

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 15273 OF 2017

ORDER :

This Writ Petition has been filed challenging the notice dated 03.03.2017 issued by the respondent Corporation requesting the petitioner to pay Rs.99,084/- towards advertisement tax for the year 2016-17 in respect of various boards erected at various outlets.

Learned Senior Counsel appearing on behalf of the petitioner as well as Sri Ancha Pandu Ranga Rao, learned Standing Counsel for the respondent Corporation submit that the issue raised in this Writ Petition is squarely covered by the Order of this Court dated 31.12.2009 in Writ Petition No. 23354 of 2009 and batch, wherein it has been held as under:

“ (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.”

Recording the said submission made by both the learned counsel, this Writ Petition is also disposed of in terms of the Order dated 31.12.2009 in Writ Petition No. 23354 of 2009 and batch. The notice dated 03.03.2017 is set aside. No costs.

Consequently, the miscellaneous Applications, if any shall also stand disposed of.

CHALLA KODANDA RAM, J

26th April 2017

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