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Cess Act, 1880

Section 103 - Orders for levy of fine appealable Every order for the levy of a fine or of expenses passed by a Collector under this

section 75 or 76 may, within one month after the issue of the notice mentioned in section 78, and 114114. Words repealed by Ben. Act 1 of 1939. *** every person who shall deem himself to be aggrieved by any valuation made by the Collector under the provisions of any other section of this Part, may, within one month after the posting up of a copy of the valuation- roll as mentioned in section 35, prefer his objection to the Collector; and, if such objections, or any of them, are disallowed may, within one month of such disallowance, appeal to the Commissioner against such valuation, and the decision of the Commissioner shall be final. Section 103 Orders for levy of fine appealable Every order for the levy of a fine or of expenses passed by a Collector under this Act shall be appealable to the Commissioner within one month from the service of the first process for the levy of such fine or expenses. Except as otherwise provided in section 18, pending such appeal, and until the order of the Commissioner, which shall be final, all process for such levy shall be discontinued.