

The Cess Act, 1880

JHARKHAND

India

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Act 9 of 1880

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The Cess Act, 1880 Bengal Act 9 of 1880 [Dated 12th October, 1880] For proceedings in Legislative Council see Calcutta Gazette 1879, Supplement pages 1508 and 1880 supplement pages, 45, 291, 323, 372, 405, and 948. An Act to amend and consolidate the law relating to Rating for the Construction, Charges and Maintenance of District Communications and other works of Public Utility, and of Provincial Public Works. Whereas it is expedient to amend and consolidate the law relating to rating for the construction, charges and maintenance of district roads and other means of communication, and of provincial public works, within the territories administered by the Lieutenant-Governor of Bengal, and to the levy of a [local cess] [The words 'road cess and a public works cess' Substituted by Act 1 of 1916.] on immovable property situate therein, and to the constitution of local committees for the management of the proceeds of the said [local cess] [Substituted by Act 1 of 1916. for the words 'road cess'.] and also to provide for the construction and maintenance of other works of public utility out of the proceeds of the said [local cess] [The words 'road cess and a public works cess' Substituted by Act 1 of 1916.] it is hereby enacted as follows:- Preliminary

1. Short title.

- This Act may be called the Cess Act, 1880. Commencement. - (Repealed by the Amending Act, 1903 (1 of 1903).

2. Extent.

- [This Act shall take effect at once in every district] [These comprise the following districts in Bihar [and Jharkhand]:- In Bhagalpur Division- Bhagalpur Monghyr and Purnea. In Chotanagpur Division- Hazaribagh, Manbhum, Palamau and Ranchi. In Patna Division- Gaya, Patna and Shahabad. In New Tirhut Division- Champaran, Darbhanga, Muzaffarpur and Saran.] and part of a district in which [Bengal Act X of 1871] [Bengal Acts 10 of 1871 and 2 of 1877 have been repealed by Section 3.] (an Act to provide for local rating for the construction and maintenance of roads and

other means of communication and [Bengal Act II of 1877] [Bengal Acts 10 of 1871 and 2 of 1877 have been repealed by Section 3.] (an Act to provide for the levy of cess for the construction, charges and maintenance of provincial public works) may be in force on the date of the commencement of this Act.(The Lieutenant-Governor may, by the notification in the Calcutta Gazette, extend its provisions to any other district or part of a district situate in the territories for the time being administered by him, and this Act shall take effect accordingly therein from the date specified in such notification):[Provided that nothing herein contained shall be deemed to affect any immovable property except the mines and quarries within the limits of any municipality under the Bihar and Orissa Municipal Act, 1922 or save as provided in any notification that may be issued under sub-section (4) of Section 3 of the Cantonments Act, 1924, within the limits of any cantonment.] [Substituted by Finance Act 5 of 1981, vide Section 84 thereof and shall be deemed always to have been substituted.]Power to exempt districts from operation of Act. - The State Government may, by notification in the official Gazette, exempt any district or part of a district or any estate or tenure, from the operation of this Act, [or any portion thereof] [Substituted by Act 1 of 1916 for 'or from the operation of so much thereof as relates to the road cess, or as relates to the public works cess'.] and may at any time, by a similar notification, revoke such exemption.

3. Repeal of District Road Cess Act, 1871, and Provincial Public Works Act, 1877.

- The said Bengal Act 10 of 1871 and the said Bengal Act 2 of 1877 are hereby repealed; but this repeal shall not affect the past operation of such Acts or anything duly done or suffered, or any right, privilege, obligation or liability acquired, or incurred thereunder;and all rules, orders, appointments and valuation in force at the commencement of this Act which were made under the said Acts shall, so far as they are consistent with this Act, be deemed to have been made under this Act;and all [cess] [Substituted by Act 1 of 1916 for 'cesses'.] which were imposed under the said Act shall be deemed to have been imposed under this Act, and every sum due to the Collector in respect of arrears of cess, of expenses incurred, of fees or costs payable, of notices served, or of fines imposed under either of the said Acts, shall be deemed to be due on such accounts under this Act;and all [cess] [Substituted by Act 1 of 1916 for 'cesses'.] so imposed and every sum so due may be levied as herein provided.

4. Interpretation clause.

- In this Act, unless there be something repugnant in the subject or context-"Annual value of land", etc. - "Annual value of any land, estate or tenure" means the total [] **[The words 'revenue or' repealed by Act 4 of 1940.] rent which is payable or, if no []** [The words 'revenue or' repealed by Act 4 of 1940.] rent is actually payable, would, on a reasonable assessment, be payable, during the year by all the cultivating raiyats of such land, estate, or tenure, or by other persons in the actual use and occupation thereof;[Explanation. [Added by Act 4 of 1940.] - For the purposes of the foregoing definition, whatever is lawfully payable or deliverable, or would on a reasonable assessment, be lawfully payable or deliverable, in money or in kind, directly to the Government,-(a)by raiyats cultivating land in a Government estate on account of the use or occupation of the land, or(b)by other persons in the actual use and occupation of land in such an estate, shall be deemed to be "rent";]"Commissioner". - "Commissioner" means the Commissioner

of the Division;"Cultivating raiyat". - Cultivating raiyat' means a person cultivating land and paying rent therefor not exceeding one hundred rupees per annum;Explanation. - When rent is payable in kind, the money value thereof shall, for the purposes of this Act, be taken to be the annual value of the landlord's share of the crop calculated on an average of the three years next preceding any valuation or re-valuation under this Act;"District". - "District" means the local area to which a Collector is appointed, and no lands situate beyond the limits of such local area shall be deemed to form part of a district by reason of their forming part of an estate paying revenue to the Collector thereof;"Estate". - "Estate" means-(1)land included under one entry in the general registers of revenue-paying lands and of revenue-free lands prepared and maintained by the Collector of a district under the Land Registration Act, 1876 or any similar law for the time being in force;(2)any land, other than the holding of a cultivating raiyat, the revenue of rent of which may be payable directly to the Collector or any person specially appointed by him to collect the same;(3)any land acquired under any rules issued by, or under authority or, Government for the sale, grant lease or clearance of waste lands;"Holder of an estate or tenure". - "Holder of an estate or tenure" means all or any of the holders thereof, and where two or more persons are jointly holders thereof, they shall be jointly and severally liable under this Act;"Holding". - "Holding" means the land held by a cultivating raiyat,"Immovable property". - "Immovable property" includes lands and all benefits to arise out of land and things attached to the earth, or permanently fastened to anything which is attached to the earth, but does not include crops of any kind, or houses, shops or other buildings;"Land". - "Land" means land which is cultivated, uncultivated, or covered with water, and does not include houses or buildings;"Part", "Chapter" and "section". - "Part", "Chapter" and "section" means respectively a Part, Chapter and Section of this Act;["Royalty". - For the purpose of this Act in respect of mines and quarries means payment (which include dead rent) made or likely to be made to the owner of mines and minerals for the right of working the same on the quantity or value of such produce by a lessee if the land had been held under a lease granted under Mines and Minerals (Regulation and Development) Act, 1957 (Act 67 of 1957) and rules made thereunder and includes any amount which Government may demand for the appropriation of mines and minerals belonging to the Government and any amount that may be paid as or in lieu of royalty for the right of working mines and quarries in areas held or acquired under any Act or Agreement;] [Substituted by Bihar Finance Act 58 of 1982.]"Schedule". - "Schedule" means a schedule to this Act annexed, and every such schedule shall be read as part of this Act;"Tenure". - "Tenure" includes every interest in land, whether rent-paying or not save and except an estate as above defined, and save and except the interest of cultivating raiyat;"The Collector". - The Collector" includes any person specially invested with the powers of a Collector for the purposes of this Act, and means-(i)when used in reference to revenue-paying estates and lands comprised therein to all proceedings connected therewith, and to the assessment and levy of [cess] [Substituted by Act 1 of 1916 for 'cesses'.] in respect thereof, the Collector or other similar officer on whose revenue-roll such estates are borne;(ii)when used in reference to revenue-free estates and lands comprised therein to all proceedings connected therewith and to the assessment and levy of [cess] [Substituted by Act 1 of 1916 for 'cesses'.] in respect thereof, the Collector or other similar officer on whose general register of revenue-free such lands estates are borne;["The Collector of the district". - The Collector of the district" includes any person specially invested with the power of a Collector for the purposes of this Act and means the officer in charge of the revenue-administration of a district;] [Substituted by Act 4 of 1940.][The Settlement Officer". - ["The Settlement Officer"] [Inserted by Act 4 of 1910.] means

the Revenue Officer appointed by the State Government under the designation of Settlement Officer or Assistants Settlement Officer for the purposes of preparing or revising records-of-rights under Chapter X of the [Bihar Tenancy Act, 1885] [Substituted by Act 2 of 1939, for 'Bengal Tenancy Act, 1885'.], or any other law for the time being in force, in respect of the lands in any local area, estate or tenure, or part thereof, and includes any officer appointed by [State] [Substituted by A.L.O. for 'Provincial'.] Government to maintain records-of-right so prepared or revised]; "District Board". - ["District Board"] [The definitions of 'District Board' and 'District Fund' substituted for the definition of 'the Committee' by Act 3 of 1885.] means the Board constituted under the provisions of the [Bihar and Orissa Local Self-Government Act of 1885] [Substituted by Act 2 of 1939 for 'Bengal Local Self-Government Act of 1885'.]; "District Fund". - [District Fund"] [The definitions of 'District Board' and 'District Fund' substituted for the definition of 'the Committee' by Act 3 of 1885.] means the fund formed under Section 52 of the [Bihar and Orissa Local Self-Government Act of 1885] [Substituted by Act 2 of 1939 for 'Bengal Local Self-Government Act of 1885'.]; "Year". - "Year" means the cess year as determined by the [Board of Revenue] [Substituted by Act 1 of 1916 for 'Lieutenant- Governor'.] under Section 11; ["Value of Mineral bearing land" means with reference to assessment of local cess in any year on land held for working mines and quarries, the value at pit's mouth of all the minerals extracted from the land in that year. Explanation. - Value at pit's mouth of a mineral shall be the price (excluding excise and taxes) obtained for sale of that mineral at pit's mouth and where sale price of the mineral at the pit's mouth cannot be ascertained or where the mineral is sold elsewhere than at the pit's mouth or where the mineral is transformed before sale by any process of beneficiation or physical or chemical change the pit's mouth value of the mineral shall be determined by making reasonable allowance for expenditure directly incurred in transport, handling or beneficiation or physical or chemical change, and where such expenditure cannot be fairly ascertained the pit's mouth value shall be taken to be the cost of production of the mineral at the pit's mouth or such value as may be determined under section 76;] [Inserted by Act 2 of 1982.][ou mit tSlh LFkkoj laifRr ds laca/k esa fodz; & ewY; ls vfHkizsr gS ,slk ewY; ftl ij ,slh mit csph x;h ;k iV~Vs ij nh x;h gksA [Inserted by Act 2 of 1982.]]

Part I – Chapter I

Imposition and application of the [Cess] [Substituted by Act 1 of 1916 for 'cesses'.]

5. All immovable property to be liable to a local cess.

- From and after the commencement of this Act in any district or part of a district, all immovable property situate therein except otherwise in [Section 2] [Substituted by 2 of 1939 for 'Sections 2 and 3'.] provided, shall be liable to the payment of a [local cess] [Substituted by Act 1 of 1916 for 'road cess and a public works cess'.].

5A.

[***] [Omitted by Act 2 of 1982.]

6. [[Substituted by Bihar Finance Act, 1982 (3 of 1982).]

lsl dk fu/kkZj.k dSls gks & LFkkuh; lsl dk fu/kkZj.k Hkwfe ds okf"KZd ewY; ds vk/kkj ij fd;k tk,xk vkSj [kkuksa vkSj [knkuksa ds LokfeRo ;k [kfut /kkfjr Hkwfe ds ewY; ij] ;FkkfLFkfr ou&mit lfgr vU; LFkkoj laifRr ds fodz; ewY; rFkk V~keos vkSj jsyos ds 'kq) okf"KZd ykHk ds vk/kkj ij fd;k tk,xk] tSlk fd ;s ;Fkdze bl vf/kfu;e esa fofgr jhfr ls vfHkfuf'pr gksa vkSj ftl nj ij gjsd o"KZ ds fy;s LFkkuh; lsl mn~x`ghr fd;k tk,xk] og fuEu izdkj gksxh%&(d),sls LokfeRo tks [kku vkSj [kfut ls lacaf/kr gSa dh n'kk esa nj dk fu/kkZj.k ljdkj }kjk le; & le; ij fd;k tk,xk fdUrq ;g LokfeRo (jks;YVh) jde ds ikap xqus [Substituted by Bihar Finance Act, 1985 (4 of 1985).] ls vf/kd u gksxh% ijUrq fdlh Hkh ,d o"KZ ds fy, Hkqxrs; LFkkuh; lsl] foi= [kuu (MsMjsUV) dks [kaM (d) ds v/khu vo/kkfjr lsl&nj ls xq.kk djus ij izkIr jde ls de ugha gksxhA(aa)[in the case of value of mineral bearing land, where the local cess payable in any year in respect of any mineral bearing land as assessed in clause (a) is less than [40 per cent] [Inserted by Bihar Finance Act, 1982 (58 of 1982).] of the value of mineral bearing land in that year, then notwithstanding anything hereinbefore contained, the State Government may assess the local cess at such percentage of the value of mineral bearing land, not exceeding [40 per cent] [Substituted by Bihar Finance Act, 1984 (7 of 1984) and again Substituted by Bihar Finance Act, 1985 (4 of 1985) and again by Bihar Cess (Amendment) Act, 1988 (3 of 1988).] as may be notified in the official Gazette from time to time, although the cess so assessed may exceed [five times] [Substituted by Bihar Finance Act, 1985 (4 of 1985).] the amount of royalty][Provided that the State Government may by notification in Official Gazette enhance or reduce the rate at which Cess shall be payable in respect of any mineral, and the State Government may thereby determine different rates of Cess for different minerals with effect from such date as specified in the notification:Provided further that such rates shall be fixed keeping in view the economic viability, value and extent of damage to land, environment and infrastructure in course of mining of such minerals and such other facts which the State Government may consider proper.] [Inserted by Bihar Cess (Amendment & Validation) Act, 1990 (15 of 1990) and shall be deemed always to have been inserted.]([k] ,sls okf"KZd 'kq) ykHk dh n'kk esa] ,sls ykHk ds izR;sd :i;s ij iUnzg iSlS](x)Hkwfe ds okf"KZd ewY; dh n'kk esa] okf"KZd ewY; ds izfr :i;s ij iPhl iSlS] vkSj(?k) ou&mit lfgr LFkkoj laifRr ds fodz; & ewY; dh n'kk esa nj 10 izfr'kr ls vf/kd ugha gksxh vkSj jkT; ljdkj vf/klwpuk ds tfj, le; & le; ij os oLrw,a fofgr dj ldsxh ftuds fodz; ij lsl mn~x`ghr fd;k tk,xk] lkFk gh os njsa Hkh fofgr dj ldsxh ftu ij ;g mn~x`ghr fd;k tk,xkA

6A. [[Existing Section 6A omitted by Bihar Cess (Amendment) Act, 1981 (2 of 1982) and present one inserted, by Bihar Finance Act, 1985 (4 of 1985).]

The provisions of Section 6 shall extend to the whole of Jharkhand including the areas falling within the jurisdiction of all municipalities, Corporations, Notified Area Committees and the Cantonment Boards.]

6B.

[x x x] [Omitted by Act 2 of 1982.]

6C.

[x x x] [Omitted by Act 9 of 1952.]

7. Public revenues not liable for more local cess than has been paid to Collector by persons liable.

- Nothing in this Act contained shall be deemed to require the payment by the [State] [Substituted by A.L.O. for 'Provincial'.] Government [* * *] [The words 'of Bengal' omitted by the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948.] from the public revenues, of any sum as [local cess] [Substituted by Act 1 of 1916 for 'road cess.'] in excess of such sums as may have been paid as such cess to the Collector by person liable to pay the same.

8.

[x x x] [Omitted by Government of India (Adaptation of Indian Law) Order, 1937.]

9. [[Substituted by Act 2 of 1982 (w.e.f. 1.4.1975.).]

lsl&vkxe dk mi;ksx& LFkkuh; lsl ds vkxe vkSj lwn ds :i esa ;k vU;Fkk mn~x`fgr ;k olwyh xbZ lHkh jkf'k;ka gj ftys dh ftyk fuf/k esa nh tk;sxh](i)Hkwfe ds okf"kZd ewY; ij LFkkuh; lsl dh n'kk esa] ljdkj }kjk le; & le; ij ;Fkkfu/kkZfjr nj ij] vkSj(ii)[kku vkSj [knku ds LokfeRo] ;k [kfut /kkfjr Hkwfe dk ewY;]] vU; LFkkoj laifRr;ksa ds fodz; & ewY;] ou&mit V~keos vkSj jsyos dh 'kq) okf"kZd vk; ij LFkkuh; lsl dh n'kk esa] ljdkj }kjk le; & le; ij ;Fkk vo/kkfjr nj ij tks vf/kd&ls&vf/kd chl izfr'kr gksxh] vkSj 'ks"k jde vU; ykdsksi;ksxh dk;ksZa ds fuekZ.k vkSj vuqj{k.k ds fy;s jkT; dh lafpr fuf/k esa tek dh tk;xh%ijUrq tgka fcgkj vkSj mM+h;k LFkkuh; Lo'kklu vf/kfu;e (fcgkj ,saM mM+hk ykdsy lsYQ xouZesaV ,sDV)] 1885 (caxy vf/kfu;e 8] 1885) dh /kkjk 6 dh mi/kkjk (1&d) ds mica/kksa ds v/khu fdllh ftys dk bl /kkjk esa vkxs ewy ftyk ds :i esa fufnZ"V dksbZ LFkkuh; {ks= mDr vf/kfu;e ds iz;kstufkZ ,d ftyk tks bl /kkjk esa vkxs uofufeZr ftyk ds :i esa fufnZ"V ?kksf'kr gks x;k gks] rks ogka NksM+ tgka ljdkj le; & le; ij vU;Fkk funs'k ns] ewy ftys dh ftykfuf/k esa Mkyk x;k LFkkuh; lsl dk vkxe ewy vkSj uofufeZr ftyk ds chp ,sls djrk ds vuqlkj vfHkHkkftr fd;k tk;sxk] tks bl fo"k; esa mDr nksuksa ftyksa ds ftyk cksMksZa vkSj iapk;r lfefr;ksa ds chp fd;k x;k gks] vFkok tgka ,slk dksbZ djrk u fd;k x;k gks] ogka mDr nksuksa ftyksa esa ;Fkklekfo"V vius&vius {ks=ksa ls oLrq% olwy gq, LFkkuh; lsl ds okLrfod vkxe ds vk/kkj ij vfHkHkkftr fd;s tk;saxs%][ijUrq ;g Hkh fd /kkjk 6 ds [kaM [Inserted by Bihar Finance Act, 1982 (58 of 1982).](d) vkSj [kaM (dd) ds v/khu lax`ghr LFkkuh; lsl dh ckdh cph jkf'k ls 10 izfr'kr ls vuf/kd jkf'k [kfut fodkl ls lacaf/kr iz;kstuksa ds fy;s [kpZ dh tk;xhA

10. Application of proceeds of public works cess.

- Repealed by the B. and O. Cess (Amendment) Act, 1916 (B. and O. Act 1 of 1916) Section 3.

11. Power to fix cess year.

- The [Board of Revenue] [Substituted by Act 1 of 1916, for 'Lieutenant-Governor'.] shall by an order published in the Official Gazette, fix the date from which the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] leviable under this Act in any district or part of a district shall take effect therein, and may fix and from time to time after the date from which the cess year shall run in any district or part thereof.

Part II – Mode of Assessment

Chapter II

Valuation of Lands

12. Board of Revenue may order valuation and re-valuation.

- Upon the commencement of this Act in any district or part of a district the [Board of Revenue] [Substituted by Act 1 of 1916, for 'Lieutenant-Governor'.] may order that a valuation shall be made of such district or part of a district; and from time to time, after the expiration of the term of five years from the beginning of the year in which the levy of the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] took effect in accordance with any such valuation, or with any re-valuation as hereafter provided in the section [or in Chapter II-A] [Inserted by Act 4 of 1910.], or at any time within twelve months previous to the expiration of such term, The [Board of Revenue] [Substituted by Act 1 of 1916, for 'Lieutenant-Governor'.] may, if [they] [Substituted by Act 1 of 1916 for 'he'.] think fit, order that a re-valuation shall be made of any such district or part of a district, and such re-valuation shall take effect from beginning of such year as the [Board of Revenue] [Substituted by Act 1 of 1916, for 'Lieutenant-Governor'.] may direct: [Provided that it shall be permissible for the Board of Revenue to direct that such re-valuation shall take effect from the beginning of the financial year next following the completion of the valuation roll of any estate or of any pargana, thana or other local division comprised in a district] [Added by Act 1 of 1916].

13. After five years holder of estate or tenure may apply to Collector for re-valuation.

- Whenever the term of five years shall have expired from the beginning of the year in which the levy of the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] took effect in any estate or tenure in accordance with any valuation [**] [Omitted by Act 2 of 1881.] or re-valuation under this Act or [Bengal Act X of 1871] [Bengal Act 10 of 1871 repealed by Section 3 of this Act.] the holder of any such estate or tenure may apply to the Collector to re-value his estate or tenure and for such purpose shall lodge in the office of the Collector return, in the form in Schedule A contained and thereupon the Collector shall proceed to re-value such estate or tenure, and, if he makes any alteration in the value of any such tenure, shall give notice of such alteration to the holder of the estate or superior tenure in which such tenure is included, and shall alter the valuation of such estate or superior

tenure accordingly: Provided that no re-valuation or deduction of the amount of [cess] [Substituted by Act 1 of 1916, for 'cesses'.] previously payable in respect of any estate or tenure, in consequence of a re-valuation under this section, shall take effect until the beginning of the year commencing next after such re-valuation, unless the application for re-valuation shall have been made and the necessary returns lodged in the Collector's office within three months after the beginning of a year, in which case such re-valuation and reduction, if any, shall take effect from the commencement of such year.

13A. [Expenses and cost of re-valuation. [Inserted by Act 7 of 1934.]

- The expenses incurred in making any re-valuation under Section 13 shall be borne by the person applying for such re-valuation and may be recovered from such person, together with all costs of the recovery thereof, as provided in Section 98: Provided that when it appears to the Collector that owing to diluvion or other cause extensive changes have occurred in the land or its productivity, or that there is some special ground for reduction of the cess of the estate or tenure concerned, the Collector may, with the sanction of the Board of Revenue, direct that the said expenses and costs shall be borne by the District Fund].

14. Proclamation to make return of lands to be issued.

- Wherever the [Board of Revenue] [Substituted by Act 1 of 1916 for 'Lieutenant-Governor'.] has ordered [under Section 12] [Inserted by Act 4 of 1910.] that a valuation or a revaluation of any district or part of a district shall be made for the purposes of this Act, the Collector of the district shall cause a proclamation to be issued requiring every holder of an estate or tenure which is liable to pay an annual amount of revenue or an annual amount of rent exceeding one hundred rupees and every holder of a revenue-free estate or rent-free tenure the gross annual rental or which exceeds one hundred rupees, severally to lodge at the office of such Collector within one month a return of all lands comprised in his estate or tenure in the form in Schedule (A) contained, giving the particulars in such form set forth. Publication of proclamation. - The Collector of the district shall cause such proclamation to be published by affixing a copy thereof in some conspicuous place in the office of such Collector, in every Civil Court, in every police station and in the office of every Sub-divisional Officer within the district, and in any other manner which the [Board of Revenue] [Substituted by Act 1 of 1916 for 'Lieutenant-Governor'.] may from time to time direct.

15. Re-valuation may be of particular estates or tenures only.

- At any time at which the [Board of Revenue] [Substituted by Act 1 of 1916 for 'Lieutenant-Governor'.] might order a re-valuation of a district or part of a district to be made as provided by Section 12, [they] [Substituted by Act 4 of 1910 for 'he'.] may, if [they] [Substituted by Act 4 of 1910 for 'he'.] think fit, instead of so ordering, make an order that particular estates or tenures only in such district or part of a district shall be revalued.

16. Notice to lodge returns.

- Whenever any proclamation has been published, as in Section 14, in any district, and whenever the [Board of Revenue] [Substituted by Act 4 of 1910 for 'Lieutenant-Governor'.] has made an order under the last preceding section, that a re-valuation of a particular estate and tenure only shall be made, the Collector shall cause a notice to be served, and in respect of every estate and tenure which is to be valued or re-valued, and in respect of which no return shall have been lodged in accordance with the requirement of such proclamation, requiring every holder of such estate or tenure severally to lodge at the office of the Collector the return mentioned in Section 14; and shall also cause a similar notice to be served in respect of every tenure included in any such estate or tenure which may have been named in any return lodged in pursuance of the provisions of this Act, or of [Bengal Act X of 1871] ['Bengal Act 10 of 1871' repealed by Section 3 of this Act.], either for the purposes of the valuation or re-valuation, then contemplated, or for the purposes of any previous valuation or revaluation, or of which the existence may in any other way have come to his knowledge.

17. Form of notice and time for lodging returns.

- The notice mentioned in the last preceding section shall be in the Form No. I in Schedule B contained or in the Form No. II in the said Schedule contained, as the case may be, and shall require every holder of the estate or tenure severally to lodge the return within time specified below, viz.

- Within six weeks of the service of the notice, if the return relate to an estate or tenure which is liable to the payment of annual revenue or of rent not exceeding Rs. 500, or any share or interest in such estate or tenure: Within three months of the service of the notice, if the return, relate to other estate or tenure, or to any share or interest therein. Within six weeks of the service of the notice, if the return relate to any estate or tenure of which the gross annual rental does not exceed Rs. 500, or to any share or interest in such estate or tenure: Within three months of the service of the notice, if the return relate to any other estate or tenure, or to any share or interest therein. The Collector may in his discretion extend the time allowed for lodging any such return.

18. Penalty for omitting to make return.

- All holders of estates or tenures in respect of which such notice has been served who shall, without sufficient cause being shown to the satisfaction of the Collector refuse or omit to lodge the required return in the office of such Collector within the time allowed by such notice in respect of the estate or tenure which they hold, or within any extended time which may have been allowed by the Collector for lodging such return, shall be severally liable to a fine which may extend to fifty rupees for every day after the expiration of such time or extended time until such return is furnished or until the value of the lands comprised in their respective estates and tenures shall have been otherwise ascertained and determined by the Collector as hereinafter provided. The amount of such fine accruing due from time to time may be levied by the Collector as provided in Section 98 or 99, and the fact of an appeal against such fine being pending shall not avail to prevent the levy of any such fine pending the disposal of the appeal, unless the Commissioner shall otherwise direct. Whenever the amount levied in respect of any such fine exceeds five hundred rupees the Collector shall report the case specially to the Commissioner; and no further levy for such default

shall be made otherwise than by authority of the Commissioner.

19. No rent to be recovered till return is made.

- From and after the expiry of the time allowed by the notice,, or of any extended time under the provisions of Section 17, every holder of an estate or tenure in respect of which such notice has been served shall be precluded from suing for or recovering rent for any land or tenure situate in any estate or tenure in respect of which no return has been lodged as aforesaid. The Collector may send a list to the Civil Court of all such holders so making default in lodging returns as aforesaid and such Court shall take judicial notice of the same. Whenever the required return is lodged in respect of any estate or tenure, or whenever the valuation of any such estate or tenure has been otherwise completed, the disability imposed on the holder thereof by this section shall cease, and if such estate or tenure shall have been included in any list as aforesaid the Collector shall forthwith give notice to the Civil Court of the cessation of such disability.

20. No rent to be recovered for land, etc. not mentioned in return.

- Every holder of an estate or tenure in respect of which a return has been made as required by this Chapter shall be precluded from suing for or recovering-(a)any rent whatsoever for any land, holding or tenure forming part of the estate or tenure to which such return relates, but which has not been mentioned in such return, unless it be proved that the holding or tenure for the rent of which the rent is claimed was created subsequently to the lodging of such return;(b)rent at any higher rate than is mentioned in such return of any land, holding, or tenure included in such return unless it be proved that the rent of such land or tenure has been lawfully enhanced subsequently to the lodging of such return:Provided that the Collector may at his discretion, at any time within six months from the presentation of any return made under this part, receive a petition for correcting any such return:and on the acceptance of such petition may make such correction in the valuation of the estate or tenure as may be required;and as soon as the person in respect of whose estate or tenure the return and valuation have been so corrected shall have paid in all sums due by him as [local cess] [Substituted by Act 1 of 1916 for the words 'road cess and public works cess'.] in accordance with such corrected valuation and not otherwise, such person may recover such rent as may be due to him on any tenure or land included in the return of such estate or tenure at any rate not being in excess of the rate shown in the corrected return as payable in respect of such tenure or land. Such notices as the Collector may direct shall be served upon the parties affected by such petition at the expense of the person lodging the return as aforesaid.

21. If return not furnished, Collector to make valuation.

- If no return shall have been lodged in respect of any land for which notice under Section 16 has been issued, the Collector may, after the expiration of the time allowed by the notice, or of such extended time as is mentioned in Section 17, ascertain and fix by such ways and means as to him shall seem expedient, the annual value of any estate, tenure, or land mentioned in such notice; and all expenses incurred in making such valuation may be recovered with all costs of recovery thereof as provided in Sections 98 and 99.

22. [Valuation by Collector where return is untrue or incorrect. [Substituted by Act 4 of 1910.]

- If the Collector is satisfied for reasons to be recorded .by him in writing, that any return made under this Act is untrue or incorrect, by such ways and means as to him may seem expedient, ascertain and fix the annual value of the lands in respect of which the return has been made:Provided that no such action shall be taken without giving notice to the person who made the return and allowing him an opportunity to prove that the return is not untrue or incorrect.]

23. [Recovery of expenses of such valuation. [Substituted by Act 4 of 1910.]

- The expenses of any valuation made by the Collector under Section 22 may be recovered, in the manner prescribed in Sections 98 and 99, from the person by whom the untrue or incorrect return was made:]Provided that, where such return relates to land for which no rent is payable by cultivating raiyats to the person who made the return, and the annual value of such lands as determined by the Collector under Section 22, does not exceed by one-fifth the value stated in such return, the said expense shall be borne by the [District Fund] [Substituted by Act 1 of 1916 for the words 'District Road Fund'.],

24. Person returned as cultivating raiyat may be served with notice.

- The Collector may, whenever he may think fit, cause a notice in the Form No. I in Schedule B contained to be served on any person holding any land or possessing any interest therein, although such person may have been mentioned in any return as cultivating raiyat; and thereupon such person shall be bound to make a return of the annual value of such land within one month from the service of such notice in the form in Schedule A contained, and the provisions of Sections 17 and 18 regarding extension of time for lodging a return and regarding fines respectively shall be applicable to such person.

25. If no return made, Collector may ascertain annual value of lands.

- If no return is made by any person on whom a notice has been served as provided in the last preceding section, the Collector may proceed by such ways and means as to him shall seem expedient, to ascertain the annual value of the lands held by such person; and, in case it appears that such annual value is greater than the rent paid by such person the expense of such valuation shall be borne by such person and may be recovered with all costs of recovery thereof as provided in Sections 98 and 99, but in all other cases shall be borne by the [District Fund] [Substituted by Act 1 of 1916 for the words 'District Road Fund'.].

26. Collector may correct classification in returns.

- If it shall appear to the Collector that any person on whom a notice has been served under Section 24 has been wrongly classed in the return as a cultivating raiyat, the Collector may direct that the

entry be corrected and that such person be classed as a tenure-holder; and thereupon such person shall be deemed to be a tenure-holder for the purposes of the assessment and levy of the [cess] [Substituted by Act 1 of 1916 for 'Cesses'.] in respect of the lands held by him.

27. Summary valuation of small revenue paying estates and tenures.

- Whenever the revenue annually payable in respect of any estate, or the rent annually payable in respect of any tenure, does not exceed the sum of one hundred rupees the Collector may, without issuing any notice for such estate or tenure-(i) in any case determine the annual value of the land comprised therein to be in a permanently settled estate or tenure, a sum not exceeding three times, and in a temporarily settled estate or tenure, a sum not exceeding twice the amount of the annual revenue or rent payable therefor; or (ii) when the area of the said estate or tenure has been ascertained, determine the annual value of such estate or tenure to be at such rate per acre as to him shall seem fit.

28. Summary valuation of small revenue-free estates and rent-free tenures of which the area has been ascertained.

- When the area of any revenue-free estate or rent-free tenure, the gross rental of which does not exceed or is not estimated by the Collector to exceed, the sum of one hundred rupees has been ascertained, the Collector may, without issuing any notice for such estate or tenure determine the annual value of such estate or tenure to be at such rate per acre as to him may seem fit.

29. Computation of annual value of land comprised in a subordinate tenure in a summarily valued estate or tenure.

- When the land contained in any estate or tenure has been summarily valued by the Collector in the manner provided by clause (a) of Section 27, the annual value of any portion of such land which is comprised within a tenure subordinate to such estate or tenure shall be determined according to the following rules:-(1) When the subordinate tenure comprises the whole of the estate or superior tenure, the annual value of the subordinate tenure shall be taken to be the same as that of the estate or superior tenure. Example. - An estate paying a revenue of Rs. 80 is summarily valued by the Collector, under clause (a) of Section 27, at Rs. 200. The whole estate is let in patni for a rent of Rs. 120. The annual value of the patni tenure will be Rs. 200. (2) When the subordinate tenure comprises a part only of the land constituting the estate or superior tenure-(a) the difference between the annual value of the estate or superior tenure, and the revenue or rent payable in respect of such estate or superior tenure, shall first be ascertained; (b) next, the ratio which such difference bears to such revenue or rent shall be ascertained; (c) then the amount which bears the same ratio to the rent payable in respect of the subordinate tenure shall be ascertained; (d) half of the amount so ascertained shall be added to the rent payable in respect of the subordinate tenure and the result shall be taken to be the annual value of the subordinate tenure; Example A. - An estate paying revenue of Rs. 60 is summarily valued by the Collector under clause (a) of Section 27 at Rs. 100. A part only of the estate is let in patni for a rent of Rs. 37/-8. The difference between the annual value

of the estate (Rs. 100) and the revenue paid in respect of it (Rs. 60) is (Rs. 40). The difference bears a ratio of two-thirds to this revenue (Rs. 60). The amount which bears the same ratio (two-third) to the rent payable in respect of the patni Rs. 37.8 is Rs. 25; add half of Rs. 25 to the rent payable in respect of the patni tenure and the result $(Rs. 37.8 + Rs. 12.8) = Rs. 50$ will be the annual value of the patni tenure. Example B. - Within the patni tenure paying at rent of Rs. 37.8 as in Example A is darpatni tenure paying a rent of Rs. 27. The difference between the annual value of the patni tenure ascertained as above (Rs. 50) and the rent payable in respect of the patni (Rs. 37.8) is Rs. 12.8, which bears a [(ratio)] [Substituted by Act 1 of 1903 for 'rate'] of one third to the said rent. The amount which bears the same ratio (one-third) to be payable in respect of the darpatni (Rs. 27) is Rs. 9; add half of Rs. 9 to the rent payable in respect of the darpatni, and the result $(Rs. 27 + Rs. 4.8) = Rs. 31.8$ will be the annual value of the darpatni tenure.

30. When such land may be valued according to rate per acre.

- When the land contained in any estate or tenure has been summarily valued according to a rate per acre, under clause (b) of Section 27, or under Section 28, annual value of the land comprised in any subordinate tenure shall be taken at the same rate per acre as that of the estate or superior tenure.

31. Holder of summarily valued estate or tenure may lodge return.

- The holder of any estate or tenure which has been summarily valued under Section 27 or 28 may, within one month from the posting of the valuation roll in respect thereof under Section 35, lodge a return in the form in Schedule A contained in regard to such estate or tenure and thereupon such return shall be deemed to be a return made as required by Section 16 and shall be dealt with accordingly.

32. Collector may value small estate or tenure by regular process.

- Instead of proceeding to value any estate or tenure summarily under the provisions of Section 27 or 28, the Collector may, if he thinks fit, cause a notice to be served in respect of any such estate or tenure in the Form No. I in the Schedule B contained, or in the Form No. II in the said Schedule contained, as the case may be, and thereupon all the provisions of this Part shall apply in the same way as they would have applied if the annual Government revenue of rent payable in respect of such estate or tenure had exceeded one hundred rupees. Lands used for Tea, Coffee or Cinchona

33. Return of plantations, etc.

- In the case of lands acquired under any rules issued by, or under the authority of, the Government for sale, lease, grant or clearance of waste-lands, or held directly from Government, and used for the cultivation of tea, coffee or cinchona, the Collector shall, in lieu of the notice prescribed by Section 16, cause a notice to be served calling on the holder of such lands to lodge, within two months of the service of such notice, a return in the form in Schedule C contained, giving the particulars in such form set forth; and the annual value of such lands shall be fixed at ten rupees in respect of every acre

therein entered as cultivated, unless the Board of Revenue shall in any particular case prescribe a lower rate. The provisions of Sections 18 and 21 shall apply to all lands in respect of which a notice has been issued under this section. Publication of Valuation Rolls and Duration of Valuations

34. Valuation rolls to be prepared.

- Whenever any valuation or revaluation is made under this Part, the Collector shall cause to be prepared from the returns furnished to him and from the valuations made by him in accordance with this Act a valuation-roll of each estimate within his district and of the tenures therein comprised, noting thereon for each estate the amount of revenue annually payable to Government on which the deduction specified in Section 14 is to be calculated. On the application of any holder of an estate or tenure or holding, and on payment of such copying fee as the Board of Revenue shall from time to time determine, the Collector shall cause to be furnished to such holder a copy or corrected copy of so much of any such returns, and of any such roll, as relates to the lands included within his estate, tenure or holding.

35. Publication of roll.

- On the completion of every roll prescribed under this Part, the Collector shall cause a copy thereof to be posted up at the Mal-cutcherry of the estate to which such roll refers, and shall cause extracts of such portions of any such roll as refer to any tenure to be posted up at the Mal-cutcherry of such tenure: Provided that, if no such Mal-cutcherry be found, such roll and such extracts shall be posted up at some conspicuous places on the estate and tenures respectively to which they refer and that, if such estate or tenure cannot be found, such roll and extracts shall be posted at some conspicuous place in any village in which such estate or tenure is believed to be situate. To be attested by two persons. - The person who is entrusted with the publication of any such [roll or extract] [Substituted by Act 1 of 1916 for 'return'.], shall obtain an acknowledgement in writing signed by two persons who may be either respectable residents of the neighbourhood, or chaukidars, or other [servants of the] [Substituted by A.L.O. for the words 'officers of Government'.] [Government] [Substituted by A.L.O. for 'Crown'.] to the effect that such [roll or extract] [Substituted by Act 1 of 1916 for 'return'.] was duly published on the spot, and shall be given in such acknowledgement to the Collector.

36. Valuation and re-valuation to be in force for five years.

- Except as otherwise in this Part expressly provided, every valuation and re-valuation made under this Chapter shall remain in force for the term of five years from the date fixed by the [Board of Revenue] [Substituted by Act 6 of 1910, for the words 'Lieutenant-Governor'.] under Section 12 as the date from which the cess leviable in pursuance thereof shall take effect, and thereafter, until another re-valuation and assessment in substitution thereof shall have been ordered and completed.

37. [Collector may reduce valuation. [Re-numbered as sub-section (1) of Section 37 by Act 17 of 1954.]

(1) Nothing in Section 36 contained shall be held to debar the Collector, with the sanction of the [Commissioner], from making at any time any reduction which he may think fit in the valuation, of any estate or tenure; and may value and assess omitted and newly formed estate and tenures. - or from making a valuation of and assessing and levying cess under the rules laid in this Part upon, any estate or tenure which for any reason whatever has been omitted from the valuations and assessments for the time being in force, or which was not in existence when such valuation or assessment was, made. (2) [When the rent of land comprised in any estate or tenure has been commuted to money rent under Section 40 of the Bihar Tenancy Act, 1885 or Section 61-A of the Chotanagpur Tenancy Act, 1908 or when the rent of any tree or bamboo growing on such land has been commuted to money-rent under Section 40-B of the Bihar Tenancy Act, 1885 on any date subsequent to the 1st April, 1946, the Collector may with the sanction of the Commissioner make any reduction in the valuation of such estate or tenure for the year in which such commutation became operative and re-assess the cess leviable for the estate or tenure; and the valuation and assessment so made shall remain in force until another revaluation and assessment in substitution therefor have been ordered and completed.] [Inserted by Act 17 of 1954.] [Chapter II-A] [Chapter IIA (Sections 37A to 37I) Inserted by Act 4 of 1910.] Procedure for valuation of lands in respect of which a record-of rights is being prepared, revised or maintained

37A. Valuation during preparation, revision or maintenance of record-of rights.

(1) Notwithstanding anything contained in Chapter II the Board of Revenue may, if they think fit, [order] [For a list of Orders made under sections 37A see the B. & O. R. & O., Volume I, Part 6.] that a valuation shall be made by the Settlement Officer of any local area, estate or tenure, or part thereof, in respect of which-(a) a record-of-rights is being prepared or revised under Chapter X of the [Bengal Tenancy Act, 1885] [The Act is now known as the Bihar Tenancy Act, 1885.] , or any other law for the time being in force, or (b) a record-of-rights so prepared or revised is being maintained by an office appointed by the [State] [Substituted by the A.L.O. for 'Provincial'.] Government in that behalf. (3) Every valuation made under sub-section (1) shall take effect from the beginning of year as the Board of Revenue may direct: Provided that no such valuation shall take effect before the expiration of the period of five years prescribed by Section 36 for the continuance of the last preceding valuation (if any).

37B. Preparation of valuation roll by Settlement Officer.

(1) When an order has been issued by the Board of Revenue under Section 37-A, the Settlement Officer shall, at the time of preparing or revising the record-of-rights for the local area, estate or tenure, or part thereof, to which such order relates prepare a valuation-roll showing the annual value of all lands comprised within such local area, estate or tenure. (2) Where the lands of a local area, estate or tenure, in respect of which a valuation-roll is to be prepared under sub-section (1), are situate in more than one district, the Settlement Officer may prepare the valuation-roll in respect of the lands lying in one district; and valuation may be effected and brought into force for the portion of the local area, estate or tenure situate in such district in accordance with the procedure hereinafter prescribed.

37C. Method of valuation by Settlement Officer.

- The Settlement Officer shall, without calling for returns from the holders of estates or tenures, ascertain and fix the annual value, - (a) in the case of land the rent of which is payable in cash - on the basis of the rent which has been entered as payable therefor in the record-of-rights, and (b) in all other cases - by such ways and means as the [Board of Revenue may prescribe] [For an order made under Section 370(b), See B. & O. R. & O. Volume I Part 6.] in that behalf.

37D. Powers and functions of Settlement Officer in regard to valuation of rent-free lands.

- Notwithstanding anything contained in Section 37-C, the Settlement Officer may, for the purpose of ascertaining or fixing the annual value of any land held without payment of rent, other than land mentioned in Section 33, and other than estates entered on the general register of revenue-free lands of the district, exercise any of the powers and functions which are exercisable by a Collector under Chapter IV.

37E. [Publication of valuation-roll and hearing of objections. [Substituted by Act 1 of 1916. for the Original Section 37F to 37G.]

- When a valuation-roll has been prepared the Settlement officer - (a) shall publish it together with, and in the manner and for the period prescribed by the law for the time being in force for the final publication of, the record-of-rights; and (b) shall receive objections to any entries in the valuation-roll made within two months of the publication of the said roll: Provided that, if the Board of Revenue so directs, the valuation-roll may be published at any time after the final publication of the record-of-rights, in the manner and for the period prescribed by the law for the time being in force for the final publication of record-of-rights: Provided also, that the Settlement Officer may extend the period within which objections will be received, if he thinks fit.

37F. Finality of entries in valuation-roll and record-of-rights.

- Notwithstanding anything contained in the foregoing section, but subject to the provisions of Section 37-I, where the Settlement Officer has ascertained and fixed the annual value of any land in the manner described in (a) of Section 37-C, no objection shall be received against the entry of such annual value in the valuation-roll and the entry in the record-of-rights of the amount of rent payable in cash for such land shall, for the purpose of this Act, be final.

37G. Disposal of objections and revision.

(1) Objections received under Section 37-E shall be heard and disposed of by such authority as the [State] [Substituted by the A.L.O. for 'Provincial'.] Government may by rules or special [order] [For a list of orders made under Section 11 See the B. & O. R. & O. Volume I Part 6.] prescribe. (2) If any such objection is disallowed, an appeal shall, if filed within one month of such disallowance, lie to

the Commissioner.]

37H. Submissions of valuation-roll to Collector and Collector's procedure thereupon.

- [(1)] [Substituted by Act 1 of 1916.] When the valuation-roll has been published and objection have been heard and disposed of, the Settlement Officer shall submit it to the Collector.(2)On receipt of such valuation-roll the Collector shall note thereon the total annual value of each estate and of the tenures therein comprised, and the amount of revenue annually payable to the Government on which the deduction specified in Section 41 is to be calculated.(3)The Collector shall not entertain any objection against total annual value of any estate or tenure which has been calculated under sub-section (2), except on the ground that an error or omission has been made in calculating the same.

37I. Term of, and Collector's power to reduce valuation.

- [(1)] [Renumbered as Section 37-I (1) by Act 1 of 1916.] The provisions of Section 36 with regard to the term of a valuation and of Section 37, with regard to the power of the Collector to reduce a valuation, shall apply to a valuation made under this chapter.(2)[Where any alteration has been made in the total annual value of any estate or tenure as the result of any decision under Sections 40, 104-H, 105, 105-A, or 106 of the [Bengal Tenancy Act, 1885] [Added by Act 1 of 1916.] or under Sections 61, 85, 86 or 81 of the Chotanagpur Tenancy Act, 1908. [or under Sections 47, 126, 128, 129 o 130 of the Orissa Tenancy Act, 1913] or under any other law for the time being in force, a corresponding correction shall be made in valuation-roll by the Settlement officer or by the Collector after its publication:Provided that no such correction shall be made after the beginning of the year in which the Board of Revenue have directed that the re-valuation shall take effect, unless the result of such correction is to reduce a valuation]

Chapter III

Rating and Levy of the [Cess] [Substituted by Act 1 of 1916. for 'cesses']

38.

[***] [Omitted by Act 12 of 1975, (w.e.f. 1.10.1974).]

39.

(Rate at which public works cess shall be levied, how to be fixed) [Repealed by the B. and O. Cess (Amendment) Act, 1916 (B. and O. Act 1 of 1916) Section 3].

40. Notice showing amount of cess payable to be served on Zamindars.

- When the rate of [local cess] [Substituted by Act 1 of 1916. for 'road cess and public works cess'.] to be levied in any district [on the annual value of lands] [Inserted by Act 24 of 1948.] shall have been determined for any year and published in the [Official Gazette] [Substituted by for 'Calcutta Gazette'.] [****] [The words 'as provided in Section 155' repealed by Act 3 of 1885.] the Collector of the district-shall cause the rate so determined to be published by affixing a notification in some conspicuous place in the office of the said Collector, in every Civil Court, in every police-station, in the office of every Sub-divisional Officer within the district, and shall cause such rate to be proclaimed by beat of drum throughout the district, and shall cause to be served on the holder of every estate within the district a notice showing the amount of [local cess] [Substituted by Act 1 of 1916. for 'road cess and public works cess'.] payable in respect of his estate, and specifying the date from which such [local cess] [Substituted by Act 1 of 1916. for 'road cess and public works cess'.] will take effect: Provided that it shall not be necessary to serve such notice, when no change has been made in the valuation of the estate or in the rate of [local cess] [Substituted by Act 1 of 1916. for 'road cess and public works cess'.] [on the annual value of lands] [Inserted by Act 24 of 1948.] since the issue of the last notice under this section.

40A. [Recovery of cess from tenures in Government estates. [Inserted by Act 2 of 1881]

- Notwithstanding anything in the definition of "estate" and "tenure" in Section 4 or elsewhere in this Act contained, the Board of Revenue may direct that any land (other than the holding of a cultivating raiyat) of which the rent or revenue is payable directly to the Government as proprietor thereof, shall for the purposes of this Part, be deemed to be a tenure and not an estate, and that the Government shall be deemed to be the holder of the estate, within which such tenure is included, and thereupon the Collector may recover any sum payable from such tenure under the provisions of this Act, in the same manner and under the same penalties as if same were arrears of rent or revenue due to him.]

41. [Mode of payment of local cess by holder of certain tenancy or tenure-holder and cultivating raiyat. [Substituted by Bihar Act 12 of 1975, (w.e.f. 1.10.1974).]

(1) Except as otherwise in this Act provided-(i) a holder of Mundarikunt Kattidari tenancy within the meaning of the Chotanagpur Tenancy Act, 1908 (Bengal Act 6 of 1908) or of a Bhumidhar tenure, prepared and confirmed under the Chhotanagpur Tenures Act, 1869 (Bengal Act of 1869) shall yearly pay to the Collector the entire amount of the local cess calculated on the annual value of the land comprised in his tenancy or tenure, as the case may be, at the rate of twenty paise for a rupee, less a deduction of ten paise for every rupee of the rent payable by him for such tenancy or tenure; and (ii) every cultivating Raiyat shall pay to the Collector the said local cess calculated at the said rate upon the rent payable by him or upon the annual value ascertained under the provisions of Section 24 or Section 25 of the land held by him. (2) Notwithstanding anything hereinbefore in this section

contained all persons to whom Choukidar Chakran lands have been transferred under Part II of the Village Chaukidari Act, 1870 (Bengal Act VI of 1870), or the heirs or assigns of such persons, shall yearly pay to the Collector the entire amount of local cess calculated on the annual value of such lands at the rate of twenty paise for each rupee.]

42. Time of payment by holder of an estate.

(1)Every holder of a revenue paying estate shall pay the amount of [local cess] [Substituted by Act 1 of 1916 for 'road cess and public works cess'.] due by him in equal instalments on the several days fixed [under the provisions of [Section 3 of Act II of 1859] [Substituted by Act 2 of 1881 for 'the payment of the installment'.], or of any similar Act for the time being in force for the payment of arrears] of revenue due in respect of his estate, or if such revenue be payable in one annual sum, then on the day fixed for the payment of such sum.(2)By tenure-holder and raiyat. - Every holder of a revenue free estate shall pay the amount of [local cess] [Substituted by Act 1 of 1916 for 'road cess and public works cess'.] due by him in two equal instalments or in one annual payment upon such days or day as shall be for that purpose appointed by any order of the [Board of Revenue] [Substituted by Act 6 of 1910 for 'Lieutenant-Governor'.].(3)Every holder of a rent paying tenure and cultivating raiyat shall pay the amount of [local cess] [Substituted by Act 1 of 1916 for 'road cess and public works cess'.] due by him in instalments in the proportion of the instalments of rent payable in respect of the tenure or holding of such tenure-holder or raiyat.Provided that, in cases in which, according to local usage or to the terms of any agreement, no part of such rent falls due before the end of the year on account of which it is payable, the tenure-holder or raiyat shall pay the amount of [local cess] [Substituted by Act 1 of 1916 for 'road cess and public works cess'.] due by him in two equal instalments upon such days as shall be for that purpose appointed by any order of the [Board of Revenue] [Substituted by Act 6 of 1910 for 'Lieutenant-Governor'.].

43. Distribution of valuation in case of partition.

- In case of partition of an estate being effected under [the Estates Partition Act, 1897] [Substituted by Act 2 of 1939 for 'Regulation XIX of 1814, or Bengal Act 8 of 1876.], or any similar Act, after valuation of such estate and while such valuation remains in force, the total valuation of the original estate shall be distributed proportionately [to the land-revenue] [Inserted by Act 2 of 1881.] under the order of the Collector over the newly-formed estates, whereupon the newly-formed estates shall for the purposes of this Act, take the place of the original estate, the liability to pay cess in respect of each newly-formed estate being separate and distinct from the liability to pay cess in respect of any other of such newly-formed estates.Such separate liability shall take effect from the same date as the separate liability of the newly-formed estates respectively in respect of land revenue.Procedure to be followed when there is a partition. - The procedure prescribed by Sections 34 and 35 shall be followed whenever a re-distribution of the valuation is made in consequence of a partition as mentioned in [this section] [Substituted by Act 4 of 1881. for 'last preceding section'.].

44. Effect of opening separate account under Act 11 of 1859 or Bengal Act 7 of 1876.

(1)When a recorded sharer of a joint revenue paying estate has opened a separate account under [Act II of 1859] [The Bengal Land Revenue Sales Act, 1859.], or under Section 70 of [Bengal Act 7 of 1876] [The land Registration Act, 1876.] or any similar law for the time being in force for the regulation of the opening and maintaining of such separate accounts, he shall be entitled, in regard to the payment and realization of [local cess] [Substituted by Act 1 of 1916 for 'road cess and public works cess'.] under this Act, to all the advantages of separate liability enjoyed by him under the said [Act II of 1859] [The Bengal Land Revenue Sales Act, 1859.] and [Bengal Act 7 of 1876] [The Land Registration Act, 1876.] in regard to the payment and realization of revenue, and shall be entitled to separate assessment and to the issue of separate notice under this Act from the date of which such advantages shall take effect in respect of the demand of Government revenue.(2)Whenever any such separate account is opened after the valuation of an estate, and while such valuation remains in force, the Collector shall issue a notice on the holders of the shares severally, in respect of which the accounts are to be kept separately, informing them that unless any objection is preferred to the Collector within one month of the service of such notice, the amount of the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] which the whole estate is liable to pay according to the existing valuation will, from the date on which such separate accounts were opened, be apportioned among such shares severally in proportion to the amount of Government revenue for the payment of which each share is entered in the separate accounts as being liable such notice shall specify such proportionate amount.(3)If no such objection be preferred within the time specified such proportionate amount shall be the amount of the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] for which the respective holders of such several shares are primarily liable as mentioned in Section 13 of [Act II of 1859] [The Bengal Land Revenue Sales Act, 1859.] subject, however, to the general responsibility of the holders of the entire estate as mentioned in Section 14 of the said Act, if the amount of the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] due on account of any such share cannot be recovered as provided in Sections 98 and 99 of this Act from the holders of such share.(4)If any such objection shall be preferred as aforesaid the total amount of the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] for which the whole estate is liable according to the existing valuation shall be apportioned among the several shares in respect of which such separate accounts are opened in proportion to the annual value of such shares respectively under such rules or special instructions, not being inconsistent with this Act, as may be issued by the Board of Revenue; and the holders of such several shares shall be primarily liable as aforesaid for the payment of the amount of the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] so apportioned on their shares respectively.[(4-a) Whenever a recorded sharer of a joint revenue-paying estate applies to the Collector, under Section 10 or Section 11 of [Act II of 1859] [Inserted by Act 4 of 1910.] or Section 70 of [Bengal Act 7 of 1876] [The Land Registration Act, 1876.], for the opening of separate account of the land revenue payable by him, he may include in his application a request for the simultaneous opening of a separate account of the [local cess] [Substituted by Act 1 of 1916 for 'road cess and public works cess'.] payable by him.(4-b) The Collector may thereupon issue a notice to each of the several sharers of such estate, simultaneously with the notice issued under any of the aforesaid sections, informing him that, unless any objection is preferred to the Collector within six weeks of the service of the notice, the amount of the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] which whole estate is liable to pay

will, from the date on which such separate account is opened, be apportioned among such sharers severally, in proportion to the account of Government revenue for the payment of which each share is entered in the separate account as being liable.](5)[Whenever the separate account of the revenue payable in respect of any share or portion of an estate, as mentioned in clause (1) of this section, shall be closed, the provisions of this section shall cease to have effect in respect of such share.] [Added by Act 2 of 1881.]

45. Penalty for default of payment of instalments.

- If any instalment of [local cess] [Substituted by Act 1 of 1916, for the words 'road cess and public works cess'.] or part thereof payable to the Collector shall not be paid within fifteen days from the date on which the same becomes due, the amount of such instalment or part thereof may be recovered at any time within three years after it became due with interest at the rate of [twelve per centum per annum] [Substituted by Bihar Finance Act (5 of 1981), Section 87 for 'six and a quarter percentum per annum'.] calculated from the date on which such instalment became due, and with all cost of recovering the same.

45A. [Power of Collector to declare cess to be payable by usufructuary mortgagee or to be payable to Collector direct by tenure-holder. [Inserted by Act 1 of 1916.]

- Notwithstanding anything contained in the preceding section:(1)The Collector may, with the sanction of the Commissioner, by an order in writing, declare-(a)that where an estate or part of an estate is in possession of an usufructuary mortgagee, the cess demand payable for the same shall be paid to the Collector by the usufructuary mortgagee and not by the holder of the estate;(b)that any holder of a tenure shall pay the cess payable by him (including arrears due, if any), direct to the Collector instead of to the holder of the estate.(2)The Collector may with the sanction of the Commissioner by an order in writing at any time, revoke such declaration:Provided that no such declaration or revocation shall be made until notice thereof has been given to the holder and the usufructuary mortgagee of the estate affected or to the holder of the estate and the holder to the tenure affected, as the case may be, and their objections, if any, duly considered:Provided, also, that no such declaration shall relieve the holder of an estate from his ultimate liability to pay the cess demand and the Collector shall always be at liberty to recover it from him in default of recovery from the usufructuary mortgagee or holder of a tenure as the case may be.(3)When a declaration has been made under sub-section (1) the Collector may recover the cess demand in the same manner and under the same penalties as if the said demand were payable by the holder of an estate and amount payable shall be deducted from the amount payable by the holder of the estate under Section 41.]

46. With permission of the Board of Revenue Collector may keep separate account of cess payable by registered holder of revenue-free estates.

(1) In any district to which the [Board of Revenue] [Substituted by Act 1 of 1916 for the words 'Lieutenant-Governor'.] may specially [order] [For Orders made under Section 46(1) see the B. O. R. O Volume I, Part 6.] that the provisions of this section shall be extended, it shall be lawful for the Collector to keep a separate account in respect of the amount of [cess] [Substituted by Act 1 of 1916, for 'cesses'.] payable and paid by any holder of a revenue-free estate who is recorded in Part I of the Collector's special register of revenue-free lands as proprietor or manager of any such share or interest in any revenue-free property. (2) Such separate account shall be opened and kept under such rules as to the levy of fees and other matter and subject to such conditions and in such manner, as the Board of Revenue may from time to time prescribe; [and the Collector if he becomes aware that any separate account opened under subsection (1) does not represent existing facts, may after service of a notice on the recorded proprietor or manager, and after hearing any objection which may be preferred within six weeks of such service, close the account.] [Substituted by Act 4 of 1910.] (3) As long as any separate account shall remain open as provided in the [preceding] [Substituted for 'preceding clause' by Act 2 of 1881] [sub-section] [Substituted by Act 17 of 1939, for 'the clause'.], and no longer, the joint liability of the holders of such revenue-free estate for payment of the entire amount payable in respect of such estate shall cease; and the Collector shall recover the amount of cess or other demand due in respect of each share or interest for which an account has been so separately kept from the holder of such share or interest only and, if the Collector shall think fit to proceed under Section 99, he shall take action under that section against the share or interest only in respect of which the sum demanded is due and the rents thereof.

46A.

[* * *] [Omitted by Act 12 of 1975, (w.e.f. 1.10.1974).].

47. Recovery by holders of estates or tenures.

- Every holder of an estate or tenure to whom any sum may be payable under the provision of this Act may recover the same with interest at the rate of [six and a quarter] [Substituted by Act 2 of 1939, (or the words 'twelve and half'.] per centum per annum in the same manner and under the same penalties as if the same were arrears of rent due to him.

48. Recovery from co-share holders.

- Any shareholder in an estate or tenure, who may have paid the [local cess] [Substituted by Act 1 of 1916, for the words 'road cess and public works cess'.] payable in respect of such estate or tenure, or any part thereof in excess of the amount proportionate to his own interest, in such estate or tenure, may recover from the co-sharers such sums as he may have paid on account of their respective shares and interests, in the same manner and under similar penalties, or may take credit for such sums in any adjustment of accounts between himself and his co-sharers.

49. Recovery by recorded share-holders from their cosharers by certificate process.

- Whenever any shareholder in an estate who is recorded in the general register of revenue-paying and revenue-free lands maintained by Collector, or whether any shareholder in an estate the extent of whose share or interest in such estate is recorded in any other register kept up by the Collector of land paying revenue or rent to the Collector direct, shall have paid the [local cess] [Substituted by Act 1 of 1916, for the words 'road cess and public works cess'.] payable in respect of such estate or any part thereof in excess of the amount proportionate to his own interest in such estate, he may within [six weeks] [Substituted by Act 4 of 1910, for the words 'fifteen days'.] of such payment being made, [move the Collector to make a certificate as provided by any law] [See the Bihar and Orissa Public Demands recovery Act, 1914 (Bihar and Orissa Act 4 of 1914).] for the time being in force for the recovery of public demands, specifying the amount which has been paid in by such shareholder as cess in respect of the recorded share or interest of any other shareholder in the estate:and thereupon such Collector may, if he thinks fit, make such certificate, and such certificate shall have the same effect as a certificate made for the recovery of a [public demand] [See the Bihar and Orissa Public Demands recovery Act, 1914 (Bihar and Orissa Act 4 of 1914).] : and the same notice shall be issued and the same proceeding may be taken thereon by the Collector as in case of such certificate:Provided that the person in whose favour the certificate has been made shall be deemed to the decree-holder for the sum mentioned in the certificate; and all proceeding taken by the Collector for the recovery of the sums mentioned in the certificate shall be taken at the instance of the person in whose favour the certificate has been made, and at his cost, and on his responsibility, and not otherwise:Provided also that if any person against whom such certificate has been made shall object that the amount of the [cess] [Substituted by Act 1 of 1916 for 'cesses'.] for the recovery of which the certificate has been made is greater than the amount which the applicant for the certificate would recover from such person in a Civil Court as being equitably payable in respect of such person's share or interest in the estate, and if in the opinion of the Collector, there is probable ground for such objection, the Collector may, if he sees fit, cancel such certificate, and leave the applicant to his remedy in the Civil Court.

Chapter IV

Valuation and assessment of land held rent free and payment and recovery of cess in respect thereof

50. Rent-free lands in what estates or tenures to be included for the purposes of this Act.

- All lands held without payment of rent other than lands mentioned in Section 33, and other than estates entered on the general register of revenue-free lands of the district, shall, for the purposes of this Act, be deemed to form a part of any tenure within the local boundaries of which they are contained; and if they are not contained within the local boundaries of any tenure, then to form a part of any estate within the local boundaries of which they are contained; and if they are not

contained within the local boundaries of any estate, then to form a part of the estate in which they were included at the original settlement of such estate; and if there be any doubt as to the estate in which they were so included, then to form a part of such conterminous estate as the Collector, in whose district such conterminous estate is situate, shall by an order under his seal appoint.

51. Holders of estates and tenures bound to return rent-free lands and to pay cess at half rates for such lands included therein.

- Every holder of an estate or tenure who is required by this Act to submit a return in the form in Schedule A contained shall be bound to enter in such return all lands of the nature of those specified in Section 50 according to the tenor thereof; and shall be bound to pay [local cess] [Substituted by Act 1 of 1916 for words 'road cess and public works cess'.] on the annual value of such lands at one-half of the [rate] [Substituted by Act 1 of 1916, for the words 'cesses respectively'.] fixed under this Act for the levy of such [cess] [Substituted by Act 1 of 1916 for 'rate'.] in the district generally for the year.

52. Notice and extracts of valuation-roll to be published by Collector in respect of such rent-free lands.

- Whenever any lands held rent-free shall have been included in the return of any estate or tenure as provided in the last preceding section, the Collector shall, on publication of the valuation-roll of such estate or tenure as provided in Section 35, cause to be published a notice in the form in Schedule D contained, to which notice shall be annexed such extracts from the valuation-roll of such estate or tenure as relate to such lands, such publication may be lawfully made by affixing one copy of such notice and extracts at some conspicuous place in every village within which any such lands are situate, by depositing another copy of the same at any police-station, registration office, or other Government office in the neighbourhood for the inspection of all concerned, and by proclamation as herein next provided. The proclamation shall be made by beat of drum throughout every such village, and shall be to the effect that such extracts have been so affixed and deposited, and that the owners and holders of such lands are required to inform themselves, by inspection of such extracts, of the valuation put upon their lands, and to pay yearly to the holder of the estate or tenure in the return of which such lands are included the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] which shall be payable in respect of such lands under the provisions of this Act. f

52A. [Certificate of publication of notices under Section 52. [Inserted by Act 4 of 1910.]

- Whenever any notice has been duly published under Section 52, the Collector shall sign a certificate to that effect, and such certificate shall be conclusive proof that the publication has been duly made.]

53. Holder of rent-free land may object to valuation.

- Within a reasonable time not exceeding thirty days after the issue of any process for the recovery of any sum due from him as cess under this Chapter, the owner, holder or occupier of any such land may make before the Collector an objection to the valuation of his land as entered in the valuation-roll so published and on such objection being made, the Collector shall, by such ways and means as to him shall seem expedient ascertain and fix the annual value of the land in the possession of such owner, holder or occupier, and may alter such roll accordingly, and shall give notice of any such alteration to the holder of the estate or tenure to which such roll relates: Provided that nothing in the section shall be taken to authorize the Collector to alter any return so as to show any area of land as held rent-free which the maker of such return can show to be accounted for by him in the return as rent-paying land.

54. Notice to be published by holders of estates in certain cases.

- In the following cases, that is say:-(1) whenever a new valuation or re-valuation takes effect in any district or part of a district; (2) whenever the rate fixed for the levy of the [local cess] [Substituted by Act 1 of 1916 for 'road cess or of the public works cess'.] in any year is changed from the rate at which such cess was levied in the preceding year; and (3) whenever the date fixed by the [Board of Revenue] [Substituted by Act 4 of 1910, for the words 'Lieutenant-Governor'.] under Section 57 for payment of instalments of the [cess] [Substituted by Act 1 of 1916 for 'cesses'.] by holders of rent-free land are changed, the holder of every estate or tenure to whom any [cess] [Substituted by Act 1 of 1916 for 'cesses'.] is payable in respect of lands held free of rent shall cause a notice to be published in every village in which any such lands are situate informing all concerned of the rate which has been fixed for the levy of such [cess] [Substituted by Act 1 of 1916 for 'cesses'.]: and requiring every owner and holder of any such land of which the [cess] [Substituted by Act 1 of 1916 for 'cesses'.] is payable to the person who cause the notice to be published to pay the amount of the [cess] [Substituted by Act 1 of 1916 for 'cesses'.] specified in such notice as it falls due, until a similar notice of change of the amount shall be given. Such notice shall contain the following information in respect of each tenure and holding of rent-free and which is entered separately in the Collector's valuation-roll; (1) [a statement of the quantity, or a description of the land, as entered in the Collector's valuation-roll;] [Substituted by Act 4 of 1910 for the original clause.] (2) the name of the owner, holder or occupier of such lands, if known; (3) the annual value of such land as entered in the Collector's valuation roll; (4) the rate on each rupee of the annual value which has been fixed under the Act for the levy of the [local cess] [Substituted by Act 1 of 1916 for the words 'road cess and public works cess respectively'] for the year; (5) the amount of the [cess] [Substituted by Act 1 of 1916 for 'cesses'.] payable in respect of each tenure or holding, calculated at such [rate] [Substituted by Act 1 of 1916 for 'rates']; and (6) the dates fixed by the [Board of Revenue] [Substituted by Act 4 of 1910, for the words 'Lieutenant-Governor'.] under Section 57 for the payment of each instalment together with the amount of each instalment.

55. Mode of publication.

- Publication of the notice abovementioned may be lawfully made by affixing one copy of the same at some conspicuous place in every village in which any such land is situate; by depositing another copy thereof to be available for general inspection at any Mal-Cutcherry of the estate or tenure in which such land is included, or at any other convenient place in the neighbourhood; and by proclamation as herein next provided. The proclamation shall be made by beat of drum throughout such village, and shall be to the effect that such notice has been so affixed and so deposited that it is open to inspection at the Mal-Cutcherry or other convenient place as above-mentioned, and that every owner and of holder of rent-free land is required to inform himself of the contents of such notice and to pay the amount of the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] due by him accordingly.

56. Owner of rent-free land bound to pay cess at full rate.

- After publication of the extracts from the roll as provided in Section 52 and in cases in which publication of the notice mentioned in Section 54 is required, after publication of such notice, and not otherwise, every owner and holder of any rent-free land included in such extracts, and every person in receipt of the rents and profits or in possession and enjoyment of such land, shall be bound to pay year by year to the holder of the estate or tenure in the return of which such land has been included the amount of the [local cess] [Substituted by Act 1 of 1916, for 'road cess and public works cess'.] which may thereafter become due to such holder, calculated on the annual value of such land as entered in such extracts or on any other annual value which may have been determined by the Collector under Section 53, at the full [rate] [Substituted by Act 1 of 1916, for 'rates'.] which may have been fixed under this Act for the levy of such [cess] [Substituted by Act 1 of 1916, for 'cesses'.] in the district generally for the year.

57. Instalments to be fixed by Board of Revenue.

- The payment of the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] for each year by the holder of any land which is held rent-free shall be made by two equal instalments, or in one payment, [upon such days or day as shall be for that purpose fixed] [For list of orders made under Section 57 see the D. O. R. O. Volume I. Part 6.] by the [Board of Revenue] [Substituted by Act 4 of 1910 for the words 'Lieutenant-Governor'.].

58. If instalments not paid within a month, double the amount may be recovered.

- When an instalment of the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] due on any rent-free land is not paid to the holder of the estate or tenure to whom it is due within one month of the date on which such instalment is payable, such holder shall be entitled to recover a sum equal to double the amount of such instalment due to him under Sections 56 and 57, with interest on such sum calculated at the rate of [six and a quarter] [Substituted by Act 2 of 1939, for the words 'twelve and a

half'.] per centum per annum from the date on which such instalment was payable, and with all costs of suit: Provided that such holder shall have paid to the Collector all sums due to such Collector up to date in respect of [local cess] [Substituted by Act 1 of 1916, for 'road cess and public works cess'.], and not otherwise.

59. Holders of estates, etc. may send in supplementary returns in respect of rent-free lands.

- If the holder of any estate or tenure shall have omitted to enter in his return (whether such return was made under [Bengal Act 10 of 1871] [Bengal Act 10 of 1871, has been repealed by this Act, see Section 3.] or under this Act), in any rent-free land which he was bound to enter in such return, such holder may at any time after the passing of this Act give unto the Collector a supplementary return showing the necessary particulars in respect of the land so omitted in the form given in Part IV of Schedule A, and shall thereupon pay to the Collector the amount of the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] which would have been payable by him to such Collector in respect of such land for the three years next preceding, or for any shorter period which may have elapsed since the estate or tenure was last valued.

60. Effect of supplementary returns.

- Such supplementary return shall to all intents and purposes have the same effect as a return duly made under the provisions of Section 51; and Sections 51 to 56 (both inclusive) shall be applicable to and in respect of any rent-free land included in such supplementary return.

61. Sections applicable to amounts payable by owner, etc. of rent-free land.

- The provisions of Sections 57 and 58 shall be applicable to every amount which, as provided in Section 56, may become payable by the owner and holder of any rent-free land to the holder of any such estate or tenure after the fulfilment of the requirements in Sections 52, 53 and 54 contained.

62. Section 58 not applicable to such amounts until Sections 52, 53 and 54 are complied with.

- The provisions of Section 58 shall not be applicable to any such amount which may have become so payable under the provisions of [Bengal Act X of 1871] [Bengal Act 10 of 1871 and Act 2 of 1877, have been repealed by this Act, see Section 3.], or of this Act before the fulfilment of the requirements of the Sections 52, 53 and 54; but, when any instalment of cess which may have become payable before the fulfilment of such requirements has not been paid to the holder of such estate or tenure on the date on which instalment was payable, the holder of such estate or tenure may recover the amount of such instalment, together with interest at the rate of [six and a quarter] [Substituted by Act 2 of 1939, for the words 'twelve and a half'.] per centum per annum on such amount, and with all costs of suit: Provided that no holder of an estate or tenure shall recover any amount under the provisions of this section unless he has paid to the Collector all sums which

became payable by him to such Collector on account of [local cess] [Substituted by Act 1 of 1916, for the words 'road cess and public works cess'] at any date within the year in which the amount sought to be recovered became payable to such holder of an estate or tenure.

63. Owner of rent-free land liable to pay cess in future.

- As soon as the said requirements shall have been fulfilled in respect of any such land which is included in any such supplementary return, every owner and holder of such land and every person in receipt of the rents and profits, or in possession and enjoyment of such land, shall be bound to pay the amount of the [local cess] [Substituted by Act 1 of 1916, for the words 'road cess and public works cess'] which may thereafter become due on such land to the holder of the estate or tenure, in the supplementary return of which, such land has been included, Sections 56, 57 and 58 shall be applicable to the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] so payable.

64. Additional return of rent-free land entered in return under [Bengal Act X of 1871] [Bengal Act 10 of 1871 and Act 2 of 1877, have been repealed by this Act, see Section 3.] may be made: Additional return to be deemed supplementary return.

(1) Every holder of an estate or tenure who has included any rent-free lands in any return made to the Collector in respect of his estate or tenure under the provisions of the [Bengal Act X of 1871] [Bengal Act 10 of 1871 and Act 2 of 1877, have been repealed by this Act, see Section 3.] and has paid to the Collector any cess payable under the said Act, or under the [Bengal Act X of 1871] [Bengal Act 10 of 1871 and Act 2 of 1877, have been repealed by this Act, see Section 3.], in respect of the said rent-free lands may at any time after the commencement of this Act give into such Collector an additional return in the form given in Part IV of Schedule A. (2) Such additional return shall be deemed to be a supplementary return within the meaning of Section 59, and from the date of the inclusion of any such land in such additional return the same consequences shall ensue, and the same rights and obligations accrue to the Collector and to the holder of such estate or tenure, and the same liabilities shall attach to the owner, holder and occupier of such lands, as would have attached to them respectively if such lands had been included in a supplementary return given in under Section 59.

64A. [Holders of estates, etc., how to recover from holders of rent-free lands. [Sections 64A and 64-B Inserted by the Bengal Cess (Amendment) Act, 1881 (7 of 1881), and repealed by the Repealing Act, 1938 (1 of 1938)]

- All sums due to the holder of any estate or tenure under the provisions of this chapter, in respect of any land held rent-free, may be recovered by such holder from any owner or holder of such rent-free land, or from any occupier of the same, by any means and any process by which the amount might be recovered if it were due on account of rent of transferable tenure or holding, and subject to the same rules as to limitation: Provided that, if any such objection as is mentioned in Section 53 has been made before the Collector, no proceedings, shall be commenced, and no proceedings which

have been commenced shall be continued, for recovery of cess in respect of the lands which are the subject of such objection, until such objection shall have been disposed of by the Collector.

64B. Owner, holder or occupier of rent-free lands may be sued: Decree against occupier tantamounts to decree against owner.

- In every suit for the recovery of any such sum, the person to whom the sum is due may proceed at his option either against the owner or holder of the rent-free land in respect of which such amount is due, or against the occupier thereof; and any decree obtained in such suit against any occupier of such land shall have the same effect and be followed by the same consequences in respect of the execution of such decree against the owner or holder of such land, and in respect of the sale of such land in such execution, as if the suit had been brought and the decree given against such owner or holder of such land, but shall have effect against such occupier personally so long only as he remains in occupation of such land, and no longer.]

65. Occupier may deduct cess paid from rent.

- Whenever any occupier of land which is held rent-free by the owner thereof shall have paid any sum as cess due in respect of such land to any holder of an estate or tenure to whom such cess is payable such occupier shall be entitled to deduct the sum so paid by him from rent next thereafter payable by him to the owner of such land, until such sum is fully adjusted.

66. Notice to be served on holder of rent-free land requiring him to lodge return.

- Notwithstanding anything in this chapter contained, the Collector may at any time cause a notice as mentioned in Section 16 to be served on the holder of any rent-free land which he shall consider not to have been entered in the return of any estate or tenure in which such land ought to have been included under the provisions of Section 51. Such notice shall require the holder of such land to lodge at the office of the said Collector a return in the form in Schedule A contained in respect of such land; and on service of such notice the provisions of this Chapter shall no longer apply to such lands, but the same consequences shall ensue and the same liabilities shall attach to the holder of such land as would have ensued and would have attached if such lands constituted a revenue-free estate. If the Collector has reason to believe that any land in respect of which he determines to serve such notice has been included in the return of any estate or tenure, he shall give notice of his intention to the holder of such estate or tenure, and shall alter such return as may be requisite, and shall correct the valuation and assessment of such estate or tenure as may be required.

67. If no notice served, such holder bound to notify omission to Collector.

- If within one year of the commencement of this Act no notice has been served as mentioned in Section 66 on the holder of any rent-free land requiring him to lodge a return in the office of the Collector and if such land has not been included in any extracts from the returns of estates and

tenures published by the Collector under Section 52 or other similar section, the holder of such rent-free land shall be bound within one month of the expiration of such year to give information of such omission to the Collector, together with a description of the said land, a specification of the village or villages within which it is situate, the area in each village, and the amount of rent payable to him thereupon: Provided that no holder of rent-free land who at any time after the expiration of the time prescribed shall of his own motion and otherwise than after the issue of any notice by the Collector in respect of his lands give such information to the Collector shall be liable to prosecution for omitting to give such information within the prescribed time.

68. Collector thereupon may require such holder to make return.

- On receipt of such information, whether within the time prescribed or after the expiration thereof the Collector may by an order in writing, require such owner or holder to make a return of his land in the form in Schedule A contained, or if the gross rental of such land does not exceed one hundred rupees, may order that such land shall be summarily valued under Section 27 or Section 28, and may proceed to make such valuation.

69. Order to have effect of notice.

- Every order made by a Collector under the last preceding section shall have the same effect and be followed by the same consequences as the issue of a notice by the Collector under Section 66.

70. Liability to such holder to pay arrears of cess.

- As soon as any rent-free land which has not previously been included in the valuation of any estate or tenure has been valued by the Collector after the issue of a notice as provided in Section 66, or after an order made under Section 68, the holder of such land shall become liable to pay to the Collector the [local cess] [Substituted by Act 1 of 1916, for the words 'cess and public works cess'.] due on such land, in accordance with such valuation, for the three years last preceding such valuation at the full [rate] [Substituted by Act 1 of 1916 for 'rates'.] at which such [cess was] [Substituted by Act 1 of 1916, for the words 'cesses were respectively'.] levied for each such year in the district generally, together with interest calculated at [six and a quarter] [Substituted by Act 2 of 1939 for the words 'twelve and a half.].] per centum per annum on each instalment from the date on which instalment would have been payable if such valuation had been in force.

71. Such holder is not liable to pay cess except to Collector or his Deputy.

- No owner or holder of rent-free land on whom a notice has been served by the Collector under Section 66, or in respect of whose land an order has been made by the Collector under Section 68, shall be liable to have the land to which such notice or order refers included in any return of an estate or tenure, or to pay any amount as [local cess] [Substituted by Act 1 of 1916, for the words 'cess and public works cess'.] otherwise than to the Collector or to some person appointed by him in that behalf, unless on a re-valuation of any estate or tenure being made, the Collector shall by an

order in writing direct that for the future such land shall be included within such estate or tenure for the purposes of this Act; and upon such order being made, the provisions of this Chapter in so far as they are applicable, shall apply to the assessment and payment of [local cess] [Substituted by Act 1 of 1916, for the words 'cess and public works cess'.] in respect of such land.

Chapter V

Valuation, assessment and levy of [cess] [Substituted by Act 1 of 1916 for 'cesses'.] on mines, railways, and other immovable property

72. [[Substituted by Bihar Cass (Amendment) Act, 1981 (2 of 1982).]

(1) fdlh ftys esa bl vf/kfu;e ds izkjaHk esa ;k mlds ckn] gj [kku ;k [knku dk vkSj gj V~keos] jsyos vkSj vU; vpy laifRr dk] tks v;/k; 2 ds mica/k esa lekfo"V ugha gS vkSj V~keos ;k jsyos ugha gS ftli LFkkuh; lsl ugha yxrk] Lokeh] eq[; vfHkdRrkZ] izca/k ds ;k vf/kHkksxh ;Fkkfogr vof/k ds Hkhrj lekgRrkZ ds ikl fofgr Qkje esa fooj.kh ;k foojf.k;ka mifLFkr djsxkA(2)lekgRrkZ mi&/kkjk (1) esa fufnZ"V fooj.kh nkf[ky djs dh vof/k dks Loofoosd ls c<+k ldsxkA

72A. [Penalty for omitting to make return. [Inserted by Act 4 of 1910.]

- [(1) tks dksbZ Lokeh] eq[; vf/kdRrkZ] izca/kd ;k vf/kHkksxh visf{kr fooj.kh lekgRrkZ dks mlds larks"ktud :i esa i;kZIr dkj.k crk;s feuk] fofgr vof/k ds Hkhrj ;k lekgRrkZ }kjk bls fy, ;Fkk c<+kbZ xbZ vof/k ds dk;kZy; esa is'k u djs] og mDr vof/k ;k c<+kbZ xbZ vof/k ds chrus ds ckn ls izfrnu 50 :o rd ds tqekZus dk Hkxh gksxk] tc rd fd og mdr fooj.kh is'k u dj ns ;k terd fd vxks micaf/kr jhfr ls lekgRrkZ ftl laifRr ds laca/k esa lwpuk rkehy dh x;h gks mldk LokfeRo ;k ;FkkfLFkr [kfut /kkfjr Hkwfe dk ewY; ;k fodz; ewY; dks vU;Fkk vfHkfuf'pr vo/kkfjr u dj ik;sA(2)The amount of such fine accruing due from time to time may be levied by the Collector as provided in Section 98 or Section 99, and the fact of an appeal against such fine being pending shall not avail to prevent the levy of any such fine pending the disposal of the appeal, unless the Commissioner otherwise directs.(3)Whenever the amount levied in respect of any such fine exceeds five hundred rupees, the Collector shall report the case specially to the Commissioner; and no further levy for such default shall be made otherwise than by authority of the Commissioner.]

73. [[Substituted by Bihar Cass (Amendment) Act, 1981 (2 of 1982).]

tc laifRr fofHkUu ftyksa esa vofLFkr gks%& tc dHkh bl v;/k; ds v/khu lsl&fu/kkZj.kh; dksbZ laifRr gks ;k vf/kd ftyksa esa vofLFkr gks rc ,slh laifRr dks Lokeh] eq[; vfHkdrkZ ;k vf/kHkksxh ml lekgRrkZ ds le{k fooj.kh is'k djsxk ftldh ml {ks= ij vf/kdkfjr gks ftlesa ,slh laifRr vofLFkr gksA[74. [Substituted by Bihar Cass (Amendment) Act, 1981 (2 of 1982).]tc laifRr va'kr% jkT; ds Hkhrj vkSj va'kr% jkT; ds ckgj gks%& tc dHkh bl v;/k; ds v/khu fu/kkZj.k ;ksX; dksbZ laifRr va'kr% jkT; ds ckgj gks rc /kkjk 72 dh vis{kkuqlkj nh tkusokyh fooj.kh esa iwoksZDr jhfr ls ;Fkk ifjdfyr mlls izksn~Hkwr LokfeRo ;k [kfut /kkfjr Hkwfe ;k ewY; ;k fodz; & ewY; vFkok dqy okf"kZd 'kq) ykHk dk mYys[k jgsxk

rFkk lkFk gh ,sls LokfeRo ;k ;FkkfLFkfr [kfut /kkfjr Hkwfe dk ewY;] [Inserted by Bihar Finance Act, 1982 (58 of 1982).] ;k fodz; & ewY; ;k ykHk dk vuqknku Hkh mfYyf[kr jgsxk tks ;qfDr;qDr :i ls ml jkT; esa izksn~Hkwr fl) fd;k tk ldsA

75. [[Substituted by Bihar Cass (Amendment) Act, 1981 (2 of 1982).]

;fn fooj.kh is'k u dh tk;s ;k v'kq) gks rks lekgRrkZ ewY;kadu djsxk%& ;fn mDr fooj.kh fofgr vof/k ;k lekgRrkZ }kjk ;Fkk c<+kbZ xbZ vof/k ds Hkhrj is'k u dh tk; vFkok ;fn mDr lekgRrkZ ,slk le>s fd mDr lwpuk ds vuqlj.k esa nh xbZ dksbZ fooj.kh feF;k ;k v'kq) gS rks] og lekgRrkZ ,slh fdlh Hkh jhfr ;k lk/ku ls tks mls lehphu izrhr gks m;;qZDr jhfr ls ifjdfyr mDr laifRr ds LokfeRo ;k ;FkkfLFkfr [kfut /kkfjr Hkwfe dk ewY;] ;k fodz; & ewY; ;k okf"kZd 'kq) ykHk dh jde vfHkfuf'pr vkSj vo/kkfjr djus dh dkjokbZ djsxkA

76. [[Substituted by Bihar Cass (Amendment) Act, 1981 (2 of 1982).]

laifRr ds ewY; ds vk/kkj ij ewY;kadu%& ;fn lekgRrk bl v/;k; ds v/khu fu/kkZj.k&;ksx; fdlh laifRr dk ;k mlls gksus okyk LokfeRo ;k ;FkkfLFkfr [kfut /kkfjr Hkwfe dk ewY; ;k fodz; & ewY; ;k okf"kZd 'kq) ykHk vfHkfuf'pr djus esa v{ke gks] rks og ,sls rjhds ;k mik; ls tks mls lehphu izrhr gks] ,slh laifRr dk ewY; vfHkfuf'pr vkSj vo/kkfjr djsxk rFkk ,sls ewY; ds nl izfr'kr ds :i esa mldk okf"kZd 'kq) ykHk vo/kkfjr djsxk vkSj LokfeRo ;k [kfut /kkfjr Hkwfe dk ewY; [Inserted by Bihar Finance Act, 1982 (58 of 1982).] ,oa fodz; & ewY; dh lHkh ifjLFkfr;ksa dks en~nsutj j[krs gq, LokfeRo ;k ;FkkfLFkfr [kfut /kkfjr Hkwfe dk ewY; [Inserted by Bihar Finance Act, 1982 (58 of 1982).] ;k fodz; & ewY; ds :i esa ,slh jde vo/kkfjr djsxk tks og Bhd vkSj mi;qDr le>saA

77. Cost of valuation from whom to be recovered.

- The expenses incurred in making any valuation under Section 75 or Section 76 may be recovered together with all costs of the recovery thereof as provided in Section 98 from the person who was bound to make such return or who made the incorrect return.

78. [[Inserted by Bihar Finance Act, 1982 (58 of 1982).]

ewY;kadu dh lwpuk%& T;ksag lekgRrkZ ,slh fdlh laifRr dks ;k mlls izkIr LokfeRo ;k ;FkkfLFkfr [kfut /kkfjr Hkwfe dk ewY; ;k fodz; & ewY; ;k okf"kZd 'kq) ykHk vfHkfuf'pr vkSj vo/kkfjr dj ys R;ksag og ,slh laifRr ds Lokeh] eq[; vfHkdRrkZ] izca/kd ;k vf/kHkksxh ij vius }kjk ;Fkk vfHkfuf'pr vkSj vo/kkfjr ;k ;FkkfLFkfr [kfut /kkfjr Hkwfe dk ewY; [Inserted by Bihar Finance Act, 1982 (58 of 1982).] ;k fodz; ewY; ;k okf"kZd 'kq) ykHk dh jde c<+krs gq, ,d lwpuk rkehy dj;sxkA[79. [Inserted by Bihar Finance Act, 1982 (58 of 1982).]bl v/;k; ds v/khu ewY;kadu izfro"kZ gksxk%& lekgRrkZ bl v/;k; ds v/khu u;k ewY;kadu izfro"kZ djsxk vkSj bl iz;kstufkZ] lekgRrkZ ,slh lwpuk,a tkjh vkSj rkehy dj;sxk rFkk ,slh fooj.kh is'k djksxk] vkSj mls ,slh 'kfDr ,oa izkf/kdkj izkIr gksaxs tks bl Hkksx esa mfYyf[kr vkSj iznRr fd;s x;s gS%ijUr q tc dHkh lekgRrkZ /kkjk 72 ds v/khu cuk;h x;h fdlh o"kZ dh fooj.kh Lohdkj dj ysa] rks Lokeh] eq[; vfHkdRrkZ] izca/kd ;k vf/kHkksxh bldh Lohd`fr ds le; ;g ?kks"k.kk dj ldsxk fd ,slh fooj.kh esa miof.kZr LokfeRo ;k ;FkkfLFkfr [kfut /kkfjr Hkwfe dk ewY;] ;k

fodz; & ewY; ;k okf" kZd 'kq) ykHk bl vf/kfu;e ds iz;kstukFkZ ;Fkkfofgr vof/k ds fy, mudk LokfeRo ;k fodz; ewY; ;k okf" kZd 'kq) ykHk le>k tk;s rFkk ;fn lekgRrkZ ,slh ?kks" k.kk ls lger gks tk; rks ,slh laifRr dk dksbZ u;k ewY;kadu rc rd ugha fd;k tk;xk tcrd mDr vof/k lekIr u gks tk;A

80. [Notice of amount of cess and dates of payment. [Substituted by Act 24 of 1948.]

(1)The Collector of the district shall cause to be served on the owner, chief agent, manager or occupier of every property assessable under this Chapter, a notice showing the amount of local cess payable in respect of such property and specify the date from which such cess shall take affect:Provided that it shall not be necessary to serve such notice in any year in respect of any such property when no change has been made in the amount of local cess payable in respect of the property since the issue of the last notice under this section.(2)The amount of local cess payable for any year by the owner, chief agent, manager or occupier of any property assessable under this Chapter, in respect of such property shall be paid to the Collector of the district in two equal instalments on such dates as the Board may direct not being less than six months and nine months respectively after the date fixed under Section 11 for the commencement of the year.]

80A. [Self assessment and mode of payment of cess in respect of mines and quarries. [Inserted by Bihar Finance Act 5 of 1981 and Substituted by Bihar Finance Act, 1982 (58 of 1982).]

(1)Notwithstanding anything to the contrary contained in the foregoing provisions, the owner, chief-agent, manager or occupier of every mine or quarry shall submit to the Collector, within 15 days of the expiry of each month a return in such form as may be prescribed showing the quantity of each mineral produce in such mine and quarry during the month and cumulatively from the beginning of the year, royalty payable therefor, the value at pit's mouth of the mineral produced on the land during the month and cumulatively during the year, and the local cess already paid till the end of the previous month as also cess which according to his own calculation is payable up to the end of that month.(2)The owner, chief-agent, manager or occupier of every mine or quarry shall pay the amount so payable within 15 days of the expiry of the date (or such extended date as the Collector may in his discretion allow) for submission of the return.(3)While adjusting the amount paid under sub-section (2) the amount paid shall be first applied towards interest due and the balance shall be adjusted towards the local cess due.]

81. Recovery by occupier or owner who has paid in excess.

- In any case in which the occupier of such property is a different person from the owner, and has paid in excess of half of the sum due as [local cess] [Substituted by Act 1 of 1916 for the words 'road cess and public works cess'.] on account of any instalment, such occupier shall be entitled to deduct the amount of such excess from the next and subsequent instalments of rent payable in respect of such property; and every owner who has paid in excess of half of such sum due shall be entitled to recover the amount of such excess from the occupier:Provided that in no case shall an occupier

deduct from his annual rent more than half of the rate of the [local cess] [Substituted by Act 1 of 1916 for the words 'road cess and public works cess'.] on every rupee thereof.

82. How distributed when property in different districts.

- The total of the [cess] [Substituted by Act 1 of 1916, for 'cesses'.] payable in respect of property assessable under this Chapter owned or occupied by the same person in two or more districts, shall be payable to the Collector of the district where the owner, chief agent, manager or occupier may reside or have his chief place of business, and shall be by him transmitted to the Collectors of other district in the proportion in which the [District Funds] [Substituted by Act 1 of 1916 for 'District Road Fund'.] of such districts shall be severally entitled thereto, as provided in the section next following.

83. Determination of proportion of profits when property in different districts.

- Whenever any property assessable under this Chapter lies in two or more districts, the [Board of Revenue] [Substituted by Act 4 of 1910, for the words 'Lieutenant-Governor'.] shall from time to time determine, out of the total annual net profits [or the annual despatches] [Inserted by Act 2 of 1936.] stated in the return, or in the valuation of such profits [or despatches] [Substituted by Act 2 of 1936 for the words 'accruing in'.], accruing in, or dispatched from the [territories] [Substituted by Act 1 of 1916, for the words 'territories subject to him'.] subject to the [State] [Substituted by A.L.O for 'Provincial'.] Government and ascertained in any manner as aforesaid, the proportions in which such property shall be assessed in each of said districts respectively, and the proportion of the [local cess] [Substituted by Act 1 of 1916 for the words 'road cess'.] due thereon which shall be assigned to the [District Fund] [Substituted by Act 1 of 1916 for 'District Road Fund'.] of each district concerned.

84. Service of notices under this Chapter.

- Every notice under this Chapter may be served-(a)by leaving it at the registered office (if any) of such owner, chief agent, manager or occupier aforesaid; or(b)by sending it by post in a letter addressed to such owner, chief agent, manager or occupier at his office, or, if he has more offices than one, at his principal office; or(c)by giving it to such owner, chief agent, manager or occupier.

Chapter VI

85. to 90. Special Provisions for Orissa and Midnapore. - [Repealed by the Cess (Bihar Amendment) Act, 1939 (Bihar Act 2 of 1939)]

Chapter VII

Miscellaneous

91. Collector may appoint certain establishments.

- The Collector, with the sanction of the Board of Revenue may appoint such establishments as may be required for making valuations and re-valuations under this Act, for making collections recovering arrears, keeping accounts connected therewith, and generally for all purposes connected with such valuations, re-valuations, collections and recoveries, and other purposes of this Act, and may incur such other expenses as are requisite for such purpose; and the payments of such establishments and other charges on bills signed by the Collector shall be the first charge on the [District Fund] [Substituted by Act 1 of 1916 for 'District Road Fund'].

91A. [Payment of commission to Tahsildars. [Inserted by Act 4 of 1910.]

- The Collector may, with the sanction of the Commissioner, pay to any person appointed by him to collect the [local cess] such percentage of the total amount collected by such person as to him may seem fit.]

92. Powers of Collector in making valuation.

- For the purpose of making any valuation of lands directed by this Part, the Collector shall exercise the powers vested in Collectors by clause (1) of Section 23 and clause (1) of Section 24 of Regulation 7 of 1882 except so far as the said clause authorize any inquiry into rights or interests attaching to such lands.

93. Commissioner or Board may revise valuation.

- Every valuation under this Part shall be open to revision by the Commissioner or Board of Revenue, and not otherwise.

94. False returns.

- Any person who is bound to make any return under this Part shall be deemed to be legally bound to give notice and to furnish information to a public servant in respect of the same. If the Collector shall see ground for believing that any return made is false, he may prosecute the maker accordingly. [* * * * *] [The words, 'And, if the person so prosecuted is convicted, the Collector may proceed to make a valuation of the lands mentioned in such return, by such ways and means as to whom seem expedient' repealed by Act 4 of 1910.]

95. Returns evidence against the maker only.

- Every return filed by or on behalf of any person in pursuance of the provisions of this Part shall bear the signature and address of such persons, or his authorized agent, and shall be admissible in evidence against such person, but shall not be admissible in his favour.

96. Service of notices under this Part.

- Every notice under this Part required to be served, except as otherwise expressly provided may be served-(1)by delivering the same to the person to whom it is directed, or on failure of such service, by posting the same on some conspicuous part of the house in which the said person resides, or by delivering the said notice to any agent authorized to appear generally for the person to whom such notice is directed; or(2)by sending a registered letter containing such notice directed to the said person at his usual place of abode, or to the place where he may be known to reside; or(3)by posting a copy of the notice at the mal-cutcherry of the estate or tenure to which the notice relates, or, if no such mal-cutcherry be found, on some conspicuous place on such estate or tenure and, in the case of estates paying their annual revenue by four instalments, by delivering another copy thereof to the agent who shall have paid an instalment of revenue next after the preparation of such notice. In all case where two or more persons are holders of an estate or tenure, service under this clause shall be deemed to be good and sufficient service on each and all of such persons.

97. Costs of services.

- The costs of service of every notice and process by this Act required to be served shall, in the first instance be defrayed from the [District Fund] [Substituted by Act 1 of 1916 for 'District Road Fund'.] and subject to such rules as may be made by the Board of Revenue under Section 106, shall be recoverable either from the person to whom such notice or process is addressed, or from the person owing to whose default such notice or process is issued, as the Collector may think fit; and every such amount shall be deemed to be due to the Collector, but when levied by the Collector shall be credited to the [District Fund] [Substituted by Act 1 of 1916 for 'District Road Fund'.]:No costs to be recovered for certain notices. - Provided that no costs or other expenses whatever shall be recovered from any person in respect of the publication or issue of any proclamation or notice calling for any return or giving intimation of any amount payable by any person as cess under this Act other than notices of demand to pay any amount of cess which has become due.

98. [Dues under the Act to be levied as public demands. [Section 98 is also applicable to the recovery of fines imposed under Section 18 and certain other Sums--See Sections 18 & 77.]

- Every amount due or which may become due, to any Collector under the provisions of this Act in respect of any arrears of cess, of any expenses incurred, of any fee or costs payable, of any notices served, of any fines imposed, or on any other account, [may be realised by such Collector by any process provided by any law] for the time being in force for the realization of public demands; and shall be deemed to be a public demand under such law:Provided that the [District Fund] [Substituted by Act 1 of 1916 for 'District Road Fund'.] shall indemnify the Collector of the district for all expenses incurred, and for all costs and damages for which such Collector may become liable (whether in connection with suits before the Civil Courts or otherwise) in respect of any proceedings for the recovery of any such dues as aforesaid.]

98A. [[Inserted by Act 15 of 1990 clause (i) enforced from 1.4.1985 and clause (ii) from 1.4.1989.]

(i) Any notification issued at any time under section 6 of the Cess Act, shall be deemed always to have been validly issued and cess levied, collected, paid and remaining due or purporting to have been levied, collected, paid and remaining due under the said notification shall be deemed always to have been validly levied, collected, paid and remained due in accordance with this Act, notwithstanding any judgement or order of any Court, Tribunal or any authority. (ii) No suit or any other proceeding shall be maintained or continued in any Court or before any Tribunal or authority for refund of any cess already levied, collected and paid nor enforcement shall be made by any Court, Tribunal or authority of any decree or order directing the refund of such Cess which has already been levied, collected and paid.]

99. Collector may recover dues out of rent.

- Instead of proceeding as provided by the last preceding section for the recovery of any sum due under this Act, or if after so proceeding the Collector shall have failed to find property belonging to the person from whom any such sum is due, by the sale of which such sum may be fully recovered, the Collector may, if he see fit, after recording his opinion to that effect cause a notification in form in Schedule F contained to be issued for the estate or tenure in respect of which any such amount is due. Such notification shall be published by beat of drum in every village containing any land to which such notification relates, and a copy thereof shall be pasted in a conspicuous place in every such village and at the Mal-cutcherry of the estate or tenure to which such notification relates, if such cutcherry be found. Every payment of rent, save and except to the Collector or some person by him thereunto appointed, made after such publication, until further order from the Collector, shall be null and void; and the Collector may recover by any process of law for the time being in force, by which he might recover rent due to the Government from a tenant in an estate which is managed directly by the Collector, the rent then or thereafter to become due from any occupier, tenure-holder, under-tenant or raiyat on the estate or tenure in respect of which the notification has been issued, until the amount due to the Collector together with all costs, shall be satisfied, whereupon the said notification shall be revoked. The receipt of the Collector in respect of all sums paid to him as rent, or so recovered shall be, to the extent of such sums, a valid discharge in respect of rent due by the occupier, tenure-holder, under-tenant or raiyat to whom such receipt is given. Collector's claim to have priority. - In case the Collector shall see fit so to proceed, the claim for arrears of [local cess] [Substituted by Act 1 of 1916 for the words 'road cess and public works cess'.] due from any estate or tenure in respect of which a notification has been issued as above provided shall have priority over any other demand or claim or lien existing thereupon other than the demand of Government revenue.

99A. [Power of Collector to call for certain document in respect of estates of tenures taken over under Section 99. [Inserted by Act 37 of 1951.]

(1) Upon the publication of the notification under Section 99 the Collector may, by a notice in form in Schedule G, require the holder of the estate or tenure in respect of which the notification has been published, within one month from the date of the service thereof, to lodge in the office of such Collector such documents, papers or registers relating to the estate or tenure as are referred to in Section 56 or 57 of the Bihar Tenancy Act, 1885, or Section 34 of the Chotanagpur Tenancy Act, or Section 46 or 47 of the Santhal Parganas Tenancy (Supplementary Provision) Act, 1949, and commonly known as counterfoil of receipts, statement of accounts, jama bandi books or jama wasuli books, as the Collector may deem necessary for the management of the estate or tenure. (2) If the holder of the estate or tenure fails to lodge without sufficient cause being shown to the satisfaction of the Collector, the required documents, papers or registers in the office of the Collector within the time specified in the notice or within such extended time as may be allowed, by the Collector, the holder of the estate or tenure shall be liable to a fine which may extend to fifty rupees for every day after the expiration of such time or extended time until such documents, papers or registers are furnished. (3) The amount of such fine accruing due from time to time may be levied by the Collector as provided in Section 98 and the fact of an appeal against such fine being pending shall not avail to prevent the levy of any such fine pending the disposal of the appeal. (4) Where the holder of the estate or tenure intentionally omits to produce or deliver up the said documents, papers or registers in the office of the Collector after the expiration of time specified in the notice served on him under sub-section (1) or any extended time allowed to him by Collector under sub-section (2), then without prejudice to the foregoing provision, he shall be punished with fine which may extend to one thousand rupees or in default with simple imprisonment for a term which may extend to six months. (5) Notwithstanding anything contained in sub-sections (1) and (2), the Collector may, at any time after the publication of the notification in respect of the estate or tenure under Section 99, seize the said documents, papers or registers and retain them in his possession for so long as he requires them for the management of the estate or tenure.]

100. Board of revenue may invest any person with Collector's powers.

- The [Board of Revenue] [Substituted by Act 1 of 1916, for the words 'Lieutenant-Governor'.] may at any time invest any person with the powers of a Collector under this Part to be exercised by such person under the control or supervision, of the Collector, or independently of such control and supervision, as the [Board of Revenue] [Substituted by Act 1 of 1916, for the words 'Lieutenant-Governor'.] shall direct.

101. Collector may delegate powers.

- The Collector may [**] [The words 'with the sanction of the Commissioner' omitted by Act 1 of 1916.] delegate all or any of his powers and functions under this Part to be exercised under the control and supervision of the Collector, by any Deputy Collector, Assistant Collector, Sub-Deputy Collector or other officer of like rank: Provided that every order passed by such Deputy Collector, Assistant Collector, Sub-Deputy Collector or other officer shall be appealable to the Collector within fifteen days of such order being passed.

102. Appeals against valuation.

- Every person who shall deem himself to be aggrieved by any valuation made by a Collector under provisions of Section 75 or 76 may, within one month after the issue of the notice mentioned in Section 78, and, [subject to anything contained in Chapter II-A] [Inserted by Act 4 of 1910.] every person who shall deem himself to be aggrieved by any valuation made by the Collector under the provisions of any other section of this Part may, within one month after the posting up of a copy of the valuation roll as mentioned in Section 35, prefer his objections to the Collector; and, if such objections or any of them, are disallowed, may, within one month of such disallowance, appeal to the Commissioner against such valuation, and decision of the Commissioner shall be final.

103. Orders for levy of fine appealable.

- Every order for the levy of a fine or of expenses passed by a Collector under this Act shall be appealable to the Commissioner within one month from the service of the first process for the levy of such fine or expenses. Except as otherwise provided in Section 18, pending such appeal, and until the order of Commissioner, which shall be final, all process for such levy shall be discontinued.

104. Orders appealable to Commissioner.

- [(1)] [Original Section 104, re-numbered as Section 104(1) by Act 37 of 1951.] Every order passed by the Collector under Sections 19, 20, 26, [46(2)] [Inserted by Act 4 of 1910.] 50, 51, 53, [* *] [The figures '85' rep by Act 24 of 1948.], 98 or 99 shall be appealable to the Commissioner within one month from the date of such order. (2) [An appeal shall lie from an order under Section 99-A within one month from the date of such order-(i) if such order is passed by an officer, other than the Collector of a district, to the Collector of the district, (ii) if such order is passed by the Collector of the district to the Commissioner; and the decision of the Collector of the district or of the Commissioner on any such appeal shall be final.] [Inserted by Act 37 of 1951.]

105. [Revision of orders by Collector and control and supervision by Commissioner and Board. [Substituted by Act 4 of 1910.]

- Notwithstanding anything hereinbefore contained, -(a) the Collector may at any time revise any order made under this Part by himself or by any officer subordinate to him, unless an appeal against such order has been preferred, and (b) all proceedings of the Collector or of any officer of a lower grade under this Part shall be subject to the general control and supervision of the Commissioner and of the Board of Revenue, and all proceedings of the Commissioner under this Part shall be subject to the general control and supervision of the Board of Revenue].

106. Board may make rules.

- The Board of Revenue may from time to time make, and when made, from time to time alter, add to or cancel any rules-(a) prescribing forms for the notices, returns and valuation-rolls required by

this Part to be issued or made;(b)prescribing the amounts which shall be levied in respect of the issue of each notice and process under this Part, and regulating the recovery thereof under Section 97;(c)prescribing the amount of copying fee to be levied in respect of supplying extracts and copies of returns and valuation rolls as provided in Section 34;(d)apportioning the amount of the [cess] [Substituted by Act 1 of 1916 for 'Cesses'.] for the payment of which the respective holders of the several shares of an estate in respect of which separate accounts are kept shall be primarily liable under Section 44;(e)regulating the opening, keeping, and closing of separate accounts in respect of amounts of cess payable by recorded shareholders in revenue-free estates as provided in Section 46;(f)regulating the proceedings of Collectors under Chapter V;and otherwise providing for the proper execution of this Act in respect of valuation of the assessment and of the levy of the [cess] [Substituted by Act 1 of 1916 for 'Cesses'.] and other sums due under the same.

107. All rights in immovable property saved unless affected by this Act.

- Nothing in this Part contained, and nothing done in accordance with this Act, shall be deemed to effect the rights of any person in respect of any immovable property or of any interest therein except as otherwise expressly provided in this Act.[Part III] [Part III repealed by Act 3 of 1885 and Act 1 of 1916.] Constitution and Administration of the District Fund

108. Constitution of District Fund.

- [Repealed by the B. and O. Cess (Amendment) Act, 1916 (B. and O. Act 1 of 1916), Section 3.]

109. Application of District Fund.

- [Repealed by the B. and O. Cess (Amendment) Act, 1916 (B. and O. Act 1 of 1916), Section 3.]

110. to 181.

[Repealed by the B. and O. Local Self-Government Act of 1885 (Ben. Act 3 of 1885), Section 2.]

Part IV – Chapter XIII

General

182. State Government empowered to prescribe forms and rules.

- The [State] [Substituted by A.L.O. for 'Provincial'.] Government may from time to time make, and when made, from time to time alter, add to or cancel, any rules not inconsistent with the provisions of this Act,[* * * *] [Clauses (a), (b), (c), (e), (g) and (h) repealed by Act 3 of 1885.](d)prescribing forms of accounts to be kept by the Collector under this Act:(f)fixing the dates for payment of instalments of cess under Sections 42 and [57] [The power to fix dates for payment of instalments of cess under Section 57 is now vested in the Board of Revenue see that section.][* * * *] [Clauses (a),

(b), (c), (e), (g) and (h) repealed by Act 3 of 1885.] (i) and generally for the purposes of this Act. Such rules shall be published in the [Official Gazette] [Substituted by the A.O. for 'Calcutta Gazette'.] and shall thereupon have the force of law.

A

Form of return prescribed by Section 14 Amount of Government revenue or rent payable by the estate or tenure: Rs. p.

Part I – District

Name by which the estate or tenure is known, and the number which it bears on the Collector's general register kept by the Collector-Details of lands in the actual occupation or cultivation of the person submitting the return:

Pargana	Name of Village and thanain which the [lands] [Inserted by Act 2 of 1881] are situate	Area of land [if known]	Deduct area of land situate within any Municipality	Annual value of remaining land
	1	2	3	4

[Note. - In the body of this statement should be entered only Nijjot lands and such uncultivated lands in the use and occupation of the maker of the return as are capable of assessment on their annual value.] [[Substituted by Act 2 of 1881 for the original note. The Original note read as follows:-'Note-Only Nijjot lands and unculturable unlet lands should be included in this part'.]]

Part II – District

Name and number of estate or tenure as in Part I. Details of lands held by cultivating raiyats paying direct to the person submitting the return:-

Pargana	Name of village and thanain which the lands are situate	Name of raiyat, name of village, thana and district in which he resides	Area occupied [if Known] [Added by Act 2 of 1881]	Annual rent	Deduct rent of land included in any municipality	Balance of rent assessable
	1	2	3	4	5	6

Part III – District ...

Name and number of estate or tenure as in Part I. Details of the tenure-holders paying to the person submitting the return

Name	Name of	Name of	Name of	Area if	Annuual rent	Deduct rent	Balance of
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of tenure holder and person paying rent for him borne on the books of holder of estate or tenure	village,thanaand district inwhich such person resides	village andthanain which tenureis situated	village andthanain whichmal-cutcherryis situate.	known paid by tenure-holder	of land included in any municipality	net rent assessable	
1	2	3	4	5	6	7	8

Part IV – Name and number of estate or tenure as in Part I.

Details of lands included in the state or tenure of the person submitting the return which are held by others than himself but for which no rent is paid-

Pargana in which situated	Name of village and thana in which situate	Name of holder and owner if known	Name of Village, thana and district in which the holders reside	Area, if known	Deduct area of land included in any municipality	Annual value of remaining land
1	2	3	4	5	6	7

I, X. Y. Z., do declare that the statements contained in the above return are true to the best of my knowledge, information and belief. Signed. N.B. - This return must be signed by the holder or his authorised agent whose address must also be given.

B

Form No. I Form of Notice upon a Revenue-paying Estate or Rent-paying Tenure under Section 17 District of..... Notice Under Section 17 of the Cess Act, 1880 The holders of estate of tenure (description to be filled in) in the district of..... and all others interested therein are hereby required to lodge in the office of the Collector of the said district a return, in the form hereunto annexed, of all lands comprised in such estate or tenure and the rents paid therefor. Such return must be signed by such holder or his authorized agent, and be so lodged within the time mentioned below under a penalty of a daily fine which may amount to fifty rupees on each such holder for every day after the expiry of such time or of any extended time which may be allowed by the Collector on application made to him, until such return shall be lodged. Notice is hereby given

that no rents due to the holders of the said estate (or tenure) can be recovered by suit after such time until such return be so lodged. If the annual amount of revenue of rent payable on the estate or tenure to which this notice refers does not exceed Rs. 500, the holders are required to lodge the return within six weeks of the service of this notice. If such amount exceeds Rs. 500, within three months of such service. If for any good reason the holders will be unable to lodge the return within the time allowed, they should apply to the Collector for extension of such time. (Sd.)

A.B. Collector Collector's Office, Dated N.B. - To this notice shall be annexed forms of Parts I, II, III and IV of the return which is mentioned in Schedule A. Form No. II Form of Notice Upon a Revenue-free Estate or Rent-free Tenure under Section 17. District of Notice Under Section 17 of the Cess Act, 1880 The holder of the revenue-free estate or rent-free tenure (prescription to be filled in) in the district of and all other interested therein are hereby required to lodge in the office of the Collector of the said district a return, in the form hereunto annexed, of all lands comprised in such estate or tenure. Such return must be signed by such holder or his authorized agent, and be so lodged within the time mentioned below under a penalty of daily fine which may amount to fifty rupees on each such holder for every day after the expiry of such time or of any extended time which may be allowed by the Collector on application made to him until such return shall be lodged. Notice is hereby given that no rents due to the holders of the said estate (or tenure) can be recovered by suit after such time until such return be so lodged. If the gross annual rental of the estate or tenure to which this notice refers does not exceed Rs. 500, the holders are required to lodge the return within six weeks of the service of this notice. If the gross rental exceeds Rs. 500, within three months of such service. If for any good reason the holders will be unable to lodge the return within the time allowed they should apply to the Collector for extension of such time. Collector's Office Date (Sd). A. B. Collector. Collector's Office. N.B. - To this notice shall be annexed forms of Parts I, II, III and IV of return which is mentioned in Schedule A.

C

Form of Notice under Section 33 District of Notice Under Section 33 of the Cess Act, 1880 The owner, chief agent, manager or occupier of (give the name by which the concern or property is known) situated in the district of is hereby required to lodge in the office of the Collector of of a return in the form hereunto annexed, showing the amount of land under cultivation at the date of this return in the said Such return must be signed by him and be lodged within the space of two months from the service of this notice (unless within the said two months such owner, chief agent, manager or occupier obtain from the Collector an extension of the said space of two months), under penalty of a daily fine of fifty rupees for every day after the expiry of such period or extension thereof until such return shall be presented.

C

Form of return to be annexed to the notice District. Details of lands acquired under any rules for the sale, lease, grant or clearance of waste lands or held direct from Government and used for the cultivation of tea, coffee or cinchona, under the control of the person submitting the return:-

District Pargana and thanas	Designation by which the estate, lot or grant	Name of owner,	Entire area of	Area or areas of lands	aggregate value at Rs. 10 per acre of
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is known, and the number it bears on any register kept by the Collector	agent, manager or occupier	land	under cultivation	land in [column 6] [Substituted by Act 2 of 1891, for 'column 5']
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In The land
which lies

1	2	3	4	5	6	7
---	---	---	---	---	---	---

I, X. Y. Z., do declare that the statements contained in the above return are true to the best of my knowledge, information and belief. Signed. N.B. - This return must be signed by the owner, chief agent, manager or occupier.

D

Form of Notice under Section 52 Notice to Holders of Lands Held Rent-Free Under Section 52 of The Cess Act, 1880 Notice is hereby given to all concerned that the lands specified in the annexed extracts form valuation-rolls of estates and tenures have been entered by the holders of such estates and tenures in the valuation-returns of their estate and tenures under the Cess Act, 1880, and have been valued as shown in the extracts. Every owner and holder of any land entered in these extracts may appear before the Collector within one month of the publication of this notice, and may object to the amount at which his land had been valued. If no such objection is made, the owners and holders of lands will be bound to pay year by year to the holder of the estate or tenure in which his land has been entered the amount of [local cess] [Substituted by Act 1 of 1916, for the words 'road cess and public works cess'.] calculated on the annual value of such land as entered in these extracts at the full rate which may be fixed for the year in the district. If any instalment of the cess-due upon any of the land included in these extracts is not paid the holder of the estate or tenure on or before the date which the [Board of Revenue] [Substituted by Act 1 of 1916, for 'Lieutenant-Governor'.] may fix for the payment of such instalments, the holder of the estate or tenure will be entitled to recover double the amount due with interest and all costs of suit.

E

Form of notice under [sub-section (1) of Section 72] [Inserted by Act 2 of 1936.] District of Notice under [sub-section (1)] [Inserted by Act 2 of 1936.] of Section 72, of the Cess Act, 1880 The owner, chief agent, manager or occupier of the (give the designation of the property), situated in the district of is required to lodge in the office of the Collector of the district of a return in the form hereunto annexed showing the profits of the calculated on the average of the profits of the last three years for which accounts have been made up. [Such return must be signed by him or his authorised agent, and be so lodged within the space of two months from service of this notice under penalty of a daily fine which may amount to not more than fifty rupees (payable by each such owner, chief agent, manager or occupier) for every day [after the expiry of such period or of such extension thereof as may be allowed by the Collector, on application made to him, until such return shall be lodged or until the annual net profits of the property in respect of which this notice is served shall have been otherwise ascertained and determined by the Collector.] [Substituted by Act 1 of 1916, for 'such return must be signed by him or his authorized agent, and be lodged within the space of two months from service of this notice, unless within the

said two months an extension of the time allowed is obtained from the Collector'.](Sd.)
A.B.CollectorCollector's OfficeDatedAnnexed Form of ReturnDistrict..... YearDetails of yearly
profits of mines, quarries, railways and tramways or other immovable property in the possession or
under the control of the person submitting the return:-

District	Pargana	Name of holder or manager	Annual net profits per annum on the average of the last three years for which accounts have been made up
in	the property		
which	lies		

1	2	3	4
---	---	---	---

I, X. Y. Z., do declare that the statements contained in above return are true to the best of my
knowledge, information and belief.Signed.N.B. -This return must be signed by the owner, chief
agent, manager or occupier.[Schedule EE] [Inserted by Act 2 of 1936.]Form of Notice under
sub-section (2) of Section 72District ofNotice Under Sub-Section (2) of Section 72 of the Cess
Act, 1880The owner, chief agent, manager or occupier of the (give the designation of the notified
mine), situated in the district of is required to lodge in the office of the Collector of the district ofa
return in the form hereunto annexed showing the [**] **[The words 'net profit of, and' repealed
by Act 9 of 1952.] despatches of coal and coke from, thecalculated
respectively to the average of the [] [The words 'profits and' repealed by Act 9 of 1952.]**
despatches of the last three years for which accounts have been made up. Such return must be
signed by him, or his authorised agent, and be so lodged within the space of two months from
service of this notice under penalty of a daily fine which may amount to not more than fifty rupees
(payable by each such owner, chief agent, manager or occupier) for every day after the expiry of such
time or of any extended time which may be allowed by the Collector, on application made to him,
until such returns shall be lodged or until [* * *] [The words 'the annual net profits of, or' repealed
by Act 9 of 1952.] the annual despatches of coal and coke from, the notified mine, in respect of
which his notice is served, shall have been otherwise ascertained and determined by the
Collector.(Sd.) A.B.CollectorCollector's OfficeDatedAnnexed form of returnDistrict.....
Year.....Details of yearly [**] [The words 'profit of, and'
repealed by Act 9 of 1952.] despatches of coal and coke from, the notified mine in the possession or
under the control of the person submitting the return:-

Annual
despatches in
tons on the
average of
thelast three
years for which
have been made
up

District	Pargana	Name of	[* * *] [Column	Coal	Coke	Tonnage	Total despatch	Remarks
	in which	holder or	4 repealed by 9		Tonnage of	in terms	of coal[total	
	the	manager	of 1952, and		coke	of coal	columns 4 and	
	notified		columns		despatches		6] [Substituted	

mine lies	5,6,7,8,and 9 renumbered as 4,5,6,7, and 8 by 9 of 1952.]	by 9 of 1952, for the words 'total of of columns 5 and 7]
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1	2	3	4	5	6	7	8
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I, X. Y. Z., do declare that the statements contained in the above return are true to the best of my knowledge, information and belief. Signed. N.B. - This return must be signed by the owner, chief agent, manager or occupier. Coke will be converted into terms of coal by taking one ton of coke to be equal to one and a quarter of coal. [* * * *] [Schedule EEE repealed by Act 9 of 1952.]

F

Form of Notice under Section 99 District of Notice Under Section 99 of the Cess Act, 1880 The occupier, tenure-holders, under-tenants and raiyats on estate or tenure (the estate, tenure or lands to be here clearly designated) are hereby prohibited, until further order of the Collector, from making any payment of rent now or hereafter to be become due from them in respect of any land comprised within such estate or tenure except to the Collector of the said district or to (Name of person) hereby appointed to receive the same. The Collector will grant receipts for all sums paid; and such receipts will, under the provisions of the above Act, be valid discharge, to the extent of the sums covered by such receipts, for rent due, or hereafter to become due, as above stated by the holders of such receipts. All payments, except to the Collector, until further order, will be null and void. (Sd.) A. B. Collector [Schedule G] [Inserted by Act 37 of 1951.] Form of notice under Section 99-A District of Notice Under Section 99-A of The Cess Act, 1880

To

Name (1)
(2)
(3)

son of	resident
son of	resident
son of	resident
estate	Tauzi No. Thana
tenure	Tauzi No. Thana
district	

Whereas a notification under Section 99 of the Cess Act, 1880 has been published prohibiting the occupiers, tenure-holders, under-tenants and raiyats of the estate or tenure (here give the particulars of the estate or tenure) from making any payment of rent in respect of any land comprised within such estate or tenure except to the Collector; And Whereas the Collector requires the document, papers or registers, commonly known as counterfoil of receipts, statement of accounts, Jamabandi books, jama wasuli books, described in sub-section (1) of Section 99-A, for the management of the estate or tenure; Now, therefore, you the holder of the said estate or tenure, are required to lodge in the office of the Collector the said documents, papers or registers within a

period of one month from the service of this notice or of such extension thereof as may be allowed by the Collector, failing which, you shall be liable to pay a fine which may extend to rupees fifty for every day after the expiry of the said time until the date on which the said documents, papers or registers are actually lodged in the office of the Collector. Collector Seal of Collector Collectorate Office Dated Notifications [S.O. 1687, dated 15th December, 1977. - In exercise of the powers conferred by Section 6 of the Cess Act, 1880 (Bengal Act IX of 1880), as amended by the Bihar Cess (Fourth Amendment) Ordinance, 1977 (Bihar Ordinance No. 176 of 1977), the Governor of Bihar is pleased to determine the rate of Cess with immediate effect at 60 per cent on the amount of royalty of the Copper ore, Coal, Mica, Iron ore, Chromite, Kyanite and Sand for stowing. S.O. 1099, dated 29th November, 1980. - In exercise of the powers conferred by Section 6 of the Cess Act, 1880 (Bengal Act IX of 1880), as amended by the Bihar Cess (Third Amendment) Ordinance, 1980 (Bihar Ordinance No. 120 of 1980), the Governor of Bihar is pleased to determine with effect from the 1st December, 1980, the rate of cess at 100 (hundred) per cent, on the amount of royalty of all minerals of this State. S.O. 1465 dated 1st October, 1981. - In exercise of the powers conferred by Section 6 of the Cess Act, 1880 (Bengal Act IX of 1880) as amended by the Bihar Finance Act, 1981 (Bihar Act 5, 1981) the Governor of Bihar is pleased to determine, with effect from 1st October, 1981, the rate of cess at two hundred (200) per cent on the amount of royalty of coal, iron-ore, sand for stowing and pyrites. S.O. 1467 dated 1st October, 1981. - In exercise of the powers conferred by Section 6 of the Cess Act, 1880 (Bengal Act IX of 1880) as amended by the Bihar Finance Act, 1981 (Bihar Act 5 of 1981) the Governor of Bihar is pleased to determine, with effect from 1st October, 1981 the rate of cess at one hundred and thirty three and one-third ($133\frac{1}{3}$) per cent on the amount of royalty of bauxite, dolomite, asbestos, fireclay and kaolin (China clay). S.O. 987 dated 24th June, 1982. - In exercise of the powers conferred by Section 6 of the Cess Act 1880 (Bengal Act IX of 1880) as amended by the Bihar Finance Act, 1981 (Bihar Act V, 1981) the Governor of Bihar is pleased to determine the rate of cess at 200 (Two hundred) per cent (double of the amount of Royalty) on the amounts of Royalty of Uranium Ore with effect from the 1st July, 1982. S.O. 359, dated 31st March, 1983. - In exercise of the powers conferred by Section 6 of the Cess Act, 1880 (Bengal Act IX of 1880), as amended by the Bihar Finance Act, 1982 (Bihar Act 58 of 1982) and in continuation of notification no. S.O. 1465, dated the 1st October, 1981 the Governor of Bihar is pleased to further determine the Cess on Coal, with effect from 1st April, 1983 in the manner herein provided. The rate of Cess and Coal shall be ten percentum of the pit's mouth value of Coal to be computed in the manner prescribed under Section 4 of the Cess Act, 1880, in cases only where the amount of cess charged at the rate of two hundred per cent on the amount of royalty of coal is less than the amount charged at the rate of ten percentum of the pit's mouth value of coal. S.O. 473, dated 7th April, 1984. - In exercise of the powers conferred by Section 6 of the Cess Act, 1880 (Bengal Act IX of 1880), as amended by the Bihar Finance Act, 1984 (Bihar Act 7 of 1984) and in continuation of notification no. S.O. 1465, dated the 1st October, 1981 the Governor of Bihar is pleased to further determine the Cess on Coal, with effect from 1st April, 1984 in the manner herein provided. The rate of Cess on Coal shall be 20 per centum of the pit's mouth value of Coal to be computed in the manner prescribed under Section 4 of the Cess Act, 1880, in cases only where the amount of cess charged at the rate of two hundred per cent on the amount of royalty of coal is less than the amount charged at the rate of twenty per centum of the pit's mouth value of coal. S.O. 457, dated 13th May, 1985. - In exercise of the powers conferred by Section 6 of the Cess Act, 1880 (Bengal Act IX of 1880) as amended by the Bihar Finance Act, 1981 (Bihar Act 5 of 1981), the Governor of Bihar in partial

modification no. 1465, dated the 1st October, 1981 to determine, with effect from 1st October, 1984, the rate of cess at one hundred (100) per cent on the amount of royalty of iron ore which is extracted from manually operated iron ore mines. Explanation. - "Manually operated iron ore mines" means those iron ore mines in which power shevels, dumpers and Bulldozers are not used. S.O. 1249, dated 20th November, 1985. - In exercise of the powers conferred by Section 6 of Cess Act, 1880 (Bengal Act IX of 1880) as amended by the Bihar Cess (Amendment) Ordinance, 1985 (Bihar Ordinance No. 24 of 1985), the Governor of Bihar is pleased to determine with effect from 21st June, 1985 the rate of cess at three hundred (300) per cent on the amount of royalty of iron ore but the rate of cess on such iron ore which is extracted manually, the rate of cess remains at present i.e., one hundred (100) per cent of the royalty of iron ore. S.O. 1251, dated 20th November, 1985. - In exercise of the powers conferred by Section 6 of the Cess Act, 1880 (Bengal Act IX of 1880) as amended by the Bihar Cess (Amendment) Ordinance, 1985 (Bihar Ordinance No. 24 of 1985), the Governor of Bihar is pleased to determine with effect from 21st June, 1985 the rate of cess at five hundred (500) per cent on the amount of royalty of Bauxite Ore and Sand for showing. S.O. 1253, dated 20th November, 1985. - In exercise of the powers conferred by Section 6 of the Cess Act, 1880 (Bengal Act IX of 1880) as amended by the Bihar Cess (Amendment) Ordinance, 1985 (Bihar Ordinance No. 24 of 1985), the Governor of Bihar is pleased to determine with effect from 21st June, 1985 the rate of cess at three hundred (300) per cent on the amount of royalty of copper ore and uranium. S.O. 1255, dated 20th November, 1985. - In exercise of the powers conferred by Section 6 of the Cess Act, 1880 (Bengal Act IX of 1880) as amended by the Bihar Cess (Amendment) Ordinance, 1985 (Bihar Ordinance No. 24 of 1985), the Governor of Bihar is pleased to determine with effect from 21st June, 1985 the rate of cess at two hundred (200) per cent on the amount of royalty of lime stone and kynite. S.O. 1257, dated 20th November, 1985. - In exercise of the powers conferred by Section 6 of the Cess Act, 1880 (Bengal Act X of 1880) as amended by the Bihar Cess (Amendment) Ordinance, 1985 (Bihar Ordinance No. 24 of 1985) and in continuation of notification no. S.O. 1465, dated the 1st October, 1981, the Governor of Bihar is pleased to further determine the cess on coal, with effect from 21st June, 1985 in manner herein provided. The rate of cess on coal shall be thirty (30) per cent of the pits' mouth value of coal to be computed in the manner prescribed under Section 4 of the Cess Act, 1880 in cases only where the amount of cess charged at the rate of five hundred per cent on the amount of royalty of coal is less than the amount charged at the rate of 30 per cent of the pit's mouth value of coal. S.O. 1150, dated 23rd December, 1987. - In exercise of the powers conferred by Section 6 of the Cess Act, 1880 (Bengal Act IX of 1880) as amended by the Bihar Cess (Amendment) Ordinance, 1987 (Bihar Ordinance No. 30 of 1987) and in continuation of notification No. S.O. 1257, dated the 20th November, 1985 the Governor of Bihar is pleased to further determine the cess on coal, with effect from 16th December, 1987 in manner herein provided. The rate of cess on coal shall be forty (40) per cent of the pit's mouth value of coal to be computed in the manner prescribed under Section 4 of the Cess Act, 1880 in cases only where the amount of cess charged at the rate of five hundred per cent on the amount of royalty of coal is less than the amount charged at the rate of 40 per cent of the pit's mouth value of coal.]