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Cess Act, 1880

Section 31 - Holder of summarily valued estate or tenure may lodge return The holder of any estate or tenure which has been

section 27, or under section 28, the annual value of the land comprised in any subordinate tenure shall be taken at the same rate per acre as that of the estate or superior tenure. Section 31 Holder of summarily valued estate or tenure may lodge return The holder of any estate or tenure which has been summarily valued under