

B C JOSHI

Editor : 1965-66, 1966-67 Selected Editorial : November 1966 “Heads I Win Tails You Lose” Whoever invented this phrase, could not have possibly imagined its application to Revenue lords because it appears that since times immemorial the revenue gatherers seldom thought of equality vis-a- vis the tax payers in application of any legal principles concerning the revenue. With the development of the concept of benevolent reign the kings accepted the theme of some equitable principles in revenue collection; And so it appears that since the time of Manu, the revenue was linked up with the actual gain to the tax payer. For example, the agriculturists were called upon to part with a certain percentage of their produce. Even in the annals of absolute monarchism, the rulers used to forbear from collecting revenue in lean years. To this extent, there was benign administration of revenue laws. With the development of economic activiti.....