

## Abstract

In the agrarian economy like sub-continent, the land revenue has traditionally remained a major source of revenue collection by the government especially in absence of industrialization. Mughals established the skeleton of the land administration in sub-continent and the colonial regime of Britain later developed muscles on it. Purpose was maximum collection of revenue to bear the expenses of state craft. In order to maximize the potential of wasteland especially in Punjab, the British introduced the most extensive and efficient system of canal irrigation at that time. Huge but hitherto unpopulated and uncultivated tracts of west Punjab now Pakistan were made irrigable by means of digging of a network of canals from Indus River System and by offering lucrative grants of fertile lands to the leading agriculturist classes in east Punjab now India. This scheme opened new vistas for development in plains of five rivers in Punjab and a new socio-economic milieu took birth here by employing the prowess and entrepreneurship of landed gentry from east Punjab.

Not only these engineering and administrative feats changed the demographic profile as well as subsequent socio-economic and political landscape of Punjab but also greatly enhanced the avenues of land revenue collection. Many new taxes, rents, fees and *cesses* were introduced under the relevant Acts to be collected from the landowners, peasants and tenants as the case might be. The base of the land revenue widened a great deal and the revenue increased tremendously. This phenomenon of canal colonies was awesome and remains so for many till today. However, the subject matter of present study is the efficiency of the revenue administration and its efficacy in collection of land revenue. For that matter, the district Faisalabad has been selected as area of study first because it was at the heart of the Chenab Colony, the biggest canal colony and secondly the researcher worked there in the revenue department at *tehsil* and district level and directly imbibed information from the environment and came up with multiple observations on its present • working.

It has been noticed with grave concern that this erstwhile most productive department that was the mainstay of the provincial revenue receipts has gone to the dogs. Its significance has receded due to emergence of new sources of revenue, e.g., excise and taxation, industry, and a plethora of federal taxes. Despite many efforts and drives to enhance the revenue collection by the BOR, results are not very impressive. Data collected from original sources reflect this dwindling trend carefully hidden behind a thin veneer of financial jugglery. It is interesting to note that the actual demand or target of revenue receipts is either slashed by dividing it into suspension or irrecoverable amounts or under booked or not booked at all. It all leads to under assessment of the revenue demand each year thereby reducing the target of collection on the one hand. On the other hand, during the collection against this target, there appear many loops, snags and leakages.

Many malpractices have taken roots in the revenue department due to lose supervision and control. Quality of HR has also deteriorated. Timely observance of notified schedules of revenue assessment and collection are largely ignored. Professionalism is often being sacrificed in the name of political expediency. Politicization of the revenue department especially at the grass roots level has eroded the chain of command and corroded the norms of service. Currently, the revenue department is in reverse paradigm and standing upside down. Introduction of cosmetic reforms has proven counterproductive. That is why, the need of the hour is the overhauling the revenue department with strong administrative commitment coupled with staunch political will after taking into confidence all the stakeholders.