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**Cess Act, 1880**

**Section 107 - All rights in immovable property saved unless affected by this Act Nothing in this Part contained, and nothing done in**

section 107-R,] from time to time make, and, when made, from time to time alter, add to or cancel, any rules (a) prescribing forms for the notices, returns and valuation-rolls required by this Part to be issued or made; (b) prescribing the amounts which shall be levied in respect of the issue of each notice and process under this Part, and regulating the recovery thereof under section 97; (c) prescribing the amount of copying fee to be levied in respect of supplying extracts and copies of returns and valuation-rolls as provided in section 34; (d) apportioning the amount of the cesses for the payment of which the respective holders of the several shares of an estate in respect of which separate accounts are kept shall be primarily liable under section 44; (e) regulating the opening, keeping and closing of separate accounts in respect of amounts of cess payable by recorded shareholders in revenue-free estates as provided in section 46; (f) regulating the proceedings of the Collectors under Chapter V; and otherwise providing for the proper execution of this Act in respect of valuations of the assessment and of the levy of the cesses and other sums due under the same. 1) Notwithstanding anything contained in this Act (a) the valuation or revaluation of lands in a district included in Schedule G or in a part of such district shall be made in accordance with the provisions of this chapter: 120120.Proviso ins. by W.B. Act 12 of 1947. Provided that if at any stage of the operations regarding valuation or revaluation of lands under this chapter, the 121121.Word subs. by the Adaptation of Laws Order. 1937. [State] Government is of opinion that the valuation or revaluation of such lands should be made in accordance with the provisions laid down in Chapters II, III, and IV, the 121121.Word subs. by the Adaptation of Laws Order. 1937. [State] Government shall, by notification in the Official Gazette, make an order to that effect, and on the publication of such notification, (i) the valuation or revaluation of lands in respect of which such notification is in force shall be made in accordance with the provisions of Chapters II, and IV; (ii) the valuation or revaluation of such lands made under this chapter shall have no effect; and (iii) the holders of estates or tenures or the owners, holders or occupiers of rent-free interest who have filed returns under

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