

**Cess Act, 1880**

**Section 72 - Notice to return profits On the commencement of this Act in any district and thereafter before the close of each year,**

section 66, or in respect of whose land, an order has been made by the Collector under section 68, shall be liable to have the land to which such notice or order refers included in any return of an estate or tenure, or to pay any amount as road cess or public works cess otherwise than to the Collector or to some person appointed by him in that behalf, unless, on a re-valuation of any estate or tenure being made, the Collector shall by an order in writing direct that for the future such land shall be included within such estate or tenure for the purposes of this Act; and, upon such order being made, the provisions of this chapter, in so far as they are applicable, shall apply to the assessment and payment of road cess and public works cess in respect of such land. CHAPTER 5 Valuation, Assessment and Levy of Cesses on Mines, Railways and other Immovable Property in the case of all mines and quarries) in form No. I in Schedule E contained and in any other case, in form No. II in the said Schedule contained] and shall require such owner, chief agent, manager or occupier to lodge in the office of such Collector within two months a return 8686. Words within square brackets subs. by W.B. Act 23 of 1964. [87(, in the case of all mines and quarries, of the annual despatches from such mines and quarries,) and in the case of any other property, of the annual net profits of such other property,] calculated on the average 8888. Words omitted by W.B. Act 23 of 1964. \* \* \* \* \* for the last three years for which accounts have been made up. Such Collector may in his discretion extend the time allowed for lodging such return.