

Cess Act, 1880

Section 4 - Interpretation-clause In this Act, unless there be something repugnant in the subject or context, "Commissioner" means

1) land included under one entry in the general registers of revenue-paying lands and of revenue-free lands prepared and maintained by the Collector of a district under the Land Registration Act, 1876, or any similar law for the time being in force; (2) any land, other than the holding of a cultivating raiyat, the revenue or rent of which may be payable directly to the Collector or any person specially appointed by him to collect the same; (3) any land acquired under any rules issued by, or under authority of, Government for the sale, grant, lease or clearance of wastelands: "holder of an estate or tenure" means all or any of the holders thereof, and, where two or more persons are jointly holders thereof, they shall be jointly and severally liable under this Act: "holding" means the land held by a cultivating raiyat: "immovable property" includes lands and all benefits to arise out of land and things attached to the earth, or permanently fastened to anything which is attached to the earth, but does not include crops of any kind, or houses, shops or other buildings: (i) when used in reference to revenue-paying estates and lands comprised therein, to all proceedings connected therewith and to the assessment and levy of cesses in respect thereof, the Collector or other similar officer on whose revenue-roll such estates are borne; (ii) when used in reference to revenue-free estates and lands comprised therein, to all proceedings connected therewith and to the assessment and levy of cesses in respect thereof, the Collector or other similar officer on whose general register of revenue-free lands such estates are borne; "the Collector of the district" includes any person specially invested with the powers of a Collector for the purposes of this Act, and means the officer in charge of the revenue-administration of a district: 1111. This definition added by W.B. Act 4 of 1910. "the Settlement Officer" means the Revenue-officer appointed by the 1212. Words subs, by the Government of India (Adaptation of Indian Laws) Order. 1937 and the Adaptation of Laws Order, 1950, respectively. [State Government] under the designation of Settlement Officer or Assistant Settlement Officer, for the purpose of preparing or revising records-of- rights, under Chapter X of the Bengal Tenancy Act, 1885, or any other law for the time being in force, in respect of the lands in any local area, estate or tenure, or part thereof, and includes any officer appointed by the 1212. Words subs, by the Government of India (Adaptation of Indian Laws) Order. 1937 and the Adaptation of Laws Order, 1950, respectively. [State Government] to maintain records-of-rights so prepared or revised. 1414. Definitions of "District Board" and "District Fund" omitted by W.B. Act 35 of 1963. * * * * * 1414. Definitions of "District Board" and "District Fund" omitted by W.B. Act 35 of 1963. * * * * * 1515. Words subs, by Ben. Act 5 of 1915. [Board of Revenue] under