

Cess Act, 1880

Section 63 - Owner of rent-free land liable to pay cess in future As soon as the said requirements shall have been fulfilled in

section 52,53 and 54; but, when any instalment of cess which may have become payable before the fulfilment of such requirements has not been paid to the holder of such estate or tenure on the date on which such instalment was payable, the holder of such estate or tenure may recover the amount of such instalment, together with interest at the rate of 7878. Words subs. by Ben. Act 3 of 1939. [six and a quarter] per centum per annum on such amount, and with all costs of suit: Provided that no holder of an estate or tenure shall recover any amount under the provisions of this section unless he has paid to the Collector all sums which became payable by him to such Collector on account of road cess and public works cess at any date within the year in which the amount sought to be recovered became payable to such holder of an estate or tenure. Section 63 Owner of rent-free land liable to pay cess in future As soon as the said requirements shall have been fulfilled in respect of any such land which is included in any such supplementary return, every owner and holder of such land and every person in receipt of the rents and profits, or in possession and enjoyment of such land, shall be bound to pay the amount of the road cess and public works cess which may thereafter become due on such land to the holder of the estate or tenure, in the supplementary return of which such land has been included. Sections 56 and 57 and 58 shall be applicable to the cesses so payable.