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Cess Act, 1880

Section 71 - Such holder is not liable to pay cesses except to Collector or his Deputy No owner or holder of rent-free land on whom

section 66, or after an order made under section 68, the holder of such land shall become liable to pay to the Collector the road cess and the public works cess due on such land, in accordance with such valuation, for the three years last preceding such valuation, at the full rates at which such cesses were respectively levied for each such year in the district generally, together with interest calculated at 8484. Words subs, by Ben. Act 3 of 1939. [six and a quarter] per centum per annum on each instalment from the date on which such instalment would have been payable if such valuation had been in force. Section 71 Such holder is not liable to pay cesses except to Collector or his Deputy No owner or holder of rent-free land on whom a notice has been served by the Collector under