14.6 The Tamil Nadu Panchayats (Licencing of Hoardings and Levy and Collection of Advertisement Tax) Rules, 1999

Rural Development (C-4), Department

G.O. (Ms) No. 218 Dated : 14.10.1999

RULES

1.Short title and Application - (1) These Rules may be called the Tamil Nadu Panchayats (Licencing of Hoardings and Levy and Collection of Advertisement Tax) Rules, 1999.

(2) These Rules shall apply to all the Village Panchayats constituted under the Tamil Nadu Panchayats Act, 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 of boards, wall or building either private or public or on any hoarding erected on any private or public land or building or on any framework 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) **"Form:** means the Form appended to these Rules;

(d) **"hoarding:** means any screen of boards 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 visible to public wholly or partly;s

(e) **"Licence"** means the licence granted under Rule 3;

(f) 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 1 of 1891) shall apply for the interpretation of these Rules.

3. Issue of provisional permission and licence .- (1) Any person including a State or Central Government Department intends to exhibit any advertisement shall apply to the Executive Authority 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 may be fixed by the Village Panchayat in the manner specified in Rule 12;

(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 building or a no-objection certificate from an officer of the State or Central Government Department not below the rank of an Assistant Executive Engineer or Commissioner of the Panchayat Unionas the case may be, if the hoarding is to be erected on a State or Central Government or Panchayat Union land or a no-objection certificate from the Executive Authority if the hoarding is to be erected on a Village Panchayat land;

(d) no-objection certificate from the traffic police issued by an officer not below the rank of an Inspector of Police where the hoarding is to be erected on the important roads in Village Panchayats area and where the size of the hoarding to be erected is above 3 square metres; and

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

(3) The Executive Authority shall on receipt of such application scrutinize the application ad inspect or cause to be inspected the place where the hoarding is proposed to be erected.

(4) After such scrutiny and inspection, if the Executive Authority is satisfied that the hoarding proposed to be erected confirms with the particulars specified in the application form and other documents furnished by the applicant fulfil the requirements of sub-Rule (2), the Executive Authority shall grant a provisional permission in **Form-II** with such condition 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 another thirty days by the Executive Authority.

(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 lience alongwith a certificate of structural stability issued by a qualified engineer.

(6) On satisfying that the hoarding has been erected in accordance with the condition specified in the provisional permission issued under sub-Rule (4), the Executive Authority shall issue a licence in **Form-IV** with such condition as may be necessary.

4. Period of validity of licence - The licence shall be valid for one year from the date of issue.

5. Renewal of licence - Every application for renewal of the licence shall be made to the Executive Authority before two months prior to the expiry of the validity of the licence in **Form V** along with the fee fixed by the Village Panchayat. The Executive Authority shall dispose of all such renewal application received by him before the expiry of the validity of the licence.

6. Maximum height and size of the hoardings to be erected - The height of a hoarding to be erected shall not exceed thirty metes from the ground level and the message to be exhibited shall be at a height of not less than three metres from the ground level.

7. Cancellation of licence or refusal for renewal of licence

(1) Where the Executive Authority, either *suo motu* or on public representation, has reason to believe that the Licensee has violated or failed to comply with the conditions of the Licence or any provision of the Act or these Rules, he shall call upon the lincensee by notice in writing, addressed by registered post to the address given in his licence and 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 shall not be cancelled or the renewal of the licence shall not be refused and also shall give the Licensee an opportunity of being heard.

(2) If the Executive Authority does not satisfy with the reply receive from the Licensee within the time limit specified in sub-Rule (1), it may cancel the licence or refuse to renew the licence.

8. Removal of un-authorised obscene or objectionable hoardings - (1) On cancellation of licence or refusal to renew the licence under sub-Rule (2) of Rule 7, the owner of such hoarding shall remove it within seven days from the receipt of the order of cancellation or refusal, failing which, the Executive Authority shall cause to remove such hoarding and recover the cost of such removal from the own or user of such hoarding.

(2) The Executive Authority may, either *Suo motu* or on any representation, shall direct the Licensee to remove an advertisement in a hoarding 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 Licensee does not remove such advertisement within seven days, the Executive Authority shall remove the hoarding and recover the costs from the owner or user of such hoarding.

9. Notification of area prohibited for erection of hoardings -

(1) The Inspector may notify any area within the Village Panchayat as a "prohibited area" for erection of any hoarding. The Executive Authority shall not grant licence for erection of a hoarding in such area.

(2) If there is a hoarding, which is already existing 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 such time limit, the Executive Authority shall cause to remove it and recover costs for such removal from the Licensee concerned. No individual notice is required before such removal. The excess amount of advertisement tax, if any, shall be refunded to the owner of such hoarding removed.

10. Appeal against the order refusing to issue or to renew licence or cancellation of the licence - An appeal to the Village Panchayat in **Form VI** shall be made within thirty days from the date on which the order of refusal of licence or renewal of the licence or cancellation of the licence. Such an appeal shall be accompanied by a fee of two hundred rupees, and the statement of the grounds of appeal. Such appeal shall be disposed of in the next meeting of the Village Panchayat or not later than sixty days from the date of receipt of such appeal.

11. Mode of payment - All fees and advertisement taxes to be paid under these Rules shall be paid either by cash or in the form of bank draft payable to the Village Panchayat.

12. Rate of advertisement tax to be fixed by the Village Panchayat - (1) The Village Panchayat shall fix the yearly advertisement tax on an advertisement within the minimum and maximum limits as stated in the following Table -

TABLE

S.No.	Areas	Minimum	Maximum
1	2	3	4
		(Per Square Metre)	
1	If the Village Panchayat lies within 30 km radius from any Municipal Corporation	Rs. 20	Rs. 250
2	If the Village Panchayat lies within 10 km radius from a Municipality	15	200
3	Other Village Panchayats	10	150

(2) While fixing the rate of tax, the Village Panchayat shall take into consideration the location and type of the hoarding and fix different rates of tax for different places and different types of hoardings.

(3) The rate as fixed by the Village Panchayat shall be published in the notice board of the Village Panchayat concerned and in a conspicuous places in the Village Panchayat area and also by beat of Tom Tom and maintain such record of publications in the Village Panchayat office.

(4) If a hoarding is kept erected for a period of less than six months, fifty percent of the annual tax shall be collected.

13. Issue of advertisement tax assessment order - The Executive Authority shall issue an assessment order for payment of yearly advertisement tax in **Form VII and issue** along with the licence for erection of a hoarding.

14. Period within which the advertisement tax has to be paid - The advertisement tax shall be paid within thirty days from the date of issue of licence.

15. Liability of the user of the boarding for payment advertisement tax - The owner, user or advertiser shall be liable to pay the tax within the period specified in Rule 14, failing

which the Executive Authority shall make arrangements to remove such advertisement after giving a notice in writing to the owner or user or advertiser.

16. Refund of tax - Where the annual tax has been paid in respect of the hoarding specified in sub-Rule (4) of Rule 12, the balance amount shall be refunded while removing the hoarding.

17. Maintenance of register for issue of licence for an collection of advertisement tax.: A register in **Form VIII** shall be maintained by the Executive Authority in the Village Panchayat which shall be used for a period of five years for issue of licences for erection of hoardings and for collection of advertisement tax for all hoardings.

18. Periodical inspection of hoarding - The Executive Authority shall make periodical inspection of the hoardings erected. During such inspection, if it is noticed tht any hoardings is not in accordance with the provisions of the Act or these Rules or the conditions of licence, the Executive Authority shall take immediate action for removal of such hoarding after giving notice in writing to the owner or user or advertiser of such hoarding.

RAMESH CHANDRA PANDA
SECRETARY TO GOVERNMENT

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 make identification and direction of facing frontage of the hoarding.	
3	Place of erection of hoarding (if private property, address of the building)	
4	Name of the land/building owner on which the hoarding 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) Lincence 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) No-Objection Certificate from the Traffic Police not below the rank of an Inspector of the area concerned for erection of hoarding in the important roads in Village Panchayat area in respect of hoarding above 3 square metres.	
	(5) A topo sketch indicating the proposed location of the hoarding.	

ACKNOWLEDGEMENT

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

Executive Authority.

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 ——————————————————————. This provisional permission is valid for thirty days from the date of issue. The applicant after erection of the hoarding as per this permission shall apply in **Form III** for licence.

Executive Authority.

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	
5	Size of the hoarding erected	
6	Whether Licence fee has been paid (Draft number or Receipt number and date to be specified)	
7	Whether 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 the qualified Engineer.	
	(2) Copy of the provisional order issued in Form II.	

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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 _____ 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 Licensee should on no account change the ownership of the hoarding without prior permission of the Executive Authority.

This Licence is valid for the period from _____ to _____ .

Executive Authority.

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FORM – V

[See Rule 5]

APPLICATION FOR RENEWAL OF THE LICENCE.

No…….. Dated……. ….

1	Name and address of the Licensee of the existing boarding.	
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 under Form IV.	
6	Number and date of the tax assessment order issued under Form VI.	
7	Details of rent and tax paid	

Signature of the Applicant.

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FORM – VI

[See Rule 10]

APPEAL AGAINST THE ORDERS OF THE EXECUTIVE AUTHORITY REGUSING TO ISSUE OR TO RENEW LICENCE OR CANCELLING THE LICENCE FOR ERECTION OF HOARDING

From Date: _____

_____

_____

_____

To

_____ Village Panchayat

_____

Reference : Orders of the Executive Authority No. _____
Dated _____

Sir,

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

I enclose herewith a copy of Demand Draft No. _____ dated _____ for Rs.200 towards the fee for filing appeal.

Under the following grounds only I am filing an appeal to the Village Panchayat for suitable order (Details of the Grounds) :-

(1)
(2)
(3)
(4)
(5)

Signature of the Licensee.

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FORM – VII

[See Rule 13]

No._____ Date:_____

ASSESSMENT ORDER FOR THE PAYMENT OF
YEARLY ADVERTISEMENT TAX

This order is for payment of advertisement tax for the advertisement exhibited on hoarding / sign board / Television / Neon Board / Balloon / Arches / Half-arches at _____ of size _____ for Rs._____ payable yearly. The mode of payment of the tax shall be by cash or demand draft in favour of the Village Panchayat. Non-payment of advertisement tax shall attract removal of the advertisement by the Executive Authority.

Executive authority

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FORM – VIII

[See Rule 17]

REGISTER FOR COLLECTION OF LICENCE FEE

AND ADVERTISEMENT TAX

1	Name of the Licensee.	
2	Location of the 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 fees paid.	
5	Assessment number and date.	
6	Size.	

Year	**Advertisement tax (yearly)** **(Rupees)**
(1)	(2)
1999 – 2000	
2000 – 2001	
2001 – 2002	
2002 – 2003	
2003 – 2004	

Executive Authority.

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