

Reforms of Land Revenue in Uttar Pradesh

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Abstract

Land revenue was the primary source of tax for the kings and emperors since time immemorial. The land revenue has brought changes in rural economy and social web in Uttar Pradesh. The British rule has relied on land revenue as the principal source of income for the functioning of state. All cultivated land in British period was felt under one of the three alternative systems which are Zamindari System; Mahalwari System; and, Ryotwari System. Uttar Pradesh has a long history of taxation which existed through various phases of history in one form or the other. In ancient India there is mention of land revenue in this part of India. In medieval period taxes imposed by emperors and kings also applied to Uttar Pradesh. That system ensured revenue to the rural. After the advent of British rule in India, land revenue was re organized and Zamindari system gave a very distinct pattern of taxation. This paper examines the trends of land revenue in view of globalization in Uttar Pradesh. By using time series data of RBI, the empirical analysis shows that land revenue play unambiguous role in contributing to economic growth in Uttar Pradesh for a period of twenty five years from 1990-91 to 2014-15. Further, the trends of land revenue of Uttar Pradesh are projected for a period of ten years from 2015-16 to 2024-25 using Autoregressive Integrated Moving Average (ARIMA) forecasting technique.

Keywords: ARIMA, Economic Reform, Growth, Land Revenue.

Introduction

Uttar Pradesh has a long history of taxation which existed through various phases of history in one form or the other. In ancient India there is mention of land revenue in this part of India. In medieval period taxes imposed by emperors and kings also applied to Uttar Pradesh. That system ensured revenue to the rural. After the advent of British rule in India, land revenue was re organized and Zamindari system gave a very distinct pattern of taxation.

In the time of Manu, the land revenue has been a major source of income of the sovereign. During the Mauryan and Gupta Periods, the taxes were collected by the paid officials, which resembles the present day of tax administration system in Uttar Pradesh. Land tax was the main source of the state's income in Uttar Pradesh in Ancient India. In Samundragupta (A.D. 335-380), Uttar Pradesh seems to have a more important province for the Gupta's Empire. The agricultural crops constituted the main resources which the society produced and the major part of the taxes of the state of Uttar Pradesh from the agriculture. The land revenue or land tax was the major source of revenue for all government of India, including the British period. During the Mughal rule in the 16th and 17th Centuries, land tax was collected by non-hereditary, transferable state officials (the Manasbdari system introduced by the Mughal Emperor Akbar).

The British Empire in India lasted for nearly two hundred years. Initially, the British Empire first arrived in India as traders, but with the passage of time, the British Empire captured the political power in India. English East India Company was the commercial firm of British Empire, which was received an official permit (Farman) from the Mughal Emperor, Jahangir, to built a factory at Surat in 1663. The empire-building of British Empire began with their victories in the battle of Plassey in 1757 and the battle of Buxar in 1764. As a result of these battles, the British Empire obtained political control of the modern states of Bengal and Bihar (formerly Bengal Presidency). The British rules were formally granted land revenue collection rights in these areas in 1765. According to the Diwani grant, based on the terms of the Treaty of Allahabad (16th August 1765), Mughal Emperor Shah Alam granted the East India Company

Diwani rights, on the right to collect taxes on behalf of the Emperor from the Eastern province of Bengal, Bihar and Orissa. Thus, East India Company got appointed as the imperial tax collector of the Eastern province. In return, the East India Company paid an annual tribute of twenty-six lakhs of rupees (26 million pounds).

The rise of British Empire intervention in India is associated with the rule of Hastings (1773-85), the first Governor-General of India. He consolidated British control and established a more centralized British authority by implementing tax system. Hastings was instituted a new land revenue enhancement name tax farming (Blyn, 1966). Accordingly, the highest bidders were given the right to collect land revenue for short-term leases not extending beyond five years. However, despite establishing British authority in India, Hastings' vision has been considered as conservative and limited. Phillip Francis, a renowned physiocrat, has argued that the tax farming with short-term leases led to poor incentives for development as it subverted the absolute property rights of landholders. Since tax-farmers owned revenue rights for a limited number of years, Phillip Francis was believed that they did not have the proper incentives to invest for the long-term. After the succeeded of Hastings tax-farming, Lord Cornwallis (1786-93), was established the Zamindari system for the collection of land revenue in India, including the Uttar Pradesh. Governor General Author Wellesley (1798-1805), has inspired a new generation of Company administrators who were instrumental in re-designing the British colonial state. One of them was Thomas Munro, who advocated the Ryotwari system (Stein, 1989). Stokes (1959) argues that Thomas Munro and the new administrators were the firm supporters of utilitarianism whose vision for ruling India was much more imperial in comparison of Hastings and Cornwallis. For Munro, the Ryotwari system served two purposes, which were economic and political purposes. By giving the property rights to farmers, rather than Zamindars, Thomas Munro was believed that agricultural productivity would increase significantly. Just as important, however, Munro argued that the assignment of taxes and property at the local village level administered by British district officers would significantly strengthen the level of British political control in India (Patel, 1952; Patel, 1957). Although the Zamindari system remained in place in many parts of India, the Ryotwari system became the new dominant form of land taxes in the 1820s. Meena (2015) has described that land revenue is the primary source of revenue for state government of Uttar Pradesh with ranging from ancient period to modern period.

Land revenue is the universal and oldest tax in almost all the developing countries and developed countries of the World. Manu was also described it as the most important source of income of the state governments of developing countries like India. During the period of Mughal Rulers, land revenue was the only vital source of raising income of the state governments of India. During British period, Lord Cornwallis had entered into 'permanent settlement' with land lords to ensure stable land revenue for the state government of India. The periodical settlement of land revenue was made throughout the British rule to raise the revenue. Temporary settlement was done for the period of 20 to 40 years which differed from state to state in India like Uttar Pradesh. These settlements can be classified into three categories which are given below: -

1. Zamindari System;
2. Mahalwari System; and,
3. Ryotwari System.

Zamindari system is the system of land revenue, in which assessment was fixed on an estate held only by a landlord. Zamindari system was found in Eastern Uttar Pradesh. Mahalwari system is the system of land revenue, in which assessment was fixed on a village mahal which was jointly covering whole village community. Mahalwari system was found in Western Uttar Pradesh, and Punjab. Ryotwari system is a system of land revenue, in which assessment was fixed on the holding of ryot. Ryotwari system was found in Bombay, Madras and other Southern provinces of India.

The percentage share of land revenue in total income has reduced to a greater extent. In 1951-52, the share was 17.1 % which reduced to nearly 1 % during 1985-86. However, in 1990-91, Rs. 241.50 crore was collected as land revenue against Rs. 40 crore in 1950-51. In the following years, land revenue receipts have slightly been increasing over the previous years. In recent years, states like Tamil Nadu, Uttar Pradesh and Madhya Pradesh have abolished land revenue on the small holdings.

In Uttar Pradesh the only significant direct tax on agriculture is land revenue. This is assessed on holding of a maximum size of 3.125 acres and ranges between Rs. 10 and Rs. 20 per acre for irrigated land (Rs. 5-10 per acre for unirrigated land). A land development tax was introduced in 1972, also on holdings above 3.125 acres, but it was abolished in 1977. Receipts from direct taxation of agriculture constituted 1.05 % of NSDP in 1965-70 but declined to only 0.40 % in 1980-85. An important feature of land revenue collections is their high cost. The land revenue of U.P. has increased from Rs. 39.7 crore to Rs. 869.3 crore for the period of 1990-91 to 2014-15.

Recommendations of Taxation Enquiry Commission, 1953 on Land Revenue in Uttar Pradesh

After Independence, a series of Amendments took place. The agricultural income tax was introduced in Uttar Pradesh in 1948, payable by persons holding more than 30 acres of land and with income exceeding Rs. 3,000 (raised to Rs. 4,200 in 1954). This tax was levied on a graduated scale, ranging from one anna in a rupee on the lowest slab to 10 annas in a rupee on agricultural income exceeding Rs. 35,000 per annum. The Uttar Pradesh Zamindari Abolition and Land Reforms Act came into force in July 1952. The intermediaries whose rights were abolished were defined as including "a proprietor, under-proprietor, sub-proprietor, thekedar, permanent lessee in Avadh and permanent tenure holdings". In the year 1951-52 the total rentals amounted to Rs. 1,910 lakhs out of which intermediaries' paid Rs. 715 lakhs as land revenue to the state and enjoyed the balance amounting to Rs. 1,195 lakhs as their own income. The Uttar Pradesh Zamindari Abolition Committee had estimated a total of 1.9 million Zamindars or intermediaries in the state and their rights have been abolished to the extent that they let out their lands. The Taxation Enquiry Commission, 1953 has suggested certain steps to improve the system of land revenue. The main suggestions of The Taxation Enquiry Commission, 1953 for land revenue in Uttar Pradesh is given below: -

1. Disparities in the rates of land revenue prevailing in different states should be removed and uniform rate be adopted as a standard method for calculation in government of Uttar Pradesh.
2. Rate of land revenue should be revised at an interval of time and the revision should be based on the price-index method for agricultural produce.
3. Rates may be revised any time if a situation of exemption occurs.
4. 15 % of land revenue collected from each local area should be given to the local bodies of the area of the government of Uttar Pradesh.

Activities of Land Reforms Division

Land revenue is based on the fundamental principle of taxation. It brings a fixed income to the state government of Uttar Pradesh. The land revenue is collected annually just after the harvest seasons. Thus, state government of Uttar Pradesh needs not to spend much on the collection of land revenue. Land revenue is to be paid by the farmers after the harvesting and marketing of the crops. Land revenue is one of the most inelastic sources of income of the state government of Uttar Pradesh, India. It has been the biggest source of revenue since very long time. With the advancement of the standard of living of public and flourishing business, the excise duties and sales taxes are getting dominance over land revenue of the state government of Uttar Pradesh. During the plan period the yield from land revenue has gone up to greater extent and presently barring of sales tax, again land revenue turned to be main source of the state government of Uttar Pradesh. The activities of the Land Reforms Division

(LRD) can be broadly divided into three major groups which are: - (i). Discharging Constitutional obligations, (ii). Monitoring of programmes relating to land reforms, and (iii). Implementing Centrally Sponsored Schemes.

Objectives

This study is based on the following objectives: -

1. To highlights the level and trends of Land Revenue in Uttar Pradesh for the period of 190-91 to 20104-15.
2. To examine the Growth of Land Revenue in Uttar Pradesh since 1991.
3. To compare Land Revenue of Undivided Uttar Pradesh with re-organized Uttar Pradesh during the post economic reform period and to forecast Land Revenue of Uttar Pradesh for a future period of ten years from 2015-16 to 2024-25.

Methodology

Sources of data collection

The study is based on published sources of data collected from the various sources. The data was extracted from the following sources: -

- 'Handbook of Statistics on State Government Finances – 2010', RBI, Mumbai;
- 'State Finances – A Study of Budgets', RBI, Mumbai, Various Issues; and,
- 'Handbook of Statistics on the Indian Economy - (2014-15)', RBI, Mumbai.

Model Specification

The Annual Growth Rate (AGR) and Compounded Annual Growth Rate (CAGR) are used to analyze the Land Revenue of Uttar Pradesh during the post economic reform period to find out the magnitude of Land Revenue. Further, Autoregressive Integrated Moving Average (ARIMA) model is used to forecast Land Revenue of Uttar Pradesh.

Trends of Growth of Land Revenue in Uttar Pradesh

The year-wise growth rates of land revenue and trend growth rate of land revenue are the main source of the direct tax of the state government of Uttar Pradesh. For the period prior to reorganization of Uttar Pradesh [Undivided Uttar Pradesh (UUP), the trend growth rate (TGR) of land revenue was 1.12 over the period of 1990-91 to 1999-2000. After the reorganization of Uttar Pradesh or reorganized Uttar Pradesh, the trend growth rate (TGR) is 1.00 for the period of 2000-01 to 2014-15. The trend of land revenue as the percent of NSDP of the government of Uttar Pradesh has increased from 0.08 % to 0.10 % over the period of 1990-91 to 2014-15. The trend of land revenue as the percent of Gross Tax Revenue of Uttar Pradesh has declined from 0.73 % to 0.55 % over the period of 1990-91 to 2014-15. The trend of land revenue as the percent of State's Own Tax Revenue of Uttar Pradesh has also declined from 1.26 % to 1.07 % over the period of 1990-91 to 2014-15. The Trends of growth rate of land revenue in Uttar Pradesh has shown in [Table-1] and [Figure-1].

Table-1

Trends of Growth of Land Revenues in Uttar Pradesh: 1990-91 to 2014-15

Year	Land Revenue as the % of NSDP	Land Revenue as the % of Gross Tax Revenue	Land Revenue as the % of State's Own Tax Revenue	Land Revenue (Rs. In Crore)
1990-91	0.08	0.73	1.26	39.7
1991-92	0.07	0.68	1.21	42.2
1992-93	0.10	0.83	1.55	60.3
1993-94	0.07	0.62	1.16	47.8
1994-95	0.07	0.61	1.11	53.8
1995-96	0.07	0.60	1.14	62.5
1996-97	0.06	0.59	1.15	72.6
1997-98	0.05	0.39	0.79	55.6
1998-99	0.07	0.65	1.12	88.3
1999-00	0.07	0.69	1.23	116.1
2000-01	0.04	0.35	0.64	69.9
2001-02	0.04	0.36	0.71	72.9
2002-03	0.04	0.27	0.50	64.2
2003-04	0.06	0.44	0.87	117.7
2004-05	0.04	0.33	0.65	102.4
2005-06	0.04	0.29	0.58	108.7
2006-07	0.06	0.41	0.82	187.5
2007-08	0.12	0.72	1.57	392.5
2008-09	0.04	0.27	0.58	170.1
2009-10	0.04	0.25	0.54	181.0
2010-11*	0.21	1.34	2.74	1134.2
2011-12**	0.08	0.48	0.93	490.7
2012-13***	0.10	0.70	1.38	804.6
2013-14 (RE)***	0.10	0.57	1.10	760.9
2014-15 (BE)***	0.10	0.55	1.07	869.3

Note: (RE): Revised Estimates; and (BE): Budget Estimates.

Sources: RBI (2010): "Appendix I: State-wise Details of Revenue Receipts – Uttar Pradesh", 'Handbook of Statistics on State Government Finances – 2010', RBI, Mumbai, July-6, 2010.

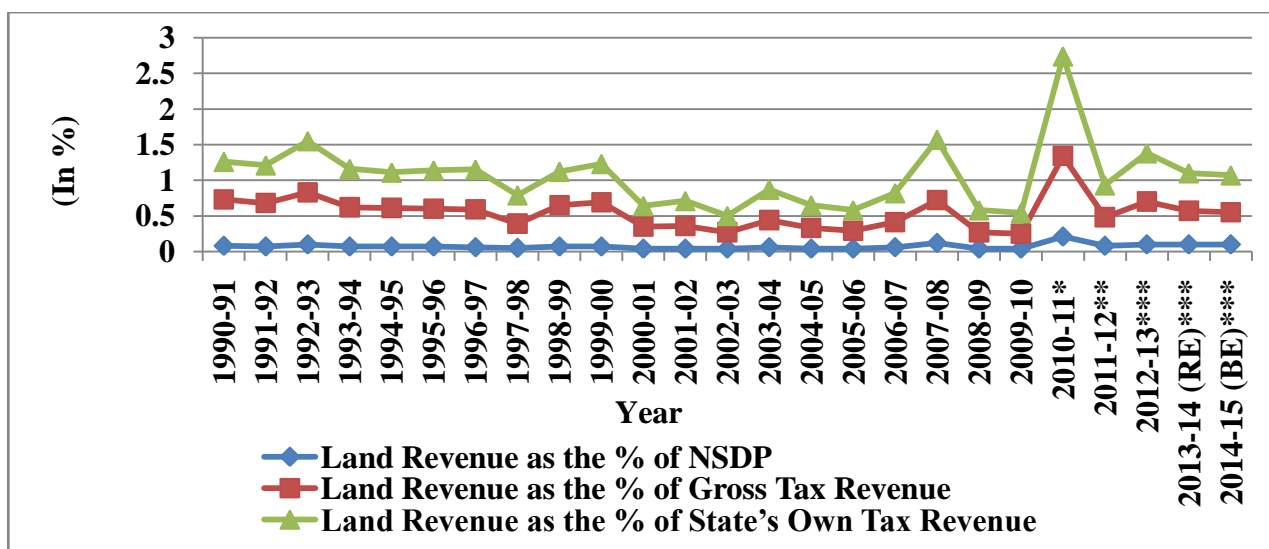
* RBI (2013): “Appendix I: Revenue Receipts of States and Union Territories with Legislature – Uttar Pradesh”, ‘State Finances – A Study of Budgets of 2012-13’, RBI, Mumbai, pp. 209-210, January-10, 2013.

** RBI (2014): “Appendix I: Revenue Receipts of States and Union Territories with Legislature – Uttar Pradesh”, ‘State Finances – A Study of Budgets of 2013-14’, RBI, Mumbai, pp. 185-186, January-22, 2014.

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Figure-1

Growth of Land Revenues in Uttar Pradesh: 1990-91 to 2014-15



Note: (RE): Revised Estimates; and (BE): Budget Estimates.

Sources: RBI (2010): “Appendix I: State-wise Details of Revenue Receipts – Uttar Pradesh”, ‘Handbook of Statistics on State Government Finances – 2010’, RBI, Mumbai, July-6, 2010.

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Land Revenue under Post Economic Reform Period in Uttar Pradesh

The first objective on which the study is made is to analyze the magnitude of Land Revenue (LR) in Uttar Pradesh. In this context, the period of study from 1990-91 to 2014-15 is divided into two phases, Phase-I is the post economic reform period of Undivided Uttar Pradesh, that

is, Land Revenue from 1990-91 to 2000-01 is taken into account. The Phase-II is the Post economic reform period of reorganized Uttar Pradesh from 2001-02 to 2014-15. The Annual and Compounded Growth Rates during the period of Undivided Uttar Pradesh and the period of Reorganization of Uttar Pradesh are calculated to find out the magnitude of Land Revenue (LR) into the revenue side of economy during the periods. [Table-2] shows that the Annual Growth Rate (AGR) of Land Revenue of Uttar Pradesh for each and every year and Compounded Annual

Growth Rate (CAGR) of Land Revenue of Uttar Pradesh during the Undivided Uttar Pradesh (UUP) and the Reorganized of Uttar Pradesh of post economic reform period. The Annual Growth Rate is calculated by using the formula: -

$$\text{AGR} = [(X_2 - X_1) / X_1]$$

Where, X_1 = First Value of Land Revenue, and

X_2 = Second Value of Land Revenue.

Further, Compounded Annual Growth Rate (CAGR) for the period of 1990-91 to 2014-15 is calculated by using the formula: -

$$\text{CAGR} (t_0, t_n) = [V(t_n) / V(t_0)]^{1 / (t_n - t_0)} - 1$$

Where, $V(t_0)$ = Beginning Value of Land Revenue,

$V(t_n)$ = Ending Value of Land Revenue,

$(t_n - t_0)$ = Number of Years.

Table-2

Volume of Land Revenue during Undivided Uttar Pradesh and Reorganized Uttar Pradesh Period of Economic Reform

(Rs. In Crore)

Land Revenue during Post Economic Reform Period in Undivided Uttar Pradesh			Land Revenue during Post-Economic Reform Period in Reorganized Uttar Pradesh		
Year	Land Revenue	Annual Growth Rate (AGR) %	Year	Land Revenue	Annual Growth Rate (AGR) %
1990-91	39.7	---	2001-02	72.9	---
1991-92	42.2	6.29	2002-03	64.2	-11.93
1992-93	60.3	42.89	2003-04	117.7	83.33
1993-94	47.8	-20.72	2004-05	102.4	-12.99
1994-95	53.8	12.55	2005-06	108.7	6.15
1995-96	62.5	16.17	2006-07	187.5	72.49
1996-97	72.6	16.16	2007-08	392.5	52.22
1997-98	55.6	-23.41	2008-09	170.1	-56.66
1998-99	88.3	58.81	2009-10	181.0	6.40
1999-00	116.1	31.48	2010-11*	1134.2	526.62
2000-01	69.9	-39.79	2011-12**	490.7	-56.73
			2012-13***	804.6	63.96
			2013-14 (RE)***	760.9	-5.43
			2014-15 (BE)***	869.3	14.24
CAGR	5.28 %		CAGR	19.37 %	

Note: (RE): Revised Estimates; and (BE): Budget Estimates.

Sources: RBI (2010): "Appendix I: State-wise Details of Revenue Receipts – Uttar Pradesh",

'Handbook of Statistics on State Government Finances – 2010', RBI, Mumbai, July-6, 2010.

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Figure-2

Land Revenue during Post Economic Reform Period in Undivided Uttar Pradesh

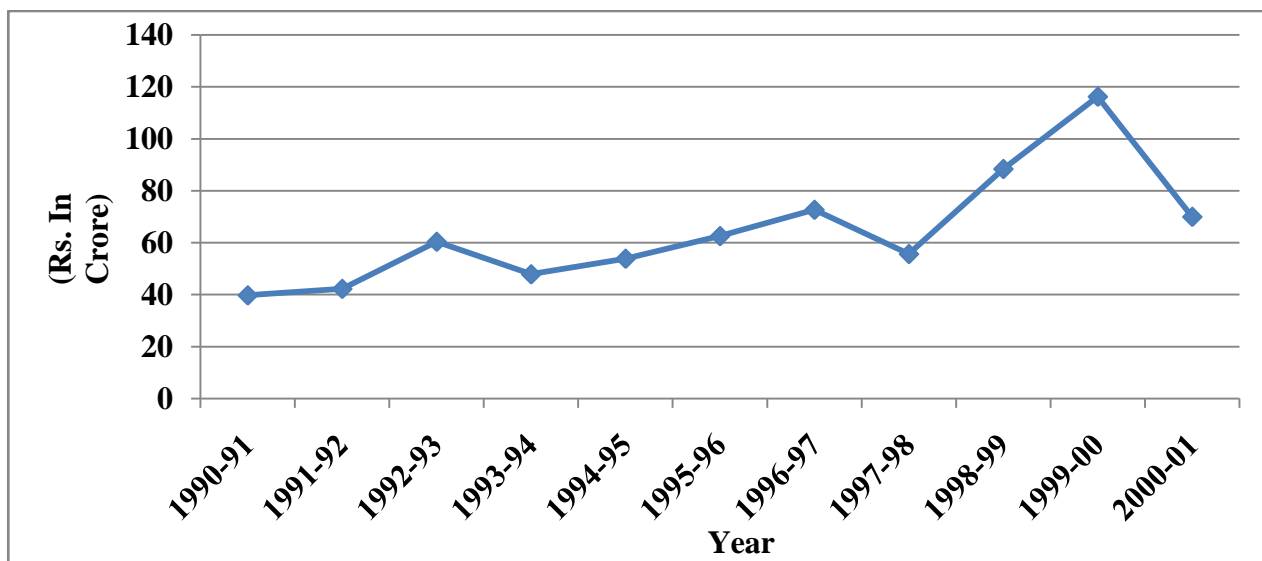
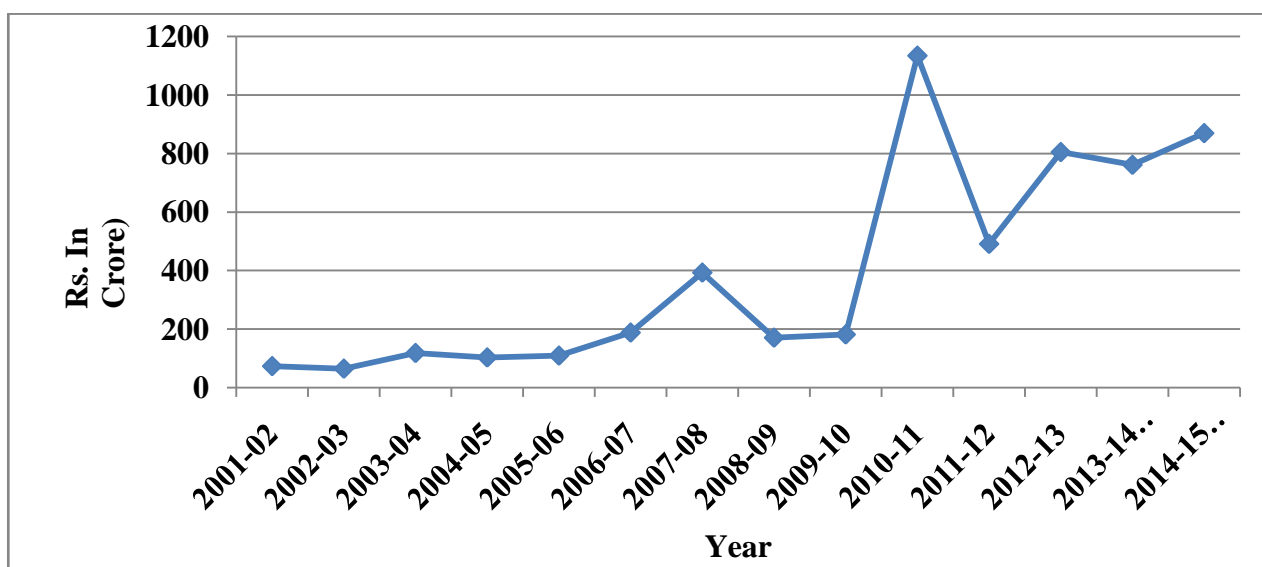


Figure-3

Land Revenue during Post Economic Reform Period in Re-organized Uttar Pradesh



The [Table-2], [Figure-2] and [Figure-3] show that the Land Revenue into Uttar Pradesh before 2001 was minimal with the Compounded Annual Growth Rate showing 5.28 %/ during the period the Uttar Pradesh was Undivided Uttar Pradesh (UUP). After Reorganization of Uttar Pradesh in 2000, the Compounded Annual Growth Rate (CAGR) is recorded as 19.37 %. The CAGR during the period of 2001-02 to 2014-15 has shown the improving in the growth of Land Revenue of Uttar Pradesh.

Projection of Land Revenue to Uttar Pradesh

After analyzing the volume of Land Revenue in Uttar Pradesh during economic reform period and trend in Land Revenue for next ten years i.e., from 2015-16 to 2024-25 is being projected. The projection of Land Revenue of Uttar Pradesh is estimated by using Autoregressive integrated Moving Average (ARIMA) model. The results of the ARIMA model are summarized in (Table-3), and the estimated value of Land Revenue from 2015-16 to 2024-25 is tabulated in (Table-4).

Table-3

Result of ARIMA Model of Land Revenue of Uttar Pradesh

Model	Coefficient	Std. Error of Coefficient	t value	p value
AR1	0.442	0.301	1.466	0.159
AR2	-0.153	0.279	-0.547	0.591
MA1	1.471	3.026	0.486	0.632
MA2	-0.990	4.043	-0.245	0.809
Constant	0.947	0.553	1.712	0.103

R-Squared: 0.734

Ljung-Box Q-Statistics: 4.133

Normalized Bayesian Information Criterion (BIC) : 11.038

[Schwarz's Bayesian Criterion (SBC)]

From the above result, the p-value of the Constant, first and second lag is less. This indicates that the fit is good. Further, Normalized BIC measure goodness of fit and account for model complexity. The ARIMA model equation is fitted as: -

$$(\Delta LR)_t = 0.947 + 0.442 (\Delta LR)_{t-1} - 0.153 (\Delta LR)_{t-2} + u_t$$

Where, $(\Delta LR)_t$ = first order difference in LR = $(LR)_t - (LR)_{t-1}$

and, LR = Land Revenue.

Table-4

Estimated Land Revenue in Uttar Pradesh during 2015-16 to 2024-25

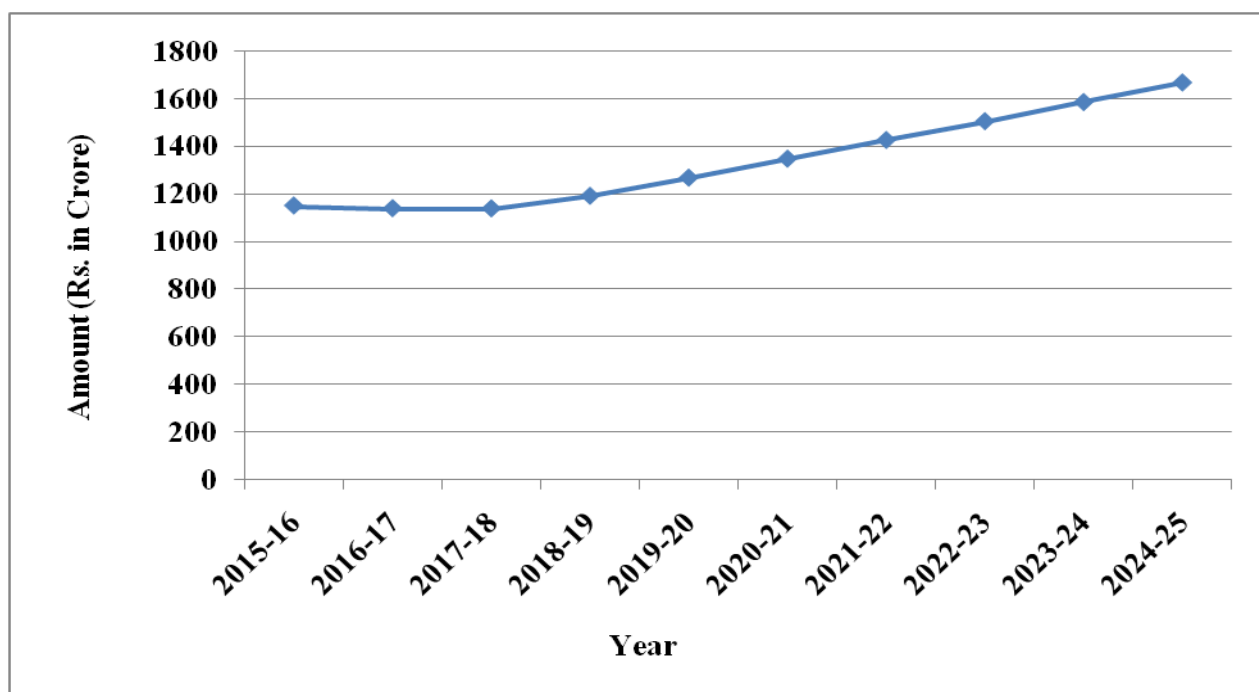
(Rs. In Crore)

Year	Estimated Land Revenue	% Growth in Land Revenue over Previous Year	95 % Confidence Limit	
			Lower CL	Upper CL
2015-16	1150.7	1.00	642.8	1765.7
2016-17	1139.5	18.77	634.3	1751.8
2017-18	1138.6	14.71	606.6	1791.6
2018-19	1191.5	12.50	563.9	1986.4
2019-20	1268.0	10.38	531.4	2230.1
2020-21	1347.9	9.18	510.8	2468.0
2021-22	1427.0	7.89	496.6	2696.5
2022-23	1506.2	7.16	488.2	2917.4
2023-24	1586.7	6.30	484.4	3134.4
2024-25	1669.3	5.81	482.2	3355.5

Figure-4

Projection of Land Revenue in Uttar Pradesh from 2015-16 to 2024-25

(Estimated)



[Table-4] and [Figure-4] show a marginal increase of one percent in Land Revenue as when compared to the period of 2014-15. Then from the period of 2015-16 to 2024-25 an upward trend of Land Revenue of Uttar Pradesh is observed. Land Revenue into Uttar Pradesh is estimated to be Rs. 1139.5 crore in 2016-17 as against Rs. 1150.7 crore in 2015-16, that is, the growth trend of Land Revenue of Uttar Pradesh shows a decline of 0.97 percent in 2016-17 as when compared to 2015-16. This fall in Land Revenue into the Uttar Pradesh is expected to further decline during 2017-18, that is, a 0.08 percent decline will be anticipated as against the previous year. During 2018-19 and 2019-20, the increase in growth rate of Land Revenue is found to be increased to 4.65 and 6.42 percent as against the previous years. During the period of 2020-21 to 2024-25, the fall in growth rate of Land Revenue will also found to be reduced from 6.30 percent to 5.21 percent as against the previous years. The projection of Land Revenue in Uttar Pradesh for the next ten year period from 2015-16 to 2024-25, shows that Land Revenue into the state of Uttar Pradesh will have a downward trend from 2016-17 to 2017-18 and further increasing trend from 2018-19 to 2019-20 and it will have further downward trend from 2020-21 to onwards. Therefore, Government of Uttar Pradesh should take suitable steps to overcome this situation of Land revenue.

Conclusion

Land revenue is the primary source of tax revenue for the state of Uttar Pradesh. During Mughal period, in Sixteenth and Seventeenth Centuries, Akbar and other ambitious rulers streamlined the land revenue administration for prosperity of the empire. Though total land revenue and per capita land revenue went up in over all Uttar Pradesh in money and real terms. Land revenue is a meager source of income to the State Government of Uttar Pradesh. Land revenue plays an important role in the long term development of not only Uttar Pradesh but also overall India. The trend of land revenue of Uttar Pradesh is increasing trend and the land revenue is increased from Rs. 39.7 crore to Rs. 869.3 crore during the period of 1990-91 to 2014-15. Thus, land revenue is the most important direct tax of the state government of Uttar Pradesh and it will help to increase the own tax revenue of Uttar Pradesh for upward economic growth in near future.

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