

Source: sooperkanoon.com/act/489452

Cess Act, 1880

Section 64 - Additional return of rent-free land entered in return under Bengal Act X of 1871 may be made

1) Every holder of an estate or tenure who has included any rent-free lands in any return made to the Collector in respect of his estate or tenure under the provisions of the Bengal Act X of 1871 and has paid to the Collector any cess payable under the (2) Such additional return shall be deemed to be a supplementary return within the meaning of