

**IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH**

W.P.No.31320 of 2012

Between:

M/s. Manappuram Finance Limited,

... Petitioner/Appellant (s)

And

The Commissioner
Greater Visakhapatnam Municipal Corporation

... Respondent (s)

DATE OF JUDGMENT PRONOUNCED: 13.08.2015

SUBMITTED FOR APPROVAL:

THE HON'BLE SRI JUSTICE A. RAJASHEKER REDDY

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| 1 | Whether Reporters of Local newspapers
may be allowed to see the Judgments? | Yes/No |
| 2 | Whether the copies of judgment may be
marked to Law Reports/Journals | Yes/No |
| 3 | Whether Their Ladyship/Lordship wish to see
the fair copy of the Judgment? | Yes/No |

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THE HON'BLE SRI JUSTICE A.RAJASHEKER REDDY

WRIT PETITION NO.31320 OF 2012

ORDER:

The case of the petitioner is that it is engaged in the business of Finance and Gold Loan and has established number of branches in Hyderabad. For identification and to show the location of the said branches to the customers and the schemes being offered by it, the petitioner erected ordinary boards displaying as Manappuram Finance Ltd. While so the 2nd respondent issued two impugned notices under Section 420 and 421 read with Section 622(2) of the Hyderabad Municipal Corporation Act, 1955 (for short 'the Act') dated 03.08.2012 to the petitioner stating that in contravention and violation of the provisions of the Act and without obtaining prior permission from the Commissioner, GHMC, the petitioner has erected the boards and directed him to pay an amount of Rs.16,722/- and Rs.10,035/- respectively for the period from 2012-2013. Aggrieved by the same, the present writ petition is filed.

Learned counsel for the petitioner submits that the petitioner has erected the boards for identification of the business and not for the purpose of advertising. He also submits that this Court in similar circumstances has set aside the impugned notices vide order dated 11.08.2010 in W.P.No.10801 of 2010 and states that the subject matter of the writ petition is squarely covered by the said order.

No counter is filed and there is no representation on behalf of the respondent-corporation.

In view of the aforesaid submission and for the reasons alike in the above mentioned order, this writ petition is allowed with the following directions:

- (a) the advertisement fee levied by the Corporation is in the form of a tax referable to Section 197 of the Act and it could not have been levied without specific authority and in accordance with the prescribed procedure;
- (b) the notices impugned in the writ petitions do not

accord with Sections 169, 633 and other relevant provisions of the Act, and they are accordingly set aside; and

- (c) the Corporation is entitled to insist on the permissions being obtained for erection and display of advertisements, subject, however to the exceptions covered by the proviso of sub-section (1) of Section 421 of the Act and to stipulate fee therefore, commensurate with the service or regulatory activity, and in its discretion to levy tax, under Section 197(f), duly following the proscribed procedure.”

There shall be no order as to costs. As a sequel thereto, miscellaneous petitions, if any, pending in the writ petition, shall stand closed.

A.RAJASHEKER REDDY, J

13.08.2015
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