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Cess Act, 1880

Section 19 - No rent to be recovered till return is made From and after the expiry of the time allowed by the notice, or of any

section 98 or 99, and the fact of an appeal against such fine being pending shall not avail to prevent the levy of any such fine pending the disposal of the appeal, unless the Commissioner shall otherwise direct. Whenever the amount levied in respect of any such fine exceeds five hundred rupees, the Collector shall report the case specially to the Commissioner; and no further levy for such default shall be made otherwise than by authority of the Commissioner. Section 19 No rent to be recovered till return is made From and after the expiry of the time allowed by the notice, or of any extended time under the provisions of