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Cess Act, 1880

Section 25 - If no return made, Collector may ascertain annual value of lands If no return is made by any person on whom a notice

Section 25 If no return made, Collector may ascertain annual value of lands If no return is made by any person on whom a notice has been served as provided in the last preceding section, the Collector may proceed, by such ways and means as to him shall seem expedient, to ascertain the annual value of the lands held by such person; and, in case it appears that such annual value is greater than the rent paid by such person, the expense of such valuation shall be borne by such person and may be recovered with all costs of recovery thereof as provided in sections 98 and 99, but in all other cases shall be borne by the District Road Fund.