Rules – Tamil Nadu Panchayats (Licensing of Hoardings and Levy and Collection of Advertisement Tax) Rules, 2009 – Framed – Notification - Published.

Rural Development and Panchayat Raj (PR.I) Department

G.O.(Ms.) No. 41 Dated 18.5.2009
Read:

From the Commissioner of Rural Development and Panchayat Raj, Chennai-15, Letter Rc.No.38828/2008/PRI.I-4, dated 24.2.2009.

* * *

ORDER:

The appended Notification will be published in the Tamil Nadu Government Gazette Extra-ordinary, dated the 18.5 2009.

(BY ORDER OF THE GOVERNOR)

K. ASHOK VARDHAN SHETTY,
PRINCIPAL SECRETARY TO GOVERNMENT.

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APPENDIX.

NOTIFICATION.

In exercise of the powers conferred by section 172-A and section 172-B, 220 and section 242 of the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) and in supersession of the Tamil Nadu Panchayats (Licensing of Hoardings and Levy and Collection of Advertisement Tax) Rules, 1999, the Governor of Tamil Nadu hereby makes the following rules:-

RULES.

1. **Short title and Application.-** (1) These rules may be called the Tamil Nadu Panchayats (Licensing of Hoardings and Levy and Collection of Advertisement Tax) Rules, 2009.

   (2) These rules shall apply to all the Village Panchayats constituted under the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994).

2. **Definitions.-** In these rules, unless the context otherwise requires,-

(a) "**Act**" means the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994);

(b) "**advertisement**" means any information exhibited on any screen or board, or poster or wall or building or tree or boulder or any other object either private or public or on any hoarding erected on any private or public land or building or on any frame work or other support wholly or in part over any private or public land or building visible to public wholly or partly and will exclude advertisements made in newspapers, broadcast made over radio or telecast in television;

(c) "**District Collector**" means the Collector of the District concerned;

(d) "**Form**" means the Forms appended to these rules;

(e) "**Government**" means the Government of Tamil Nadu;

(f) "**hoarding**" means any screen or board at any private or public place used or intended to be used for exhibiting advertisement including the frameworks or other support erected wholly or in part upon or over any land, building, wall or structure or tree visible to public wholly or partly;

(g) "**land**" includes building, wall, structure and tree;

(h) "**licence**" means the licence granted under rule 3;

(i) words and expressions used but not defined in these rules shall have the meanings respectively assigned to them in the Act. In the absence of such meaning, the Tamil Nadu General Clauses Act, 1891 (Tamil Nadu Act I of 1891) shall apply for the interpretation of these Rules.

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3. **Issue of provisional permission and licence.-** (1) Any person including a State or Central Government Department intending to erect a hoarding shall apply to the District Collector in Form I for obtaining a provisional permission.

(2) Every application for a licence under sub-rule (1) shall be accompanied by –

(a) the licence fee as specified in rule 13;

(b) a plan of the hoarding to be erected indicating the height and other dimensions and the material proposed to be used as approved by a qualified Engineer;

(c) a no objection certificate from the owner of the land where the hoarding is to be erected in a private land or a no objection certificate from the competent officer of the State or Central Government Department concerned, if the hoarding is to be erected on the land of State or Central Government or a no objection certificate from the Executive Authority concerned if the hoarding is to be erected on lands of a village panchayat;

(d) a certificate from a Police Officer not below the rank of Inspector of Police of the jurisdiction of the area in which it is proposed to erect hoardings, that the proposed hoarding would not be a diversion or an obstruction to free and safe movement of traffic, pedestrians and vehicles; and

(e) a topo sketch indicating the proposed location of the hoarding.

(3) The District Collector shall on receipt of such application under sub-rule (1), scrutinize the same and inspect or cause to be inspected by an Officer not below the rank of Commissioner of Panchayat Union, the place where the hoarding is proposed to be erected.

(4) After such scrutiny and inspection, if the District Collector is satisfied that the hoarding proposed to be erected conforms with the particulars specified in the application form and other documents furnished by the applicant, fulfill the requirements of sub-rule (2), the District Collector may grant a provisional permission in Form-II with such conditions as may be necessary for erection of a hoarding in that place which shall be valid for thirty days from the date of grant thereof:

Provided that on representation from the applicant, the period of thirty days may be extended by the District Collector for another period of thirty days.

(5) Within thirty days from the date of receipt of such provisional permission or within such extended period under the proviso to sub-rule (4), the applicant shall erect the hoarding in accordance with the conditions, if any, specified in the provisional permission and shall apply in Form-III for a licence along with a certificate of structural stability issued by a qualified Engineer.

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(6) On satisfying that the hoarding has been erected in accordance with the condition specified in the provisional permission granted under sub-rule (4), the District Collector may grant a licence in Form-IV with such condition as may be necessary or refuse the same after recording the reason therefor.

4. **Period of validity of licence.-** The licence granted under rule 3 shall be valid up to the 31st day of March of the third year.

5. **Renewal of licence.-** Every licence granted under rule 3 may be renewed for three years. The application for renewal of a licence shall be made to the District Collector in Form V sixty days before the date of expiry of the licence and the provisions of rules applicable to the grant of licence shall apply to the renewal of the licence. The District Collector shall dispose of such renewal application within sixty days from the date of its receipt and in any case not later than the expiry of the validity of the licence either to grant the renewal of licence or to refuse the same after recording the reasons therefor.

6. **Maximum size of hoarding.-** (1) The maximum size of a hoarding to be erected shall be,-

Road Width		Maximum size
(a) above 100 feet	..	24 feet X 12 feet (horizontal position)
(b) between 50 and 100 feet	..	15 feet X 10 feet (horizontal position)
(c) less than 50 feet	..	12 feet X 6 feet (either horizontal or vertical position)

(2) The maximum height of hoarding including the height from the ground level of hoarding shall not exceed thirty feet. The hoarding erected in one particular road must be of uniform size as practicable as possible.

(3) No hoarding shall be permitted on both sides of the roads with a footpath of less than ten feet width. In roads with, no separate footpath, a minimum of ten feet width shall be available between the road margin and the hoarding for use of pedestrians.

(4) The hoarding shall be erected only parallel to the footpath or road, and not across the footpath or road margin.

(5) The hoarding irrespective of the size shall be erected on steel frames.

(6) There shall be a gap of not less than five feet width between one hoarding and another. The gap between hoardings in a road may be of uniform length.

7. Rent to be collected for erection of hoarding on Government or Panchayat land.- (1) The Government shall by order fix the minimum and maximum rates of annual rent to be collected from the licensees for the erection of hoarding in State Government lands. The District Collector will notify in the District Gazette, the rates applicable in respect of Government lands in the Rural Local Bodies in the Districts within such minimum and maximum rates fixed by the Government, collect the annual rent and credit into Government account.

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(2) The Panchayat concerned shall fix the annual rent for erection of the hoardings on the lands of the Rural Local Bodies. The Executive Authority concerned shall collect the annual rent and credit into the General Fund of the respective rural Local Body.

8. Cancellation of licence or refusal for renewal of licence.- (1) Where the District Collector, either suo motu or on public representation or otherwise, has reason to believe that a licensee has violated or failed to comply with the conditions of the licence or any provisions of the Act or these rules, he shall call upon the licensee by notice in writing, addressed by registered post to the address given in his licence, stating grounds, to show cause within such period not less than fifteen days from the date of receipt of such notice as to why the licence should not be cancelled and also shall give the licensee an opportunity of being heard.

(2) If the District Collector is not satisfied with the reply received from the licensee, or if no reply is received from the licensee within the time limit specified in sub-rule (1), he may cancel the licence or refuse to renew the licence.

9. Removal of unauthorized, obscene or objectionable hoardings.- (1) On cancellation of licence or refusal to renew the licence under sub-rule (2) of rule 8, the owner or user or advertiser of such hoarding shall remove it within seven days from the date of receipt of the order of cancellation or refusal of licence, failing which, the District Collector shall cause to remove such hoarding and recover the cost of such removal from the owner or user or advertiser of such hoarding.

(2) The District Collector may either suo motu or on any representation or otherwise, shall direct any owner or user or advertiser to remove the advertisement within seven days from the date of receipt of such direction, if the contents of such advertisement is considered to be obscene or objectionable. If the owner or user or advertiser does not remove such advertisement within the said period, the District Collector shall remove the advertisement and recover the costs from the owner or user or advertiser.

10. Notification of area prohibited for erection of hoardings.- (1) The District Collector may notify in the District Gazette, any area within the Village Panchayat as a "prohibited area" for erection of any hoarding.

(2) If there is a hoarding, which already exists in such notified prohibited area, the licensee shall be liable to remove such hoarding within fifteen days of the date of such notification. If the licensee does not remove such hoarding within the said period, the District Collector shall cause to remove it and recover the costs for such removal from the licensee concerned. No individual notice is required before such removal.

11. Restriction on grant of licence. - Licence shall not be granted for erection of hoarding in the following places, namely:-

(i) in front of educational institutions, popular places of worship and hospitals with inpatient treatment facility;

(ii) in the corners of road or street junctions, upto a distance of 100 metres on either sides of the junction;
(iii) in front of places of historical or aesthetic importance; and
(iv) in the prohibited area notified under sub-rule (1) of rule 10.

12. Appeal.- An appeal to the State Government or an officer notified in this behalf may be made against the order refusing to grant or to renew licence under rule 3 or rule 5 or cancellation of the licence under rule 8 or removal of hoarding under rule 21 in Form VI within thirty days from the date of receipt of order refusing to grant a licence or renew a licence or cancellation of a licence. The appeal shall be accompanied by a fee of Rs.500/- (Rupees Five hundred only) paid in the form of Bank demand draft payable to the Secretary to Government, Rural Development and Panchayat Raj Department, Secretariat, Chennai-9 and the statement of the grounds of appeal. Such appeal shall be disposed of within a period of sixty days from the date of receipt of such appeal.

13. Licence fee.- The fee for grant of licence and for renewal of licence shall be Rs. 1000/- (Rupees one thousand only).

14. Rate of advertisement tax.- The half yearly advertisement tax on advertisements exhibited on hoardings shall be levied as per the Table below:-

THE TABLE

(1) If the Village Panchayat lies within 30 kilo metres radius from any Municipal Corporation

Location and nature (1)	**Rates of tax per square metre per half year (Rupees)** (2)
1. Hoardings in arterial road with bus route-	
(a) without lighting	150
(b) with ordinary lighting	200
(c) with neon or mercury lighting	300
2. Hoardings in main road with bus route-	
(a) without lighting	100
(b) with ordinary lighting	150
(c) with neon or mercury lighting	200
3. Hoardings in other road or street-	
(a) without lighting	90
(b) with ordinary lighting	125
(c) with neon or mercury lighting	150

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(2) If the Village Panchayat lies within 10 kilo metres radius from a Municipality

1. Hoardings in arterial road with bus route- (a) without lighting (b) with ordinary lighting (c) with neon or mercury lighting	 75 90 100
2. Hoardings in main road with bus route- (a) without lighting (b) with ordinary lighting (c) with neon or mercury lighting	 60 70 80
3. Hoardings in other road or street- (a) without lighting (b) with ordinary lighting (c) with neon or mercury lighting	 50 60 70

(3) Other Village Panchayats

1. Hoardings in arterial road with bus route- (a) without lighting (b) with ordinary lighting (c) with neon or mercury lighting	 60 80 90
2. Hoardings in main road with bus route- (a) without lighting (b) with ordinary lighting (c) with neon or mercury lighting	 40 60 70
3. Hoardings in other road or street- (a) without lighting (b) with ordinary lighting (c) with neon or mercury lighting	 20 30 60

15. <u>Rate of tax for advertisement other than on hoarding</u>.- (1) The District Collector shall fix the half-yearly advertisement tax on advertisements exhibited other than on hoardings, subject to the maxima and minima specified below:-

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		Minimum (1) (Rs. per square metre)	Maximum (2)
1.	If the Village Panchayat lies within 30 kilo metres radius from any Municipal Corporation	30	500
2.	If the Village Panchayat lies within 10 kilo metres radius from a Municipality	20	500
3.	or other Village Panchayats	10	500

(2) While fixing the rate of advertisement tax, the District Collector shall take into consideration the location and type of the advertisement and may fix different rates of tax for different places and different types of advertisement.

16. Issue of assessment order on advertisement tax.- The District Collector shall issue an assessment order for payment of half yearly advertisement tax in Form VII along with the licence for erection of a hoarding.

17. Payment of advertisement tax.- The advertisement tax shall be levied and collected every half year beginning from 1st April to 30th September and from 1st October to 31st March. The advertisement tax shall be paid within thirty days from the beginning of the half year or within thirty days from the date of issue of assessment order, as the case may be.

18. Mode of payment.- Licence fee, renewal fee and advertisement tax to be paid under these rules shall be paid in the form of bank draft payable to "District Collector Advertisement Tax Account". The District Collector shall maintain a separate Account in the district quarters in the name of "District Collector Advertisement Tax Account" for the receipt of licence fee and advertisement tax.

19. Liability of the user of the hoarding for payment of advertisement tax.- The owner, user or advertiser shall be liable to pay the tax within the period specified in Rule 17 failing which such hoarding shall be liable for removal by the District Collector after giving a notice in writing to the owner or user or advertiser.

20. Maintenance of registers.- A register as in Form VIII shall be maintained by the District Collector for every Village Panchayat in the District in regard to grant of licences for erection of hoarding and collection of rent and advertisement tax on hoarding.

21. Periodical inspection of hoarding.- The District Collector or any officer authorized by him in this behalf shall make periodical inspection of the hoardings erected. During such inspection, if it is noticed that any hoardings is not in accordance with the provisions of the Act or these Rules or the conditions of licence, the District Collector shall take immediate action for removal of such hoarding after giving notice in writing to the owner or user or advertiser of such hoarding.

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22. <u>Remittance of licence fee and advertisement tax to the Village Panchayats</u>.- The District Collector shall arrange to remit the licence fee collected on erection of hoardings and advertisement tax collected on the advertisements made, to the General Fund of the Village Panchayat in which the hoarding is erected or advertisement is exhibited, once in a year between April and June of the succeeding year and shall maintain a register in Form VIII for collection of licence fee.

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APPENDIX.

FORM – I

[See sub-rule (1) of rule 3]

APPLICATION FOR PROVISIONAL PERMISSION TO ERECT A HOARDING

1.	Name and address of the Applicant / Company / Government Department.	
2.	Exact location with land mark identification and direction of facing frontage of the hoarding.	
3.	Place of erection of hoarding (if on building, address of the building)	
4.	Name of the owner of the land / building on which the hoardings is to be erected.	
5.	Size of the hoarding proposed to be erected (Length, breadth and width to be mentioned)	
6.	Nature of the materials to be used.	
7.	Indicate whether the following documents have been enclosed with the application:- (1) Details of payment of licence fees. (2) Plan of the hoarding indicating width, height, etc., duly approved by the qualified Engineer. (3) No Objection Certificate from the land owner. (4) Certificate from the Police Officer not below the rank of Inspector of Police of the jurisdiction of the area in which it is proposed to erect hoardings, that the proposed hoarding would not be a diversion or an obstruction to free and safe movement of traffic, pedestrians and vehicles. (5) A topo sketch indicating the proposed location of the hoarding.	

Place: Signature of the Collector
Date :

ACKNOWLEDGEMENT

Received the application for provisional permission for erection of hoarding at _____ from Thiru / Thirumathi. _____ .

Place : District Collector.
Date :

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FORM – II

[See sub-rule (4) of rule 3]

PROVISIONAL PERMISSION FOR ERECTION OF A HOARDING.

No. ……. Dated ……

Reference : Application No. _____ , dated _____

Provisional permission is granted to _____ for the erection of hoarding of size _____ at _____ on the land belonging to _____ subject to following conditions:-

CONDITIONS.

(1) This provisional permission is valid for thirty days from the date of issue.

(2) The applicant after erection of the hoarding as per this permission shall apply in Form III for licence.

(3) ……..

(4) ……..

..

..

District Collector.

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FORM – III

[See sub-rule (5) of rule 3]

APPLICATION FOR LICENCE TO THE HOARDING ERECTED.

1.	Name of the Applicant.	
2.	Number and date of provisional permission (along with the copy thereof).	
3.	Location of hoarding, number and other details.	
4.	Name of the land owner / Competent Authority, if on Government lands.	
5.	Size of the hoarding erected.	
6.	Whether Licence fees has been paid.	
7.	Whether the annual rent paid for land belonging to Government or Panchayat Union or Village Panchayat, if so, the date of payment and other details.	
8.	Whether the following documents have been enclosed with the application :- (1) Structural stability certificate from a qualified Engineer. (2) Copy of the provisional order issued in Form II.	

Place :

Date :

Signature of the Applicant.

ACKNOWLEDGEMENT

Received the application for licence to hoarding erect at _____ from Thiru / Thirumathi. _____ .

Place :

Date :

District Collector.

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FORM – IV

[See sub-rule (6) of rule 3]

LICENCE FOR ERECTION OF THE HOARDING.

No. ……. Dated ……

Reference : Application number and date of Form III.

Licence is granted to (Name and address of the licensee) for erection of hoarding of size _____ at _____ on the land belonging to _____ subject to the following conditions:-

CONDITIONS.

(1) This licence is not transferable.

(2) The licencee should on no account change the ownership of the hoarding without prior permission of the District Collector.

This Licence is valid for the period from _____ to 31st March of third year.

Place : District Collector.

Collector

Seal :

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FORM – V

[See rule 5]

APPLICATION FOR RENEWAL OF LICENCE.

1.	Name and address of the licensee of the existing hoarding.	
2.	Place of erection of hoarding.	
3.	Exact location with land marks identification of the hoarding.	
4.	Permitted size of the existing hoarding.	
5.	Details of existing licence issued in Form IV.	
6.	Number and date of the tax assessment order issued in Form VII.	
7.	Details of rent and tax paid.	

Place : Signature of the Applicant.

Date :

ACKNOWLEDGEMENT

Received the application for provisional permission for erection of hoarding at _____ from Thiru / Thirumathi. _____ .

Place : District Collector.

Date :

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FORM – VI

[See rule 12]

APPEAL AGAINST THE ORDERS OF THE DISTRICT COLLECTOR REFUSING TO GRANT OR RENEW LICENCE OR CANCELLING THE LICENCE FOR ERECTION OF HOARDING.

From Date : _____

_____

_____

_____

To

The Secretary to Government,
Rural Development and Panchayat Raj Department,
Secretariat,
Chennai – 9.

Reference : Orders of the Collector No._____ dated _____ .

Sir,

I hereby appeal against the order of the District Collector, _____ District, dated _____ refusing to grant or renew a licence applied by me or cancellation of the licence (Copy enclosed).

I enclose herewith a copy of Demand Draft No. _____ , dated _____ for Rs. 500/- (Rupees Five hundred only) towards the fee for filing appeal.

Under the following grounds only I am filing an appeal to the Government for reconsideration (Details of the Grounds):-

(1)

(2)

(3)

(4)

Signature of the applicant.

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FORM – VII

[See rule 16]

No. ……. Dated ……

ASSESSMENT ORDER FOR THE PAYMENT OF HALF YEARLY ADVERTISEMENT TAX

This order is for payment of advertisement tax for the advertisement exhibited on hoardings / sign board / Neon Board / Balloon / Arches / half-arches / walls / buildings at _____ in _____ village panchayat of size _____ for Rs. _____ /- (Rupees _____ only) payable half yearly. The mode of payment of the tax shall be by Demand Draft in favour of the 'District Collector Advertisement Tax Account'. Non-payment of advertisement tax shall attract removal of the advertisement by the District Collector.

District Collector.

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FORM – VIII

[See rule 20 and 22]

REGISTER FOR COLLECTION OF LICENCE FEE AND ADVERTISEMENT TAX AND REMITTANCE MADE TO VILLAGE PANCHAYAT

1.	Name of the licensee.	
2.	Location of hoarding / advertisement other than hoarding	
3.	Name of the land owner or Competent Authority if on Government land. Name and address of the building owner (If it is on private building).	
4.	Licence number and date and licence fee paid in the case of hoarding.	
5.	Assessment number and date.	
6.	Size.	

Year	Licence fee	Advertisement Tax		Amount remitted to Village Panchayat General Fund (Rs.)
		I Half	II Half	
		(in Rupees)		
(1)	(2)	(3)	(4)	(5)

District Collector.

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