

Cess Act, 1880

Section 6 - Cesses how to be assessed The road cess and the public works cess 1818. Portion enclosed in square brackets subs, by

a) in respect of lands, on the annual value thereof, 1919. Clause (b) subs, by W.B. Act 32 of 1984. (W in respect of all mines and quarries, on the annual despatches therefrom, and (c) in respect of 2020. The words "mines, other than coal mines, quarries" omitted by W.B. Act 32 of 1984. * * * * * tramways, railways and other immovable property, on the annual net profits thereof, ascertained respectively as in this Act prescribed;] and the rates at which such cesses respectively shall be levied for each year shall be determined for such year in the manner in this Act prescribed: 2121. Proviso and Explanation subs, first by W.B. Act 23 of 1964. They were again subs, by W.B. Act 32 of 1973. Provided that (1) the rates of such road cess and public works cess shall not exceed six paise and twenty-five paise respectively on each rupee of such annual value, (2) the rates of each of such road cess and public works cess shall not exceed 2222. Sub-clause (i) subs by W.B. Act 32 of 1984 (i) fifty paise on each tonne of coal, minerals or sand of such annual despatches, and (ii) six paise on each rupee of such annual net profits. 2121. Proviso and Explanation subs, first by W.B. Act 23 of 1964. They were again subs, by W.B. Act 32 of 1973. Explanation. For the purposes of this proviso, one tonne of coke shall be counted as one and a quarter tonne of coal