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Cess Act, 1880

Section 28 - Summary valuation of small revenue-free estates and rent free tenures of which the area has been ascertained When the

Section 28 Summary valuation of small revenue-free estates and rent free tenures of which the area has been ascertained When the area of any revenue-free estates or rent-free tenure, the gross rental of which does not exceed, or is not estimated by the Collector to exceed., the sum of one hundred rupees, has been ascertained, the Collector may, without issuing any notice for such estate or tenure, determine the annual value of such estate or tenure to be at such rate per acre as to him may seem fit.

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