

Cess Act, 1880

Section 107I - Preparation and publication of valuation-rolls, statements, and lists of lands

section 46 of the Bengal Local Self-Government Act of [State Government] may, after considering the views of the District Board, determine for any district or part of a district the rates at which the road cess and the public works cess, respectively, shall be levied for each year on each rupee .of the annual value of cess-paying land, and may from time to time vary such rates after considering the views of the District Board Provided that the rate at which each such cess shall be levied for any one year shall not exceed the rate of one-quarter anna on each rupee of such annual value. (2) The rates so determined shall be published in the [Official Gazette] and in the prescribed manner Provided that such publication shall not be necessary unless a change has been made in the rates since they were last published in the [Official Gazette] 1) The Collector shall prepare and publish in such form and in such manner as may be prescribed (a) a valuation-roll in respect of every estate showing in addition to any other particulars, the total area and the total annual value respectively of the rent-paying and rent-free lands in the area under valuation other than cess-free lands comprised in the estate, and the land-revenue, if any, payable for the estate or portion of the estate under valuation; (b) a valuation-roll of every rent-free interest showing in addition to any other particulars the annual value of the cess-paying lands in such interest, and whether the cess is payable to the Collector direct or to the holder of an estate or tenure other than the Collector. In the latter case, the name, number or other description of the estate or tenure within which the land is included shall be stated; (c) statements of the annual value of lands comprised in all other interests. The particulars contained in such statements shall be presumed to be correct until the contrary is proved. Notwithstanding anything contained in any such statement the holder of an estate or tenure shall be entitled to recover from his tenant, and such tenant shall be bound to pay, the cess due on account of the land held or occupied by him according to the provisions of this chapter. (2) The Collector shall also publish in the prescribed manner the lists of cess-free lands prepared under clause (b) of sub-section (1) of