## The Chennai City Corporation Licensing of Hoardings and Levy and Collection of Advertisement Tax Rules, 2003

TAMILNADU

India

# The Chennai City Corporation Licensing of Hoardings and Levy and Collection of Advertisement Tax Rules, 2003

#### Rule

# THE-CHENNAI-CITY-CORPORATION-LICENSING-OF-HOARDINGS-AN of 2003

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The Chennai City Corporation Licensing of Hoardings and Levy and Collection of Advertisement Tax Rules, 2003Published vide Notification G.O.Ms. No. 48, Municipal Administration and Water Supply (Election) Department, dated 26.06.2003No. SRO A-32 (a-2)/2003. - In exercise of the powers conferred by section 347 of Chennai City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919), and in supersession of the Tamil Nadu Urban Local Bodies Licensing of Hoardings and Levy and Collection of Advertisement Tax Rules, 1998, the Governor of Tamil Nadu hereby issues the Chennai City Municipal Corporation Licensing of Hoardings and Levy and Collection of Advertisement Tax Rules, 2003, the same having been previously published as required under clause (a) of section 348 of the said Act.

#### 1. Short title and commencement.

- These rules may be called the Chennai City Municipal Corporation Licensing of hoardings and Levy and Collection of Advertisement Tax Rules, 2003.

#### 2. Definitions.

- In these rules, unless the context otherwise requires,-(a)"Act" means the Chennai City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919).(b)"advertisement" means any information exhibited on any screen or board, wall or building either private or public or on any hoarding

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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)"council" means the council of Chennai City Municipal Corporation.(d)"commissioner" means the Commissioner of Chennai City Municipal Corporation.(e)"District Collector" means the Collector of the Chennai District.(f)"Form " means the Forms appended to these rules;(g)"Government" means the Government of Tamil Nadu,(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.

#### 3. Grant of Licence.

(1)(a) Every application for a licence to erect a hoarding shall be made to the District Collector in Form-1;(b)Every application made under sub-rule (1) (a) shall contain-(i)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; (ii) 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 Lorn 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 Commissioner of the Corporation if the hoarding is to be erected on a Corporation land: Provided that in respect of State and Central Government land, the no objection certificate shall be issued by an Officer not lower in rank than that of an Assistant Executive Engineer or Assistant Divisional Engineer; (iii) a no objection certificate from a Police officer not below the rank of Deputy Superintendent of Police that the proposed hoarding would not be an obstruction to free and safe movement of traffic, pedestrians and vehicles; (iv) a topo sketch indicating the proposed location of the hoarding, (c) Every application made under sub-rule (1) (a) shall be accompanied by a challan for payment of the fees specified under rule 12.(2)The District Collector shall, after satisfying himself that the applicant has complied with all the requirements of the Act and the rules, grant a licence in Form II for erection of a hoarding.

#### 4. Validity of licence.

- The licence granted under rule 3 shall be valid upto 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 two months 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.

#### 6. Maximum size of hoarding.

(1) The maximum size of a hoarding to be erected shall be.-

Road width Maximum size

Above 100 feet 24 feet X 12 feet (horizontal position)
Between 50-100 15 feet x 10 feet (horizontal position)

12 feet x 6 feet (either horizontal or

Less than 50 feet vertical);

(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 municipal land.

(1)The Government shall by order fix the minimum and maximum rates of rent to be collected from the licensees for the erection of hoarding in State Government lands. The District Collector will notify the rates applicable in respect of Government lands in the limit of Chennai Corporation within such minimum and maximum of rates fixed by the Government, collect the rent and credit into Government account;(2)The council shall fix and collect the annual rent for erection of hoarding on the land of the Chennai Corporation.

#### 8. Cancellation of licence.

(1)Where the District Collector either suo moto or on public representation has reason to believe that a 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 licensee by notice in writing, addressed by registered post to the address given in his licence stating the 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)On examining the reply received from the licensee within the time limit specified in sub-rule (1), the District Collector may cancel the licence.

#### 9. Unauthorised, obscene or objectionable hoarding.

(1)On cancellation of a licence under rule 8 or refusal to renew a licence under rule 5, the owner of such a hoarding shall remove it within seven days from the date of receipt of the order of cancellation of licence or of the order refusing to renew the licence, failing which the District Collector shall cause to remove such hoarding and recover the cost of such removal from the owner of such hoarding;(2)The District Collector may either suo moto or on any representation shall direct the licensee to remove those advertisement in a hoarding, within seven days, 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 District Collector shall remove the hoarding and recover the costs from the owner of such hoarding.

#### 10. 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 comers of road or street junctions, upto a distance of 100 metres on either sides of the junction: and(iii)in front of places of historical or aesthetic importance.

#### 11. Appeal against the order refusing to grant a licence or renew a licence.

- An appeal to the State Government shall be made in Form III within thirty days from the date of receipt of the order refusing to grant a licence or renew a licence. The appeal shall be accompanied by a fee of Rs. 500 (Rupees five hundred only) and the grounds of appeal. Such appeal shall be disposed of within a period of sixty days from the date of receipt of such appeal.

#### 12. Licence fee, etc.

(1)The fee for grant of licence and for renewal of licence shall be Rs. 500/- (Rupees five hundred only)(2)All fees, rent for Government lands and advertisement tax payable under these rules shall be paid in the Reserve Bank of India. Chennai through challan.

#### 13. Rate of advertisement tax on advertisement exhibited on hoarding.

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

Location and nature

Rates of tax per square metre per half year.(Rupees )

(1)

1. Hoardings in arterial road with bus route
(a) withoutlighting

Rates of tax per square metre per half year.(Rupees )

(2)

(b) withordinary lighting 300

(c) withneon or mercury lighting

2. Hoardings in main road with bus route-

(a) withoutlighting
(b) withordinary lighting
(c) withneon or mercury lighting
280

3. Hoardings in other road or street -

(a) withoutlighting
(b) withordinary lighting
(c) withneon or mercury lighting
200

#### 14. Rate of tax for advertisement other than on hoarding.

(1)The council shall fix the half yearly advertisement tax on advertisements exhibited other than on hoardings within the minimum of Rs. 50 and maximum of Rs. 500 per square metre.(2)While fixing the rate of advertisement tax, the Council 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 advertisements.

#### 15. Issue of assessment order on advertisement tax.

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

#### 16. 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. If the advertisement tax is not paid within the said period of thirty days, the District Collector may after giving notice in writing to the owner of such hoarding take such action as are required under these rules.

#### 17. Maintenance of registers.

- A register as in Form VI shall be maintained by the District Collector in respect of Chennai Corporation in regard to issue of licences for erection of hoarding and collection of rent and advertisement tax on hoarding.

#### 18. Inspection of hoardings.

- The District Collector or any officer authorized by him in this behalf shall make periodical

inspection of the hoardings erected and verify whether hoardings are being maintained in accordance with the conditions prescribed in the licence. During such inspection, if it is noticed that the hoardings are not in accordance with provisions of the Act and these rules and the conditions of licence, the District Collector shall take such action as are required under these rules.

## 19. Remittance of Chennai Corporation's share of advertisement tax on hoarding.

- The District Collector shall arrange to remit the twenty five percent of the advertisement tax collected on the advertisement made on the hoarding permitted in the area of Chennai Corporation to the Personal Deposit account of the Chennai Corporation in the Reserve Bank of India. Chennai, once in a year between April and June of the succeeding year. Appendix Form-I (See Sub-rule (1) of Rule 3) Application for Licence to Erect a Hoarding

(1) Name and address of the applicant/ Company/Government Dep	artment :					
Exact location with identification land marksand direction of facing of the frontage of the hoarding						
(3) Place of erection of hoarding with ward number(If on buildings,	address of the building) :					
(4) Name of the owner of the land/ building on whichthe hoarding i	s 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	:					
Whether annual rent paid for land belonging toGovernment or Corporation, if so the date of payment and otherdetails.						
(8) Indicate whether the following documents have been enclosed with	th the application :					
(1) Copy of challan by which Licence fees andrent for Government	nt lands is paid. :					
(2) No Objection Certificate for the land orbuilding on which the	hoarding is to be erected :					
(3) Plan of the hoarding indicating width, height, etc. duly appro	ved by the qualified Engineer :					
(4) No Objection Certificate from the PoliceDepartment from an DeputySuperintendent of Police	Officer not below the rank of :					
(5) A Topo sketch indicating the proposedlocation of the hoardin	ng :					
Signature of the applicantAcknowledgementReceived the application Chennai Municipal Corporation at Ward No	Гhiru/ Thirumathi					
No Date						
"Reference Application number and date of Form IThis licence is v	alid upto the 31st day of March					
of the third year. Licence is granted to for erection of hoardin						
No						
subject to the conditions prescribed below:-Conditions						
transferable(2)The licensee should on no account change the ownership of the hoarding without						
prior permission of the District Collector.Form III(See Rule 11)Appe	_					
district collector refusing to grant or renew a licence for erection or cancelling or suspending a						

licence	
From Date	
	etor ctor he I r the
No Dated	
This order is for payment of advertisement tax for the advertisement exhibited on hoarding at	
No Dated	
(1) Name and address of the existing hoarding's licensee	:
(2) Place of erection of hoarding with ward number	:
(3) Exact location with identification land marks of the hoarding	:
(4) Permitted size of the existing hoarding	:
(5) Details of existing licence issued under Form II	:
(6) Number and date of the tax assessment orderissued under Form IV.	:
(7) Annual rent, licence fee and advertisement taxpaid details	:
(8) No objection certificate for the land orbuilding on which hoarding is erected, for the purpos of renewal	se :
Signature of the applicant. Form VI(See Rule 17.) Register for Collection of Licence Fee. Annual and Advertisement ${\tt Tax}$	Rent
(1) Name of the applicant	:
(2) Location of the hoarding	:
(3) Name of the land owner/ competent authority ifon Government land Name and address of owner of the building	the :
(4) Licence number and date and licence fee paid	:
(5) Assessment number and date	:
(6) Annual rent	:
(7) Size	:
Year Licence fee Annual rent per for the land Advertisement Tax	
(In Rupees)	
I Half II Half	

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(1)	(2)	(3)	(4)	(5)	
		District Collect	Or		