

Cess Act, 1880

Section 107D - Determination of acreage rate 132132.Sec. 107D ins. by Ben. Act 11 of 1934

section 107-G; (ii) all lands included in a list of cess-free lands published under sub-section (2) of section 107-I; (b) in arrears which have been omitted from a record-of-rights, or in which the Collector considers that the classification contained in the last finally published record-of-rights should not be followed owing to extensive changes in the land which have occurred since its preparation (i) all lands which consist of jungle, road, path, river, khal, graveyard, cremation-ground, mosque, temple or any other place of public worship, unculturable waste, unculturable marsh and unculturable bil so long as they continue to be such; (ii) all lands exempted for the time being from liability to cess by an order of the Collector. (3) Nothing in this chapter shall apply to the following classes of immovable properties, namely: (i) railways and tramways, (ii) mines and quarries, and (iii) forests: Provided that the Collector may, at his discretion, decide what land shall be assessable under Chapter V as forests. 1) On receipt of an order under