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Cess Act, 1880

Section 95 - Returns evidence against the maker only Every return filed by or on behalf of any person in pursuance of the provisions

Section 94 False returns Section 95 Returns evidence against the maker only Every return filed by or on behalf of any person in pursuance of the provisions of this Part shall bear the signature and address of such person, or his authorized agent, and shall be admissible in evidence against such person, but shall not be admissible in his favour.