

## **LAND REVENUE SCHEME IN INDO-PAK SUB-CONTINENT ( HINDU PERIOD )**

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### **Abstract**

Though Land Revenue system did not exist as a system in older Hindu days in the Indo-Pak sub-continent yet the 'Bali' Tax or the Land revenue so called constituted a lion's share of the state income. The research on the ancient Hindu authorities reveals that different modes of assessment were in vogue in different Hindu regimes but the standard rate recoverable from the peasantry was, nevertheless, one sixth of the gross produce. To one's utter surprise and interest, there appear so many features in respect of assessment/ collection of land impost during ancient Hindu era (at least from Artha Shastra time, if not before it) that even today are extant and hold good.

A very interesting and thought provoking academic discussion regarding nature of this particular impost i-e 'whether Land Revenue is tax or rent' with references of reputed authorities is also included in this paper.

### **Nature of the impost**

To start with the study of Land Revenue system under Hindu regimes in Indo-Pak Sub-continent, it will not be inappropriate to say something about the nature of the contribution, which is obtained by the state from the landholders (Landlords and some-where Cultivators) and is generally known as Land Revenue. It has been the practice of