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**Cess Act, 1880**

**Section 51A - Information regarding rent-free lands 6868. Sec. 51A ins. by Ben. Act 11 of 1934**

1) Every owner, holder or occupier of any rent-free land shall be bound to give on demand to the Collector or to the holder of the estate or tenure within which such land is, for the purposes of this Act, included or to his authorised agent all information in his possession regarding the area, situation and description of the land and the names and addresses of all persons owning, holding or occupying it as may be reasonably required for the purpose of the collection or recovery of the cess due on such land. (2) If any such owner, holder or occupier of rent-free land fails without reasonable excuse to comply with such demand within three months after receiving the same, he shall be liable to a fine not exceeding one hundred rupees, and the provisions of sub-sections (3) to (7) of