HONOURABLE SRI JUSTICE A.RAMALINGESWARA RAO

WRIT PETITION No.8055 of 2012

ORDER:

1. This writ petition was filed challenging the advertisement tax demand notice dated 23.02.2012 for the year 2011-2012 issued by the respondent.

2. The point raised in the instant case was already considered by this Court in Writ Petition No.23354 of 2009 and batch dated 31.12.2009, which reads as follows:

> "(a) The advertisement fee levied by the Corporation is in the form of a tax referable to Section 197 of the Hyderabad Municipal Corporation 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."

Following the aforesaid order, this Writ Petition is also allowed. No order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

A.RAMALINGESWARA RAO, J

03-01-2017
Gsn