

Cess Act, 1880

Section 43 - Distribution of valuation in case of partition In case of partition of an estate being effected under 5151. Words and

section 3 of Act 11 of 1859 , or of any similar Act at the time being in force for the payment of arrears] of revenue due in respect of his estate, or, if such revenue be payable in one annual sum, then on the day fixed for the payment of such sum. (2) Every holder of, a revenue-free estate shall pay the amount of road cess and public works cess due by him in two equal instalments or in one annual payment upon such days or day as shall be for that purpose appointed by any order of the 4949. Words subs, by Ben. Act 5 of 1915. [Bpard of Revenue]. (3) Every holder of a rent-paying tenure, and every cultivating raiyat shall pay the amount of road cess and public works cess due by him in instalments in the proportion of the instalments of rent payable in respect of the tenure of holding of such tenure-holder or raiyat: Provided that in cases in which, according to local usage or to the terms of any agreement, no part of such rent falls due before the end of the year on account of which it is payable, the tenure-holder or raiyat shall pay the amount of road cess and public works cess due by him in two equal instalments upon such days as shall be for that purpose appointed by any order of the 5050. Words subs, by Ben. Act 5 of 1915. [Board of Revenue]. Section 43 Distribution of valuation in case of partition In case of partition of an estate being effected under 5151. Words and figures subs, by Ben. Act 1 of 1939. [the Estates Partition Act, 1897], or any similar Act, after valuation of such estate and while such valuation remains in force, the total valuation of the original estate shall be distributed proportionately 5252. Words ins. by Ben. Act 2 of 1881. [to the land-revenue] under the order of the Collector over the newly-formed estates whereupon the newly formed estates shall, for the purposes of this Act, take the place of the original estate, the liability to pay cess in respect of each newly-formed estate being separate and distinct from the liability to pay cess in respect of any other of such newly-formed estates. Such separate liability shall take effect from the same date as the separate liability of the newly-formed estates respectively in respect of land- revenue. The procedure prescribed by sections 34 and 35 shall be followed whenever a redistribution of the valuation is made in consequence of a partition as mentioned in 5353. Words subs, by Ben. Act 2 of 1881. [this section].