

Cess Act, 1880

Section 13 - After five years holder of estate or tenure may apply to Collector for revaluation Whenever the term of five years

section 3030. Words "or in Chapter IIA" repealed by Ben. Act 1 of 1939. ****!, or at any time within twelve months previous to the expiration of such term, the 2828. Words subs, by Ben. Act 5 of 1915. [Board of Revenue] may, if 31they think fit, order that a re-valuation shall be made of any such district or part of a district, and such revaluation shall take effect from the beginning of such year as the 2828. Words subs, by Ben. Act 5 of 1915. [Board of Revenue] may direct. Section 13 After five years holder of estate or tenure may apply to Collector for revaluation Whenever the term of five years shall have expired from the beginning of the year in which the levy of the cesses took effect in any estate or tenure in accordance with any valuation 3232. Words ins. by Ben. Act 2 of 1881. [or revaluation] under this Act 3333. Words and figures "or Bengal Act X of 1871" omitted by Ben. Act 1 of 1939. ***** the holder of any such estate or tenure may apply to the Collector to re-value his estate or tenure, and for such purpose shall lodge in the office of the Collector returns in the form in Schedule A contained; and thereupon the Collector shall proceed to revalue such estate or tenure, and, if he make any alteration in the valuation of any such tenure, shall give notice of such alteration to the holder of the estate or superior tenure in which such tenure is included, and shall alter the valuation of such estate or superior tenure accordingly: Provided that no re-valuation or reduction of the amount of cesses previously payable in respect of any estate or tenure, in consequence of a revaluation under this section, shall take effect until the beginning of the year commencing next after such re-valuation, unless the application for re-valuation shall have been made and the necessary returns lodged in the Collector's office within three months after the beginning of a year, in which case such re-valuation and reduction, if any, shall take effect from the commencement of such year.