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Cess Act, 1880

Section 22 - Valuation by Collector where return untrue or incorrect 3737. Sec. 22 subs. by Ben. Act 11 of 1934. . If the Collector

section 17, ascertain and fix, by such ways and means as to him shall seem expedient, the annual value of any estate, tenure or lands mentioned in such notice; and all expenses incurred in making such valuation may be recovered with all costs of recovery thereof as provided in sections 98 and 99. Section 22 Valuation by Collector where return untrue or incorrect 3737. Sec. 22 subs. by Ben. Act 11 of 1934. . If the Collector is satisfied, for reasons to be recorded by him in writing, that any return made under this Act is untrue or incorrect, he may, by such ways and means as to him may seem expedient, ascertain and fix the annual value of the lands in respect of which the return has been made: Provided that no such action shall be taken without giving notice to the person who made the return and allowing him an opportunity to prove that the return is not untrue or incorrect.