

HON'BLE SRI JUSTICE A.RAMALINGESWARA RAO

W.P.No.12309 of 2010

ORDER

This writ petition is filed seeking to declare the demand notice dated 5.3.2010 issued by the 3rd respondent, as arbitrary and illegal.

While disposing of W.P.No.23354 of 2008 & batch, dated 31.12.2009, this Court held as under:

“(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 prescribed procedure.”

In view of the same, this writ petition is allowed in terms of the above order. No costs.

Miscellaneous petitions, if any, pending shall stand closed.

JUSTICE A.RAMALINGESWARA RAO

1st December, 2016
rkk

