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**Cess Act, 1880**

**Section 18 - Penalty for omitting to make return All holders of estates or tenures in respect of which such notice has been served**

Section 18 Penalty for omitting to make return All holders of estates or tenures in respect of which such notice has been served who shall, without sufficient cause being shown to the satisfaction of the Collector, refuse or omit to lodge the required return in the office of such Collector within the time allowed by such notice in respect of the estate or tenure which they hold, or within any extended time which may have been allowed by the Collector for lodging such return, shall be severally liable to a fine which may extend to fifty rupees for every day after the expiration of such time or extended time until such return is furnished, or until the value of the lands comprised in their respective estates and tenures shall have been otherwise ascertained and determined by the Collector as hereinafter provided. The amount of such fine accruing due from time to time may be levied by the Collector, as provided in