HON'BLE SRI JUSTICE A.RAMALINGESWARA RAO

W.P.No.8461 of 2012

ORDER

This writ petition is filed challenging the advertisement tax demand notice for the year 2011-12 issued by the respondent-Corporation in February, 2012 demanding an amount of Rs.8,30,760/- from the petitioner.

This Court by order dated 27.3.2012 granted interim stay of all further proceedings by suspending the operation of the said notice.

When the case is listed, neither the respondent appeared nor a counter is made available in the record.

Learned counsel for the petitioner submits that the issue raised in the writ petition is squarely covered by order of this Court dated 31.12.2009 passed in WP No.23354 of 2009 & batch.

This Court disposed of the above batch of cases by holding as follows:

> "Hence, the writ petitions are allowed holding that:
>
> (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 therefor, commensurate with the service or regulatory activity, and in its

> **discretion to levy tax, under Section 197 (f) duly following the prescribed procedure.”**

In view of the same, this Writ Petition is also allowed in terms of the above order. No costs.

Miscellaneous petitions, if any, pending shall stand closed.

JUSTICE A.RAMALINGESWARA RAO

17th October, 2016
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