

Cess Act, 1880

Section 51 - Holders of estates and tenures bound to return rent-free lands and to pay cess at half rates for such lands included

section 33, and other than estates entered on the general register of revenue-free lands of the district, shall, for the purposes of this Act, be deemed to form a part of any tenure within the local boundaries of which they were contained; and if they are not contained within the local boundaries of any tenure, then to form a part of any estate within the local boundaries of which they are contained; and if they are not contained within the local boundaries of any estate, then to form a part of the estate in which they were included at the original settlement of such estate; and if there be any doubt as to the estate in which they were so included, then to form a part of such conterminous estate as the Collector, in whose district such conterminous estate is situate, shall by an order under his seal appoint: 6767. This proviso ins. by Ben. Act 11 of 1934. Provided that where in a valuation or revaluation of lands made under Chapter VILA any such lands is recorded in the last finally published record- of-rights as comprised within any estate or tenure, it shall be deemed to form part of the estate or tenure in which it is so recorded, unless the Collector orders that in any particular case such land shall be included in some other estate or tenure or that the cess shall be payable direct to the Collector or to any other person on his behalf. Section 51 Holders of estates and tenures bound to return rent-free lands and to pay cess at half rates for such lands included therein Every holder of an estate or tenure who is required by this Act to submit a return in the form in Schedule A contained shall be bound to enter in such return all lands of the nature of those specified in