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Cantonments Act, 2006

Section 78 - Evidential value of assessment list: Subject to such alterations as may thereafter be made in the assessment list under

S.77) shall be accepted as conclusive evidence (a) for the purposes of assessing any tax imposed under this Act, of the annual rateable value or other valuation of all buildings and lands to which such entries respectively refer; and (b) for the purposes of any tax imposed on buildings or lands, of the amount of each such tax leviable thereon during the year to which such list relates.