‘essential’ nature of a practice is inherently religious or secular, to “qualifying its importance (within the religion)... from whether something is essentially religious to whether it is essential to the religion” – a shift that “allows the Court to define questions that are internal to religion in a judicial enquiry, and thereby define the nature of the religion itself.”³²⁷ For instance, in 2014 the Supreme Court upheld the right to establish a religious institution or endowment as intrinsic to faith, but ruled that the administration of such entities and properties – other than in matters of religious affairs and ritual practices – as being a “secular” activity under the purview of prevailing law.³²⁸ Similarly, religious endowments came to be seen as acts with a “pious” purpose on the part of the donor, but could not be understood to be an integral part of any religion.³²⁹ Put simply, the litmus test of the ‘essentiality’ of a religious practice is whether the activity is fundamental enough to the concerned religion that not permitting its conduct – after duly weighing the consequences of such relative to other protections guaranteed in the constitution – would irreconcilably alter the religion itself (or otherwise contravene public order, morality, health and other constitutional norms and provisions). Other limits on ERP are rooted in issues of social welfare and reform as well as the need to “[throw] open Hindu religious institutions of a public character to all classes and sections of Hindus.”³³⁰ This balancing act was seen most lucidly in the Sabarimala Temple Case of 2018, where the Supreme Court determined that the hill temple’s traditional practice of excluding women devotees between the ages of 10 and 50 (generally covering the biological period from menarche to menopause) from worship could not be considered an ERP integral to Hinduism.³³¹

6.3 Public vs Private Temples

For the most part, a temple’s classification as a public or private religious institution signifies whether control over its routine quotidian concerns, operations and finances is either ceded to state authority or retained – the sources of friction coming from being bound to the constitutional checks and balances to which all state actors are subordinated. On not-a-few occasions, these fissures have gained sufficient prominence to warrant court

³²⁶ Bhatia (2015)

³²⁷ Ibid

³²⁸ Subramaniam Swamy v. State of Tamil Nadu, (2014) 5 SCC 75. <https://indiankanoon.org/doc/196164116/>

³²⁹ John Vallamattom v. Union of India, AIR 2003 SC 2902.

³³⁰ Constitution of India, Article 25 Clause 2 (b) URL: <https://www.constitutionofindia.net/articles/article-25-freedom-of-conscience-and-free-profession-practice-and-propagation-of-religion/>

³³¹ Indian Young Lawyers Association vs. The State of Kerala, MANU/SC/1094/2018.

interventions as can be evinced from such recent cases as the Sree Padmanabhaswamy and Sabarimala temples. To this effect, several court judgments have had to weigh whether the concerned temple (or endowment) was of a public or private character, which is a question of the provable facts relevant to the respective case. For instance, the Supreme Court observed in its ruling on the Kacha Kanti Seva Samity vs. Sri Kacha Kanti Devi case that there were two kinds of religious endowments: a public endowment donated for the benefit of either the general public or a specified section/grouping of adherents, while private endowments entail dedications of assets and property towards the worship of a community or family deity, to which the wider public cannot evince claims of interest.³³² The court also noted that it was “difficult to lay down any test or tests, which may be of universal application” to differentiate between the two types of endowments.³³³ From the Padmanabhaswamy temple case, the importance of provable facts, including the customary and donative authority exercised by the Travancore royal family from its founder, Marthanda Varma, down through his lineage, as part of its special relationship with the deity, the juristic status of the deity itself and its legal right to material wealth, the extent of properties and assets belonging to the temple, among other specific considerations, emerged as relevant factors.³³⁴ In 2020, the Supreme Court upheld the right of the royal family – which clarified at the outset that the Padmanabhaswamy temple was a public temple dedicated to the deity – to manage and administer the deity’s property under the pre-existing shebait relationship.³³⁵

The Shirur Math judgement had previously addressed the foundational questions of property ownership and religious endowments along similar lines, ruling that the Math’s *mahants* (the equivalent the temple *shebait*s) were more than monastic officials or servants but occupy a lower rung under the endowment’s beneficiary proper (mainly, but not always, the deity).³³⁶ At the core of such tussles was the long-standing Anglo-Hindu legal quagmire about whether temple management was a ‘sacred duty’ as in Hindu theology or a trusteeship, which under English law deems the state as “*parens patriae*” – the duty of the constitutional protector governing all spheres of public concern (and all properties therein), including religion, philanthropy and education.³³⁷ In the Indian context, *parens patriae* is codified in Section 92 of Code of Civil Procedure (CPC) of 1908, which underscores the jurisprudential basis of extraneous control on various matters related to public charities and religious endowments.³³⁸ Under this framework, the state has both an implied duty (akin to, but not alike, kingly duty) and statutory authority to administer those religious endowments or trusts that involve concerns in the public interest. Similar sources (and manifestations) of state instrumentality over religious institutions are drawn from court judgments as previously discussed, but also lie in executive ordinances and orders.³³⁹ With respect to legislative control over religious

³³² Kacha Kanti Seva Samity vs. Kach Kant Devi, AIR 2004 SC 608 <https://indiankanoon.org/doc/230344/>

³³³ Ibid

³³⁴ Sri Marthanda Varma (D) vs State Of Kerala, AIR ONLINE 2020 SC 639

³³⁵ See Chakrabarti (2024)

³³⁶ The Commissioner, Hindu Religious Endowments, Madras v. Lakshmindra Thirtha Swamiar of Sri Shirur Mutt, AIR 1954 SC 282. As discussed previously, donors also direct endowments towards the temple itself, for the maintenance of its priests and staff, or for the performance of various rituals.

³³⁷ Varadachari (2006), pp. 634-635

³³⁸ Ibid, pp. 640-645

³³⁹ See Varadachari (2006)

endowments and institutions, the Constitution outlines the law-making jurisdiction of the Union Parliament and state legislatures in two separate lists in its Seventh Schedule. The subject reference pertinent to this report is featured as Entry 28 in the Concurrent List (of powers shared by both bodies), also known as List III, which confers legislative authority over “charities and charitable institutions, charitable and religious endowments and religious institutions” to both the Parliament and state legislative assemblies.³⁴⁰ The majority of such enactments are regulatory in nature, ranging from instituting the mandatory registration of trusts and mandating regular account-keeping and audits, to outlining rules for the appointment of endowment officers and formulating provisions (defined by the respective Acts as ‘declarations’ and ‘notifications’) for take-overs of temple trusts, among others.³⁴¹ In addition, CPC Section 92 provides the judiciary with general *parens patriae* jurisdiction over religious and charitable trusts, allowing civil courts to come up with plans and schemes for their administration when concerns of public interest emerge.³⁴²

Whether temple trusts are registered as public or private entities is also a crucial determinant of their tax obligations – particularly since the Income Tax Act of 1961 provides tax-exempt status (up to a stipulated limit) only to incomes derived from public religious and charitable trusts.³⁴³ This essential characteristic of a trust is dependent on its intended “purposes and beneficiaries” as “defined by its founder when [they] register the trust deed” and cannot be altered after registration.³⁴⁴ In a sense, this mirrors (if only in a reductive sense) the varied financial benefits – exemptions from income tax payments, proprietary rights and trust allowances enduring for perpetuity, to revisit a few – accorded to southern temples and religious endowments in the pre-colonial periods. In 1987, the Supreme Court ruled that properties attached to religious institutions under a services tenure (*inam*) were liable to “full assessment of land revenue” and noted that the imposition of such taxation alone did not trigger the protection clauses of Article 26.³⁴⁵ The judgment also highlighted that no special tax burden had been placed on religious institutions – above that which is shared by *inam* landowners in Tamil Nadu.³⁴⁶ For modern temples, therefore, the advantages of tax exemption for public-interest religious institutions is that it allows temple trustees to “acquire movable and immovable assets (including lands, buildings or colleges) through religious and charitable trusts.”³⁴⁷ For a public trust to avail exemption under Section 11 of the 1961 Act, it must have been instituted for the fulfillment of a lawful charitable purposes and the “extent to which the income [accumulated from property held under trust]... is not in excess of 25 percent of the total income from such property” over a given tax year³⁴⁸ In order to save upto a quarter of this yearly income, the public trust’s annual expenditure on endowment-related activities has to account

³⁴⁰ Constitution of India, Schedule VII – List III <https://www.mea.gov.in/Images/pdf1/S7.pdf> (p. 328)

³⁴¹ See Varadachari (2006)

³⁴² The Executive Officer, Arthanareswarar Temple v. R. Sathyamoorthy, AIR 1999 SC 958.

³⁴³ Trouillet (2017), pp. 316-317

³⁴⁴ Ibid

³⁴⁵ Tamil Nadu v. Ahobila Matam, AIR 1987 SC 245

³⁴⁶ Ibid

³⁴⁷ Trouillet, p. 317

³⁴⁸ Income Tax Act 1961, Section 11

for 85 percent of its total income, effectively narrowing its margin of wealth accumulation to 15 percent.³⁴⁹ This income can be used to finance its activities over the next five-year period.³⁵⁰ Permissible activities are listed under Section 2(15) the 1961 Act, include providing relief to the poor, education and wellness (*yoga*) initiatives, environmental preservation, conservation efforts in aid of monuments or “places or objects of artistic or historic interest”, as well as the “advancement of any other object of general public utility” so long as this activity does not involve income-generating service in trade, commerce or business.³⁵¹ Although the implication is that tax exemptions are only open to public-interest trusts, one or more (or many) tax-exempt public charitable trusts can be “affiliated to a private religious trust.”³⁵² In Tamil Nadu, such strategies are nevertheless attractive to listed public temples – which receive a cumulative income through monetary donations and other sources in excess of Rs. 10,000 annually – that are under the purview of the state HR&CE department’s auditors.³⁵³ Instances of tax fraud, misappropriated funds and maladministration have prompted the department to assume control over the temple, appoint new managers and reconstitute the board of trustees.³⁵⁴ A recent high-profile take over occurred in 2009 at the Nataraja temple in Chidambaram, Tamil Nadu, which is claimed as a “private” temple by the 3,000-strong Dikshitar religious denominational community.³⁵⁵ The Madras High Court order enforcing the handover – over the long-simmering issue of appointment of a temple officer – was reversed by the Supreme Court in a 2014 ruling that observed how such management takeovers to “remedy the evil” were intended for a “limited period” and not indefinitely.³⁵⁶ Noting that the statutory power to regulate did not square with a continual “supersession” of the community’s vested authority, the apex court ruled that such a state of affairs would be “tantamount to usurpation of their proprietary rights” in violation of special protections afforded under Article 26 to religious denominations.³⁵⁷ These include the right to “establish and maintain institutions for religious and charitable purposes; to manage its own affairs in matters of religion; to own and acquire movable and immovable property; and to administer such property in compliance with law.”³⁵⁸ Through these provisions, Article 26 delineates and safeguards the nature and scope of freedom of religion guaranteed to collective groups espousing similar religious views such as sects. Some scholars have contended that the Constitution provides denominations a semblance of “autonomy” since it mandates that restrictions on these secular rights – administration of properties belonging to religious institutions do not fall into Article 26-protected religious affairs – should be “reasonable... and merely regulatory.”³⁵⁹ In its 2009 Chidambaram ruling, the Madras High Court had similarly observed that a religious denomination’s administration of its property had “been placed on a different footing from the right to manage its own affairs in matters of

³⁴⁹ Trouillet (2017), p. 317

³⁵⁰ Income Tax Act, Section 11

³⁵¹ Ibid, Section 2(15)

³⁵² Trouillet (2017), p. 318

³⁵³ HR&CE Policy Note (2024-2025), p. 15

³⁵⁴ Trouillet (2017), p. 318

³⁵⁵ Frontline (January 22, 2014), ‘Ruling over a temple’, URL: <https://frontline.thehindu.com/the-nation/ruling-over-a-temple/article5596754.ece>. Accessed: June 30, 2024

³⁵⁶ Subramaniam Swamy v. State of Tamil Nadu, (2014) 5 SCC 75

³⁵⁷ Ibid

³⁵⁸ Constitution of India, Article 26, Freedom to Manage Religious Affairs

URL: <https://www.constitutionofindia.net/articles/article-26-freedom-to-manage-religious-affairs/>

³⁵⁹ Varadachari (2006), p. 821

religion,” noting that the latter is a “fundamental right which no legislature can take away, whereas the former can be regulated by laws which the legislature can validly impose.”³⁶⁰

6.4 Temple wealth – Utilisation and Governance framework

If the magnitude of the newly uncovered wealth at the Padmanabhaswamy temple was not indicative enough about how prickly the process to establish its provenance would be, the initial reactions to the ‘discovery’ in 2011 were sufficiently instructive. The then-Devaswom Affairs Minister – in charge of a cabinet-level portfolio that oversees Kerala’s five influential Devaswom boards – clarified that the riches were temple assets and not “*nidhi*” (found treasure) as had been argued by opposition party members and by various other quarters.³⁶¹ Under Kerala’s Treasure Trove Act 1968, the state is entitled to take custody of any ‘treasure trove’ – money, bullion or other valuables found buried in the earth – exceeding Rs 25 in amount or value or of historical, archaeological or artistic interest.³⁶² The estimated value of the over one tonne of gold, including thousands of French, Roman, Dutch and other gold coins; diamonds and solid gold idols and diamond-studded jewellery, found in the temple vaults was Rs 1 lakh crore.³⁶³ Accounting for the cultural, historic and antique value of the find would have significantly raised even that astronomical figure – since, for instance, just one of the five-gram Napoleonic-era colonial gold coins found was thought to be worth above Rs 10,000 at the prevailing market prices and up to Rs 1 lakh in collector value.³⁶⁴ The Kerala Treasure Trove Act also applied to treasure the “owner of which is unknown.”³⁶⁵ On this mark, at least, there was enough grey area for indulging in speculation – both the then state government and the Travancore royal family, the hereditary *shebait* guardians of the temple deity – insisted the wealth belong to the deity, while rationalist groups reasoned that the wealth supposedly “collected through taxes and tributes from several religious communities... should benefit everyone.”³⁶⁶ Ultimately, it fell to the courts to adjudicate the fate of the treasure, with the Supreme court ruling in favour of the royal family’s customary custodianship of the temple in the deity’s name. As discussed previously, the courts are often the final arbitrators of temple-state conflicts in India – and this is especially true in Tamil Nadu and Kerala, where the Kerala High Court constitutes one of “three distinct, but overlapping systems” governing the state’s more than 3,000 public temples.³⁶⁷ The High Court has audit powers over the Devaswom boards, including the powerful Travancore Devaswom Board (TDB) which controls the Sabarimala temple, but has to account for every decision – from such minutiae as appointing “a replacement

³⁶⁰ Sri Sabanayagar Temple vs. The State of Tamil Nadu (2009), Indian Kanoon, <http://indiankanoon.org/doc/396397>

³⁶¹ Hindustan Times (July 12, 2011), ‘Treasure found is temple asset’,
URL: <https://www.hindustantimes.com/india/treasure-found-is-temple-asset/story-maFCJ88zxvli6MqFldbQAJ.html>
Accessed: June 12, 2024

³⁶² Kerala Treasure Trove Act 1968. URL: https://www.indiacode.nic.in/bitstream/123456789/12507/1/30_sw.pdf

³⁶³ India Today, (July 09, 2011), ‘Who owns Sree Padmanabhaswamy temple treasure in Kerala?’,
URL: <https://www.indiatoday.in/magazine/special-report/story/20110718-who-owns-sree-padmanabhaswamy-temple-in-kerala-746812-2011-07-09> Accessed: April 12, 2024

³⁶⁴ Ibid. The total value of the hoard has yet to be tallied since at least one subterranean vault remains unopened as of this report’s compilation

³⁶⁵ Kerala Treasure Trove Act 1968. URL: https://www.indiacode.nic.in/bitstream/123456789/12507/1/30_sw.pdf

³⁶⁶ For a comprehensive overview of the debate, see Chakrabarti (2024)

³⁶⁷ Acevedo (2016b), pp. 562

chauffeur” for its president to a host of administrative and “quasi-religious” functions – to the court’s two-judge ‘temple bench’.³⁶⁸ The TDB and other *Devaswom* boards are the wealthiest statutory bodies³⁶⁹ in the state and wield considerable influence since they are gatekeepers to valuable state tenders and temple employment opportunities. But their members serve at the pleasure of the High Court and are appointed by Hindu MLAs and the state cabinet, wherein the Devaswom Affairs ministry is the third spoke in the wheel of public temple governance.³⁷⁰

As a consequence of this three-pronged hierarchy, both the ministry and Devaswom boards are linked in a tenuous, power-sharing arrangement over temple control, which has resulted in a frequently shifting dynamic of co-operation that has sometimes threatened to circumvent court oversight. For instance, the TDB and the state government collaborated to appoint a “Devaswom Commissioner” without referring to the court as is protocol.³⁷¹ Further extending the High Court’s reach into the temple administration structure is the office of the Devaswom ombudsman, a position created in 2007 that is under the joint purview of the chief justice of the court and the temple bench and to whom certain oversight duties have been devolved – including the approval of “limited funding”, reviewing the boards’ annual reports and offering suggestions, and conducting preliminary hearings on various grievances against the boards.³⁷² Over the years, a number of tussles have laid bare the undercurrent of tensions in the High Court’s equations with the various Devaswoms – one particularly pertinent instance being its ruling in 2020 that nullified the Guruvayur Devaswom Board’s (GDB) Rs 5 crore contribution to the Kerala Chief Minister’s Disaster Relief Fund (CMDRF). The High Court had observed that the donation – made by the temple board’s Managing Committee (GDMC) to aid the state government’s efforts to provide relief to victims of the devastating floods of 2018 – was “bad in law” and warned that Section 27 of the Guruvayur Devaswom Act of 1978 had only empowered the management to utilise temple funds and devotee offerings strictly for the welfare of pilgrims seeking darshan at the temple and other religious purposes.³⁷³ Despite the state government contending that the donation was in accordance with the Disaster Management Act (2005), a Review Bench of the High Court upheld the ruling – following which the GDB and GDMC approached the Supreme Court in 2021. In their appeal, the board cited the “secular nature” of the temple administration and asserted that there was no overtly religious tag attached the Act’s definition of “pilgrims and worshippers”.³⁷⁴ In media interviews, the GDB chairman echoed the appeal’s argument that the donation for flood relief was in keeping with “the tenets and philosophy” of the temple – even drawing parallels with how its presiding deity, Lord Krishna, is believed to have “extended all help” to the inhabitants of Dwarka and “lifted the Govardhan [mountain] to protect” them “during a flood situation”.³⁷⁵

³⁶⁸ Acevedo (2016b), p. 563

³⁶⁹ The rules of governance for each individual Devaswom board are enshrined in five separate enactments

³⁷⁰ Acevedo (2016b), p. 563

³⁷¹ Ibid

³⁷² Ibid

³⁷³ The Print (January 04, 2022), ‘Guruvayur Temple moves SC, challenges Kerala HC order that ruled Rs 5 crore flood aid illegal’, URL: <https://theprint.in/judiciary/guruvayur-temple-moves-sc-challenges-kerala-hc-order-that-ruled-rs-5-crore-flood-aid-illegal/795147/>

³⁷⁴ Ibid

³⁷⁵ Ibid

In a preliminary observation in 2022, the apex court ordered “status quo until further consideration” in the matter and stayed the High Court’s order compelling the CMDRF to return the donated funds, but voiced that the contribution itself may have been an “essentially philanthropic” act.³⁷⁶ The actual quantum of disputed contributions by the GDMC amounts to Rs 10 crore, since the Kerala High Court had also concurrently ordered the return of another Rs 5 crore contribution made during the Covid-19 pandemic, terming it a “violation” of the 1978 Act.³⁷⁷ As discussed, the High Court had offered clarification in 2023 on the character of temple wealth, namely idle temple gold, that can be withdrawn from strongrooms to shore up the shrine’s reserves. Both the TDB and GDB have deposited significant amounts of gold offerings under the GMS and other bank schemes, mitigating various cash crunches to some extent – the Tamil Nadu HR&CE department has not been as fortunate with the Madras High Court ordering the state government in 2021 to cease melting gold offerings received at the more than 43,000 temples (currently) under its control.³⁷⁸ The interim order was passed in response to petitions challenging the HR&CE Commissioner’s directive to temple officials to melt some 2,137 kg of not-in-use gold slated for temple renovation and restoration works.³⁷⁹

The government had announced in the state legislature that the gold would instead be deposited through the GMS, the revenue from which would then go towards building educational institutions.³⁸⁰ Rule 12 of the Religious Institutions Custody of Jewels, Valuables and Documents and Disposal Rules (1961) empowers the HR&CE Commissioner to issue such instructions to temple trustees “as may be necessary for the preservation or otherwise of the articles; where the articles may be jewels, *vahanams* or other valuables in the temple.” However, Rule 13 authorises trustees to melt temple jewels and valuables, only after obtaining the “competent authority’s” sanction. Noting this ambiguity, the Madras High Court directed the government to undertake an inventory of the donated temple gold and postpone any melting activities – observing that the root of the issue lay in the vacant trustee positions at a number of temples over an extended period of time.³⁸¹ The absence of temple trustees translated to a lack of “check and balance in the HR&CE Act,” the High Court opined, adding that the government’s plan hinged on inputs from trustees on what kind of, and how much, gold was available to be melted at each individual temple.³⁸² The Act also authorises authorities to appoint a “fit person to discharge the duties and perform the functions” in

³⁷⁶ The Hindu (September 19, 2022), ‘₹5 crore donated by Guruvayur Devaswom to CMDRF may be an “essentially philanthropic” act, observes Supreme Court’, URL: <https://www.thehindu.com/news/national/kerala-2018-floods-5-crore-donated-by-guruvayur-devaswom-to-cmdrf-may-be-an-essentially-philanthropic-act-observes-supreme-court/article65909269.ece>

³⁷⁷ Live Law (September 19, 2022), ‘Supreme Court Orders Status Quo On Guruvayur Devaswom's Donation To Chief Minister's Disaster Relief Fund’, URL: <https://www.livelaw.in/top-stories/can-temple-funds-be-donated-to-chief-ministers-distress-relief-fund-supreme-court-issues-notice-on-guruvayur-devaswoms-plea-209700>

³⁷⁸ The News Minute (October 28, 2021), ‘Madras HC says no to melting of gold in temples, wants trustees appointed’, URL: <https://www.thenewsminute.com/tamil-nadu/tn-govt-wants-melt-gold-state-s-temple-madras-hc-says-not-yet-157023>

³⁷⁹ Law Beat (October 29, 2021), ‘No Melting Of Temple Jewels Until Temple Trustees Are Appointed: Madras High Court’, URL: <https://lawbeat.in/top-stories/temple-trustee-row-no-melting-temple-jewels-until-temple-trustees-are-appointed-madras>

³⁸⁰ The News Minute (October 28, 2021)

³⁸¹ Law Beat (October 29, 2021)

³⁸² The News Minute (October 28, 2021)

the event a Board of Trustees at a temple is yet to be constituted.³⁸³ The court’s observation also buttressed scholarly arguments about how the “board of trustees, especially its managing trustee, is the temple’s top legal authority.”³⁸⁴ According to Presler (1987), the trustee’s high standing in the temple’s “order of precedence” makes “the choice of trustee... at the heart of a temple’s politics.” This understanding is perhaps central to why so many trustee positions were vacant since “after a change of government, all temple trustees in Tamil Nadu are generally discharged, and new ones, who support the party in power, are appointed.”³⁸⁵ The current Dravida Munnetra Kazhagam (DMK) government had only come to power a few months prior to the legal tussle, which also revealed that the melting of temple gold had been a regular occurrence since 1977. About 500 kg of temple gold had been melted into bars and deposited in banks over that four-decade-plus period, contributing some Rs 11.5 crore in revenue to the state treasury that was apparently utilised in temple restoration and renovation efforts.³⁸⁶

In 2022, the HR&CE department approached the High Court seeking clarification on whether it could begin the pre-melting removal of lac, copper and other foreign objects from temple gold deemed unfit for the deities’ adornment – since these impurities were impeding the accurate inventorying of the available weight of gold.³⁸⁷ According to the department’s policy notes for the subsequent years, however, some progress appears to have been made. Its 2024-2025 report notes that 24-carat gold bars made from melting “unused” temple offerings (not used for the deity) in the national government mint have been deposited in the State Bank of India under a Gold Investment Scheme – with the accrued interest being used for the “development of the concerned temple.”³⁸⁸ Three committees headed by retired judges are overseeing implementation of the works, which have so far deposited 370.89 kg of “pure gold” from seven temples and earning approximately Rs 4.7 crore in interest annually (at present rates).³⁸⁹ The figures for the 2023-24 year amounted to 176.27 kg gathered from four temples that earned roughly Rs 2.06 crore in annual interest³⁹⁰ – the biggest difference-maker being the Arulmigu Subramaniaswamy temple in Thiruchendur, one of the wealthiest temples in the state, the unused gold offerings of which were melted into roughly 168.07 kg of gold bars earning an annual interest of about Rs 2.245 crore (at present).³⁹¹ As well, the 2022-2023 HR&CE policy note lists ongoing “preliminary works” for converting gold offerings from the Arulmigu Devi Karumariamman Temple in Thiruverkadu and Arulmigu Bhavaniammam Temple in Periyapalayam, while a first batch of “segregated” gold items at Arulmigu Mariammam Temple in Irukankudi were transferred to the SBI by temple authorities on March 01, 2022 – weeks after the department approached the Madras High Court for

³⁸³ HR&CE 2023-2024 Policy Note, p. 43

³⁸⁴ Presler (1987), p. 237 notes how trustees can influence “who gets land leases”, rents to be paid and decide “which contractors get the lucrative building and renovation contracts.”

³⁸⁵ Trouillet (2017), p. 318

³⁸⁶ The News Minute (October 28, 2021) and Law Beat (October 29, 2021)

³⁸⁷ The Hindu (February 20, 2022), ‘HR&CE Dept. seeks Madras High Court permission to start temple gold pre-melting process’, URL: <https://www.thehindu.com/news/national/tamil-nadu/hrce-dept-seeks-madras-high-court-permission-to-start-temple-gold-pre-melting-process/article65067943.ece>

³⁸⁸ HR&CE Policy Note 2024-2025, pp. 84-86

³⁸⁹ Ibid, pp. 85-86

³⁹⁰ HR&CE Policy Note 2023-2024, p. 76

³⁹¹ HR&CE Policy Note 2024-2025, p. 86

clarifications.³⁹² Meanwhile, the department has apparently addressed the shortfall of temple trustees as well, having constituted a Board of Trustees at 6,814 temples³⁹³ over the 2024-25 period – up from 780 temples during the 2023-24 year.³⁹⁴ The 2022-23 policy document had noted that a seven-member committee had been set up to select potential trustees.³⁹⁵

6.5 Case Study: The Sabarimala Temple Gold circuit

As an additional oversight mechanism, the Kerala High Court and a local district judge jointly appoint a special commissioner with the singular mandate to study and report on the TDB's management of its crown jewel, the shrine at Sabarimala.³⁹⁶ To illustrate the complexity of this role, it is necessary here to briefly outline the various processes and mechanisms involved in the hill temple's governance as they pertain to its assets – which swell during its annual peak season between December and January that culminates with the ritual adornment of the presiding deity with its sacred jewellery and antiques (together known as its *Thiruvabharanam*). As previously discussed, this category of gold is elevated by its sacral status (and associated lore) – being, essentially, the deity's personal effects and attire – and involves storage and utilisation procedures separate from the temple's other wealth. Over the 2023-2024 pilgrimage period, the TDB reported Rs 357.47 crore in “revenue” received from over five million worshippers, which reportedly amounted to an increase of Rs 10 crore over the same period in the previous year.³⁹⁷ As has become typical following the peak footfall season, this amounted to a “record high income” – with sales of the temple's hugely popular consumable sacralised prasada, such as ‘*aravana*’ (thickened *payasam* sold in canned form) and rice ‘*appam*’, bringing in Rs 146.99 crore and Rs 17.77 crore respectively.³⁹⁸ These figures dwarf, by some measure, the temple's allocated funding – in 2024, the State Budget earmarked Rs 27.6 crore towards the implementation of various development works outlined in the Sabarimala Master Plan – which nevertheless reflects the cash-strapped state government's recent “liberal approach” to the politically-sensitive temple.³⁹⁹ Meanwhile, in the 2022-2023 season, the temple reportedly received around 410 sovereigns among the votive offerings (*vazhipad*) donated by some 4.5 million devotees.⁴⁰⁰ Collection boxes (*bundis*) scattered throughout the main temple

³⁹² HR&CE Policy Note 2022-2023, p. 65

³⁹³ HR&CE Policy Note 2024-2025, p. 53

³⁹⁴ HR&CE Policy Note 2023-2024, p. 39

³⁹⁵ HR&CE Policy Note 2022-2023, p. 39

³⁹⁶ Acevedo (2016b), p. 564

³⁹⁷ Business Standard (January 20, 2024), ‘Sabarimala witnesses surge in pilgrims during Mandalam-Makaravilakku: TDB’, URL: https://www.business-standard.com/india-news/sabarimala-witnesses-surge-in-pilgrims-during-mandalam-makaravilakku-tdb-124012000668_1.html

³⁹⁸ Malayala Manorama (January 20, 2024), ‘With Rs 357 cr, Sabarimala clocks record high income this season despite glitches’, URL: <https://www.onmanorama.com/news/kerala/2024/01/20/sabarimala-ayyappa-temple-record-high-collection.html>

³⁹⁹ The Hindu (February 06, 2024), ‘Budget sets aside ₹27.60 crore for Sabarimala’, URL: <https://www.thehindu.com/news/national/kerala/budget-sets-aside-2760-crore-for-sabarimala/article67814576.ece#:~:text=Budget%20sets%20aside%20%E2%82%B927.60%20crore%20for%20Sabarimala%20%2D%20The%20Hindu>

⁴⁰⁰ The Hindu (February 28, 2023), ‘Audit unearths lapses by TDB in shifting stock of gold from Sabarimala temple to its vault’, URL: <https://www.thehindu.com/news/national/kerala/audit-unearths-lapses-by-tdb-in-shifting-stock-of-gold-from-sabarimala-temple-to-its-vault/article66563927.ece>

(*Sannidhanam*) complex are the primary receptacles for these ritual gifts, which are primarily in cash form but also frequently include gold and silver coins (*kanikka*) and ornaments specially prepared for donation. For instance, a devotee offered a gold chain made of 107.75 sovereigns in 2022 that was valued at nearly Rs 45 lakh.⁴⁰¹ Gifts can also take the form of endowments, with the Kerala High Court sanctioning fugitive ‘liquor baron’ Vijay Mallya’s donation of 32 kg of gold and 1,900 kg of copper to gold-plate the temple’s sanctum sanctorum in 2011.⁴⁰² The roof, which reportedly cost Rs 18 crore to construct, went on to spring a leak in 2022 – necessitating emergency repairs at the TDB’s expense.⁴⁰³ Among the chief catchment areas for hundi collection is the temple’s *sopanam* (sacred steps), where the main offerings boxes are connected via a mechanised conveyor belt system that transports the cash and ornaments to a separate container in the ‘*Bhandaram*’ collection room underground for sorting.⁴⁰⁴ The filtering process is labour- and time-intensive owing to the large number of donations, often necessitating several TDB employees assigned to other temple groups to be deputed for collection and counting duties at Sabarimala.⁴⁰⁵ The sorting effort is monitored and recorded on CCTV cameras to be reviewed by TDB vigilance officials in incidents of suspected theft⁴⁰⁶ – these typically come to light when verification of the donation registry reveals listed items as missing from the final hundi stock tally. The TDB issues a receipt to patrons and devotees who make offerings, the details of which are then recorded in a temple register – there are separate registers for items received directly at the temple counters and those placed in the collection boxes.⁴⁰⁷ The total received stock is then to be shifted to the temple’s *Bhandaram* under the *Sannidhanam*, and entered into the register once more after a final tallying. Within a week after the closure of the pilgrimage season, the now-sorted offerings are to be moved to the TDB vault in the village of Aranmula some 75 kms away.⁴⁰⁸ Any further delay in transporting the valuables to the vault following the peak season is reportedly regarded as “dereliction of duty” on the part of the employees and officials involved – and triggers an emergency audit process.⁴⁰⁹ As was the case in 2023 when an investigation by temple authorities identified a delay in shifting 180 sovereigns to the strongroom – following allegations about pilferage on various social media platforms.⁴¹⁰ The TDB then ordered temple officials to conduct an examination of the Aranmula vault that turned up a number of procedural lapses: it emerged that one of the keys to the Sabarimala

⁴⁰¹ Mathrubhumi (August 20, 2022), ‘TVM man offers gold chain worth Rs 44.98 lakh to Sabarimala temple’, URL: <https://english.mathrubhumi.com/news/kerala/thiruvananthapuram-man-offers-107-75-sovereigns-gold-chain-worth-rs-44-98-lakh-to-sabarimala-temple-1.7801562>

⁴⁰² Times of India (January 16, 2011), ‘Mallya gold-plated roof of shrine’, URL: https://timesofindia.indiatimes.com/city/bengaluru/mallya-gold-plated-roof-of-shrine/articleshow/7294344.cms?utm_source=contentofinterest&utm_medium=text&utm_campaign=cppst+jan+16%25252C+2011

⁴⁰³ Deccan Herald (July 26, 2022), ‘Seepage at Sabarimala temple’s gold-plated sanctum sanctorum’, URL: <https://www.deccanherald.com/india/seepage-at-sabarimala-temple-s-gold-plated-sanctum-sanctorum-1130296.html>

⁴⁰⁴ The Hindu (June 19, 2023), ‘TDB official arrested for stealing gold ornament from Sabarimala’, URL: <https://www.thehindu.com/news/national/kerala/tdb-official-arrested-for-stealing-gold-ornament-from-sabarimala/article66986323.ece>

⁴⁰⁵ Ibid

⁴⁰⁶ Ibid

⁴⁰⁷ The News Minute (May 27, 2019), ‘Not a single gram of gold missing from Sabarimala: TDB president clarifies’, URL: <https://www.thenewsminute.com/kerala/not-single-gram-gold-missing-sabarimala-tdb-president-clarifies-102501>

⁴⁰⁸ Malayala Manorama (February 28, 2023), ‘Delay in shifting precious offerings from Sabarimala temple to vault raises suspicion’, URL: <https://www.onmanorama.com/content/mm/en/kerala/top-news/2023/02/28/sabarimala-offerings-shifting-vault-suspicion.html>

⁴⁰⁹ Malayala Manorama (February 28, 2023), Ibid

⁴¹⁰ Ibid

strongroom was still in the possession of a former temple accounts officer – in charge of depositing the gold and silver from the hundis – who had left the service following the end of the pilgrimage period in January.⁴¹¹ According to procedural rules, three senior TDB officials – one at the level of an assistant executive officer – must be present when the vault is opened.⁴¹² The inquiry also revealed that the ex-employee had not verified the stock tally before handing charge over to another officer. As it turned out, the missing 180 sovereigns were still in the strongroom – which was only discovered more than a month after the season ended when TDB officials brought the offerings while responding to an official directive to appear for a scrutiny of the stock and asset registers. Noting that the entire tally had been accounted-for, the then-TDB president attributed the issue to delays in the coin counting process during and following the pilgrimage season (when the temple then reopens for the resumption of its monthly pujas).⁴¹³ Such lacunae in the verification process appear to be systemic, having previously manifested in similar audit in May 2019 – triggered again by allegations of missing offerings amounting to 40 kg of gold and 100 kg of silver donated to the temple since 2017. In that instance, the Kerala High Court ordered a special team formed from the government’s Local Fund Audit wing to audit the temple’s Mahasar records – nine revenue collection documents, including the Thiruvabharanam and strongroom registries.⁴¹⁴

The inspection of the Aranmula vault accounted for all the 10,413 items received over the past 50 years that had been registered in the “age-old” records, but revealed that only 5,720 of these offerings had been previously audited by the TDB. As well, it emerged that between 3,800-4,693 gold and silver donated items had been redistributed to various TDB temples for the installation of golden masts, while “a few items”, including “golden puja vessels, silver lamps, [and] a golden head gear”, were reportedly “in use” at Sabarimala.⁴¹⁵ Clarifying that “not a single gram” of the temple’s gold had been lost, the TDB president nevertheless admitted to a number of “irregularities” having crept into the stock-taking, recording and verification procedures over the years.⁴¹⁶ These “serious lapses within the TDB” include such “wrong” stop-gap measures as using iron to “[replace]... parts of delicate items made of gold” [that] break off due to long-term non-usage, and accidental and “sometimes... intentional” failures to record offerings, which can prompt “criminal cases” against the offending officers.⁴¹⁷ Other divulged deviations from protocol included the “several years”-long lack of a proper records transfer and debriefing system between retiring officers and their replacements, and the absence of digitised temple records, which often prove “difficult” to “manually audit”.⁴¹⁸ Such record-keeping lapses are not restricted to Kerala’s public temples, with questions over

⁴¹¹ Ibid

⁴¹² Times of India (May 27, 2019), ‘Missing gold offerings at Sabarimala: TDB strongroom to be inspected’, URL: http://timesofindia.indiatimes.com/articleshow/69512080.cms?utm_source=contentofinterest&utm_medium=text&utm_campaign=cppst

⁴¹³ The Hindu (February 28, 2023), ‘Audit unearths lapses by TDB in shifting stock of gold from Sabarimala temple to its vault’, URL: <https://www.thehindu.com/news/national/kerala/audit-unearths-lapses-by-tdb-in-shifting-stock-of-gold-from-sabarimala-temple-to-its-vault/article66563927.ece>

⁴¹⁴ The Hindu (May 27, 2019), ‘Sabarimala gold stock intact: TDB Says audit finds no anomaly’ URL: <https://www.thehindu.com/news/national/kerala/sabarimala-gold-stock-intact-tdb/article27267616.ece>

⁴¹⁵ The Hindu (May 27, 2019), Ibid

⁴¹⁶ The News Minute (May 27, 2019)

⁴¹⁷ Ibid

⁴¹⁸ Ibid

one especially high-profile controversy at the Tirumala Tirupati Devasthanams (TTD) – concerning “missing” ornaments and treasures donated by 16th century Vijayanagara emperor Krishnadevaraya – persisting since a TTD official brought it to public attention in 2010.⁴¹⁹ The enduring issue – which has seen a major archaeological report in 2011 that unearthed ‘mismatches’ between inscriptional evidence of the donations and the records-keeping procedures concerning the ornaments in the TTD’s possession – has prompted interventions from the Supreme Court and the Chief Information Commission over the years.⁴²⁰

6.6 Case Study: The HR&CE and Madras High Court Dynamics

Procedural irregularities in the “Tiruppani” (temple development, conservation and renovation) efforts, records-keeping lapses and missing temple assets have become a defining characteristic of the dynamic between Tamil Nadu’s HR&CE department and the Madras High Court. The department controls some 46,159 religious institutions – the bulk of which, numbering 43,631, are temples of various sizes, from large landed complexes to village shrines.⁴²¹ It also administers the assets of 45 maths, and 69 temples attached to them, as well as 22 Jain temples and 2,392 charitable endowments. Since the current DMK government took office in 2021, about 1,868⁴²² religious institutions have been brought under HR&CE control – with the increase reflecting the “inclusion of sub-temples, incorporated and unincorporated temples under the management of Kanyakumari Devaswom Board and temples under the management of Pudukkottai Samasthanam, Thanjavur Palace Devasthanam, Sivagangai Samasthanam and Ramanathapuram Samasthanam.”⁴²³ Since the turn of the millennium, the department has gained control of nearly 10,000 Hindu (and affiliated) religious bodies⁴²⁴ while its administrative structure and capacity does not appear to have witnessed a proportional scale-up over that period – a state of affairs that has prompted concerns of state overreach into temple affairs and warnings about overstretched officials. One such caution came in 2017 when a UNESCO fact-finding mission that monitored the status of renovation works at some 20 temples in the state remarked on the “unimaginable” burden on HR&CE officials – with some at the Joint Commissioner-level managing “anywhere between 500-1,000 temples” under their charge.⁴²⁵ Meanwhile, the majority of HR&CE officials were found to be “totally misfit” for the responsibility of heritage work conservation, lacking the “essential qualification and [technical] expertise”, but still occasionally going “beyond their mandate” to make their own decisions on temple works and even “overrule their own [experts’] opinion.”⁴²⁶ The High Court-mandated mission also noted that the absence of any “coherent operational structure” had made the department’s task of

⁴¹⁹ The Telegraph (July 7, 2010). ‘Jewellery ‘missing’ from Tirupati’, URL: <https://www.telegraphindia.com/india/jewellery-missing-from-tirupati/cid/499112>

⁴²⁰ Outlook Magazine (September 2, 2018), ‘Where Are Ornaments Donated By Krishna Devaraya In 16th Century To Tirupati Temple, Asks CIC’, URL: <https://www.outlookindia.com/national/where-are-ornaments-donated-by-16th-century-ruler-to-tirupati-temple-asks-cic-news-315935>

⁴²¹ HR&CE Policy Note 2024-2025, pp. 13-14

⁴²² HR&CE Policy Note 2021-2022, pp. 5-6

⁴²³ HR&CE Policy Note 2024-2025, pp. 14

⁴²⁴ HR&CE Policy 2002-2003, cited by the Tamil Nadu State Temple Census 2003 (p. 24)

⁴²⁵ UNESCO Fact-finding Mission Report (2017), pp. 9-10

⁴²⁶ Ibid, p. 6

“simultaneously conserving /maintaining/repairing temples... not feasible.”⁴²⁷ In its August 2017 report to the High Court, the mission warned that certain temple conservation works were being undertaken in an “ad hoc manner”, causing “serious concerns for the stability and authenticity” for the centuries-old structures.⁴²⁸ Further, the report recommended that the department “limit itself to the simple supervision and administration of immovable properties” as per the Tamil Nadu HR&CE Act, while divesting Tiruppani works to a “specialised” body such as the state Archaeology department or “reorganise its structure” to empanel various technical experts – specially trained engineers, knowledgeable heritage work contractors and qualified Sthapathys (specialised sculptors and architects, ideally instructed in the specific Agamic practices that dictate temple construction and maintenance).⁴²⁹

The “conflicting aspirations” and approaches of the multiple stakeholders involved in temple governance, conservation and functioning resulted in “half-baked actions”⁴³⁰ that followed “no appropriate system or process” or “conservation norms” relating to these works on “living heritage”.⁴³¹ While there were “some good... [and] some mediocre” examples of renovation works, the team also revealed the “demolition and massacre” of some ancient temples.⁴³² One particularly “shocking” example of the department’s “negligence and wrong approach” was the “complete destruction and vandalism” of the 11th century Nagnanadha Swami temple (Lord Shiva) in Manambadi, Thanjavur district, with “no justification, analysis or reasoning”.⁴³³ The reports details how “invaluable artifacts” such as idols and sculptures were scattered across the temple premises with “no security” or inventory-taking – raising their risk of being lost to the lucrative idol-smuggling market.⁴³⁴ The temple, ostensibly a “protected monument”⁴³⁵ under the state’s Archaeology and Museums department, was dismantled with “systematic methodology followed” during a “botched renovation exercise” by the HR&CE and had even weathered a “demolition bid” in 2013 by the National Highways Authority of India as part of a road-widening project to construct a new highway.⁴³⁶ Noting the lack of answers from the HR&CE regarding the demolition, the UNESCO report referenced an expert’s opinion that the temple’s demolition was in “violation of Agama”.⁴³⁷ This was a shared concern at all the renovation sites examined by the mission, which indicated a “disjunction between Agama Shastras and Shilpa Shastras” among HR&CE officials who “[failed] to realise that Shilpa is just an extended arm of the Agama Shastra”.⁴³⁸ However, the opinions of Agama experts were “missing” in nearly all the inspected temples, where multiple reports by various experts – including *sthapathys* and archaeologists – had resulted in situations with

⁴²⁷ Ibid, p. 10

⁴²⁸ Ibid, p. 67

⁴²⁹ Ibid, p. 335

⁴³⁰ Ibid, p. 332

⁴³¹ Ibid, p. 6

⁴³² Ibid

⁴³³ Ibid, p. 14

⁴³⁴ UNESCO Fact-finding Mission Report (2017), p. 14

⁴³⁵ Ibid, p. 157

⁴³⁶ The Hindu (September 29, 2023), ‘Saved from demolition, Chola-era Manambadi temple set for revival’, URL: <https://www.thehindu.com/news/national/tamil-nadu/saved-from-demolition-chola-era-manambadi-temple-set-for-revival/article67358824.ece>

⁴³⁷ UNESCO Fact-finding Mission Report (2017), p. 160

⁴³⁸ Ibid, p. 7

“varying and conflicting views” and a lack of clarity or consensus. This led to the HR&CE and temple trusts choosing the “most convenient action” for themselves in most cases, “contradicting their own expert committee reports.”⁴³⁹ Among the Agama violations observed by the mission were the construction of toilets and guest houses inside the complex of the Shri Arunachaleswarar Temple in Thiruvannamalai district⁴⁴⁰ and a host of “massive interventions” at the Shri Kamakshi Amman Temple in Kanchipuram district caused by “negligence” and faulty approaches by the department and temple officials that were “desecrating” the premises – highlighting in particular the “suffocating... detrimental” and unnecessary installation of HVAC systems in the main shrine.⁴⁴¹ Despite a November 2015 High Court order directing the removal of toilets from temple complexes, such facilities remain part of temple Master Plans for Developmental works – with the department building a queue complex, devotee lodgings and toilets at the Arulmigu Sumbramaniya Swamy Thirukoil in Tiruchendur at an estimated cost of Rs. 305 crore.⁴⁴² In addition, “lodging with modern facilities” were under construction at the Arulmigu Bhavaniammam Thirukoil in Periyapalayam, while works under the vague heading of “basic amenities” for devotees were being undertaken alongside other Tiruppani works at Arulmigu Ramanathaswamy Thirukoil in Rameswaram.⁴⁴³ After another set of Master Plan projects were presented in the state’s 2023 Budget, HR&CE officials maintained that these works would be “carried out according to Agama rules.”⁴⁴⁴

Recommending the creation of a comprehensive manual listing established norms and procedures, the UNESCO report contended that the lack of such a plan has led to alternative on-site decisions – such as replacing granite flooring with non-traditional marble, using cement as a cost-effective adhesive agent to effect makeshift repairs and sandblasting and water-washing structures to clean them, while eroding stone inscriptions and murals – being taken by “few individuals without any holistic process to assess the urgency, necessity, severity and justification for the intervention.”⁴⁴⁵ Such concerns were raised a half-century prior in a previous UNESCO report on temple conservation in the erstwhile Madras State that noted a “gap in the effectiveness of the archaeological control of work on temples in active use” – not due to the lack of technical knowledge and skill, but because such expertise was “not being applied” in the works.⁴⁴⁶ Observing that the prevailing policy of the period did not prioritise “balancing [temple] maintenance and improvement” works in relation to ensuring their structural stability, that report also noted “conflicts of opinion” among stakeholders with “differing interests” that can be addressed by education and the institution of a supervisory “Advisory Committee” with an “independent non-political chairman”

⁴³⁹ Ibid, p. 334

⁴⁴⁰ Ibid, p. 202, toilets and offices have remained on temple precincts despite a November 2015 Madras High Court interim order directing their removal

⁴⁴¹ Ibid, p. 18

⁴⁴² HR&CE Policy Note 2024-2025, p. 113

⁴⁴³ Ibid, p. 114

⁴⁴⁴ Times of India (March 21, 2023), ‘Master plan work to be carried out at Rs 485 crore at 3 major temples in Tamil Nadu’, URL: <https://timesofindia.indiatimes.com/city/chennai/master-plan-work-to-be-carried-out-at-rs-485-crore-at-3-major-temples-in-tamil-nadu/articleshow/98839836.cms?from=mdr>

⁴⁴⁵ Ibid, p. 7

⁴⁴⁶ UNESCO report (October 1966), p. 2

to ensure “cooperation and coordination” between the various agencies involved in temple works.⁴⁴⁷ A number of issues raised by this report in 1966 – water seepage through stone walls, weathering granite floor and stucco motifs – were found by the 2017 mission to have been improperly addressed, with at least one instance of walls being demolished described as “not justified.”⁴⁴⁸

As well, events that transpired in the lead-up to the 2017 fact-finding mission appear to indicate the HR&CE’s reluctance to cede authority over temples to outside actors – even when directed to do so by court order. In December 2016, the High Court threatened to “abolish” the department and “abrogate” the HR&CE Act while summoning the Commissioner to apologise for filing a “subversive” affidavit and letter that “discouraged” UNESCO’s involvement by raising the “bogey of possible religious backlash” if unauthorised individuals entered the temples’ sanctum sanctorum.⁴⁴⁹ The department had reportedly claimed previously that UNESCO did not have a presence in “this part of the world” and that other committees had been appointed to monitor conservation efforts.⁴⁵⁰ The letter was promptly withdrawn in toto.⁴⁵¹ Following the report’s recommendation, the department prepared a conservation manual and empanelled 22 experts from the state and central archaeology departments to provide opinions for Tiruppani works.⁴⁵² Expounding on this new decision-making process, the HR&CE noted in 2018 that these solicited opinions would then be placed before a government-constituted Regional Level Heritage Screening Committee and then a High Court Committee, which will have final approval power over the proposed works.⁴⁵³ The current framework consists of a 12-member State Level Expert Committee – created from the merger of the High Court Committee and a State Level Heritage Screening Committee – on the advice of which conservation and renovation works are carried out.⁴⁵⁴ The department has also constituted a Renovation and Conservation Wing with over 300 engineers and draughting officers at various levels of seniority under the head of the Chief Engineer⁴⁵⁵ – up from 71 such posts in 2018⁴⁵⁶ – that scrutinises the estimates for undertaking temple renovation and civil works and acts in a supervisory capacity. The state government has earmarked financial assistance to the tune of Rs 100 annually for restoration efforts: in the 2022-2023 fiscal year, renovation works were underway at some 113 temples at an estimated cost of Rs 157.99 crore, while in 2023-2024, 84 temples are being renovated and protected at an estimated cost of Rs 149.30 crore.⁴⁵⁷ Other sources of government funding for Tiruppani works include the HR&CE ‘Common Good Fund’, which was created under Section 97 of the HR&CE

⁴⁴⁷ Ibid, pp. 4-5

⁴⁴⁸ UNESCO Fact-finding Mission Report (2017), p. 249

⁴⁴⁹ Times of India (December 21, 2016), ‘Madras HC threatens to scrap TN govt dept controlling temples’, URL: http://timesofindia.indiatimes.com/articleshow/56106454.cms?utm_source=contentofinterest&utm_medium=text&utm_campaign=cppst

⁴⁵⁰ Ibid

⁴⁵¹ UNESCO report (2017), p. 239

⁴⁵² HR&CE Policy Note 2018-2019, pp. 61-62

⁴⁵³ Ibid

⁴⁵⁴ HR&CE Policy Note 2024-2025, p. 75

⁴⁵⁵ Ibid, p. 38

⁴⁵⁶ HR&CE Policy Note 2018-2019, p. 15

⁴⁵⁷ HR&CE Policy Note 2024-2025, p. 74

1959 Act to fund renovations in “financially weak” temples⁴⁵⁸ – the majority of temples (See Table 4) under the department are categorised as in need of assistance. Between May 2021 and March 2024, some Rs. 337.10 crore has been disbursed from this fund for temple renovations, while surplus funds from famous affluent temples like Palani, Madurai, Tiruchendur, Srirangam and Rameshwaram are diverted as financial assistance through Section 36 of the 1959 Act – for instance, through the Temple Development Fund, wherein interest accruing from a Rs.8.00 crore corpus fund is utilised in Thiruppani works at ancient, historically significant temples.⁴⁵⁹

Table 4. Classification of HR&CE temples by income

Annual Income	Number of Institutions	Percentage (%)
Less than Rs. 10,000 Non-Listed under Section 49(1)	34,660	75.1%
Between Rs. 10,000 and Rs. 2 lakh Listed under Section 46(i)	3,795	8.2%
Between Rs. 2 lakh and Rs. 10 lakh Listed under Section 46(ii)	620	1.3%
Rs. 10 lakh and above Listed under Section 46(iii)	586	1.2%
Sub-Temple	6,453	14%
Maths	45	0.001%
Total	46,159	100%

Source: Tamil Nadu HR&CE Department Policy Note 2024-25 (pp. 15-16)

Surplus funds from the Palani Arulmigu Dhandayuthapani Swamy Temple are also diverted to create a Rs 2 crore corpus called the Village Temples Renovation Fund, which (together with other sources of funding) channeled financial aid of Rs 2 lakh each to 1,250 village temples over the 2023-2024 fiscal.⁴⁶⁰ The state government also administers a Rs. 9.60 crore Temple Renovation and Charitable Fund comprising donations from members of the general public as well as various philanthropists and industrialists.⁴⁶¹ Meanwhile, the HR&CE Administration Fund, which was created under Section 96 of the HR&CE Act 1959, also provides financial aid for temple renovation

⁴⁵⁸ Ibid, p. 68

⁴⁵⁹ Ibid, p. 69

⁴⁶⁰ Ibid, p. 70

⁴⁶¹ Ibid, p. 71

from the department's surplus funds. Over the past year, around Rs.152.68 crore has been disbursed to 1,749 temples to cover the first phase of temple strong room construction to prevent against idol theft.⁴⁶² The department has reported that some 535 strong rooms have been constructed so far, while work on another 1,323 has been sanctioned and is ongoing.⁴⁶³ This issue has been one of several points of contention between the state government and the High Court, which instructed the HR&CE department in August 2023 to create a roadmap for construction of high-security strong rooms in some 3,000 temples where such safeguards were needed.⁴⁶⁴ Despite the allocation of Rs. 308 crore in November 2018 – in response to a High Court directive in 2017 – to cover the cost of construction work in 1,000 temples, strongrooms were built only in 25 temples over the next five years.⁴⁶⁵ Meanwhile, a former head of the state police's 'Idol Wing' unit – mandated to arrest (once-) rampant idol theft – has alleged that even the constructed strong rooms were not being used and procedures were not being implemented properly – citing the example of Ekambareswarar temple in Chengalpattu district, which reportedly has a “poor quality” lock for the strong room.⁴⁶⁶ The strong rooms are also expected to be equipped with intruder alarms and CCTV facilities – as part of a centralised surveillance network of some 2,064 such cameras installed in 48 major temples and connected to a Control Room in the Commissioner's office.⁴⁶⁷ In June 2021, the High Court had provided an exhaustive set of guidelines to implement sweeping security reforms in state temples, directing the HR&CE to update ICON centres – secure areas to house idols when not in use – with round-the-clock video surveillance and alarms.⁴⁶⁸ As well, the department was to undertake computerised stock-taking of idols, with the High Court observing that there had never been an inventorisation of idols, ornaments, properties and other temple assets.⁴⁶⁹ In its 2024-25 policy filing, the HR&&CE department reported the completion of 34 secure ICON centres, particularly catering to idols from rural temples, that were outfitted with CCTVs, anti-theft alarms and armed security guards. Around 8,693 idols are now housed in 23 ICON Centres, while another 11 have been constructed.⁴⁷⁰

Perhaps the most entrenched irritant in the dynamic between the Madras High Court temple bench and the HR&CE lies with the continuing concerns over 'missing' and encroached-upon temple lands. In 2018, the High Court raised the issue of the more than 50,000 acres of *devasthanam* property that does not figure in the HR&CE's policy filings⁴⁷¹

⁴⁶² Ibid, p. 68

⁴⁶³ Ibid, p. 124

⁴⁶⁴ The Hindu (August 28, 2023), 'Madras High Court dismayed over construction of strong rooms in just 25 temples in last five years', URL: <https://www.thehindu.com/news/national/tamil-nadu/madras-high-court-dismayed-over-construction-of-strong-rooms-in-just-25-temples-in-last-five-years/article67244462.ece>

⁴⁶⁵ Ibid

⁴⁶⁶ The Hindu (July 09, 2023), 'Many temple strong rooms in T.N. not being used, alleges ex-police officer Ponn Manickavel', URL: <https://www.thehindu.com/news/cities/chennai/many-temple-strong-rooms-in-tn-not-being-used-alleges-ex-police-officer-ponn-manickavel/article67060356.ece>

⁴⁶⁷ Ibid, pp. 112-113

⁴⁶⁸ LawBeat (October 26, 2021), 'Tamil Nadu HR&CE Department Questioned On Whether Construction Of Rooms For Safeguarding Ancient Idols In Major Temples Ongoing', URL: <https://lawgical.php-dev.in/top-stories/tamil-nadu-hrce-department-questioned-whether-construction-rooms-safeguarding-ancient>

⁴⁶⁹ Ibid

⁴⁷⁰ HR&CE Policy Note 2024-2025, pp. 122-123

⁴⁷¹ Times of India (February 13, 2018), 'Recover 50,000 acres of lost temple land at least now: HC', URL: <https://timesofindia.indiatimes.com/city/chennai/recover-50000-acres-of-lost-temple-land-at-least-now-hc/articleshow/62892650.cms>

(See Table 5), which has consistently pegged the extent of temple holdings at 4.78 lakh acres.⁴⁷² These include some 22,529 buildings, 75,482 sites and other agricultural properties belonging to religious institutions that have been leased or rented out – all of which drew an income of Rs. 310.32 crore between July 01, 2023 and March 31, 2024.⁴⁷³ According to the Census study on Temples of Tamil Nadu 2003, there were 4,79,021.23 acres of temple lands that were cultivated by 1,06,507 tenant farmers while some 20,046 temple-owned buildings and 33,627 sites were occupied by 24,458 and 54,251 tenants respectively.⁴⁷⁴

⁴⁷² HR&CE Policy note 2024-25, p.56

⁴⁷³ Ibid, p. 59

⁴⁷⁴ Census (2003), p. 26

Table 5. Temple Lands Classification and Extent (in lakhs of acres)

Land Classification	Temple Lands	Math Lands	Total Extent
Wet	1.83	0.21	2.04
Dry	2.18	0.35	2.53
Manavari ⁴⁷⁵	0.21	-	0.21
Total	4.22	0.56	4.78

Source: HR&CE Policy note 2024-25 (p.56)

In its recent policy notes, the department has omitted mentioning the number of tenants on temple lands – noting that “thousands of acres of temple lands [are] under encroachment for several years,”⁴⁷⁶ while undertaking “various steps” to regulate the group encroachments that have resided on temple lands “continuously for a long period without prejudice to the interest of the temple.”⁴⁷⁷ Such efforts at “regularisation” have entailed categorising people living on temple lands for more than 30 years as tenants – with a government order allowing them to pay fixed ‘fair rent’ to the temples from July 01, 1998, the amount to be “remitted in equal instalments in a period of 12 months” and 10 months rent paid as donation to the temples.⁴⁷⁸ Since it took office in May 2021, the present DMK government claims, it has restored 6,324.71 acres of agricultural lands, 1,216 grounds of vacant plots, 187 buildings and 137 temple tank bunds to the respective temples, removing encroachments from properties belonging to 740 religious institutions that have an estimated valuation at Rs.5,813.35 crores.⁴⁷⁹ However, the underlying issue of the missing temple land has persisted – with the High Court revising its figure from 2018 to 47,000 acres while reiterating its demand in 2021 for HR&CE officials to account for the discrepancy. The court referenced the department’s 1984-85 policy filing, which stated that temples possessed 5.25 lakh acres of land ⁴⁸⁰ – this extent of holdings also figures in media reports from the period that note how the 34,000 HR&CE-run temples in the state owned “over 5 lakh acres of agricultural land,” roughly five percent of all cultivable land in the state.⁴⁸¹ However, some scholarship has estimated that temples had still greater land holdings, with one widely-cited study estimating the figure at nearly 6.5 lakh acres⁴⁸² This research (Sivaprakasam, 2003) cites the 1961 Census Study on the Temples of Madras State – among the first efforts by state authorities to survey post-Independence temple assets – to arrive at that figure, of

⁴⁷⁵ Cultivable land (usually rain-fed paddy farms) that is not supplied with irrigated water, but is dependent on rain, wells and other inland freshwater sources. Source: <https://www.lawinsider.com/dictionary/manavari-land>

⁴⁷⁶ HR&CE Policy note 2024-25, pp. 179-180

⁴⁷⁷ Ibid, p. 65

⁴⁷⁸ Trouillet (2017), p. 322

⁴⁷⁹ HR&CE Policy note 2024-25, pp. 63-64

⁴⁸⁰ The Hindu (June 09, 2021), ‘What happened to 47,000 acres of missing temple land? HC asks T.N. Government, URL: <https://www.thehindu.com/news/national/tamil-nadu/what-happened-to-47000-acres-of-missing-temple-land-hc-asks-tn-government/article34765670.ece>

⁴⁸¹ India Today (Issue Date: May 31, 1984), ‘Temples in Tamil Nadu face serious crisis due to political interference by state govt’, URL: <https://www.indiatoday.in/magazine/investigation/story/19840531-temples-in-tamil-nadu-face-serious-crisis-due-to-political-interference-by-state-govt-803652-1984-05-30>

⁴⁸² Sivaprakasam (2003), p. 158

which some 2.66 lakh acres are classified as cultivable land under the temples.⁴⁸³ This is an important distinction for two reasons: first, since the 1961 Census does not tally the total extent of temple lands, opting instead to categorise them under the broader ranges of holding sizes (from “below 5 cents” to “10 acres and above”) and whether they are wet, dry or both.⁴⁸⁴ The second reason being that nearly 780 temples did not report their land holdings in the 1961 Temple Census,⁴⁸⁵ meaning that the actual amount of land under temple control at that point of time might have been even higher – and by extension, so too the scale of temple land ‘lost’ since then. To illustrate, a survey by HR&CE officials in 1971 – aiming to bring more temples into its ambit – identified some 40,247 independent institutions holding nearly 2 lakh acres in the state.⁴⁸⁶ By 1972, the department had gained control over some 13,027 religious institutions – 12,038 temples, 157 maths and 832 other specified endowments – earning an estimated Rs. 6.75 crores, while another 2,162 institutions brought under the HR&CE umbrella the following year brought that figure to more than 15,000.⁴⁸⁷ The reaction of an HR&CE Commissioner to the department’s widening reach is instructive,

We are dealing with faults coming from time immemorial. The problems are manifold, and they go to the very root of the administration of the temples, because without lands, or without trustees, nothing can happen to the temples... The main problems are only these: the properties of the temples, and the persons in charge of the properties.⁴⁸⁸

The 1961 Temple Census makers hint, too, that temple authorities might be “reluctant” to “volunteer information” about their assets, “particularly regarding jewels, properties... in the absence of specific instructions from the HR&CE (Administration) Board.”⁴⁸⁹ Noting “difficulty” in compiling the data, the compilers revealed that only 383 HR&CE-controlled temples (out of 590) in Chingleput district had submitted responses to the Census questionnaire, while 94 temples (55 from within the HR&CE and 39 private institutions) declined to provide details of income from their immovable properties and the value of their jewellery assets. The monograph also notes that some the listed income accruing to some shrines owning immovable properties was “not proportionate to the extent of properties owned.”⁴⁹⁰ This reluctance needs to be placed in context of the period during which the survey was undertaken – the 1960s (and so too the following decades) witnessed the re-organisation of the various districts and taluks of Madras State, the aftermath of influential temple entry movements and the rise of Dravidian politics. As well, several landmark legislations forever altered the agrarian economy and the temple’s once-central role therein: chief among these being Land Ceiling acts that aimed to address the concentration of lands in the hands of a few. While the Land Ceiling Act of 1961 (and its successors) brought out strong tenants’ movements, it also saw landlords – in anticipation of such reforms and with the “connivance of the government administration”⁴⁹¹ – transfer their lands under benami holdings, particularly in the rich cultivable regions of Thanjavur.⁴⁹² According to the Ganapathia

⁴⁸³ Ibid, pp. 161-162

⁴⁸⁴ For reference, this data has been extrapolated and reproduced in the Census Data tables (See Appendix)

⁴⁸⁵ Sivaprakasam (2003), pp. 161-162

⁴⁸⁶ Ibid, p. 167

⁴⁸⁷ Akila (2019), p. 3

⁴⁸⁸ Presler (1987), pp. 76-77

⁴⁸⁹ Madras State Temple Census (1965), p. 263

⁴⁹⁰ Madras State Temple Census (1965), pp. xv-xvi

⁴⁹¹ Sivaprakasam (2003), p. 178

⁴⁹² Sivaprakasam (2003), p. 160

Pillai Commission, which was a formal inquiry into the widespread labour strife in the area, nearly 2 lakh acres of temple lands in that district were under benami holders.⁴⁹³ In addition, religious institutions were exempted from the ‘ceiling limit’ imposed by the acts, which has been described as a “loophole” that “preserved landlordism and sub-infeudation” in the state.⁴⁹⁴ Under the Public Trust Act of 1961, religious institutions had to divide their land and distribute not more than 5 acres to each tenant (less if the tenants owned property too)⁴⁹⁵ – but allowed the temples and trusts to possess up to 20 acres of land for self-cultivation purposes (*pannai*), leading to holdings larger than the legal limit. For instance, the dissolution in 1988 of a sugarcane corporation – that had collapsed in 1984 and left its 4,050 acres of farmland near Tiruvarur fallow (and about 300 families facing starvation due to loss of employment tied to this land) – allowed landlords in the region to circumvent the Ceiling Act by creating religious trusts, at least one of which was “in the name of a Shiva temple”, where they became “hereditary trustees.”⁴⁹⁶ According to an India Today report from the same general period, the temples earned “meagre to no returns” from their lands, since the majority of their roughly 1.25 lakh tenant cultivators – protected by law from eviction due to defaulting on payment and frequent government rent waivers – did not pay even the mandatory 25 percent rent from the land’s produce.⁴⁹⁷ In 1984, the arrears from non-payment of rent amounted to about Rs. 31.35 crore, while the annual income for temples from all sources – devotee offerings, fees for rituals and pujas as well as revenue from immovable properties (land, shops and buildings) – was about Rs. 19 crore.⁴⁹⁸ In a decade’s time, the arrears had climbed to Rs. 81.29 crore (cultivable wet lands alone owed Rs. 68.79 crore), whereas the HR&CE only recorded a “meagre” collection of Rs. 8.49 crore during 1992-93.⁴⁹⁹ While the government had granted relief to poor tenant farmers by issuing a moratorium on rent, the “landlord-cum-*benami* temple tenants” were unwilling to pay rent despite the area receiving a bumper harvest.⁵⁰⁰

Using the Temple Census data from 1961 and 2001, it is possible to compare the annual incomes – from hundi collections and *puja* fees, land and other immovable properties as well as gold jewellery and other assets – declared by temples in order to identify broad trends over that four-decade span. For instance, scrutinising the available data points for temples in the former Madras State’s Chingleput district in 1961 to those of the same temples after their re-districting into the then-Kancheepuram district (as reflected in the 2001 Census) reveals that several temples saw only small gains (accounting for inflation) in annual income, while a not inconsiderable number saw a decrease in their property holdings.⁵⁰¹ Among these was the Sri Sundareswarar temple in Kovur, which ‘lost’ some 14.2 acres – from 136.2 acres of dry and wet lands in 1961⁵⁰² to 122 acres total in 2001⁵⁰³ – of its immovable property holdings

⁴⁹³ Ibid, p. 166

⁴⁹⁴ Ibid, p. 160

⁴⁹⁵ Ibid, p. 160 See also the Tamil Nadu Land Reforms (Fixation of Ceiling of Land) Third Amendment Act of 1974

⁴⁹⁶ Ibid, p. 180

⁴⁹⁷ India Today (Issue Date: May 31, 1984)

⁴⁹⁸ Ibid

⁴⁹⁹ Akila (2019), p. 4

⁵⁰⁰ Ibid

⁵⁰¹ See Census data tables in the Appendix

⁵⁰² Madras State Temple Census (1965), pp. 52-61

⁵⁰³ Tamil Nadu Temple Census (2003), p. 49

in the interim period between the two census reports. During that time, the Chola era-temple saw its annual income through its “extensive immovable properties” grow from Rs. 46,234 (Rs. 31,234 from owned buildings and roughly Rs. 15,000 from its lands) to Rs. 8,08,070 in 1995 with Rs. 3 lakh drawn from its properties (its revenue for the previous two years were equally impressive at Rs. 7,47,213 in 1993 and Rs. 7,72,133 in 1994 respectively).⁵⁰⁴ The other assets of the two-acre complex had also expanded to include a school, a maternity home and a dispensary, in addition to multiple *vahanams* (antique vehicles such as chariots used in rituals) and a car. In addition, the temple possessed 10 sovereigns of gold worth Rs. 30,000, which included potentially sacred items such as a crown, ‘*kavacham*’ (armour), ‘*vel*’ (spear) and a ‘*trishul*’ (trident).⁵⁰⁵ Meanwhile, the 1961 Census noted that the temple owned 32 *vahanams*, of which two were gold-coated while another couple were silver-plated.⁵⁰⁶ In 2023, the ‘loss’ of land was attributed by the Madras High Court to “land grabbers” from the Kovur Agricultural Cooperative Farms Society, which had leased land from the temple in 1969 for cultivation but continued to occupy the property even after the agreement lapsed in 1981.⁵⁰⁷ Opining that the co-operative’s attempt to profit by the “unjust and illegal” subletting of temple lands for commercial purposes was “intolerable”, the court bench directed the Kancheepuram District Collector to evict the offenders as per a 2012 order by a local revenue court that also mandated the payment of Rs. 50 lakh in rent arrears to the temple.⁵⁰⁸ The bench also warned that any further delay in disposing of the matter would be an “infringement to the right of the deity, who is a minor.”⁵⁰⁹

As of March 31, 2024, there are nearly 2,000 such cases pending before various Revenue Courts, with the quantum of rent arrears on temple properties having grown to Rs. 692.30 crore (of which Rs. 327.42 lakh is said to have been collected).⁵¹⁰ Overall, however, it would seem that Tamil Nadu’s temples are yet to reap the benefits of the economic liberalisation policies of the 1990s – despite the “symbolic capital” accrued through the increasing involvement of “big men” such as industrialists and politicians, both local and at the state level, in temple construction and restoration works and their growing participation in temple matters since the 1990s.⁵¹¹ According to Presler (1987), “no government or political party has been able to resist incorporating the temple into its broader political strategy; whenever possible, temple resources, symbolic and material, have been used to build, stabilise or extend networks of power and influence.”⁵¹² To achieve these goals, successive governments appear to implement initiatives based on cues from a well-worn political playbook. For instance, a decade prior to the ruling DMK’s

⁵⁰⁴ See Census Data table entries for Sree Sundareswar temple in the Appendix

⁵⁰⁵ Tamil Nadu Temple Census (2003), p. 49

⁵⁰⁶ Madras State Temple Census (1965), p. 52

⁵⁰⁷ LawBeat (May 13, 2023), ‘Classic Cases Of Grabbing Temple Property To Earn Huge Profits: Madras High Court Upholds Eviction Orders’, URL: <https://lawbeat.in/news-updates/classic-cases-grabbing-temple-property-earn-huge-profits-madras-high-court-upholds-eviction-orders>

⁵⁰⁸ Ibid

⁵⁰⁹ Ibid

⁵¹⁰ HR&CE Policy Note 2024-25, p. 61

⁵¹¹ Trouillet (2017), p. 328

⁵¹² Presler (1987), p. 11

much-publicised⁵¹³ efforts to combat temple land encroachments, its political rival, the All India Anna Dravida Munnetra Kazhagam (AIADMK), touted that it had “cleared and returned to the possession of temples” some 1,564.75 acres of land and several thousand sites and buildings.⁵¹⁴ In much the same way the AIADMK government launched a program to collect data on public temple lands in 2014, the DMK has rolled-out a scheme to survey temple land using a DGPS (Differential Global Positioning System), measuring some 1.63 lakh acres of land in 650 villages between September 08, 2021 and March 31, 2024⁵¹⁵ As well, the state government has created ‘Verification and Reconciliation Committees’ to study properties attached to religious institutions under the HR&CE department and match them against records uploaded in the Revenue Department’s ‘Tamil Nilam’ web registry. Some 3.43 lakh acres of such lands have apparently been fully matched with the website – with Revenue Department authorities fielding appeals to verify partial results caused by mismatches between entries in the revenue portal and the HR&CE database.⁵¹⁶

Notwithstanding such efforts, the HR&CE department has continued to be admonished by the Madras High Court over its response to long-term encroachment. In June 2024, a court bench threatened to summon the HR&CE Commissioner to answer for a five-year delay in probing the allegedly illegal land alienation of more than 3,000 acres belonging to the Varaguma Pandeewar temple in Radhapuram, Tirunelveli.⁵¹⁷ The petitioner in the case cited details from the temple’s entry in the Madras State Temple Census monograph for Tirunelveli district released in 1968, which notes that the Pandya-style temple owned ornaments worth roughly Rs. 20,000 in addition to 150 acres of wet lands and 4,500 acres of dry lands, which drew a yearly rental income of Rs. 11,615 that was used for maintenance while annual hundial collections amounted to Rs. 150.⁵¹⁸ However, an HR&CE official at the joint commissioner level posted in the district reportedly countered in 2019 that the temple only possessed 96.93 acres of wetland and 3,136 acres of dry land – adding that measures were being taken to free more than half of its holdings that were allegedly under encroachment.⁵¹⁹ The court ordered the department to provide a status update on the situation, which also allegedly involves the illegal appointment of executive officers who have reportedly managed the temple’s affairs for over 70 years without sanction – thought to have resulted in the loss of land worth as much as Rs. 1,500 crore.⁵²⁰ The facts presented in this section illustrates that temple wealth in contemporary India has become a politically charged legal labyrinth. During an interview conducted in December 2022, one of the respondents who is part of the management of the Parthasarathi temple in Chennai pointed out that it is not that

⁵¹³ Tamil Nadu Chief Minister M.K. Stalin launched a book on recovered temple assets to mark the first anniversary of his government’s rule. The Hindu (May 17, 2022), ‘Book on recovered temple assets released’, URL:

<https://www.thehindu.com/news/national/tamil-nadu/book-on-recovered-temple-assets-released/article65423608.ece>

⁵¹⁴ Trouillet (2017), p. 322, citing HR&CE policy filings from 2014-15

⁵¹⁵ HR&CE Policy Note 2024-25, pp. 65-66

⁵¹⁶ HR&CE Policy Note 2024-25, p. 57

⁵¹⁷ Times of India (June 12, 2024), ‘File report on 3,000 acres of temple land or face action, HC tells Tamil Nadu govt’, URL: <https://timesofindia.indiatimes.com/city/chennai/madras-high-court-directs-state-to-file-report-on-3000-acres-of-varaguma-pandeewarar-temple-land-encroachment/articleshow/110922021.cms>

⁵¹⁸ Madras State Temple Census (1968), pp. 410-411

⁵¹⁹ Times of India (June 12, 2024)

⁵²⁰ Ibid

the temples would be reluctant to participate in state led gold policies, but it all depends on how the temples are approached by the states. If the relation is one of trust and the temple management does not feel that these policies are imposed on them there will be better results.

Conclusion

This report set out to provide an overview of the political economy of the vast reserves of gold in the possession of temples across South India, primarily Kerala and Tamil Nadu. The findings paint a compelling picture of the duality of temple gold that counters its characterisations as 'idle' or 'unused' gold. As such, it can serve as a resource for further study of the various policy implications relevant to the governance, control and socio-economic utility of temple gold. Particularly relevant to understanding the ongoing heated debates over this emotive issue is the discussion in Section 2 about the transcendental dichotomy attached to sacred gold as both a ritually important medium of worship and transaction between the divine, the devotee and intermediaries between the two; and as trusted commodity of commerce within the temple structure and without.

The symbolic value of endowing the temple with assets – gold, cultivable land, and authority over villages – was understood from the early medieval period onward as the emergent dynasties sought political legitimacy for their rule and the means to integrate the disparate existing tribal, kinship-based society and economy under a central structure. In Section 3, the report views the accumulation of gold in these kingdoms through a historical lens, with particular focus on the Indian Ocean maritime trading network book-ended by Rome in the West and China in the Far East. Reams of scholarship with plentiful archaeological and other evidential sources have attested to the crucial role of the ancient Indian emporiums as gateway to the spice and silk trade. This report has attempted to sift through historical debates to arrive at an understanding of the ancient pathways into south India – through the Malabar and Coromandel coasts. It has framed this approach using the volume of trade into the lost port of Muziris (and others) to illustrate the 'drain' of gold from Rome and trade with Chinese, Arab and European entities filled the coffers of merchants, guilds, kings and temples. Using primary historical sources like the first century AD 'Periplus of the Erythrean Sea' and the 'Vienna Papyrus' as well as historical accounts from Tamil Sangam poetry and records from the Roman empire, the report delved into the scale and scope of ancient maritime trade into peninsular India and offered estimates of the amounts 'sunk' into the 'abyss' of gold in India. The luxury goods coveted by Romans and those that came after were paid for either in kind (in the North of the country) or through the much-coveted Roman gold coins – from which various southern kingdoms started minting their own coinage. This section includes an overview of the various coin hoards found at archaeological digs across the South, hinting at the amount of wealth in royal and temple treasuries. Other sources for this wealth included firsthand accounts about gold-filled vaults, gold-gilded crowns, gold-lined clothing and the like, from foreign visitors to these kingdoms – Abdur Razzak and Nicolas Conti, among others – who offer points of comparison between the usage of gold and its value to the polities of the period. As well, the complexity of trade – as illustrated from maps of the ancient maritime trade and the overland (and riverine) transport routes connecting southern India to major political capitals – feeds into the

urbanising process that followed in the spaces along the peripheral ports to the hinterland kingdoms ultimately leading to empire formation.

A similar transformation occurred in the agrarian economy – consolidated under the medieval temple as a pivot around which various increasingly complex commercial practices developed. In Section 4, the report examines temple functions through socio-integrative and wealth-redistributive analyses put forth by Burton Stein, Arjun Appadurai, Rajan Gurukkal, Kesavan Veluthat and other scholars. It positions the temple as landed magnate of its domain, controlling the disparate elements of precolonial society and binding these together into one social fabric. Besides a study of the closed nature of the medieval temple economy, this section provides an overview of its multi-faceted role as landlord, employer and banker to the fast-urbanising spaces. As the conduit for both spiritual and material goods exchange, the temple held great appeal for both wider society and donor patrons looking to consolidate and deepen local ties. These included merchant groups and other non-royal elites who viewed patronage as both sacred duty and pathways for the flow of commerce. The growth of medieval merchant guilds such as the Ainnurruvar has been attributed to both their mercantile nous and the political and religious capital gained from their active patronage of, and participation in, temple affairs. These lessons were adopted by modern trading groups, such as the clan-based Nattukottai Chettiars, whose ascendancy from itinerant salt traders to influential creditors and bankers is traced in Section 5. Using seminal studies on the community by scholars like David Rudner, their success is credited to a unique leveraging of the religious and fiscal value attached to establishing intricate networks of ‘trustworthiness’ to integrate the deity, temple officials and worshippers. In the pre-colonial period, the power vacuum created by the gradual ceding of authority from royal to non-elite patrons provided both an avenue (and justification) for European (primarily British) interventions into religious governance.

The enduring effect of such interference was the replacement of pre-existing modes and patterns of temple gift-giving (viewed as transactions of merit, status, and wealth linking donor to deity) with a system wherein an intermediary party (the ostensibly neutral state authorities) exerted control over religious practices and endowment. The interjection of English bureaucracy and Common Law into a Hindu religious practices had the effect of creating an amalgam jurisprudential framework, under which religious affairs were subservient to secular governance. This manifested in the framing of deities as ‘juridical persons’ and ‘perpetual minors’ embodied in idol forms, to which vast assets had been endowed. The complex repercussions of this shift in temple administration are studied in Section 6, which explores the origins and legal rationale for such governance mechanisms as Tamil Nadu’s Hindu HR&CE Department and the Devaswom boards in Kerala. This section also examines litigation between temples and these oversight bodies, with the Sree Padmanabhaswamy and Sabarimala temple – where an attempt has been made to outline the hundial-to-treasury approach in practice at the hill shrine – cases perhaps being the most high-profile examples of such legal tussles on sacred wealth. As it also delves into the various points of state-temple conflict – related to temple restoration, land encroachment, issues of security and others – between the HR&CE the Madras High Court and a number of temples in the state. A case study on these stressors highlights how the

administration of temple resources by secular authorities remains a fraught exercise. Any gold related policy involving temple gold needs to be cognizant of this complex politico-legal labyrinth.

The report also identifies the potential for further research using such woefully-understudied primary sources related to temple wealth as the Madras State Temple Census (1961) and Tamil Nadu Temple Census (2001). Volumes of these official government monographs have informed a survey of the assets possessed by the temples in the state's Chingleput (published in 1968) and Kancheepuram (published in 2003) districts, both of which have since been re-organised and several temples studied therein re-districted. The often-granular details presented by the Census documents merit a deeper investigation into the growth and decline of the state's temples across the four-decade period between the two surveys, and beyond. Using media reportage on a few prominent court battles relating to temple assets, the report has attempted to illustrate how this census data can be juxtaposed with official policy disclosures to identify trends and narratives related to temple governance. Adopting a *longue duree* approach, the report contributes to a sociologically grounded discussion on the economic role/management of temple wealth in pre-colonial times, in their colonial avatars and most importantly in the post-colonial period. Any policy attempt that involves temple gold will benefit from engaging with this rich and complex socio-legal history.

Appendix

Table 6. Estimates of Gold reserves in major temples in the country

College	Temple/Trust, State	Gold Possessed (in Kg)	Gold deposited in GMS (in Kg)
1	Sri Venkateswara Temple, Tirumala, Andhra	250,000-300,000	TTD holding gold deposits of around 7,800 kgs with SBI
2	Padmanabhaswamy Temple, Kerala	1,300,000	-
3	Vaishno Devi Temple, Jammu	1,200	150-193
4	Siddhivinayak Temple, Mumbai	160	-
5	Saibaba Temple, Shirdi, Maharashtra	376	-
6	Shree Krishna Temple, Guruvayur, Kerala	600-3,000+ (as of 2017)	350 kg with SBI (2019) 300 kg in 2011
7	Jagannath Temple, Puri, Odisha	208 (deity adornments)	-
8	Somnath Temple Trust, Gujarat	35	6
10	Travancore Devaswom Board, Kerala (primarily Sabarimala temple)	4,000 (600 in various temple strongrooms)	500-535

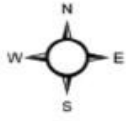
Sources: Media reports

Annexure II: Figures and Maps



Fig 1.1: Map of the 'Periplus of the Erythraean Sea' showing trade routes, major ports and goods

Source: Wikimedia Commons Author: George Tsiagalakis / CC-BY-SA-4 licence



Tamil Nadu & Kerala



Fig 1.2: Map of the major ancient ports, Muziris on the Malabar coast and Arikamedu on the Coromandel coast. Major land links between the two ports are shown (Source: Verma, 2022)

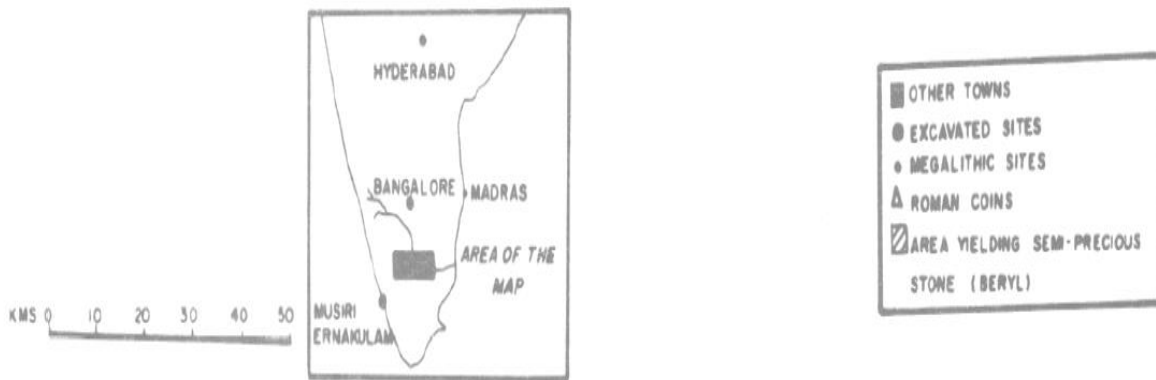
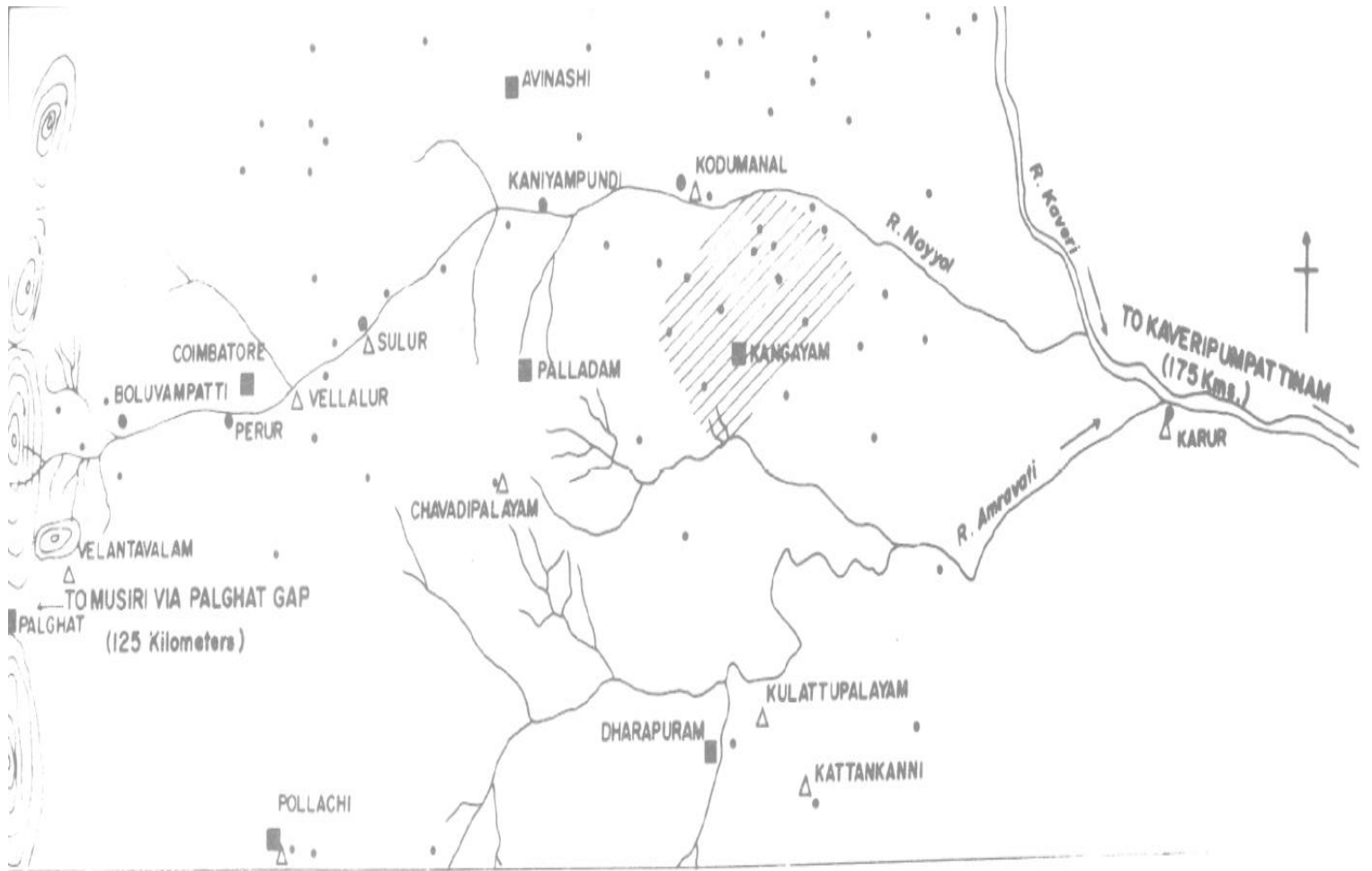


Fig 1.3: Map showing overland linkages between the ancient port of Muziris in Chera-ruled Kerala and routes through the Palghat pass into Chola territory (Source: Ray, 1993)

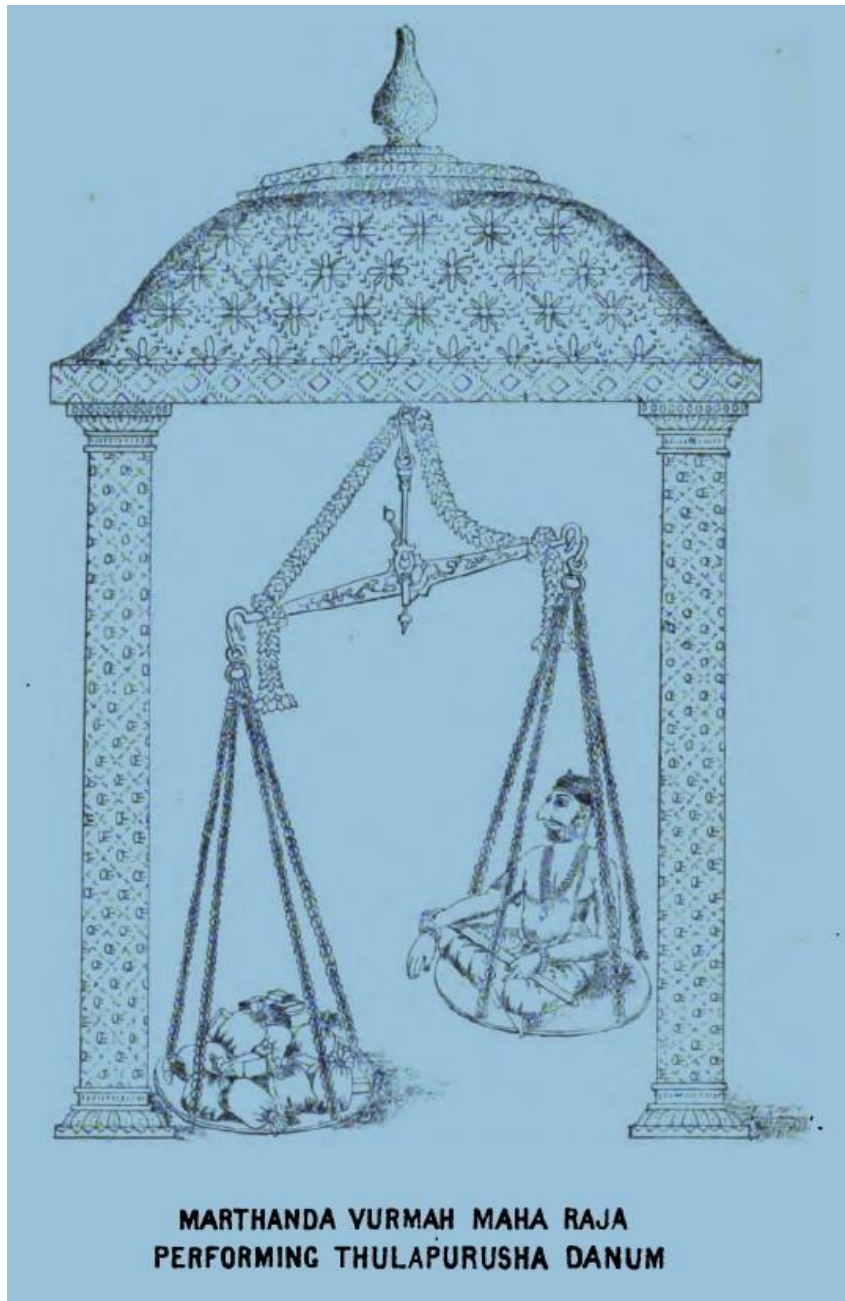


Fig 1.4: Illustration of Maharajah of Travancore Marthanda Varma performing the Tulapurusha ritual
(Source: Menon, 1878)



Fig 1.5 Illustration of Maharajah of Travancore Marthanda Varma performing the Hiranyagarbha (golden womb) ritual (Source: Menon, 1878)

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