



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **26.04.2022**

CORAM:

THE HONOURABLE **MR.JUSTICE ABDUL QUDDHOSE**

W.P.[MD]No.7768 of 2022

and

W.M.P.[MD]No.5853 of 2022

WEB COPY

U.Bhaskaran

... Petitioner

/Vs./

1.The District Collector,
Tirunelveli District.

2.The Commissioner,
Tirunelveli City Municipal Corporation,
Tirunelveli City.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the 1st respondent to waive the payment of advertisement tax for a period from 01.04.2020 till the date on which the petitioner's hoardings have become operational for carrying advertisement in and around of New Bus Stand, Tirunelveli in the light of license issued by the 1st respondent vide his proceedings in Na.Ka.No.Nya14/1377/2019, dated 08.01.2020.

For Petitioner	: Mr.R.Anand
For R1	: Mr.B.Saravanan, Additional Government Pleader.
For R2	: Mr.S.P.Maharajan, Standing Counsel

ORDER

This writ petition has been filed for a Mandamus seeking for a direction to the 1st respondent to waive the payment of advertisement tax for the period from 01.04.2020 till date on which the petitioner's hoardings have become operational for carrying advertisement in and around of New Bus Stand, Tirunelveli, in the light of license issued by the 1st respondent vide his proceedings in Na.Ka.No.Nya14/1377/2019, dated 08.01.2020, based on the petitioner's representation dated 29.11.2021, within a time frame to be fixed by this Court.

2.The petitioner was granted licence by the first respondent to put up hoardings in the aforementioned place. According to the petitioner, due to Covid-19 pandemic lockdown, the hoardings did not become operational and the advertisement could not be made. It is also contended by the petitioner that he was asked to remove the hoardings, due to the setting up of smart city project at Tirunelveli city. In such circumstances, he has given a



representation on 29.11.2021 seeking for waiver of the payment of advertisement tax to the first respondent. Since the said representation has not been considered till date, he has filed this writ petition.

3. Heard Mr.R.Anand, learned Counsel for the writ petitioner, Mr.B.Saravanan, learned Additional Government Pleader, who accepts notice on behalf of the 1st respondent and Mr.S.P.Maharajan, learned Standing Counsel, who accepts notice on behalf of the 2nd respondent.

4. The learned Additional Government Pleader appearing for the first respondent as well as the learned Standing Counsel appearing for the second respondent would submit that the petitioner is not entitled for any waiver, as the licence was granted only to put up hoardings. According to them, the waiver of the advertisement tax, due to Covid-19 pandemic lockdown will not apply for hoardings.

5. The said statement is disputed by the learned counsel appearing for the petitioner and would submit that in similar circumstance, this Court had entertained a similar writ petition and directed the respondents to consider the petitioner's representation seeking for waiver.

6. No prejudice would be caused to the respondents, if the petitioner's representation is considered on merits and in accordance with law, after affording a fair hearing to the petitioner including granting him the right of personal hearing.

7. For the foregoing reasons, this Court directs the first respondent to consider the petitioner's representation dated 29.11.2021 seeking for waiver of the payment of advertisement tax for a period from 01.04.2020 till date on which the petitioner's hoardings have become operational for carrying advertisement in and around of New Bus Stand, Tirunelveli, and pass final orders on merits and in accordance with law, after affording a fair hearing to the petitioner including granting him the right of personal hearing, within a period of twelve (12) weeks from the date of receipt of a copy of this order.

8. With the above direction, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)



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To

1.The District Collector,
Tirunelveli District.

2.The Commissioner,
Tirunelveli City Municipal Corporation,
Tirunelveli City.

+1 CC to M/s.S.P. MAHARAJAN, Advocate (SR-21578[F] dated 27/04/2022)

+1 CC to M/s.P.ANAND, Advocate (SR-22229[F] dated 28/04/2022)

W.P. [MD]No.7768 of 2022

26.04.2022

RD(18.05.2022) 3P 5C