

*upasthāna-sālā* (LL), hall of reception.

*upatalpa* (EI 8), the upper story [of a house].

*upāti* (SITI), Tamil; also spelt *opādi*; Sanskrit *upādhi*; literally, obstruction; dues; anything payable as a debt or obligation.

*upātta*, cf. *sa-bhūt-opātta-pratyāya* (EI 23), 'together with the income derived on account of changes in the natural phenomena.'

*upāya* (EI 6, 25), four in number; 'four'. Cf. *catur-upāya* (SII 1).

(SITI), probably, minor taxes.

*upayāta* (EI 33), same as *opeta*, *upagata*, 'closely associated'. See *samupagata*, *samaveta*, etc.

*Upayukta* (HD), same as *Upayuktaka*, 'a subordinate officer'. See *Arthaśāstra*, II. 5; *Ep. Ind.*, Vol. IV, p. 285.

*Upayuktaka* (IE 8-3; HD), probably the same as *Niyuktaka*, *Viniyuktaka*, *Tad-viniyuktaka*, etc. See *Upayukta*; cf. *Yuktak-Opayukta* (*Ep. Ind.*, Vol. VII, p. 40).

*Upayuktika* (EI 23), official designation; probably the same as *Upayuktaka*.

*upekṣā* (CII 4), Buddhist; indifference; one of the *bhāvanās*.

*upeta* (CII 1), same as *saṅgata*; 'intimately associated'; cf. *upagata*, *upayāta*, *samupagata*, *samaveta*, etc.

*upoda* (Chamba), name of a tax.

*uposath-āgāra* (EI 23), 'the *uposatha* hall'. See *poṣadha*, *pauṣadha*

*upri* (IE 8-5), Marāṭhī; same as *uparikara* (q.v.), tax on temporary tenants, according to some.

*ūr* (ASLV), the assembly of a non-Brāhmaṇa village, that of a Brāhmaṇa village being called *sabhā* or *mahāsabhā*.

*urandara* (LP), delay.

*ūrdhva*, cf. *s-ādha-ūrdhva* (IE 8-5), '[what is] above the surface of the ground'; same as *uddeśa*.

Cf. *ūrdhva-dina-pāṭikāyām* (LP), 'for the series of days afterwards.'

*ūrdhv-ādhaḥ* (IA 16), explained as 'what is above and below [in the gift land]'; cf. *ūrdhv-ādhaḥ-siddhi-yutā* (IA 18), 'with income from the produce above and below the surface of the ground'; same as *s-ādha-ūrdhva*, epithet of the gift land.