

Cess Act, 1880

Section 107M - Payment of cess 141141. Secs. 107K to 107N ins. by Ben. Act 11 of 1934

1) Every holder of an estate, other than 142142. Words subs. by the Government of India (Adaptation of India Laws) Order. [the Government] and every farmer of an estate, shall yearly pay to the Collector the total cess calculated on the annual value of the cess-paying lands included in such estate, at the rate or rates which may have been determined for the road cess and public works cess respectively for the year as in this chapter provided, less a deduction to be calculated at the said rates for every rupee of the land-revenue, if any, entered in the valuation- roll of such estate as payable in respect thereof, and less also a deduction at half the said rates on the annual value of all cess-paying rent-free lands comprised within the estate. (2) Every holder, other than a rent-free holder, of a tenure or other subordinate interest comprising any cess-paying lands shall yearly pay to the person to whom his rent is payable the total cess calculated on the annual value of the cess-paying lands comprised in his tenure or interest, at Provided that where the rent payable is equal to or greater than the annual value, no cess shall be payable by him. Explanation. In this sub-section the expression "rent payable" means, where the rent is payable in kind, the money value thereof. (3) Every owner and holder of any rent-free land, and every person in receipt of the rents and profits or in possession or enjoyment of such land, shall be bound to pay year by year to the holder of the estate or tenure in which such land is included under the proviso to