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Cess Act, 1880

Section 59 - Holders of estates, etc., may send in supplementary returns in respect of rent-free lands If the holder of any estate

whether such return was made under Bengal Act X of 1871, or under this Act) any rent-free land which he was bound to enter in such return, such holder may at any time after the passing of this Act give in to the Collector a supplementary return showing the necessary particulars in respect of the land so omitted in the form given in Part IV of Schedule A, and shall thereupon pay to the Collector the amount of the cesses which would have been payable by him to such Collector in respect of such land for the three years next preceding, or for any shorter period which may have elapsed since the estate or tenure was last valued.