

Cess Act, 1880

Section 45 - Effect of payment or non-payment of cess on or before due date 5656. Sec. 45 subs. by Ben. Act 11 of 1934

section 70 of Bengal Act VII of 1876 , for the opening of a separate account of the land-revenue payable by him, he may include in his application a request for the simultaneous opening of a separate account of the road cess and public works cess payable by him. 5454. Sub-sees. (4a) and (4b) ins. by Ben. Act 4 of 1910. (4b) The Collector may thereupon issue a notice to each of the several sharers of such estate, simultaneously with the notice issued under any of the aforesaid sections, informing him that, unless any objection is preferred to the Collector within six weeks of the service of the notice, the amount of the cesses which the whole estate is liable to pay will, from the date on which such separate account is opened, be apportioned among such sharers severally, in proportion to the amount of Government revenue for the payment of which each share is entered in the separate account as being liable. 5555. Sub-sec. (5) ins. by Ben. Act 2 of 1881. (5) Whenever the separate account of the revenue payable in respect of any share or portion of an estate, as mentioned in clause (1) of this section, shall be closed, the provisions of this section shall cease to have effect in respect of such share. 1) A rebate of five per centum of the amount payable as an instalment of road cess and public works cess under Chapter III, IV or VIIA in respect of any estate or tenure, or of the interest of a cultivating raiyat shall be allowed at the time of payment: Provided that (a) the instalment is paid in full on or before the due date, and (b) the annual cess payable in respect of the estate, tenure or interest amounts to fifty rupees or more. Explanation. The word "estate" as used in this sub-section means, in the case of a payment made in respect of the share or portion of an estate for which a separate account referred to in