IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.06.2019

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.5183 of 2009
and
M.P.No.1 of 2009

Om Sri Bhavani Amman Temple
Periyapalayam, Uthukottai Taluk,
Thiruvellore District-601 102
rep.by Tmt.P.S.Sethurathnam
Hereditary Managing Trustee ... Petitioner

Vs

1.The District Collector,
Thiruvellore District, Thiruvellore.

2.The Commissioner,
Ellapuram Panchayat Union Council,
Ellapuram, Uthukottai Taluk,
Tiruvallur District.

3.The Chairman,
Ellapuram Panchayat Union Council,
Ellapuram, Uthukottai Taluk,
Tiruvallur District.

4.The Superintendent of Police,
Office of the Superintendent of Police
(Near Collectorate),
Tiruvallur District.

5.The Principal Secretary and Commissioner
HR & CE Department
119, Uthamar Gandhi Salai,
Nungambakkam,
Chennai-600 034.

6.G.D.Mayandi ...Respondents

Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Mandamus directing the respondents 1 to 4 to ensure that the sixth respondent or his men, agents, servants etc.or any other unauthorised person or persons do not collect parking charges or any other charge from vehicles entering or passing through the town of Periyapalayam Village, Uthukottai Taluk, Tiruvallur District as a toll or from any vehicles parked in the land belonging to the second respondent or in any other land in Periyapalayam Village or in the adjoining Ellapuram Village limits without authority of law.

For Petitioner : Mr.N.V.V.Krishna

For Respondents : Mr.S.R.Rajagopal,
Additional Advocate General
Assisted by Mr.M.Maharaja,
Spl.GP (HR&CE)
for R5

No appearance for R6

Mrs.K.Bhuvaneshwari AGP, R1 & R4
Mrs.Thenmozhi R2 & R3.

O R D E R

The Hereditary Managing Trustee of Om Sri Bhavani Amman Temple, Periyapalayam has filed this writ petition contending that the temple is an ancient temple where lakhs of devotees are visiting throughout the year to seek the blessing of the deity. The annual festival of the temple is performed in the months of July to October every year. During the said period, the temple makes all arrangements for shelter, food, darshan, toilet facilities etc. The Transport Corporations also operate sufficient number of bus services to facilitate the transportation of the devotees. Similarly, police authorities will make suitable arrangements outside the temple premises for safety and security of the devotees. The second respondent Commissioner, during the festival period, earmarks certain places belonging to them for parking of vehicles on payment of charge and this is done by passing suitable Resolutions and calling for tenders. During earlier occasions, the successful bidders illegally collected charges from all vehicles entering the town of Periyapalayam and also collected parking charges for vehicles parked in places not belonging to the second respondent and also from vehicles parked in the neighbouring Ellapuram Village limits. Exorbitant charges were also collected illegally. In view of the same, the petitioner temple filed a writ petition in W.P.No.11807 of 2000 to ensure strict compliance in the collection of parking fees only to the vehicles parked in the land belonging to the second respondent and to prevent exploitation by the successful bidders. During the pendency of the said writ petition, the second respondent passed an order on 13.07.2000 imposing certain conditions, by which parking charges shall be collected from 15.07.2000 to 17.09.2000 (festival period) only in the place earmarked for parking and no additional parking charges shall be collected. Recording the said order, the writ petition was disposed of by this Court. Thereafter the second respondent resolved not to collect any parking charges in the subsequent years. However, by a District Gazette Publication dated 15.07.2008, it was again proposed to collect parking charges for the vehicles parked in the land belonging to the second respondent for the period from 19.07.2008 to 22.09.2008.

2.Thereafter, the sixth respondent, who became the successful bidder, flouting all norms, blocked all the vehicles entering or passing through the town of Periyapalayam and collected exorbitant parking charges much more than the one fixed, causing much harassment to the visiting devotees. The sixth respondent also collected parking charges from the vehicles parked in the lands within the adjoining Ellapuram Village limits. The sixth respondent also gone to the extent of unauthorisedly printing the name of the temple in the parking charge tokens as though the temple has authorised such illegal collections.

3.The petitioner further states that the temple had sent a detailed letter dated 21.07.2008 to the second respondent narrating the earlier incidents followed by letters dated 01.09.2008 and 14.09.2008. A letter was also sent to the Inspector of Police, Periyapalayam requesting to take suitable action against the said illegal acts. It is specifically stated by the petitioner that even though the festival period of the temple came to an end by October 2008 and the tender period came to an end by 22.09.2008 and when the fact remains that no fresh tender has been floated for the subsequent periods, the sixth respondent unauthorisedly and illegally collected exorbitant parking charges from vehicles not only parked in the land belonging to the second respondent, but also from all vehicles entering the town of Periyapalayam and the vehicles parked in other lands not belonging to the second respondent and also from vehicles parked in the lands within the adjoining Ellapuram Village limits. It is stated that the amounts so collected do not go to the coffers of the second respondent.

4.With the above background, the petitioner has come up with this writ petition for issuance of a Writ of Mandamus directing the respondents 1 to 4 to ensure that the sixth respondent or his men do not collect parking charges or any other charges from vehicles entering or passing through the town of Periyapalayam Village, Uthukottai Taluk, Tiruvallur District as a toll, or from any vehicles parked in the land belonging to the second respondent or in any other land in Periyapalayam Village or in the adjoining Ellapuram Village limits without authority of law.

5.The learned counsel for the petitioner has submitted that the illegal and unauthorised act of the sixth respondent and his men in collecting exorbitant parking charges from all the vehicles entering the town of Periyapalayam and from those vehicles passing through the town of Periyapalayam and also from those vehicles parked in the land not belonging to the second respondent and also from vehicles parked in the lands within the neighbouring Ellapuram Village limits and printing the name of the petitioner temple in the parking tokens, is illegal, without authority and highly condemnable. Even after the expiry of the tender, the sixth respondent is collecting the charges illegally. Such illegal act of the sixth respondent is in violation of the order passed by this Court on 20.09.2000 in W.P.No.11807 of 2000. He also submitted that no action has been taken by the authorities against the sixth respondent, thus permitting the sixth respondent and his men to continue to do their illegal acts. The first respondent has not taken any steps to prevent the sixth respondent and his men from committing such illegal and unauthorised acts. Stating so, he prayed for allowing the prayer as sought for in this writ petition.

6.A counter affidavit has been filed on behalf of the second and third respondents in which it is stated that even though the temple authorities makes elaborate arrangements for shelter, food, darshan and other amenities to the devotees, as a local body, Ellapuram Panchayat Union Council has to take care of the removal of the garbages, wastes and other unwanted materials thrown by the devotees during the festival time. Neither the temple authorities nor the devotees take care of the cleanliness in the area where the temple is located, but only the Panchayat is maintaining the area from the amount collected by way of parking charges. It is also stated that the temple authorities, in a bid to satisfy the devotees, has been requesting the Panchayat to refrain from collecting parking charges, but the same was rejected by the Panchayat, because it has been a source of revenue to the Panchayat Union Council, Ellapuram. It is also stated that the Panchayat Union Council, Ellapuram, has also written letters to the Police Department to enforce law and order through its letter dated 23.08.2008 itself to stop unauthorised persons from entering into the lands or collecting parking charges illegally and to stop such illegal acts and initiate further action to stop such incidents. It is further stated that the terms insisted on the bid stands cancelled since 22.09.2008 midnight and hence any violation by the sixth respondent in this connection, is liable for punishment. It is also specifically stated that the Panchayat Union authorities have taken all possible measures to stop the illegal act of the sixth respondent through law enforcing agencies and that the Panchayat Union Commissioner has resorted to collection of parking charges only through the Resolution of the local body and it will not in any way amount to contempt of Court.

7.A counter affidavit has been filed on behalf of the fourth respondent by the Deputy Superintendent of Police, Uthukottai Sub Division, Thiruvallur District, in which it is stated that the present successful bidder is one Sathish Kumar, S/o.Ramu, residing at No.33, Dr.Ambedkar Nagar, Periyapalayam Village, who is collecting parking fees in respect of the vehicles parked in the land of the second respondent. It is also stated that as per the order passed by the Commissioner, Ellapuram Panchayat Union Council, in Na.Ka.No.1246/ 2018/A2 dated 14.08.2018, the licence given to the said Sathish Kumar is valid from 14.08.2018 to 13.08.2019 and that he is authorised to collect the charges only from the vehicles parked in the lands belonging to the Ellapuram Panchayat Union bearing S.Nos.1/3 Part, 4/3 Part, 6/3 Part, 27/1 Part and 27/3 Part, and he is not authorised to collect charges from the vehicles entering or passing through the town of Periyapalayam. It is also stated that actions are taken in accordance with law against any person who violates the order passed by the second respondent.

8.A status report dated 14.12.2018 has been filed on behalf of the second respondent, in which it is stated that the tender was favoured to the said R.Sathish Kumar of Periyapalayam; that the tender came to be extended specifically to collect the parking fee in S.Nos.1/3 Part, 4/3 Part, 6/1 Part, 27/1 Part and 27/3 Part and not to collect any toll fee entering the town of Periyapalayam or any other purposes.

9.It is further stated in the status report that as per the directions issued by this Court, the second respondent inspected the above said place between 10.12.2018 and 13.12.2018 and found that no body is collecting the toll charges. It is also stated that the tenderer is collecting only the parking charges of the vehicles which is being parked in S.Nos.1/3 Part, 4/3 Part, 6/1 Part, 27/1 Part and 27/3 Part of Ellapuram Panchayat Union and he is not collecting any toll charges. It is further stated that on 11.12.2018 a meeting has been conducted with the tenderer

Mr.Sathish Kumar and strict instructions have been issued to follow the conditions imposed in the order; that the parking area along with sketch have been handed over to the Inspector of Police, Periyapalayam to monitor the issue; that a letter has been given to the Inspector of Police, Periyapalayam by marking a copy to the Deputy Superintendent of Police, Uthukottai stating the parking survey numbers and the details about the parking fee and requested to take appropriate action against the toll fee collectors.

10.Reiterating the contentions put forth in the counter affidavit filed on behalf of the second and third respondents and the counter affidavit filed on behalf of the fourth respondent, the learned Additional Advocate General appearing for the respondents 1 to 4 and the learned Special Government Pleader appearing for the fifth respondent, have submitted that no illegal collections are taking place and the contentions of the petitioner, have no basis. The learned Additional Advocate General has produced a copy of the Government Order in G.O.(Ms) No.149, Municipal Administration and Water Supply (TP.II) Department, dated 20.10.2015 to state that the Panchayat has powers to levy and collect the entrance fees / entrance charges / toll on vehicles entering into a Town Panchayat Area. He has also produced a copy of the Government Order in G.O.Ms.No.351, Municipal Administration and Water Supply Department, dated 23.12.1991, and submitted that under Section 2 of the Indian Tolls Act, 1851, as amended by the Tamil Nadu Act VI of 1938 and the Tamil Nadu Act XIV of 1942, the State Government can direct that the tolls be levied for the recovery of the amount spent towards improvements and repairs of the roads. He further produced a copy of the Government Order in G.O.Ms.No.21, Municipal Administration and Water Supply Department, dated 28.01.1992 to the same effect.

11.Heard the learned counsel on either side and perused the materials available on record carefully and meticulously.

12.According to the petitioner, the sixth respondent, who was the successful bidder to collect parking charges for the vehicles parked in the land belonging to the second respondent for the period from 19.07.2008 to 22.09.2008, was unauthorisedly and illegally collecting exorbitant parking charges from vehicles not only parked in the land belonging to the second respondent, but also from all vehicles entering the town of Periyapalayam and the vehicles parked in other lands not belonging to the second respondent and also from vehicles parked in the lands within the adjoining Ellapuram Village limits. It is stated that the amounts so collected did not go to the coffers of the second respondent. It is also stated that no action has been taken by the authorities against the sixth respondent, thus permitting the sixth respondent and his men to continue to do their illegal acts. The first respondent has not taken any steps to prevent the sixth respondent and his men from committing such illegal and unauthorised acts.

13.But, according to the second and third respondents, even though the temple authorities make elaborate arrangements for shelter, food, darshan and other amenities to the devotees, as a local body, Ellapuram Panchayat Union Council has to take care of the removal of the garbages, wastes and other unwanted materials thrown by the devotees during the festival time. Neither the temple authorities nor the devotees take care of the cleanliness in the area where the temple is located, but only the Panchayat is maintaining the area from the amount collected by way of parking charges. These respondents would state that the Panchayat Union Council, Ellapuram, has also written letters to the Police Department to enforce law and order through its letter dated 23.08.2008 itself to stop unauthorised persons from entering into the lands or collecting parking charges illegally and to stop such illegal acts and initiate further action to stop such incidents. It is further stated that the terms insisted on the bid stands cancelled since 22.09.2008 midnight and hence any violation by the sixth respondent in this connection, is liable for punishment.

14.Even as per the status report dated 14.12.2018 filed on behalf of the second respondent, the sixth respondent is no more in the picture and the tender was favoured to the said R.Sathish Kumar of Periyapalayam; that the tender came to be extended specifically to collect the parking fee in S.Nos.1/3 Part, 4/3 Part, 6/1 Part, 27/1 Part and 27/3 Part and not to collect any toll fee entering the town of Periyapalayam or any other purposes. It is further stated that upon inspection, they have found out that no body is collecting the toll charges and that the tenderer is collecting only the parking charges of the vehicles which are being parked in S.Nos.1/3 Part, 4/3 Part, 6/1 Part, 27/1 Part and 27/3 Part of Ellapuram Panchayat Union and he is not collecting any toll charges.

15.According to the fourth respondent, the present successful bidder, viz.Sathish Kumar is collecting parking fees only in respect of the vehicles parked in the land of the second respondent. It is his stand that as per the order passed by the Commissioner, Ellapuram Panchayat Union Council, in Na.Ka.No.1246/ 2018/A2 dated 14.08.2018, the licence given to the said Sathish Kumar is valid from 14.08.2018 to 13.08.2019 and that he is authorised to collect the charges only from the vehicles parked in the lands belonging to the Ellapuram Panchayat Union bearing S.Nos.1/3 Part, 4/3 Part, 6/3 Part, 27/1 Part and 27/3 Part, and he is not authorised to collect charges from the vehicles entering or passing through the town of Periyapalayam. It is also stated that actions are taken in accordance with law against any person who violates the order passed by the second respondent.

16.It is the specific stand of the learned counsel for the petitioner that there was unauthorised collection of parking fee, apart from the places earmarked for such collection and such illegal collection still continues. He also produced copies of the receipts for payment for entry into Periyapalayam village and the receipts contain only the serial number and the amount so collected. The name of the Panchayat or temple authorities have not been mentioned. Such collection is apparently illegal and the violators have to be punished. Often in Chennai suburban areas, it is found that many such unauthorised collection of toll fee is going on. Unauthorised persons without any authority and without any permission, are collecting toll charges apart from the earmarked places. If any person refuses to give money, they are taken into task by them for getting money.

17.The learned Additional Advocate General produced the Government Orders, as stated supra, by which the Government permitted collection of toll charges. According to him, collection of toll charges are in accordance with law and that in the present case, no other places have been allowed by the authorities for collection of such charges, except the earmarked places. But many instances have been brought to the notice of this Court that a receipt which is nothing but a piece of paper, where some amount alone has been mentioned, without any specific details about the name of the licence holder, address, purpose etc., has been issued for collection of toll fee.

18.At this juncture, it would be relevant to discuss the various Acts, viz. Tamil Nadu District Municipalities Act, 1920, Tamil Nadu Town and Country Planning Act, 1971, Tamil Nadu Panchayats Act, 1994 and Indian Tolls (Tamil Nadu Amendment) Act.

19.The relevant provisions in Tamil Nadu District Municipalities Act, in respect of taxation, are Sections 78, 79, 80, 98, 105, 107, 116, 124-D, 124-E, 244, 245, 259 and 270-E. Section 78 deals with property tax, professional tax, tax on carriages and animals, tax on carts and tax on advertisements other than advertisements published in the newspapers and advertisements broadcast by radio or television. Section 79 deals with Special Taxation. For imposing taxes under Section 78, Resolution has to be passed by the Municipal Council and before passing the Resolution imposing a tax for the first time or increasing the rate of an existing tax, the council shall publish a notice in at least one vernacular newspaper, on the notice board of the municipal office and in such other places within municipal limits as may be specified by the council, thereafter fix a reasonable period, consider the objections if any and then only it can be imposed. Section 79 deals with Special Taxation, ie., with the previous sanction of the State Government and the Central Government, the Council shall levy tax on persons travelling by railway from any station notified under Section 116 in or near the Municipality which is resorted to by pilgrims, and such tax levied shall not be expended for purposes other than making arrangements for the health and comfort of the pilgrims or the improvement or development of the municipal area. Further such tax shall be collected only as a surcharge on the tickets of all passengers travelling by railway. Thus, even if tax is levied, it is not directly collected, but it has been imposed by way of surcharge on the tickets of the passengers concerned. Thus, there are procedures contemplated under the Tamil Nadu District Municipalities Act, with regard to the imposition of various taxes as stated above. Further, the term "toll" has been omitted subsequently, stating that it is only a tax.

20.Section 80 of the Tamil Nadu District Municipalities Act deals with levy of new taxes for the first time, subject to the provisions of Sections 78 and 79, by way of notification in the District Gazette. Section 98 deals with levy of half-yearly tax on carriages and animals, within the Municipality. Section 105 deals with tax on carts. Section 107 deals with powers to seize carriages and carts not bearing numbers. If a municipal number is not affixed to a carriage or cart in pursuance of a direction issued under Section 104 or Section 108, the authority may seize the vehicle and the animal. Section 116 deals with levy of pilgrim tax, relatable to Section 79. Section 124-D deals with levy of profession tax. Section 124-E deals with employers liability to deduct and pay tax on behalf of the employees. Sections 244 and 245 comes under Chapter XII - Licences and Fees. Section 245 deals with licences for places in which animals are kept. Section 259 deals with Public Markets.

Municipal authorities are empowered to allot shops by granting licence, by exercising powers under this Act. Municipal authority shall fix fee for stalls in market. Section 270-E deals with licence for private cart-stand. As per this Section, no person shall open a new private cart-stand or continue to keep open a private cart-stand unless he obtains a licence from the council to do so.

21.On an overall reading of the Tamil Nadu District Municipalities Act, nowhere it is stated that toll can be imposed on vehicles coming with the zone of the Municipality, for maintaining the places. Further, nowhere it is stated that other than cess, taxes in the form of toll, can be collected directly from the public for maintenance of roads / places within the zone of the Municipality.

22.The relevant provision in Tamil Nadu Town and Country Planning Act, 1971 in respect of taxation, is Section 59, which deals with levy of development charges. Section 60 deals with Rates of Development Charges and Section 61 deals with Assessment of Development Charges. As per Section 59, every planning authority including a local authority where such local authority is the planning authority, shall levy development charges on the institution of use or change of use of land or building or development of any land or building for which permission is required under this Act in the whole area or part of the planning area within the maximum rates prescribed in Section 60. This relates to use of land and building. Section 62 states that every local authority in the area of a planning authority shall, in regard to the planning area lying within the jurisdiction of such local authority, collect all development charges due under this Act in respect of any development in that area. Section 63-B deals with levy of infrastructure and amenities charges. These charges are meant for ensuring sustainable development of urban and rural areas by providing adequate infrastructure and basic amenities and it shall be leviable on any person who undertakes or carries out any such development or institutes any use or changes any such use. Here also there is no mention of levy of toll from the public for maintenance or developmental activities by the State. Only during grant of building permit, this type of tax is imposed.

23.Next comes Tamil Nadu Panchayats Act, 1994. The relevant provisions in respect of taxation are Sections 147, 148, 154, 155, 159, 161, 167, 171, 172, 172-A, 173, 175-A, 198-B and 220.

24.Section 147 of the Tamil Nadu Panchayats Act, 1994 deals with Public Markets, relatable to Section 259 of the Tamil Nadu District Municipalities Act. Section 148 deals with Licensing of Private Markets, for which a fee has to be paid to the Panchayat for obtaining permission / licence. Section 154 deals with Public Landing Places and Cart-Stands. Section 155 deals with private cart-stand, which is relatable to Section 270-E of Tamil Nadu District Municipalities Act. Section 159 deals with purposes for which places may not be used without a licence. Section 161 deals with the power of the Government to make Rules in respect of grant and renewal of licences and permissions. Section 167 deals with local cess, relating to land revenue. Sections 171 and 172 deals with levy of house tax. Section 172-A deals with levy and collection of advertisement tax. Section 173 deals with vehicle tax. The vehicle tax shall be levied every half-year on all vehicles kept or used within the Panchayat Village at such rates fixed by the Village Panchayat. In this section, vehicles include any kind of carriage, cart, wagon, bicycle etc., but does not include a motor. Section 175-A deals with Apportionment of Entertainment Tax among Panchayats. Section 198-B deals with levy of profession tax. Section 220 deals with General Provisions regarding licence and permissions, which includes imposition of fees, rules and regulations for issuance of licence and permissions.

25.Thus, neither in the Tamil Nadu District Municipalities Act, 1920, nor in the Tamil Nadu Town and Country Planning Act, 1971 or in the Tamil Nadu Panchayats Act, it is stated that the Municipalities can collect tolls for the vehicles which are entering the area under its control.

26.But however, as per Section 2 of the Indian Tolls Act, 1851, the State Government has powers to levy tolls on roads and bridges. By way of State Amendment, Section 2 has been substituted, wherein it is stated that the tolls shall be levied only at such rates and for such period as the State Government by notification in the Official Gazette declare to be necessary. This is only for the purpose of improving / repairing the roads and bridges.

27.The State of Tamil Nadu amended Sections 2, 3 and 9 of the Indian Tolls Act, 1851, by framing Indian Tolls (Tamil Nadu Amendment) Act, 1942. As per the amendment made to Sub-Section (5) of Section 2 of the Indian Tolls Act, 1851, the State Government may farm out the collection of the tolls levied under Sub-Section (1) and in such a case, the farmer and its agents and servants shall be deemed to be persons appointed to collect tolls under this Act. Section 2 of the Central Act was further amended by the State in the years 1997 and 2000.

28.Thus there is a definite demarcation carved out in the Central Act, as amended by the State from time to time, as to the collection of the tolls by appropriate persons.

29.Only in the Indian Tolls Act, 1851, as amended by the State Government by various amendments, tolls can be collected by the State, that too, by the prescribed procedures as per the Act.

30.In the present case, it is alleged that there is illegal collection of toll charges and parking charges for the vehicles entering the municipal area, by unauthorised persons. In this connection, it is made clear that only the persons who have been duly appointed by the State/ Authorities under the relevant Acts, as stated supra, are authorised to collect cess and other fees and no unknown / outside persons apart from the ones envisaged under the relevant Acts stated supra, are allowed to carry out such collection. In such view of the matter it is appropriate to consider the claim of the petitioner in the interest of general public for prohibiting the illegal collection of tolls.

31.Though the Indian Tolls Act envisages collection of toll, the Panchayat Authorities are also permitted to collect certain charges for using the places which are under their control, but that should not lead to any collection of tolls by unauthorised and unscrupulous persons. It is made clear that only licence holders are permited to collect the same within the places earmarked for parking and other facilities.

32.In view of the above stated circumstances, the following order with certain directions is passed:

(i)The Government of Tamil Nadu is directed to issue Circulars immediately to all the District Collectors to instruct the concerned Revenue Officials to conduct inspection forthwith in each and every municipal as well as local areas to find out and check such illegal collection of toll fee / parking charges or any other amount unauthorisedly.

(ii)Circulars / notices, as stated supra, be issued to all concerned within a period of 30 days from the date of receipt of a copy of this order.

(iii)On receipt of such Circulars / Notices, the Revenue Divisional Officer concerned shall immediately intimate the places where the toll fees / parking charges are collected illegally, to the District Collector and also to the Superintendent of Police concerned.

(iv)If any unauthorised collection is pointed out or brought to the knowledge of the District Collector / Revenue Divisional Officer / Superintendent of Police, immediate action has to be taken against the persons involved in such practices, by initiating appropriate Civil and Criminal proceedings.

(v)In case of any lapses on the part of the District Collector / Revenue Divisional Officer / Revenue authorities concerned / Superintendent of Police, in taking action against the erring persons / officials, the same has to be viewed very seriously and they will be held responsible for the same.

33.It is also made clear that:

(i)In respect of collection of parking charges in places like temples, only legally permissible amount has to be collected by the persons duly authorised by the Government.

(ii)Licence holder of such collection should give proper receipt in the prescribed format to the public / users, which should contain the name of the licence holder, amount and the purpose for which it is collected. Except the licence holder or the persons authorised by the authorities concerned, no one is entitled to collect any amount from the public in the form of toll fees / parking charges.

(iii)It is also made clear that the taxes / toll collected from the public have to be spent only for the purpose of improvement of the Municipal Area in question, as envisaged in various Acts, discussed above.

34.With the above observations / directions, the writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Post after 12 weeks for reporting compliance.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

KM

To

1.The District Collector,
Thiruvellore District, Thiruvellore.

2.The Commissioner,
Ellapuram Panchayat Union Council,
Ellapuram, Uthukottai Taluk,
Tiruvallur District.

3.The Chairman,
Ellapuram Panchayat Union Council,
Ellapuram, Uthukottai Taluk,
Tiruvallur District.

4.The Superintendent of Police,
Office of the Superintendent of Police
(Near Collectorate),
Tiruvallur District.

5.The Principal Secretary and Commissioner
HR & CE Department
Government of Tamil Nadu,
119, Uthamar Gandhi Salai,
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Chennai-600 034.

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+1 CC to Govt. Pleader sr 46920.
+1 CC to Mr.N.V.V. Krishna, Advocate sr 46055.

W.P.No.5183 of 2009
and
M.P.No.1 of 2009

RSI(CO)
SP(13/06/2019)