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Cess Act, 1880

Section 5 - All immovable property to be liable to a road cess and public works cess From and after the commencement of this Act in

section 3 of the West Bengal Zilla Parishads Act, 1963. Section 5 All immovable property to be liable to a road cess and public works cess From and after the commencement of this Act in any district or part of a district, all immovable property situate therein except as otherwise in 1717. Word and figure subs, by Ben. Act 1 of 1939 [section 2] provided, shall be liable to the payment of a road cess and a public works cess