

Source: sooperkanoon.com/act/489463

Cess Act, 1880

Section 72A - Penalty for omitting to lodge a return 8989. Sec. 72A ins. by Ben. Act 4 of 1910

1) Any owner, chief agent., manger or occupier who, without sufficient cause being shown to the satisfaction of the Collector, refuses or omits to lodge the required return in the office of the Collector within two months from the date of the service upon him of a notice under