

Cess Act, 1880

Section 107C - Cess paying and cess-free lands 131131.Sec.107C ins. by Ben. Act 11 of 1934

section 107-C, no cess shall be payable; (5) "cess-paying land" means all land other than cess-free land; (6) "class of land" means a class of land according to the classification adopted in the last finally published record-of-rights relating to the district or part of a district in which the land is situated; (7) (i) except as provided in sub-clause (ii), "Collector" means, in the case of lands which have been or are about to be valued or revalued under this chapter, the officer in charge of the revenue administration of the district in which such lands are situated or any officer appointed by the 128128.Words subst. by the Government of India (Adaptation of Indian Laws) [State Government] to exercise any of the functions of a Collector under this chapter in respect of such lands; (ii) in clause (8) in sub-section (1), of section 107-M and in section 170-O "Collector" means, in the case of a revenue-paying estate, the Collector or similar officer on whose revenue-roll the estate is borne, and, in the case of a revenue-free estate, the Collector or other similar officer on whose general register of revenue- free lands the estate is borne; (8) "estate" means (1) land included under one entry in the general registers of revenue-paying lands and of revenue-free lands prepared and main (2) any land acquired under any rules issued by, or under authority of, Government for the sale, grant, lease or clearance of waste-lands; (9) "farmer of an estate" means the farmer of an estate let to him in farm by 129129.Words subs, by the Government of India (Adaptation of Indian Laws) Order,1937. [any Government]; (10) "holder of an estate" includes 130130.Words subs, by the Government of India (Adaptation of Indian Laws) Order.1937 and the Adaptation of Laws Order, 1950. [the Government] in the case of estates which are (a) the property of 130130.Words subs, by the Government of India (Adaptation of Indian Laws) Order.1937 and the Adaptation of Laws Order, 1950. [the Government], or (b) the property of private persons and are under the direct management of 129129.Words subs, by the Government of India (Adaptation of Indian Laws) Order,1937. [any Government] or have been let in farm by 129129.Words subs, by the Government of India (Adaptation of Indian Laws) Order,1937. [any Government]; (11) "prescribed" means prescribed by rules made under this chapter; (12) "rent" means whatever is lawfully payable or deliverable in money or kind by a tenant to his landlord on account of the use or occupation of the land held by the tenant; Explanation.- Where rent is payable in kind the money value thereof shall, for the purposes of this chapter, be taken to be the value of the landlord's share of the crop calculated on an average of the five years next preceding any valuation or revaluation under this chapter; (13) "tenure", "raiyat" and "under-raiyat" have the same meanings as in the Bengal Tenancy Act, 1885. 1) Except as otherwise provided in this section all lands shall be cess paying. (2) The following lands shall be cess-free, namely: (a) in areas other than those referred to in clause (b) (i) all lands recorded in the last finally published record-of-rights as belonging to a class included in the statement of classes of cess- free lands published under sub-section (3) of