Cess Act, 1880

Section 107Q - Alteration of annual value and revision of valuation roll in certain cases 144a144a. Secs. 107P to 107R ins. by W.B

section 56 of the Bengal Tenancy Act, 1885, shall specify the amount of cess paid by the tenant and the total cess demand payable by him correctly calculated by the landlord. (2) If the receipt does not contain substantially the particulars required by sub-section (1), it shall be presumed, until the contrary is shown, to be an acquittance in full of all demands of cess payable by the tenant to his landlord up to the date on which the receipt was given. 1) Notwithstanding anything contained in this Act, if at any time while any valuation or revaluation is in force it appears to the Collector that owing to alluvion or diluvion or other cause extensive changes have occurred in any land, and that in consequence thereof the annual value shown in the valuation-roll of any estate or rent-free interest should be altered, he may, after notice to the holder of such estate or rent- free interest and after making such inquiry as he considers necessary, enhance or reduce the annual value in such valuation-role, and publish a revised valuation-roll of such estate or rent-tree interest-, and issue a revised notice under