

Source: sooperkanoon.com/act/489467

Cess Act, 1880

Section 76 - Valuation where compilation of average not possible 9494. Sec. 76 subs. by W.B. Act 23 of 1964. If such Collector is

a) 94a94a. Words subs. by W.B. Act 32 of 1984. [in the case of all mines and quarries] ascertain and determine the annual despatches therefrom to the best of his judgment having regard to all the circumstances of the case, and (b) in the case of any other property, ascertain and determine the value of such other property and determine six per centum on such value to be the annual net profits of such other property.