

(c) every sum which would have been assessable on any land as land revenue had there been no alienation of the land revenue:

Provided that no cess shall be levied under this section on sums less than twenty-five paise.

(2) The following sums shall not be taken into account for the purpose of subsection (1), namely,—

(i) penalties and fines, including any charge imposed under section 148 of the Bombay Land Revenue Code, 1879 as penalty or interest in case of default;

(ii) fees for grazing when charged per head of cattle.

Levy of cess on water rate.

126C. The State Government may levy a cess not exceeding twenty paise on every rupee of water-rate leviable under the provisions of the Bombay Irrigation Act, 1879 in respect of lands situated within the limits of a City. Bom. VII of 1879.

Manner of levying cess described in section 126 B.

126D. The cess described in section 126B shall be levied, so far as may be, in the same manner and under the same provisions of law, in or under which land revenue is levied:

Provided that in the case of any land in the possession of a tenant, if such tenant is liable to pay the land revenue in respect of such land under the provisions of the Bombay Tenancy and Agricultural Lands Act, 1948, or the Bombay Tenancy and Agricultural Lands (Vidarbha Region and Kutch Area) Act, 1958, such tenant shall be primarily liable for the payment of cess in respect of such land. Bom. LXVII of 1948.
Bom. XCIX of 1958.

Manner of levying cess described in section 126 C.

126E. The cess described in section 126C shall be levied, so far as may be, in the same manner, and under the same provisions of law, in or under which water-rates payable to the State Government under the Bombay Irrigation Act, 1879 are levied. Bom. VII of 1879.

Collection and credit of local cess on land revenue and water rates

126F. The local cess leviable on land revenue under section 126B and on water-rate under section 126C in respect of land shall be paid by the State Government to the Corporation within the jurisdiction of which the lands concerned are situated, after deducting such portion thereof as cost of collection as the State Government may prescribe by rules.

Suspension and remission of local cess.

126G. On the application made by the Corporation to which the cess under section 126A or section 126B is payable or *suo motu*, the State Government may by notification in the *Official Gazette*, suspend or remit the collection of cess or any portion thereof in any year in any area subject to the jurisdiction of such Corporation.

Validation of levy, assessment and collection of cess on land revenue and water-rate in Cities.

126H. Notwithstanding any judgment, decree or order of any Court or Tribunal, all cess on land revenue and water-rate levied, assessed or collected after the repeal of the Bombay Local Boards Act, 1923 and before the date of the coming into force of the Bombay Provincial Municipal Corporations (Gujarat Amendment) Ordinance, 1978 (hereinafter in this section referred to as “the Ordinance”) in any area which at any time during the period after such repeal and before the said date formed part of a City under this Act shall be deemed to have been validly levied, assessed or collected in accordance with law as if— Bom. VI of 1923.
Guj. Ord. 2 of 1978.

(i) the provisions of this Act as amended by the Bombay Provincial Municipal Corporations (Gujarat Amendment) Act, 1979 (hereinafter in this section referred to as “the said Act”) relating to the levy, assessment and collection of such cess formed part of this Act at any material time when such cess was levied, assessed or collected; Guj. 1 of 1979.

(ii) all notifications, rules and orders relating to the levy, assessment and collection of such cess had been issued or made under this Act and had been in force, at any such time;

(iii) the rate at which the cess levied, assessed or collected at any such time had been the rate specified in this Act, and accordingly any such cess levied or assessed before the date of the coming into force of the Ordinance, but not collected before such date may be recovered (after assessment of the cess where necessary) in the manner provided in this Act as amended by the said Act: