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Cess Act, 1880

Section 24 - Person returned as cultivating raiyat may be served with notice The Collector may, whenever he may think fit cause a

section 22, does not exceed by one-fifth the value stated in such return, the said expense shall be borne by the District Road Fund. Section 24 Person returned as cultivating raiyat may be served with notice The Collector may, whenever he may think fit cause a notice in the Form No. I in Schedule B contained to be served on any person holding any lands or possessing any interest therein, although such person may have been mentioned in any return as a cultivating raiyat; and thereupon such person shall be bound to make a return of the annual value of such lands within one month from the service of such notice in the form in Schedule A contained, and the provisions of sections 17 and 18 regarding extension of time for lodging a return and regarding fines respectively shall be applicable to such person.