

Cess Act, 1880

Section 73 - When property lies in different districts Whenever any property assessable under this chapter lies in two or more

section 72, or within any extended time which may have been allowed by the Collector for lodging such return, shall be liable to a fine which may extend to fifty rupees for every day after expiration of such time or extended time until such return is furnished, or until 9090. Words subs. by W.B. Act 23 of 1964. [the annual despatches or the annual net profits, as the case may be, in respect of the property] in respect of which the notice has been served shall have been otherwise ascertained and determined by the Collector as hereinafter provided. (2) The amount of such fine accruing due from time to time may be levied by the Collector as provided in section 98 or section 99, and the fact of an appeal against such fine being pending shall not avail to prevent the levy of any such fine pending the disposal of the appeal, unless the Commissioner otherwise directs. (3) Whenever the amount levied in respect of any such fine exceeds five hundred rupees, the Collector shall report the case specially to the Commissioner; and no further levy for such default shall be made otherwise than by authority of the Commissioner. Section 73 When property lies in different districts Whenever any property assessable under this chapter lies in two or more districts, the notice to furnish a return under